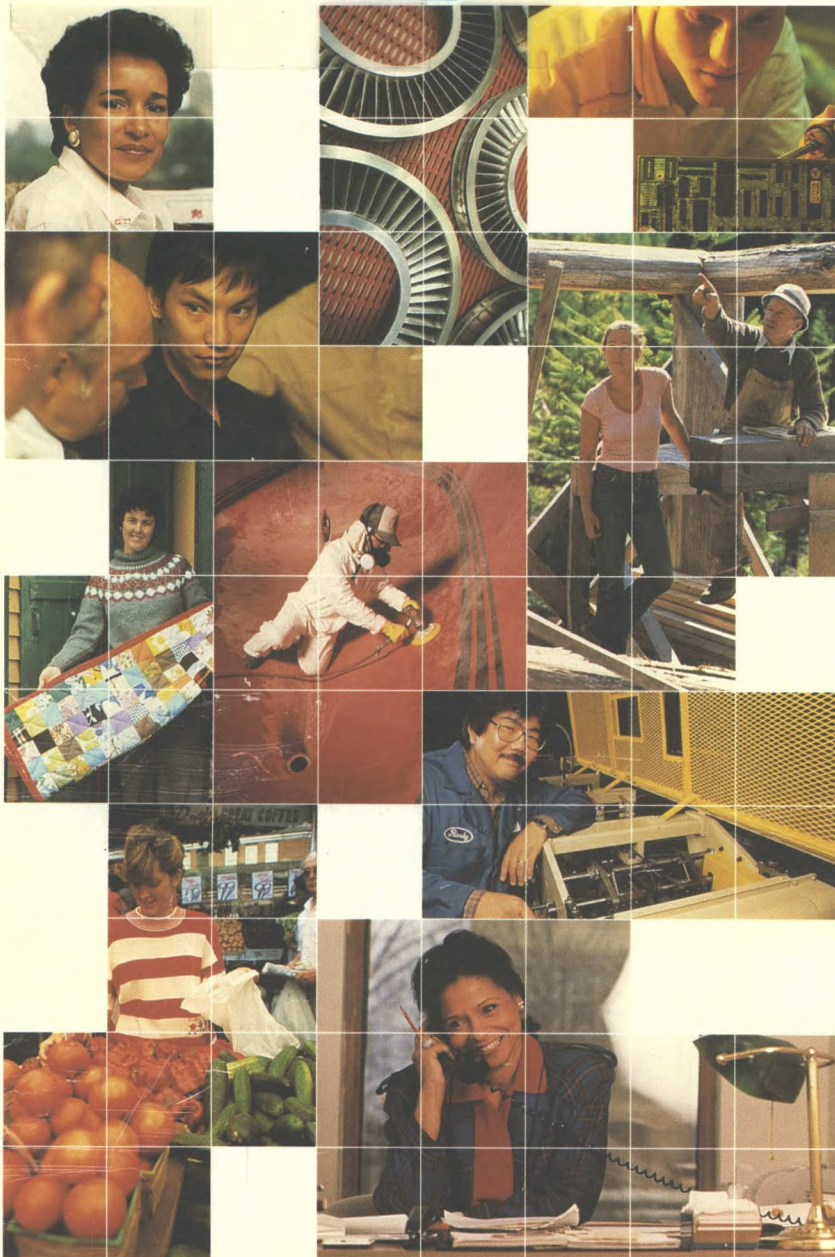


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# SMALL BUSINESS PROFILES

## CANADA 1991 Edition

### Volume IV of IV



Industry, Science and  
Technology Canada

Industrie, Sciences et  
Technologie Canada



Canada

APR 21 1992

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## SIC 837 - ECONOMIC SERVICES ADMINISTRATION

	Total of all 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	281	-	-	-	-	
High sales value (\$'000)	5,000	281	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.1	0.1	0.1	-	-	-	-	25.0
Purchases and materials	0.1	0.1	0.1	-	-	-	-	25.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	42.7	48.6	31.8	-	-	-	-	100.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	42.7	48.6	31.8	-	-	-	-	100.0
Occupancy expenses	7.0	9.1	3.2	-	-	-	-	87.5
Depreciation	0.4	-	1.0	-	-	-	-	12.5
Repairs and maintenance	0.4	0.3	0.7	-	-	-	-	37.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.8	0.8	-	-	-	-	75.0
Rent	4.8	7.1	0.7	-	-	-	-	62.5
Financial expenses	7.3	4.7	11.9	-	-	-	-	75.0
Interest and bank charges	3.0	0.3	8.1	-	-	-	-	50.0
Professional fees	4.2	4.4	3.8	-	-	-	-	75.0
General expenses	15.8	9.8	26.9	-	-	-	-	100.0
Advertising	15.6	9.6	26.7	-	-	-	-	100.0
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	0.1	0.1	0.2	-	-	-	-	37.5
Other expenses	31.1	34.4	25.0	-	-	-	-	100.0
Total expenses	103.9	106.7	98.9	-	-	-	-	100.0
Net profit/loss	-3.9	-6.7	1.1	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	50							
Sales	387.5	239.5	705.1	-	-	-	-	
Expenses	375.2	233.3	679.7	-	-	-	-	
Profit	12.3	6.2	25.4	-	-	-	-	

## Non-Profitable:

Sales	267.9	245.3	420.2	-	-	-	-	
Expenses	290.7	269.4	434.6	-	-	-	-	
Loss	-22.9	-24.1	-14.4	-	-	-	-	

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

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>96.2</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	34.3	-	-	-	-	-	-	100.0
Accounts receivable	3.9	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	30.4	-	-	-	-	-	-	100.0
Net fixed assets	52.5	-	-	-	-	-	-	100.0
Other assets and adjustments	9.3	-	-	-	-	-	-	100.0
<b>Total liabilities</b>	<b>83.6</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	43.3	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	43.3	-	-	-	-	-	-	100.0
Long-term bank loans	4.8	-	-	-	-	-	-	100.0
Other liabilities and adjustments	35.4	-	-	-	-	-	-	100.0
<b>Total equity</b>	<b>12.5</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.7	-	-	-	-	-	-	100.0
Debt to equity	6.6	-	-	-	-	-	-	100.0
Interest coverage	-33.2	-	-	-	-	-	-	20.0
Debt ratio	0.8	-	-	-	-	-	-	100.0
Sales to equity	26.0	-	-	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	345.2	-	-	-	-	-	-	100.0
Operating profit on equity	-126.8	-	-	-	-	-	-	100.0
Net fixed assets to equity	418.7	-	-	-	-	-	-	100.0
Gross margin	55.8	-	-	-	-	-	-	100.0
Return on total assets	-16.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	4.4	-	-	-	-	-	-	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
<b>1989</b>				
Total	104	105,102	3,429.3	36
Less than 20	89	7,067	250.0	35
20-99	9	8,824	288.6	1
100-499	3	x	x	-
500 and over	3	x	x	-
<b>1987</b>				
Total	68	92,078	3,201.5	
Less than 20	54	4,892	187.4	
20-99	8	7,909	272.0	
100-499	3	x	x	
500 and over	3	x	x	

## SIC 837 Economic Services Administration

Establishments of local governments primarily engaged in the administration of programs designed to promote economic well-being and relating to transportation, resource conservation, industrial development, the environment, housing and regional planning.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8511 - ELEMENTARY AND SECONDARY EDUCATION

	Total of all 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	610	-	-	-	-	
High sales value (\$'000)	5,000	610	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.8	1.1	2.2	-	-	-	-	25.0
Purchases and materials	1.7	1.3	2.0	-	-	-	-	25.0
Closing inventory	0.3	0.2	0.4	-	-	-	-	25.0
Opening inventory	0.4	--	0.6	-	-	-	-	25.0
Wages, salaries, and benefits	49.4	48.5	49.9	-	-	-	-	100.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	49.4	48.5	49.9	-	-	-	-	100.0
Occupancy expenses	16.6	24.0	12.2	-	-	-	-	83.3
Depreciation	2.2	2.2	2.2	-	-	-	-	66.7
Repairs and maintenance	1.6	2.2	1.2	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.7	0.8	-	-	-	-	83.3
Rent	11.7	17.9	8.0	-	-	-	-	66.7
Financial expenses	3.8	2.0	4.8	-	-	-	-	83.3
Interest and bank charges	2.1	0.3	3.1	-	-	-	-	66.7
Professional fees	1.7	1.7	1.7	-	-	-	-	75.0
General expenses	4.7	3.8	5.3	-	-	-	-	83.3
Advertising	1.1	0.8	1.2	-	-	-	-	75.0
Delivery expenses	2.8	2.4	3.1	-	-	-	-	58.3
Insurance	0.8	0.5	1.0	-	-	-	-	66.7
Other expenses	16.2	17.9	15.2	-	-	-	-	100.0
Total expenses	92.5	97.2	89.7	-	-	-	-	100.0
Net profit/loss	7.5	2.8	10.3	-	-	-	-	91.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	75							
Sales	1,000.4	422.5	1,414.8	-	-	-	-	
Expenses	900.3	386.7	1,268.5	-	-	-	-	
Profit	100.2	35.8	146.3	-	-	-	-	
Non-Profitable:								
Sales	311.5	311.5	-	-	-	-	-	
Expenses	312.5	312.5	-	-	-	-	-	
Loss	-1.0	-1.0	-	-	-	-	-	

1987

Profitable:								
Sales	906.9	326.9	1,155.5	143.0	346.7	857.4	1,771.2	
Expenses	839.7	312.3	1,065.6	114.4	333.7	833.5	1,545.1	
Profit	67.2	14.6	89.8	28.6	13.1	23.8	226.1	
Non-Profitable:								
Sales	364.7	327.2	1,022.6	327.2	-	1,022.6	-	
Expenses	369.8	330.3	1,064.1	330.3	-	1,064.1	-	
Loss	-5.1	-3.0	-41.5	-3.0	-	-41.5	-	

	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.)	11							
Low sales value (\$'000)	25	25	610	-	-	-	-	
High sales value (\$'000)	5,000	610	5,000	-	-	-	-	

## BALANCE SHEET

(thousands of dollars)

Total assets	560.2	129.3	707.0	-	-	-	-	100.0
Total current assets	31.9	63.2	21.3	-	-	-	-	100.0
Accounts receivable	3.2	7.6	1.7	-	-	-	-	72.7
Closing inventory	2.2	2.2	2.2	-	-	-	-	27.3
Other current assets	26.5	53.3	17.3	-	-	-	-	90.9
Net fixed assets	179.7	36.4	228.5	-	-	-	-	100.0
Other assets and adjustments	348.4	29.6	457.2	-	-	-	-	90.9
Total liabilities	501.8	108.5	635.9	-	-	-	-	100.0
Total current liabilities	356.7	93.8	446.3	-	-	-	-	100.0
Current bank loans	245.4	23.9	321.0	-	-	-	-	27.3
Other current liabilities	111.2	69.8	125.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	145.1	14.7	189.6	-	-	-	-	100.0
Total equity	58.3	20.8	71.0	-	-	-	-	100.0

## FINANCIAL RATIOS

(times)

Current ratio	-	0.6	-	-	-	-	-	100.0
Debt to equity	8.6	5.2	8.9	-	-	-	-	100.0
Interest coverage	10.5	10.0	10.5	-	-	-	-	72.7
Debt ratio	0.8	0.8	0.8	-	-	-	-	100.0
Sales to equity	18.5	19.6	18.4	-	-	-	-	100.0
Sales to closing inventories	488.7	181.6	595.3	-	-	-	-	27.3

(percent)

Current debt to equity	611.7	450.7	627.8	-	-	-	-	100.0
Operating profit on equity	230.3	137.5	239.6	-	-	-	-	90.9
Net fixed assets to equity	308.2	175.2	321.4	-	-	-	-	100.0
Gross margin	50.2	54.7	49.7	-	-	-	-	100.0
Return on total assets	26.4	24.5	26.6	-	-	-	-	90.9

(days)

Collection period for accounts receivable	1.0	6.8	0.4	-	-	-	-	72.7
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
<b>Total</b>	<b>2,131</b>	<b>16,235,617</b>	<b>497,749.2</b>	<b>33</b>
Less than 20	1,178	199,530	6,567.3	36
20-99	361	563,632	18,365.5	2
100-499	378	2,905,261	92,780.9	-
500 and over	214	12,567,194	380,035.5	5
<b>1987</b>				
<b>Total</b>	<b>2,098</b>	<b>14,279,633</b>	<b>454,192.1</b>	
Less than 20	1,142	145,435	5,152.3	
20-99	359	500,254	16,750.6	
100-499	378	2,613,071	85,872.4	
500 and over	219	11,020,873	346,416.8	

## SIC 8511 Elementary and Secondary Education

Establishments primarily engaged in providing education at the elementary and secondary school levels, that is from kindergarten to senior matriculation. This industry includes school boards or boards of education operating primary or secondary school systems as well as private, public or sectarian schools at those levels. Also included are correspondence schools primarily engaged in offering general elementary and secondary education and schools for handicapped or exceptional children. Establishments primarily engaged in providing pre-kindergarten training such as nursery schools are classified in <8641 - Child Day-Care and Nursery School Services>.

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

SOURCE:            Small Business and Special Surveys Division, Statistics Canada

## SIC 8521 - POST-SECONDARY NON-UNIVERSITY EDUCATION

	Total of all 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	84	25	31	84	264	
High sales value (\$'000)	5,000	84	5,000	31	84	264	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.8	3.8	1.2	0.1	5.3	6.0	0.4	20.2
Purchases and materials	1.9	4.0	1.3	0.1	5.6	6.9	0.4	20.2
Closing inventory	0.2	0.2	0.2	--	0.3	1.2	--	13.1
Opening inventory	0.1	--	0.1	--	--	0.3	--	8.1
Wages, salaries, and benefits	45.0	20.2	52.0	6.6	25.6	34.5	54.9	75.8
Wages and benefits - direct	--	--	--	--	--	0.3	--	1.0
Wages and benefits - indirect	45.0	20.2	51.9	6.6	25.6	34.2	54.9	74.7
Occupancy expenses	14.1	23.8	11.4	16.2	26.8	14.0	10.9	98.0
Depreciation	2.4	4.2	1.9	3.3	4.6	2.6	1.8	83.8
Repairs and maintenance	1.4	2.3	1.1	3.1	2.0	1.3	1.1	67.7
Fuel and oil	0.1	0.2	--	0.4	0.1	0.2	--	5.1
Utilities	2.1	3.6	1.7	2.4	4.0	4.1	1.3	74.7
Rent	8.1	13.5	6.6	7.0	16.1	5.8	6.7	58.6
Financial expenses	4.4	5.4	4.1	4.3	5.8	4.7	4.0	93.9
Interest and bank charges	1.9	3.3	1.5	2.7	3.6	3.3	1.1	76.8
Professional fees	2.5	2.1	2.7	1.6	2.2	1.4	2.9	73.7
General expenses	6.6	8.6	6.1	15.5	5.9	7.7	5.8	92.9
Advertising	5.0	4.3	5.2	9.6	2.2	5.5	5.1	80.8
Delivery expenses	1.2	4.0	0.5	5.8	3.3	1.7	0.2	42.4
Insurance	0.4	0.3	0.4	0.1	0.3	0.5	0.4	64.6
Other expenses	21.5	24.2	20.8	22.2	25.0	30.1	19.2	100.0
Total expenses	93.4	86.0	95.5	64.8	94.4	97.0	95.2	100.0
Net profit/loss	6.6	14.0	4.5	35.2	5.6	3.0	4.8	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	75						
Sales	164.8	42.0	474.9	28.1	58.3	156.7	748.4
Expenses	133.8	23.1	413.2	11.3	37.0	134.0	653.0
Profit	31.0	18.9	61.8	16.8	21.2	22.7	95.4

## Non-Profitable:

Sales	119.8	44.5	374.8	30.8	49.8	144.1	485.6
Expenses	138.9	54.3	425.2	36.4	61.3	182.4	541.8
Loss	-19.1	-9.8	-50.4	-5.7	-11.5	-38.4	-56.1

1987

## Profitable:

Sales	116.2	36.0	233.6	25.6	39.5	170.3	609.3
Expenses	96.9	21.3	207.6	9.2	25.3	154.2	524.7
Profit	19.3	14.7	26.0	16.4	14.2	16.1	84.6

## Non-Profitable:

Sales	162.8	45.9	574.4	-	45.9	242.6	614.1
Expenses	177.4	49.6	627.4	-	49.6	271.3	669.9
Loss	-14.6	-3.7	-53.0	-	-3.7	-28.6	-55.9

	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.)	33							
Low sales value (\$'000)	25	25	228	25	135	228	506	
High sales value (\$'000)	5,000	228	5,000	135	228	506	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>382.4</b>	<b>25.5</b>	<b>611.6</b>	<b>13.0</b>	<b>41.8</b>	<b>791.7</b>	<b>314.2</b>	<b>100.0</b>
Total current assets	163.1	11.8	260.2	3.3	23.1	271.1	242.1	97.0
Accounts receivable	25.1	2.7	39.5	1.2	4.6	2.8	100.0	48.5
Closing inventory	0.1	--	0.3	--	--	0.1	0.5	15.2
Other current assets	137.8	9.1	220.3	2.0	18.5	268.1	141.6	93.9
Net fixed assets	22.0	8.7	30.5	3.8	15.1	18.1	51.0	63.6
Other assets and adjustments	197.2	4.9	320.7	5.9	3.6	502.3	20.9	72.7
<b>Total liabilities</b>	<b>141.2</b>	<b>21.5</b>	<b>218.0</b>	<b>10.0</b>	<b>36.4</b>	<b>279.9</b>	<b>115.8</b>	<b>100.0</b>
Total current liabilities	44.7	11.2	66.2	4.7	19.6	39.9	109.5	100.0
Current bank loans	0.9	1.3	0.7	0.2	2.7	1.1	--	24.2
Other current liabilities	43.7	9.8	65.4	4.5	16.8	38.7	109.5	100.0
Long-term bank loans	2.8	--	4.6	--	--	6.6	1.4	9.1
Other liabilities and adjustments	93.6	10.2	147.1	5.3	16.8	233.3	4.8	66.7
<b>Total equity</b>	<b>241.2</b>	<b>4.0</b>	<b>393.5</b>	<b>2.9</b>	<b>5.4</b>	<b>511.8</b>	<b>198.4</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	3.6	1.0	3.9	0.6	1.1	6.7	2.2	97.0
Debt to equity	0.5	5.3	0.5	3.3	6.7	0.5	0.5	100.0
Interest coverage	8.4	18.4	7.7	2.0	36.2	11.2	2.4	81.8
Debt ratio	0.3	0.8	0.3	0.7	0.8	0.3	0.3	100.0
Sales to equity	2.0	27.5	1.8	22.7	30.9	0.6	6.9	100.0
Sales to closing inventories	2,618.0	-	2,389.3	-	-	1,917.9	2,668.2	15.2

(percent)

Current debt to equity	18.5	277.8	16.8	160.1	363.2	7.8	55.1	100.0
Operating profit on equity	13.8	296.3	11.9	21.7	495.4	13.5	5.4	100.0
Net fixed assets to equity	9.1	215.9	7.7	128.0	279.6	3.5	25.7	63.6
Gross margin	38.5	61.7	36.3	81.3	51.3	50.8	30.1	100.0
Return on total assets	9.8	49.5	8.8	9.7	65.8	9.5	5.7	100.0

(days)

Collection period for accounts receivable	18.4	8.9	19.3	6.8	10.0	2.9	26.3	48.5
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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
<b>1989</b>				
Total	1,404	2,733,332	101,242.1	52
Less than 20	1,194	97,016	4,331.8	51
20-99	102	105,730	4,164.6	3
100-499	49	392,641	14,258.8	2
500 and over	59	2,137,945	78,486.9	-
<b>1987</b>				
Total	1,352	2,146,123	82,566.4	
Less than 20	1,143	69,999	3,367.4	
20-99	99	98,024	4,088.5	
100-499	51	363,137	13,681.9	
500 and over	59	1,614,963	61,428.6	

## SIC 8521 Post-Secondary Non-University Education

Establishments primarily engaged in providing education at the post-secondary school level but excluding university education. Industrial schools, by whatever name they are known, are classified in <8222 - Correctional Services>, provincial. Schools where the emphasis is on recreation or sports instruction rather than education are classified in <Major Group 96 - Amusement and Recreational Service Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8599 - OTHER EDUCATIONAL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Low sales value (\$'000)	25	25	122	25	50	122	341	
High sales value (\$'000)	5,000	122	5,000	50	122	341	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.7	2.2	5.3	1.2	3.4	9.2	2.3	23.1
Purchases and materials	5.1	2.2	5.8	1.2	3.4	10.4	2.3	23.1
Closing inventory	0.5	--	0.6	-	--	1.2	0.1	6.4
Opening inventory	0.1	--	0.1	-	--	-	0.2	5.1
Wages, salaries, and benefits	36.7	15.9	41.8	4.1	30.0	28.8	52.0	78.2
Wages and benefits - direct	0.4	-	0.5	-	-	-	0.9	1.3
Wages and benefits - indirect	36.3	15.9	41.3	4.1	30.0	28.8	51.1	76.9
Occupancy expenses	16.4	13.3	17.2	12.4	14.3	21.7	13.7	93.6
Depreciation	2.8	4.8	2.3	3.3	6.6	1.8	2.7	79.5
Repairs and maintenance	3.2	1.5	3.6	1.8	1.1	4.5	2.9	56.4
Fuel and oil	1.6	1.5	1.7	2.2	0.6	2.9	0.6	23.1
Utilities	2.4	2.2	2.4	2.1	2.4	3.0	1.9	78.2
Rent	6.5	3.3	7.3	3.1	3.6	9.5	5.5	61.5
Financial expenses	2.8	2.8	2.8	3.0	2.5	3.3	2.4	91.0
Interest and bank charges	1.2	2.0	1.0	1.9	2.1	0.6	1.3	74.4
Professional fees	1.6	0.8	1.8	1.2	0.4	2.7	1.1	79.5
General expenses	6.4	7.9	6.0	4.9	11.4	6.1	5.9	93.6
Advertising	4.0	3.7	4.1	2.0	5.6	4.6	3.7	84.6
Delivery expenses	0.9	2.4	0.5	0.5	4.7	0.5	0.5	32.1
Insurance	1.4	1.8	1.4	2.3	1.2	1.0	1.7	65.4
Other expenses	22.3	22.3	22.3	21.1	23.8	30.7	15.7	98.7
Total expenses	89.3	64.5	95.4	46.8	85.4	99.8	92.0	100.0
Net profit/loss	10.7	35.5	4.6	53.2	14.6	0.2	8.0	96.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	156.6	49.8	419.8	39.0	82.2	261.3	614.7	
Expenses	129.3	29.0	376.6	16.8	65.8	232.5	553.7	
Profit	27.2	20.8	43.2	22.2	16.4	28.8	61.0	

## Non-Profitable:

Sales	154.3	60.0	186.7	29.3	82.8	150.6	438.7	
Expenses	171.2	65.6	207.6	35.9	87.7	172.2	454.5	
Loss	-17.0	-5.6	-20.9	-6.6	-4.9	-21.6	-15.8	

1987

## Profitable:

Sales	95.3	50.3	212.1	33.8	73.6	152.2	663.3	
Expenses	76.7	32.8	190.6	15.7	56.7	133.0	624.0	
Profit	18.6	17.5	21.5	18.0	16.8	19.1	39.3	

## Non-Profitable:

Sales	74.2	65.7	739.8	37.7	84.1	-	739.8	
Expenses	114.1	106.0	746.1	132.2	88.7	-	746.1	
Loss	-39.9	-40.3	-6.3	-94.5	-4.6	-	-6.3	



	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.)	35							
Low sales value (\$'000)	25	25	336	25	145	336	501	
High sales value (\$'000)	5,000	336	5,000	145	336	501	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	108.0	50.9	228.8	35.6	94.4	170.5	499.7	100.0
Total current assets	46.5	15.7	111.8	14.2	20.0	99.0	171.1	88.6
Accounts receivable	2.2	1.3	4.0	1.1	2.0	2.1	12.6	42.9
Closing inventory	1.6	2.1	0.6	-	8.1	0.4	2.0	14.3
Other current assets	42.6	12.2	107.0	13.0	9.7	96.4	156.3	82.9
Net fixed assets	46.9	25.0	93.2	8.8	71.3	56.2	265.2	100.0
Other assets and adjustments	14.5	10.1	23.7	12.6	3.1	15.2	63.3	85.7
Total liabilities	88.7	45.9	179.4	32.9	82.9	134.8	386.3	100.0
Total current liabilities	57.2	21.7	132.4	13.4	45.2	103.6	265.7	100.0
Current bank loans	3.8	2.5	6.6	-	9.8	5.4	11.9	31.4
Other current liabilities	53.3	19.1	125.8	13.4	35.4	98.2	253.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	31.5	24.2	47.0	19.4	37.6	31.1	120.5	91.4
Total equity	19.2	4.9	49.4	2.7	11.4	35.6	113.3	100.0

## FINANCIAL RATIOS

(times)

Current ratio	0.8	0.7	0.8	1.0	0.4	0.9	0.6	88.6
Debt to equity	4.6	9.1	3.6	12.0	7.2	3.7	3.4	100.0
Interest coverage	4.5	-11.5	7.9	-116.2	10.4	7.2	8.5	77.1
Debt ratio	0.8	0.9	0.7	0.9	0.8	0.7	0.7	100.0
Sales to equity	15.2	33.7	11.2	46.5	25.0	11.6	10.6	100.0
Sales to closing inventories	174.4	78.6	802.7	5,535.4	34.9	1,019.2	599.7	14.3

(percent)

Current debt to equity	297.2	434.4	267.8	491.5	395.5	290.7	234.3	100.0
Operating profit on equity	46.3	-158.2	90.1	-634.6	166.2	67.1	123.7	91.4
Net fixed assets to equity	243.8	501.4	188.7	323.0	622.8	157.7	233.9	100.0
Gross margin	50.4	60.3	44.0	64.6	54.9	42.3	46.6	100.0
Return on total assets	10.5	-14.2	22.2	-48.2	22.2	16.2	31.8	100.0

(days)

Collection period for accounts receivable	2.7	2.9	2.6	3.2	2.5	1.9	3.8	42.9
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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
<b>1989</b>				
<b>Total</b>	<b>1,380</b>	<b>153,067</b>	<b>7,735.8</b>	<b>115</b>
Less than 20	1,326	88,676	4,518.8	110
20-99	46	35,051	1,746.9	4
100-499	8	29,340	1,470.1	1
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>1,265</b>	<b>115,958</b>	<b>6,124.7</b>	
Less than 20	1,216	64,454	3,504.8	
20-99	42	28,658	1,490.0	
100-499	7	22,846	1,129.9	
500 and over	-	-	-	

## SIC 8599 Other Educational Services

Establishments primarily engaged in providing educational services not elsewhere classified. Establishments primarily engaged in teaching flying are classified in <4513 - Non-scheduled Air Transport, Specialty, Industry> and those primarily engaged in providing services where the emphasis is on recreation and sports instruction rather than education are classified in <Major Group 96 - Amusement and Recreational Service Industries>. Establishments primarily engaged in operating institutional and non-institutional health and social service facilities, including offices of health and social service practitioners; medical and other health laboratories; health and social service associations and agencies.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 861 - HOSPITALS

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

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.3	-	-	-	-	-	-	50.0
Purchases and materials	4.3	-	-	-	-	-	-	50.0
Closing inventory	-	-	-	-	-	-	-	16.7
Opening inventory	-	-	-	-	-	-	-	16.7
Wages, salaries, and benefits	66.7	-	-	-	-	-	-	83.3
Wages and benefits - direct	6.6	-	-	-	-	-	-	16.7
Wages and benefits - indirect	60.0	-	-	-	-	-	-	66.7
Occupancy expenses	6.5	-	-	-	-	-	-	66.7
Depreciation	1.8	-	-	-	-	-	-	66.7
Repairs and maintenance	1.6	-	-	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	-	-	-	-	-	-	66.7
Rent	2.2	-	-	-	-	-	-	16.7
Financial expenses	4.5	-	-	-	-	-	-	83.3
Interest and bank charges	3.3	-	-	-	-	-	-	83.3
Professional fees	1.2	-	-	-	-	-	-	83.3
General expenses	0.6	-	-	-	-	-	-	66.7
Advertising	0.4	-	-	-	-	-	-	33.3
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	0.1	-	-	-	-	-	-	50.0
Other expenses	12.8	-	-	-	-	-	-	100.0
Total expenses	95.3	-	-	-	-	-	-	100.0
Net profit/loss	4.7	-	-	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	100						
Sales	2,647.2	-	-	-	-	-	-
Expenses	2,522.9	-	-	-	-	-	-
Profit	124.3	-	-	-	-	-	-

## Non-Profitable:

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

1987

## Profitable:

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

## Non-Profitable:

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

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

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>3,242.1</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	798.5	-	-	-	-	-	-	100.0
Accounts receivable	359.6	-	-	-	-	-	-	83.3
Closing inventory	0.6	-	-	-	-	-	-	16.7
Other current assets	438.2	-	-	-	-	-	-	83.3
Net fixed assets	1,188.4	-	-	-	-	-	-	83.3
Other assets and adjustments	1,255.1	-	-	-	-	-	-	66.7
<b>Total liabilities</b>	<b>1,263.3</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	724.0	-	-	-	-	-	-	100.0
Current bank loans	34.3	-	-	-	-	-	-	33.3
Other current liabilities	689.7	-	-	-	-	-	-	100.0
Long-term bank loans	243.7	-	-	-	-	-	-	33.3
Other liabilities and adjustments	295.5	-	-	-	-	-	-	83.3
<b>Total equity</b>	<b>1,978.8</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	-	-	-	-	-	-	100.0
Debt to equity	0.6	-	-	-	-	-	-	100.0
Interest coverage	2.4	-	-	-	-	-	-	83.3
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	1.3	-	-	-	-	-	-	100.0
Sales to closing inventories	4,093.9	-	-	-	-	-	-	16.7

(percent)

Current debt to equity	36.5	-	-	-	-	-	-	100.0
Operating profit on equity	6.2	-	-	-	-	-	-	100.0
Net fixed assets to equity	60.0	-	-	-	-	-	-	83.3
Gross margin	29.0	-	-	-	-	-	-	100.0
Return on total assets	6.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	49.5	-	-	-	-	-	-	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
<b>1989</b>				
Total	1,168	12,932,773	531,507.3	33
Less than 20	148	42,268	1,783.3	34
20-99	382	530,262	22,257.1	1
100-499	364	2,237,604	92,161.6	-
500 and over	274	10,122,639	415,305.3	2
<b>1987</b>				
Total	1,135	11,406,269	503,536.6	
Less than 20	114	19,483	881.7	
20-99	381	431,144	19,359.6	
100-499	364	1,961,483	86,823.8	
500 and over	276	8,994,159	396,471.5	

## SIC 861 Hospitals

Establishments primarily engaged in accommodating patients on the basis of medical need and providing them with continuing medical care and supporting diagnostic and therapeutic services.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 862 - OTHER INSTITUTIONAL HEALTH AND SOCIAL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	165							
Low sales value (\$'000)	25	25	213	25	93	213	1,036	
High sales value (\$'000)	5,000	213	5,000	93	213	1,036	5,000	
<b>SELECTED EXPENSE ITEMS</b>								
								(percent of sales)
Cost of goods sold	1.0	0.8	1.0	1.2	0.7	1.5	0.5	17.0
Purchases and materials	1.0	0.8	1.0	1.2	0.7	1.5	0.5	17.0
Closing inventory	--	--	--	0.1	--	--	--	5.5
Opening inventory	--	--	--	0.1	--	--	--	3.0
Wages, salaries, and benefits	44.2	25.8	49.4	14.8	29.3	48.6	50.2	90.9
Wages and benefits - direct	--	0.2	-	-	0.2	-	-	0.6
Wages and benefits - indirect	44.2	25.6	49.4	14.8	29.1	48.6	50.2	90.3
Occupancy expenses	12.5	19.8	10.5	23.0	18.8	13.3	7.5	98.8
Depreciation	4.6	8.2	3.6	7.3	8.5	4.6	2.5	69.1
Repairs and maintenance	2.9	4.2	2.5	7.1	3.3	3.2	1.8	88.5
Fuel and oil	0.2	--	0.2	0.1	--	0.2	0.2	8.5
Utilities	3.4	5.2	2.9	5.4	5.2	3.3	2.5	90.3
Rent	1.5	2.1	1.3	3.1	1.7	2.0	0.6	23.6
Financial expenses	14.7	17.7	13.8	14.0	19.0	9.7	18.2	97.0
Interest and bank charges	13.6	16.7	12.7	12.5	18.0	8.6	17.1	88.5
Professional fees	1.1	1.1	1.1	1.5	0.9	1.1	1.1	84.2
General expenses	2.1	4.0	1.6	4.6	3.8	2.3	0.9	91.5
Advertising	0.6	0.9	0.5	1.2	0.8	0.6	0.3	61.2
Delivery expenses	0.6	1.3	0.4	1.2	1.3	0.5	0.3	40.0
Insurance	1.0	1.9	0.7	2.1	1.8	1.2	0.3	86.7
Other expenses	26.1	35.8	23.3	32.6	36.8	23.2	23.5	100.0
Total expenses	100.6	103.9	99.7	90.2	108.4	98.5	100.8	100.0
Net profit/loss	-0.6	-3.9	0.3	9.8	-8.4	1.5	-0.8	99.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	65						
Sales	279.2	96.9	707.8	57.4	134.6	492.5	1,658.0
Expenses	251.3	84.0	644.5	47.7	118.8	453.8	1,486.3
Profit	27.9	12.9	63.3	9.8	15.8	38.7	171.8

## Non-Profitable:

Sales	449.1	125.7	910.3	50.3	152.6	507.8	2,116.7
Expenses	554.0	199.5	1,059.3	76.9	243.2	586.1	2,477.9
Loss	-104.8	-73.8	-149.0	-26.6	-90.7	-78.3	-361.2

1987

## Profitable:

Sales	160.9	86.7	424.3	56.1	130.5	385.7	1,275.9
Expenses	146.4	74.3	402.9	46.1	114.6	364.6	1,247.8
Profit	14.4	12.5	21.4	10.1	16.0	21.1	28.0

## Non-Profitable:

Sales	344.3	85.9	834.0	62.2	124.5	458.6	2,152.8
Expenses	376.3	96.1	907.1	75.5	129.8	500.7	2,334.9
Loss	-32.0	-10.2	-73.1	-13.3	-5.3	-42.1	-182.1

	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.)	67							
Low sales value (\$'000)	25	25	875	25	223	875	1,301	
High sales value (\$'000)	5,000	875	5,000	223	875	1,301	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,252.7</b>	<b>951.9</b>	<b>2,619.3</b>	<b>1,092.9</b>	<b>745.2</b>	<b>909.5</b>	<b>5,506.9</b>	<b>100.0</b>
Total current assets	199.5	95.7	671.2	69.4	134.3	149.1	1,553.1	100.0
Accounts receivable	41.8	16.1	158.8	3.7	34.3	52.8	337.8	74.6
Closing inventory	0.2	0.1	0.5	—	0.2	0.9	—	7.5
Other current assets	157.4	79.4	511.8	65.6	99.7	95.3	1,215.2	100.0
Net fixed assets	1,015.0	837.7	1,820.5	1,002.3	596.5	710.8	3,694.8	80.6
Other assets and adjustments	38.0	18.3	127.4	21.1	14.3	49.5	259.0	82.1
<b>Total liabilities</b>	<b>1,000.2</b>	<b>727.8</b>	<b>2,238.0</b>	<b>930.8</b>	<b>430.1</b>	<b>795.5</b>	<b>4,674.2</b>	<b>100.0</b>
Total current liabilities	364.3	159.0	1,297.1	179.0	129.7	211.1	3,131.1	100.0
Current bank loans	64.9	55.9	106.0	70.7	34.2	42.8	212.7	56.7
Other current liabilities	299.3	103.1	1,191.0	108.3	95.4	168.2	2,918.4	100.0
Long-term bank loans	21.4	—	118.6	—	—	119.6	117.0	9.0
Other liabilities and adjustments	614.4	568.7	822.2	751.8	300.4	464.7	1,426.0	91.0
<b>Total equity</b>	<b>252.4</b>	<b>224.1</b>	<b>381.2</b>	<b>162.0</b>	<b>315.1</b>	<b>114.0</b>	<b>832.6</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.5	0.6	0.5	0.3	1.0	0.7	0.4	100.0
Debt to equity	3.9	3.2	5.8	5.7	1.3	6.9	5.6	100.0
Interest coverage	0.8	0.3	1.3	—	0.8	1.4	1.2	86.6
Debt ratio	0.7	0.7	0.8	0.8	0.5	0.8	0.8	100.0
Sales to equity	1.9	1.2	4.0	0.8	1.5	9.3	2.7	100.0
Sales to closing inventories	2,414.4	2,137.9	2,704.4	6,960.9	1,656.3	1,183.7	—	7.5

(percent)

Current debt to equity	144.3	70.9	340.1	110.5	41.1	185.1	376.0	100.0
Operating profit on equity	-3.4	-10.3	14.8	-21.6	-1.7	19.2	13.8	98.5
Net fixed assets to equity	402.0	373.7	477.4	618.5	189.3	623.5	443.7	80.6
Gross margin	49.7	55.5	45.0	66.6	50.8	35.7	52.2	100.0
Return on total assets	4.4	1.5	9.0	-0.2	5.6	8.3	9.2	100.0

(days)

Collection period for accounts receivable	30.2	21.0	37.9	9.7	25.8	18.1	53.3	74.6
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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
<b>1989</b>				
<b>Total</b>	<b>3,818</b>	<b>2,727,956</b>	<b>155,154.4</b>	<b>215</b>
Less than 20	2,470	242,809	13,989.9	186
20-99	1,004	959,132	55,586.9	17
100-499	322	1,094,723	61,410.3	11
500 and over	22	431,292	24,167.3	1
<b>1987</b>				
<b>Total</b>	<b>3,603</b>	<b>2,308,792</b>	<b>138,360.6</b>	
Less than 20	2,284	170,710	10,252.7	
20-99	987	806,292	48,896.5	
100-499	311	970,845	57,527.3	
500 and over	21	360,945	21,684.1	

**SIC 862 Other Institutional Health and Social Services**

Establishments primarily engaged in providing institutional health and social services excluding hospitals. Included are establishments offering nursing care to in-patients as well as homes basically offering custodial or domiciliary care to the aged, handicapped, addicted and needy. "Nursing homes" are classified in <8621 - Homes for Personal and Nursing Care>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 8621 - HOMES FOR PERSONAL AND NURSING CARE

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	130							
Low sales value (\$'000)	25	25	297	25	93	297	1,142	
High sales value (\$'000)	5,000	297	5,000	93	297	1,142	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.9	0.9	0.9	1.4	0.7	1.4	0.5	16.2
Purchases and materials	0.9	0.9	0.9	1.4	0.7	1.4	0.5	16.2
Closing inventory	0.1	0.1	--	0.1	0.1	0.1	--	6.9
Opening inventory	--	0.1	--	0.1	--	0.1	--	3.8
Wages, salaries, and benefits	45.3	19.8	51.6	12.3	23.2	50.8	52.3	92.3
Wages and benefits - direct	--	0.2	--	--	0.4	--	--	0.8
Wages and benefits - indirect	45.3	19.5	51.6	12.3	22.8	50.8	52.3	91.5
Occupancy expenses	13.5	24.1	10.9	25.7	23.4	14.1	7.6	98.5
Depreciation	5.3	10.7	4.0	8.3	11.8	5.2	2.8	67.7
Repairs and maintenance	2.8	4.4	2.4	7.8	2.8	3.1	1.8	86.9
Fuel and oil	0.1	0.1	0.1	0.2	--	0.1	0.2	8.5
Utilities	3.6	6.0	3.1	5.7	6.1	3.4	2.7	89.2
Rent	1.6	2.9	1.3	3.6	2.6	2.4	0.1	22.3
Financial expenses	18.2	22.8	17.0	15.9	26.0	12.6	21.4	96.9
Interest and bank charges	17.1	21.6	15.9	14.3	25.0	11.5	20.4	89.2
Professional fees	1.1	1.2	1.1	1.6	1.0	1.2	1.0	80.8
General expenses	2.0	4.1	1.5	4.7	3.9	2.4	0.6	89.2
Advertising	0.6	1.1	0.5	1.4	0.9	0.9	0.2	65.4
Delivery expenses	0.5	0.8	0.4	0.9	0.8	0.6	0.2	36.2
Insurance	0.9	2.2	0.6	2.3	2.1	0.9	0.3	85.4
Other expenses	26.4	40.9	22.8	32.8	44.6	22.6	23.0	100.0
Total expenses	106.3	112.7	104.7	92.8	121.7	104.0	105.4	100.0
Net profit/loss	-6.3	-12.7	-4.7	7.2	-21.7	-4.0	-5.4	99.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	61							
Sales	284.0	84.7	785.4	56.7	133.3	548.8	1,710.6	
Expenses	267.5	73.8	754.6	48.0	118.6	526.5	1,646.4	
Profit	16.6	10.9	30.8	8.7	14.7	22.3	64.2	

## Non-Profitable:

Sales	464.7	126.2	1,058.6	49.8	153.5	600.9	2,292.5	
Expenses	579.6	202.5	1,241.3	77.0	247.3	719.6	2,647.9	
Loss	-114.9	-76.3	-182.7	-27.2	-93.8	-118.7	-355.4	

1987

## Profitable:

Sales	155.7	89.7	586.5	56.1	147.4	548.1	1,480.9	
Expenses	142.2	78.4	558.1	46.7	132.9	521.2	1,415.5	
Profit	13.6	11.3	28.4	9.4	14.5	26.8	65.3	

## Non-Profitable:

Sales	345.6	77.3	919.8	62.0	110.5	454.1	2,209.2	
Expenses	381.3	88.6	1,007.6	75.4	117.4	504.4	2,400.8	
Loss	-35.7	-11.4	-87.8	-13.4	-6.9	-50.3	-191.6	

	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.)	50							
Low sales value (\$'000)	25	25	905	25	334	905	1,456	
High sales value (\$'000)	5,000	905	5,000	334	905	1,456	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,709.6</b>	<b>1,281.6</b>	<b>3,961.0</b>	<b>1,858.0</b>	<b>735.7</b>	<b>1,310.5</b>	<b>7,487.4</b>	<b>100.0</b>
Total current assets	272.7	126.7	1,040.6	121.6	131.5	159.6	2,212.7	100.0
Accounts receivable	59.1	22.3	252.5	6.2	37.6	93.8	463.6	78.0
Closing inventory	0.3	0.1	0.9	--	0.3	1.6	--	10.0
Other current assets	213.3	104.2	787.1	115.3	93.6	64.1	1,749.0	100.0
Net fixed assets	1,397.6	1,141.7	2,743.2	1,725.4	589.0	1,111.8	4,913.7	84.0
Other assets and adjustments	39.3	13.1	177.1	10.9	15.1	39.0	360.9	90.0
<b>Total liabilities</b>	<b>1,417.4</b>	<b>1,037.9</b>	<b>3,413.5</b>	<b>1,596.9</b>	<b>508.6</b>	<b>1,246.6</b>	<b>6,296.4</b>	<b>100.0</b>
Total current liabilities	523.9	229.1	2,074.2	322.9	140.3	260.7	4,486.8	100.0
Current bank loans	95.2	82.1	164.1	126.3	40.3	62.2	299.6	60.0
Other current liabilities	428.6	146.9	1,910.0	196.6	99.9	198.4	4,187.2	100.0
Long-term bank loans	32.0	--	200.2	--	0.1	350.8	--	12.0
Other liabilities and adjustments	861.4	808.7	1,139.0	1,273.9	368.2	635.0	1,809.6	96.0
<b>Total equity</b>	<b>292.2</b>	<b>243.6</b>	<b>547.5</b>	<b>261.1</b>	<b>227.1</b>	<b>63.9</b>	<b>1,190.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.5	0.5	0.5	0.3	0.9	0.6	0.4	100.0
Debt to equity	4.8	4.2	6.2	6.1	2.2	19.5	5.2	100.0
Interest coverage	0.6	0.3	0.8	-0.3	0.9	1.0	0.8	88.0
Debt ratio	0.8	0.8	0.8	0.8	0.6	0.9	0.8	100.0
Sales to equity	1.9	1.4	3.2	0.6	2.3	18.7	2.1	100.0
Sales to closing inventories	1,839.5	1,829.1	1,850.4	4,423.2	1,570.0	716.4	-	10.0

(percent)

Current debt to equity	179.2	94.0	378.8	123.6	61.7	407.8	376.7	100.0
Operating profit on equity	-11.8	-14.2	-6.0	-25.7	-1.7	4.0	-6.7	98.0
Net fixed assets to equity	478.2	468.5	501.0	660.6	259.3	1,739.1	412.5	84.0
Gross margin	48.5	54.6	42.2	77.2	48.2	35.6	46.4	100.0
Return on total assets	3.2	1.4	6.4	-0.9	7.1	7.1	6.2	100.0

(days)

Collection period for accounts receivable	37.4	23.3	52.0	14.5	25.8	28.5	66.9	78.0
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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
<b>1989</b>				
Total	2,375	1,948,510	112,497.6	157
Less than 20	1,352	117,764	6,818.5	134
20-99	771	744,237	43,478.0	9
100-499	236	750,832	42,812.9	13
500 and over	16	335,677	19,388.2	1
<b>1987</b>				
Total	2,218	1,645,082	100,433.4	
Less than 20	1,218	81,171	4,873.8	
20-99	762	634,214	38,756.6	
100-499	223	659,522	40,043.5	
500 and over	15	270,175	16,759.5	

## SIC 8621 Homes For Personal and Nursing Care

Establishments primarily engaged in providing personal care on a continuing basis, with medical and professional supervision and provision for meeting psycho-social needs of residents with relatively stabilized chronic disease or functional disability and who cannot properly care for themselves.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8629 - OTHER INSTITUTIONAL HEALTH AND SOCIAL SERVICES 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.)	21							
Low sales value (\$'000)	25	25	133	25	93	133	255	
High sales value (\$'000)	5,000	133	5,000	93	133	255	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.3	-	1.7	-	-	2.5	1.0	23.8
Purchases and materials	1.3	-	1.7	-	-	2.5	1.0	23.8
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	40.3	30.2	42.7	48.1	26.8	35.0	48.8	90.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	40.3	30.2	42.7	48.1	26.8	35.0	48.8	90.5
Occupancy expenses	10.3	12.6	9.8	2.9	14.4	8.2	11.1	100.0
Depreciation	2.6	5.0	2.1	0.4	5.9	1.8	2.3	81.0
Repairs and maintenance	3.3	3.9	3.2	0.5	4.5	3.2	3.1	90.5
Fuel and oil	0.3	-	0.4	-	-	0.9	-	9.5
Utilities	2.9	3.7	2.7	2.0	4.0	1.7	3.5	95.2
Rent	1.2	-	1.5	-	-	0.7	2.1	19.0
Financial expenses	5.8	13.5	4.0	3.2	15.4	4.7	3.5	100.0
Interest and bank charges	4.9	12.4	3.2	2.4	14.3	4.5	2.2	85.7
Professional fees	0.8	1.0	0.8	0.8	1.1	0.2	1.3	100.0
General expenses	2.7	2.9	2.7	3.8	2.7	3.7	1.9	100.0
Advertising	0.2	0.7	-	-	0.9	0.1	-	33.3
Delivery expenses	1.1	0.9	1.1	2.5	0.5	1.9	0.5	57.1
Insurance	1.5	1.3	1.5	1.2	1.3	1.8	1.4	90.5
Other expenses	29.2	28.5	29.4	36.9	26.9	24.5	33.3	100.0
Total expenses	89.7	87.7	90.2	94.9	86.3	78.6	99.5	100.0
Net profit/loss	10.3	12.3	9.8	5.1	13.7	21.4	0.5	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	76							
Sales	242.0	112.8	354.0	69.8	127.3	224.5	1,049.8	
Expenses	209.6	98.5	305.9	65.4	109.6	175.4	1,006.9	
Profit	32.4	14.3	48.1	4.3	17.7	49.1	42.9	

## Non-Profitable:

Sales	326.9	81.3	350.4	64.7	104.1	135.1	379.9	
Expenses	350.6	87.7	375.7	75.7	104.2	139.5	408.1	
Loss	-23.7	-6.4	-25.3	-11.0	-0.1	-4.4	-28.2	

1987

## Profitable:

Sales	145.9	80.3	217.7	56.5	113.0	190.1	331.0	
Expenses	128.6	62.3	201.2	42.2	89.8	173.1	316.2	
Profit	17.3	18.0	16.5	14.3	23.1	16.9	14.8	

## Non-Profitable:

Sales	76.4	76.4	-	76.4	-	-	-	
Expenses	78.0	78.0	-	78.0	-	-	-	
Loss	-1.6	-1.6	-	-1.6	-	-	-	

	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.)	9							
Low sales value (\$'000)	25	25	134	-	-	-	-	
High sales value (\$'000)	5,000	134	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>376.8</b>	<b>202.1</b>	<b>749.5</b>	-	-	-	-	<b>100.0</b>
Total current assets	39.0	17.1	85.7	-	-	-	-	100.0
Accounts receivable	4.9	0.2	14.9	-	-	-	-	77.8
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	34.1	16.9	70.8	-	-	-	-	100.0
Net fixed assets	287.8	124.4	636.4	-	-	-	-	100.0
Other assets and adjustments	49.9	60.5	27.3	-	-	-	-	55.6
<b>Total liabilities</b>	<b>141.1</b>	<b>147.6</b>	<b>127.2</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	35.9	7.1	97.5	-	-	-	-	100.0
Current bank loans	5.3	0.1	16.4	-	-	-	-	66.7
Other current liabilities	30.6	6.9	81.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	105.1	140.5	29.7	-	-	-	-	88.9
<b>Total equity</b>	<b>235.7</b>	<b>54.5</b>	<b>622.2</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	2.4	0.8	-	-	-	-	100.0
Debt to equity	0.5	2.7	0.2	-	-	-	-	100.0
Interest coverage	1.4	1.6	0.9	-	-	-	-	77.8
Debt ratio	0.3	0.7	0.1	-	-	-	-	100.0
Sales to equity	1.2	2.1	1.0	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	15.2	13.0	15.6	-	-	-	-	100.0
Operating profit on equity	3.0	19.7	--	-	-	-	-	100.0
Net fixed assets to equity	122.0	228.1	102.2	-	-	-	-	100.0
Gross margin	54.3	66.4	49.8	-	-	-	-	100.0
Return on total assets	5.7	13.0	1.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	6.3	0.7	8.4	-	-	-	-	77.8
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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
<b>1989</b>				
<b>Total</b>	<b>439</b>	<b>91,149</b>	<b>5,149.1</b>	<b>29</b>
Less than 20	398	42,252	2,374.4	24
20-99	34	24,191	1,427.9	6
100-499	7	24,706	1,346.8	1
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>410</b>	<b>71,604</b>	<b>4,190.9</b>	
Less than 20	374	28,811	1,709.8	
20-99	28	19,515	1,173.4	
100-499	8	23,278	1,307.7	
500 and over	-	-	-	

## SIC 8629 Other Institutional Health and Social Services n.e.c.

Establishments primarily engaged in providing for residential health and social services not elsewhere classified. The services are more or less restricted to room and board.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 863 - NON-INSTITUTIONAL HEALTH SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	51							
Low sales value (\$'000)	25	25	265	25	93	265	545	
High sales value (\$'000)	5,000	265	5,000	93	265	545	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.9	0.1	3.9	0.6	--	3.5	4.0	21.6
Purchases and materials	2.9	0.1	3.9	0.6	--	3.4	4.0	21.6
Closing inventory	0.1	-	0.1	-	-	0.4	0.1	11.8
Opening inventory	0.1	-	0.1	-	-	0.5	-	9.8
Wages, salaries, and benefits	53.4	31.8	61.0	17.8	35.8	54.6	62.4	90.2
Wages and benefits - direct	0.5	-	0.6	-	-	3.6	-	2.0
Wages and benefits - indirect	52.9	31.8	60.4	17.8	35.8	50.9	62.4	90.2
Occupancy expenses	10.6	13.5	9.6	4.7	16.0	17.7	7.9	90.2
Depreciation	2.9	2.9	2.9	1.8	3.2	4.8	2.5	76.5
Repairs and maintenance	1.6	1.5	1.7	0.4	1.8	2.1	1.6	60.8
Fuel and oil	1.2	2.0	0.9	-	2.6	1.7	0.7	19.6
Utilities	1.4	2.3	1.2	1.6	2.4	1.8	1.0	84.3
Rent	3.5	4.8	3.0	0.8	6.0	7.3	2.1	54.9
Financial expenses	3.4	3.1	3.5	4.7	2.6	1.9	3.9	94.1
Interest and bank charges	1.1	1.0	1.1	2.7	0.6	1.1	1.1	76.5
Professional fees	2.3	2.0	2.4	2.1	2.0	0.8	2.7	78.4
General expenses	3.8	2.5	4.2	3.4	2.2	7.8	3.5	86.3
Advertising	0.9	1.0	0.8	0.1	1.3	0.4	0.9	72.5
Delivery expenses	2.3	0.9	2.8	2.5	0.5	6.2	2.1	49.0
Insurance	0.6	0.6	0.6	0.8	0.5	1.2	0.4	68.6
Other expenses	18.9	32.7	13.9	8.7	39.5	11.2	14.5	96.1
Total expenses	92.9	83.7	96.2	39.9	96.2	96.8	96.1	98.0
Net profit/loss	7.1	16.3	3.8	60.1	3.8	3.2	3.9	98.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	78							
Sales	231.8	90.8	787.9	42.8	152.9	384.1	1,100.6	
Expenses	200.2	69.8	714.2	12.2	144.3	347.6	998.0	
Profit	31.7	21.0	73.7	30.6	8.6	36.4	102.7	

## Non-Profitable:

Sales	411.0	100.9	1,240.3	30.3	131.9	362.6	1,832.7	
Expenses	427.2	104.7	1,289.7	41.4	132.4	408.2	1,884.8	
Loss	-16.2	-3.8	-49.5	-11.1	-0.5	-45.6	-52.1	

1987

## Profitable:

Sales	153.0	146.4	502.3	76.4	175.6	400.4	829.3	
Expenses	133.4	127.4	453.9	67.3	152.5	367.9	730.0	
Profit	19.5	19.0	48.4	9.1	23.1	32.5	99.3	

## Non-Profitable:

Sales	233.6	155.0	410.5	83.9	184.6	380.2	1,200.4	
Expenses	246.0	171.5	413.7	99.2	201.6	382.8	1,217.7	
Loss	-12.4	-16.5	-3.2	-15.3	-17.0	-2.6	-17.3	

	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.)	25							
Low sales value (\$'000)	25	25	394	25	181	394	1,071	
High sales value (\$'000)	5,000	394	5,000	181	394	1,071	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>213.4</b>	<b>59.4</b>	<b>736.9</b>	<b>50.9</b>	<b>108.0</b>	<b>561.9</b>	<b>819.9</b>	<b>100.0</b>
Total current assets	90.4	31.7	289.8	33.9	19.4	301.9	284.0	96.0
Accounts receivable	46.9	17.9	145.5	19.7	8.1	72.7	180.0	88.0
Closing inventory	0.5	--	2.2	--	--	4.4	1.1	20.0
Other current assets	42.9	13.8	142.0	14.2	11.3	224.7	102.8	80.0
Net fixed assets	83.0	23.0	286.9	11.6	88.1	239.0	309.6	84.0
Other assets and adjustments	39.9	4.5	160.2	5.2	0.4	20.9	226.2	68.0
<b>Total liabilities</b>	<b>148.0</b>	<b>41.6</b>	<b>509.3</b>	<b>40.0</b>	<b>51.1</b>	<b>226.2</b>	<b>643.5</b>	<b>96.0</b>
Total current liabilities	70.2	11.3	270.2	10.0	18.9	154.6	325.1	96.0
Current bank loans	18.5	2.7	72.1	1.9	6.9	--	106.3	44.0
Other current liabilities	51.7	8.6	198.1	8.0	11.9	154.6	218.8	96.0
Long-term bank loans	8.0	2.5	26.6	2.9	--	4.3	37.2	28.0
Other liabilities and adjustments	69.7	27.7	212.3	27.0	32.1	67.2	281.1	68.0
<b>Total equity</b>	<b>65.4</b>	<b>17.7</b>	<b>227.6</b>	<b>10.8</b>	<b>56.9</b>	<b>335.6</b>	<b>176.3</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.2	2.7	1.0	3.3	1.0	1.9	0.8	96.0
Debt to equity	2.2	2.3	2.2	3.6	0.8	0.6	3.6	96.0
Interest coverage	3.6	1.0	4.0	7.0	-5.7	12.5	2.1	80.0
Debt ratio	0.6	0.7	0.6	0.7	0.4	0.4	0.7	96.0
Sales to equity	6.5	9.4	5.7	13.1	5.4	2.0	9.2	100.0
Sales to closing inventories	842.3	-	588.2	-	-	149.8	1,387.6	20.0

(percent)

Current debt to equity	107.2	64.0	118.7	92.3	33.3	46.0	184.3	96.0
Operating profit on equity	16.7	0.3	21.1	27.1	-28.7	31.1	12.0	100.0
Net fixed assets to equity	126.8	129.9	126.0	107.0	154.8	71.2	175.5	84.0
Gross margin	38.5	60.4	29.1	70.5	33.8	46.0	25.7	100.0
Return on total assets	7.1	1.4	8.6	6.7	-12.9	20.2	4.9	100.0

(days)

Collection period for accounts receivable	39.9	39.2	40.3	50.4	9.6	39.3	40.4	88.0
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	1,063	340,470	17,311.2	130
Less than 20	905	95,384	4,962.2	140
20-99	130	140,966	7,208.7	12
100-499	28	104,120	5,140.3	2
500 and over	-	-	-	-
<b>1987</b>				
Total	933	261,773	14,352.1	
Less than 20	765	54,816	3,083.7	
20-99	142	120,477	6,768.5	
100-499	26	86,480	4,499.9	
500 and over	-	-	-	

## SIC 863 Non-Institutional Health Services

Establishments primarily engaged in providing diagnostic and therapeutic services to persons not requiring institutional care, in facilities designed, staffed and equipped for such purposes.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8631 - AMBULANCE SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Low sales value (\$'000)	25	25	344	25	127	344	568	
High sales value (\$'000)	5,000	344	5,000	127	344	568	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.9	0.1	6.8	-	0.1	0.9	8.4	29.6
Purchases and materials	4.9	0.1	6.8	-	0.1	0.8	8.4	29.6
Closing inventory	0.2	--	0.2	-	0.1	0.6	0.2	22.2
Opening inventory	0.2	--	0.2	-	--	0.7	0.1	18.5
Wages, salaries, and benefits	49.2	17.1	61.4	23.8	15.7	60.8	61.6	96.3
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	49.2	17.1	61.4	23.8	15.7	60.8	61.6	96.3
Occupancy expenses	12.1	17.5	10.0	10.1	19.0	14.9	8.7	96.3
Depreciation	3.9	5.1	3.5	5.8	5.0	6.4	2.7	92.6
Repairs and maintenance	2.2	2.0	2.2	0.8	2.3	3.2	1.9	70.4
Fuel and oil	2.4	3.9	1.8	0.7	4.5	2.8	1.5	37.0
Utilities	1.5	2.4	1.1	1.5	2.5	2.0	0.9	92.6
Rent	2.2	4.1	1.4	1.3	4.7	0.6	1.7	55.6
Financial expenses	3.3	3.2	3.3	5.3	2.8	2.1	3.6	96.3
Interest and bank charges	1.5	0.9	1.7	1.2	0.8	1.3	1.8	85.2
Professional fees	1.8	2.3	1.6	4.2	1.9	0.8	1.8	81.5
General expenses	4.1	3.2	4.5	7.1	2.4	8.5	3.4	88.9
Advertising	0.7	0.9	0.6	0.2	1.0	0.6	0.5	85.2
Delivery expenses	2.7	1.6	3.2	5.6	0.8	6.5	2.3	44.4
Insurance	0.8	0.7	0.8	1.2	0.6	1.4	0.6	77.8
Other expenses	20.8	47.4	10.6	9.4	55.4	12.9	9.9	100.0
Total expenses	94.4	88.6	96.6	55.7	95.5	100.2	95.6	100.0
Net profit/loss	5.6	11.4	3.4	44.3	4.5	-0.2	4.4	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	238.7	117.9	793.7	50.3	166.0	404.8	1,215.4	
Expenses	213.9	103.9	719.3	28.0	157.9	373.4	1,094.5	
Profit	24.8	14.0	74.4	22.3	8.1	31.4	121.0	

## Non-Profitable:

Sales	1,024.8	330.5	1,068.3	-	330.5	357.3	1,610.0	
Expenses	1,064.2	352.7	1,108.8	-	352.7	421.1	1,632.7	
Loss	-39.4	-22.2	-40.5	-	-22.2	-63.8	-22.8	

1987

## Profitable:

Sales	145.6	140.6	400.4	83.0	186.7	400.4	-	
Expenses	123.4	118.6	367.9	71.8	155.9	367.9	-	
Profit	22.2	22.0	32.5	11.2	30.7	32.5	-	

## Non-Profitable:

Sales	296.5	209.8	443.9	-	209.8	424.7	1,073.4	
Expenses	303.9	220.9	445.1	-	220.9	425.7	1,083.1	
Loss	-7.4	-11.0	-1.3	-	-11.0	-1.0	-9.7	

	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.)	19							
Low sales value (\$'000)	25	25	410	25	294	410	1,090	
High sales value (\$'000)	5,000	410	5,000	294	410	1,090	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>287.2</b>	<b>92.1</b>	<b>991.7</b>	<b>76.9</b>	<b>151.6</b>	<b>669.1</b>	<b>1,176.3</b>	<b>100.0</b>
Total current assets	106.1	38.7	349.7	40.6	31.2	400.6	320.6	94.7
Accounts receivable	42.7	15.2	142.0	15.7	13.3	89.4	172.1	89.5
Closing inventory	0.8	0.3	2.6	--	1.5	3.5	2.0	26.3
Other current assets	62.6	23.1	205.0	24.8	16.3	307.6	146.3	94.7
Net fixed assets	117.9	43.1	387.8	27.4	104.8	268.4	456.2	100.0
Other assets and adjustments	63.1	10.2	254.1	8.8	15.5	--	399.5	84.2
<b>Total liabilities</b>	<b>217.4</b>	<b>66.4</b>	<b>762.6</b>	<b>65.7</b>	<b>68.9</b>	<b>248.9</b>	<b>1,056.4</b>	<b>94.7</b>
Total current liabilities	95.0	12.9	391.2	11.9	16.7	211.2	494.2	94.7
Current bank loans	23.1	1.1	102.4	0.6	3.1	--	161.0	31.6
Other current liabilities	71.9	11.8	288.8	11.3	13.6	211.2	333.2	94.7
Long-term bank loans	12.6	4.1	43.5	4.9	0.8	4.6	65.8	36.8
Other liabilities and adjustments	109.7	49.3	327.7	48.8	51.2	33.0	496.3	84.2
<b>Total equity</b>	<b>69.8</b>	<b>25.6</b>	<b>229.1</b>	<b>11.1</b>	<b>82.7</b>	<b>420.2</b>	<b>119.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	2.9	0.8	3.3	1.8	1.8	0.6	94.7
Debt to equity	3.1	2.5	3.3	5.8	0.8	0.5	8.8	94.7
Interest coverage	3.3	2.6	3.4	6.2	-1.2	16.7	1.5	89.5
Debt ratio	0.7	0.7	0.7	0.8	0.4	0.3	0.8	94.7
Sales to equity	6.1	7.7	5.5	13.9	4.4	1.9	12.7	100.0
Sales to closing inventories	534.2	652.2	484.4	-	246.0	225.4	739.3	26.3

(percent)

Current debt to equity	136.0	50.4	170.7	107.4	20.2	50.2	412.2	94.7
Operating profit on equity	20.7	10.3	24.9	49.2	-10.2	30.1	14.5	100.0
Net fixed assets to equity	168.8	168.0	169.2	245.8	126.7	63.8	380.4	100.0
Gross margin	43.9	66.8	30.9	85.4	36.1	42.5	27.4	100.0
Return on total assets	7.2	4.6	8.1	8.5	-3.1	20.1	4.1	100.0

(days)

Collection period for accounts receivable	36.3	27.9	41.0	36.9	13.2	40.7	41.1	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
<b>1989</b>				
Total	379	112,149	7,274.2	15
Less than 20	310	39,941	2,530.6	3
20-99	60	44,874	2,974.2	12
100-499	9	27,334	1,769.4	-
500 and over	-	-	-	-
<b>1987</b>				
Total	394	92,018	6,343.0	
Less than 20	313	25,264	1,668.5	
20-99	72	44,817	3,201.2	
100-499	9	21,937	1,473.3	
500 and over	-	-	-	

## SIC 8631 Ambulance Services

Establishments primarily engaged in using vehicles specifically designed, staffed and equipped for transporting ill and injured persons.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 864 - NON-INSTITUTIONAL SOCIAL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	150							
Low sales value (\$'000)	25	25	54	25	35	54	199	
High sales value (\$'000)	5,000	54	5,000	35	54	199	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.6	1.2	0.5	0.3	2.2	0.1	0.7	7.3
Purchases and materials	0.6	1.2	0.5	0.3	2.2	0.1	0.7	7.3
Closing inventory	--	--	--	--	--	--	0.1	1.3
Opening inventory	--	--	--	--	--	--	0.1	1.3
Wages, salaries, and benefits	49.9	10.3	56.3	12.7	8.0	43.3	62.9	76.7
Wages and benefits - direct	0.1	-	0.1	-	-	-	0.1	0.7
Wages and benefits - indirect	49.8	10.3	56.2	12.7	8.0	43.3	62.8	76.7
Occupancy expenses	13.7	15.0	13.5	12.5	17.5	11.9	14.4	94.0
Depreciation	2.5	4.0	2.3	2.3	5.8	2.3	2.3	64.7
Repairs and maintenance	2.1	4.1	1.7	5.6	2.6	2.8	1.2	70.0
Fuel and oil	0.1	0.4	--	-	0.8	--	--	4.0
Utilities	1.8	3.2	1.5	2.2	4.2	2.0	1.3	79.3
Rent	7.3	3.3	8.0	2.4	4.2	4.8	9.6	53.3
Financial expenses	4.5	5.1	4.4	4.1	6.1	7.3	2.8	86.0
Interest and bank charges	3.2	3.7	3.2	2.8	4.6	5.5	2.0	58.0
Professional fees	1.2	1.4	1.2	1.2	1.5	1.8	0.9	70.7
General expenses	1.7	3.1	1.5	3.6	2.6	1.5	1.5	91.3
Advertising	0.5	0.8	0.5	0.4	1.2	0.5	0.4	52.7
Delivery expenses	0.7	1.5	0.6	2.2	0.9	0.3	0.7	33.3
Insurance	0.5	0.7	0.5	1.0	0.5	0.7	0.4	70.0
Other expenses	22.0	30.8	20.5	34.5	27.0	32.7	14.4	100.0
Total expenses	92.4	65.5	96.8	67.6	63.4	96.8	96.7	100.0
Net profit/loss	7.6	34.5	3.2	32.4	36.6	3.2	3.3	100.0

## PROFITABLE vs NON-PROFITTABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	104.4	34.8	234.5	28.7	42.2	124.2	393.5	
Expenses	88.3	21.1	213.8	16.9	26.2	109.9	363.6	
Profit	16.1	13.7	20.7	11.8	16.0	14.3	29.9	

## Non-Profitable:

Sales	166.8	29.6	202.0	28.5	44.0	94.8	569.3	
Expenses	171.6	31.0	207.7	29.4	52.9	99.2	579.6	
Loss	-4.8	-1.4	-5.7	-0.9	-8.9	-4.4	-10.4	

1987

## Profitable:

Sales	109.3	33.7	189.7	29.1	43.6	119.6	277.8	
Expenses	94.5	20.7	173.1	15.7	31.2	108.2	254.6	
Profit	14.8	13.0	16.6	13.3	12.4	11.4	23.3	

## Non-Profitable:

Sales	147.3	40.5	194.8	28.6	42.2	130.4	372.2	
Expenses	156.7	51.7	203.3	32.1	54.3	138.4	382.3	
Loss	-9.3	-11.1	-8.5	-3.5	-12.2	-8.0	-10.1	

	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.)	50							
Low sales value (\$'000)	25	25	204	25	91	204	324	
High sales value (\$'000)	5,000	204	5,000	91	204	324	5,000	

## BALANCE SHEET

(thousands of dollars)

<b>Total assets</b>	<b>161.3</b>	<b>54.6</b>	<b>382.3</b>	<b>16.5</b>	<b>87.0</b>	<b>194.8</b>	<b>538.4</b>	<b>100.0</b>
Total current assets	37.8	26.7	60.7	5.6	44.7	34.2	82.7	100.0
Accounts receivable	3.8	1.0	9.4	--	1.8	5.1	13.0	68.0
Closing inventory	0.2	0.3	0.2	0.7	--	--	0.4	4.0
Other current assets	33.7	25.3	50.9	4.8	42.8	29.1	69.2	98.0
Net fixed assets	47.4	11.4	121.9	10.8	11.9	145.7	102.1	62.0
Other assets and adjustments	76.0	16.4	199.7	--	30.3	14.7	353.5	48.0
<b>Total liabilities</b>	<b>117.6</b>	<b>18.9</b>	<b>322.0</b>	<b>16.0</b>	<b>21.4</b>	<b>164.9</b>	<b>452.8</b>	<b>100.0</b>
Total current liabilities	35.1	6.1	95.0	2.4	9.2	35.3	144.8	100.0
Current bank loans	0.2	0.3	--	--	0.7	--	--	8.0
Other current liabilities	34.8	5.7	95.0	2.4	8.5	35.3	144.8	100.0
Long-term bank loans	--	0.1	--	0.2	--	--	--	2.0
Other liabilities and adjustments	82.4	12.6	226.9	13.3	12.1	129.5	308.0	76.0
<b>Total equity</b>	<b>43.6</b>	<b>35.6</b>	<b>60.2</b>	<b>0.5</b>	<b>65.5</b>	<b>29.9</b>	<b>85.5</b>	<b>96.0</b>

## FINANCIAL RATIOS

(times)

Current ratio	1.0	4.3	0.6	2.2	4.8	0.9	0.5	100.0
Debt to equity	2.6	0.5	5.3	31.7	0.3	5.5	5.2	96.0
Interest coverage	5.3	3.9	5.5	2.6	4.9	1.6	7.8	50.0
Debt ratio	0.7	0.3	0.8	0.9	0.2	0.8	0.8	100.0
Sales to equity	12.5	2.6	24.5	103.1	2.0	8.4	29.2	96.0
Sales to closing inventories	1,843.0	297.5	6,088.7	74.3	-	-	5,616.3	4.0

(percent)

Current debt to equity	80.3	17.2	157.6	486.3	14.1	118.1	169.1	96.0
Operating profit on equity	51.5	7.4	105.6	250.0	5.8	26.0	128.8	96.0
Net fixed assets to equity	108.5	32.0	202.2	2,144.9	18.2	487.3	119.3	60.0
Gross margin	47.7	62.7	45.7	50.9	66.6	46.2	45.6	100.0
Return on total assets	17.1	6.4	20.3	12.3	5.5	9.8	23.4	100.0

(days)

Collection period for accounts receivable	2.5	4.0	2.3	0.6	5.1	7.4	1.9	68.0
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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
<b>1989</b>				
Total	8,773	1,876,476	105,765.6	695
Less than 20	8,034	629,325	37,039.5	675
20-99	575	484,189	27,522.6	20
100-499	155	562,127	30,460.6	1
500 and over	9	200,835	10,742.9	1
<b>1987</b>				
Total	8,078	1,523,473	90,237.0	
Less than 20	7,359	464,714	28,787.1	
20-99	555	395,838	23,707.0	
100-499	154	480,333	27,510.8	
500 and over	10	182,588	10,232.1	

## SIC 864 Non-Institutional Social Services

Establishments primarily engaged in providing social services to ensure the well-being of individuals and families living at home, through the provision of help or support in carrying out activities of daily living.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8641 - CHILD DAY-CARE AND NURSERY SCHOOL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	117							
Low sales value (\$'000)	25	25	52	25	32	52	155	
High sales value (\$'000)	5,000	52	5,000	32	52	155	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.1	-	0.1	-	-	-	0.1	2.6
Purchases and materials	0.1	-	0.1	-	-	-	0.1	2.6
Closing inventory	--	--	-	-	-	-	-	0.9
Opening inventory	--	--	-	-	-	-	-	0.9
Wages, salaries, and benefits	54.4	13.1	60.4	16.1	9.4	44.2	68.0	82.9
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	54.4	13.1	60.4	16.1	9.4	44.2	68.0	82.9
Occupancy expenses	12.9	15.7	12.5	13.1	18.9	11.3	13.1	95.7
Depreciation	2.1	4.3	1.8	2.7	6.3	2.8	1.4	66.7
Repairs and maintenance	2.0	5.2	1.6	6.6	3.5	3.4	0.8	76.1
Fuel and oil	--	--	--	-	0.1	-	-	3.4
Utilities	1.7	2.4	1.6	1.9	2.9	2.1	1.3	81.2
Rent	7.1	3.8	7.5	2.0	6.1	3.0	9.6	50.4
Financial expenses	4.6	5.5	4.5	4.6	6.6	9.0	2.4	86.3
Interest and bank charges	3.4	4.1	3.3	3.1	5.3	7.2	1.5	60.7
Professional fees	1.2	1.4	1.2	1.5	1.3	1.9	0.9	70.9
General expenses	1.9	3.4	1.6	4.2	2.4	1.6	1.7	93.2
Advertising	0.4	0.4	0.5	0.5	0.3	0.5	0.4	53.0
Delivery expenses	0.9	2.0	0.7	2.6	1.3	0.3	0.9	35.0
Insurance	0.6	1.0	0.5	1.1	0.8	0.9	0.4	76.9
Other expenses	20.2	32.0	18.4	34.4	29.1	33.3	11.5	100.0
Total expenses	94.0	69.7	97.6	72.4	66.5	99.5	96.7	100.0
Net profit/loss	6.0	30.3	2.4	27.6	33.5	0.5	3.3	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	94.9	32.7	210.2	27.4	40.1	116.7	299.1	
Expenses	80.2	20.7	190.6	17.0	25.8	105.4	271.6	
Profit	14.7	12.0	19.6	10.4	14.3	11.3	27.5	

## Non-Profitable:

Sales	171.2	29.6	211.6	28.5	44.0	96.2	602.5	
Expenses	176.2	31.0	217.6	29.4	52.9	100.8	613.1	
Loss	-5.0	-1.4	-6.0	-0.9	-8.9	-4.6	-10.6	

1987

## Profitable:

Sales	115.5	34.8	190.7	27.5	41.4	111.1	256.5	
Expenses	102.1	23.2	175.8	16.8	28.8	103.1	235.8	
Profit	13.4	11.7	14.9	10.7	12.6	8.0	20.7	

## Non-Profitable:

Sales	121.2	40.6	176.2	28.3	42.2	120.4	236.9	
Expenses	130.6	51.7	184.4	31.4	54.3	129.4	244.2	
Loss	-9.4	-11.1	-8.2	-3.1	-12.2	-9.0	-7.2	



	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.)	32							
Low sales value (\$'000)	25	25	166	25	85	166	256	
High sales value (\$'000)	5,000	166	5,000	85	166	256	5,000	

**BALANCE SHEET**

(thousands of dollars)

Total assets	168.5	41.1	397.9	6.8	64.1	189.1	543.8	100.0
Total current assets	39.9	33.0	52.3	5.2	51.7	15.4	78.1	100.0
Accounts receivable	3.1	1.2	6.5	0.1	2.0	2.0	9.7	71.9
Closing inventory	0.2	0.4	--	1.0	--	--	--	3.1
Other current assets	36.4	31.3	45.7	4.0	49.6	13.4	68.3	100.0
Net fixed assets	36.1	7.7	87.1	1.5	11.9	80.3	91.9	59.4
Other assets and adjustments	92.4	0.2	258.3	--	0.4	93.2	373.8	43.8
Total liabilities	118.9	15.9	304.4	7.4	21.7	84.5	458.2	100.0
Total current liabilities	35.1	5.8	88.0	0.4	9.4	14.0	139.7	100.0
Current bank loans	0.3	0.5	--	--	0.8	--	--	9.4
Other current liabilities	34.8	5.3	88.0	0.4	8.6	13.9	139.7	100.0
Long-term bank loans	0.1	0.1	--	0.4	--	--	--	3.1
Other liabilities and adjustments	83.6	9.9	216.4	6.5	12.2	70.4	318.4	75.0
Total equity	49.5	25.1	93.4	-0.6	42.4	104.6	85.6	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	5.6	0.5	11.1	5.4	1.1	0.5	100.0
Debt to equity	2.4	0.6	3.2	-12.0	0.5	0.8	5.3	100.0
Interest coverage	6.3	2.1	6.6	-6.4	2.8	2.3	7.7	43.8
Debt ratio	0.7	0.3	0.7	1.0	0.3	0.4	0.8	100.0
Sales to equity	12.7	3.6	17.1	-72.5	2.8	2.1	30.0	100.0
Sales to closing inventories	2,325.7	216.0	-	42.3	-	-	-	3.1

(percent)

Current debt to equity	71.0	23.2	94.1	-75.9	22.3	13.4	163.1	100.0
Operating profit on equity	50.8	2.2	74.4	113.7	3.3	7.2	131.7	100.0
Net fixed assets to equity	72.9	30.9	93.2	-254.4	28.1	76.8	107.3	59.4
Gross margin	46.6	62.5	44.9	28.8	70.7	37.0	45.4	100.0
Return on total assets	17.7	2.5	20.5	-8.9	3.3	7.0	23.8	100.0

(days)

Collection period for accounts receivable	1.8	5.1	1.4	0.9	6.1	3.2	1.3	71.9
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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
<b>1989</b>				
Total	6,002	1,075,827	60,273.2	241
Less than 20	5,674	444,431	26,251.3	238
20-99	255	204,438	11,437.6	4
100-499	66	253,607	13,424.0	1
500 and over	7	173,351	9,160.3	-
<b>1987</b>				
Total	5,761	874,238	51,641.9	
Less than 20	5,436	334,659	20,869.6	
20-99	251	169,093	10,109.9	
100-499	67	218,391	12,240.4	
500 and over	7	152,095	8,422.0	

## SIC 8641 Child Day-Care and Nursery School Services

Establishments primarily engaged in providing services to meet the physical, social, cultural, emotional or intellectual needs of children, usually of pre-school age; but they may also provide for disabled children or for pupils outside of school hours.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8649 - OTHER NON-INSTITUTIONAL SOCIAL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Low sales value (\$'000)	25	25	82	25	45	82	235	
High sales value (\$'000)	5,000	82	5,000	45	82	235	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.1	0.1	1.6	1.3	-	2.5	1.3	20.0
Purchases and materials	1.1	0.1	1.6	1.3	-	2.5	1.3	20.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	17.7	12.1	20.3	-	13.6	31.4	17.8	46.7
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	17.7	12.1	20.3	-	13.6	31.4	17.8	46.7
Occupancy expenses	23.5	14.6	27.7	6.2	15.6	32.7	26.6	73.3
Depreciation	6.1	1.4	8.3	2.2	1.3	22.5	5.0	40.0
Repairs and maintenance	3.1	0.5	4.3	-	0.6	4.1	4.4	46.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	1.2	2.1	2.1	1.1	1.3	2.3	60.0
Rent	12.5	11.5	13.0	2.0	12.7	4.7	14.9	46.7
Financial expenses	5.8	4.5	6.4	0.9	5.0	8.0	6.1	80.0
Interest and bank charges	4.8	2.6	5.9	-	2.9	7.4	5.5	46.7
Professional fees	1.0	2.0	0.5	0.9	2.1	0.6	0.5	73.3
General expenses	1.6	3.8	0.6	22.3	1.6	1.0	0.5	80.0
Advertising	1.1	3.0	0.1	19.7	1.0	0.5	-	40.0
Delivery expenses	0.2	0.2	0.1	2.1	-	-	0.2	26.7
Insurance	0.4	0.6	0.3	0.5	0.6	0.5	0.3	33.3
Other expenses	38.1	41.8	36.4	14.5	45.1	26.0	38.7	100.0
Total expenses	87.8	77.0	93.0	45.2	80.8	101.5	91.0	100.0
Net profit/loss	12.2	23.0	7.0	54.8	19.2	-1.5	9.0	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	67							
Sales	132.3	54.8	291.6	39.6	59.0	142.7	318.2	
Expenses	111.1	35.8	265.7	17.9	40.8	139.0	288.3	
Profit	21.3	19.0	26.0	21.7	18.3	3.7	29.9	

## Non-Profitable:

Sales	107.6	74.8	186.8	-	74.8	169.4	298.2	
Expenses	110.6	76.6	192.7	-	76.6	175.5	303.0	
Loss	-3.0	-1.8	-6.0	-	-1.8	-6.2	-4.8	

1987

## Profitable:

Sales	74.2	43.4	140.7	29.8	72.7	113.8	589.0	
Expenses	56.3	23.7	126.5	11.2	50.6	102.0	534.2	
Profit	18.0	19.7	14.3	18.6	22.1	11.8	54.8	

## Non-Profitable:

Sales	108.0	63.1	589.3	-	63.1	-	589.3	
Expenses	115.2	65.0	653.3	-	65.0	-	653.3	
Loss	-7.2	-1.9	-64.0	-	-1.9	-	-64.0	

	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.)	10							
Low sales value (\$'000)	25	25	223	-	-	-	-	
High sales value (\$'000)	5,000	223	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>131.3</b>	<b>34.5</b>	<b>339.0</b>	-	-	-	-	<b>100.0</b>
Total current assets	20.6	7.2	49.3	-	-	-	-	100.0
Accounts receivable	3.8	0.4	11.1	-	-	-	-	70.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	16.7	6.7	38.1	-	-	-	-	100.0
Net fixed assets	96.7	27.1	246.1	-	-	-	-	70.0
Other assets and adjustments	13.9	0.1	43.4	-	-	-	-	70.0
<b>Total liabilities</b>	<b>117.6</b>	<b>32.1</b>	<b>301.2</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	25.9	6.0	68.6	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	25.9	6.0	68.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	91.7	26.0	232.6	-	-	-	-	80.0
<b>Total equity</b>	<b>13.6</b>	<b>2.4</b>	<b>37.7</b>	-	-	-	-	<b>90.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.7	1.1	0.7	-	-	-	-	100.0
Debt to equity	8.6	13.3	7.9	-	-	-	-	90.0
Interest coverage	2.4	3.3	2.2	-	-	-	-	70.0
Debt ratio	0.8	0.9	0.8	-	-	-	-	100.0
Sales to equity	10.9	31.3	8.1	-	-	-	-	90.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	190.0	250.2	181.7	-	-	-	-	90.0
Operating profit on equity	80.9	194.5	65.3	-	-	-	-	90.0
Net fixed assets to equity	709.0	1,123.9	652.2	-	-	-	-	60.0
Gross margin	79.5	76.6	81.0	-	-	-	-	100.0
Return on total assets	14.3	19.3	13.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	9.5	2.4	13.2	-	-	-	-	70.0
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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
<b>1989</b>				
Total	732	134,309	7,585.0	139
Less than 20	666	39,886	2,264.4	132
20-99	51	42,298	2,443.8	7
100-499	15	52,125	2,876.8	-
500 and over	-	-	-	-
<b>1987</b>				
Total	593	103,922	6,030.3	
Less than 20	534	26,704	1,615.6	
20-99	44	32,404	1,899.8	
100-499	15	44,814	2,514.9	
500 and over	-	-	-	

## SIC 8649 Other Non-Institutional Social Services

Establishments primarily engaged in providing services, not elsewhere classified, to help individuals in society.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8651 - OFFICES OF PHYSICIANS, GENERAL PRACTICE

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Low sales value (\$'000)	25	25	205	25	132	205	309	
High sales value (\$'000)	5,000	205	5,000	132	205	309	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.6	0.2	0.8	0.6	--	-	1.2	6.6
Purchases and materials	0.6	0.2	0.8	0.6	--	-	1.2	6.6
Closing inventory	0.1	-	0.2	-	-	-	0.3	2.6
Opening inventory	0.1	-	0.2	-	-	-	0.3	2.6
Wages, salaries, and benefits	38.7	45.1	33.5	32.4	51.9	29.2	35.7	96.1
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	38.7	45.1	33.5	32.4	51.9	29.2	35.7	96.1
Occupancy expenses	8.4	9.6	7.5	18.9	4.6	5.5	8.6	96.1
Depreciation	3.1	3.8	2.5	6.0	2.6	2.8	2.4	85.5
Repairs and maintenance	0.9	1.1	0.7	2.7	0.3	0.4	0.8	36.8
Fuel and oil	--	-	--	-	-	-	--	1.3
Utilities	1.4	1.9	1.0	4.1	0.7	0.7	1.2	71.1
Rent	3.1	2.9	3.3	6.1	1.2	1.6	4.2	53.9
Financial expenses	6.3	7.2	5.5	12.7	4.3	2.0	7.3	97.4
Interest and bank charges	3.9	5.3	2.8	11.2	2.2	0.8	3.8	75.0
Professional fees	2.4	1.9	2.7	1.5	2.1	1.2	3.5	88.2
General expenses	2.6	2.9	2.3	3.9	2.4	3.0	1.9	92.1
Advertising	0.5	0.6	0.4	1.4	0.2	0.4	0.4	57.9
Delivery expenses	1.0	1.0	1.0	0.8	1.1	1.7	0.6	57.9
Insurance	1.1	1.3	0.9	1.7	1.1	1.0	0.9	60.5
Other expenses	18.1	14.0	21.5	13.4	14.3	24.7	19.8	100.0
Total expenses	74.7	79.0	71.1	81.9	77.5	64.5	74.6	100.0
Net profit/loss	25.3	21.0	28.9	18.1	22.5	35.5	25.4	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	88							
Sales	192.4	131.5	342.7	86.8	176.0	264.4	429.0	
Expenses	133.8	99.3	218.9	67.8	130.6	168.3	274.6	
Profit	58.6	32.2	123.8	19.0	45.4	96.1	154.4	

## Non-Profitable:

Sales	205.8	54.8	423.5	47.3	146.2	245.6	432.9	
Expenses	241.2	92.7	455.2	57.7	520.2	305.3	463.1	
Loss	-35.4	-37.9	-31.7	-10.3	-374.0	-59.7	-30.2	

1987

## Profitable:

Sales	197.6	133.0	319.6	91.6	172.1	255.8	448.6	
Expenses	135.4	91.0	219.1	70.3	110.6	175.4	307.8	
Profit	62.2	42.0	100.4	21.4	61.5	80.5	140.8	

## Non-Profitable:

Sales	162.8	75.1	350.8	61.8	176.4	241.9	424.1	
Expenses	169.1	80.7	358.7	68.0	177.5	245.7	434.7	
Loss	-6.3	-5.6	-7.8	-6.1	-1.1	-3.7	-10.6	

	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.)	72							
Low sales value (\$'000)	25	25	205	25	134	205	310	
High sales value (\$'000)	5,000	205	5,000	134	205	310	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>245.6</b>	<b>138.4</b>	<b>430.4</b>	<b>145.6</b>	<b>118.0</b>	<b>190.7</b>	<b>592.8</b>	<b>100.0</b>
Total current assets	119.3	32.5	268.9	25.4	52.6	80.9	396.2	100.0
Accounts receivable	25.1	5.8	58.4	5.1	7.9	25.3	80.8	88.9
Closing inventory	0.1	--	0.4	--	--	--	0.8	2.8
Other current assets	94.0	26.6	210.0	20.2	44.7	55.6	314.5	95.8
Net fixed assets	80.8	74.7	91.4	83.2	50.8	57.6	114.2	81.9
Other assets and adjustments	45.4	31.1	70.0	36.9	14.5	52.1	82.2	66.7
<b>Total liabilities</b>	<b>109.9</b>	<b>78.5</b>	<b>163.9</b>	<b>78.6</b>	<b>78.4</b>	<b>87.2</b>	<b>215.8</b>	<b>100.0</b>
Total current liabilities	36.5	23.2	59.3	17.3	39.9	43.1	70.2	100.0
Current bank loans	2.6	0.9	5.7	0.4	2.1	12.8	0.8	18.1
Other current liabilities	33.8	22.3	53.5	16.9	37.7	30.3	69.3	100.0
Long-term bank loans	3.5	0.2	9.3	--	0.8	0.6	15.2	6.9
Other liabilities and adjustments	69.8	55.0	95.2	61.2	37.7	43.4	130.3	69.4
<b>Total equity</b>	<b>135.7</b>	<b>59.8</b>	<b>266.5</b>	<b>67.0</b>	<b>39.5</b>	<b>103.4</b>	<b>376.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	3.2	1.3	4.5	1.4	1.3	1.8	5.6	100.0
Debt to equity	0.8	1.3	0.6	1.1	1.9	0.8	0.5	100.0
Interest coverage	7.9	3.3	13.5	2.8	6.8	41.2	10.3	75.0
Debt ratio	0.4	0.5	0.3	0.5	0.6	0.4	0.3	100.0
Sales to equity	1.4	1.6	1.3	1.1	4.0	2.5	1.1	100.0
Sales to closing inventories	1,063.3	-	717.3	-	-	-	505.0	2.8

(percent)

Current debt to equity	26.9	38.9	22.2	25.9	100.9	41.7	18.6	100.0
Operating profit on equity	37.2	25.8	41.6	20.9	49.1	87.4	33.1	100.0
Net fixed assets to equity	59.5	124.9	34.3	124.1	128.4	55.7	30.3	81.9
Gross margin	61.7	51.7	66.5	63.6	34.9	69.7	65.2	100.0
Return on total assets	23.5	15.8	27.8	14.8	19.2	48.6	23.3	100.0

(days)

Collection period for accounts receivable	47.1	21.4	59.5	23.6	18.3	35.2	69.8	88.9
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
<b>Total</b>	<b>13,898</b>	<b>658,636</b>	<b>37,849.4</b>	<b>1,029</b>
Less than 20	13,822	593,775	34,085.3	1,019
20-99	69	48,519	2,759.1	11
100-499	7	16,342	1,005.0	1
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>12,869</b>	<b>529,044</b>	<b>28,837.5</b>	
Less than 20	12,803	476,332	25,790.1	
20-99	58	34,297	1,938.4	
100-499	8	18,415	1,109.0	
500 and over	-	-	-	

## SIC 8651 Offices Of Physicians, General Practice

Establishments of registered physicians primarily engaged in the private practice of medicine whether in individual or group practice. The physicians of these establishments are licensed to practice by the appropriate provincial authority.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 8652 - OFFICES OF PHYSICIANS AND SURGEONS, SPECIALISTS

	Total of all 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	358	25	162	358	598	
High sales value (\$'000)	5,000	358	5,000	162	358	598	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.0	-	2.9	-	-	-	17.6	10.5
Purchases and materials	1.9	-	2.9	-	-	-	17.5	10.5
Closing inventory	0.3	-	0.5	-	-	-	3.0	10.5
Opening inventory	0.3	-	0.5	-	-	-	3.1	10.5
Wages, salaries, and benefits	69.7	76.5	66.4	25.7	87.0	69.2	52.1	89.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	69.7	76.5	66.4	25.7	87.0	69.2	52.1	89.5
Occupancy expenses	2.3	1.0	2.9	1.9	0.8	2.2	6.2	94.7
Depreciation	1.0	0.6	1.2	0.8	0.6	0.9	2.7	89.5
Repairs and maintenance	0.1	0.1	0.1	0.1	-	-	0.8	31.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.3	0.2	0.4	0.9	-	0.3	1.0	57.9
Rent	0.8	0.1	1.1	-	0.2	1.0	1.6	31.6
Financial expenses	1.6	3.2	0.9	8.4	2.1	0.9	0.9	89.5
Interest and bank charges	0.5	0.9	0.3	4.8	0.1	0.3	0.2	68.4
Professional fees	1.1	2.3	0.6	3.7	2.0	0.6	0.7	89.5
General expenses	2.8	6.9	0.8	3.8	7.6	0.5	2.2	89.5
Advertising	0.3	0.4	0.2	0.4	0.4	-	1.4	52.6
Delivery expenses	1.0	2.2	0.5	1.2	2.4	0.5	0.1	63.2
Insurance	1.5	4.3	0.1	2.2	4.7	-	0.6	57.9
Other expenses	5.7	7.3	5.0	23.3	4.0	4.4	8.2	100.0
Total expenses	84.0	95.0	78.8	63.1	101.5	77.2	87.2	100.0
Net profit/loss	16.0	5.0	21.2	36.9	-1.5	22.8	12.8	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	89							
Sales	448.7	153.4	551.2	142.1	257.5	495.2	1,310.7	
Expenses	348.8	102.0	434.4	89.7	215.4	382.2	1,142.4	
Profit	99.9	51.4	116.8	52.4	42.1	113.0	168.3	

## Non-Profitable:

Sales	192.1	192.1	-	-	192.1	-	-	
Expenses	196.5	196.5	-	-	196.5	-	-	
Loss	-4.4	-4.4	-	-	-4.4	-	-	

1987

## Profitable:

Sales	238.8	180.0	465.6	89.9	221.6	411.0	736.9	
Expenses	155.8	116.6	307.2	49.6	147.5	279.3	445.8	
Profit	83.0	63.4	158.4	40.3	74.1	131.7	291.1	

## Non-Profitable:

Sales	87.9	87.9	-	87.9	-	-	-	
Expenses	88.1	88.1	-	88.1	-	-	-	
Loss	-0.2	-0.2	-	-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.)	17							
Low sales value (\$'000)	25	25	278	25	151	278	512	
High sales value (\$'000)	5,000	278	5,000	151	278	512	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>309.8</b>	<b>200.4</b>	<b>465.5</b>	<b>300.8</b>	<b>171.9</b>	<b>411.4</b>	<b>1,268.9</b>	<b>100.0</b>
Total current assets	187.9	146.6	246.7	80.0	165.5	203.3	891.8	100.0
Accounts receivable	33.8	29.6	39.8	28.6	29.9	41.7	11.6	88.2
Closing inventory	1.0	--	2.6	--	--	--	41.2	5.9
Other current assets	153.0	117.0	204.2	51.3	135.6	161.5	838.8	100.0
Net fixed assets	9.7	4.6	17.0	1.7	5.4	14.4	56.2	82.4
Other assets and adjustments	112.1	49.1	201.7	219.0	1.0	193.7	320.8	70.6
<b>Total liabilities</b>	<b>243.5</b>	<b>126.5</b>	<b>410.1</b>	<b>62.9</b>	<b>144.5</b>	<b>369.2</b>	<b>1,018.3</b>	<b>100.0</b>
Total current liabilities	178.5	125.6	253.7	62.9	143.4	219.2	765.3	100.0
Current bank loans	0.3	0.5	--	--	0.7	--	--	5.9
Other current liabilities	178.1	125.1	253.7	62.9	142.7	219.2	765.3	100.0
Long-term bank loans	2.5	--	6.1	--	--	6.5	--	5.9
Other liabilities and adjustments	62.5	0.8	150.3	--	1.0	143.4	252.9	58.8
<b>Total equity</b>	<b>66.2</b>	<b>73.9</b>	<b>55.3</b>	<b>237.8</b>	<b>27.4</b>	<b>42.2</b>	<b>250.6</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	1.1	0.9	1.2	1.1	0.9	1.1	100.0
Debt to equity	3.6	1.7	7.4	0.2	5.2	8.7	4.0	100.0
Interest coverage	32.1	6.0	70.5	8.7	-11.7	72.2	57.8	70.6
Debt ratio	0.7	0.6	0.8	0.2	0.8	0.8	0.8	100.0
Sales to equity	5.0	2.4	9.9	0.5	7.0	11.6	5.4	100.0
Sales to closing inventories	310.1	-	210.5	-	-	-	32.8	5.9

(percent)

Current debt to equity	269.3	170.0	458.0	26.4	522.5	519.0	305.3	100.0
Operating profit on equity	79.9	11.7	209.4	22.0	-13.4	264.3	72.1	100.0
Net fixed assets to equity	14.7	6.2	30.7	0.7	19.8	34.0	22.4	82.4
Gross margin	28.2	23.0	30.7	74.3	12.3	30.6	31.5	100.0
Return on total assets	17.6	5.1	25.2	19.6	-1.9	27.5	14.4	100.0

(days)

Collection period for accounts receivable	37.0	59.3	26.5	73.5	56.4	30.8	3.1	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
<b>1989</b>				
Total	6,328	322,855	18,724.6	110
Less than 20	6,265	277,230	16,064.0	103
20-99	60	x	x	7
100-499	3	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	6,218	284,376	15,556.5	
Less than 20	6,162	242,365	13,226.9	
20-99	53	x	x	
100-499	3	x	x	
500 and over	-	-	-	

## SIC 8652 Offices Of Physicians and Surgeons, Specialists

Establishments of registered physicians and surgeons primarily engaged in the private practice of a specialty of medicine whether in individual or group practice. The physicians and surgeons of these establishments have met the prescribed requirements for certification in a medical specialty and are licensed to practice by the appropriate provincial authority.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8653 - OFFICES OF DENTISTS, GENERAL PRACTICE

	Total of all 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	367	25	261	367	697	
High sales value (\$'000)	5,000	367	5,000	261	367	697	5,000	
<b>SELECTED EXPENSE ITEMS</b>								
	(percent of sales)							
Cost of goods sold	15	3.1	0.3	-	4.7	0.5	-	6.0
Purchases and materials	1.5	3.1	0.3	-	4.7	0.5	-	6.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	40.5	38.9	41.7	42.4	37.1	37.4	49.1	98.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	40.5	38.9	41.7	42.4	37.1	37.4	49.1	98.5
Occupancy expenses	8.1	10.6	6.4	16.8	7.4	7.1	5.2	97.0
Depreciation	2.0	2.5	1.6	1.8	2.8	1.7	1.3	91.0
Repairs and maintenance	0.4	0.4	0.4	0.4	0.3	0.4	0.5	55.2
Fuel and oil	0.1	-	0.1	-	-	0.2	-	1.5
Utilities	0.8	0.7	0.9	1.1	0.6	1.0	0.6	71.6
Rent	4.9	7.0	3.4	13.5	3.7	3.7	2.8	73.1
Financial expenses	3.1	2.5	3.4	2.1	2.7	3.9	2.6	100.0
Interest and bank charges	1.3	1.3	1.3	0.4	1.8	1.6	0.7	83.6
Professional fees	1.7	1.2	2.1	1.7	0.9	2.2	1.9	98.5
General expenses	1.4	1.6	1.3	0.8	1.9	1.5	1.1	91.0
Advertising	0.8	0.7	0.8	0.4	0.9	1.0	0.4	70.1
Delivery expenses	0.3	0.3	0.3	0.1	0.4	0.2	0.4	35.8
Insurance	0.4	0.5	0.3	0.3	0.6	0.3	0.3	79.1
Other expenses	27.9	27.5	28.2	21.5	30.7	32.0	21.7	100.0
Total expenses	82.6	84.2	81.4	83.6	84.5	82.3	79.8	100.0
Net profit/loss	17.4	15.8	18.6	16.4	15.5	17.7	20.2	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	351.3	213.9	573.0	151.0	312.9	484.8	826.8	
Expenses	276.8	167.1	453.8	122.7	236.9	388.4	642.0	
Profit	74.5	46.8	119.2	28.3	75.9	96.4	184.8	

## Non-Profitable:

Sales	312.3	249.6	521.5	57.4	306.9	414.9	1,055.3	
Expenses	319.9	259.4	522.1	83.3	311.8	415.1	1,057.7	
Loss	-7.6	-9.7	-0.6	-25.9	-4.9	-0.3	-2.4	

1987

## Profitable:

Sales	362.6	199.6	579.3	149.8	291.0	506.4	862.1	
Expenses	301.8	165.9	482.4	125.1	240.8	419.1	728.0	
Profit	60.8	33.7	96.9	24.7	50.2	87.4	134.1	

## Non-Profitable:

Sales	183.8	147.9	467.2	147.9	-	467.2	-	
Expenses	187.9	152.3	469.6	152.3	-	469.6	-	
Loss	-4.2	-4.4	-2.4	-4.4	-	-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.)	56							
Low sales value (\$'000)	25	25	367	25	257	367	706	
High sales value (\$'000)	5,000	367	5,000	257	367	706	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	247.2	161.6	402.0	73.2	252.9	327.2	775.8	100.0
Total current assets	139.4	122.3	170.2	58.2	188.5	158.1	230.8	100.0
Accounts receivable	44.7	28.2	74.4	33.1	23.2	77.1	61.0	83.9
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	94.6	94.0	95.7	25.0	165.3	80.9	169.7	96.4
Net fixed assets	30.1	22.7	43.4	11.8	33.9	25.2	134.6	89.3
Other assets and adjustments	77.7	16.5	188.3	3.0	30.4	143.9	410.3	83.9
Total liabilities	85.9	65.0	123.7	26.5	104.8	110.7	188.5	100.0
Total current liabilities	69.5	52.0	101.2	23.7	81.2	92.8	143.3	100.0
Current bank loans	21.2	18.2	26.7	1.1	35.9	29.6	11.8	35.7
Other current liabilities	48.2	33.7	74.5	22.6	45.2	63.1	131.4	98.2
Long-term bank loans	0.6	--	1.7	--	--	1.7	1.6	3.6
Other liabilities and adjustments	15.7	13.0	20.6	2.8	23.5	16.1	43.5	57.1
Total equity	161.3	96.5	278.3	46.6	148.1	216.5	587.3	100.0

## FINANCIAL RATIOS

(times)

Current ratio	2.0	2.3	1.6	2.4	2.3	1.7	1.6	100.0
Debt to equity	0.5	0.6	0.4	0.5	0.7	0.5	0.3	100.0
Interest coverage	14.7	13.5	15.6	259.3	8.9	15.7	15.0	82.1
Debt ratio	0.3	0.4	0.3	0.3	0.4	0.3	0.2	100.0
Sales to equity	2.1	2.3	2.0	3.2	2.0	2.2	1.5	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	43.1	53.8	36.3	50.9	54.8	42.8	24.4	100.0
Operating profit on equity	39.1	38.0	39.8	58.8	31.3	47.9	24.8	100.0
Net fixed assets to equity	18.6	23.5	15.6	25.4	22.9	11.6	22.9	89.3
Gross margin	57.1	57.7	56.7	57.1	58.0	56.5	57.2	100.0
Return on total assets	27.3	24.5	29.4	37.5	20.6	33.8	20.1	100.0

(days)

Collection period for accounts receivable	46.7	45.1	47.8	80.0	27.4	56.9	23.8	83.9
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
<b>Total</b>	<b>4,619</b>	<b>378,528</b>	<b>17,536.2</b>	<b>633</b>
Less than 20	4,543	344,914	15,984.2	624
20-99	75	x	x	9
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>3,986</b>	<b>274,616</b>	<b>16,453.7</b>	
Less than 20	3,919	246,653	14,721.8	
20-99	66	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 8653 Offices Of Dentists, General Practice

Establishments of registered dentists primarily engaged in the private practice of dentistry, whether in individual or group practice. The dentists of these establishments are licensed to practice by the appropriate provincial authority.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8654 - OFFICES OF DENTISTS, SPECIALISTS

	Total of all 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	531	25	275	531	762	
High sales value (\$'000)	5,000	531	5,000	275	531	762	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	-	-	-	-	-	-	-	-
Purchases and materials	-	-	-	-	-	-	-	-
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	41.9	37.7	42.6	21.6	42.7	41.3	45.4	100.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	41.9	37.7	42.6	21.6	42.7	41.3	45.4	100.0
Occupancy expenses	9.2	5.8	9.8	13.3	3.5	12.4	4.0	84.6
Depreciation	2.1	3.1	2.0	6.0	2.2	2.1	1.7	69.2
Repairs and maintenance	0.3	0.1	0.4	0.5	-	0.3	0.4	46.2
Fuel and oil	-	0.4	-	-	0.5	-	-	7.7
Utilities	0.8	1.1	0.8	2.1	0.8	0.9	0.4	69.2
Rent	5.9	1.1	6.7	4.7	-	9.0	1.4	61.5
Financial expenses	1.3	2.8	1.1	6.8	1.5	0.8	1.6	100.0
Interest and bank charges	0.7	1.8	0.5	4.9	0.8	0.4	0.8	100.0
Professional fees	0.6	1.0	0.5	2.0	0.7	0.4	0.8	92.3
General expenses	0.9	1.7	0.8	3.9	1.0	0.5	1.4	76.9
Advertising	0.5	0.8	0.4	1.6	0.6	0.3	0.6	53.8
Delivery expenses	0.1	0.3	0.1	1.2	-	-	0.2	46.2
Insurance	0.3	0.6	0.3	1.1	0.4	0.1	0.6	69.2
Other expenses	25.8	32.4	24.8	22.8	35.3	24.3	26.1	100.0
Total expenses	79.2	80.2	79.0	68.4	83.9	79.2	78.4	100.0
Net profit/loss	20.8	19.8	21.0	31.6	16.1	20.8	21.6	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	100						
Sales	584.8	319.5	669.0	183.6	414.9	596.7	916.0
Expenses	462.9	256.4	528.5	125.6	348.2	472.9	718.3
Profit	121.9	63.1	140.6	58.0	66.7	123.8	197.7

## Non-Profitable:

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

1987

## Profitable:

Sales	439.6	247.9	793.0	183.8	332.1	551.9	949.0
Expenses	359.3	200.8	651.5	155.4	260.3	497.5	751.1
Profit	80.3	47.1	141.5	28.4	71.7	54.4	197.8

## Non-Profitable:

Sales	248.0	248.0	-	99.8	367.7	-	-
Expenses	266.2	266.2	-	99.8	400.5	-	-
Loss	-18.1	-18.1	-	-	-32.8	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Low sales value (\$'000)	25	25	561	-	-	-	-	
High sales value (\$'000)	5,000	561	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>520.6</b>	<b>260.6</b>	<b>1,198.4</b>	-	-	-	-	<b>100.0</b>
Total current assets	270.6	129.8	637.5	-	-	-	-	100.0
Accounts receivable	85.2	102.4	40.3	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	185.3	27.4	597.2	-	-	-	-	100.0
Net fixed assets	165.2	87.7	367.3	-	-	-	-	100.0
Other assets and adjustments	84.7	43.0	193.4	-	-	-	-	83.3
<b>Total liabilities</b>	<b>158.7</b>	<b>95.9</b>	<b>322.4</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	60.6	35.0	127.2	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	60.6	35.0	127.2	-	-	-	-	100.0
Long-term bank loans	30.6	41.9	1.2	-	-	-	-	25.0
Other liabilities and adjustments	67.3	18.8	193.9	-	-	-	-	83.3
<b>Total equity</b>	<b>361.9</b>	<b>164.7</b>	<b>875.9</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	4.4	3.7	5.0	-	-	-	-	100.0
Debt to equity	0.4	0.5	0.3	-	-	-	-	100.0
Interest coverage	30.8	25.0	41.9	-	-	-	-	100.0
Debt ratio	0.3	0.3	0.2	-	-	-	-	100.0
Sales to equity	1.6	2.9	0.9	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	16.7	21.3	14.5	-	-	-	-	100.0
Operating profit on equity	33.9	54.7	23.7	-	-	-	-	100.0
Net fixed assets to equity	45.6	53.2	41.9	-	-	-	-	100.0
Gross margin	57.8	55.7	60.8	-	-	-	-	100.0
Return on total assets	24.3	36.0	17.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	53.1	77.8	17.0	-	-	-	-	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
<b>1989</b>				
Total	567	50,859	2,377.3	74
Less than 20	554	46,495	2,177.5	72
20-99	13	4,364	199.8	2
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	493	36,538	2,269.0	
Less than 20	482	32,637	2,029.8	
20-99	11	3,901	239.2	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 8654 Offices Of Dentists, Specialists

Establishments of registered dental practitioners primarily engaged in the private practice of special dentistry, whether in individual or group practice. The dental specialists of these establishments have met the prescribed requirements for certification in a dental specialty and are licensed to practice by the appropriate provincial authority.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 866 - OFFICES OF OTHER HEALTH PRACTITIONERS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	93							
Low sales value (\$'000)	25	25	152	25	96	152	320	
High sales value (\$'000)	5,000	152	5,000	96	152	320	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	5.4	1.2	6.3	3.3	0.4	5.8	6.8	25.8
Purchases and materials	5.6	1.1	6.6	3.1	0.4	5.7	7.3	25.8
Closing inventory	0.9	0.2	1.0	0.6	0.1	0.6	1.4	21.5
Opening inventory	0.7	0.3	0.8	0.8	0.1	0.6	0.9	17.2
Wages, salaries, and benefits	35.1	24.7	37.4	9.0	30.1	26.8	47.1	76.3
Wages and benefits - direct	0.7	--	0.8	-	0.1	-	1.6	2.2
Wages and benefits - indirect	34.4	24.7	36.6	9.0	30.0	26.8	45.6	75.3
Occupancy expenses	9.4	15.0	8.1	12.1	15.9	8.6	7.7	93.5
Depreciation	2.9	2.4	3.0	3.5	2.1	3.4	2.7	83.9
Repairs and maintenance	0.8	1.5	0.7	2.4	1.2	0.4	0.9	61.3
Fuel and oil	--	0.1	-	0.3	--	-	-	3.2
Utilities	1.3	2.6	1.0	2.4	2.7	1.1	0.9	76.3
Rent	4.3	8.3	3.4	3.5	10.0	3.7	3.2	66.7
Financial expenses	3.7	2.8	3.8	1.7	3.2	4.6	3.2	91.4
Interest and bank charges	2.2	1.1	2.4	1.0	1.1	3.6	1.3	76.3
Professional fees	1.5	1.7	1.4	0.7	2.1	0.9	1.9	80.6
General expenses	1.7	2.5	1.6	4.0	1.9	1.2	1.9	91.4
Advertising	0.7	1.0	0.6	1.3	0.9	0.6	0.7	72.0
Delivery expenses	0.4	0.4	0.4	1.2	0.2	0.1	0.8	44.1
Insurance	0.6	1.0	0.5	1.5	0.9	0.5	0.5	73.1
Other expenses	30.3	18.9	32.9	19.2	18.8	41.2	25.3	100.0
Total expenses	85.5	65.0	90.2	49.4	70.4	88.1	92.0	100.0
Net profit/loss	14.5	35.0	9.8	50.6	29.6	11.9	8.0	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	88							
Sales	213.1	87.2	322.8	48.5	121.6	210.9	607.7	
Expenses	175.2	52.1	282.4	20.4	80.3	177.7	548.8	
Profit	38.0	35.1	40.4	28.1	41.3	33.2	58.9	

## Non-Profitable:

Sales	194.1	71.3	272.7	34.3	98.1	212.8	386.9	
Expenses	202.7	74.6	284.8	41.4	98.7	226.9	394.9	
Loss	-8.6	-3.3	-12.0	-7.1	-0.6	-14.1	-8.0	

1987

## Profitable:

Sales	150.4	61.7	347.7	47.6	121.3	219.1	518.1	
Expenses	120.7	45.1	289.0	29.1	112.6	180.6	432.6	
Profit	29.7	16.6	58.7	18.5	8.7	38.5	85.6	

## Non-Profitable:

Sales	193.9	105.4	417.8	77.1	131.3	168.2	619.2	
Expenses	202.6	109.9	437.4	79.0	138.1	182.4	643.1	
Loss	-8.7	-4.5	-19.6	-1.9	-6.8	-14.3	-23.9	

	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.)	37							
Low sales value (\$'000)	25	25	251	25	162	251	447	
High sales value (\$'000)	5,000	251	5,000	162	251	447	5,000	

**BALANCE SHEET**

(thousands of dollars)

Total assets	137.6	98.4	235.9	33.1	152.8	222.4	247.8	100.0
Total current assets	64.1	32.4	143.7	10.0	51.0	142.7	144.7	100.0
Accounts receivable	30.6	21.9	52.4	3.2	37.5	43.9	60.0	97.3
Closing inventory	2.3	--	8.0	--	--	0.4	14.8	24.3
Other current assets	31.1	10.3	83.2	6.7	13.4	98.4	69.7	97.3
Net fixed assets	63.3	62.2	66.2	17.6	99.4	50.0	80.5	91.9
Other assets and adjustments	10.0	3.7	25.9	5.5	2.3	29.6	22.6	89.2
Total liabilities	77.7	71.9	92.4	22.0	113.5	65.6	116.2	100.0
Total current liabilities	48.6	35.6	81.1	14.9	52.9	65.2	95.2	100.0
Current bank loans	13.1	6.3	30.1	3.7	8.5	26.2	33.5	48.6
Other current liabilities	35.5	29.3	51.0	11.2	44.4	38.9	61.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	29.1	36.2	11.3	7.0	60.5	0.4	20.9	70.3
Total equity	59.8	26.5	143.4	11.1	39.3	156.8	131.6	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	1.3	0.9	1.7	0.6	0.9	2.1	1.5	100.0
Debt to equity	1.2	2.7	0.6	1.9	2.8	0.4	0.8	100.0
Interest coverage	4.2	2.1	8.4	3.4	1.6	19.0	5.5	89.2
Debt ratio	0.5	0.7	0.3	0.6	0.7	0.2	0.4	100.0
Sales to equity	4.8	6.6	3.9	10.3	5.8	2.4	5.6	100.0
Sales to closing inventories	124.9	6,419.1	70.9	12,327.1	5,344.2	903.0	49.8	24.3

(percent)

Current debt to equity	81.2	134.4	56.5	133.8	134.5	41.5	72.3	100.0
Operating profit on equity	28.8	22.2	31.8	65.4	12.0	31.7	31.8	97.3
Net fixed assets to equity	105.9	234.6	46.1	157.8	252.7	31.9	61.1	91.9
Gross margin	52.6	61.5	45.7	52.2	65.4	73.3	33.0	100.0
Return on total assets	16.4	11.1	21.9	30.8	7.5	23.6	20.6	100.0

(days)

Collection period for accounts receivable	38.5	45.2	33.4	10.3	59.9	41.7	29.5	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
<b>1989</b>				
Total	5,197	267,441	17,939.7	321
Less than 20	5,112	215,336	14,418.0	311
20-99	80	x	x	10
100-499	5	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	4,876	209,626	14,969.6	
Less than 20	4,801	164,932	11,750.1	
20-99	70	x	x	
100-499	5	x	x	
500 and over	-	-	-	

## SIC 866 Offices Of Other Health Practitioners

Establishments of registered health practitioners in private practice primarily engaged in chiropractic, osteopathy, nursing, nutrition, physiotherapy, optometry, podiatry and other health care services, whether in individual or group practice. The practitioners of these establishments are authorized to practice by the appropriate provincial authority.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8665 - OFFICES OF PHYSIOTHERAPISTS/OCCUPATIONAL THERAPISTS

	Total of all 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	165	25	69	165	251	
High sales value (\$'000)	5,000	165	5,000	69	165	251	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	0.2	0.1	0.2	0.9	-	-	0.4	15.0
Purchases and materials	0.2	0.1	0.2	1.0	--	-	0.4	15.0
Closing inventory	--	--	-	0.1	--	-	-	10.0
Opening inventory	--	--	-	-	--	-	-	5.0
Wages, salaries, and benefits	50.4	47.1	50.9	14.9	52.3	34.4	62.4	85.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	50.4	47.1	50.9	14.9	52.3	34.4	62.4	85.0
Occupancy expenses	9.5	19.1	8.2	21.6	18.6	5.8	9.9	100.0
Depreciation	3.3	5.4	3.1	7.0	5.1	2.3	3.6	90.0
Repairs and maintenance	0.9	1.3	0.8	1.3	1.3	0.4	1.2	70.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.0	1.4	2.7	0.7	1.8	1.2	80.0
Rent	4.0	11.5	2.9	10.6	11.6	1.4	4.0	70.0
Financial expenses	4.7	8.4	4.2	2.8	9.3	4.3	4.1	95.0
Interest and bank charges	2.5	4.7	2.2	1.0	5.3	3.1	1.6	85.0
Professional fees	2.2	3.7	2.0	1.8	4.0	1.3	2.5	90.0
General expenses	1.6	2.5	1.5	9.2	1.4	0.7	2.1	95.0
Advertising	0.6	1.5	0.4	5.9	0.8	0.1	0.7	70.0
Delivery expenses	0.5	0.4	0.5	2.2	0.1	-	0.9	40.0
Insurance	0.6	0.6	0.5	1.0	0.5	0.6	0.5	85.0
Other expenses	29.4	16.2	31.2	17.2	16.0	53.4	15.7	100.0
Total expenses	95.9	93.3	96.2	66.6	97.6	98.5	94.6	100.0
Net profit/loss	4.1	6.7	3.8	33.4	2.4	1.5	5.4	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	65							
Sales	274.0	97.8	350.3	47.7	124.4	227.4	545.8	
Expenses	254.7	84.3	328.5	24.2	116.2	217.5	505.3	
Profit	19.2	13.5	21.7	23.5	8.2	9.9	40.5	

## Non-Profitable:

Sales	254.5	139.8	303.1	55.8	159.9	244.8	377.4	
Expenses	267.5	151.3	316.6	77.8	168.8	262.1	386.1	
Loss	-12.9	-11.5	-13.5	-22.0	-9.0	-17.4	-8.7	

1987

## Profitable:

Sales	161.0	38.1	319.3	38.1	-	239.0	337.1	
Expenses	131.3	25.1	268.1	25.1	-	220.2	278.7	
Profit	29.7	13.0	51.2	13.0	-	18.8	58.4	

## Non-Profitable:

Sales	266.7	139.1	619.2	-	139.1	-	619.2	
Expenses	278.2	146.1	643.1	-	146.1	-	643.1	
Loss	-11.5	-7.0	-23.9	-	-7.0	-	-23.9	

	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	167	-	-	-	-	
High sales value (\$'000)	5,000	167	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>107.7</b>	<b>36.1</b>	<b>138.6</b>	-	-	-	-	<b>100.0</b>
Total current assets	51.0	10.2	68.6	-	-	-	-	100.0
Accounts receivable	28.5	2.2	39.9	-	-	-	-	91.7
Closing inventory	--	--	--	-	-	-	-	8.3
Other current assets	22.4	7.9	28.7	-	-	-	-	100.0
Net fixed assets	49.4	18.3	62.9	-	-	-	-	100.0
Other assets and adjustments	7.1	7.5	7.0	-	-	-	-	83.3
<b>Total liabilities</b>	<b>62.3</b>	<b>25.0</b>	<b>78.4</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	35.8	15.0	44.7	-	-	-	-	100.0
Current bank loans	8.1	0.3	11.4	-	-	-	-	50.0
Other current liabilities	27.7	14.6	33.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	26.5	10.0	33.6	-	-	-	-	75.0
<b>Total equity</b>	<b>45.3</b>	<b>11.0</b>	<b>60.1</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	0.6	1.5	-	-	-	-	100.0
Debt to equity	1.3	2.2	1.3	-	-	-	-	100.0
Interest coverage	3.1	4.0	2.8	-	-	-	-	91.7
Debt ratio	0.5	0.6	0.5	-	-	-	-	100.0
Sales to equity	5.9	10.8	5.5	-	-	-	-	100.0
Sales to closing inventories	70,974.5	9,521.6	-	-	-	-	-	8.3

(percent)

Current debt to equity	78.9	135.5	74.4	-	-	-	-	100.0
Operating profit on equity	25.2	93.6	19.7	-	-	-	-	100.0
Net fixed assets to equity	109.1	165.2	104.6	-	-	-	-	100.0
Gross margin	54.1	54.0	54.1	-	-	-	-	100.0
Return on total assets	15.6	38.0	13.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	38.4	6.8	43.3	-	-	-	-	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
<b>1989</b>				
Total	769	62,923	4,290.3	126
Less than 20	742	48,501	3,239.8	129
20-99	26	x	x	3
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	643	47,695	3,387.5	
Less than 20	613	34,226	2,280.0	
20-99	29	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 8665 Offices Of Physiotherapists/Occupational Therapists

Establishments of registered physiotherapists and occupational therapists in private practice primarily engaged in planning and carrying out specific therapeutic treatment programs, on medical referral, to rehabilitate physically and mentally disabled persons using physical, psychological, mechanical, educational and recreational means. The practitioners of these establishments must meet the requirements of the Canadian Association of Occupational Therapists or of the Canadian Association of Physiotherapists and provincial legislation where it applies.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8666 - OFFICES OF OPTOMETRISTS

	Total of all 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	197	25	132	197	450	
High sales value (\$'000)	5,000	197	5,000	132	197	450	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	19.5	5.3	40.2	1.9	5.7	38.2	42.9	39.3
Purchases and materials	19.8	5.3	41.2	1.8	5.7	38.1	45.2	39.3
Closing inventory	2.7	0.1	6.5	0.6	-	6.3	6.8	32.1
Opening inventory	2.3	0.1	5.6	0.7	-	6.3	4.6	25.0
Wages, salaries, and benefits	11.6	13.2	9.3	1.7	14.5	4.8	15.3	67.9
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	11.6	13.2	9.3	1.7	14.5	4.8	15.3	67.9
Occupancy expenses	10.1	12.4	6.6	5.5	13.2	6.6	6.7	89.3
Depreciation	3.7	5.1	1.6	0.4	5.7	0.9	2.5	85.7
Repairs and maintenance	0.2	0.2	0.3	-	0.2	0.4	0.2	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.5	0.5	0.6	0.9	0.4	0.5	0.6	71.4
Rent	5.6	6.5	4.2	4.2	6.8	4.8	3.4	75.0
Financial expenses	4.1	5.0	2.8	1.1	5.4	1.5	4.5	85.7
Interest and bank charges	3.1	4.2	1.5	0.5	4.6	1.3	1.9	75.0
Professional fees	1.0	0.8	1.2	0.6	0.8	0.2	2.7	82.1
General expenses	1.4	1.9	0.7	0.8	2.0	0.7	0.8	89.3
Advertising	0.8	1.1	0.3	-	1.2	0.3	0.3	71.4
Delivery expenses	0.2	0.2	0.1	0.1	0.2	0.1	0.2	46.4
Insurance	0.5	0.7	0.3	0.7	0.6	0.3	0.2	60.7
Other expenses	27.1	30.3	22.3	16.0	32.0	31.1	10.7	100.0
Total expenses	73.7	68.1	82.0	27.0	72.9	82.8	81.0	100.0
Net profit/loss	26.3	31.9	18.0	73.0	27.1	17.2	19.0	96.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	96							
Sales	201.3	151.2	423.4	87.2	165.5	330.3	767.3	
Expenses	146.8	103.0	341.3	23.6	120.7	273.6	591.2	
Profit	54.5	48.2	82.1	63.6	44.8	56.7	176.0	

## Non-Profitable:

Sales	502.9	-	502.9	-	-	-	502.9	
Expenses	502.9	-	502.9	-	-	-	502.9	
Loss	-	-	-	-	-	-	-	

1987

## Profitable:

Sales	259.6	110.2	453.3	107.4	176.7	269.2	614.9	
Expenses	200.8	100.6	330.7	100.0	117.1	244.7	406.2	
Profit	58.8	9.6	122.6	7.5	59.6	24.5	208.7	

## Non-Profitable:

Sales	114.9	114.9	-	114.9	-	-	-	
Expenses	143.5	143.5	-	143.5	-	-	-	
Loss	-28.6	-28.6	-	-28.6	-	-	-	



	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	329	-	-	-	-	
High sales value (\$'000)	5,000	329	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>494.5</b>	<b>591.7</b>	<b>384.6</b>	-	-	-	-	<b>100.0</b>
Total current assets	52.8	32.3	75.9	-	-	-	-	100.0
Accounts receivable	12.2	10.5	14.0	-	-	-	-	100.0
Closing inventory	21.5	2.1	43.4	-	-	-	-	41.7
Other current assets	19.0	19.6	18.4	-	-	-	-	100.0
Net fixed assets	390.6	540.6	220.9	-	-	-	-	100.0
Other assets and adjustments	51.1	18.7	87.7	-	-	-	-	100.0
<b>Total liabilities</b>	<b>308.2</b>	<b>390.5</b>	<b>215.2</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	148.7	198.1	92.7	-	-	-	-	100.0
Current bank loans	13.1	19.4	6.1	-	-	-	-	16.7
Other current liabilities	135.5	178.6	86.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	159.5	192.3	122.4	-	-	-	-	83.3
<b>Total equity</b>	<b>186.2</b>	<b>201.2</b>	<b>169.3</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.3	0.1	0.8	-	-	-	-	100.0
Debt to equity	1.6	1.9	1.2	-	-	-	-	100.0
Interest coverage	8.5	7.4	8.8	-	-	-	-	83.3
Debt ratio	0.6	0.6	0.5	-	-	-	-	100.0
Sales to equity	2.2	1.0	3.8	-	-	-	-	100.0
Sales to closing inventories	19.1	94.1	14.9	-	-	-	-	41.7

(percent)

Current debt to equity	79.8	98.4	54.7	-	-	-	-	100.0
Operating profit on equity	32.6	11.3	61.2	-	-	-	-	91.7
Net fixed assets to equity	209.7	268.6	130.4	-	-	-	-	100.0
Gross margin	43.9	57.4	39.2	-	-	-	-	100.0
Return on total assets	13.9	4.4	30.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	10.8	19.0	7.9	-	-	-	-	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
<b>1989</b>				
Total	1,284	68,237	4,676.4	16
Less than 20	1,270	62,042	4,271.8	13
20-99	14	6,195	404.6	3
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	1,268	54,467	4,007.4	
Less than 20	1,257	49,384	3,659.1	
20-99	11	5,083	348.3	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 8666 Offices Of Optometrists

Establishments of registered optometrists in private practice primarily engaged in examining patients' eyes to determine visual efficiency, prescribing treatment (excluding drugs or surgery), conserving, improving and correcting vision. The practitioners of these establishments refer patients to appropriate medical practitioners if signs of ocular disease are detected.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8681 - MEDICAL LABORATORIES

	Total of all 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	751	-	-	-	-	
High sales value (\$'000)	5,000	751	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.9	-	2.0	-	-	-	-	22.2
Purchases and materials	1.9	-	2.0	-	-	-	-	22.2
Closing inventory	0.2	-	0.2	-	-	-	-	11.1
Opening inventory	0.2	-	0.2	-	-	-	-	11.1
Wages, salaries, and benefits	35.1	11.1	37.2	-	-	-	-	88.9
Wages and benefits - direct	2.4	-	2.6	-	-	-	-	11.1
Wages and benefits - indirect	32.8	11.1	34.7	-	-	-	-	88.9
Occupancy expenses	12.3	12.0	12.4	-	-	-	-	100.0
Depreciation	4.3	1.9	4.5	-	-	-	-	88.9
Repairs and maintenance	1.8	0.4	1.9	-	-	-	-	88.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	1.2	0.9	-	-	-	-	77.8
Rent	5.4	8.6	5.1	-	-	-	-	77.8
Financial expenses	6.7	2.9	7.0	-	-	-	-	88.9
Interest and bank charges	3.3	1.6	3.5	-	-	-	-	66.7
Professional fees	3.3	1.3	3.5	-	-	-	-	88.9
General expenses	1.3	0.5	1.3	-	-	-	-	88.9
Advertising	0.2	-	0.2	-	-	-	-	22.2
Delivery expenses	1.0	0.4	1.0	-	-	-	-	66.7
Insurance	0.1	0.1	0.1	-	-	-	-	55.6
Other expenses	35.3	55.3	33.5	-	-	-	-	100.0
Total expenses	92.5	81.8	93.5	-	-	-	-	100.0
Net profit/loss	7.5	18.2	6.5	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	89						
Sales	650.4	162.4	914.0	-	-	-	-
Expenses	597.0	132.8	847.8	-	-	-	-
Profit	53.4	29.6	66.2	-	-	-	-

## Non-Profitable:

Sales	1,722.7	-	1,722.7	-	-	-	-
Expenses	1,727.1	-	1,727.1	-	-	-	-
Loss	-4.4	-	-4.4	-	-	-	-

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.)	8							
Low sales value (\$'000)	25	25	752	-	-	-	-	
High sales value (\$'000)	5,000	752	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>601.3</b>	<b>484.5</b>	<b>1,089.3</b>	-	-	-	-	<b>100.0</b>
Total current assets	220.4	153.8	498.4	-	-	-	-	100.0
Accounts receivable	123.9	84.7	287.8	-	-	-	-	100.0
Closing inventory	2.0	-	10.5	-	-	-	-	12.5
Other current assets	94.3	69.0	200.0	-	-	-	-	100.0
Net fixed assets	58.2	61.7	43.6	-	-	-	-	100.0
Other assets and adjustments	322.7	269.0	547.2	-	-	-	-	87.5
<b>Total liabilities</b>	<b>478.2</b>	<b>349.1</b>	<b>1,017.1</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	272.9	181.8	653.4	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	272.9	181.8	653.4	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	205.2	167.3	363.7	-	-	-	-	87.5
<b>Total equity</b>	<b>123.1</b>	<b>135.3</b>	<b>72.1</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.8	0.7	-	-	-	-	100.0
Debt to equity	3.8	2.5	14.0	-	-	-	-	100.0
Interest coverage	3.0	2.8	3.3	-	-	-	-	75.0
Debt ratio	0.7	0.7	0.9	-	-	-	-	100.0
Sales to equity	7.5	5.4	24.1	-	-	-	-	100.0
Sales to closing inventories	454.6	-	164.7	-	-	-	-	12.5

(percent)

Current debt to equity	221.5	134.3	905.0	-	-	-	-	100.0
Operating profit on equity	52.8	37.5	173.0	-	-	-	-	100.0
Net fixed assets to equity	47.2	45.5	60.4	-	-	-	-	100.0
Gross margin	61.1	64.9	54.5	-	-	-	-	100.0
Return on total assets	16.2	16.0	16.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	48.7	42.1	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
<b>1989</b>				
Total	165	133,940	5,932.1	1
Less than 20	134	13,465	594.1	-
20-99	19	17,953	775.0	-
100-499	9	x	x	1
500 and over	3	x	x	-
<b>1987</b>				
Total	166	108,248	5,260.5	
Less than 20	134	11,360	542.0	
20-99	19	15,052	728.7	
100-499	10	x	x	
500 and over	3	x	x	

## SIC 8681 Medical Laboratories

Establishments primarily engaged in performing laboratory pathological investigative procedures through detailed analysis, assay and examination of specimens.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8682 - RADIOLOGICAL LABORATORIES

	Total of all 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	415	-	-	-	-	
High sales value (\$'000)	5,000	415	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.6	-	8.1	-	-	-	-	10.0
Purchases and materials	7.7	-	8.2	-	-	-	-	10.0
Closing inventory	0.5	-	0.5	-	-	-	-	10.0
Opening inventory	0.3	-	0.4	-	-	-	-	10.0
Wages, salaries, and benefits	51.8	40.5	52.5	-	-	-	-	90.0
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	51.8	40.5	52.5	-	-	-	-	90.0
Occupancy expenses	15.2	9.4	15.5	-	-	-	-	100.0
Depreciation	3.2	5.5	3.0	-	-	-	-	100.0
Repairs and maintenance	2.4	2.3	2.4	-	-	-	-	80.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	0.7	1.0	-	-	-	-	70.0
Rent	8.6	0.8	9.1	-	-	-	-	40.0
Financial expenses	4.7	10.5	4.4	-	-	-	-	100.0
Interest and bank charges	2.7	8.3	2.4	-	-	-	-	90.0
Professional fees	2.0	2.2	2.0	-	-	-	-	100.0
General expenses	0.9	3.7	0.7	-	-	-	-	70.0
Advertising	0.3	1.3	0.3	-	-	-	-	60.0
Delivery expenses	0.1	1.8	-	-	-	-	-	20.0
Insurance	0.4	0.6	0.4	-	-	-	-	70.0
Other expenses	14.5	27.7	13.8	-	-	-	-	100.0
Total expenses	94.7	91.8	94.9	-	-	-	-	100.0
Net profit/loss	5.3	8.2	5.1	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	90							
Sales	502.8	97.2	680.9	-	-	-	-	
Expenses	471.1	89.2	638.8	-	-	-	-	
Profit	31.7	8.0	42.1	-	-	-	-	

## Non-Profitable:

Sales	1,327.5	-	1,327.5	-	-	-	-	
Expenses	1,605.2	-	1,605.2	-	-	-	-	
Loss	-277.7	-	-277.7	-	-	-	-	

1987

## Profitable:

Sales	444.8	63.2	510.1	63.2	-	473.6	711.8	
Expenses	382.5	29.8	442.8	29.8	-	420.5	566.5	
Profit	62.4	33.4	67.3	33.4	-	53.2	145.3	

## Non-Profitable:

Sales	107.3	107.3	-	74.5	139.5	-	-	
Expenses	112.2	112.2	-	83.1	140.6	-	-	
Loss	-4.8	-4.8	-	-8.6	-1.1	-	-	

	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)

<b>Total assets</b>	<b>294.7</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	118.0	-	-	-	-	-	-	100.0
Accounts receivable	12.1	-	-	-	-	-	-	66.7
Closing inventory	2.6	-	-	-	-	-	-	16.7
Other current assets	103.1	-	-	-	-	-	-	100.0
Net fixed assets	63.5	-	-	-	-	-	-	100.0
Other assets and adjustments	113.0	-	-	-	-	-	-	100.0
<b>Total liabilities</b>	<b>123.7</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	56.3	-	-	-	-	-	-	100.0
Current bank loans	3.3	-	-	-	-	-	-	50.0
Other current liabilities	52.9	-	-	-	-	-	-	100.0
Long-term bank loans	24.6	-	-	-	-	-	-	16.7
Other liabilities and adjustments	42.6	-	-	-	-	-	-	83.3
<b>Total equity</b>	<b>171.0</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.0	-	-	-	-	-	-	100.0
Debt to equity	0.7	-	-	-	-	-	-	100.0
Interest coverage	3.2	-	-	-	-	-	-	100.0
Debt ratio	0.4	-	-	-	-	-	-	100.0
Sales to equity	3.1	-	-	-	-	-	-	100.0
Sales to closing inventories	201.5	-	-	-	-	-	-	16.7

(percent)

Current debt to equity	32.9	-	-	-	-	-	-	100.0
Operating profit on equity	16.5	-	-	-	-	-	-	100.0
Net fixed assets to equity	37.1	-	-	-	-	-	-	100.0
Gross margin	40.2	-	-	-	-	-	-	100.0
Return on total assets	13.9	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	8.2	-	-	-	-	-	-	66.7
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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
<b>1989</b>				
Total	439	234,547	9,958.7	8
Less than 20	394	39,167	1,698.4	9
20-99	39	44,966	1,944.1	1
100-499	4	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
Total	431	187,582	9,088.8	
Less than 20	385	30,980	1,485.4	
20-99	40	33,901	1,653.3	
100-499	4	x	x	
500 and over	2	x	x	

## SIC 8682 Radiological Laboratories

Establishments primarily engaged in the diagnostic examination and treatment of patients using radiant energy from X-ray equipment and/or radioactive elements.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 8689 - OTHER HEALTH LABORATORIES

	Total of all 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	834	-	-	-	-	
High sales value (\$'000)	5,000	834	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.3	30.8	5.0	-	-	-	-	33.3
Purchases and materials	15.1	35.8	5.3	-	-	-	-	33.3
Closing inventory	2.4	5.2	1.1	-	-	-	-	25.0
Opening inventory	0.6	0.2	0.8	-	-	-	-	16.7
Wages, salaries, and benefits	43.7	31.5	49.4	-	-	-	-	100.0
Wages and benefits - direct	7.3	0.8	10.4	-	-	-	-	16.7
Wages and benefits - indirect	36.3	30.7	39.0	-	-	-	-	91.7
Occupancy expenses	9.4	5.0	11.4	-	-	-	-	100.0
Depreciation	5.0	0.4	7.2	-	-	-	-	91.7
Repairs and maintenance	0.7	0.6	0.7	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.7	1.1	-	-	-	-	91.7
Rent	2.1	1.3	2.4	-	-	-	-	66.7
Financial expenses	5.2	9.6	3.1	-	-	-	-	100.0
Interest and bank charges	1.0	2.0	0.5	-	-	-	-	75.0
Professional fees	4.2	7.6	2.6	-	-	-	-	100.0
General expenses	2.5	4.5	1.5	-	-	-	-	91.7
Advertising	1.2	3.0	0.3	-	-	-	-	58.3
Delivery expenses	0.8	1.3	0.6	-	-	-	-	66.7
Insurance	0.5	0.2	0.6	-	-	-	-	50.0
Other expenses	42.1	12.1	56.2	-	-	-	-	100.0
Total expenses	116.1	93.5	126.8	-	-	-	-	100.0
Net profit/loss	-16.1	6.5	-26.8	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	58						
Sales	860.3	571.8	1,642.9	-	-	-	-
Expenses	736.7	471.1	1,457.2	-	-	-	-
Profit	123.6	100.7	185.7	-	-	-	-

## Non-Profitable:

Sales	1,735.7	471.9	2,089.2	-	-	-	-
Expenses	2,855.6	1,122.9	3,340.3	-	-	-	-
Loss	-1,119.9	-650.9	-1,251.1	-	-	-	-

1987

## Profitable:

Sales	158.7	146.8	1,316.6	146.8	1,316.6	-	-
Expenses	138.1	127.9	1,120.8	127.9	1,120.8	-	-
Profit	20.7	18.9	195.9	18.9	195.9	-	-

## Non-Profitable:

Sales	128.0	128.0	-	128.0	-	-	-
Expenses	141.3	141.3	-	141.3	-	-	-
Loss	-13.4	-13.4	-	-13.4	-	-	-

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	1,013	-	-	-	-	
High sales value (\$'000)	5,000	1,013	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,826.2</b>	<b>1,485.7</b>	<b>2,329.5</b>	-	-	-	-	<b>100.0</b>
<b>Total current assets</b>	<b>1,368.9</b>	<b>1,375.6</b>	<b>1,358.9</b>	-	-	-	-	<b>100.0</b>
Accounts receivable	521.8	804.2	104.5	-	-	-	-	100.0
Closing inventory	26.5	30.7	20.3	-	-	-	-	27.3
Other current assets	820.4	540.6	1,234.0	-	-	-	-	100.0
<b>Net fixed assets</b>	<b>457.3</b>	<b>110.1</b>	<b>970.6</b>	-	-	-	-	<b>100.0</b>
Other assets and adjustments	-	-	-	-	-	-	-	100.0
<b>Total liabilities</b>	<b>579.4</b>	<b>179.6</b>	<b>1,170.4</b>	-	-	-	-	<b>100.0</b>
<b>Total current liabilities</b>	<b>298.3</b>	<b>178.7</b>	<b>475.2</b>	-	-	-	-	<b>100.0</b>
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	298.3	178.7	475.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	281.0	0.8	695.1	-	-	-	-	100.0
<b>Total equity</b>	<b>1,246.8</b>	<b>1,306.1</b>	<b>1,159.1</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	4.5	7.6	2.8	-	-	-	-	100.0
Debt to equity	0.4	0.1	1.0	-	-	-	-	100.0
Interest coverage	-15.1	4.1	-47.7	-	-	-	-	72.7
Debt ratio	0.3	0.1	0.5	-	-	-	-	100.0
Sales to equity	0.8	0.4	1.6	-	-	-	-	100.0
Sales to closing inventories	41.3	19.1	91.2	-	-	-	-	27.3

(percent)

Current debt to equity	23.9	13.6	41.0	-	-	-	-	100.0
Operating profit on equity	-14.3	2.7	-42.8	-	-	-	-	100.0
Net fixed assets to equity	36.6	8.4	83.7	-	-	-	-	100.0
Gross margin	42.9	37.2	45.5	-	-	-	-	100.0
Return on total assets	-9.1	3.2	-20.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	173.2	498.4	20.5	-	-	-	-	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
<b>1989</b>				
Total	203	46,337	2,285.7	26
Less than 20	187	16,554	721.2	19
20-99	13	11,647	509.0	6
100-499	2	x	x	1
500 and over	1	x	x	-
<b>1987</b>				
Total	177	26,751	1,578.8	
Less than 20	168	10,356	496.9	
20-99	7	7,780	377.8	
100-499	1	x	x	
500 and over	1	x	x	

## SIC 8689 Other Health Laboratories

Establishments primarily engaged in performing laboratory investigative procedures not elsewhere classified. Centres primarily engaged in specimen collection and which perform limited laboratory procedures are classified here.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 869 - HEALTH AND SOCIAL SERVICE ASSOCIATIONS AND AGENCIES

	Total of all 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	177	25	77	177	454	
High sales value (\$'000)	5,000	177	5,000	77	177	454	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.1	1.7	10.5	-	6.7	12.6	7.6	14.3
Purchases and materials	9.2	1.7	10.5	-	6.7	12.8	7.4	14.3
Closing inventory	0.4	-	0.5	-	-	0.8	0.2	10.7
Opening inventory	0.4	-	0.5	-	-	0.5	0.4	10.7
Wages, salaries, and benefits	45.6	37.3	47.1	42.8	21.4	57.0	33.4	75.0
Wages and benefits - direct	0.7	-	0.8	-	-	-	2.0	3.6
Wages and benefits - indirect	44.9	37.3	46.3	42.8	21.4	57.0	31.4	75.0
Occupancy expenses	9.5	10.5	9.3	9.1	14.4	10.1	8.3	92.9
Depreciation	1.9	2.1	1.9	1.9	2.7	1.6	2.3	60.7
Repairs and maintenance	3.4	1.1	3.8	0.6	2.5	4.2	3.1	60.7
Fuel and oil	0.1	0.1	-	-	0.3	-	0.1	14.3
Utilities	1.7	2.5	1.5	1.9	4.2	1.7	1.4	75.0
Rent	2.5	4.7	2.1	4.7	4.6	2.6	1.4	71.4
Financial expenses	2.1	3.8	1.8	3.8	3.8	1.8	1.7	92.9
Interest and bank charges	0.7	1.0	0.6	0.7	1.9	0.5	0.8	46.4
Professional fees	1.4	2.8	1.2	3.1	2.0	1.4	0.9	92.9
General expenses	2.7	3.5	2.5	3.6	3.1	1.4	4.0	85.7
Advertising	1.4	0.7	1.6	-	2.5	0.3	3.3	53.6
Delivery expenses	0.4	2.3	-	3.0	0.4	-	-	39.3
Insurance	0.9	0.5	0.9	0.6	0.2	1.1	0.7	60.7
Other expenses	19.1	28.0	17.5	24.1	39.3	14.7	21.4	100.0
Total expenses	88.1	84.7	88.8	83.3	88.7	97.7	76.4	100.0
Net profit/loss	11.9	15.3	11.2	16.7	11.3	2.3	23.6	96.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	68							
Sales	192.9	59.8	402.5	54.7	133.6	243.3	784.3	
Expenses	151.1	45.8	317.0	42.8	89.3	227.3	532.2	
Profit	41.8	14.0	85.5	11.9	44.2	16.0	252.1	

## Non-Profitable:

Sales	254.5	63.7	390.1	41.9	115.8	310.8	2,396.5	
Expenses	257.3	66.4	392.9	44.4	119.1	312.3	2,431.0	
Loss	-2.7	-2.8	-2.7	-2.5	-3.3	-1.5	-34.5	

1987

## Profitable:

Sales	108.6	53.1	290.0	47.2	91.3	254.7	1,568.1	
Expenses	77.8	24.3	252.9	21.2	44.6	246.6	481.0	
Profit	30.7	28.8	37.1	26.0	46.8	8.1	1,087.1	

## Non-Profitable:

Sales	75.7	61.2	471.7	61.2	-	449.0	499.3	
Expenses	86.1	70.7	506.3	70.7	-	487.5	529.1	
Loss	-10.4	-9.5	-34.5	-9.5	-	-38.4	-29.8	

	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	234	25	85	234	504	
High sales value (\$'000)	5,000	234	5,000	85	234	504	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	549.4	559.2	529.2	66.3	1,575.5	73.2	2,006.7	100.0
Total current assets	447.0	499.9	338.3	20.8	1,487.8	29.8	1,337.8	100.0
Accounts receivable	8.9	7.2	12.3	3.3	15.4	3.1	41.8	66.7
Closing inventory	1.0	1.3	0.4	--	4.1	--	1.7	12.5
Other current assets	437.0	491.3	325.5	17.4	1,468.2	26.6	1,294.2	95.8
Net fixed assets	82.7	30.0	190.8	2.1	87.4	43.3	668.8	70.8
Other assets and adjustments	19.6	29.2	--	43.3	0.2	--	--	62.5
Total liabilities	356.7	385.1	298.4	36.8	1,103.2	36.3	1,147.5	100.0
Total current liabilities	26.7	23.2	33.7	10.7	49.1	25.2	61.3	95.8
Current bank loans	0.1	0.2	--	0.2	--	--	--	12.5
Other current liabilities	26.5	23.0	33.7	10.4	49.1	25.2	61.3	95.8
Long-term bank loans	--	--	--	--	--	--	--	4.2
Other liabilities and adjustments	329.9	361.8	264.6	26.0	1,054.0	11.0	1,086.2	79.2
Total equity	192.7	174.1	230.8	29.5	472.3	36.8	859.1	100.0

## FINANCIAL RATIOS

(times)

Current ratio	16.7	21.4	10.0	1.9	30.2	1.1	21.8	95.8
Debt to equity	1.8	2.2	1.2	1.2	2.3	0.9	1.3	100.0
Interest coverage	18.1	21.3	17.3	16.8	27.6	1.9	30.0	45.8
Debt ratio	0.6	0.6	0.5	0.5	0.7	0.4	0.5	100.0
Sales to equity	1.2	0.6	2.1	1.9	0.4	8.8	1.1	100.0
Sales to closing inventories	225.6	82.7	1,162.0	--	54.0	--	571.3	12.5

(percent)

Current debt to equity	13.8	13.3	14.6	36.4	10.4	68.4	7.1	95.8
Operating profit on equity	13.9	5.7	26.7	22.7	3.5	5.8	29.6	95.8
Net fixed assets to equity	42.9	17.2	82.7	7.3	18.5	117.5	77.8	70.8
Gross margin	44.0	52.6	40.0	52.7	52.5	20.6	60.0	100.0
Return on total assets	5.1	1.8	12.3	10.7	1.1	6.0	13.1	100.0

(days)

Collection period for accounts receivable	13.8	23.9	9.1	21.3	25.3	3.5	15.0	66.7
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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
<b>1989</b>				
<b>Total</b>	<b>1,550</b>	<b>768,407</b>	<b>36,420.0</b>	<b>378</b>
Less than 20	1,326	90,260	4,670.9	362
20-99	146	162,502	8,212.1	11
100-499	71	299,800	14,904.6	5
500 and over	7	215,845	8,632.4	-
<b>1987</b>				
<b>Total</b>	<b>1,172</b>	<b>609,384</b>	<b>30,849.5</b>	
Less than 20	964	59,888	3,271.4	
20-99	135	129,205	6,971.7	
100-499	66	237,639	12,683.8	
500 and over	7	182,652	7,922.6	

## SIC 869 Health and Social Service Associations and Agencies

Establishments supported by grants and donations and primarily engaged in promoting health and social service through educational programmes, the investigation of health hazards, setting of health standards, advances in the social well-being of the Canadian public, etc.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8694 - SOCIAL SERVICE PLANNING AND ADVOCACY AGENCIES

	Total of all 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	229	-	-	-	-	
High sales value (\$'000)	5,000	229	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	26.0	-	27.9	-	-	-	-	28.6
Purchases and materials	26.1	-	28.0	-	-	-	-	28.6
Closing inventory	1.3	-	1.4	-	-	-	-	28.6
Opening inventory	1.2	-	1.3	-	-	-	-	28.6
Wages, salaries, and benefits	11.8	8.3	12.1	-	-	-	-	71.4
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	11.8	8.3	12.1	-	-	-	-	71.4
Occupancy expenses	16.0	7.8	16.6	-	-	-	-	85.7
Depreciation	4.5	0.8	4.8	-	-	-	-	85.7
Repairs and maintenance	8.9	0.1	9.5	-	-	-	-	42.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.1	2.1	2.1	-	-	-	-	71.4
Rent	0.5	4.9	0.2	-	-	-	-	57.1
Financial expenses	1.9	1.2	1.9	-	-	-	-	85.7
Interest and bank charges	0.7	0.1	0.7	-	-	-	-	28.6
Professional fees	1.2	1.1	1.2	-	-	-	-	85.7
General expenses	4.9	3.2	5.0	-	-	-	-	85.7
Advertising	3.0	3.0	3.0	-	-	-	-	71.4
Delivery expenses	-	0.1	-	-	-	-	-	14.3
Insurance	1.9	0.1	2.0	-	-	-	-	42.9
Other expenses	30.3	47.4	29.1	-	-	-	-	100.0
Total expenses	91.0	68.0	92.6	-	-	-	-	100.0
Net profit/loss	9.0	32.0	7.4	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	71							
Sales	245.0	154.8	260.9	-	-	-	-	
Expenses	211.8	105.2	230.6	-	-	-	-	
Profit	33.2	49.5	30.3	-	-	-	-	

## Non-Profitable:

Sales	1,954.2	-	1,954.2	-	-	-	-	
Expenses	1,984.1	-	1,984.1	-	-	-	-	
Loss	-29.9	-	-29.9	-	-	-	-	

1987

## Profitable:

Sales	230.7	86.7	290.0	86.7	254.7	1,568.1	-	
Expenses	191.6	42.9	252.9	42.9	246.6	481.0	-	
Profit	39.1	43.8	37.1	43.8	8.1	1,087.1	-	

## Non-Profitable:

Sales	471.7	-	471.7	-	449.0	499.3	-	
Expenses	506.3	-	506.3	-	487.5	529.1	-	
Loss	-34.5	-	-34.5	-	-38.4	-29.8	-	

	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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>2,117.4</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	1,999.7	-	-	-	-	-	-	100.0
Accounts receivable	20.3	-	-	-	-	-	-	100.0
Closing inventory	4.7	-	-	-	-	-	-	33.3
Other current assets	1,974.7	-	-	-	-	-	-	100.0
Net fixed assets	117.7	-	-	-	-	-	-	100.0
Other assets and adjustments	--	-	-	-	-	-	-	83.3
<b>Total liabilities</b>	<b>1,480.5</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	64.7	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	64.7	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1,415.7	-	-	-	-	-	-	100.0
<b>Total equity</b>	<b>636.9</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	30.8	-	-	-	-	-	-	100.0
Debt to equity	2.3	-	-	-	-	-	-	100.0
Interest coverage	13.9	-	-	-	-	-	-	16.7
Debt ratio	0.6	-	-	-	-	-	-	100.0
Sales to equity	0.5	-	-	-	-	-	-	100.0
Sales to closing inventories	73.4	-	-	-	-	-	-	33.3

(percent)

Current debt to equity	10.1	-	-	-	-	-	-	100.0
Operating profit on equity	4.9	-	-	-	-	-	-	100.0
Net fixed assets to equity	18.4	-	-	-	-	-	-	100.0
Gross margin	61.6	-	-	-	-	-	-	100.0
Return on total assets	1.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	21.4	-	-	-	-	-	-	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
<b>1989</b>				
Total	747	146,885	8,123.7	233
Less than 20	684	35,516	2,046.0	224
20-99	50	47,185	2,557.4	7
100-499	12	x	x	2
500 and over	1	x	x	-
<b>1987</b>				
Total	514	111,936	6,458.1	
Less than 20	460	22,160	1,322.6	
20-99	43	36,154	2,072.4	
100-499	10	x	x	
500 and over	1	x	x	

## SIC 8694 Social Service Planning and Advocacy Agencies

Establishments primarily engaged in improving the welfare of the Canadian public and specific, disadvantaged groups through community-based planning, social policy, research and advocacy.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 8699 - OTHER HEALTH AND SOCIAL SERVICE ASSOCIATIONS AND AGENCIES

	Total of all 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	177	25	42	177	454	
High sales value (\$'000)	5,000	177	5,000	42	177	454	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.2	-	1.5	-	-	-	3.7	6.3
Purchases and materials	1.2	-	1.5	-	-	-	3.7	6.3
Closing inventory	--	--	--	--	--	--	0.1	6.3
Opening inventory	--	--	--	--	--	--	0.1	6.3
Wages, salaries, and benefits	62.2	37.2	67.3	53.8	29.6	81.7	46.3	75.0
Wages and benefits - direct	1.1	-	1.4	-	-	-	3.4	6.3
Wages and benefits - indirect	61.0	37.2	65.9	53.8	29.6	81.7	42.8	75.0
Occupancy expenses	6.3	9.9	5.6	20.8	4.9	6.5	4.1	93.8
Depreciation	0.6	2.0	0.4	6.3	-	0.4	0.4	50.0
Repairs and maintenance	0.7	0.7	0.7	2.1	0.1	0.6	0.9	68.8
Fuel and oil	0.1	-	0.1	-	-	-	0.2	18.8
Utilities	1.4	2.1	1.2	3.5	1.4	1.4	0.9	75.0
Rent	3.5	5.1	3.1	8.9	3.4	4.1	1.7	81.3
Financial expenses	2.0	3.0	1.7	1.0	3.9	2.0	1.3	93.8
Interest and bank charges	0.5	0.2	0.6	-	0.3	0.7	0.3	43.8
Professional fees	1.5	2.8	1.2	1.0	3.7	1.3	1.0	93.8
General expenses	1.3	1.6	1.2	2.0	1.4	0.6	2.1	81.3
Advertising	0.7	--	0.8	--	-	0.4	1.4	43.8
Delivery expenses	0.2	0.9	--	0.7	1.0	--	0.1	43.8
Insurance	0.4	0.7	0.4	1.2	0.4	0.2	0.6	75.0
Other expenses	13.7	33.7	9.6	6.6	46.1	9.0	10.5	100.0
Total expenses	86.6	85.4	86.9	84.1	86.0	99.8	67.9	100.0
Net profit/loss	13.4	14.6	13.1	15.9	14.0	0.2	32.1	93.8

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	75							
Sales	176.3	54.6	776.7	29.8	64.9	432.8	828.8	
Expenses	126.6	42.8	539.5	14.4	54.7	386.4	562.6	
Profit	49.8	11.8	237.3	15.4	10.2	46.4	266.1	

## Non-Profitable:

Sales	212.3	48.6	310.3	41.9	97.3	310.3	-	
Expenses	214.1	51.2	311.6	44.4	100.6	311.6	-	
Loss	-1.8	-2.6	-1.4	-2.5	-3.3	-1.4	-	

1987

## Profitable:

Sales	55.4	55.4	-	33.8	66.0	-	-	
Expenses	25.1	25.1	-	32.6	21.4	-	-	
Profit	30.3	30.3	-	1.2	44.6	-	-	

## Non-Profitable:

Sales	59.0	59.0	-	-	59.0	-	-	
Expenses	72.9	72.9	-	-	72.9	-	-	
Loss	-13.9	-13.9	-	-	-13.9	-	-	

	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.)	13							
Low sales value (\$'000)	25	25	355	25	54	355	499	
High sales value (\$'000)	5,000	355	5,000	54	355	499	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>109.2</b>	<b>32.1</b>	<b>736.1</b>	<b>16.3</b>	<b>43.7</b>	<b>520.1</b>	<b>943.2</b>	<b>100.0</b>
Total current assets	24.0	18.8	66.2	12.8	23.2	49.7	82.1	100.0
Accounts receivable	4.7	0.3	40.4	0.5	0.1	21.3	58.8	46.2
Closing inventory	--	--	0.4	--	--	--	0.9	7.7
Other current assets	19.2	18.5	25.3	12.3	23.0	28.4	22.3	100.0
Net fixed assets	85.1	13.2	669.8	3.3	20.5	470.4	861.1	76.9
Other assets and adjustments	--	--	--	0.1	--	--	--	46.2
<b>Total liabilities</b>	<b>37.2</b>	<b>12.0</b>	<b>242.2</b>	<b>4.6</b>	<b>17.4</b>	<b>102.3</b>	<b>376.5</b>	<b>100.0</b>
Total current liabilities	13.8	12.0	28.6	4.6	17.4	26.0	31.0	100.0
Current bank loans	--	--	--	--	--	--	--	--
Other current liabilities	13.8	12.0	28.6	4.6	17.4	26.0	31.0	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	23.3	--	213.6	--	--	76.2	345.4	61.5
<b>Total equity</b>	<b>71.9</b>	<b>20.1</b>	<b>493.8</b>	<b>11.6</b>	<b>26.2</b>	<b>417.8</b>	<b>566.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.7	1.5	2.3	2.7	1.3	1.9	2.6	100.0
Debt to equity	0.5	0.6	0.4	0.4	0.6	0.2	0.6	100.0
Interest coverage	27.0	12.9	32.1	12.6	13.0	6.1	91.6	46.2
Debt ratio	0.3	0.3	0.3	0.2	0.3	0.1	0.3	100.0
Sales to equity	3.0	7.4	1.5	3.7	8.6	1.1	1.8	100.0
Sales to closing inventories	4,028.3	--	1,545.1	--	--	--	1,064.4	7.7

(percent)

Current debt to equity	19.3	60.0	5.7	40.2	66.5	6.2	5.4	100.0
Operating profit on equity	38.4	19.0	44.8	8.7	22.3	12.4	67.7	92.3
Net fixed assets to equity	118.3	66.0	135.6	28.3	78.1	112.5	151.9	76.9
Gross margin	34.7	24.4	51.3	60.7	19.3	45.9	53.8	100.0
Return on total assets	26.2	12.8	31.0	6.7	14.5	11.9	41.1	100.0

(days)

Collection period for accounts receivable	7.9	0.7	19.4	4.2	0.2	16.1	20.9	46.2
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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
<b>1989</b>				
<b>Total</b>	<b>309</b>	<b>127,691</b>	<b>6,797.0</b>	<b>75</b>
Less than 20	256	16,096	851.7	70
20-99	31	36,302	1,963.3	2
100-499	21	x	x	3
500 and over	1	x	x	-
<b>1987</b>				
<b>Total</b>	<b>234</b>	<b>101,149</b>	<b>5,607.1</b>	
Less than 20	186	10,930	620.3	
20-99	29	28,159	1,593.1	
100-499	18	x	x	
500 and over	1	x	x	

## SIC 8699 Other Health and Social Service Associations and Agencies

Establishments primarily engaged in promoting the improvement of health and the advancement of safety or welfare conditions by means of services not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9111 - HOTELS AND MOTOR HOTELS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	729							
Low sales value (\$'000)	25	25	758	25	320	758	1,553	
High sales value (\$'000)	5,000	758	5,000	320	758	1,553	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	30.6	34.8	29.0	36.7	33.8	26.6	31.0	83.8
Purchases and materials	31.0	35.1	29.4	36.7	34.4	27.1	31.3	83.8
Closing inventory	2.2	2.7	2.1	2.8	2.7	2.3	1.9	72.3
Opening inventory	1.9	2.3	1.7	2.8	2.1	1.7	1.7	63.0
Wages, salaries, and benefits	25.4	22.5	26.5	18.8	24.2	28.2	25.1	95.5
Wages and benefits - direct	5.6	2.0	7.1	2.0	2.0	5.5	8.3	20.7
Wages and benefits - indirect	19.7	20.5	19.4	16.9	22.2	22.8	16.8	92.3
Occupancy expenses	15.3	15.3	15.3	16.6	14.7	17.4	13.6	99.3
Depreciation	5.7	5.2	5.9	5.3	5.2	6.6	5.3	87.8
Repairs and maintenance	3.4	3.4	3.4	4.0	3.1	3.7	3.2	90.1
Fuel and oil	0.1	0.1	0.1	0.1	-	0.1	0.1	5.3
Utilities	4.6	5.4	4.3	5.9	5.1	5.2	3.6	94.7
Rent	1.5	1.2	1.6	1.3	1.2	1.8	1.3	53.1
Financial expenses	9.2	9.5	9.1	8.5	10.0	8.7	9.3	98.6
Interest and bank charges	8.2	8.5	8.1	7.3	9.1	7.5	8.5	92.6
Professional fees	1.0	1.0	1.0	1.1	1.0	1.2	0.8	92.0
General expenses	3.5	4.1	3.3	5.1	3.7	3.8	2.9	96.2
Advertising	2.0	1.6	2.2	1.7	1.6	2.5	2.0	88.3
Delivery expenses	0.3	0.7	0.2	0.9	0.6	0.2	0.2	47.6
Insurance	1.1	1.9	0.8	2.5	1.5	1.1	0.7	84.5
Other expenses	17.4	14.2	18.7	14.0	14.3	15.8	21.0	99.7
Total expenses	101.4	100.4	101.8	99.7	100.7	100.4	102.9	100.0
Net profit/loss	-1.4	-0.4	-1.8	0.3	-0.7	-0.4	-2.9	98.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	54						
Sales	697.9	264.0	1,551.2	141.5	517.6	1,158.1	2,436.6
Expenses	639.4	239.0	1,426.9	127.6	469.6	1,040.9	2,296.2
Profit	58.5	25.0	124.3	13.9	48.0	117.2	140.4

## Non-Profitable:

Sales	661.0	279.6	1,827.3	131.8	519.0	1,110.6	2,723.2
Expenses	752.6	308.2	2,111.5	147.0	569.4	1,366.4	3,043.0
Loss	-91.6	-28.6	-284.2	-15.2	-50.3	-255.8	-319.8

1987

## Profitable:

Sales	596.2	255.7	1,597.1	146.6	487.3	1,141.8	2,355.1
Expenses	553.0	233.9	1,490.9	132.0	450.0	1,072.2	2,188.2
Profit	43.3	21.9	106.1	14.6	37.3	69.6	166.9

## Non-Profitable:

Sales	504.1	225.7	1,598.2	124.8	488.3	1,047.4	2,528.4
Expenses	562.8	256.0	1,768.0	150.3	531.3	1,134.2	2,838.6
Loss	-58.7	-30.4	-169.9	-25.5	-43.0	-86.8	-310.2

	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.)	453							
Low sales value (\$'000)	25	25	957	25	489	957	1,575	
High sales value (\$'000)	5,000	957	5,000	489	957	1,575	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,194.4</b>	<b>469.2</b>	<b>2,273.1</b>	<b>271.9</b>	<b>771.0</b>	<b>1,547.5</b>	<b>3,347.1</b>	<b>100.0</b>
Total current assets	182.6	75.6	341.7	33.3	140.3	297.3	407.5	99.8
Accounts receivable	20.0	4.2	43.5	2.4	6.8	23.7	73.0	79.0
Closing inventory	21.1	10.9	36.2	5.4	19.4	26.6	50.2	77.7
Other current assets	141.4	60.4	262.0	25.4	114.1	246.9	284.2	94.9
Net fixed assets	920.6	314.5	1,822.1	199.0	491.1	1,222.2	2,710.0	96.2
Other assets and adjustments	91.1	79.0	109.2	39.5	139.5	27.9	229.5	85.0
<b>Total liabilities</b>	<b>778.9</b>	<b>334.7</b>	<b>1,439.7</b>	<b>225.8</b>	<b>501.3</b>	<b>839.8</b>	<b>2,327.6</b>	<b>99.6</b>
Total current liabilities	227.5	107.4	406.0	57.0	184.6	342.8	499.6	99.6
Current bank loans	40.8	16.2	77.3	5.4	32.8	50.8	116.5	51.2
Other current liabilities	186.7	91.2	328.7	51.5	151.8	292.0	383.1	99.1
Long-term bank loans	51.6	24.7	91.6	14.0	41.2	18.8	199.2	16.8
Other liabilities and adjustments	499.8	202.4	942.0	154.8	275.3	478.0	1,628.7	93.2
<b>Total equity</b>	<b>415.4</b>	<b>134.4</b>	<b>833.4</b>	<b>46.0</b>	<b>269.7</b>	<b>707.6</b>	<b>1,019.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.7	0.8	0.5	0.7	0.8	0.8	99.3
Debt to equity	1.8	2.4	1.7	4.9	1.8	1.1	2.2	99.6
Interest coverage	1.1	1.0	1.1	0.4	1.4	1.5	0.9	92.1
Debt ratio	0.6	0.7	0.6	0.8	0.6	0.5	0.6	99.6
Sales to equity	2.3	2.9	2.1	4.2	2.6	1.7	2.6	100.0
Sales to closing inventories	45.9	36.0	50.4	35.8	36.1	46.4	53.5	77.7

(percent)

Current debt to equity	54.7	79.9	48.7	123.8	68.4	48.4	49.0	99.6
Operating profit on equity	2.3	1.9	2.3	-19.8	7.6	6.3	-1.7	98.5
Net fixed assets to equity	221.5	233.8	218.6	432.2	182.0	172.7	265.8	96.2
Gross margin	44.7	40.5	46.0	41.3	40.2	45.1	46.6	100.0
Return on total assets	6.2	6.3	6.2	2.5	8.4	8.1	4.9	99.8

(days)

Collection period for accounts receivable	7.5	3.8	8.7	4.6	3.5	6.9	9.8	79.0
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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
<b>1989</b>				
Total	4,049	1,653,740	132,959.0	60
Less than 20	2,947	234,313	18,809.5	76
20-99	878	446,829	35,970.3	3
100-499	189	491,127	39,797.9	19
500 and over	35	481,471	38,381.3	6
<b>1987</b>				
Total	4,109	1,499,400	125,175.4	
Less than 20	3,023	186,663	15,691.5	
20-99	875	416,016	34,898.9	
100-499	170	361,356	30,503.0	
500 and over	41	535,365	44,082.0	

## SIC 9111 Hotels and Motor Hotels

Establishments primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those establishments with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. Those with fewer than six (6) rooms are classified according to their major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior. Establishments primarily engaged in operating apartment hotels are classified in <7511 - Operators of Residential Buildings and Dwellings> and those primarily engaged in operating private hotels, rooming and boarding houses are classified in <9121 - Lodging Houses and Residential Clubs>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9112 - MOTELS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	655							
Low sales value (\$'000)	25	25	298	25	132	298	801	
High sales value (\$'000)	5,000	298	5,000	132	298	801	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.6	7.6	20.3	3.8	9.6	16.5	21.9	46.3
Purchases and materials	16.7	7.7	20.4	4.2	9.5	16.7	21.9	45.8
Closing inventory	1.2	0.7	1.4	0.6	0.8	1.6	1.4	38.3
Opening inventory	1.1	0.6	1.4	0.2	0.8	1.4	1.3	34.8
Wages, salaries, and benefits	23.0	19.7	24.3	14.0	22.6	24.1	24.4	95.0
Wages and benefits - direct	2.4	1.1	3.0	0.1	1.6	2.0	3.4	8.9
Wages and benefits - indirect	20.6	18.6	21.4	13.9	21.0	22.2	21.1	92.1
Occupancy expenses	20.9	27.1	18.4	30.5	25.3	22.5	16.7	99.4
Depreciation	7.2	9.8	6.1	8.7	10.3	6.4	6.0	88.2
Repairs and maintenance	4.1	4.9	3.8	6.0	4.4	4.5	3.6	90.5
Fuel and oil	0.1	0.1	0.1	0.1	0.1	0.1	0.1	6.6
Utilities	6.8	10.0	5.6	12.3	8.7	7.3	4.8	96.8
Rent	2.6	2.3	2.7	3.4	1.7	4.2	2.1	39.8
Financial expenses	12.4	16.9	10.7	18.0	16.3	10.8	10.6	98.0
Interest and bank charges	11.4	15.3	9.8	16.3	14.7	9.7	9.9	92.5
Professional fees	1.0	1.6	0.8	1.7	1.5	1.1	0.7	90.1
General expenses	3.4	5.2	2.7	8.0	3.7	3.0	2.5	95.6
Advertising	1.5	1.8	1.4	2.9	1.3	1.2	1.5	86.3
Delivery expenses	0.6	1.2	0.3	2.2	0.8	0.5	0.2	51.9
Insurance	1.3	2.1	1.0	2.9	1.6	1.2	0.9	86.9
Other expenses	18.9	18.4	19.1	22.8	16.1	15.1	20.7	99.8
Total expenses	95.2	94.7	95.4	97.1	93.5	92.0	96.9	99.8
Net profit/loss	4.8	5.3	4.6	2.9	6.5	8.0	3.1	98.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	66							
Sales	319.5	118.7	923.1	69.9	199.3	475.3	1,560.9	
Expenses	280.5	98.7	827.2	58.5	165.0	402.4	1,432.2	
Profit	39.0	20.1	95.9	11.4	34.3	72.9	128.7	

## Non-Profitable:

Sales	312.5	121.6	1,017.2	63.3	202.3	512.6	1,683.0	
Expenses	338.5	137.8	1,079.4	78.0	220.6	543.5	1,786.7	
Loss	-26.0	-16.2	-62.3	-14.7	-18.3	-30.9	-103.7	

1987

## Profitable:

Sales	295.2	120.8	865.4	74.7	193.7	510.9	1,519.4	
Expenses	263.7	102.8	790.2	60.8	169.2	458.9	1,401.4	
Profit	31.4	18.0	75.2	14.0	24.4	52.0	118.0	

## Non-Profitable:

Sales	220.2	99.9	687.2	70.5	185.9	491.4	1,168.4	
Expenses	248.9	111.0	783.7	80.3	201.3	528.9	1,410.0	
Loss	-28.7	-11.2	-96.5	-9.7	-15.4	-37.4	-241.6	



	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.)	361							
Low sales value (\$'000)	25	25	525	25	245	525	1,043	
High sales value (\$'000)	5,000	525	5,000	245	525	1,043	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>755.2</b>	<b>405.6</b>	<b>1,774.6</b>	<b>335.6</b>	<b>668.4</b>	<b>1,028.0</b>	<b>2,418.1</b>	<b>100.0</b>
Total current assets	96.1	31.1	285.7	23.4	60.0	221.9	340.8	100.0
Accounts receivable	9.1	3.0	26.9	2.6	4.5	15.2	37.0	78.1
Closing inventory	5.7	1.1	19.0	0.4	3.6	12.1	25.0	46.3
Other current assets	81.2	26.9	239.7	20.3	51.8	194.5	278.7	96.4
Net fixed assets	604.3	341.0	1,372.2	273.1	596.1	775.4	1,886.5	98.6
Other assets and adjustments	54.6	33.4	116.6	39.0	12.2	30.6	190.7	85.3
<b>Total liabilities</b>	<b>623.0</b>	<b>341.7</b>	<b>1,443.0</b>	<b>287.6</b>	<b>545.1</b>	<b>714.1</b>	<b>2,071.3</b>	<b>100.0</b>
Total current liabilities	103.1	41.0	284.1	30.0	82.3	171.7	380.9	98.9
Current bank loans	17.4	4.1	56.0	3.8	5.4	34.1	74.8	40.2
Other current liabilities	85.7	36.8	228.0	26.2	76.9	137.5	306.0	98.9
Long-term bank loans	72.1	45.5	149.6	50.2	27.9	60.8	226.1	28.3
Other liabilities and adjustments	447.7	255.1	1,009.3	207.3	434.8	481.5	1,464.2	97.2
<b>Total equity</b>	<b>132.1</b>	<b>63.8</b>	<b>331.5</b>	<b>48.0</b>	<b>123.2</b>	<b>313.9</b>	<b>346.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.9	0.7	1.0	0.7	0.7	1.2	0.8	98.9
Debt to equity	4.7	5.3	4.3	5.9	4.4	2.2	5.9	100.0
Interest coverage	1.3	1.2	1.4	1.0	1.9	1.8	1.3	94.2
Debt ratio	0.8	0.8	0.8	0.8	0.8	0.6	0.8	100.0
Sales to equity	3.5	2.6	3.9	2.6	2.6	2.3	5.2	100.0
Sales to closing inventories	80.7	147.1	69.0	260.5	89.4	60.5	72.6	46.3

(percent)

Current debt to equity	78.0	64.3	85.7	62.6	66.8	54.7	109.8	98.9
Operating profit on equity	14.5	9.8	17.1	2.0	21.2	15.8	18.1	97.5
Net fixed assets to equity	457.1	534.1	413.9	568.7	483.5	247.0	544.1	98.6
Gross margin	58.4	67.7	54.9	72.3	60.8	51.6	56.1	100.0
Return on total assets	9.0	7.1	10.3	6.5	8.2	10.6	10.2	99.4

(days)

Collection period for accounts receivable	7.2	6.5	7.4	7.5	5.0	7.5	7.4	78.1
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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
<b>1989</b>				
<b>Total</b>	<b>2,532</b>	<b>237,917</b>	<b>18,872.3</b>	<b>79</b>
Less than 20	2,370	126,443	10,144.1	90
20-99	149	66,984	5,497.3	11
100-499	11	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
<b>Total</b>	<b>2,611</b>	<b>197,380</b>	<b>16,406.7</b>	
Less than 20	2,460	104,599	8,840.2	
20-99	138	54,809	4,766.8	
100-499	11	x	x	
500 and over	2	x	x	

## SIC 9112 Motels

Establishments primarily engaged in short term accommodation to the public, with or without food, beverage and other services. Establishments with three or more motel-type rooms are classified here regardless of the major source of revenue. A motel-type room has access from the exterior only and with parking facilities in close proximity. Establishments with fewer than three motel-type rooms are classified according to their major source of revenue.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9113 - TOURIST COURTS AND CABINS

	Total of all 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	124	25	74	124	248	
High sales value (\$'000)	5,000	124	5,000	74	124	248	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	18.5	10.2	21.2	2.2	15.9	18.2	22.6	43.7
Purchases and materials	18.6	10.3	21.4	2.4	16.0	18.5	22.7	43.7
Closing inventory	2.1	0.7	2.6	0.3	1.0	2.4	2.6	39.1
Opening inventory	1.9	0.6	2.4	0.1	0.9	2.2	2.5	36.8
Wages, salaries, and benefits	23.4	25.1	22.9	11.8	34.6	20.8	23.8	89.7
Wages and benefits - direct	1.3	1.4	1.3	-	2.3	0.7	1.5	5.7
Wages and benefits - indirect	22.1	23.7	21.6	11.8	32.2	20.1	22.3	87.4
Occupancy expenses	22.3	31.7	19.2	36.8	28.1	24.4	16.9	98.9
Depreciation	8.5	10.7	7.7	9.6	11.6	13.1	5.4	88.5
Repairs and maintenance	4.9	8.4	3.7	10.1	7.2	3.5	3.8	88.5
Fuel and oil	1.5	2.8	1.1	1.7	3.6	2.2	0.6	29.9
Utilities	5.6	8.5	4.6	12.5	5.6	3.7	5.0	96.6
Rent	1.9	1.3	2.1	2.9	0.1	1.9	2.2	33.3
Financial expenses	7.8	14.4	5.6	23.3	8.1	9.5	3.9	98.9
Interest and bank charges	7.0	13.4	4.8	22.7	6.7	8.8	3.1	92.0
Professional fees	0.8	1.0	0.8	0.6	1.3	0.7	0.8	86.2
General expenses	7.4	8.3	7.1	10.9	6.5	6.9	7.2	96.6
Advertising	2.4	2.3	2.4	2.8	2.0	2.8	2.3	79.3
Delivery expenses	2.4	2.2	2.5	3.2	1.4	1.6	2.9	54.0
Insurance	2.6	3.8	2.2	4.9	3.1	2.5	2.1	90.8
Other expenses	20.4	17.5	21.4	23.2	13.4	22.5	20.9	100.0
Total expenses	99.8	107.1	97.4	108.2	106.4	102.3	95.2	100.0
Net profit/loss	0.2	-7.1	2.6	-8.2	-6.4	-2.3	4.8	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	66							
Sales	184.9	63.4	368.7	41.2	109.4	182.2	596.4	
Expenses	164.0	50.9	335.1	35.4	83.0	165.5	542.2	
Profit	20.9	12.5	33.6	5.8	26.4	16.7	54.2	

## Non-Profitable:

Sales	139.0	63.6	306.9	41.3	98.7	173.1	554.1	
Expenses	161.8	84.8	333.4	54.5	132.2	202.4	575.3	
Loss	-22.8	-21.2	-26.5	-13.3	-33.6	-29.3	-21.1	

1987

## Profitable:

Sales	194.8	57.3	351.2	46.0	101.1	168.5	433.5	
Expenses	171.1	48.6	310.4	37.4	92.1	148.5	383.3	
Profit	23.7	8.7	40.8	8.6	9.0	19.9	50.1	

## Non-Profitable:

Sales	98.9	54.2	325.5	46.3	77.7	212.4	369.4	
Expenses	112.5	67.2	342.0	62.3	82.0	233.0	384.4	
Loss	-13.6	-13.1	-16.6	-16.0	-4.3	-20.7	-15.0	

	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.)	29							
Low sales value (\$'000)	25	25	245	25	106	245	529	
High sales value (\$'000)	5,000	245	5,000	106	245	529	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>308.6</b>	<b>258.8</b>	<b>387.7</b>	<b>283.2</b>	<b>249.0</b>	<b>261.3</b>	<b>738.2</b>	<b>100.0</b>
Total current assets	68.1	53.4	91.6	123.6	25.2	48.5	211.1	100.0
Accounts receivable	4.6	6.8	1.1	1.5	9.0	0.5	2.9	58.6
Closing inventory	8.1	2.0	17.7	0.8	2.5	4.3	55.0	55.2
Other current assets	55.3	44.4	72.6	121.3	13.5	43.6	153.2	96.6
Net fixed assets	240.2	205.0	296.0	158.9	223.5	212.8	526.9	100.0
Other assets and adjustments	0.2	0.3	--	0.6	0.2	--	0.1	72.4
<b>Total liabilities</b>	<b>217.4</b>	<b>202.7</b>	<b>240.6</b>	<b>211.4</b>	<b>199.2</b>	<b>159.5</b>	<b>465.7</b>	<b>100.0</b>
Total current liabilities	87.8	85.9	90.9	127.6	69.1	69.3	151.0	100.0
Current bank loans	34.2	31.5	38.6	--	44.1	43.2	26.0	41.4
Other current liabilities	53.5	54.3	52.3	127.6	25.0	26.1	125.0	100.0
Long-term bank loans	3.7	2.1	6.3	7.6	--	3.2	14.9	37.9
Other liabilities and adjustments	125.7	114.6	143.3	76.1	130.0	86.9	299.7	100.0
<b>Total equity</b>	<b>91.2</b>	<b>56.0</b>	<b>147.0</b>	<b>71.7</b>	<b>49.8</b>	<b>101.8</b>	<b>272.4</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.7	0.6	1.0	0.9	0.3	0.7	1.3	100.0
Debt to equity	2.3	3.6	1.6	2.9	3.9	1.5	1.7	100.0
Interest coverage	0.4	-1.2	1.8	-7.8	0.4	1.1	2.5	93.1
Debt ratio	0.7	0.7	0.6	0.7	0.7	0.6	0.6	100.0
Sales to equity	3.4	2.7	3.9	1.3	3.5	3.7	4.1	100.0
Sales to closing inventories	38.9	73.4	32.5	113.4	68.3	88.0	20.3	55.2

(percent)

Current debt to equity	96.2	153.1	61.8	177.8	138.9	68.1	55.4	100.0
Operating profit on equity	-8.4	-42.1	11.8	-94.3	-12.0	2.6	21.4	100.0
Net fixed assets to equity	263.2	365.5	201.3	221.4	448.6	209.0	193.4	100.0
Gross margin	46.6	44.8	47.3	-22.9	59.2	58.1	37.0	100.0
Return on total assets	2.1	-5.0	9.7	-21.2	2.3	6.4	12.9	100.0

(days)

Collection period for accounts receivable	5.3	16.4	0.7	5.8	18.6	0.4	0.9	58.6
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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
<b>1989</b>				
Total	554	21,352	1,735.5	43
Less than 20	542	16,963	1,384.6	44
20-99	12	4,389	350.9	1
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	597	18,091	1,543.7	
Less than 20	586	14,389	1,223.0	
20-99	11	3,702	320.7	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9113 Tourist Courts and Cabins

Establishments primarily engaged in operating tourist courts and cabins on a short term basis, with or without food and beverage services. Tourist court establishments operating three or more units are classified here regardless of the major source of revenue. Those operating fewer than three units are classified according to their major source of revenue.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9114 - GUEST HOUSES AND TOURIST HOMES

	Total of all 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	85	25	42	85	164	
High sales value (\$'000)	5,000	85	5,000	42	85	164	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.2	19.4	16.2	13.9	21.0	20.8	8.0	35.1
Purchases and materials	18.9	25.5	16.0	13.9	28.8	20.5	8.0	35.1
Closing inventory	2.5	7.2	0.4	-	9.2	0.5	0.1	16.2
Opening inventory	0.7	1.1	0.6	-	1.4	0.8	0.1	10.8
Wages, salaries, and benefits	18.8	19.9	18.3	5.5	23.9	15.7	23.0	73.0
Wages and benefits - direct	0.5	-	0.7	-	-	-	2.0	2.7
Wages and benefits - indirect	18.3	19.9	17.6	5.5	23.9	15.7	21.1	70.3
Occupancy expenses	24.2	24.4	24.0	36.8	21.0	22.7	26.5	100.0
Depreciation	6.6	8.3	5.8	17.9	5.6	3.9	9.2	83.8
Repairs and maintenance	6.2	4.0	7.1	3.7	4.1	6.0	9.1	89.2
Fuel and oil	0.2	--	0.3	0.1	-	0.2	0.4	10.8
Utilities	6.6	10.1	5.1	15.1	8.7	5.4	4.4	97.3
Rent	4.6	2.0	5.8	-	2.6	7.1	3.4	37.8
Financial expenses	13.6	12.3	14.1	15.8	11.4	15.7	11.4	91.9
Interest and bank charges	12.1	11.1	12.5	14.8	10.1	14.1	9.6	83.8
Professional fees	1.5	1.2	1.7	1.0	1.3	1.6	1.8	75.7
General expenses	7.2	12.0	5.1	8.0	13.0	5.3	4.8	100.0
Advertising	2.8	4.9	1.9	4.8	4.9	2.1	1.7	78.4
Delivery expenses	2.0	5.7	0.4	1.8	6.8	0.1	1.0	43.2
Insurance	2.3	1.4	2.7	1.5	1.4	3.1	2.2	91.9
Other expenses	20.2	21.5	19.6	28.9	19.4	22.2	15.1	100.0
Total expenses	101.1	109.5	97.4	109.0	109.7	102.2	88.8	100.0
Net profit/loss	-1.1	-9.5	2.6	-9.0	-9.7	-2.2	11.2	97.3

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	51							
Sales	101.8	35.5	147.5	29.3	42.7	96.0	323.7	
Expenses	86.1	29.7	124.8	23.4	37.3	83.1	267.9	
Profit	15.7	5.7	22.6	5.9	5.5	12.9	55.8	

## Non-Profitable:

Sales	82.0	55.9	123.6	30.0	67.0	114.7	172.2	
Expenses	92.6	64.7	137.0	38.7	75.9	129.5	177.9	
Loss	-10.6	-8.8	-13.4	-8.7	-8.9	-14.8	-5.7	

1987

## Profitable:

Sales	153.2	55.9	286.9	32.1	78.5	129.4	619.6	
Expenses	133.2	45.6	253.7	28.2	62.2	119.4	537.7	
Profit	19.9	10.3	33.1	3.9	16.4	10.1	81.9	

## Non-Profitable:

Sales	86.1	28.5	223.7	27.7	57.2	130.2	801.5	
Expenses	109.9	50.2	252.3	49.8	66.4	139.3	951.1	
Loss	-23.8	-21.7	-28.6	-22.0	-9.2	-9.0	-149.6	

	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.)	8							
Low sales value (\$'000)	25	25	170	-	-	-	-	
High sales value (\$'000)	5,000	170	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>172.9</b>	<b>97.7</b>	<b>329.3</b>	-	-	-	-	<b>100.0</b>
Total current assets	22.7	15.4	37.9	-	-	-	-	100.0
Accounts receivable	12.6	11.0	15.9	-	-	-	-	62.5
Closing inventory	0.1	0.1	--	-	-	-	-	12.5
Other current assets	9.9	4.1	22.0	-	-	-	-	87.5
Net fixed assets	110.7	62.4	211.3	-	-	-	-	100.0
Other assets and adjustments	39.4	19.8	80.0	-	-	-	-	87.5
<b>Total liabilities</b>	<b>140.4</b>	<b>88.0</b>	<b>249.3</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	34.5	33.4	36.8	-	-	-	-	100.0
Current bank loans	0.1	--	0.3	-	-	-	-	12.5
Other current liabilities	34.4	33.4	36.4	-	-	-	-	100.0
Long-term bank loans	13.5	20.0	--	-	-	-	-	37.5
Other liabilities and adjustments	92.2	34.5	212.4	-	-	-	-	87.5
<b>Total equity</b>	<b>32.5</b>	<b>9.7</b>	<b>80.0</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.6	0.4	1.0	-	-	-	-	100.0
Debt to equity	4.3	9.0	3.1	-	-	-	-	100.0
Interest coverage	0.9	-3.5	4.4	-	-	-	-	75.0
Debt ratio	0.8	0.9	0.7	-	-	-	-	100.0
Sales to equity	5.0	12.5	3.1	-	-	-	-	100.0
Sales to closing inventories	1,250.9	632.3	-	-	-	-	-	12.5

(percent)

Current debt to equity	106.1	344.2	46.0	-	-	-	-	100.0
Operating profit on equity	-0.3	-173.8	43.4	-	-	-	-	100.0
Net fixed assets to equity	340.2	642.5	263.9	-	-	-	-	100.0
Gross margin	64.3	48.7	80.3	-	-	-	-	100.0
Return on total assets	3.2	-13.5	13.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	28.3	33.1	23.4	-	-	-	-	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
<b>1989</b>				
<b>Total</b>	<b>193</b>	<b>10,989</b>	<b>827.0</b>	<b>40</b>
Less than 20	191	6,511	499.2	39
20-99	1	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>153</b>	<b>6,217</b>	<b>490.1</b>	
Less than 20	152	x	x	
20-99	0	-	-	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9114 Guest Houses and Tourist Homes

Establishments primarily engaged in renting rooms, with or without board, to transient guests.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9121 - LODGING HOUSES AND RESIDENTIAL CLUBS

	Total of all 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	101	25	55	101	217	
High sales value (\$'000)	5,000	101	5,000	55	101	217	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.8	10.2	6.6	1.9	13.6	6.0	6.9	20.0
Purchases and materials	7.9	10.4	6.6	1.9	13.8	6.1	6.9	20.0
Closing inventory	0.5	0.5	0.5	0.1	0.6	0.5	0.5	10.5
Opening inventory	0.4	0.4	0.4	0.2	0.5	0.5	0.4	10.5
Wages, salaries, and benefits	21.2	12.7	25.2	6.7	15.1	26.0	24.9	79.0
Wages and benefits - direct	1.0	-	1.4	-	-	1.0	1.6	1.9
Wages and benefits - indirect	20.2	12.7	23.8	6.7	15.1	25.0	23.2	79.0
Occupancy expenses	20.8	24.6	18.9	31.3	22.0	18.3	19.2	100.0
Depreciation	6.7	7.2	6.5	7.1	7.2	7.2	6.2	85.7
Repairs and maintenance	4.8	5.4	4.5	6.8	4.9	5.6	4.0	86.7
Fuel and oil	0.7	1.1	0.4	0.4	1.4	1.2	-	12.4
Utilities	5.9	7.2	5.3	8.8	6.6	4.1	5.9	95.2
Rent	2.6	3.7	2.1	8.2	1.9	0.3	2.9	28.6
Financial expenses	13.6	10.5	15.0	3.2	13.4	12.1	16.5	94.3
Interest and bank charges	12.0	9.5	13.1	2.5	12.3	8.9	15.3	86.7
Professional fees	1.6	1.0	1.9	0.8	1.1	3.2	1.3	80.0
General expenses	3.9	5.0	3.4	5.2	4.9	3.7	3.2	93.3
Advertising	1.2	1.0	1.2	1.1	1.0	0.8	1.5	53.3
Delivery expenses	0.9	0.8	0.9	0.7	0.9	1.4	0.7	43.8
Insurance	1.9	3.2	1.2	3.4	3.1	1.6	1.1	84.8
Other expenses	28.4	25.1	30.1	38.5	19.7	24.2	33.0	99.0
Total expenses	95.6	88.1	99.2	86.8	88.7	90.4	103.6	100.0
Net profit/loss	4.4	11.9	0.8	13.2	11.3	9.6	-3.6	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	103.3	59.2	237.3	39.3	74.8	159.7	402.5	
Expenses	88.8	48.3	211.9	30.4	62.3	134.5	376.6	
Profit	14.5	10.9	25.4	8.9	12.5	25.2	25.9	

## Non-Profitable:

Sales	198.7	53.7	441.7	41.3	60.3	171.4	744.1	
Expenses	218.2	60.6	482.3	51.8	65.2	178.6	821.9	
Loss	-19.5	-6.9	-40.6	-10.5	-5.0	-7.2	-77.9	

1987

## Profitable:

Sales	130.4	59.2	399.7	41.9	75.4	130.8	602.1	
Expenses	106.9	50.0	322.3	35.2	63.8	100.5	489.1	
Profit	23.5	9.3	77.5	6.8	11.6	30.2	113.0	

## Non-Profitable:

Sales	142.5	45.5	243.1	37.0	67.4	149.7	596.6	
Expenses	172.5	77.7	270.7	57.0	131.5	176.0	629.0	
Loss	-30.0	-32.3	-27.6	-20.0	-64.1	-26.3	-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.)	27							
Low sales value (\$'000)	25	25	222	25	98	222	400	
High sales value (\$'000)	5,000	222	5,000	98	222	400	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>667.1</b>	<b>190.4</b>	<b>1,119.6</b>	<b>164.8</b>	<b>206.9</b>	<b>873.8</b>	<b>1,933.4</b>	<b>100.0</b>
Total current assets	51.5	16.6	84.6	23.4	12.3	99.0	37.1	88.9
Accounts receivable	0.1	--	0.2	--	--	--	1.0	25.9
Closing inventory	0.9	--	1.7	--	0.1	--	7.4	14.8
Other current assets	50.4	16.5	82.6	23.4	12.1	98.9	28.6	85.2
Net fixed assets	411.0	115.1	692.0	53.2	154.9	355.3	1,806.4	100.0
Other assets and adjustments	204.5	58.6	342.9	88.1	39.6	419.4	89.7	85.2
<b>Total liabilities</b>	<b>364.2</b>	<b>122.1</b>	<b>594.0</b>	<b>3.3</b>	<b>198.6</b>	<b>192.1</b>	<b>1,924.4</b>	<b>92.6</b>
Total current liabilities	63.5	10.5	113.9	3.3	15.1	133.2	50.0	77.8
Current bank loans	2.4	0.4	4.2	1.1	--	5.5	--	14.8
Other current liabilities	61.1	10.0	109.6	2.1	15.1	127.6	50.0	77.8
Long-term bank loans	2.5	3.5	1.5	--	5.8	--	6.5	25.9
Other liabilities and adjustments	298.0	107.9	478.5	--	177.5	58.7	1,867.8	81.5
<b>Total equity</b>	<b>302.9</b>	<b>68.3</b>	<b>525.5</b>	<b>161.5</b>	<b>8.2</b>	<b>681.6</b>	<b>8.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	1.5	0.7	6.9	0.8	0.7	0.7	66.7
Debt to equity	1.2	1.7	1.1	--	23.9	0.2	215.2	92.6
Interest coverage	0.8	1.2	0.7	1.8	1.0	0.8	0.6	88.9
Debt ratio	0.5	0.6	0.5	--	0.9	0.2	0.9	92.6
Sales to equity	0.9	1.8	0.8	0.3	20.1	0.4	118.8	100.0
Sales to closing inventories	320.3	1,543.9	265.8	-	1,244.5	22,036.5	142.3	14.8

(percent)

Current debt to equity	20.9	15.4	21.6	2.0	182.8	19.5	560.1	77.8
Operating profit on equity	-2.0	3.4	-2.7	2.9	10.7	-0.6	-553.3	100.0
Net fixed assets to equity	135.7	168.4	131.6	32.9	1,867.1	52.1	20,209.0	100.0
Gross margin	72.0	66.0	73.5	83.6	61.7	77.5	70.1	100.0
Return on total assets	4.1	7.0	3.6	6.0	7.6	3.5	3.8	100.0

(days)

Collection period for accounts receivable	0.1	--	0.2	--	--	--	0.3	25.9
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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
<b>1989</b>				
Total	721	60,597	4,505.4	27
Less than 20	676	37,640	2,786.6	21
20-99	44	x	x	7
100-499	1	x	x	-
500 and over	0	-	-	1
<b>1987</b>				
Total	694	46,749	3,718.2	
Less than 20	655	24,484	1,944.7	
20-99	37	15,680	1,329.0	
100-499	1	x	x	
500 and over	1	x	x	

## SIC 9121 Lodging Houses and Residential Clubs

Establishments primarily engaged in renting rooms, with or without board, to permanent guests or members. This industry includes rooming and boarding houses open to the public and lodging hotels operated by membership organizations and not open to the public.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9131 - CAMPING GROUNDS AND TRAVEL TRAILER PARKS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	192							
Low sales value (\$'000)	25	25	136	25	65	136	305	
High sales value (\$'000)	5,000	136	5,000	65	136	305	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.1	10.1	21.2	11.2	9.3	15.9	24.8	57.8
Purchases and materials	17.8	10.2	22.2	11.3	9.4	16.1	26.3	57.8
Closing inventory	4.0	0.8	5.8	0.4	1.1	1.5	8.8	43.8
Opening inventory	3.3	0.7	4.8	0.3	1.0	1.3	7.3	40.1
Wages, salaries, and benefits	18.1	15.0	19.9	12.4	16.8	22.5	18.1	83.9
Wages and benefits - direct	1.5	1.8	1.3	-	3.1	1.2	1.4	5.2
Wages and benefits - indirect	16.6	13.2	18.6	12.4	13.7	21.3	16.7	82.8
Occupancy expenses	26.5	34.9	21.7	35.9	34.2	28.0	17.3	99.5
Depreciation	8.6	11.7	6.8	10.7	12.4	8.4	5.6	91.1
Repairs and maintenance	7.9	10.8	6.3	11.5	10.2	8.8	4.5	90.1
Fuel and oil	0.8	1.8	0.3	3.5	0.7	0.3	0.2	18.2
Utilities	7.6	9.5	6.5	10.0	9.3	8.1	5.5	97.4
Rent	1.5	1.0	1.8	0.2	1.6	2.3	1.5	27.6
Financial expenses	14.9	14.0	15.4	11.3	15.8	10.9	18.6	99.5
Interest and bank charges	13.2	11.9	13.9	9.7	13.4	9.7	16.8	91.1
Professional fees	1.7	2.1	1.5	1.6	2.5	1.2	1.8	85.9
General expenses	5.0	7.3	3.6	8.1	6.7	4.5	3.0	96.9
Advertising	1.8	2.3	1.5	3.2	1.7	1.9	1.3	79.7
Delivery expenses	1.1	1.7	0.8	1.5	2.0	1.1	0.6	44.8
Insurance	2.0	3.2	1.3	3.5	3.0	1.4	1.2	86.5
Other expenses	16.3	17.7	15.5	18.4	17.2	13.3	17.0	100.0
Total expenses	97.9	98.9	97.3	97.3	100.0	95.1	98.7	100.0
Net profit/loss	2.1	1.1	2.7	2.7	-	4.9	1.3	99.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	64							
Sales	137.2	67.3	307.2	45.1	104.0	188.0	530.1	
Expenses	118.5	56.8	268.6	36.8	89.9	160.5	470.6	
Profit	18.7	10.5	38.7	8.3	14.1	27.5	59.6	

## Non-Profitable:

Sales	110.6	58.2	272.0	39.1	86.9	184.1	418.7	
Expenses	129.5	69.9	313.3	47.4	103.8	205.8	492.5	
Loss	-18.9	-11.7	-41.2	-8.2	-16.9	-21.7	-73.8	

1987

## Profitable:

Sales	110.9	61.7	296.0	41.9	91.7	198.2	462.0	
Expenses	94.3	52.6	251.1	32.4	83.3	165.2	396.9	
Profit	16.6	9.1	44.9	9.5	8.4	33.0	65.1	

## Non-Profitable:

Sales	63.9	49.3	304.1	38.2	95.4	197.1	502.7	
Expenses	75.4	60.7	318.1	47.4	116.0	201.9	533.7	
Loss	-11.5	-11.4	-14.0	-9.2	-20.6	-4.8	-31.0	

	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	217	25	115	217	444	
High sales value (\$'000)	5,000	217	5,000	115	217	444	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	561.2	252.5	1,318.7	182.6	343.1	1,105.0	2,096.7	100.0
Total current assets	79.9	59.2	130.5	14.5	117.1	77.6	323.3	97.0
Accounts receivable	5.0	3.8	8.0	0.5	8.1	2.5	27.8	64.2
Closing inventory	15.0	1.3	48.8	1.0	1.7	2.0	218.8	56.7
Other current assets	59.7	54.0	73.7	13.0	107.2	72.9	76.5	92.5
Net fixed assets	451.8	183.7	1,109.7	161.0	213.1	946.9	1,702.6	98.5
Other assets and adjustments	29.4	9.5	78.4	6.9	12.8	80.5	70.7	85.1
Total liabilities	436.2	138.0	1,167.7	106.1	179.4	938.4	2,002.4	100.0
Total current liabilities	114.5	75.0	211.6	49.9	107.5	178.0	333.8	97.0
Current bank loans	13.5	8.3	26.3	9.7	6.6	33.5	--	20.9
Other current liabilities	101.0	66.6	185.3	40.2	100.8	144.5	333.8	97.0
Long-term bank loans	50.7	2.1	169.9	2.4	1.7	77.6	505.9	13.4
Other liabilities and adjustments	270.8	60.9	786.0	53.7	70.1	682.6	1,162.6	92.5
Total equity	125.0	114.4	151.0	76.4	163.7	166.6	94.2	100.0

## FINANCIAL RATIOS

(times)

Current ratio	0.6	0.7	0.6	0.2	1.0	0.4	0.9	97.0
Debt to equity	3.4	1.2	7.7	1.3	1.0	5.6	21.2	100.0
Interest coverage	1.2	2.5	1.0	2.9	2.1	0.9	1.1	95.5
Debt ratio	0.7	0.5	0.8	0.5	0.5	0.8	0.9	100.0
Sales to equity	1.7	1.0	2.9	1.2	0.9	2.0	9.1	100.0
Sales to closing inventories	14.3	90.1	9.1	91.0	89.5	159.9	3.9	56.7

(percent)

Current debt to equity	91.6	65.5	140.1	65.3	65.6	106.8	354.3	97.0
Operating profit on equity	5.5	7.3	2.2	10.4	5.4	-0.6	20.8	100.0
Net fixed assets to equity	361.3	160.5	734.8	210.6	130.1	568.3	1,806.9	98.5
Gross margin	63.4	62.2	64.2	71.2	55.5	75.1	48.9	100.0
Return on total assets	7.1	5.5	7.8	6.6	4.8	8.8	5.9	100.0

(days)

Collection period for accounts receivable	8.5	11.5	6.5	2.2	18.4	2.8	11.7	64.2
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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
<b>1989</b>				
Total	1,358	50,866	3,453.2	51
Less than 20	1,343	43,554	2,944.0	50
20-99	15	7,312	509.2	1
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	1,409	43,985	3,094.2	
Less than 20	1,393	36,697	2,550.2	
20-99	16	7,288	544.0	
100-499	-	-	-	
500 and over	-	-	-	

**SIC 9131 Camping Grounds and Travel Trailer Parks**

Establishments primarily engaged in providing overnight or short-term sites, with or without utilities, for campers with trailers, recreational vehicles or tents. Establishments primarily engaged in operating trailer sites of a "permanent" nature are classified in <7599 - Other Real Estate Operators>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9141 - OUTFITTERS (HUNTING AND FISHING CAMPS)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	170							
Low sales value (\$'000)	25	25	134	25	60	134	316	
High sales value (\$'000)	5,000	134	5,000	60	134	316	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.7	10.3	9.5	1.9	16.3	9.5	9.6	38.8
Purchases and materials	10.2	10.7	10.0	1.9	17.0	10.0	10.0	38.2
Closing inventory	1.3	1.8	1.1	0.4	2.9	1.2	1.0	25.3
Opening inventory	0.9	1.4	0.6	0.4	2.1	0.7	0.6	22.9
Wages, salaries, and benefits	21.0	13.7	23.8	10.8	15.8	25.6	22.5	87.1
Wages and benefits - direct	0.4	--	0.5	0.1	-	-	0.9	3.5
Wages and benefits - indirect	20.6	13.7	23.2	10.7	15.8	25.6	21.7	87.1
Occupancy expenses	19.0	21.3	18.1	23.7	19.6	22.1	15.5	98.8
Depreciation	6.4	7.1	6.1	7.6	6.7	7.8	5.0	87.1
Repairs and maintenance	4.7	5.0	4.6	6.9	3.6	6.2	3.6	83.5
Fuel and oil	2.6	2.9	2.4	3.0	2.9	2.0	2.7	36.5
Utilities	3.0	3.9	2.6	4.5	3.4	4.0	1.7	82.4
Rent	2.3	2.5	2.3	1.8	3.0	2.1	2.4	48.2
Financial expenses	4.4	6.5	3.6	7.7	5.6	4.7	2.9	94.7
Interest and bank charges	3.2	4.8	2.6	5.4	4.3	3.5	1.9	84.1
Professional fees	1.3	1.7	1.1	2.3	1.3	1.2	1.0	90.0
General expenses	9.9	9.8	9.9	10.0	9.7	8.9	10.6	96.5
Advertising	3.6	4.0	3.5	4.4	3.8	3.7	3.3	78.8
Delivery expenses	4.4	2.9	5.0	2.2	3.4	3.6	5.9	60.0
Insurance	1.9	2.9	1.5	3.5	2.5	1.7	1.4	76.5
Other expenses	31.6	36.3	29.8	49.5	26.7	22.2	34.8	100.0
Total expenses	95.7	97.9	94.8	103.7	93.7	93.1	95.9	100.0
Net profit/loss	4.3	2.1	5.2	-3.7	6.3	6.9	4.1	98.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	59							
Sales	164.0	65.0	361.4	40.2	96.7	195.6	705.8	
Expenses	146.6	55.5	328.4	33.3	83.9	168.4	660.7	
Profit	17.3	9.5	33.1	6.9	12.8	27.2	45.1	

## Non-Profitable:

Sales	119.4	49.5	292.4	37.4	84.9	179.5	652.6	
Expenses	130.2	60.3	303.1	48.0	96.6	189.0	667.0	
Loss	-10.8	-10.8	-10.7	-10.6	-11.7	-9.5	-14.4	

1987

## Profitable:

Sales	191.5	59.5	354.8	35.4	92.5	231.3	604.3	
Expenses	172.9	49.0	326.1	27.3	78.8	210.5	559.5	
Profit	18.6	10.5	28.7	8.1	13.7	20.8	44.8	

## Non-Profitable:

Sales	117.2	75.2	317.1	43.3	92.4	247.6	545.8	
Expenses	127.9	80.8	351.9	50.3	97.2	281.8	582.7	
Loss	-10.7	-5.6	-34.8	-7.0	-4.9	-34.2	-36.9	

	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.)	76							
Low sales value (\$'000)	25	25	197	25	89	197	451	
High sales value (\$'000)	5,000	197	5,000	89	197	451	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>300.9</b>	<b>127.0</b>	<b>475.2</b>	<b>69.2</b>	<b>157.5</b>	<b>324.1</b>	<b>556.2</b>	<b>100.0</b>
Total current assets	156.7	14.3	299.4	4.2	19.6	144.0	382.7	100.0
Accounts receivable	9.0	1.8	16.2	0.5	2.5	15.7	16.4	56.6
Closing inventory	2.5	2.3	2.6	--	3.5	0.8	3.6	30.3
Other current assets	145.2	10.1	280.5	3.7	13.5	127.3	362.7	94.7
Net fixed assets	123.8	103.3	144.4	61.3	125.5	161.4	135.3	96.1
Other assets and adjustments	20.3	9.3	31.3	3.6	12.3	18.6	38.1	85.5
<b>Total liabilities</b>	<b>113.1</b>	<b>96.3</b>	<b>129.8</b>	<b>53.0</b>	<b>119.2</b>	<b>128.2</b>	<b>130.7</b>	<b>100.0</b>
Total current liabilities	58.4	37.6	79.3	23.4	45.1	73.2	82.6	100.0
Current bank loans	6.0	7.1	4.8	1.8	9.9	6.8	3.7	50.0
Other current liabilities	52.4	30.5	74.4	21.5	35.2	66.3	78.8	100.0
Long-term bank loans	0.2	0.1	0.2	0.1	0.1	0.3	0.2	6.6
Other liabilities and adjustments	54.4	58.5	50.2	29.5	73.9	54.6	47.8	92.1
<b>Total equity</b>	<b>187.8</b>	<b>30.6</b>	<b>345.4</b>	<b>16.2</b>	<b>38.2</b>	<b>195.9</b>	<b>425.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.6	0.3	3.7	0.1	0.4	1.9	4.6	100.0
Debt to equity	0.6	3.1	0.3	3.2	3.1	0.6	0.3	100.0
Interest coverage	5.1	2.0	6.7	1.3	2.1	2.1	9.2	89.5
Debt ratio	0.3	0.7	0.2	0.7	0.7	0.3	0.2	100.0
Sales to equity	1.9	3.5	1.8	2.5	3.7	1.8	1.8	100.0
Sales to closing inventories	148.6	46.6	238.2	3,679.1	40.6	409.2	215.8	30.3

(percent)

Current debt to equity	31.1	122.8	22.9	144.5	118.0	37.3	19.4	100.0
Operating profit on equity	13.9	15.6	13.7	2.6	18.5	5.0	15.9	97.4
Net fixed assets to equity	65.9	337.2	41.8	378.6	327.9	82.3	31.8	96.1
Gross margin	64.5	65.3	64.4	74.2	63.9	67.1	63.7	100.0
Return on total assets	10.8	7.2	11.7	2.4	8.4	5.5	13.6	100.0

(days)

Collection period for accounts receivable	8.8	6.2	9.3	4.6	6.4	15.9	7.6	56.6
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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	738	35,376	2,379.7	23
Less than 20	727	26,929	1,814.5	22
20-99	10	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-

1987

Total	715	30,235	2,061.7	
Less than 20	705	23,346	1,629.1	
20-99	9	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9141 Outfitters (Hunting and Fishing Camps)

Establishments primarily engaged in operating hunting and fishing camps open to the public which may provide supplies, equipment rentals and guide services.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9149 - OTHER RECREATION AND VACATION CAMPS

	Total of all 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	289	25	101	289	567	
High sales value (\$'000)	5,000	289	5,000	101	289	567	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.1	11.5	8.2	8.1	14.5	3.7	12.3	42.9
Purchases and materials	9.2	12.6	7.9	8.0	16.6	3.5	11.9	42.9
Closing inventory	1.6	2.5	1.3	0.8	4.0	0.4	2.2	31.9
Opening inventory	1.6	1.4	1.6	0.9	1.9	0.6	2.6	28.6
Wages, salaries, and benefits	26.2	16.5	30.1	9.5	22.6	28.5	31.6	89.0
Wages and benefits - direct	0.1	-	0.1	-	-	0.3	-	1.1
Wages and benefits - indirect	26.1	16.5	30.0	9.5	22.6	28.2	31.6	87.9
Occupancy expenses	18.4	31.6	13.1	43.1	21.5	10.8	15.2	98.9
Depreciation	5.9	10.8	3.9	11.7	9.9	2.6	5.1	87.9
Repairs and maintenance	4.9	7.7	3.8	11.2	4.6	3.0	4.5	86.8
Fuel and oil	1.0	1.6	0.8	2.9	0.5	0.7	0.9	25.3
Utilities	3.2	5.3	2.3	6.1	4.5	1.8	2.8	91.2
Rent	3.5	6.3	2.3	11.2	2.0	2.7	2.0	50.5
Financial expenses	4.7	8.8	3.1	9.1	8.5	2.3	3.9	94.5
Interest and bank charges	3.1	6.8	1.6	7.0	6.7	1.1	2.0	78.0
Professional fees	1.6	1.9	1.5	2.1	1.8	1.1	1.9	87.9
General expenses	11.1	10.4	11.4	11.0	9.8	15.2	8.0	97.8
Advertising	3.6	4.3	3.3	5.4	3.3	4.0	2.6	84.6
Delivery expenses	5.9	3.0	7.1	2.4	3.5	10.2	4.4	70.3
Insurance	1.6	3.1	1.0	3.2	3.1	1.0	1.0	85.7
Other expenses	25.9	26.0	25.8	23.6	28.2	28.1	23.7	100.0
Total expenses	95.5	104.8	91.7	104.4	105.2	88.5	94.7	100.0
Net profit/loss	4.5	-4.8	8.3	-4.4	-5.2	11.5	5.3	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	68							
Sales	292.8	101.4	496.7	54.5	185.4	361.1	810.6	
Expenses	259.6	89.4	440.9	46.3	166.7	312.0	739.1	
Profit	33.2	12.0	55.8	8.2	18.7	49.0	71.5	

## Non-Profitable:

Sales	134.9	83.1	681.1	59.8	168.8	439.6	931.4	
Expenses	152.0	98.0	720.6	68.0	208.6	454.3	996.5	
Loss	-17.1	-15.0	-39.4	-8.3	-39.7	-14.6	-65.1	

1987

## Profitable:

Sales	161.6	97.8	659.9	45.3	149.8	469.4	939.7	
Expenses	143.7	84.9	603.0	41.7	127.6	417.7	875.3	
Profit	17.9	12.9	56.8	3.6	22.2	51.7	64.4	

## Non-Profitable:

Sales	102.4	75.0	418.2	38.9	179.7	385.0	672.1	
Expenses	125.5	97.4	448.2	64.2	194.0	407.9	755.9	
Loss	-23.0	-22.4	-30.0	-25.2	-14.2	-23.0	-83.8	

	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.)	47							
Low sales value (\$'000)	25	25	503	25	289	503	727	
High sales value (\$'000)	5,000	503	5,000	289	503	727	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>219.3</b>	<b>142.5</b>	<b>512.4</b>	<b>145.7</b>	<b>137.1</b>	<b>470.7</b>	<b>574.0</b>	<b>100.0</b>
Total current assets	66.1	49.0	131.3	44.1	57.7	95.7	183.8	100.0
Accounts receivable	4.1	3.7	5.6	5.1	1.2	4.0	8.0	59.6
Closing inventory	3.2	0.5	13.7	--	1.4	19.8	4.5	12.8
Other current assets	58.7	44.8	111.9	38.9	55.0	71.7	171.2	100.0
Net fixed assets	132.4	85.3	312.2	100.3	59.1	350.1	256.2	97.9
Other assets and adjustments	20.7	8.1	68.8	1.2	20.1	24.8	133.8	78.7
<b>Total liabilities</b>	<b>128.8</b>	<b>78.4</b>	<b>321.1</b>	<b>84.8</b>	<b>67.2</b>	<b>247.6</b>	<b>429.7</b>	<b>100.0</b>
Total current liabilities	83.5	61.8	166.1	67.6	51.8	89.1	279.8	97.9
Current bank loans	2.0	0.1	9.2	0.2	--	13.4	2.9	29.8
Other current liabilities	81.5	61.7	156.9	67.4	51.8	75.7	276.9	97.9
Long-term bank loans	10.5	--	50.6	--	--	73.0	17.4	21.3
Other liabilities and adjustments	34.8	16.5	104.3	17.2	15.4	85.3	132.3	85.1
<b>Total equity</b>	<b>90.5</b>	<b>64.1</b>	<b>191.2</b>	<b>60.8</b>	<b>69.8</b>	<b>223.1</b>	<b>144.2</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.7	0.7	0.7	0.6	1.1	1.0	0.6	97.9
Debt to equity	1.4	1.2	1.6	1.3	0.9	1.1	2.9	100.0
Interest coverage	5.9	9.1	4.5	0.3	11.6	5.5	3.1	72.3
Debt ratio	0.5	0.5	0.6	0.5	0.4	0.5	0.7	100.0
Sales to equity	3.3	2.7	4.0	1.4	4.8	2.7	7.0	100.0
Sales to closing inventories	92.8	333.7	56.7	-	229.9	31.0	221.4	12.8

(percent)

Current debt to equity	92.2	96.4	86.8	111.1	74.2	39.9	194.0	97.9
Operating profit on equity	23.9	21.9	26.5	-0.6	56.1	28.4	22.1	100.0
Net fixed assets to equity	146.3	133.1	163.2	164.9	84.7	156.9	177.6	97.9
Gross margin	64.2	69.9	59.2	74.6	67.8	50.0	67.4	100.0
Return on total assets	11.8	11.0	12.6	0.1	31.2	16.4	8.1	100.0

(days)

Collection period for accounts receivable	4.9	7.5	2.6	21.3	1.3	2.4	2.8	59.6
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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
<b>1989</b>				
<b>Total</b>	<b>500</b>	<b>28,500</b>	<b>1,988.6</b>	<b>2</b>
Less than 20	487	22,624	1,564.5	3
20-99	13	5,876	424.1	1
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>498</b>	<b>24,048</b>	<b>1,694.1</b>	
Less than 20	484	18,406	1,257.6	
20-99	14	5,642	436.5	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9149 Other Recreation and Vacation Camps

Establishments primarily engaged in operating recreational and vacation camps.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9211 - RESTAURANTS, LICENSED

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,808							
Low sales value (\$'000)	25	25	772	25	304	772	1,326	
High sales value (\$'000)	5,000	772	5,000	304	772	1,326	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.2	40.5	38.0	41.0	40.1	38.2	37.9	99.6
Purchases and materials	39.5	40.8	38.2	41.4	40.4	38.2	38.3	99.4
Closing inventory	2.2	2.5	2.0	2.8	2.2	2.0	1.9	90.5
Opening inventory	1.9	2.1	1.7	2.4	2.0	1.9	1.6	76.8
Wages, salaries, and benefits	29.2	28.5	29.8	25.5	30.5	30.6	29.1	98.2
Wages and benefits - direct	5.3	3.6	6.9	2.5	4.3	8.6	5.6	19.4
Wages and benefits - indirect	23.9	24.9	22.8	23.0	26.2	22.0	23.5	92.0
Occupancy expenses	14.2	16.3	12.2	20.0	13.9	12.7	11.9	99.4
Depreciation	3.3	3.5	3.1	4.0	3.1	3.1	3.2	89.5
Repairs and maintenance	2.0	2.0	2.0	2.3	1.8	1.9	2.0	90.8
Fuel and oil	0.1	0.1	--	0.1	0.1	--	--	5.8
Utilities	2.9	3.7	2.2	4.4	3.2	2.4	2.0	94.4
Rent	6.0	7.1	4.9	9.2	5.8	5.2	4.6	75.8
Financial expenses	3.6	3.9	3.2	4.5	3.5	3.8	2.7	96.8
Interest and bank charges	2.7	3.0	2.5	3.3	2.8	3.0	2.1	86.6
Professional fees	0.8	0.9	0.7	1.2	0.8	0.8	0.6	90.4
General expenses	3.4	3.3	3.4	3.6	3.1	3.5	3.4	97.2
Advertising	2.1	1.6	2.6	1.6	1.6	2.5	2.7	91.0
Delivery expenses	0.5	0.8	0.3	0.9	0.7	0.4	0.3	53.0
Insurance	0.7	0.9	0.5	1.2	0.8	0.6	0.4	80.7
Other expenses	10.0	8.0	11.9	8.5	7.6	11.5	12.3	99.8
Total expenses	99.5	100.5	98.6	103.1	98.8	100.3	97.3	100.0
Net profit/loss	0.5	-0.5	1.4	-3.1	1.2	-0.3	2.7	99.1

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	63						
Sales	514.7	277.1	1,486.0	156.1	476.2	1,005.1	2,041.2
Expenses	483.7	257.5	1,408.6	142.6	446.5	958.4	1,928.3
Profit	31.0	19.6	77.4	13.5	29.7	46.7	112.9

## Non-Profitable:

Sales	383.7	255.4	1,187.6	159.2	502.3	941.7	1,911.6
Expenses	414.2	278.8	1,262.3	180.8	530.4	1,001.5	2,029.9
Loss	-30.5	-23.4	-74.6	-21.6	-28.1	-59.8	-118.3

1987

## Profitable:

Sales	427.9	266.4	1,316.5	155.9	485.4	1,014.2	1,849.5
Expenses	400.3	247.9	1,238.5	143.3	455.3	955.6	1,737.4
Profit	27.6	18.4	78.0	12.6	30.1	58.6	112.2

## Non-Profitable:

Sales	332.2	245.4	1,232.9	145.6	477.2	967.4	1,682.2
Expenses	360.0	266.2	1,332.3	161.5	509.5	1,003.8	1,888.4
Loss	-27.8	-20.9	-99.5	-15.9	-32.3	-36.4	-206.2

	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.)	1,326							
Low sales value (\$'000)	25	25	1,096	25	509	1,096	1,472	
High sales value (\$'000)	5,000	1,096	5,000	509	1,096	1,472	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>264.9</b>	<b>187.2</b>	<b>742.8</b>	<b>114.2</b>	<b>363.8</b>	<b>525.9</b>	<b>932.1</b>	<b>99.8</b>
Total current assets	50.8	35.0	147.8	21.3	68.3	101.1	188.6	99.8
Accounts receivable	3.7	2.3	12.3	1.1	5.3	6.8	17.1	67.4
Closing inventory	12.8	9.3	34.4	6.8	15.4	22.4	44.8	94.9
Other current assets	34.2	23.3	101.0	13.3	47.5	71.8	126.6	94.0
Net fixed assets	174.2	120.4	505.0	70.6	240.8	359.0	632.4	99.0
Other assets and adjustments	39.8	31.7	89.8	22.2	54.6	65.6	111.0	86.3
<b>Total liabilities</b>	<b>220.2</b>	<b>162.4</b>	<b>575.7</b>	<b>111.2</b>	<b>286.0</b>	<b>390.7</b>	<b>737.3</b>	<b>99.9</b>
Total current liabilities	79.0	52.6	241.5	33.4	99.0	166.1	307.4	99.2
Current bank loans	15.4	9.9	49.3	6.6	18.1	29.4	66.6	43.3
Other current liabilities	63.5	42.6	192.2	26.7	80.9	136.6	240.8	99.2
Long-term bank loans	23.3	17.5	59.0	6.9	43.3	24.2	89.4	31.3
Other liabilities and adjustments	117.7	92.2	275.1	70.9	143.6	200.3	340.4	91.8
<b>Total equity</b>	<b>44.7</b>	<b>24.8</b>	<b>167.0</b>	<b>2.9</b>	<b>77.8</b>	<b>135.1</b>	<b>194.8</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	99.0
Debt to equity	4.9	6.5	3.4	37.9	3.6	2.8	3.7	99.9
Interest coverage	1.0	0.3	2.0	--	0.6	1.7	2.2	88.7
Debt ratio	0.8	0.8	0.7	0.9	0.7	0.7	0.7	99.8
Sales to equity	13.0	15.8	10.4	85.3	9.4	9.2	11.1	100.0
Sales to closing inventories	45.1	41.8	50.6	36.5	47.5	55.5	48.4	94.9

(percent)

Current debt to equity	176.7	211.7	144.6	1,138.7	127.3	122.8	157.8	99.2
Operating profit on equity	--	-27.6	25.2	-233.8	-8.8	16.4	30.6	99.0
Net fixed assets to equity	389.5	484.8	302.3	2,408.9	309.4	265.6	324.6	99.0
Gross margin	31.1	30.0	32.7	30.2	29.7	32.4	32.8	100.0
Return on total assets	5.6	2.2	10.9	-0.5	4.4	10.0	11.3	99.5

(days)

Collection period for accounts receivable	2.3	2.1	2.5	1.6	2.6	1.9	2.8	67.4
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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
<b>1989</b>				
Total	15,630	2,616,662	274,277.3	787
Less than 20	11,857	788,084	82,463.4	946
20-99	3,553	1,122,101	117,618.1	155
100-499	199	321,541	33,619.4	4
500 and over	21	384,936	40,576.4	-
<b>1987</b>				
Total	16,417	2,373,242	262,793.5	
Less than 20	12,803	702,344	77,513.1	
20-99	3,398	1,012,701	112,456.2	
100-499	195	293,047	32,136.8	
500 and over	21	365,150	40,687.4	

## SIC 9211 Restaurants, Licensed

Establishments primarily engaged in preparing and serving meals for consumption on the premises with a license to serve alcoholic beverages.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9212 - RESTAURANTS, UNLICENSED (INCLUDING DRIVE-INS)

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,035							
Low sales value (\$'000)	25	25	285	25	130	285	718	
High sales value (\$'000)	5,000	285	5,000	130	285	718	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.7	43.8	38.0	46.3	42.2	39.4	36.8	99.6
Purchases and materials	40.1	44.7	38.1	46.3	43.6	39.5	36.8	99.4
Closing inventory	2.2	3.3	1.8	3.0	3.4	2.2	1.4	84.4
Opening inventory	1.9	2.3	1.7	3.0	1.9	2.0	1.4	76.1
Wages, salaries, and benefits	27.6	21.7	30.2	19.1	23.3	31.6	28.9	95.7
Wages and benefits - direct	4.0	2.6	4.6	2.3	2.8	4.0	5.1	14.8
Wages and benefits - indirect	23.6	19.0	25.6	16.8	20.4	27.5	23.9	90.0
Occupancy expenses	14.6	17.4	13.3	18.4	16.8	13.4	13.2	99.5
Depreciation	3.3	3.7	3.1	3.1	4.0	2.9	3.3	82.8
Repairs and maintenance	1.7	1.9	1.7	1.9	1.9	1.5	1.8	89.6
Fuel and oil	0.2	0.4	0.1	0.2	0.5	0.1	0.1	8.7
Utilities	2.9	3.6	2.6	4.5	3.1	3.0	2.3	94.7
Rent	6.4	7.8	5.8	8.7	7.2	5.9	5.7	73.3
Financial expenses	3.0	4.0	2.6	3.7	4.2	2.7	2.5	95.5
Interest and bank charges	2.2	3.1	1.8	2.6	3.4	1.9	1.7	84.6
Professional fees	0.8	0.9	0.8	1.2	0.8	0.8	0.8	86.9
General expenses	3.5	2.7	3.9	3.3	2.3	2.9	4.7	97.4
Advertising	2.3	1.0	2.9	1.2	0.8	1.6	4.0	87.4
Delivery expenses	0.6	0.8	0.5	0.9	0.7	0.8	0.3	52.0
Insurance	0.6	0.9	0.5	1.2	0.8	0.5	0.4	78.7
Other expenses	9.5	9.5	9.5	10.5	8.9	7.4	11.3	100.0
Total expenses	97.9	99.1	97.4	101.4	97.7	97.4	97.4	100.0
Net profit/loss	2.1	0.9	2.6	-1.4	2.3	2.6	2.6	99.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	68							
Sales	327.3	124.3	715.8	80.5	190.3	438.5	1,520.0	
Expenses	304.1	111.1	673.8	69.7	173.2	406.9	1,447.4	
Profit	23.2	13.3	42.1	10.7	17.1	31.5	72.6	

## Non-Profitable:

Sales	219.3	115.4	629.5	65.8	218.0	422.6	1,208.5	
Expenses	237.6	128.4	668.8	78.9	230.7	459.4	1,254.9	
Loss	-18.3	-13.0	-39.3	-13.1	-12.8	-36.8	-46.3	

1987

## Profitable:

Sales	232.0	114.3	656.5	71.4	197.4	439.9	1,245.8	
Expenses	214.4	103.0	616.1	62.9	180.6	412.3	1,170.6	
Profit	17.6	11.3	40.4	8.5	16.8	27.6	75.3	

## Non-Profitable:

Sales	180.4	104.5	578.7	73.3	190.9	426.4	1,137.1	
Expenses	194.3	116.3	603.3	85.1	203.0	444.9	1,184.3	
Loss	-13.9	-11.8	-24.6	-11.7	-12.0	-18.4	-47.2	



	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.)	511							
Low sales value (\$'000)	25	25	612	25	300	612	1,173	
High sales value (\$'000)	5,000	612	5,000	300	612	1,173	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>213.5</b>	<b>143.3</b>	<b>436.5</b>	<b>107.1</b>	<b>197.3</b>	<b>302.0</b>	<b>727.0</b>	<b>100.0</b>
Total current assets	52.7	30.5	123.3	18.9	47.8	76.3	224.7	100.0
Accounts receivable	2.6	2.4	3.0	1.2	4.2	2.8	3.5	52.1
Closing inventory	9.7	7.4	16.9	5.2	10.8	11.6	28.5	93.9
Other current assets	40.3	20.5	103.2	12.3	32.8	61.8	192.7	93.9
Net fixed assets	125.9	93.8	228.0	77.7	117.8	160.5	373.9	97.1
Other assets and adjustments	34.8	18.9	85.1	10.5	31.5	65.1	128.3	86.7
<b>Total liabilities</b>	<b>153.5</b>	<b>120.0</b>	<b>260.2</b>	<b>87.5</b>	<b>168.4</b>	<b>213.1</b>	<b>362.0</b>	<b>100.0</b>
Total current liabilities	62.9	42.2	128.5	22.2	72.2	92.5	206.3	98.6
Current bank loans	9.6	7.6	16.1	4.6	12.0	14.7	19.1	35.4
Other current liabilities	53.2	34.6	112.4	17.5	60.1	77.7	187.2	98.6
Long-term bank loans	23.9	12.9	58.9	2.4	28.6	48.0	82.6	33.5
Other liabilities and adjustments	66.6	64.7	72.7	62.8	67.4	72.6	73.0	91.2
<b>Total equity</b>	<b>59.9</b>	<b>23.3</b>	<b>176.2</b>	<b>19.6</b>	<b>28.9</b>	<b>88.8</b>	<b>365.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.7	0.9	0.8	0.6	0.8	1.0	98.6
Debt to equity	2.5	5.1	1.4	4.4	5.8	2.3	0.9	100.0
Interest coverage	1.7	0.8	2.7	0.3	1.4	2.3	3.0	91.2
Debt ratio	0.7	0.8	0.5	0.8	0.8	0.7	0.4	100.0
Sales to equity	8.1	11.0	6.9	7.9	14.3	9.0	5.8	100.0
Sales to closing inventories	50.1	34.5	72.1	29.5	38.1	69.2	74.6	93.9

(percent)

Current debt to equity	105.0	181.1	72.9	113.4	249.5	104.1	56.5	98.6
Operating profit on equity	13.1	-3.1	20.0	-19.6	13.5	22.8	18.5	99.0
Net fixed assets to equity	210.1	401.8	129.4	396.3	407.4	180.6	102.4	97.1
Gross margin	32.1	30.5	33.1	33.6	28.7	30.6	35.2	100.0
Return on total assets	8.5	4.3	12.8	1.9	6.3	11.7	13.7	99.8

(days)

Collection period for accounts receivable	1.9	3.4	0.9	3.0	3.7	1.2	0.6	52.1
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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
<b>1989</b>				
Total	9,826	1,126,142	118,711.7	683
Less than 20	8,743	402,587	42,456.5	788
20-99	993	328,114	34,422.9	101
100-499	84	137,051	14,564.5	4
500 and over	6	258,390	27,267.8	-
<b>1987</b>				
Total	10,509	945,582	105,102.9	
Less than 20	9,531	336,528	37,420.9	
20-99	892	273,179	30,217.0	
100-499	80	122,729	13,549.1	
500 and over	6	213,146	23,915.9	

## SIC 9212 Restaurants, Unlicensed (Including Drive-Ins)

Establishments primarily engaged in preparing and serving meals for consumption on the premises but without a license to serve alcoholic beverages. Included are establishments commonly referred to as "drive-ins" where food is consumed either in customers' motor vehicles or at tables in or about the premises.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9213 - TAKE-OUT FOOD SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	898							
Low sales value (\$'000)	25	25	300	25	123	300	744	
High sales value (\$'000)	5,000	300	5,000	123	300	744	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	41.1	43.8	39.6	44.4	43.5	39.3	39.9	99.7
Purchases and materials	41.6	44.5	40.0	45.8	44.0	39.8	40.1	99.4
Closing inventory	1.8	2.2	1.6	2.9	1.9	1.5	1.6	81.5
Opening inventory	1.3	1.5	1.2	1.5	1.4	1.0	1.3	71.3
Wages, salaries, and benefits	24.0	22.3	25.0	17.7	24.1	26.0	24.1	94.9
Wages and benefits - direct	4.4	3.9	4.7	1.8	4.7	3.8	5.5	17.9
Wages and benefits - indirect	19.6	18.4	20.3	15.9	19.4	22.2	18.7	89.4
Occupancy expenses	13.5	16.7	11.8	17.9	16.2	11.9	11.8	100.0
Depreciation	3.3	4.0	3.0	3.4	4.3	2.9	3.0	86.3
Repairs and maintenance	1.4	1.2	1.5	1.9	0.9	1.5	1.5	86.4
Fuel and oil	0.1	0.1	--	0.3	0.1	--	--	7.6
Utilities	2.7	3.2	2.3	4.2	2.9	2.4	2.2	93.3
Rent	6.1	8.1	5.0	8.1	8.1	5.0	5.0	71.8
Financial expenses	3.2	4.1	2.7	5.5	3.6	2.8	2.6	96.5
Interest and bank charges	2.4	3.1	2.1	4.3	2.6	2.1	2.0	86.1
Professional fees	0.8	1.0	0.7	1.1	1.0	0.7	0.6	89.0
General expenses	4.7	3.3	5.5	4.5	2.8	6.2	4.9	97.8
Advertising	2.8	1.3	3.7	1.7	1.2	3.5	3.8	86.5
Delivery expenses	1.3	1.1	1.4	1.7	0.9	2.3	0.7	57.0
Insurance	0.5	0.8	0.4	1.2	0.7	0.4	0.3	82.2
Other expenses	10.9	7.5	12.7	10.1	6.6	11.8	13.4	100.0
Total expenses	97.4	97.7	97.2	100.0	96.8	97.9	96.7	100.0
Net profit/loss	2.6	2.3	2.8	--	3.2	2.1	3.3	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	66							
Sales	306.4	140.4	793.2	67.5	206.9	490.0	1,487.4	
Expenses	283.6	126.6	744.1	57.4	189.8	458.0	1,399.1	
Profit	22.8	13.8	49.1	10.1	17.1	32.0	88.3	

## Non-Profitable:

Sales	221.7	106.0	686.0	60.4	197.9	446.7	1,711.0	
Expenses	241.8	120.8	727.6	72.2	218.8	479.2	1,792.1	
Loss	-20.2	-14.8	-41.7	-11.8	-20.8	-32.5	-81.1	

1987

## Profitable:

Sales	261.7	117.7	795.6	67.0	189.5	465.2	1,492.9	
Expenses	241.0	105.3	744.3	58.1	172.0	429.7	1,408.5	
Profit	20.7	12.4	51.3	8.9	17.5	35.6	84.5	

## Non-Profitable:

Sales	197.9	111.8	622.3	68.3	201.9	414.7	1,258.9	
Expenses	213.7	121.1	669.6	75.7	215.2	457.9	1,318.8	
Loss	-15.8	-9.4	-47.3	-7.5	-13.3	-43.2	-59.9	

	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.)	480							
Low sales value (\$'000)	25	25	585	25	296	585	1,162	
High sales value (\$'000)	5,000	585	5,000	296	585	1,162	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>211.1</b>	<b>112.9</b>	<b>593.6</b>	<b>88.1</b>	<b>162.6</b>	<b>345.0</b>	<b>1,069.2</b>	<b>99.6</b>
Total current assets	60.6	32.7	169.7	28.5	41.0	108.0	287.6	99.2
Accounts receivable	3.8	0.7	15.8	0.6	1.0	11.5	24.2	47.9
Closing inventory	6.9	3.7	19.5	2.6	5.9	10.7	36.3	92.9
Other current assets	49.8	28.1	134.2	25.2	34.0	85.7	227.0	94.8
Net fixed assets	101.5	57.9	271.2	47.7	78.3	163.0	478.0	96.0
Other assets and adjustments	48.9	22.2	152.7	11.7	43.2	73.8	303.5	92.5
<b>Total liabilities</b>	<b>143.0</b>	<b>88.1</b>	<b>356.8</b>	<b>64.9</b>	<b>134.5</b>	<b>188.9</b>	<b>677.9</b>	<b>99.4</b>
Total current liabilities	52.7	30.4	139.6	19.7	51.7	78.8	256.1	98.8
Current bank loans	6.1	3.2	17.6	1.9	5.6	14.3	23.8	31.9
Other current liabilities	46.5	27.1	122.0	17.7	46.0	64.4	232.2	98.3
Long-term bank loans	26.3	15.9	66.8	13.5	20.6	34.6	128.4	34.4
Other liabilities and adjustments	63.9	41.8	150.3	31.6	62.1	75.4	293.4	92.7
<b>Total equity</b>	<b>68.1</b>	<b>24.8</b>	<b>236.8</b>	<b>23.2</b>	<b>28.0</b>	<b>156.0</b>	<b>391.2</b>	<b>99.8</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	1.0	1.2	1.4	0.7	1.3	1.1	98.3
Debt to equity	2.0	3.5	1.5	2.7	4.8	1.2	1.7	99.4
Interest coverage	2.0	1.3	2.6	1.1	1.5	2.7	2.5	91.9
Debt ratio	0.6	0.7	0.6	0.7	0.8	0.5	0.6	99.2
Sales to equity	6.6	9.7	5.3	7.0	14.2	4.9	5.5	99.8
Sales to closing inventories	64.4	64.3	64.4	60.9	67.2	72.2	60.0	92.9

(percent)

Current debt to equity	77.3	122.5	58.9	85.0	184.5	50.4	65.4	98.8
Operating profit on equity	15.1	9.4	17.5	2.8	20.3	19.3	16.2	98.8
Net fixed assets to equity	149.0	233.6	114.5	205.9	279.5	104.4	122.1	96.0
Gross margin	34.9	32.1	37.0	30.4	33.5	37.4	36.7	100.0
Return on total assets	9.6	7.4	11.2	5.6	9.5	13.6	9.8	99.6

(days)

Collection period for accounts receivable	3.1	1.1	4.5	1.4	0.9	5.4	4.0	47.9
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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
<b>1989</b>				
Total	8,565	604,195	63,669.5	1,117
Less than 20	8,052	330,919	34,759.2	975
20-99	482	139,538	14,697.7	137
100-499	27	x	x	4
500 and over	4	x	x	1
<b>1987</b>				
Total	7,448	416,164	45,977.8	
Less than 20	7,077	224,075	24,754.3	
20-99	345	102,080	11,327.5	
100-499	23	x	x	
500 and over	3	x	x	

## SIC 9213 Take-Out Food Services

Establishments primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises. Establishments primarily engaged in catering or in operating mobile food services are classified in <9214 - Caterers>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9214 - CATERERS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	363							
Low sales value (\$'000)	25	25	258	25	93	258	1,072	
High sales value (\$'000)	5,000	258	5,000	93	258	1,072	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	53.6	55.5	52.6	46.7	59.0	57.5	49.6	95.3
Purchases and materials	53.7	54.3	53.4	46.8	57.4	58.5	50.1	95.3
Closing inventory	2.1	0.8	2.7	1.2	0.6	3.1	2.5	67.8
Opening inventory	2.0	1.9	2.0	1.2	2.2	2.1	1.9	61.7
Wages, salaries, and benefits	22.5	13.4	26.9	12.4	13.8	22.7	29.5	83.2
Wages and benefits - direct	7.8	3.0	10.1	--	4.2	5.9	12.7	21.5
Wages and benefits - indirect	14.7	10.4	16.8	12.4	9.6	16.8	16.8	78.5
Occupancy expenses	8.0	8.4	7.8	6.9	9.0	8.8	7.3	93.9
Depreciation	2.0	1.3	2.4	1.6	1.1	2.4	2.4	76.3
Repairs and maintenance	1.2	0.9	1.4	0.7	1.0	1.5	1.3	62.0
Fuel and oil	0.3	0.6	0.2	0.6	0.6	0.4	0.1	13.5
Utilities	1.1	1.0	1.1	1.0	1.0	1.3	1.0	73.0
Rent	3.3	4.5	2.7	2.9	5.2	3.2	2.5	60.6
Financial expenses	1.8	1.7	1.9	1.2	1.9	2.0	1.8	92.0
Interest and bank charges	1.2	1.2	1.2	0.9	1.4	1.1	1.3	73.3
Professional fees	0.6	0.5	0.6	0.3	0.5	0.9	0.5	82.4
General expenses	2.4	2.7	2.3	2.5	2.8	2.3	2.2	91.7
Advertising	0.6	0.5	0.6	0.3	0.6	0.7	0.6	66.4
Delivery expenses	1.3	1.5	1.1	1.7	1.4	1.0	1.2	48.2
Insurance	0.6	0.8	0.5	0.5	0.9	0.6	0.4	67.2
Other expenses	7.3	10.4	5.8	20.6	6.3	5.1	6.3	98.9
Total expenses	95.6	92.1	97.3	90.2	92.9	98.4	96.7	100.0
Net profit/loss	4.4	7.9	2.7	9.8	7.1	1.6	3.3	98.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	76							
Sales	246.1	106.0	1,005.2	61.2	140.1	508.1	2,082.2	
Expenses	225.2	92.2	946.2	50.7	123.7	471.5	1,974.5	
Profit	20.9	13.8	59.0	10.4	16.4	36.5	107.8	

## Non-Profitable:

Sales	289.5	90.1	868.1	58.8	164.3	541.7	1,927.9	
Expenses	310.4	103.6	910.4	63.4	198.8	583.8	1,971.0	
Loss	-20.8	-13.4	-42.3	-4.6	-34.5	-42.1	-43.1	

1987

## Profitable:

Sales	205.7	97.2	828.8	58.6	148.7	480.5	1,703.8	
Expenses	187.5	84.6	778.7	49.2	131.8	452.7	1,597.4	
Profit	18.2	12.6	50.1	9.4	17.0	27.7	106.4	

## Non-Profitable:

Sales	188.7	91.4	624.1	52.9	142.4	415.8	1,459.4	
Expenses	199.2	98.2	651.3	57.6	151.8	437.2	1,510.2	
Loss	-10.5	-6.7	-27.2	-4.7	-9.4	-21.4	-50.8	

	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.)	147							
Low sales value (\$'000)	25	25	1,064	25	339	1,064	1,573	
High sales value (\$'000)	5,000	1,064	5,000	339	1,064	1,573	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>332.0</b>	<b>164.8</b>	<b>794.0</b>	<b>117.8</b>	<b>260.0</b>	<b>480.0</b>	<b>1,011.4</b>	<b>100.0</b>
Total current assets	166.4	104.6	337.2	97.8	118.3	207.4	427.1	100.0
Accounts receivable	50.9	9.9	164.3	7.8	14.1	72.1	228.1	83.7
Closing inventory	18.3	6.0	52.3	1.9	14.5	32.4	66.0	87.8
Other current assets	97.1	88.6	120.6	88.1	89.6	102.7	132.9	95.9
Net fixed assets	120.5	41.6	338.3	8.9	108.0	214.2	424.1	98.0
Other assets and adjustments	45.0	18.4	118.4	11.0	33.6	58.2	160.1	82.3
<b>Total liabilities</b>	<b>174.6</b>	<b>58.3</b>	<b>495.7</b>	<b>39.0</b>	<b>97.5</b>	<b>294.0</b>	<b>635.4</b>	<b>100.0</b>
Total current liabilities	112.4	41.3	309.0	27.2	69.8	175.5	401.4	100.0
Current bank loans	15.8	3.3	50.3	0.4	9.3	36.6	59.8	44.2
Other current liabilities	96.5	37.9	258.6	26.7	60.5	138.8	341.5	100.0
Long-term bank loans	3.4	1.0	9.8	0.3	2.5	17.5	4.4	14.3
Other liabilities and adjustments	58.7	15.9	176.9	11.4	25.1	100.9	229.5	79.6
<b>Total equity</b>	<b>157.4</b>	<b>106.4</b>	<b>298.2</b>	<b>78.8</b>	<b>162.4</b>	<b>185.9</b>	<b>376.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	2.5	1.0	3.5	1.6	1.1	1.0	100.0
Debt to equity	1.1	0.5	1.6	0.4	0.6	1.5	1.6	100.0
Interest coverage	2.6	0.1	3.5	-19.5	3.4	2.8	3.8	85.7
Debt ratio	0.5	0.3	0.6	0.3	0.3	0.6	0.6	100.0
Sales to equity	5.0	3.0	7.0	2.1	3.8	7.0	7.0	100.0
Sales to closing inventories	43.3	52.8	40.2	91.1	42.7	40.5	40.1	87.8

(percent)

Current debt to equity	71.4	38.7	103.6	34.5	43.0	94.3	106.7	100.0
Operating profit on equity	10.0	-2.8	22.7	-19.6	13.6	18.0	24.3	97.3
Net fixed assets to equity	76.5	39.1	113.4	11.3	66.5	115.1	112.8	98.0
Gross margin	19.9	17.9	20.8	12.9	20.7	22.9	20.1	100.0
Return on total assets	7.6	0.2	11.8	-12.5	11.9	10.7	12.2	99.3

(days)

Collection period for accounts receivable	23.3	11.3	28.4	16.5	8.3	19.9	31.3	83.7
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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
<b>1989</b>				
<b>Total</b>	2,871	407,250	42,444.1	338
Less than 20	2,606	100,998	10,558.4	301
20-99	222	84,748	8,797.7	37
100-499	32	61,820	6,307.1	-
500 and over	11	159,684	16,780.9	-
<b>1987</b>				
<b>Total</b>	2,533	309,993	34,274.0	
Less than 20	2,305	66,286	7,320.5	
20-99	185	62,729	6,872.3	
100-499	32	55,742	6,078.0	
500 and over	11	125,236	14,003.2	

## SIC 9214 Caterers

Establishments primarily engaged in catering whether by mobile canteens or in private halls, camps, etc.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9221 - TAVERNS, BARS AND NIGHT CLUBS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	727							
Low sales value (\$'000)	25	25	478	25	219	478	1,102	
High sales value (\$'000)	5,000	478	5,000	219	478	1,102	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	41.5	43.3	40.4	45.5	41.9	41.1	39.8	99.7
Purchases and materials	42.0	44.0	40.8	46.3	42.4	41.8	40.1	99.3
Closing inventory	2.5	2.8	2.3	3.2	2.5	2.7	1.9	91.1
Opening inventory	1.9	2.2	1.8	2.4	2.0	2.0	1.6	85.1
Wages, salaries, and benefits	22.9	21.2	24.0	19.2	22.6	24.2	23.8	97.8
Wages and benefits - direct	2.4	1.6	2.8	0.6	2.2	1.8	3.6	10.9
Wages and benefits - indirect	20.6	19.6	21.1	18.6	20.4	22.3	20.2	94.9
Occupancy expenses	12.0	13.6	11.1	15.8	12.2	11.1	11.1	99.0
Depreciation	3.0	2.9	3.0	3.2	2.7	2.9	3.1	88.3
Repairs and maintenance	2.5	2.7	2.4	3.1	2.4	2.7	2.2	91.3
Fuel and oil	0.1	--	0.1	--	--	0.3	--	3.6
Utilities	2.5	3.4	2.0	3.7	3.2	2.0	1.9	94.8
Rent	3.9	4.6	3.6	5.8	3.7	3.2	3.8	63.8
Financial expenses	4.1	4.5	3.9	4.5	4.5	3.6	4.0	97.8
Interest and bank charges	3.1	3.3	3.0	3.1	3.4	2.9	3.2	88.3
Professional fees	0.9	1.2	0.8	1.4	1.1	0.8	0.8	93.1
General expenses	4.2	4.5	4.0	4.6	4.4	3.9	4.0	97.9
Advertising	2.6	2.3	2.8	2.4	2.3	2.5	3.1	90.5
Delivery expenses	0.4	0.4	0.4	0.4	0.4	0.5	0.2	44.4
Insurance	1.1	1.7	0.8	1.8	1.7	0.9	0.7	84.7
Other expenses	12.3	11.0	13.0	10.3	11.5	12.5	13.4	99.9
Total expenses	96.9	98.1	96.2	99.8	97.0	96.4	96.2	100.0
Net profit/loss	3.1	1.9	3.8	0.2	3.0	3.6	3.8	98.3

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	67							
Sales	480.1	207.6	1,075.7	121.0	342.1	718.2	1,719.8	
Expenses	447.7	190.5	1,009.9	109.6	316.2	672.7	1,617.4	
Profit	32.4	17.1	65.8	11.4	25.9	45.5	102.4	

## Non-Profitable:

Sales	289.4	181.1	990.7	119.5	346.2	750.3	1,441.2	
Expenses	307.1	193.5	1,043.2	130.2	362.9	790.2	1,517.3	
Loss	-17.7	-12.3	-52.5	-10.7	-16.7	-39.9	-76.1	

1987

## Profitable:

Sales	374.3	168.9	1,028.2	113.5	334.4	752.1	1,680.8	
Expenses	346.0	154.4	956.4	103.2	307.3	701.4	1,559.0	
Profit	28.2	14.6	71.8	10.4	27.1	50.7	121.7	

## Non-Profitable:

Sales	283.1	158.9	879.6	101.6	325.8	729.9	1,551.2	
Expenses	304.9	175.1	928.7	115.9	347.4	776.7	1,610.7	
Loss	-21.8	-16.2	-49.1	-14.3	-21.6	-46.8	-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.)	482							
Low sales value (\$'000)	25	25	722	25	367	722	1,228	
High sales value (\$'000)	5,000	722	5,000	367	722	1,228	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>342.6</b>	<b>224.6</b>	<b>645.3</b>	<b>120.3</b>	<b>322.0</b>	<b>467.3</b>	<b>899.7</b>	<b>100.0</b>
Total current assets	67.6	43.2	130.2	21.2	63.7	107.9	162.0	99.8
Accounts receivable	4.2	1.4	11.3	0.2	2.5	12.6	9.4	52.1
Closing inventory	15.0	9.2	30.0	5.3	12.8	25.2	36.9	95.9
Other current assets	48.3	32.5	88.8	15.7	48.3	70.0	115.7	91.1
Net fixed assets	231.1	161.0	410.9	89.7	227.5	267.5	616.0	91.9
Other assets and adjustments	43.8	20.4	104.1	9.3	30.7	91.8	121.5	82.8
<b>Total liabilities</b>	<b>262.8</b>	<b>173.3</b>	<b>492.6</b>	<b>82.3</b>	<b>258.2</b>	<b>335.7</b>	<b>716.9</b>	<b>100.0</b>
Total current liabilities	77.5	54.0	137.9	24.0	82.0	86.5	211.4	98.5
Current bank loans	9.2	5.9	17.8	2.0	9.5	13.9	23.4	40.0
Other current liabilities	68.3	48.1	120.0	21.9	72.5	72.5	188.0	98.3
Long-term bank loans	29.9	9.5	82.1	2.6	15.9	69.5	100.2	23.9
Other liabilities and adjustments	155.3	109.6	272.5	55.5	160.1	179.7	405.2	88.0
<b>Total equity</b>	<b>79.7</b>	<b>51.3</b>	<b>152.6</b>	<b>38.0</b>	<b>63.7</b>	<b>131.6</b>	<b>182.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.7	0.9	0.8	0.7	1.2	0.7	98.5
Debt to equity	3.2	3.3	3.2	2.1	4.0	2.5	3.9	100.0
Interest coverage	2.0	1.8	2.3	1.8	1.8	2.0	2.4	90.9
Debt ratio	0.7	0.7	0.7	0.6	0.8	0.7	0.7	100.0
Sales to equity	7.7	6.6	8.6	4.9	7.6	7.2	10.1	100.0
Sales to closing inventories	41.0	37.0	44.1	35.2	37.8	38.0	50.1	95.9

(percent)

Current debt to equity	97.2	105.3	90.3	63.1	128.7	65.7	115.6	98.5
Operating profit on equity	25.8	18.6	32.0	13.4	21.4	20.9	43.4	97.7
Net fixed assets to equity	289.7	313.5	269.1	235.7	356.9	203.2	337.0	91.9
Gross margin	35.6	35.8	35.5	36.8	35.5	35.7	35.4	100.0
Return on total assets	11.4	9.3	13.3	9.1	9.4	11.4	14.8	100.0

(days)

Collection period for accounts receivable	2.4	1.5	3.1	0.5	1.9	4.8	1.8	52.1
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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
<b>1989</b>				
Total	4,404	314,737	32,849.3	139
Less than 20	3,991	189,011	19,780.2	174
20-99	404	113,416	11,784.1	35
100-499	9	12,310	1,285.0	-
500 and over	-	-	-	-
<b>1987</b>				
Total	4,543	271,362	29,693.1	
Less than 20	4,165	159,535	17,381.5	
20-99	369	98,734	10,986.3	
100-499	9	13,093	1,325.3	
500 and over	-	-	-	

## SIC 9221 Taverns, Bars and Night Clubs

Establishments primarily engaged in selling alcoholic beverages for consumption on the premises. Food may be sold as a secondary activity. Taverns, bars, night clubs and discos which are operated as an integral part of a hotel or accommodation establishment are classified in <Industry Group 911 - Hotels, Motels and Tourist Courts>. Establishments primarily engaged in preparing and serving food with a licence to serve alcoholic beverages are classified in <9211 - Restaurants, Licensed>. Establishments primarily engaged in operating amusement, entertainment or recreational facilities.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9611 - MOTION PICTURE AND VIDEO PRODUCTION

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	410							
Low sales value (\$'000)	25	25	292	25	102	292	829	
High sales value (\$'000)	5,000	292	5,000	102	292	829	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	15.0	5.4	18.0	5.9	5.2	17.5	18.2	38.0
Purchases and materials	14.9	5.5	18.0	5.9	5.2	17.6	18.1	38.0
Closing inventory	0.8	0.2	1.0	--	0.3	1.2	1.0	11.2
Opening inventory	0.9	0.2	1.1	--	0.3	1.1	1.1	10.0
Wages, salaries, and benefits	23.2	22.0	23.5	19.5	23.4	21.5	24.3	72.7
Wages and benefits - direct	3.0	0.7	3.8	-	1.0	4.7	3.4	7.1
Wages and benefits - indirect	20.2	21.3	19.8	19.5	22.3	16.8	20.9	71.7
Occupancy expenses	10.1	11.2	9.7	16.1	8.4	10.4	9.4	93.9
Depreciation	5.0	4.5	5.1	6.6	3.3	4.7	5.3	86.8
Repairs and maintenance	0.7	0.8	0.6	1.4	0.5	0.4	0.7	43.4
Fuel and oil	--	--	--	0.1	--	--	--	2.2
Utilities	1.1	1.4	1.0	0.9	1.6	1.4	0.8	69.8
Rent	3.4	4.5	3.0	7.2	2.9	3.9	2.7	68.5
Financial expenses	4.3	5.1	4.1	3.8	5.8	4.2	4.0	91.0
Interest and bank charges	1.9	1.9	1.9	1.6	2.0	1.4	2.1	67.6
Professional fees	2.4	3.2	2.1	2.2	3.8	2.8	1.9	86.6
General expenses	3.1	5.2	2.5	6.0	4.7	3.2	2.2	85.9
Advertising	1.6	2.5	1.3	2.8	2.3	1.7	1.2	65.6
Delivery expenses	0.9	1.9	0.6	2.4	1.6	0.9	0.6	54.1
Insurance	0.6	0.8	0.5	0.8	0.8	0.6	0.5	53.2
Other expenses	35.3	32.8	36.1	33.8	32.3	33.8	36.9	99.0
Total expenses	90.9	81.7	93.9	85.1	79.8	90.7	95.1	99.8
Net profit/loss	9.1	18.3	6.1	14.9	20.2	9.3	4.9	98.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	330.2	100.8	995.3	53.8	169.3	448.4	1,848.9	
Expenses	274.1	65.9	877.9	36.4	108.8	371.1	1,669.0	
Profit	56.1	34.9	117.4	17.4	60.5	77.4	180.0	

## Non-Profitable:

Sales	215.1	71.4	1,081.2	44.3	140.1	484.6	2,272.5	
Expenses	240.3	82.8	1,188.9	49.2	168.0	539.8	2,484.9	
Loss	-25.1	-11.4	-107.7	-4.9	-27.9	-55.3	-212.3	

1987

## Profitable:

Sales	330.2	134.7	844.8	68.7	198.8	474.0	1,607.4	
Expenses	284.3	105.5	755.2	47.6	161.7	394.4	1,497.1	
Profit	45.9	29.3	89.6	21.1	37.2	79.6	110.2	

## Non-Profitable:

Sales	225.9	67.9	750.2	47.3	175.8	482.0	1,597.7	
Expenses	247.2	75.7	816.1	54.9	184.7	528.4	1,725.7	
Loss	-21.3	-7.8	-66.0	-7.6	-8.9	-46.4	-127.9	

	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.)	302							
Low sales value (\$'000)	25	25	374	25	125	374	986	
High sales value (\$'000)	5,000	374	5,000	125	374	986	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>238.6</b>	<b>92.2</b>	<b>1,044.0</b>	<b>63.6</b>	<b>145.8</b>	<b>431.7</b>	<b>1,624.6</b>	<b>100.0</b>
Total current assets	125.7	57.8	499.4	29.0	111.6	266.2	720.6	99.0
Accounts receivable	59.5	13.8	310.6	5.8	28.8	174.4	439.7	81.8
Closing inventory	2.9	0.9	13.8	--	2.6	4.9	22.3	12.3
Other current assets	63.3	43.0	174.9	23.2	80.2	86.8	258.5	95.7
Net fixed assets	94.2	30.6	443.6	31.5	29.0	153.3	719.0	93.0
Other assets and adjustments	18.6	3.6	100.8	2.9	5.1	12.1	185.0	78.1
<b>Total liabilities</b>	<b>173.8</b>	<b>63.7</b>	<b>779.4</b>	<b>51.9</b>	<b>85.7</b>	<b>293.7</b>	<b>1,239.9</b>	<b>100.0</b>
Total current liabilities	113.6	43.0	502.2	30.4	66.5	227.5	762.6	100.0
Current bank loans	14.3	2.8	77.7	1.9	4.4	27.7	125.1	45.4
Other current liabilities	99.3	40.2	424.4	28.5	62.1	199.8	637.4	100.0
Long-term bank loans	12.4	3.7	60.1	4.5	2.3	8.6	108.9	13.9
Other liabilities and adjustments	47.6	16.9	217.0	16.9	16.8	57.5	368.3	77.2
<b>Total equity</b>	<b>64.8</b>	<b>28.5</b>	<b>264.6</b>	<b>11.6</b>	<b>60.0</b>	<b>137.9</b>	<b>384.6</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	1.3	0.9	0.9	1.6	1.1	0.9	99.0
Debt to equity	2.6	2.2	2.9	4.4	1.4	2.1	3.2	100.0
Interest coverage	5.2	8.6	3.8	2.9	13.9	5.9	3.5	68.2
Debt ratio	0.7	0.6	0.7	0.8	0.5	0.6	0.7	100.0
Sales to equity	5.0	4.2	5.5	5.5	3.7	4.5	5.9	100.0
Sales to closing inventories	113.0	130.0	106.8	2,428.3	86.0	127.6	102.4	12.3

(percent)

Current debt to equity	175.3	150.9	189.7	261.8	110.8	164.9	198.2	100.0
Operating profit on equity	46.1	64.7	35.1	29.5	77.4	28.3	37.5	97.7
Net fixed assets to equity	145.3	107.5	167.6	271.3	48.2	111.1	186.9	93.0
Gross margin	60.6	67.4	57.5	67.2	67.5	69.3	54.4	100.0
Return on total assets	15.5	22.6	12.0	8.2	34.3	10.9	12.3	97.7

(days)

Collection period for accounts receivable	65.8	42.0	76.5	33.0	46.8	100.6	70.2	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
<b>1989</b>				
Total	1,186	152,027	5,879.0	180
Less than 20	1,114	79,396	3,138.6	182
20-99	64	56,248	2,134.5	-
100-499	8	16,383	605.9	2
500 and over	-	-	-	-
<b>1987</b>				
Total	1,006	130,467	5,348.8	
Less than 20	932	48,780	2,032.6	
20-99	64	53,232	2,164.4	
100-499	10	28,455	1,151.8	
500 and over	-	-	-	

**SIC 9611 Motion Picture and Video Production**

Establishments primarily engaged in the production of motion pictures and all forms of video production.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9612 - MOTION PICTURE AND VIDEO DISTRIBUTION

	Total of all 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	659	25	150	659	1,637	
High sales value (\$'000)	5,000	659	5,000	150	659	1,637	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.1	23.3	27.8	37.2	18.2	26.1	28.5	59.0
Purchases and materials	28.2	23.1	29.1	37.3	17.9	27.7	29.7	57.4
Closing inventory	7.5	7.1	7.5	1.2	9.3	3.1	9.4	37.7
Opening inventory	6.4	7.3	6.3	1.1	9.6	1.5	8.3	31.1
Wages, salaries, and benefits	18.0	17.3	18.1	19.5	16.4	17.8	18.2	80.3
Wages and benefits - direct	0.1	--	0.1	0.1	--	--	0.2	6.6
Wages and benefits - indirect	17.8	17.2	18.0	19.5	16.4	17.8	18.0	80.3
Occupancy expenses	6.9	9.4	6.4	7.0	10.3	7.5	6.0	88.5
Depreciation	3.3	2.1	3.5	3.6	1.5	4.8	3.0	82.0
Repairs and maintenance	0.3	0.5	0.3	1.2	0.3	0.2	0.3	34.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.4	1.1	1.3	1.4	1.0	1.1	68.9
Rent	2.2	5.5	1.5	1.0	7.1	1.5	1.6	59.0
Financial expenses	2.8	4.3	2.6	3.3	4.7	1.6	3.0	90.2
Interest and bank charges	1.3	1.2	1.3	0.7	1.4	1.0	1.4	68.9
Professional fees	1.6	3.1	1.3	2.5	3.2	0.6	1.6	82.0
General expenses	3.7	8.0	2.8	1.0	10.6	4.4	2.2	73.8
Advertising	2.4	5.9	1.7	0.4	7.9	3.0	1.2	54.1
Delivery expenses	1.0	1.6	0.8	0.2	2.1	1.3	0.6	47.5
Insurance	0.3	0.5	0.3	0.4	0.6	0.1	0.4	47.5
Other expenses	34.0	26.0	35.5	18.6	28.7	35.7	35.4	98.4
Total expenses	92.5	88.3	93.2	86.6	88.9	93.1	93.3	100.0
Net profit/loss	7.5	11.7	6.8	13.4	11.1	6.9	6.7	98.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	77							
Sales	679.9	143.7	1,630.6	64.2	225.0	992.2	2,148.2	
Expenses	600.3	114.0	1,462.6	42.7	187.0	849.1	1,959.9	
Profit	79.5	29.7	168.0	21.5	38.0	143.0	188.2	

## Non-Profitable:

Sales	387.2	132.3	1,699.0	64.6	420.1	1,117.6	3,255.7	
Expenses	454.7	150.2	2,021.5	76.9	462.0	1,387.5	3,718.8	
Loss	-67.5	-17.9	-322.4	-12.3	-41.9	-269.9	-463.1	

1987

## Profitable:

Sales	1,081.6	237.5	1,884.6	118.2	296.2	1,155.2	2,301.8	
Expenses	963.5	163.3	1,724.8	107.2	190.9	1,062.6	2,103.5	
Profit	118.1	74.2	159.9	11.0	105.3	92.6	198.3	

## Non-Profitable:

Sales	185.3	133.6	772.3	56.1	249.4	772.3	-	
Expenses	190.7	139.0	776.9	56.1	263.0	776.9	-	
Loss	-5.4	-5.4	-4.6	--	-13.6	-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.)	51							
Low sales value (\$'000)	25	25	840	25	293	840	1,739	
High sales value (\$'000)	5,000	840	5,000	293	840	1,739	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>678.1</b>	<b>187.4</b>	<b>1,909.6</b>	<b>61.9</b>	<b>620.9</b>	<b>1,416.3</b>	<b>2,292.8</b>	<b>100.0</b>
Total current assets	532.6	163.3	1,459.2	49.7	555.6	852.2	1,930.7	100.0
Accounts receivable	228.9	58.9	655.5	9.3	230.4	208.3	1,002.9	94.1
Closing inventory	51.9	10.9	155.0	10.6	11.8	78.1	214.8	39.2
Other current assets	251.6	93.4	648.6	29.7	313.3	565.8	712.9	94.1
Net fixed assets	93.1	3.4	318.0	2.5	6.7	517.3	163.2	92.2
Other assets and adjustments	52.4	20.5	132.3	9.5	58.5	46.8	198.8	88.2
<b>Total liabilities</b>	<b>499.6</b>	<b>109.7</b>	<b>1,478.0</b>	<b>27.8</b>	<b>392.7</b>	<b>1,023.7</b>	<b>1,831.0</b>	<b>96.1</b>
Total current liabilities	420.2	100.9	1,221.6	23.2	369.3	656.4	1,660.7	96.1
Current bank loans	25.0	9.5	64.0	2.2	34.7	2.1	112.1	23.5
Other current liabilities	395.1	91.3	1,157.5	20.9	334.5	654.2	1,548.5	96.1
Long-term bank loans	6.5	--	22.9	--	--	52.5	--	5.9
Other liabilities and adjustments	72.8	8.8	233.4	4.6	23.3	314.7	170.2	66.7
<b>Total equity</b>	<b>178.5</b>	<b>77.6</b>	<b>431.5</b>	<b>34.0</b>	<b>228.2</b>	<b>392.6</b>	<b>461.8</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.2	1.6	1.1	2.1	1.5	1.2	1.1	96.1
Debt to equity	2.7	1.4	3.4	0.8	1.7	2.6	3.9	96.1
Interest coverage	6.7	15.2	4.9	13.9	15.7	7.7	4.1	68.6
Debt ratio	0.7	0.5	0.7	0.4	0.6	0.7	0.7	96.1
Sales to equity	3.8	2.7	4.3	2.9	2.5	3.4	4.9	100.0
Sales to closing inventories	13.2	19.2	12.1	9.4	49.7	17.3	10.7	39.2

(percent)

Current debt to equity	235.4	129.9	283.0	68.1	161.8	167.1	359.5	96.1
Operating profit on equity	28.2	38.9	23.3	30.1	43.5	22.3	24.0	98.0
Net fixed assets to equity	52.1	4.5	73.6	7.5	2.9	131.7	35.3	92.2
Gross margin	54.9	62.0	53.0	56.6	65.2	53.9	52.5	98.0
Return on total assets	8.7	17.2	6.6	17.8	17.0	7.1	6.3	98.0

(days)

Collection period for accounts receivable	121.3	102.2	126.6	34.0	142.2	56.1	158.8	94.1
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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
<b>1989</b>				
Total	151	28,740	1,134.3	5
Less than 20	136	11,135	433.1	5
20-99	14	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	156	22,387	959.9	
Less than 20	141	8,260	341.3	
20-99	14	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9612 Motion Picture and Video Distribution

Establishments primarily engaged in the rental or sales of film and video productions to motion picture theatres, television studios and commercial exhibitors.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9613 - MOTION PICTURE LABORATORIES AND VIDEO PRODUCTION FACILITIES

	Total of all 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	277	25	123	277	771	
High sales value (\$'000)	5,000	277	5,000	123	277	771	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	11.6	7.4	13.4	2.5	9.6	9.9	15.1	55.8
Purchases and materials	11.7	7.7	13.4	2.9	9.8	10.5	14.9	55.8
Closing inventory	1.5	0.8	1.9	0.3	1.0	3.0	1.2	34.6
Opening inventory	1.4	0.5	1.8	-	0.7	2.4	1.5	32.7
Wages, salaries, and benefits	25.6	14.1	30.3	14.2	14.1	22.5	34.4	86.5
Wages and benefits - direct	4.3	1.4	5.4	0.5	1.9	1.9	7.3	19.2
Wages and benefits - indirect	21.4	12.7	24.9	13.7	12.2	20.6	27.1	78.8
Occupancy expenses	13.6	10.7	14.8	12.5	9.9	16.3	14.1	96.2
Depreciation	7.2	4.1	8.5	2.9	4.6	8.9	8.3	92.3
Repairs and maintenance	0.6	0.5	0.6	0.6	0.5	0.8	0.5	48.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	2.2	1.0	2.1	2.2	1.3	0.8	78.8
Rent	4.5	4.0	4.8	6.9	2.6	5.4	4.5	71.2
Financial expenses	4.0	4.8	3.7	2.9	5.6	3.4	3.8	96.2
Interest and bank charges	2.8	2.7	2.9	1.5	3.2	2.1	3.2	80.8
Professional fees	1.2	2.1	0.8	1.4	2.4	1.3	0.5	92.3
General expenses	3.7	6.0	2.7	9.9	4.2	4.7	1.7	90.4
Advertising	1.8	2.8	1.4	5.8	1.4	2.3	1.0	75.0
Delivery expenses	1.5	3.0	0.9	3.6	2.7	1.8	0.5	59.6
Insurance	0.3	0.3	0.4	0.5	0.2	0.6	0.3	61.5
Other expenses	39.8	39.2	40.0	37.0	40.1	32.8	43.7	100.0
Total expenses	98.3	82.2	104.9	79.0	83.6	89.6	112.8	100.0
Net profit/loss	1.7	17.8	-4.9	21.0	16.4	10.4	-12.8	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	342.2	156.0	835.6	87.2	209.8	420.3	1,784.4	
Expenses	295.2	124.2	748.3	58.9	175.4	347.3	1,664.2	
Profit	47.0	31.7	87.3	28.3	34.5	73.0	120.2	

## Non-Profitable:

Sales	334.0	63.3	901.0	63.3	-	646.4	1,094.6	
Expenses	492.0	68.8	1,378.4	68.8	-	738.0	1,865.5	
Loss	-158.0	-5.5	-477.4	-5.5	-	-91.6	-770.9	

1987

## Profitable:

Sales	270.5	93.5	853.8	26.2	175.9	495.6	1,644.6	
Expenses	239.1	76.1	776.2	21.0	143.5	417.1	1,568.9	
Profit	31.4	17.4	77.6	5.2	32.4	78.5	75.7	

## Non-Profitable:

Sales	77.2	77.2	-	77.2	-	-	-	
Expenses	92.1	92.1	-	92.1	-	-	-	
Loss	-15.0	-15.0	-	-15.0	-	-	-	

	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.)	41							
Low sales value (\$'000)	25	25	447	25	214	447	940	
High sales value (\$'000)	5,000	447	5,000	214	447	940	5,000	

## BALANCE SHEET

(thousands of dollars)

<b>Total assets</b>	<b>338.4</b>	<b>114.7</b>	<b>1,037.2</b>	<b>60.8</b>	<b>215.9</b>	<b>557.0</b>	<b>1,842.5</b>	<b>100.0</b>
Total current assets	222.3	41.3	788.1	12.0	96.2	468.7	1,323.8	100.0
Accounts receivable	29.9	20.6	58.8	6.6	46.8	40.0	90.3	73.2
Closing inventory	6.6	0.9	24.3	-	2.6	29.8	15.0	36.6
Other current assets	185.8	19.7	705.0	5.3	46.7	398.8	1,218.4	100.0
Net fixed assets	80.1	34.7	222.3	14.8	72.0	61.1	492.6	73.2
Other assets and adjustments	35.8	38.7	26.7	34.0	47.6	27.2	26.0	75.6
<b>Total liabilities</b>	<b>103.0</b>	<b>57.9</b>	<b>243.8</b>	<b>31.1</b>	<b>108.2</b>	<b>101.5</b>	<b>482.4</b>	<b>100.0</b>
Total current liabilities	45.3	22.7	115.9	13.8	39.4	57.6	213.8	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	45.3	22.7	115.9	13.8	39.4	57.6	213.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	57.7	35.2	127.8	17.3	68.7	43.8	268.6	92.7
<b>Total equity</b>	<b>235.4</b>	<b>56.8</b>	<b>793.4</b>	<b>29.6</b>	<b>107.7</b>	<b>455.5</b>	<b>1,360.1</b>	<b>100.0</b>

## FINANCIAL RATIOS

(times)

Current ratio	4.9	1.8	6.7	0.8	2.4	8.1	6.1	100.0
Debt to equity	0.4	1.0	0.3	1.0	1.0	0.2	0.3	100.0
Interest coverage	0.6	6.4	-2.0	5.5	7.2	-5.3	3.0	82.9
Debt ratio	0.3	0.5	0.2	0.5	0.5	0.1	0.2	100.0
Sales to equity	1.7	3.2	1.4	4.2	2.8	1.4	1.3	100.0
Sales to closing inventories	62.5	199.1	46.0	-	112.2	22.9	122.8	36.6

(percent)

Current debt to equity	19.2	39.9	14.6	46.5	36.5	12.6	15.7	100.0
Operating profit on equity	-1.8	47.6	-12.8	55.5	43.5	-45.2	5.3	100.0
Net fixed assets to equity	34.0	61.0	28.0	49.9	66.8	13.4	36.2	73.2
Gross margin	60.6	76.3	52.4	80.6	72.9	51.0	53.3	100.0
Return on total assets	2.2	27.8	-6.5	33.0	25.1	-31.1	5.8	100.0

(days)

Collection period for accounts receivable	26.4	40.5	19.1	19.5	56.7	21.4	17.7	73.2
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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
<b>1989</b>				
Total	148	34,554	1,314.2	15
Less than 20	135	11,274	434.6	14
20-99	12	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	133	23,718	957.7	
Less than 20	121	7,745	311.5	
20-99	11	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9613 Motion Picture Laboratories and Video Production Facilities

Establishments primarily engaged in processing and duplicating motion picture films and providing video production facilities.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9614 - SOUND RECORDING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	69							
Low sales value (\$'000)	25	25	173	25	84	173	410	
High sales value (\$'000)	5,000	173	5,000	84	173	410	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.1	7.5	20.7	10.3	6.0	19.5	21.3	44.9
Purchases and materials	17.5	7.5	21.3	10.3	6.0	19.2	22.2	43.5
Closing inventory	2.2	0.1	3.0	-	0.1	3.2	2.8	17.4
Opening inventory	1.8	0.1	2.4	-	0.1	3.5	1.9	17.4
Wages, salaries, and benefits	20.3	25.1	18.5	17.2	29.2	17.4	19.1	79.7
Wages and benefits - direct	2.7	-	3.6	-	-	1.5	4.7	7.2
Wages and benefits - indirect	17.6	25.1	14.9	17.2	29.2	15.9	14.4	78.3
Occupancy expenses	17.7	21.2	16.4	21.8	20.9	15.5	16.9	100.0
Depreciation	7.9	12.3	6.3	14.0	11.4	7.0	5.9	95.7
Repairs and maintenance	1.3	1.0	1.5	1.1	0.9	1.2	1.6	65.2
Fuel and oil	--	--	-	0.1	-	-	-	2.9
Utilities	1.7	1.9	1.7	2.4	1.6	1.8	1.7	81.2
Rent	6.7	6.1	7.0	4.2	7.0	5.5	7.7	72.5
Financial expenses	5.2	6.5	4.7	2.9	8.3	4.7	4.7	98.6
Interest and bank charges	3.2	3.0	3.2	1.8	3.6	3.3	3.2	89.9
Professional fees	2.0	3.5	1.5	1.1	4.7	1.5	1.5	88.4
General expenses	4.6	5.6	4.2	4.5	6.1	5.3	3.7	92.8
Advertising	2.1	2.4	2.0	1.0	3.1	2.7	1.7	81.2
Delivery expenses	1.6	1.8	1.6	1.8	1.9	1.7	1.5	60.9
Insurance	0.8	1.3	0.6	1.7	1.1	0.9	0.5	62.3
Other expenses	28.6	27.4	29.0	19.3	31.6	34.1	26.6	100.0
Total expenses	93.5	93.2	93.6	76.0	102.1	96.4	92.2	100.0
Net profit/loss	6.5	6.8	6.4	24.0	-2.1	3.6	7.8	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	214.5	68.5	587.3	39.5	137.4	279.3	1,036.8	
Expenses	184.0	49.8	526.8	25.1	108.5	257.2	920.1	
Profit	30.5	18.7	60.6	14.4	28.9	22.0	116.8	

## Non-Profitable:

Sales	156.0	75.9	472.2	40.0	103.4	306.1	925.0	
Expenses	180.8	97.7	509.2	45.8	137.4	324.2	1,013.8	
Loss	-24.9	-21.8	-37.1	-5.8	-34.0	-18.1	-88.8	

1987

## Profitable:

Sales	207.9	66.4	398.4	43.5	99.8	282.5	626.1	
Expenses	168.5	49.9	328.1	39.8	64.6	233.3	514.5	
Profit	39.4	16.5	70.3	3.7	35.2	49.2	111.6	

## Non-Profitable:

Sales	171.1	93.0	229.4	30.4	115.2	219.1	451.1	
Expenses	187.6	109.3	246.0	35.3	135.6	236.1	461.8	
Loss	-16.5	-16.4	-16.7	-4.9	-20.4	-16.9	-10.8	

	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	302	25	146	302	548	
High sales value (\$'000)	5,000	302	5,000	146	302	548	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>265.7</b>	<b>182.0</b>	<b>479.8</b>	<b>198.1</b>	<b>166.8</b>	<b>247.3</b>	<b>1,068.8</b>	<b>100.0</b>
Total current assets	106.8	93.5	140.6	118.6	69.9	77.5	300.3	100.0
Accounts receivable	40.4	20.8	90.7	15.4	25.8	50.3	192.9	80.6
Closing inventory	5.9	0.8	18.9	--	1.6	0.5	65.6	29.0
Other current assets	60.3	71.9	30.9	103.2	42.3	26.6	41.8	93.5
Net fixed assets	145.8	81.5	310.0	69.6	92.8	159.9	690.4	100.0
Other assets and adjustments	13.1	6.8	29.1	9.8	4.0	9.8	78.0	87.1
<b>Total liabilities</b>	<b>189.9</b>	<b>115.3</b>	<b>380.7</b>	<b>100.0</b>	<b>129.6</b>	<b>172.3</b>	<b>908.8</b>	<b>100.0</b>
Total current liabilities	98.8	59.7	198.9	59.0	60.3	85.0	487.5	100.0
Current bank loans	19.2	9.7	43.5	2.0	17.0	16.4	112.1	58.1
Other current liabilities	79.6	49.9	155.3	56.9	43.3	68.5	375.3	100.0
Long-term bank loans	12.6	1.7	40.4	1.3	2.1	15.2	104.1	41.9
Other liabilities and adjustments	78.4	53.8	141.4	39.7	67.1	72.1	317.1	100.0
<b>Total equity</b>	<b>75.7</b>	<b>66.6</b>	<b>99.0</b>	<b>98.0</b>	<b>37.1</b>	<b>74.9</b>	<b>160.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	1.5	0.7	2.0	1.1	0.9	0.6	100.0
Debt to equity	2.5	1.7	3.8	1.0	3.4	2.2	5.6	100.0
Interest coverage	1.4	0.3	2.1	-7.3	4.7	1.5	2.4	93.5
Debt ratio	0.7	0.6	0.7	0.5	0.7	0.6	0.8	100.0
Sales to equity	3.7	2.0	6.7	0.8	4.9	4.7	9.0	100.0
Sales to closing inventories	47.8	156.3	35.2	-	109.1	611.7	22.1	29.0

(percent)

Current debt to equity	130.4	89.5	200.8	60.2	162.5	113.4	304.5	100.0
Operating profit on equity	6.0	-6.6	27.8	-43.0	84.1	7.3	52.0	100.0
Net fixed assets to equity	192.3	122.3	313.0	71.0	250.0	213.3	431.3	100.0
Gross margin	61.8	68.5	58.3	73.5	66.3	65.8	53.7	100.0
Return on total assets	6.0	1.2	10.5	-18.7	23.7	6.4	13.0	100.0

(days)

Collection period for accounts receivable	51.8	56.3	49.5	67.0	51.6	51.4	48.3	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
<b>1989</b>				
Total	134	10,062	389.9	2
Less than 20	131	x	x	2
20-99	3	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	136	8,689	356.2	
Less than 20	133	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9614 Sound Recording Services

Establishments primarily engaged in recording musicians and other entertainers in studios and recording meetings and conferences. Establishments primarily engaged in pressing phonograph records and duplicating pre-recorded tapes are classified in <3994 - Musical Instrument and Sound Recording Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9619 - OTHER MOTION PICTURE, AUDIO AND VIDEO SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Low sales value (\$'000)	25	25	75	25	38	75	214	
High sales value (\$'000)	5,000	75	5,000	38	75	214	5,000	
<b>SELECTED EXPENSE ITEMS</b>								
								(percent of sales)
Cost of goods sold	30.2	1.7	38.1	2.1	1.5	7.6	43.0	31.6
Purchases and materials	31.5	1.7	39.8	2.1	1.5	7.6	44.9	31.6
Closing inventory	2.0	-	2.6	-	-	-	3.0	12.3
Opening inventory	0.7	-	0.9	-	-	-	1.1	8.8
Wages, salaries, and benefits	20.5	16.6	21.6	22.9	12.4	28.1	20.5	66.7
Wages and benefits - direct	0.6	-	0.8	-	-	-	0.9	1.8
Wages and benefits - indirect	19.9	16.6	20.8	22.9	12.4	28.1	19.6	66.7
Occupancy expenses	12.1	13.2	11.8	16.8	10.8	15.1	11.3	96.5
Depreciation	4.3	3.2	4.6	3.5	3.1	7.1	4.2	78.9
Repairs and maintenance	0.8	1.2	0.6	-	2.0	1.0	0.6	43.9
Fuel and oil	0.2	1.0	-	-	1.7	-	-	7.0
Utilities	1.3	2.1	1.1	1.2	2.8	1.6	1.0	66.7
Rent	5.5	5.7	5.5	12.1	1.3	5.3	5.6	61.4
Financial expenses	2.8	2.9	2.7	1.9	3.6	4.3	2.5	91.2
Interest and bank charges	1.4	0.7	1.6	0.2	1.1	0.8	1.7	70.2
Professional fees	1.4	2.2	1.2	1.6	2.5	3.5	0.8	86.0
General expenses	3.3	5.0	2.8	5.1	4.8	4.4	2.5	86.0
Advertising	1.0	1.5	0.8	4.9	1.2	1.6	0.7	63.2
Delivery expenses	1.7	2.6	1.4	2.6	2.6	1.2	1.5	49.1
Insurance	0.6	0.8	0.5	0.6	1.0	1.7	0.3	43.9
Other expenses	18.6	33.3	14.5	29.8	35.7	31.6	11.7	100.0
Total expenses	87.4	72.8	91.4	78.5	69.0	91.1	91.5	100.0
Net profit/loss	12.6	27.2	8.6	21.5	31.0	8.9	8.5	96.5

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	79							
Sales	211.7	44.9	673.4	31.9	57.0	123.4	1,440.6	
Expenses	178.7	23.2	609.1	16.4	29.6	101.0	1,317.9	
Profit	33.0	21.7	64.3	15.6	27.4	22.4	122.6	

## Non-Profitable:

Sales	42.0	33.2	193.0	27.3	42.8	193.0	-	
Expenses	47.2	36.5	229.1	30.3	46.9	229.1	-	
Loss	-5.2	-3.4	-36.1	-2.9	-4.1	-36.1	-	

1987

## Profitable:

Sales	129.1	37.7	286.0	33.0	56.3	112.8	533.7	
Expenses	106.8	24.2	248.6	22.5	30.7	97.8	464.3	
Profit	22.3	13.5	37.4	10.4	25.6	15.0	69.4	

## Non-Profitable:

Sales	69.5	41.9	458.7	36.4	51.3	-	458.7	
Expenses	70.9	42.9	465.2	36.4	53.9	-	465.2	
Loss	-1.4	-1.0	-6.4	-	-2.7	-	-6.4	



	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.)	27							
Low sales value (\$'000)	25	25	124	25	47	124	1,011	
High sales value (\$'000)	5,000	124	5,000	47	124	1,011	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>130.8</b>	<b>18.1</b>	<b>514.0</b>	<b>9.3</b>	<b>36.0</b>	<b>135.6</b>	<b>1,026.4</b>	<b>100.0</b>
Total current assets	57.1	5.3	233.3	2.7	10.6	43.8	490.0	100.0
Accounts receivable	32.2	0.8	139.0	0.4	1.7	28.1	289.3	51.9
Closing inventory	8.5	--	37.4	--	--	4.0	82.7	22.2
Other current assets	16.3	4.4	56.8	2.3	8.9	11.7	117.9	92.6
Net fixed assets	47.9	7.9	184.1	3.7	16.4	82.8	321.2	85.2
Other assets and adjustments	25.7	4.8	96.5	2.8	8.9	8.9	215.1	63.0
<b>Total liabilities</b>	<b>80.0</b>	<b>9.6</b>	<b>319.3</b>	<b>5.0</b>	<b>18.9</b>	<b>112.4</b>	<b>599.5</b>	<b>100.0</b>
Total current liabilities	66.8	5.5	274.9	1.8	13.1	104.6	505.6	100.0
Current bank loans	20.3	0.2	88.5	--	0.5	12.7	191.2	40.7
Other current liabilities	46.5	5.3	186.4	1.8	12.6	91.9	314.3	100.0
Long-term bank loans	2.8	0.1	12.0	--	0.4	0.5	27.7	14.8
Other liabilities and adjustments	10.3	3.9	32.2	3.2	5.3	7.2	66.2	74.1
<b>Total equity</b>	<b>50.8</b>	<b>8.4</b>	<b>194.6</b>	<b>4.2</b>	<b>17.1</b>	<b>23.2</b>	<b>426.8</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.9	0.8	1.4	0.8	0.4	0.9	100.0
Debt to equity	1.5	1.1	1.6	1.1	1.1	4.8	1.4	100.0
Interest coverage	5.6	6.7	5.5	-3.2	9.7	3.7	5.8	85.2
Debt ratio	0.6	0.5	0.6	0.5	0.5	0.8	0.5	100.0
Sales to equity	6.0	6.0	6.0	7.1	5.4	14.6	5.4	100.0
Sales to closing inventories	36.2	-	31.6	-	-	83.9	28.1	22.2

(percent)

Current debt to equity	131.5	65.8	141.2	43.8	77.0	450.7	118.4	100.0
Operating profit on equity	40.0	29.9	41.5	-15.1	53.0	56.5	40.3	92.6
Net fixed assets to equity	94.4	93.2	94.5	87.3	96.2	356.7	75.2	85.2
Gross margin	38.4	57.6	35.6	64.4	53.0	44.8	33.8	100.0
Return on total assets	18.9	16.4	19.1	-5.2	28.0	13.1	20.2	96.3

(days)

Collection period for accounts receivable	38.1	6.0	42.7	4.8	6.8	30.1	45.2	51.9
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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
<b>1989</b>				
<b>Total</b>	<b>63</b>	<b>4,703</b>	<b>185.3</b>	<b>20</b>
Less than 20	62	x	x	21
20-99	1	x	x	1
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>43</b>	<b>3,649</b>	<b>151.4</b>	
Less than 20	41	x	x	
20-99	2	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9619 Other Motion Picture, Audio and Video Services

Establishments primarily engaged in motion picture and video services not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 962 - MOTION PICTURE EXHIBITION

	Total of all 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	181	25	77	181	440	
High sales value (\$'000)	5,000	181	5,000	77	181	440	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.9	12.5	15.6	17.0	11.2	20.0	13.2	81.5
Purchases and materials	15.1	12.5	15.7	17.4	11.0	20.1	13.4	81.5
Closing inventory	0.7	0.6	0.7	1.5	0.4	0.9	0.6	59.3
Opening inventory	0.6	0.6	0.6	1.1	0.5	0.7	0.5	51.9
Wages, salaries, and benefits	21.6	21.0	21.7	15.4	22.6	22.3	21.4	95.4
Wages and benefits - direct	2.0	1.0	2.3	-	1.2	3.6	1.6	8.3
Wages and benefits - indirect	19.5	20.0	19.4	15.4	21.4	18.7	19.7	92.6
Occupancy expenses	27.1	31.0	26.1	27.0	32.2	23.2	27.6	96.3
Depreciation	3.7	4.6	3.5	5.4	4.3	4.7	2.9	79.6
Repairs and maintenance	2.4	3.5	2.1	2.4	3.9	1.6	2.4	84.3
Fuel and oil	-	-	-	0.1	-	-	-	4.6
Utilities	3.3	5.3	2.8	7.1	4.7	3.5	2.4	92.6
Rent	17.7	17.6	17.7	12.0	19.2	13.5	20.0	77.8
Financial expenses	5.0	7.3	4.4	11.7	6.0	2.7	5.4	92.6
Interest and bank charges	3.1	3.7	2.9	9.9	1.9	1.7	3.6	80.6
Professional fees	1.9	3.6	1.5	1.8	4.1	1.0	1.8	83.3
General expenses	7.0	8.9	6.5	11.5	8.2	7.9	5.8	99.1
Advertising	5.1	5.1	5.2	4.3	5.4	5.8	4.8	92.6
Delivery expenses	0.9	1.9	0.7	4.8	1.1	1.3	0.4	70.4
Insurance	0.9	1.9	0.7	2.4	1.7	0.9	0.6	72.2
Other expenses	22.2	17.5	23.4	19.3	16.9	22.1	24.0	100.0
Total expenses	97.8	98.2	97.7	102.0	97.1	98.2	97.4	100.0
Net profit/loss	2.2	1.8	2.3	-2.0	2.9	1.8	2.6	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	69							
Sales	292.5	90.6	528.4	50.2	108.5	296.4	1,095.0	
Expenses	275.7	83.2	500.7	44.8	100.3	278.7	1,042.6	
Profit	16.8	7.4	27.8	5.5	8.2	17.7	52.4	

## Non-Profitable:

Sales	186.2	74.6	584.0	48.4	100.6	316.1	662.8	
Expenses	203.9	81.5	639.8	55.2	107.9	482.3	686.1	
Loss	-17.7	-7.0	-55.8	-6.7	-7.2	-166.2	-23.3	

1987

## Profitable:

Sales	285.7	104.7	471.9	70.2	127.7	301.5	899.3	
Expenses	249.9	86.3	418.2	57.9	105.2	262.3	809.4	
Profit	35.8	18.4	53.7	12.2	22.5	39.3	89.9	

## Non-Profitable:

Sales	147.6	63.8	496.8	56.2	83.1	255.1	746.6	
Expenses	168.5	74.8	559.7	62.0	107.1	263.2	866.1	
Loss	-21.0	-10.9	-62.9	-5.8	-24.0	-8.1	-119.5	

	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.)	44							
Low sales value (\$'000)	25	25	350	25	145	350	548	
High sales value (\$'000)	5,000	350	5,000	145	350	548	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>452.8</b>	<b>169.1</b>	<b>818.7</b>	<b>144.1</b>	<b>191.0</b>	<b>382.5</b>	<b>1,013.9</b>	<b>100.0</b>
Total current assets	94.9	28.2	180.9	26.3	29.8	42.8	242.7	100.0
Accounts receivable	0.2	0.1	0.4	0.1	0.1	0.8	0.2	38.6
Closing inventory	3.0	2.1	4.1	1.1	3.0	2.4	4.9	63.6
Other current assets	91.5	25.8	176.3	25.0	26.6	39.5	237.5	97.7
Net fixed assets	333.6	133.1	592.2	115.2	148.8	312.1	717.5	100.0
Other assets and adjustments	24.2	7.7	45.5	2.5	12.3	27.5	53.6	86.4
<b>Total liabilities</b>	<b>313.2</b>	<b>89.2</b>	<b>602.1</b>	<b>78.2</b>	<b>98.9</b>	<b>318.4</b>	<b>729.0</b>	<b>100.0</b>
Total current liabilities	130.3	28.4	261.8	29.0	27.8	72.7	346.4	100.0
Current bank loans	1.9	2.3	1.4	3.3	1.4	2.2	1.0	36.4
Other current liabilities	128.4	26.0	260.4	25.7	26.3	70.5	345.3	100.0
Long-term bank loans	27.5	12.6	46.7	9.5	15.3	13.0	61.8	22.7
Other liabilities and adjustments	155.3	48.2	293.4	39.6	55.7	232.6	320.7	88.6
<b>Total equity</b>	<b>139.5</b>	<b>79.8</b>	<b>216.6</b>	<b>65.9</b>	<b>92.0</b>	<b>64.0</b>	<b>284.8</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.7	0.9	0.6	0.9	1.0	0.5	0.7	100.0
Debt to equity	2.2	1.1	2.7	1.1	1.0	4.9	2.5	100.0
Interest coverage	2.1	1.6	2.3	0.8	2.9	0.2	2.8	79.5
Debt ratio	0.6	0.5	0.7	0.5	0.5	0.8	0.7	100.0
Sales to equity	4.2	1.9	5.2	1.0	2.6	7.0	5.1	100.0
Sales to closing inventories	193.5	73.0	275.1	56.0	78.8	186.8	294.3	63.6

(percent)

Current debt to equity	93.4	35.5	120.8	44.1	30.2	113.5	121.6	100.0
Operating profit on equity	13.3	5.1	17.2	-2.4	9.8	-18.5	20.8	100.0
Net fixed assets to equity	239.0	166.7	273.3	174.8	161.6	487.1	251.8	100.0
Gross margin	63.5	50.3	65.9	68.7	45.8	75.7	64.6	100.0
Return on total assets	7.5	6.1	7.9	4.5	7.1	1.2	9.0	100.0

(days)

Collection period for accounts receivable	0.1	0.2	0.1	0.6	0.1	0.7	--	38.6
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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
<b>1989</b>				
Total	380	135,358	12,021.3	49
Less than 20	336	18,286	1,645.5	50
20-99	37	15,402	1,306.2	1
100-499	5	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
Total	429	111,613	10,560.8	
Less than 20	386	16,007	1,484.5	
20-99	36	14,109	1,241.7	
100-499	5	x	x	
500 and over	2	x	x	

## SIC 962 Motion Picture Exhibition

Establishments primarily engaged in operating regular and outdoor motion picture theatres and other motion picture exhibition services.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9621 - REGULAR MOTION PICTURE THEATRES

	Total of all 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	230	25	85	230	452	
High sales value (\$'000)	5,000	230	5,000	85	230	452	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.6	10.0	14.6	12.8	9.4	11.0	16.2	84.2
Purchases and materials	13.7	10.1	14.7	13.1	9.4	11.1	16.3	84.2
Closing inventory	0.7	0.5	0.7	1.0	0.4	0.7	0.8	62.1
Opening inventory	0.6	0.4	0.6	0.7	0.4	0.6	0.6	52.6
Wages, salaries, and benefits	21.1	20.8	21.2	15.9	21.8	20.1	21.7	95.8
Wages and benefits - direct	1.5	1.1	1.6	-	1.3	0.8	2.0	8.4
Wages and benefits - indirect	19.6	19.7	19.6	15.9	20.5	19.3	19.7	92.6
Occupancy expenses	30.2	32.3	29.7	34.6	31.8	26.6	31.0	96.8
Depreciation	3.3	4.6	2.9	3.9	4.7	2.6	3.0	83.2
Repairs and maintenance	2.7	3.4	2.5	2.0	3.7	1.7	2.8	85.3
Fuel and oil	--	--	--	0.1	--	0.1	-	4.2
Utilities	3.4	5.0	2.9	9.0	4.2	3.2	2.8	94.7
Rent	20.9	19.3	21.3	19.6	19.2	19.1	22.3	81.1
Financial expenses	4.6	5.9	4.3	6.7	5.7	2.9	4.9	91.6
Interest and bank charges	3.2	2.2	3.4	5.3	1.5	2.0	4.0	78.9
Professional fees	1.5	3.7	0.9	1.4	4.2	0.9	0.9	84.2
General expenses	7.4	8.6	7.0	12.3	7.9	8.6	6.3	98.9
Advertising	5.6	5.3	5.7	6.4	5.1	6.9	5.2	92.6
Delivery expenses	0.9	1.4	0.7	3.0	1.1	1.3	0.4	70.5
Insurance	0.9	1.9	0.6	2.9	1.7	0.4	0.6	72.6
Other expenses	20.7	18.6	21.3	19.8	18.3	30.2	17.3	100.0
Total expenses	97.6	96.2	98.0	102.0	94.9	99.5	97.3	100.0
Net profit/loss	2.4	3.8	2.0	-2.0	5.1	0.5	2.7	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	69							
Sales	300.3	103.0	593.1	50.0	116.5	342.6	947.2	
Expenses	281.4	93.7	559.7	42.8	106.8	318.9	900.3	
Profit	18.9	9.2	33.4	7.1	9.8	23.8	46.9	

## Non-Profitable:

Sales	206.7	76.0	557.1	48.1	113.5	347.1	656.4	
Expenses	227.2	82.5	615.4	54.2	120.3	475.3	681.7	
Loss	-20.5	-6.4	-58.3	-6.1	-6.9	-128.2	-25.3	

1987

## Profitable:

Sales	313.0	104.6	554.3	69.8	135.6	329.1	929.5	
Expenses	276.2	92.7	488.7	57.4	124.2	280.2	836.1	
Profit	36.8	11.9	65.6	12.4	11.4	48.9	93.4	

## Non-Profitable:

Sales	255.7	88.8	496.2	60.7	108.9	261.3	764.1	
Expenses	290.1	97.9	567.0	63.7	122.2	269.9	906.0	
Loss	-34.4	-9.0	-70.8	-3.1	-13.3	-8.6	-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.)	37							
Low sales value (\$'000)	25	25	359	25	167	359	572	
High sales value (\$'000)	5,000	359	5,000	167	359	572	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	532.5	127.9	792.7	126.6	129.2	396.8	964.6	100.0
Total current assets	111.6	19.5	170.8	21.5	17.7	42.4	226.5	100.0
Accounts receivable	0.3	0.2	0.4	0.3	0.1	0.9	0.2	45.9
Closing inventory	3.2	1.9	4.1	1.0	2.8	1.8	5.0	67.6
Other current assets	107.9	17.3	166.2	20.1	14.7	39.6	221.2	97.3
Net fixed assets	387.0	92.2	576.5	98.5	86.5	325.2	685.7	100.0
Other assets and adjustments	33.8	16.1	45.2	6.6	24.9	29.1	52.3	86.5
Total liabilities	402.4	122.9	582.2	122.4	123.3	331.0	691.3	100.0
Total current liabilities	165.9	39.5	247.1	42.6	36.7	71.1	323.6	100.0
Current bank loans	2.8	5.2	1.2	6.7	3.9	1.4	1.1	43.2
Other current liabilities	163.1	34.2	245.9	35.9	32.7	69.6	322.5	100.0
Long-term bank loans	30.4	2.3	48.4	--	4.5	13.8	63.4	10.8
Other liabilities and adjustments	206.1	81.0	286.5	79.8	82.0	246.0	304.1	86.5
Total equity	130.1	5.0	210.4	4.1	5.8	65.7	273.3	100.0

## FINANCIAL RATIOS

(times)

Current ratio	0.6	0.4	0.6	0.5	0.4	0.5	0.7	100.0
Debt to equity	3.0	24.3	2.7	29.4	21.0	5.0	2.5	100.0
Interest coverage	2.2	2.8	2.2	0.5	5.2	--	2.7	75.7
Debt ratio	0.7	0.9	0.7	0.9	0.9	0.8	0.7	100.0
Sales to equity	5.6	31.8	5.2	16.8	41.7	6.9	5.0	100.0
Sales to closing inventories	224.2	82.4	267.4	67.7	87.5	240.3	271.8	67.6

(percent)

Current debt to equity	127.5	784.1	117.4	1,024.2	626.0	108.1	118.4	100.0
Operating profit on equity	18.6	164.6	16.3	-51.8	307.1	-23.7	20.5	100.0
Net fixed assets to equity	297.5	1,828.3	273.9	2,366.0	1,474.3	494.2	250.8	100.0
Gross margin	64.7	64.2	64.7	71.9	62.1	75.7	63.1	100.0
Return on total assets	8.0	10.0	7.8	2.2	17.2	0.3	9.1	100.0

(days)

Collection period for accounts receivable	0.1	0.5	0.1	1.5	0.2	0.7	--	45.9
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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
<b>1989</b>				
<b>Total</b>	<b>155</b>	<b>16,934</b>	<b>1,546.9</b>	<b>12</b>
Less than 20	136	7,829	712.9	13
20-99	17	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>167</b>	<b>14,583</b>	<b>1,407.7</b>	
Less than 20	149	6,410	609.2	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9621 Regular Motion Picture Theatres

Establishments primarily engaged in showing motion pictures on a regular basis. Halls used for showing motion pictures on an occasional basis are classified in <9629 - Other Motion Picture Exhibition>. Establishments primarily engaged in operating drive-in theatres are classified in <9622 - Outdoor Motion Picture Theatres>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9622 - OUTDOOR MOTION PICTURE THEATRES

	Total of all 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	49	-	-	-	-	
High sales value (\$'000)	5,000	49	5,000	-	-	-	-	
<b>SELECTED EXPENSE ITEMS</b> (percent of sales)								
Cost of goods sold	36.6	13.9	37.9	-	-	-	-	70.0
Purchases and materials	36.9	13.9	38.1	-	-	-	-	70.0
Closing inventory	1.4	0.4	1.5	-	-	-	-	50.0
Opening inventory	1.2	0.4	1.2	-	-	-	-	60.0
Wages, salaries, and benefits	25.1	13.0	25.7	-	-	-	-	90.0
Wages and benefits - direct	7.4	-	7.8	-	-	-	-	10.0
Wages and benefits - indirect	17.7	13.0	17.9	-	-	-	-	90.0
Occupancy expenses	16.6	22.6	16.3	-	-	-	-	90.0
Depreciation	8.9	8.4	8.9	-	-	-	-	40.0
Repairs and maintenance	1.9	2.1	1.9	-	-	-	-	80.0
Fuel and oil	--	-	--	-	-	-	-	10.0
Utilities	4.7	1.9	4.8	-	-	-	-	80.0
Rent	1.1	10.1	0.6	-	-	-	-	40.0
Financial expenses	6.3	22.1	5.4	-	-	-	-	100.0
Interest and bank charges	4.6	17.3	4.0	-	-	-	-	90.0
Professional fees	1.6	4.7	1.5	-	-	-	-	80.0
General expenses	6.9	7.6	6.8	-	-	-	-	100.0
Advertising	3.4	3.3	3.5	-	-	-	-	90.0
Delivery expenses	1.6	3.9	1.5	-	-	-	-	80.0
Insurance	1.8	0.3	1.9	-	-	-	-	60.0
Other expenses	7.8	17.2	7.4	-	-	-	-	100.0
Total expenses	99.3	96.3	99.4	-	-	-	-	100.0
Net profit/loss	0.7	3.7	0.6	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	60						
Sales	180.2	39.4	208.1	-	-	-	-
Expenses	173.7	30.0	202.1	-	-	-	-
Profit	6.6	9.4	6.0	-	-	-	-

## Non-Profitable:

Sales	71.2	38.6	79.6	-	-	-	-
Expenses	79.4	47.7	87.6	-	-	-	-
Loss	-8.2	-9.1	-8.0	-	-	-	-

1987

## Profitable:

Sales	223.7	-	223.7	-	-	76.0	236.5
Expenses	205.7	-	205.7	-	-	66.5	217.8
Profit	17.9	-	17.9	-	-	9.4	18.7

## Non-Profitable:

Sales	85.1	40.0	92.7	31.1	40.4	62.1	324.9
Expenses	98.3	53.9	105.9	39.8	54.6	73.8	349.0
Loss	-13.2	-13.9	-13.1	-8.7	-14.2	-11.7	-24.1

	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)

<b>Total assets</b>	<b>205.5</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	36.5	-	-	-	-	-	-	100.0
Accounts receivable	-	-	-	-	-	-	-	-
Closing inventory	2.6	-	-	-	-	-	-	50.0
Other current assets	33.9	-	-	-	-	-	-	100.0
Net fixed assets	168.9	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	83.3
<b>Total liabilities</b>	<b>59.1</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	20.0	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	20.0	-	-	-	-	-	-	100.0
Long-term bank loans	21.6	-	-	-	-	-	-	100.0
Other liabilities and adjustments	17.3	-	-	-	-	-	-	100.0
<b>Total equity</b>	<b>146.4</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.8	-	-	-	-	-	-	100.0
Debt to equity	0.4	-	-	-	-	-	-	100.0
Interest coverage	1.1	-	-	-	-	-	-	100.0
Debt ratio	0.2	-	-	-	-	-	-	100.0
Sales to equity	1.1	-	-	-	-	-	-	100.0
Sales to closing inventories	62.2	-	-	-	-	-	-	50.0

(percent)

Current debt to equity	13.7	-	-	-	-	-	-	100.0
Operating profit on equity	1.0	-	-	-	-	-	-	100.0
Net fixed assets to equity	115.4	-	-	-	-	-	-	100.0
Gross margin	39.3	-	-	-	-	-	-	100.0
Return on total assets	4.4	-	-	-	-	-	-	100.0

(days)

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

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	35	54,819	4,836.7	1
Less than 20	34	x	x	1
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	1	x	x	-
<b>1987</b>				
Total	34	39,346	3,749.2	
Less than 20	33	x	x	
20-99	-	-	-	
100-499	-	-	-	
500 and over	1	x	x	

SIC 9622 Outdoor Motion Picture Theatres

Establishments primarily engaged in exhibiting motion pictures outdoors and commonly known as "Drive-in" or "Open-air" theatres.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9631 - ENTERTAINMENT PRODUCTION COMPANIES AND ARTISTS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	719							
Low sales value (\$'000)	25	25	59	25	36	59	155	
High sales value (\$'000)	5,000	59	5,000	36	59	155	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	5.6	2.0	6.8	3.4	1.1	2.9	8.4	15.0
Purchases and materials	6.1	2.0	7.4	3.4	1.1	4.7	8.6	15.0
Closing inventory	0.7	--	0.9	--	0.1	1.8	0.5	3.2
Opening inventory	0.2	0.1	0.2	--	0.1	--	0.3	2.4
Wages, salaries, and benefits	17.8	5.8	21.7	3.6	7.1	19.2	22.7	53.4
Wages and benefits - direct	0.1	-	0.1	-	-	--	0.2	0.7
Wages and benefits - indirect	17.7	5.8	21.5	3.6	7.1	19.2	22.5	53.3
Occupancy expenses	8.3	12.3	7.0	14.5	11.0	9.5	6.0	94.7
Depreciation	2.8	4.9	2.1	5.9	4.3	3.2	1.7	75.4
Repairs and maintenance	1.1	1.8	0.8	2.3	1.5	1.3	0.6	50.2
Fuel and oil	0.3	0.8	0.1	1.0	0.7	0.3	0.1	17.4
Utilities	1.3	1.1	1.3	1.4	1.0	2.0	1.0	58.1
Rent	2.9	3.6	2.7	3.9	3.5	2.8	2.6	57.0
Financial expenses	2.9	2.6	3.0	2.2	2.8	4.4	2.5	84.8
Interest and bank charges	1.3	1.3	1.3	1.3	1.2	2.7	0.7	52.2
Professional fees	1.7	1.3	1.8	0.9	1.6	1.7	1.8	75.0
General expenses	5.4	5.1	5.4	5.3	4.9	4.4	5.9	88.5
Advertising	3.7	2.7	4.0	2.3	2.9	2.7	4.5	70.5
Delivery expenses	1.2	1.6	1.0	2.0	1.4	1.2	1.0	40.5
Insurance	0.5	0.8	0.4	1.1	0.6	0.5	0.4	48.0
Other expenses	35.0	30.2	36.6	30.8	29.8	26.9	40.7	99.6
Total expenses	75.0	57.9	80.5	59.9	56.8	67.2	86.1	100.0
Net profit/loss	25.0	42.1	19.5	40.1	43.2	32.8	13.9	99.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	88							
Sales	93.5	38.5	210.3	29.9	46.0	90.5	545.1	
Expenses	62.8	20.4	152.7	16.4	24.0	53.9	428.7	
Profit	30.7	18.1	57.6	13.6	22.0	36.6	116.4	

## Non-Profitable:

Sales	164.2	37.8	256.7	30.5	44.5	92.9	498.2	
Expenses	178.1	44.2	276.0	36.4	51.2	97.9	538.4	
Loss	-13.8	-6.4	-19.3	-6.0	-6.8	-5.0	-40.3	

1987

## Profitable:

Sales	94.8	37.7	247.2	30.0	44.4	89.4	670.4	
Expenses	69.2	20.7	198.8	17.2	23.7	55.9	581.8	
Profit	25.6	17.0	48.5	12.8	20.7	33.5	88.6	

## Non-Profitable:

Sales	211.1	41.6	271.0	34.6	50.0	103.5	633.2	
Expenses	237.2	54.9	301.7	37.1	75.8	128.5	676.2	
Loss	-26.1	-13.2	-30.7	-2.5	-25.8	-25.0	-43.0	

	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.)	159							
Low sales value (\$'000)	25	25	283	25	118	283	640	
High sales value (\$'000)	5,000	283	5,000	118	283	640	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>163.1</b>	<b>93.7</b>	<b>428.3</b>	<b>49.1</b>	<b>181.4</b>	<b>358.5</b>	<b>559.1</b>	<b>100.0</b>
<b>Total current assets</b>	<b>100.0</b>	<b>61.2</b>	<b>248.5</b>	<b>27.2</b>	<b>127.9</b>	<b>192.4</b>	<b>353.5</b>	<b>99.4</b>
Accounts receivable	16.0	3.1	65.3	0.9	7.4	47.8	98.0	57.2
Closing inventory	3.4	2.7	5.8	3.8	0.6	7.4	2.8	6.3
Other current assets	80.6	55.2	177.3	22.4	119.9	137.1	252.6	95.6
<b>Net fixed assets</b>	<b>38.1</b>	<b>19.3</b>	<b>110.0</b>	<b>16.7</b>	<b>24.2</b>	<b>106.2</b>	<b>116.9</b>	<b>94.3</b>
Other assets and adjustments	24.9	13.2	69.7	5.1	29.2	59.7	88.6	75.5
<b>Total liabilities</b>	<b>81.3</b>	<b>41.5</b>	<b>233.1</b>	<b>35.4</b>	<b>53.7</b>	<b>184.0</b>	<b>325.1</b>	<b>100.0</b>
<b>Total current liabilities</b>	<b>58.3</b>	<b>28.3</b>	<b>172.8</b>	<b>18.3</b>	<b>47.8</b>	<b>144.8</b>	<b>225.3</b>	<b>100.0</b>
Current bank loans	5.8	4.6	10.1	6.1	1.6	7.1	15.7	27.0
Other current liabilities	52.5	23.6	162.6	12.2	46.1	137.6	209.6	99.4
Long-term bank loans	2.1	2.1	2.2	1.6	3.1	3.2	0.2	11.9
Other liabilities and adjustments	20.8	11.0	58.1	15.3	2.7	36.0	99.5	73.0
<b>Total equity</b>	<b>81.8</b>	<b>52.1</b>	<b>195.1</b>	<b>13.7</b>	<b>127.6</b>	<b>174.4</b>	<b>233.9</b>	<b>99.4</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.7	2.1	1.4	1.4	2.6	1.3	1.5	99.4
Debt to equity	0.9	0.7	1.1	2.5	0.4	1.0	1.3	99.4
Interest coverage	14.7	13.8	15.7	8.3	25.6	8.7	22.6	67.3
Debt ratio	0.4	0.4	0.5	0.7	0.2	0.5	0.5	100.0
Sales to equity	3.3	2.1	4.6	5.3	1.4	2.4	7.8	99.4
Sales to closing inventories	80.6	39.3	155.8	19.1	289.0	56.5	644.8	6.3

(percent)

Current debt to equity	71.2	54.3	88.5	133.4	37.4	83.0	96.3	99.4
Operating profit on equity	39.9	38.6	41.3	86.3	28.4	18.4	73.3	98.1
Net fixed assets to equity	46.5	37.0	56.3	121.8	18.9	60.9	50.0	93.7
Gross margin	65.4	68.4	64.0	69.2	67.7	62.9	64.5	100.0
Return on total assets	21.5	23.1	20.1	27.4	20.8	10.1	32.1	99.4

(days)

Collection period for accounts receivable	21.1	10.4	26.1	4.6	15.1	41.3	19.5	57.2
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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
<b>1989</b>				
Total	853	56,876	3,395.5	87
Less than 20	828	33,395	1,942.4	88
20-99	22	x	x	-
100-499	3	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	766	46,826	2,944.0	
Less than 20	740	24,139	1,417.6	
20-99	22	x	x	
100-499	4	x	x	
500 and over	-	-	-	

## SIC 9631 Entertainment Production Companies and Artists

Establishments primarily engaged in promoting, producing and performing in "live" theatrical productions and staged entertainment. Promotion agencies primarily engaged in arranging the advertising, location, ticket sales, etc., of such productions are included here.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9639 - OTHER THEATRICAL AND STAGED ENTERTAINMENT SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	97							
Low sales value (\$'000)	25	25	164	25	57	164	311	
High sales value (\$'000)	5,000	164	5,000	57	164	311	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.4	2.1	23.6	2.1	2.1	14.0	29.0	39.2
Purchases and materials	16.5	2.1	23.8	2.1	2.1	14.1	29.2	38.1
Closing inventory	0.4	-	0.6	-	-	0.1	0.9	8.2
Opening inventory	0.3	-	0.5	-	-	-	0.7	7.2
Wages, salaries, and benefits	25.2	14.0	30.8	8.7	16.4	27.6	32.6	70.1
Wages and benefits - direct	1.5	-	2.2	-	-	0.1	3.4	4.1
Wages and benefits - indirect	23.7	14.0	28.6	8.7	16.4	27.5	29.2	70.1
Occupancy expenses	17.4	23.6	14.2	14.6	27.6	13.6	14.6	97.9
Depreciation	5.0	7.4	3.8	4.3	8.8	1.6	5.0	89.7
Repairs and maintenance	1.7	3.7	0.7	0.9	4.9	0.2	1.0	43.3
Fuel and oil	0.1	0.2	-	0.1	0.2	-	-	7.2
Utilities	1.8	1.2	2.2	1.0	1.3	2.4	2.0	68.0
Rent	8.8	11.2	7.6	8.5	12.4	9.3	6.7	79.4
Financial expenses	4.3	5.9	3.4	2.4	7.4	2.4	4.0	97.9
Interest and bank charges	2.5	3.9	1.8	1.2	5.1	0.5	2.5	69.1
Professional fees	1.8	2.0	1.7	1.2	2.3	1.9	1.5	88.7
General expenses	5.2	6.4	4.6	5.4	6.9	4.7	4.5	91.8
Advertising	2.3	2.6	2.2	3.5	2.2	3.0	1.7	81.4
Delivery expenses	1.9	1.9	1.9	1.8	1.9	1.6	2.0	60.8
Insurance	1.0	1.9	0.5	0.1	2.7	0.2	0.8	49.5
Other expenses	21.4	28.6	17.8	32.4	27.0	23.6	14.5	100.0
Total expenses	89.8	80.7	94.4	65.6	87.4	85.8	99.3	100.0
Net profit/loss	10.2	19.3	5.6	34.4	12.6	14.2	0.7	97.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:								
Percent of businesses	73							
Sales	132.1	62.4	370.8	39.6	91.6	222.4	756.3	
Expenses	100.6	39.3	310.5	18.0	66.7	170.4	674.4	
Profit	31.5	23.0	60.3	21.6	24.9	52.0	81.8	
Non-Profitable:								
Sales	174.6	69.6	473.2	36.9	93.9	214.4	858.6	
Expenses	188.1	76.2	506.6	43.3	100.6	221.2	931.7	
Loss	-13.6	-6.6	-33.4	-6.4	-6.7	-6.7	-73.2	

1987

Profitable:								
Sales	144.9	47.7	488.6	37.8	73.8	220.7	642.2	
Expenses	112.0	24.5	421.3	15.3	48.8	166.8	567.2	
Profit	32.9	23.2	67.3	22.5	25.0	53.9	74.9	
Non-Profitable:								
Sales	86.8	57.4	592.9	30.5	102.1	299.1	674.2	
Expenses	103.5	73.3	623.0	34.4	138.1	299.2	712.6	
Loss	-16.7	-15.9	-30.1	-3.9	-36.0	-0.2	-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.)	56							
Low sales value (\$'000)	25	25	212	25	108	212	393	
High sales value (\$'000)	5,000	212	5,000	108	212	393	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>131.9</b>	<b>82.2</b>	<b>283.5</b>	<b>77.1</b>	<b>100.5</b>	<b>154.9</b>	<b>558.1</b>	<b>100.0</b>
Total current assets	58.0	20.1	173.5	11.4	51.4	82.7	367.4	100.0
Accounts receivable	20.4	3.0	73.4	2.0	6.8	19.6	188.4	53.6
Closing inventory	1.0	--	4.1	--	--	0.5	11.7	8.9
Other current assets	36.5	17.0	95.9	9.4	44.5	62.4	167.2	100.0
Net fixed assets	61.7	53.5	86.6	60.7	27.6	54.5	155.0	96.4
Other assets and adjustments	12.1	8.5	23.3	4.9	21.4	17.6	35.5	85.7
<b>Total liabilities</b>	<b>63.9</b>	<b>50.7</b>	<b>104.0</b>	<b>53.6</b>	<b>40.3</b>	<b>77.7</b>	<b>160.1</b>	<b>100.0</b>
Total current liabilities	55.1	47.0	79.8	50.1	36.2	49.5	144.6	100.0
Current bank loans	7.0	0.4	27.2	0.4	0.2	13.4	56.8	28.6
Other current liabilities	48.1	46.6	52.5	49.6	35.9	36.0	87.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	8.7	3.6	24.1	3.5	4.1	28.2	15.5	66.1
<b>Total equity</b>	<b>67.9</b>	<b>31.4</b>	<b>179.5</b>	<b>23.4</b>	<b>60.1</b>	<b>77.1</b>	<b>397.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	0.4	2.1	0.2	1.4	1.6	2.5	100.0
Debt to equity	0.9	1.6	0.5	2.2	0.6	1.0	0.4	100.0
Interest coverage	2.2	2.4	2.0	1.5	17.4	10.6	0.6	75.0
Debt ratio	0.4	0.6	0.3	0.6	0.4	0.5	0.2	100.0
Sales to equity	2.9	3.0	2.9	3.1	2.9	3.4	2.7	100.0
Sales to closing inventories	198.5	-	128.2	-	-	449.3	93.3	8.9

(percent)

Current debt to equity	81.1	149.8	44.4	213.5	60.2	64.1	36.3	100.0
Operating profit on equity	10.2	16.9	6.7	11.3	24.8	30.5	-3.1	98.2
Net fixed assets to equity	90.7	170.4	48.2	258.8	45.9	70.7	38.9	96.4
Gross margin	52.6	73.5	41.2	77.2	68.1	54.0	34.5	100.0
Return on total assets	9.6	11.0	8.3	9.3	15.7	16.8	3.4	98.2

(days)

Collection period for accounts receivable	36.6	11.6	50.3	10.0	14.0	26.6	62.7	53.6
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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	188	20,972	1,065.4	20
Less than 20	181	9,162	493.1	17
20-99	5	x	x	2
100-499	2	x	x	1
500 and over	-	-	-	-

1987

Total	168	12,423	658.2	
Less than 20	164	7,325	398.3	
20-99	3	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 9639 Other Theatrical and Staged Entertainment Services

Establishments primarily engaged in providing services not elsewhere classified to the theatrical and entertainment industry.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

SIC 9641 - PROFESSIONAL SPORTS CLUBS

	Total of all 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	195	25	66	195	578	
High sales value (\$'000)	5,000	195	5,000	66	195	578	5,000	

SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.7	15.6	2.6	-	19.5	1.0	3.5	17.9
Purchases and materials	3.8	9.6	2.7	-	12.0	1.0	3.7	17.9
Closing inventory	3.5	20.0	0.4	-	25.0	0.1	0.5	17.9
Opening inventory	4.4	26.0	0.3	-	32.4	0.1	0.4	17.9
Wages, salaries, and benefits	27.9	20.9	29.2	11.5	23.2	26.2	30.9	71.4
Wages and benefits - direct	0.3	1.6	-	-	2.0	-	-	3.6
Wages and benefits - indirect	27.6	19.3	29.2	11.5	21.2	26.2	30.9	71.4
Occupancy expenses	12.3	19.1	11.0	8.8	21.6	13.7	9.4	85.7
Depreciation	2.7	4.4	2.4	-	5.5	2.0	2.6	46.4
Repairs and maintenance	1.0	4.8	0.3	0.7	5.8	0.6	0.1	39.3
Fuel and oil	0.1	0.9	-	0.3	1.0	-	-	7.1
Utilities	1.7	2.1	1.6	0.2	2.5	1.3	1.8	57.1
Rent	6.7	6.9	6.7	7.6	6.7	9.7	5.0	64.3
Financial expenses	1.9	3.6	1.6	5.1	3.3	1.9	1.4	78.6
Interest and bank charges	0.9	2.0	0.7	2.6	1.9	1.5	0.2	53.6
Professional fees	1.1	1.6	0.9	2.5	1.4	0.4	1.2	64.3
General expenses	5.4	2.7	5.9	1.9	3.0	7.1	5.3	92.9
Advertising	3.9	2.2	4.2	1.4	2.4	5.6	3.4	75.0
Delivery expenses	0.3	-	0.4	-	-	0.6	0.3	14.3
Insurance	1.2	0.5	1.3	0.5	0.6	0.9	1.6	64.3
Other expenses	48.9	47.0	49.2	70.3	41.2	64.6	40.4	96.4
Total expenses	101.0	108.9	99.5	97.5	111.7	114.4	90.9	96.4
Net profit/loss	-1.0	-8.9	0.5	2.5	-11.7	-14.4	9.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

Profitable:

Percent of businesses	46							
Sales	500.3	53.3	981.4	32.2	84.6	433.1	1,175.2	
Expenses	436.8	23.6	881.5	17.3	33.0	383.1	1,057.6	
Profit	63.5	29.7	99.9	14.9	51.6	50.0	117.5	

Non-Profitable:

Sales	218.2	104.8	424.3	37.6	156.8	385.7	1,144.0	
Expenses	263.8	131.6	504.1	46.5	197.5	467.9	1,178.9	
Loss	-45.6	-26.8	-79.8	-8.9	-40.7	-82.2	-34.9	

1987

Profitable:

Sales	265.0	49.2	316.8	49.2	-	289.2	799.5	
Expenses	249.0	36.3	300.1	36.3	-	272.3	786.4	
Profit	16.0	12.9	16.7	12.9	-	16.9	13.1	

Non-Profitable:

Sales	230.6	150.3	334.9	50.2	150.7	334.9	-	
Expenses	272.7	152.0	429.4	53.7	152.5	429.4	-	
Loss	-42.1	-1.7	-94.5	-3.5	-1.7	-94.5	-	

	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.)	19							
Low sales value (\$'000)	25	25	336	25	106	336	839	
High sales value (\$'000)	5,000	336	5,000	106	336	839	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>426.6</b>	<b>110.2</b>	<b>831.3</b>	<b>129.1</b>	<b>89.0</b>	<b>841.2</b>	<b>799.0</b>	<b>100.0</b>
Total current assets	142.6	45.0	267.5	26.0	66.3	284.2	212.7	100.0
Accounts receivable	2.9	0.7	5.7	--	1.6	0.6	22.6	31.6
Closing inventory	0.6	0.6	0.5	--	1.3	--	2.4	15.8
Other current assets	139.0	43.6	261.1	26.0	63.4	283.6	187.6	89.5
Net fixed assets	64.7	40.1	96.0	67.4	9.6	51.5	241.7	42.1
Other assets and adjustments	219.2	24.9	467.8	35.6	13.0	505.4	344.5	94.7
<b>Total liabilities</b>	<b>195.9</b>	<b>77.1</b>	<b>347.9</b>	<b>110.2</b>	<b>40.0</b>	<b>317.8</b>	<b>446.7</b>	<b>100.0</b>
Total current liabilities	135.9	34.2	266.0	29.1	40.0	274.9	236.9	94.7
Current bank loans	120.2	20.9	247.2	18.7	23.5	265.8	186.4	89.5
Other current liabilities	15.6	13.2	18.7	10.3	16.5	9.1	50.4	36.8
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	60.0	42.8	81.9	81.1	--	42.8	209.8	78.9
<b>Total equity</b>	<b>230.6</b>	<b>33.0</b>	<b>483.4</b>	<b>18.8</b>	<b>49.0</b>	<b>523.4</b>	<b>352.3</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	1.3	1.0	0.8	1.6	1.0	0.8	94.7
Debt to equity	0.8	2.3	0.7	5.8	0.8	0.6	1.2	100.0
Interest coverage	9.1	-32.2	21.2	61.0	-36.0	16.4	41.7	42.1
Debt ratio	0.4	0.6	0.4	0.8	0.4	0.3	0.5	100.0
Sales to equity	2.0	4.1	1.8	2.0	5.1	1.4	3.9	100.0
Sales to closing inventories	769.0	220.6	1,524.1	--	188.7	--	551.8	15.8

(percent)

Current debt to equity	58.9	103.5	55.0	154.4	81.6	52.5	67.2	94.7
Operating profit on equity	7.3	-84.8	15.4	20.2	-130.1	11.4	34.6	100.0
Net fixed assets to equity	28.0	121.5	19.8	358.1	19.5	9.8	68.6	42.1
Gross margin	71.5	63.8	73.0	83.3	60.5	76.1	67.7	100.0
Return on total assets	4.4	-24.6	9.4	3.0	-69.7	7.6	15.6	94.7

(days)

Collection period for accounts receivable	2.3	2.0	2.3	--	2.4	0.2	6.0	31.6
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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
<b>1989</b>				
<b>Total</b>	<b>167</b>	<b>69,126</b>	<b>4,598.5</b>	<b>24</b>
Less than 20	141	8,142	561.4	22
20-99	15	8,787	598.5	1
100-499	9	x	x	1
500 and over	2	x	x	-
<b>1987</b>				
<b>Total</b>	<b>143</b>	<b>64,130</b>	<b>4,394.0</b>	
Less than 20	119	6,523	468.9	
20-99	14	8,207	604.4	
100-499	8	x	x	
500 and over	2	x	x	

## SIC 9641 Professional Sports Clubs

Establishments primarily engaged in operating sports clubs which have professional or semi-professional standing. Establishments which are individual athletes and promoters are classified in <9642 - Professional Athletes and Promoters on Own-Account>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9642 - PROFESSIONAL ATHLETES AND PROMOTERS ON OWN ACCOUNT

	Total of all 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	70	25	46	70	145	
High sales value (\$'000)	5,000	70	5,000	46	70	145	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	11.8	8.5	13.7	0.2	14.6	21.9	11.6	28.1
Purchases and materials	12.8	10.5	14.1	0.2	18.1	22.4	12.0	28.1
Closing inventory	4.4	5.4	3.8	-	9.5	4.6	3.6	15.6
Opening inventory	3.4	3.4	3.4	-	6.0	4.1	3.2	15.6
Wages, salaries, and benefits	16.7	10.1	20.3	6.7	12.7	5.5	24.0	53.1
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	16.7	10.1	20.3	6.7	12.7	5.5	24.0	53.1
Occupancy expenses	6.3	9.9	4.2	12.5	8.0	10.4	2.6	85.9
Depreciation	2.9	5.8	1.3	9.6	3.0	3.4	0.8	65.6
Repairs and maintenance	0.5	0.6	0.5	0.6	0.7	1.2	0.3	34.4
Fuel and oil	0.4	0.3	0.5	0.7	-	2.3	-	12.5
Utilities	0.8	0.7	0.8	0.7	0.6	1.4	0.7	48.4
Rent	1.6	2.5	1.1	0.9	3.6	2.1	0.9	28.1
Financial expenses	2.9	1.3	3.8	1.0	1.6	1.8	4.4	84.4
Interest and bank charges	1.1	0.5	1.4	0.6	0.5	0.9	1.5	56.3
Professional fees	1.9	0.8	2.4	0.4	1.1	0.9	2.8	75.0
General expenses	5.8	5.7	5.8	1.7	8.7	2.8	6.6	79.7
Advertising	3.9	2.4	4.7	1.1	3.4	1.1	5.6	62.5
Delivery expenses	1.2	2.4	0.6	0.1	4.1	1.2	0.4	42.2
Insurance	0.7	0.9	0.5	0.4	1.3	0.5	0.5	37.5
Other expenses	37.5	48.3	31.5	74.0	29.1	35.2	30.6	100.0
Total expenses	81.0	83.8	79.4	96.2	74.6	77.8	79.8	100.0
Net profit/loss	19.0	16.2	20.6	3.8	25.4	22.2	20.2	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	78							
Sales	96.7	44.9	244.3	31.8	59.2	115.7	361.2	
Expenses	62.6	27.2	163.6	19.7	35.4	69.1	249.6	
Profit	34.0	17.7	80.6	12.1	23.7	46.6	111.6	

## Non-Profitable:

Sales	85.0	38.7	361.6	29.1	62.5	108.9	606.4	
Expenses	98.1	49.3	389.2	40.9	70.1	153.0	618.0	
Loss	-13.0	-10.6	-27.6	-11.8	-7.5	-44.1	-11.6	

1987

## Profitable:

Sales	61.5	42.0	150.9	31.0	56.7	94.7	264.6	
Expenses	45.9	29.5	121.5	16.6	46.6	67.8	230.0	
Profit	15.6	12.6	29.4	14.4	10.2	26.9	34.6	

## Non-Profitable:

Sales	146.7	38.4	228.3	38.4	-	-	228.3	
Expenses	159.0	53.1	238.8	53.1	-	-	238.8	
Loss	-12.3	-14.7	-10.5	-14.7	-	-	-10.5	

	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.)	16							
Low sales value (\$'000)	25	25	216	25	77	216	476	
High sales value (\$'000)	5,000	216	5,000	77	216	476	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>309.0</b>	<b>304.7</b>	<b>315.0</b>	<b>34.2</b>	<b>507.3</b>	<b>356.5</b>	<b>214.4</b>	<b>100.0</b>
<b>Total current assets</b>	<b>298.9</b>	<b>295.3</b>	<b>303.8</b>	<b>31.8</b>	<b>492.7</b>	<b>340.6</b>	<b>214.4</b>	<b>100.0</b>
Accounts receivable	1.0	0.9	1.1	0.1	1.5	1.6	--	50.0
Closing inventory	8.8	1.9	18.2	--	3.4	25.7	--	12.5
Other current assets	289.0	292.4	284.3	31.6	487.7	313.1	214.4	100.0
Net fixed assets	9.7	8.9	10.7	2.2	13.9	15.1	--	56.3
Other assets and adjustments	0.4	0.4	0.5	--	0.6	0.7	--	62.5
<b>Total liabilities</b>	<b>45.1</b>	<b>42.1</b>	<b>49.2</b>	<b>10.8</b>	<b>65.6</b>	<b>67.9</b>	<b>3.8</b>	<b>100.0</b>
<b>Total current liabilities</b>	<b>44.4</b>	<b>40.8</b>	<b>49.2</b>	<b>7.9</b>	<b>65.6</b>	<b>67.9</b>	<b>3.8</b>	<b>93.8</b>
Current bank loans	20.8	19.0	23.4	3.9	30.3	33.0	--	50.0
Other current liabilities	23.5	21.8	25.8	3.9	35.2	34.8	3.8	93.8
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	0.7	1.2	--	2.9	--	--	--	87.5
<b>Total equity</b>	<b>263.9</b>	<b>262.5</b>	<b>265.8</b>	<b>23.3</b>	<b>441.7</b>	<b>288.6</b>	<b>210.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	6.7	7.2	6.1	4.0	7.5	5.0	56.3	93.8
Debt to equity	0.1	0.1	0.1	0.4	0.1	0.2	--	100.0
Interest coverage	15.5	11.3	22.8	3.1	11.8	37.2	4.9	81.3
Debt ratio	0.1	0.1	0.1	0.3	0.1	0.1	--	100.0
Sales to equity	1.1	0.4	2.0	2.1	0.3	1.2	4.6	100.0
Sales to closing inventories	32.9	56.5	29.4	-	45.3	13.6	-	12.5

(percent)

Current debt to equity	16.8	15.5	18.5	33.8	14.8	23.5	1.8	93.8
Operating profit on equity	23.0	18.1	29.7	5.6	18.6	35.5	10.2	100.0
Net fixed assets to equity	3.6	3.4	4.0	9.6	3.1	5.2	--	56.3
Gross margin	66.3	81.6	62.0	41.8	91.5	63.4	60.7	100.0
Return on total assets	21.0	17.1	26.2	5.6	17.7	29.5	12.6	100.0

(days)

Collection period for accounts receivable	1.3	3.1	0.8	1.4	3.6	1.7	--	50.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	104	22,656	1,478.7	7
Less than 20	93	3,981	275.2	5
20-99	7	x	x	2
100-499	4	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	97	19,441	1,352.2	
Less than 20	88	3,310	234.3	
20-99	5	x	x	
100-499	4	x	x	
500 and over	-	-	-	

SIC 9642 Professional Athletes and Promoters On Own Account

Establishments which are individuals on their own account primarily engaged in either performing in or promoting sports at the professional level.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9643 - HORSE RACE TRACKS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	142							
Low sales value (\$'000)	25	25	105	25	60	105	245	
High sales value (\$'000)	5,000	105	5,000	60	105	245	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	18.8	8.4	21.9	4.2	9.7	22.2	21.7	44.4
Purchases and materials	19.4	9.8	22.3	7.6	10.5	25.1	20.1	43.7
Closing inventory	14.2	9.3	15.7	6.0	10.4	25.3	8.1	20.4
Opening inventory	13.6	7.9	15.3	2.7	9.6	22.4	9.7	19.0
Wages, salaries, and benefits	17.5	9.8	19.8	7.8	10.4	18.8	20.6	58.5
Wages and benefits - direct	--	--	--	--	--	0.1	--	0.7
Wages and benefits - indirect	17.5	9.8	19.8	7.8	10.4	18.7	20.6	58.5
Occupancy expenses	9.8	15.4	8.1	9.7	17.3	12.8	4.5	76.8
Depreciation	3.0	5.5	2.2	3.9	6.1	2.5	2.0	54.2
Repairs and maintenance	4.2	5.6	3.7	1.8	6.9	7.2	1.0	40.1
Fuel and oil	0.3	0.6	0.2	0.3	0.7	0.3	--	10.6
Utilities	1.3	2.0	1.1	0.8	2.4	1.0	1.2	46.5
Rent	1.1	1.6	0.9	2.9	1.2	1.7	0.2	31.7
Financial expenses	8.6	12.0	7.6	11.9	12.0	9.1	6.4	86.6
Interest and bank charges	4.3	7.3	3.4	2.5	8.9	3.8	3.2	53.5
Professional fees	4.3	4.7	4.2	9.4	3.2	5.4	3.2	81.7
General expenses	4.7	6.3	4.3	7.4	6.0	5.1	3.6	85.2
Advertising	1.3	1.3	1.3	0.8	1.4	1.2	1.3	49.3
Delivery expenses	2.4	3.2	2.1	5.3	2.6	2.8	1.6	54.9
Insurance	1.1	1.8	0.9	1.3	2.0	1.1	0.7	48.6
Other expenses	45.3	56.2	42.0	60.2	54.8	38.6	44.7	98.6
Total expenses	104.7	108.1	103.7	101.3	110.3	106.6	101.4	100.0
Net profit/loss	-4.7	-8.1	-3.7	-1.3	-10.3	-6.6	-1.4	98.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	61							
Sales	162.8	64.6	273.6	41.0	79.5	158.8	494.9	
Expenses	134.8	48.7	232.1	31.6	59.5	130.5	428.0	
Profit	27.9	15.9	41.6	9.5	20.0	28.4	67.0	

## Non-Profitable:

Sales	143.5	64.7	264.2	39.4	80.8	180.3	694.2	
Expenses	213.1	102.6	382.4	55.4	132.7	256.2	1,029.6	
Loss	-69.6	-37.9	-118.2	-16.0	-51.9	-75.9	-335.4	

1987

## Profitable:

Sales	138.7	50.1	304.5	43.8	67.9	179.3	558.6	
Expenses	113.8	37.5	256.3	33.4	49.4	155.9	460.3	
Profit	24.9	12.5	48.2	10.4	18.5	23.4	98.3	

## Non-Profitable:

Sales	84.4	53.1	159.7	37.9	89.4	138.1	706.2	
Expenses	144.8	98.2	256.9	91.1	115.2	236.5	772.9	
Loss	-60.4	-45.2	-97.2	-53.2	-25.8	-98.4	-66.7	



	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Low sales value (\$'000)	25	25	179	25	103	179	375	
High sales value (\$'000)	5,000	179	5,000	103	179	375	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>220.0</b>	<b>107.9</b>	<b>459.4</b>	<b>68.2</b>	<b>127.0</b>	<b>138.5</b>	<b>894.8</b>	<b>100.0</b>
Total current assets	69.6	54.1	102.6	51.2	55.5	71.3	145.1	100.0
Accounts receivable	24.3	0.8	74.4	--	1.2	47.9	110.4	33.3
Closing inventory	8.8	6.4	14.0	--	9.5	--	33.1	16.7
Other current assets	36.4	46.8	14.1	51.2	44.7	23.4	1.5	79.2
Net fixed assets	137.8	42.6	341.0	17.0	55.0	53.6	731.1	100.0
Other assets and adjustments	12.5	11.0	15.6	--	16.4	13.5	18.6	66.7
<b>Total liabilities</b>	<b>198.0</b>	<b>80.9</b>	<b>448.0</b>	<b>59.9</b>	<b>91.0</b>	<b>130.6</b>	<b>878.7</b>	<b>100.0</b>
Total current liabilities	57.9	26.7	124.5	19.0	30.4	49.0	227.0	75.0
Current bank loans	10.5	1.3	30.0	--	2.0	20.1	43.4	45.8
Other current liabilities	47.4	25.3	94.4	19.0	28.4	28.8	183.5	75.0
Long-term bank loans	2.9	--	9.2	--	--	16.0	--	4.2
Other liabilities and adjustments	137.1	54.1	314.3	40.9	60.5	65.6	651.7	70.8
<b>Total equity</b>	<b>22.0</b>	<b>26.9</b>	<b>11.3</b>	<b>8.2</b>	<b>36.0</b>	<b>7.8</b>	<b>16.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.2	2.0	0.8	2.6	1.8	1.4	0.6	75.0
Debt to equity	9.0	2.9	39.3	7.2	2.5	16.6	54.3	100.0
Interest coverage	-0.9	3.7	-1.8	8.6	3.4	25.9	-3.1	70.8
Debt ratio	0.9	0.7	0.9	0.8	0.7	0.9	0.9	100.0
Sales to equity	9.1	3.5	37.4	6.8	3.2	27.4	43.9	100.0
Sales to closing inventories	22.6	14.9	30.2	-	12.0	-	21.4	16.7

(percent)

Current debt to equity	263.3	99.1	1,093.5	229.8	84.6	622.9	1,404.4	75.0
Operating profit on equity	-49.0	13.4	-364.5	21.8	12.4	336.1	-827.4	95.8
Net fixed assets to equity	626.5	158.0	2,995.1	205.1	152.7	681.5	4,523.0	100.0
Gross margin	65.5	78.8	59.0	81.5	78.2	61.4	58.0	100.0
Return on total assets	-2.4	4.5	-5.9	3.0	4.9	19.8	-11.3	100.0

(days)

Collection period for accounts receivable	44.0	3.1	63.7	--	3.8	81.0	56.6	33.3
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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
<b>1989</b>				
<b>Total</b>	<b>345</b>	<b>69,280</b>	<b>4,626.4</b>	<b>33</b>
Less than 20	332	12,549	820.8	34
20-99	8	4,367	317.8	1
100-499	4	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
<b>Total</b>	<b>378</b>	<b>61,341</b>	<b>4,289.1</b>	
Less than 20	366	11,870	805.2	
20-99	7	3,263	255.7	
100-499	4	x	x	
500 and over	1	x	x	

**SIC 9643 Horse Race Tracks**

Establishments primarily engaged in horse race track operations, horse training and operating racing stables.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9644 - OTHER RACE TRACKS

	Total of all 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	208	25	86	208	577	
High sales value (\$'000)	5,000	208	5,000	86	208	577	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.9	32.7	7.8	7.8	46.0	22.8	0.1	35.7
Purchases and materials	14.9	32.8	7.8	7.8	46.2	22.8	0.1	35.7
Closing inventory	1.1	3.8	-	-	5.8	-	-	7.1
Opening inventory	1.0	3.6	-	-	5.6	-	-	7.1
Wages, salaries, and benefits	9.5	2.0	12.5	-	3.1	7.9	14.9	64.3
Wages and benefits - direct	0.3	-	0.4	-	-	1.3	-	7.1
Wages and benefits - indirect	9.2	2.0	12.1	-	3.1	6.6	14.9	64.3
Occupancy expenses	17.9	15.7	18.8	28.5	8.8	23.8	16.2	92.9
Depreciation	3.8	4.8	3.4	6.0	4.1	3.2	3.5	71.4
Repairs and maintenance	9.3	4.4	11.2	7.0	3.0	12.1	10.7	71.4
Fuel and oil	1.3	3.3	0.4	7.5	1.1	1.3	-	28.6
Utilities	1.0	0.8	1.2	1.0	0.6	1.5	1.0	71.4
Rent	2.5	2.4	2.6	6.9	-	5.8	0.9	50.0
Financial expenses	3.8	2.2	4.4	2.7	1.9	1.8	5.8	78.6
Interest and bank charges	1.4	1.0	1.6	0.6	1.3	1.2	1.8	50.0
Professional fees	2.4	1.2	2.9	2.2	0.7	0.6	4.0	71.4
General expenses	12.5	24.7	7.7	22.0	26.1	6.0	8.5	100.0
Advertising	6.7	9.3	5.7	19.0	4.2	4.0	6.5	78.6
Delivery expenses	3.8	13.1	0.1	-	20.2	0.3	-	42.9
Insurance	2.0	2.2	1.9	3.0	1.8	1.8	2.0	78.6
Other expenses	34.2	28.9	36.3	53.0	16.0	12.4	48.7	100.0
Total expenses	92.8	106.2	87.5	114.1	102.0	74.8	94.1	100.0
Net profit/loss	7.2	-6.2	12.5	-14.1	-2.0	25.2	5.9	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	57							
Sales	344.5	39.9	762.8	27.4	205.2	285.6	2,432.4	
Expenses	297.6	34.0	659.4	22.4	187.2	193.8	2,288.7	
Profit	47.0	5.9	103.4	5.0	17.9	91.9	143.8	

## Non-Profitable:

Sales	90.1	77.6	359.6	49.5	101.0	359.6	-	
Expenses	98.1	85.7	363.3	63.6	104.1	363.3	-	
Loss	-7.9	-8.1	-3.7	-14.1	-3.2	-3.7	-	

1987

## Profitable:

Sales	124.5	70.7	667.3	70.7	-	-	667.3	
Expenses	121.7	70.0	644.0	70.0	-	-	644.0	
Profit	2.7	0.7	23.2	0.7	-	-	23.2	

## Non-Profitable:

Sales	208.7	129.6	366.9	-	129.6	366.9	-	
Expenses	246.0	143.2	451.7	-	143.2	451.7	-	
Loss	-37.4	-13.6	-84.8	-	-13.6	-84.8	-	

	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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>258.6</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	147.7	-	-	-	-	-	-	100.0
Accounts receivable	53.7	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	94.0	-	-	-	-	-	-	100.0
Net fixed assets	110.8	-	-	-	-	-	-	100.0
Other assets and adjustments	-	-	-	-	-	-	-	33.3
<b>Total liabilities</b>	<b>57.2</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	55.6	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	55.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1.6	-	-	-	-	-	-	83.3
<b>Total equity</b>	<b>201.3</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.6	-	-	-	-	-	-	100.0
Debt to equity	0.2	-	-	-	-	-	-	100.0
Interest coverage	25.2	-	-	-	-	-	-	50.0
Debt ratio	0.2	-	-	-	-	-	-	100.0
Sales to equity	2.1	-	-	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	27.6	-	-	-	-	-	-	100.0
Operating profit on equity	30.7	-	-	-	-	-	-	100.0
Net fixed assets to equity	55.0	-	-	-	-	-	-	100.0
Gross margin	86.6	-	-	-	-	-	-	100.0
Return on total assets	24.9	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	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
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1989

Total	38	1,861	129.4	8
Less than 20	37	x	x	8
20-99	1	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

Total	30	1,236	89.4	
Less than 20	29	x	x	
20-99	1	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9644 Other Race Tracks

Establishments primarily engaged in operating race tracks not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9651 - GOLF COURSES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	289							
Low sales value (\$'000)	25	25	570	25	250	570	1,262	
High sales value (\$'000)	5,000	570	5,000	250	570	1,262	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	23.9	19.2	25.1	20.2	18.6	19.1	27.7	84.4
Purchases and materials	24.9	20.1	26.0	21.4	19.3	19.4	28.9	83.4
Closing inventory	4.1	4.3	4.1	5.1	3.8	2.5	4.8	73.0
Opening inventory	3.2	3.4	3.1	3.9	3.1	2.2	3.6	68.5
Wages, salaries, and benefits	27.6	30.1	27.0	26.1	32.5	30.5	25.5	95.8
Wages and benefits - direct	3.1	2.9	3.1	1.3	3.8	3.4	3.0	17.3
Wages and benefits - indirect	24.5	27.2	23.9	24.7	28.6	27.1	22.4	94.5
Occupancy expenses	17.9	23.3	16.6	21.5	24.4	25.4	12.7	99.0
Depreciation	7.6	8.7	7.3	6.8	9.8	12.7	4.9	90.7
Repairs and maintenance	6.1	8.4	5.6	9.4	7.7	8.8	4.2	84.4
Fuel and oil	0.3	0.4	0.2	0.3	0.4	0.4	0.2	31.1
Utilities	2.2	2.5	2.1	2.8	2.3	2.3	2.0	87.2
Rent	1.7	3.4	1.3	2.2	4.1	1.2	1.4	44.3
Financial expenses	6.2	8.4	5.7	13.9	5.2	5.4	5.8	96.9
Interest and bank charges	5.3	6.7	4.9	10.9	4.2	4.5	5.1	88.9
Professional fees	0.9	1.7	0.7	2.9	1.0	0.9	0.6	88.2
General expenses	2.0	3.4	1.7	4.0	3.0	2.2	1.5	91.7
Advertising	0.8	1.5	0.6	1.8	1.4	0.8	0.6	76.8
Delivery expenses	0.3	0.4	0.3	0.5	0.3	0.4	0.3	29.4
Insurance	0.9	1.4	0.8	1.6	1.3	1.0	0.7	78.9
Other expenses	18.0	13.8	19.0	13.4	14.1	15.8	20.4	99.3
Total expenses	95.6	98.2	95.0	99.1	97.7	98.4	93.5	100.0
Net profit/loss	4.4	1.8	5.0	0.9	2.3	1.6	6.5	98.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	73							
Sales	812.1	246.1	1,562.9	156.4	360.2	860.4	2,308.5	
Expenses	711.6	212.2	1,374.0	134.6	311.0	709.2	2,079.8	
Profit	100.5	33.9	188.8	21.8	49.2	151.2	228.7	

## Non-Profitable:

Sales	593.0	221.1	1,333.4	125.2	445.9	817.8	2,183.3	
Expenses	710.8	272.9	1,582.7	155.0	549.2	1,127.7	2,332.6	
Loss	-117.8	-51.8	-249.3	-29.8	-103.3	-309.9	-149.3	

1987

## Profitable:

Sales	513.1	207.9	1,218.5	135.9	385.6	898.2	1,774.8	
Expenses	459.5	181.7	1,101.5	117.4	339.9	798.3	1,628.0	
Profit	53.7	26.3	117.0	18.4	45.6	99.9	146.7	

## Non-Profitable:

Sales	679.2	226.5	1,502.9	140.9	349.2	848.4	1,950.7	
Expenses	719.8	238.7	1,595.1	151.1	364.1	883.8	2,081.8	
Loss	-40.6	-12.2	-92.2	-10.2	-15.0	-35.4	-131.1	

	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.)	230							
Low sales value (\$'000)	25	25	675	25	321	675	1,344	
High sales value (\$'000)	5,000	675	5,000	321	675	1,344	5,000	

**BALANCE SHEET**

(thousands of dollars)

Total assets	1,186.3	411.1	2,338.4	289.0	608.2	1,197.3	3,309.9	100.0
Total current assets	289.6	92.0	583.3	57.2	148.1	293.3	830.3	100.0
Accounts receivable	88.7	3.0	216.0	1.4	5.6	30.9	373.6	67.0
Closing inventory	36.5	12.1	72.9	8.6	17.7	22.4	115.9	75.7
Other current assets	164.3	76.8	294.3	47.0	124.8	239.8	340.8	90.9
Net fixed assets	818.2	301.6	1,585.9	217.4	437.4	872.5	2,193.3	96.1
Other assets and adjustments	78.5	17.5	169.1	14.3	22.6	31.5	286.2	78.7
Total liabilities	654.5	220.2	1,299.9	195.1	260.8	506.0	1,975.8	100.0
Total current liabilities	306.4	59.9	672.7	45.9	82.5	218.7	1,059.3	97.8
Current bank loans	60.8	15.6	128.1	18.3	11.2	36.4	206.1	32.2
Other current liabilities	245.5	44.3	544.6	27.6	71.2	182.3	853.1	97.8
Long-term bank loans	46.6	10.4	100.3	0.3	26.7	30.8	159.5	18.3
Other liabilities and adjustments	301.4	149.8	526.8	148.7	151.5	256.4	757.0	94.8
Total equity	531.8	190.8	1,038.4	93.9	347.4	691.3	1,334.0	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	0.9	1.5	0.8	1.2	1.7	1.3	0.7	97.8
Debt to equity	1.2	1.1	1.2	2.0	0.7	0.7	1.4	100.0
Interest coverage	2.5	2.8	2.4	2.1	3.3	3.0	2.2	88.3
Debt ratio	0.5	0.5	0.5	0.6	0.4	0.4	0.5	100.0
Sales to equity	1.6	1.6	1.6	2.1	1.3	1.4	1.7	100.0
Sales to closing inventories	23.6	25.2	23.2	23.2	26.8	43.4	19.8	75.7

(percent)

Current debt to equity	57.6	31.4	64.7	48.9	23.7	31.6	79.4	97.8
Operating profit on equity	12.2	13.7	11.8	13.3	13.9	16.6	9.7	98.3
Net fixed assets to equity	153.8	158.0	152.7	231.5	125.8	126.2	164.4	96.1
Gross margin	48.1	51.2	47.3	49.0	52.6	51.3	45.9	100.0
Return on total assets	9.0	9.8	8.8	7.9	11.3	14.3	7.1	99.1

(days)

Collection period for accounts receivable	37.4	3.6	46.5	2.6	4.2	11.5	59.2	67.0
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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
<b>1989</b>				
Total	1,209	247,209	17,551.5	78
Less than 20	1,008	97,130	6,896.3	64
20-99	195	137,946	9,765.7	13
100-499	6	12,133	889.5	1
500 and over	-	-	-	-
<b>1987</b>				
Total	1,131	186,199	13,225.0	
Less than 20	944	70,158	4,992.8	
20-99	182	x	x	
100-499	5	x	x	
500 and over	-	-	-	

## SIC 9651 Golf Courses

Establishments primarily engaged in operating golfing facilities. Included are both membership operations and those which are open to the public on a fee basis. Secondary activities may include operating facilities for curling, tennis, dancing, food and beverage serving, etc. Establishments primarily engaged in operating driving ranges and miniature golf courses and tennis facilities are classified in <9699 - Other Amusement and Recreation Services n.e.c.>; those primarily engaged in operating curling clubs are classified in <9652 - Curling Clubs>; those primarily engaged in providing dancing facilities are classified in <9693 - Dance Halls, Studios and Schools>; and those primarily engaged in serving food and beverages are classified in <Major Group 92 - Food and Beverage Service Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9652 - CURLING CLUBS

	Total of all 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	180	25	84	180	314	
High sales value (\$'000)	5,000	180	5,000	84	180	314	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	15.0	9.1	17.6	11.2	8.1	15.3	19.3	80.0
Purchases and materials	15.0	9.2	17.4	11.6	8.2	15.0	19.3	72.0
Closing inventory	1.7	0.2	2.3	0.5	0.1	3.4	1.5	48.0
Opening inventory	1.8	0.1	2.5	0.1	0.1	3.8	1.5	44.0
Wages, salaries, and benefits	25.5	21.0	27.5	13.5	24.4	28.5	26.7	96.0
Wages and benefits - direct	1.8	1.1	2.1	1.5	0.9	1.3	2.7	20.0
Wages and benefits - indirect	23.7	19.9	25.4	12.0	23.5	27.2	24.0	92.0
Occupancy expenses	26.0	41.1	19.5	58.0	33.5	20.6	18.6	100.0
Depreciation	5.0	3.7	5.5	2.9	4.0	6.4	4.9	76.0
Repairs and maintenance	8.6	19.2	4.1	37.7	10.9	2.0	5.7	84.0
Fuel and oil	0.2	0.1	0.2	-	0.1	-	0.4	8.0
Utilities	11.1	15.6	9.2	14.8	15.9	12.0	7.1	96.0
Rent	1.0	2.6	0.4	2.5	2.6	0.3	0.5	32.0
Financial expenses	5.1	1.6	6.7	0.8	1.9	6.5	6.8	88.0
Interest and bank charges	4.3	0.6	5.9	0.6	0.5	6.3	5.6	72.0
Professional fees	0.8	1.0	0.7	0.2	1.4	0.2	1.1	76.0
General expenses	3.7	5.6	2.9	4.3	6.1	3.8	2.3	96.0
Advertising	0.5	0.4	0.6	0.4	0.4	0.4	0.7	60.0
Delivery expenses	0.2	0.1	0.3	0.1	0.1	-	0.5	20.0
Insurance	3.0	5.0	2.1	3.8	5.6	3.3	1.1	72.0
Other expenses	19.1	26.7	15.8	20.3	29.6	19.8	12.8	100.0
Total expenses	94.5	105.0	89.9	108.1	103.6	94.5	86.4	100.0
Net profit/loss	5.5	-5.0	10.1	-8.1	-3.6	5.5	13.6	96.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	64							
Sales	245.8	74.0	426.5	42.5	138.6	245.1	660.7	
Expenses	214.3	66.9	369.4	40.8	120.3	213.1	571.1	
Profit	31.5	7.1	57.2	1.7	18.3	32.0	89.6	

## Non-Profitable:

Sales	104.4	77.5	249.4	49.3	98.0	249.4	-	
Expenses	115.6	87.7	266.6	58.0	109.2	266.6	-	
Loss	-11.3	-10.2	-17.1	-8.7	-11.3	-17.1	-	

1987

## Profitable:

Sales	164.3	81.4	410.9	58.4	117.7	264.5	448.4	
Expenses	148.2	75.6	364.3	52.5	112.0	248.0	394.1	
Profit	16.1	5.8	46.6	5.9	5.7	16.5	54.4	

## Non-Profitable:

Sales	376.5	122.7	471.1	-	122.7	287.0	710.6	
Expenses	564.2	136.0	723.7	-	136.0	650.4	819.1	
Loss	-187.7	-13.4	-252.7	-	-13.4	-363.5	-108.5	

	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.)	23							
Low sales value (\$'000)	25	25	166	25	75	166	312	
High sales value (\$'000)	5,000	166	5,000	75	166	312	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>271.2</b>	<b>58.3</b>	<b>709.5</b>	<b>23.1</b>	<b>91.7</b>	<b>943.0</b>	<b>375.4</b>	<b>100.0</b>
Total current assets	29.0	10.3	67.4	4.3	16.1	54.4	85.9	100.0
Accounts receivable	2.8	0.3	8.0	--	0.7	11.8	2.5	69.6
Closing inventory	2.3	0.1	6.6	0.2	0.1	6.0	7.4	43.5
Other current assets	23.8	9.8	52.6	4.1	15.2	36.4	75.9	100.0
Net fixed assets	229.4	38.4	622.6	18.8	57.0	886.6	244.8	100.0
Other assets and adjustments	12.8	9.5	19.5	--	18.5	2.0	44.6	91.3
<b>Total liabilities</b>	<b>69.1</b>	<b>31.5</b>	<b>146.7</b>	<b>17.4</b>	<b>44.8</b>	<b>214.9</b>	<b>49.2</b>	<b>100.0</b>
Total current liabilities	16.2	7.1	35.1	9.1	5.2	45.3	20.5	100.0
Current bank loans	1.9	2.3	1.2	2.5	2.1	1.8	0.3	65.2
Other current liabilities	14.3	4.8	33.8	6.6	3.0	43.4	20.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	52.8	24.3	111.6	8.2	39.6	169.5	28.7	95.7
<b>Total equity</b>	<b>202.0</b>	<b>26.8</b>	<b>562.8</b>	<b>5.7</b>	<b>46.8</b>	<b>728.1</b>	<b>326.2</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.7	1.4	1.9	0.4	3.0	1.2	4.1	100.0
Debt to equity	0.3	1.1	0.2	3.0	0.9	0.2	0.1	100.0
Interest coverage	2.2	-8.3	3.0	-12.6	-6.0	2.0	8.2	73.9
Debt ratio	0.2	0.5	0.2	0.7	0.4	0.2	0.1	100.0
Sales to equity	0.7	2.7	0.5	7.4	2.1	0.3	1.3	100.0
Sales to closing inventories	65.4	382.6	46.7	187.7	652.5	36.8	58.2	43.5

(percent)

Current debt to equity	8.0	26.6	6.2	158.7	11.1	6.2	6.2	100.0
Operating profit on equity	2.6	-15.1	4.4	-72.4	-8.4	2.4	10.6	95.7
Net fixed assets to equity	113.5	143.1	110.6	325.8	121.7	121.7	75.0	100.0
Gross margin	60.3	71.0	55.1	83.7	65.9	64.3	48.3	100.0
Return on total assets	3.5	-6.2	5.2	-16.7	-3.7	3.7	10.5	95.7

(days)

Collection period for accounts receivable	7.0	1.9	9.4	--	2.6	19.3	2.1	69.6
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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
<b>1989</b>				
Total	314	15,904	1,084.0	5
Less than 20	307	8,915	619.6	5
20-99	5	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	319	15,748	1,107.7	
Less than 20	312	8,796	628.0	
20-99	5	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9652 Curling Clubs

Establishments primarily engaged in operating curling facilities. Included are both membership operations and those which are open to the public on a fee basis.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9653 - SKIING FACILITIES

	Total of all 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	758	25	288	758	1,466	
High sales value (\$'000)	5,000	758	5,000	288	758	1,466	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.2	13.8	14.2	16.9	11.9	10.0	15.3	69.3
Purchases and materials	14.7	15.4	14.5	18.4	13.5	10.9	15.5	69.3
Closing inventory	2.4	4.1	2.1	2.4	5.3	3.1	1.8	54.7
Opening inventory	1.9	2.5	1.8	0.8	3.6	2.3	1.7	46.7
Wages, salaries, and benefits	26.2	25.2	26.4	21.9	27.3	26.5	26.4	89.3
Wages and benefits - direct	3.7	0.5	4.4	0.8	0.4	5.1	4.2	16.0
Wages and benefits - indirect	22.5	24.6	22.0	21.1	26.9	21.3	22.2	86.7
Occupancy expenses	23.4	23.8	23.3	23.3	24.1	23.3	23.4	100.0
Depreciation	11.2	10.8	11.3	12.6	9.6	8.7	12.0	88.0
Repairs and maintenance	5.0	4.7	5.0	4.7	4.7	7.3	4.4	74.7
Fuel and oil	0.3	0.8	0.2	0.9	0.6	0.9	-	24.0
Utilities	4.9	3.6	5.1	2.4	4.4	4.9	5.2	86.7
Rent	2.1	4.0	1.7	2.7	4.8	1.6	1.7	66.7
Financial expenses	7.4	9.2	7.1	11.3	7.8	5.5	7.5	94.7
Interest and bank charges	6.2	7.0	6.1	8.2	6.2	4.6	6.4	90.7
Professional fees	1.2	2.2	1.0	3.1	1.5	1.0	1.0	86.7
General expenses	5.7	6.1	5.6	5.0	6.8	5.1	5.7	92.0
Advertising	2.8	2.6	2.9	1.9	3.1	2.2	3.1	76.0
Delivery expenses	0.6	0.8	0.5	0.4	1.0	0.3	0.6	40.0
Insurance	2.2	2.7	2.1	2.7	2.7	2.7	2.0	86.7
Other expenses	26.2	18.8	27.7	23.0	16.1	27.6	27.7	100.0
Total expenses	103.1	96.9	104.3	101.4	94.0	98.1	105.9	100.0
Net profit/loss	-3.1	3.1	-4.3	-1.4	6.0	1.9	-5.9	98.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	65							
Sales	804.0	240.6	1,943.3	126.4	501.0	1,070.3	2,578.5	
Expenses	728.1	206.0	1,783.9	109.2	426.6	962.5	2,381.5	
Profit	75.9	34.6	159.4	17.2	74.4	107.8	196.9	

## Non-Profitable:

Sales	998.1	197.3	2,121.3	114.9	467.2	1,090.3	2,656.5	
Expenses	1,186.3	240.0	2,513.7	147.6	542.5	1,203.5	3,193.9	
Loss	-188.2	-42.6	-392.4	-32.6	-75.3	-113.1	-537.4	

1987

## Profitable:

Sales	978.9	318.3	1,918.5	200.4	501.9	1,254.1	2,430.3	
Expenses	911.6	273.7	1,818.9	165.7	442.0	1,158.6	2,327.5	
Profit	67.3	44.6	99.7	34.7	59.9	95.6	102.8	

## Non-Profitable:

Sales	508.2	186.2	1,570.8	103.1	444.9	1,383.9	2,278.7	
Expenses	607.3	226.5	1,863.8	104.4	606.8	1,550.0	3,052.1	
Loss	-99.1	-40.4	-292.9	-1.3	-161.9	-166.1	-773.4	

	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.)	64							
Low sales value (\$'000)	25	25	881	25	373	881	1,655	
High sales value (\$'000)	5,000	881	5,000	373	881	1,655	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,169.1</b>	<b>234.7</b>	<b>2,856.3</b>	<b>156.1</b>	<b>458.2</b>	<b>2,427.4</b>	<b>3,170.5</b>	<b>100.0</b>
Total current assets	246.8	61.1	582.2	22.6	170.7	395.6	718.9	90.6
Accounts receivable	21.4	1.1	58.1	0.4	3.1	98.9	28.2	75.0
Closing inventory	22.5	10.4	44.5	1.6	35.4	27.8	56.6	57.8
Other current assets	202.8	49.5	479.6	20.5	132.1	268.9	634.0	79.7
Net fixed assets	828.2	125.8	2,096.5	87.8	234.0	1,921.8	2,224.4	75.0
Other assets and adjustments	93.9	47.7	177.5	45.6	53.4	109.8	227.1	95.3
<b>Total liabilities</b>	<b>702.1</b>	<b>183.7</b>	<b>1,638.1</b>	<b>97.2</b>	<b>429.8</b>	<b>704.6</b>	<b>2,322.0</b>	<b>93.8</b>
Total current liabilities	202.5	76.3	430.5	25.6	220.6	255.0	559.0	87.5
Current bank loans	39.3	29.8	56.4	8.8	89.7	62.0	52.3	59.4
Other current liabilities	163.2	46.4	374.0	16.8	130.8	192.9	506.6	87.5
Long-term bank loans	57.6	32.6	102.8	--	125.3	114.2	94.5	14.1
Other liabilities and adjustments	441.8	74.7	1,104.8	71.5	83.7	335.2	1,668.4	81.3
<b>Total equity</b>	<b>467.0</b>	<b>51.0</b>	<b>1,218.1</b>	<b>58.9</b>	<b>28.4</b>	<b>1,722.7</b>	<b>848.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.2	0.8	1.3	0.8	0.7	1.5	1.2	84.4
Debt to equity	1.5	3.6	1.3	1.6	15.0	0.4	2.7	93.8
Interest coverage	0.4	1.4	0.2	0.4	2.0	-0.9	0.4	92.2
Debt ratio	0.6	0.7	0.5	0.6	0.9	0.2	0.7	93.8
Sales to equity	2.0	5.2	1.7	2.3	22.1	0.7	3.2	100.0
Sales to closing inventories	41.4	25.6	48.2	85.5	17.7	45.6	49.1	57.8

(percent)

Current debt to equity	43.3	149.7	35.3	43.5	774.8	14.8	65.8	87.5
Operating profit on equity	-6.7	14.4	-8.3	-8.1	147.6	-5.5	-12.4	98.4
Net fixed assets to equity	177.3	246.7	172.1	149.1	821.9	111.5	262.1	75.0
Gross margin	59.5	59.3	59.5	65.5	55.4	73.9	54.7	100.0
Return on total assets	2.3	10.4	1.1	2.5	18.2	-1.8	2.8	98.4

(days)

Collection period for accounts receivable	8.3	1.5	9.8	1.0	1.8	28.4	3.6	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
<b>1989</b>				
<b>Total</b>	<b>234</b>	<b>80,950</b>	<b>5,438.4</b>	<b>14</b>
Less than 20	192	13,661	924.4	16
20-99	33	25,179	1,685.4	-
100-499	7	x	x	2
500 and over	2	x	x	-
<b>1987</b>				
<b>Total</b>	<b>248</b>	<b>59,293</b>	<b>4,306.5</b>	
Less than 20	208	8,381	608.4	
20-99	33	18,345	1,298.3	
100-499	5	x	x	
500 and over	2	x	x	

## SIC 9653 Skiing Facilities

Establishments primarily engaged in the operation and maintenance of ski areas and ski lifts or tows. Secondary activities may include equipment rentals and sales, food and beverage serving, repairs, etc. Establishments primarily engaged in selling skiing equipment are classified in <6541 - Sporting Goods Stores> and those primarily engaged in serving food and beverages are classified in <Major Group 92 - Food and Beverage Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9654 - BOAT RENTALS AND MARINAS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	180							
Low sales value (\$'000)	25	25	240	25	88	240	630	
High sales value (\$'000)	5,000	240	5,000	88	240	630	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	43.6	19.8	50.6	15.1	22.7	39.6	54.6	67.2
Purchases and materials	47.5	20.0	55.4	16.3	22.3	42.4	60.3	65.6
Closing inventory	11.4	3.4	13.7	2.5	4.0	9.6	15.2	55.6
Opening inventory	7.5	3.2	8.8	1.2	4.4	6.9	9.5	53.3
Wages, salaries, and benefits	17.2	18.8	16.7	15.3	21.0	21.6	14.9	83.9
Wages and benefits - direct	3.8	1.2	4.5	-	1.9	4.7	4.5	12.2
Wages and benefits - indirect	13.4	17.7	12.2	15.3	19.1	17.0	10.4	81.1
Occupancy expenses	15.1	29.2	11.0	40.2	22.4	12.6	10.3	98.9
Depreciation	4.9	11.2	3.1	17.1	7.5	3.0	3.1	83.3
Repairs and maintenance	3.6	8.0	2.3	12.8	5.0	3.5	1.9	83.9
Fuel and oil	0.7	1.8	0.4	2.8	1.2	0.2	0.4	22.8
Utilities	2.1	3.0	1.8	3.6	2.7	2.7	1.5	85.0
Rent	3.8	5.2	3.3	3.9	6.1	3.2	3.4	53.9
Financial expenses	5.1	6.7	4.7	7.9	5.9	5.3	4.5	96.1
Interest and bank charges	4.1	5.1	3.8	5.8	4.7	4.4	3.6	84.4
Professional fees	1.0	1.5	0.9	2.1	1.2	0.9	0.9	87.8
General expenses	3.8	8.0	2.6	7.7	8.2	3.1	2.4	95.0
Advertising	1.7	3.3	1.3	1.5	4.4	1.2	1.3	82.8
Delivery expenses <sup>a</sup>	0.7	1.6	0.4	2.2	1.3	0.6	0.3	46.1
Insurance	1.4	3.1	0.9	4.1	2.5	1.3	0.7	79.4
Other expenses	13.3	21.0	11.1	25.1	18.5	13.7	10.2	99.4
Total expenses	98.2	103.5	96.6	111.3	98.6	96.0	96.9	100.0
Net profit/loss	1.8	-3.5	3.4	-11.3	1.4	4.0	3.1	97.8

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	63							
Sales	342.4	83.9	932.1	48.6	136.5	393.2	1,693.6	
Expenses	316.1	69.0	879.8	37.4	116.1	363.5	1,609.3	
Profit	26.3	14.9	52.3	11.1	20.4	29.7	84.2	

## Non-Profitable:

Sales	168.5	85.4	554.0	54.0	152.2	330.1	961.4	
Expenses	199.9	114.2	597.6	81.4	184.0	354.4	1,040.1	
Loss	-31.4	-28.8	-43.6	-27.4	-31.8	-24.3	-78.7	

1987

## Profitable:

Sales	254.3	86.9	649.8	49.2	137.1	444.9	1,135.6	
Expenses	224.6	70.8	588.2	31.6	123.1	396.5	1,042.6	
Profit	29.6	16.1	61.7	17.6	14.0	48.5	93.0	

## Non-Profitable:

Sales	184.3	62.3	424.0	41.2	137.8	347.9	909.2	
Expenses	225.7	77.2	517.6	54.8	157.5	449.2	954.4	
Loss	-41.5	-14.9	-93.6	-13.6	-19.6	-101.2	-45.2	

	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.)	116							
Low sales value (\$'000)	25	25	374	25	158	374	952	
High sales value (\$'000)	5,000	374	5,000	158	374	952	5,000	

## BALANCE SHEET

(thousands of dollars)

<b>Total assets</b>	<b>400.5</b>	<b>244.5</b>	<b>894.9</b>	<b>231.5</b>	<b>278.4</b>	<b>559.6</b>	<b>1,312.4</b>	<b>100.0</b>
Total current assets	126.7	30.6	431.3	27.3	39.2	238.1	671.8	100.0
Accounts receivable	29.2	2.4	114.2	0.5	7.3	39.6	207.0	65.5
Closing inventory	45.3	6.1	169.4	4.1	11.5	83.7	276.2	65.5
Other current assets	52.1	22.0	147.5	22.6	20.4	114.6	188.5	82.8
Net fixed assets	191.0	142.5	344.8	139.1	151.4	239.9	475.5	98.3
Other assets and adjustments	82.7	71.3	118.7	65.0	87.8	81.5	165.0	82.8
<b>Total liabilities</b>	<b>323.7</b>	<b>213.6</b>	<b>672.5</b>	<b>198.3</b>	<b>253.7</b>	<b>362.4</b>	<b>1,058.6</b>	<b>100.0</b>
Total current liabilities	122.7	41.7	379.5	28.2	76.9	173.6	636.0	100.0
Current bank loans	10.1	6.1	22.7	4.5	10.1	4.1	45.9	40.5
Other current liabilities	112.6	35.6	356.8	23.7	66.7	169.5	590.1	100.0
Long-term bank loans	19.7	11.0	47.0	13.7	4.0	2.4	102.5	15.5
Other liabilities and adjustments	181.2	160.8	245.9	156.2	172.7	186.3	320.1	91.4
<b>Total equity</b>	<b>76.7</b>	<b>30.8</b>	<b>222.3</b>	<b>33.2</b>	<b>24.7</b>	<b>197.1</b>	<b>253.7</b>	<b>100.0</b>

## FINANCIAL RATIOS

(times)

Current ratio	1.0	0.7	1.1	0.9	0.5	1.3	1.0	100.0
Debt to equity	4.2	6.9	3.0	5.9	10.2	1.8	4.1	100.0
Interest coverage	1.2	0.1	1.8	0.1	—	1.2	2.2	86.2
Debt ratio	0.8	0.8	0.7	0.8	0.9	0.6	0.8	100.0
Sales to equity	4.7	4.1	5.1	2.3	10.1	2.8	7.2	100.0
Sales to closing inventories	8.1	20.5	6.6	19.0	21.9	6.7	6.6	65.5

(percent)

Current debt to equity	159.8	135.3	170.6	85.2	310.3	88.0	250.6	100.0
Operating profit on equity	5.5	-20.6	17.0	-12.6	-48.3	3.5	30.1	97.4
Net fixed assets to equity	248.8	461.8	155.0	419.1	610.9	121.7	187.3	98.3
Gross margin	38.3	56.7	31.8	67.8	47.8	37.8	29.5	100.0
Return on total assets	4.9	0.3	8.9	0.3	0.1	5.7	10.6	100.0

(days)

Collection period for accounts receivable	28.9	6.9	36.7	2.4	10.5	25.6	40.9	65.5
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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
<b>1989</b>				
Total	512	35,872	2,392.3	23
Less than 20	497	27,233	1,818.7	21
20-99	14	x	x	3
100-499	1	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	489	27,698	1,987.9	
Less than 20	476	19,664	1,405.5	
20-99	11	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9654 Boat Rentals and Marinas

Establishments primarily engaged in renting boats, canoes or yachts for pleasure and offering a variety of services to pleasure craft owners such as docking, anchorage, fueling, boat storage, repairs and maintenance, provisioning, etc. Establishments primarily engaged in the rental of boats for commercial uses are classified in <4549 - Other Water Transport Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9659 - OTHER SPORTS AND RECREATION CLUBS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	217							
Low sales value (\$'000)	25	25	167	25	57	167	375	
High sales value (\$'000)	5,000	167	5,000	57	167	375	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	16.0	8.9	17.1	6.8	9.9	7.6	19.2	51.2
Purchases and materials	15.9	9.1	17.0	6.2	10.6	8.2	18.9	50.2
Closing inventory	1.2	1.2	1.2	0.4	1.7	1.1	1.2	37.3
Opening inventory	1.3	1.0	1.3	1.0	1.0	0.4	1.6	32.7
Wages, salaries, and benefits	32.4	18.8	34.6	12.8	22.0	29.8	35.6	83.9
Wages and benefits - direct	3.1	0.3	3.5	-	0.4	0.9	4.1	6.5
Wages and benefits - indirect	29.3	18.6	31.1	12.8	21.6	28.9	31.5	82.0
Occupancy expenses	22.2	30.8	20.8	25.5	33.5	23.9	20.1	98.2
Depreciation	5.4	6.0	5.3	7.6	5.2	4.5	5.5	76.0
Repairs and maintenance	4.2	3.9	4.3	4.5	3.6	3.2	4.5	73.3
Fuel and oil	0.2	0.2	0.2	0.5	0.1	0.1	0.2	5.5
Utilities	5.7	5.9	5.6	4.2	6.8	2.7	6.2	82.5
Rent	6.6	14.7	5.3	8.7	17.9	13.3	3.6	68.2
Financial expenses	7.4	7.0	7.5	7.0	7.0	4.6	8.1	92.2
Interest and bank charges	5.1	4.5	5.2	3.8	4.8	2.9	5.7	74.7
Professional fees	2.3	2.5	2.3	3.2	2.2	1.7	2.4	86.2
General expenses	4.1	7.6	3.5	6.2	8.4	5.4	3.0	90.8
Advertising	2.4	4.5	2.0	2.3	5.7	3.4	1.7	80.6
Delivery expenses	0.7	1.5	0.6	1.6	1.5	0.9	0.5	34.1
Insurance	1.0	1.6	0.9	2.4	1.2	1.1	0.8	69.6
Other expenses	21.3	28.8	20.1	32.7	26.8	28.1	18.4	99.5
Total expenses	103.3	101.9	103.6	91.1	107.6	99.3	104.5	100.0
Net profit/loss	-3.3	-1.9	-3.6	8.9	-7.6	0.7	-4.5	99.5

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	61							
Sales	218.0	64.6	514.3	42.0	93.9	274.5	1,126.1	
Expenses	193.4	53.4	463.9	30.4	83.2	257.2	991.0	
Profit	24.6	11.2	50.4	11.5	10.8	17.3	135.0	

## Non-Profitable:

Sales	367.3	63.5	770.6	39.0	88.7	242.1	855.4	
Expenses	419.2	82.6	866.1	48.0	118.3	319.1	953.8	
Loss	-51.9	-19.2	-95.4	-9.0	-29.6	-77.0	-98.4	

1987

## Profitable:

Sales	149.1	62.9	529.0	41.5	88.9	235.2	735.5	
Expenses	130.4	52.7	472.7	31.5	78.3	222.7	648.4	
Profit	18.8	10.2	56.3	10.0	10.5	12.5	87.1	

## Non-Profitable:

Sales	186.4	70.8	547.3	40.2	99.5	269.4	803.8	
Expenses	214.7	81.9	629.4	47.2	114.3	314.0	920.6	
Loss	-28.3	-11.1	-82.1	-7.0	-14.8	-44.6	-116.7	

	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.)	77							
Low sales value (\$'000)	25	25	240	25	106	240	524	
High sales value (\$'000)	5,000	240	5,000	106	240	524	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>382.2</b>	<b>44.9</b>	<b>1,095.7</b>	<b>40.4</b>	<b>71.9</b>	<b>433.1</b>	<b>1,195.5</b>	<b>100.0</b>
Total current assets	126.4	9.5	373.8	6.4	27.7	147.0	408.0	98.7
Accounts receivable	27.7	1.3	83.5	1.2	2.0	12.1	94.2	79.2
Closing inventory	4.6	0.2	13.8	—	1.4	1.6	15.6	41.6
Other current assets	94.1	7.9	276.4	5.1	24.1	133.2	298.0	98.7
Net fixed assets	202.3	26.8	573.6	24.3	41.4	281.3	617.6	92.2
Other assets and adjustments	53.4	8.6	148.2	9.6	2.7	4.8	169.8	61.0
<b>Total liabilities</b>	<b>240.3</b>	<b>32.9</b>	<b>679.0</b>	<b>29.8</b>	<b>51.1</b>	<b>270.7</b>	<b>740.5</b>	<b>94.8</b>
Total current liabilities	92.3	15.1	255.5	12.8	28.9	57.2	285.4	94.8
Current bank loans	8.7	2.5	21.7	2.9	0.7	6.7	24.0	31.2
Other current liabilities	83.5	12.5	233.7	9.9	28.2	50.5	261.3	93.5
Long-term bank loans	3.8	4.8	1.7	5.1	2.6	1.6	1.7	13.0
Other liabilities and adjustments	144.1	12.9	421.7	11.8	19.5	211.8	453.3	74.0
<b>Total equity</b>	<b>141.9</b>	<b>12.0</b>	<b>416.6</b>	<b>10.6</b>	<b>20.7</b>	<b>162.4</b>	<b>454.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.3	0.6	1.4	0.5	0.9	2.5	1.4	93.5
Debt to equity	1.6	2.7	1.6	2.8	2.4	1.6	1.6	94.8
Interest coverage	1.4	-0.2	1.7	-0.4	0.1	1.9	1.7	75.3
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.6	0.6	94.8
Sales to equity	2.5	5.3	2.3	4.8	7.0	2.0	2.3	100.0
Sales to closing inventories	77.8	267.8	70.7	1,372.1	99.5	204.4	68.6	41.6

(percent)

Current debt to equity	65.0	125.4	61.3	120.8	139.4	35.2	62.7	94.8
Operating profit on equity	4.2	-28.0	6.2	-27.1	-30.8	12.5	5.9	100.0
Net fixed assets to equity	142.5	222.4	137.6	229.9	199.5	173.2	135.7	92.2
Gross margin	49.1	68.5	46.3	73.2	58.8	69.3	45.2	100.0
Return on total assets	4.9	-1.3	5.5	-2.1	1.5	9.7	5.2	100.0

(days)

Collection period for accounts receivable	28.2	7.5	31.1	8.7	5.2	13.3	31.9	79.2
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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
<b>1989</b>				
<b>Total</b>	<b>3,797</b>	<b>507,510</b>	<b>33,921.3</b>	<b>283</b>
Less than 20	3,584	208,884	13,918.9	271
20-99	172	118,768	7,876.2	12
100-499	36	x	x	-
500 and over	5	x	x	-
<b>1987</b>				
<b>Total</b>	<b>4,080</b>	<b>423,902</b>	<b>29,660.6</b>	
Less than 20	3,855	159,212	11,271.9	
20-99	184	100,281	7,006.4	
100-499	36	x	x	
500 and over	5	x	x	

## SIC 9659 Other Sports and Recreation Clubs

Establishments primarily engaged in operating sports and recreational clubs not elsewhere classified. Establishments primarily engaged in operating health spas and reducing salons are classified in <9799 - Other Personal and Household Services n.e.c.> and flying clubs 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 9661 - GAMBLING OPERATIONS

	Total of all 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	204	25	59	204	605	
High sales value (\$'000)	5,000	204	5,000	59	204	605	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	22.7	7.8	25.0	2.0	10.0	26.9	23.6	40.8
Purchases and materials	22.9	7.6	25.3	2.0	9.6	27.4	23.8	40.8
Closing inventory	0.9	1.2	0.9	--	1.7	1.1	0.7	28.3
Opening inventory	0.7	1.5	0.6	--	2.1	0.6	0.6	26.7
Wages, salaries, and benefits	22.5	26.6	21.8	18.2	29.6	23.3	20.8	91.6
Wages and benefits - direct	0.9	-	1.1	-	-	0.8	1.3	5.8
Wages and benefits - indirect	21.5	26.6	20.7	18.2	29.6	22.5	19.5	89.5
Occupancy expenses	15.2	13.8	15.5	13.7	13.8	17.5	14.0	96.3
Depreciation	2.6	3.2	2.5	3.2	3.1	2.4	2.6	77.0
Repairs and maintenance	1.8	1.5	1.8	2.0	1.3	1.5	2.0	56.0
Fuel and oil	--	0.1	-	0.2	--	-	-	2.6
Utilities	2.1	1.6	2.1	1.1	1.8	2.4	2.0	73.3
Rent	8.8	7.5	9.0	7.2	7.6	11.1	7.4	76.4
Financial expenses	3.0	5.3	2.6	6.6	4.8	3.1	2.3	95.3
Interest and bank charges	2.1	2.8	2.0	2.0	3.1	2.3	1.7	76.4
Professional fees	0.9	2.5	0.6	4.6	1.7	0.8	0.5	82.2
General expenses	3.2	7.4	2.5	13.7	5.1	3.4	1.9	92.1
Advertising	2.1	5.1	1.7	11.6	2.7	2.3	1.2	72.3
Delivery expenses	0.6	1.1	0.5	1.4	1.0	0.7	0.3	35.1
Insurance	0.5	1.2	0.3	0.7	1.4	0.4	0.3	68.1
Other expenses	29.6	18.4	31.3	26.2	15.5	24.4	36.2	99.5
Total expenses	96.1	79.2	98.7	80.4	78.8	98.6	98.8	99.5
Net profit/loss	3.9	20.8	1.3	19.6	21.2	1.4	1.2	96.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	71							
Sales	262.7	62.4	649.1	37.9	89.7	404.2	1,211.7	
Expenses	229.6	43.4	588.6	26.2	62.7	355.7	1,123.8	
Profit	33.1	18.9	60.5	11.7	27.0	48.5	87.9	

## Non-Profitable:

Sales	417.2	113.4	568.8	37.7	130.4	308.9	1,159.6	
Expenses	483.2	132.7	658.1	119.6	135.7	384.2	1,280.6	
Loss	-66.0	-19.3	-89.3	-81.9	-5.3	-75.4	-121.0	

1987

## Profitable:

Sales	333.0	74.2	596.8	55.3	95.7	353.7	1,005.9	
Expenses	303.2	57.2	553.8	33.7	83.9	312.8	959.3	
Profit	29.9	17.0	43.0	21.6	11.8	40.9	46.6	

## Non-Profitable:

Sales	575.8	110.9	945.1	-	110.9	365.3	1,706.1	
Expenses	588.1	112.9	965.5	-	112.9	397.6	1,711.0	
Loss	-12.3	-2.1	-20.4	-	-2.1	-32.3	-4.8	

	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.)	87							
Low sales value (\$'000)	25	25	414	25	143	414	809	
High sales value (\$'000)	5,000	414	5,000	143	414	809	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>297.1</b>	<b>95.0</b>	<b>539.8</b>	<b>60.1</b>	<b>177.1</b>	<b>224.2</b>	<b>905.7</b>	<b>100.0</b>
Total current assets	193.7	61.1	353.1	29.6	135.3	126.1	616.1	100.0
Accounts receivable	11.2	8.1	14.8	1.7	23.3	21.2	7.4	28.7
Closing inventory	3.8	0.8	7.4	0.2	2.2	7.6	7.3	35.6
Other current assets	178.7	52.1	330.7	27.6	109.7	97.3	601.4	100.0
Net fixed assets	81.4	20.2	154.9	18.8	23.5	74.1	248.6	77.0
Other assets and adjustments	21.8	13.6	31.8	11.6	18.2	23.9	40.9	79.3
<b>Total liabilities</b>	<b>244.5</b>	<b>65.3</b>	<b>459.7</b>	<b>44.2</b>	<b>115.0</b>	<b>155.1</b>	<b>812.7</b>	<b>100.0</b>
Total current liabilities	194.7	53.4	364.4	31.9	103.9	120.7	646.9	100.0
Current bank loans	8.2	1.4	16.5	2.0	--	--	35.6	16.1
Other current liabilities	186.4	51.9	347.9	29.9	103.9	120.7	611.2	100.0
Long-term bank loans	2.4	1.5	3.5	2.2	--	6.0	0.6	6.9
Other liabilities and adjustments	47.3	10.3	91.7	10.0	11.1	28.3	165.1	78.2
<b>Total equity</b>	<b>52.5</b>	<b>29.6</b>	<b>80.1</b>	<b>15.8</b>	<b>62.0</b>	<b>69.1</b>	<b>92.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.9	1.1	0.9	0.9	1.3	1.0	0.9	100.0
Debt to equity	4.6	2.2	5.7	2.7	1.8	2.2	8.7	100.0
Interest coverage	1.2	2.0	1.1	2.9	1.7	2.2	0.6	79.3
Debt ratio	0.8	0.6	0.8	0.7	0.6	0.6	0.8	100.0
Sales to equity	10.0	4.2	12.6	4.3	4.1	8.5	16.1	100.0
Sales to closing inventories	136.5	145.6	135.2	247.9	115.6	77.7	204.8	35.6

(percent)

Current debt to equity	370.2	180.3	454.6	201.3	167.6	174.7	695.7	100.0
Operating profit on equity	5.3	11.4	2.6	15.2	9.1	20.9	-13.1	95.4
Net fixed assets to equity	154.8	68.3	193.2	118.9	37.8	107.3	267.3	77.0
Gross margin	60.1	64.4	59.5	47.9	74.8	58.5	60.0	100.0
Return on total assets	4.7	6.9	4.2	6.1	7.5	11.7	2.0	98.9

(days)

Collection period for accounts receivable	7.7	23.8	5.3	9.2	33.1	13.0	1.8	28.7
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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
<b>1989</b>				
Total	601	93,733	6,327.3	53
Less than 20	578	32,052	2,148.8	49
20-99	18	5,804	402.4	3
100-499	2	x	x	1
500 and over	3	x	x	-
<b>1987</b>				
Total	548	75,574	5,517.9	
Less than 20	529	22,401	1,566.2	
20-99	15	6,151	449.8	
100-499	1	x	x	
500 and over	3	x	x	

## SIC 9661 Gambling Operations

Establishments primarily engaged in gambling operations (except race tracks). Included are government establishments primarily engaged in operating lotteries. Establishments primarily engaged in operating race tracks are classified in <9643 - Horse Race Tracks> or <9644 - Other Race Tracks>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9691 - BOWLING ALLEYS AND BILLIARD PARLOURS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	277							
Low sales value (\$'000)	25	25	191	25	98	191	394	
High sales value (\$'000)	5,000	191	5,000	98	191	394	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	19.0	17.4	19.5	21.3	15.2	27.4	15.5	72.6
Purchases and materials	19.1	17.5	19.6	21.5	15.2	27.4	15.7	72.2
Closing inventory	1.5	1.5	1.6	2.2	1.1	1.5	1.6	54.5
Opening inventory	1.4	1.4	1.4	2.0	1.1	1.5	1.4	52.0
Wages, salaries, and benefits	27.1	22.7	28.6	17.7	25.6	23.2	31.3	92.4
Wages and benefits - direct	3.3	1.5	3.9	0.2	2.2	0.9	5.4	7.2
Wages and benefits - indirect	23.8	21.2	24.7	17.5	23.4	22.3	25.9	89.9
Occupancy expenses	23.2	24.9	22.7	21.3	27.0	21.4	23.3	99.3
Depreciation	6.3	5.2	6.6	5.6	5.0	6.1	6.9	90.6
Repairs and maintenance	4.5	4.6	4.4	3.1	5.5	2.6	5.3	81.6
Fuel and oil	0.1	0.1	0.1	0.1	0.1	-	0.2	5.4
Utilities	3.8	4.9	3.5	5.0	4.8	3.4	3.5	94.6
Rent	8.5	10.1	8.0	7.5	11.6	9.3	7.4	59.9
Financial expenses	5.8	6.7	5.5	6.5	6.8	5.8	5.4	96.0
Interest and bank charges	4.7	5.1	4.6	5.3	5.0	4.7	4.5	86.3
Professional fees	1.1	1.6	0.9	1.2	1.8	1.1	0.8	91.3
General expenses	3.8	5.0	3.4	4.5	5.2	4.1	3.0	96.0
Advertising	1.8	2.0	1.8	1.5	2.3	2.0	1.7	87.0
Delivery expenses	0.6	1.0	0.4	1.1	0.9	0.8	0.2	40.8
Insurance	1.4	2.0	1.2	1.9	2.0	1.3	1.1	77.3
Other expenses	15.8	14.9	16.1	19.8	12.1	15.2	16.6	100.0
Total expenses	94.7	91.5	95.7	91.0	91.8	97.1	95.1	100.0
Net profit/loss	5.3	8.5	4.3	9.0	8.2	2.9	4.9	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	72							
Sales	238.2	98.2	507.9	64.5	141.3	268.8	817.6	
Expenses	211.1	82.3	459.1	51.1	122.2	239.2	744.2	
Profit	27.1	15.9	48.7	13.5	19.1	29.6	73.5	

## Non-Profitable:

Sales	261.4	97.2	444.5	66.4	131.4	282.7	726.1	
Expenses	285.0	113.5	476.2	86.7	143.2	310.5	764.5	
Loss	-23.6	-16.3	-31.7	-20.4	-11.8	-27.8	-38.4	

1987

## Profitable:

Sales	151.9	82.9	349.8	55.1	140.1	241.0	596.1	
Expenses	129.3	67.5	306.7	43.2	117.6	213.0	518.9	
Profit	22.5	15.4	43.1	12.0	22.4	28.0	77.2	

## Non-Profitable:

Sales	129.1	76.6	327.8	60.2	142.9	265.5	649.7	
Expenses	138.4	82.2	351.4	65.1	151.4	288.8	674.9	
Loss	-9.4	-5.6	-23.6	-4.9	-8.4	-23.3	-25.2	



	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	137							
Low sales value (\$'000)	25	25	297	25	148	297	500	
High sales value (\$'000)	5,000	297	5,000	148	297	500	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>265.0</b>	<b>171.9</b>	<b>489.3</b>	<b>107.0</b>	<b>233.8</b>	<b>397.5</b>	<b>592.0</b>	<b>100.0</b>
Total current assets	43.3	16.1	108.9	8.1	23.7	94.7	124.8	100.0
Accounts receivable	0.6	0.5	1.0	0.9	0.1	1.1	0.9	29.2
Closing inventory	3.5	1.8	7.7	0.8	2.7	3.6	12.4	54.7
Other current assets	39.1	13.7	100.1	6.3	20.8	89.9	111.4	87.6
Net fixed assets	208.2	146.7	356.3	89.6	201.2	271.9	450.9	100.0
Other assets and adjustments	13.4	9.0	24.0	9.2	8.7	30.8	16.3	89.8
<b>Total liabilities</b>	<b>207.2</b>	<b>148.2</b>	<b>349.3</b>	<b>90.9</b>	<b>202.8</b>	<b>247.9</b>	<b>462.9</b>	<b>100.0</b>
Total current liabilities	40.7	20.5	89.4	19.9	21.0	59.2	123.2	100.0
Current bank loans	8.0	1.1	24.7	0.6	1.5	19.6	30.4	46.7
Other current liabilities	32.6	19.3	64.6	19.3	19.4	39.5	92.7	100.0
Long-term bank loans	3.7	3.1	5.1	0.4	5.6	9.7	-	5.8
Other liabilities and adjustments	162.7	124.6	254.7	70.5	176.2	178.9	339.6	90.5
<b>Total equity</b>	<b>57.7</b>	<b>23.6</b>	<b>139.9</b>	<b>16.0</b>	<b>30.9</b>	<b>149.6</b>	<b>129.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	0.7	1.2	0.4	1.1	1.5	1.0	100.0
Debt to equity	3.5	6.2	2.4	5.6	6.5	1.6	3.5	100.0
Interest coverage	1.8	1.6	2.0	1.6	1.6	1.9	2.1	89.8
Debt ratio	0.7	0.8	0.7	0.8	0.8	0.6	0.7	100.0
Sales to equity	4.8	6.7	4.0	6.3	7.0	2.6	5.7	100.0
Sales to closing inventories	77.3	86.6	72.0	115.0	78.0	107.2	60.3	54.7

(percent)

Current debt to equity	70.4	86.6	63.9	124.1	67.9	39.6	95.4	100.0
Operating profit on equity	23.8	27.1	22.5	13.4	33.8	15.0	32.3	97.8
Net fixed assets to equity	360.3	620.1	254.6	557.5	651.2	181.7	349.1	100.0
Gross margin	55.8	57.4	54.7	56.0	58.0	58.4	52.6	100.0
Return on total assets	11.0	9.4	12.4	5.1	11.2	11.6	12.9	99.3

(days)

Collection period for accounts receivable	0.8	1.1	0.6	3.3	0.1	1.0	0.4	29.2
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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
<b>1989</b>				
<b>Total</b>	<b>993</b>	<b>80,130</b>	<b>6,895.4</b>	<b>20</b>
Less than 20	926	44,339	3,795.9	17
20-99	60	21,394	1,861.3	2
100-499	6	x	x	1
500 and over	1	x	x	-
<b>1987</b>				
<b>Total</b>	<b>973</b>	<b>66,226</b>	<b>7,214.0</b>	
Less than 20	909	36,444	3,868.9	
20-99	58	17,864	2,011.2	
100-499	5	x	x	
500 and over	1	x	x	

**SIC 9691 Bowling Alleys and Billiard Parlours**

Establishments primarily engaged in operating bowling alleys and/or billiard parlours. Secondary activities may include food and beverage serving, shoe rentals, etc. Establishments primarily engaged in food and beverage serving are classified in <Major Group 92 - Food and Beverage Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9692 - AMUSEMENT PARK, CARNIVAL AND CIRCUS OPERATIONS

	Total of all 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	294	25	139	294	593	
High sales value (\$'000)	5,000	294	5,000	139	294	593	5,000	
<b>SELECTED EXPENSE ITEMS</b> (percent of sales)								
Cost of goods sold	12.5	5.0	15.4	8.5	3.4	5.8	20.4	60.0
Purchases and materials	13.0	4.9	16.1	8.3	3.4	5.5	21.8	60.0
Closing inventory	1.4	0.6	1.7	1.0	0.4	1.5	1.8	36.0
Opening inventory	0.8	0.6	0.9	1.2	0.4	1.8	0.5	32.0
Wages, salaries, and benefits	32.0	39.1	29.3	32.7	42.0	30.3	28.8	100.0
Wages and benefits - direct	3.1	-	4.2	-	-	4.2	4.3	10.0
Wages and benefits - indirect	28.9	39.1	25.1	32.7	42.0	26.1	24.5	100.0
Occupancy expenses	30.6	39.2	27.3	30.9	42.9	31.1	25.3	100.0
Depreciation	13.3	16.0	12.2	10.5	18.5	11.4	12.7	88.0
Repairs and maintenance	7.1	10.8	5.7	4.6	13.6	5.2	5.9	86.0
Fuel and oil	0.4	0.6	0.3	1.3	0.3	1.0	-	22.0
Utilities	2.9	4.4	2.3	0.9	5.9	2.8	2.0	78.0
Rent	7.0	7.4	6.8	13.5	4.6	10.9	4.7	74.0
Financial expenses	6.5	4.7	7.1	4.2	4.9	10.9	5.2	96.0
Interest and bank charges	5.1	2.5	6.2	3.1	2.2	9.8	4.2	84.0
Professional fees	1.3	2.2	1.0	1.0	2.8	1.1	1.0	92.0
General expenses	9.0	13.0	7.5	8.7	14.9	6.9	7.8	92.0
Advertising	4.9	6.1	4.5	0.9	8.4	3.8	4.9	74.0
Delivery expenses	0.9	0.6	1.0	0.6	0.6	1.0	1.0	42.0
Insurance	3.2	6.3	2.0	7.2	5.9	2.1	1.9	86.0
Other expenses	15.3	19.6	13.6	12.1	23.0	17.4	11.7	100.0
Total expenses	105.9	120.6	100.3	97.1	131.2	102.4	99.2	100.0
Net profit/loss	-5.9	-20.6	-0.3	2.9	-31.2	-2.4	0.8	98.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	68						
Sales	380.3	129.7	729.2	87.2	229.5	406.1	1,236.4
Expenses	339.9	113.3	655.3	75.8	201.2	367.6	1,107.1
Profit	40.4	16.4	73.8	11.4	28.3	38.5	129.4

## Non-Profitable:

Sales	269.2	125.7	967.5	46.4	213.6	491.3	2,089.5
Expenses	348.1	182.0	1,156.7	53.3	324.4	605.7	2,455.0
Loss	-78.9	-56.2	-189.2	-6.9	-110.8	-114.4	-365.5

1987

## Profitable:

Sales	171.8	105.6	518.0	89.9	183.5	390.6	791.4
Expenses	151.6	96.1	442.0	80.4	173.8	325.6	691.9
Profit	20.2	9.5	76.0	9.5	9.7	65.0	99.5

## Non-Profitable:

Sales	279.6	128.0	618.9	40.0	222.2	468.2	957.1
Expenses	307.6	133.6	697.0	42.4	231.2	575.2	970.4
Loss	-28.0	-5.6	-78.1	-2.5	-9.0	-107.0	-13.3

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Low sales value (\$'000)	25	25	396	25	181	396	699	
High sales value (\$'000)	5,000	396	5,000	181	396	699	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,707.7</b>	<b>1,933.7</b>	<b>983.7</b>	<b>125.8</b>	<b>3,502.2</b>	<b>891.3</b>	<b>1,122.8</b>	<b>100.0</b>
Total current assets	501.4	513.4	462.7	65.5	902.1	383.2	582.4	100.0
Accounts receivable	86.9	107.2	21.9	0.7	199.6	20.1	24.7	60.0
Closing inventory	4.4	0.7	16.3	--	1.3	6.1	31.5	30.0
Other current assets	409.9	405.4	424.4	64.6	701.0	356.9	526.0	100.0
Net fixed assets	879.2	1,026.7	406.6	59.8	1,865.5	397.9	419.6	100.0
Other assets and adjustments	327.1	393.5	114.3	0.4	734.5	110.1	120.7	96.7
<b>Total liabilities</b>	<b>1,405.0</b>	<b>1,664.2</b>	<b>574.7</b>	<b>60.8</b>	<b>3,055.3</b>	<b>562.8</b>	<b>592.6</b>	<b>100.0</b>
Total current liabilities	114.3	66.4	267.4	36.8	92.2	291.5	231.1	100.0
Current bank loans	10.8	9.9	13.6	--	18.5	14.5	12.1	50.0
Other current liabilities	103.4	56.5	253.8	36.8	73.6	276.9	219.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1,290.7	1,597.7	307.2	24.0	2,963.1	271.3	361.4	96.7
<b>Total equity</b>	<b>302.6</b>	<b>269.5</b>	<b>408.9</b>	<b>65.0</b>	<b>446.9</b>	<b>328.4</b>	<b>530.2</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	4.3	7.7	1.7	1.7	9.7	1.3	2.5	100.0
Debt to equity	4.6	6.1	1.4	0.9	6.8	1.7	1.1	100.0
Interest coverage	--	-3.9	1.3	0.9	-7.2	0.2	4.2	90.0
Debt ratio	0.8	0.8	0.5	0.4	0.8	0.6	0.5	100.0
Sales to equity	1.1	0.6	2.1	1.2	0.5	1.6	2.6	100.0
Sales to closing inventories	78.1	231.1	54.6	899.4	192.4	89.8	44.2	30.0

(percent)

Current debt to equity	37.7	24.6	65.3	56.6	20.6	88.7	43.6	100.0
Operating profit on equity	-7.5	-13.9	6.0	--	-15.7	-18.9	29.3	100.0
Net fixed assets to equity	290.4	380.9	99.4	92.0	417.4	121.1	79.1	100.0
Gross margin	56.2	54.3	57.5	53.1	54.6	64.7	53.1	100.0
Return on total assets	--	-1.5	9.3	5.1	-1.7	2.0	18.0	100.0

(days)

Collection period for accounts receivable	90.7	216.4	9.0	3.4	273.9	13.2	6.4	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
<b>1989</b>				
Total	208	41,598	2,873.0	4
Less than 20	178	7,923	548.3	9
20-99	21	10,223	719.1	3
100-499	9	23,452	1,605.6	2
500 and over	-	-	-	-
<b>1987</b>				
Total	212	33,399	2,376.7	
Less than 20	187	7,031	515.4	
20-99	18	8,510	622.3	
100-499	7	17,858	1,239.0	
500 and over	-	-	-	

## SIC 9692 Amusement Park, Carnival and Circus Operations

Establishments primarily engaged in the operation of amusement parks which may include mechanical rides, games and refreshment stands. Such establishments may lease space to others on a concession basis. Establishments primarily engaged in operating carnivals and circuses are included in this industry. Establishments primarily engaged in operating amusement devices independently on a concession basis are classified in <9699 - Other Amusement and Recreational Services n.e.c.> and those primarily engaged in providing coin-operated amusement devices are classified in <9694 - Coin-Operated Amusement Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9693 - DANCE HALLS, STUDIOS AND SCHOOLS

	Total of all 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	93	25	54	93	167	
High sales value (\$'000)	5,000	93	5,000	54	93	167	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.3	7.5	8.9	2.9	12.0	7.8	9.3	31.6
Purchases and materials	8.6	7.4	9.3	3.0	11.7	7.7	9.9	28.4
Closing inventory	1.9	1.1	2.5	0.1	2.0	0.3	3.3	14.7
Opening inventory	1.7	1.2	2.1	0.1	2.3	0.3	2.7	15.8
Wages, salaries, and benefits	25.3	12.8	32.6	5.1	20.5	30.8	33.3	78.9
Wages and benefits - direct	0.3	-	0.5	-	-	-	0.7	1.1
Wages and benefits - indirect	25.0	12.8	32.1	5.1	20.5	30.8	32.6	77.9
Occupancy expenses	16.7	20.3	14.6	19.3	21.3	16.5	13.9	100.0
Depreciation	3.4	3.4	3.3	3.5	3.4	3.2	3.4	89.5
Repairs and maintenance	1.8	1.6	1.9	1.4	1.8	1.1	2.3	74.7
Fuel and oil	0.1	0.2	--	0.2	0.2	--	-	4.2
Utilities	2.5	2.5	2.4	2.4	2.7	2.1	2.6	85.3
Rent	9.0	12.5	6.9	11.8	13.2	10.1	5.6	76.8
Financial expenses	4.4	6.2	3.4	6.2	6.1	4.2	3.2	95.8
Interest and bank charges	2.5	3.6	1.9	3.0	4.2	2.0	1.9	77.9
Professional fees	1.9	2.6	1.5	3.2	1.9	2.2	1.3	87.4
General expenses	6.3	6.2	6.4	6.0	6.3	6.2	6.5	97.9
Advertising	4.4	4.8	4.3	4.5	5.0	4.1	4.3	95.8
Delivery expenses	0.9	0.5	1.1	0.5	0.5	1.1	1.2	42.1
Insurance	1.0	0.9	1.0	1.0	0.8	1.0	1.1	74.7
Other expenses	25.7	24.3	26.6	21.4	27.2	22.6	28.0	100.0
Total expenses	86.9	77.3	92.5	60.9	93.4	88.1	94.1	100.0
Net profit/loss	13.1	22.7	7.5	39.1	6.6	11.9	5.9	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	77							
Sales	95.3	48.4	231.6	40.9	68.5	126.9	321.9	
Expenses	74.7	30.4	203.3	22.7	51.0	102.0	290.7	
Profit	20.6	18.0	28.3	18.2	17.5	24.9	31.2	

## Non-Profitable:

Sales	112.8	57.7	229.6	32.5	70.0	127.4	355.3	
Expenses	121.4	66.8	237.4	35.2	82.1	131.4	367.8	
Loss	-8.7	-9.1	-7.8	-2.7	-12.1	-4.0	-12.5	

1987

## Profitable:

Sales	102.0	45.6	299.7	37.0	71.2	121.9	327.2	
Expenses	82.7	32.2	259.5	25.8	51.4	104.0	283.6	
Profit	19.3	13.4	40.2	11.2	19.8	17.9	43.6	

## Non-Profitable:

Sales	52.8	37.9	113.7	31.9	55.5	113.7	-	
Expenses	59.8	44.7	121.4	39.6	59.7	121.4	-	
Loss	-7.0	-6.8	-7.7	-7.7	-4.2	-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.)	22							
Low sales value (\$'000)	25	25	152	25	79	152	278	
High sales value (\$'000)	5,000	152	5,000	79	152	278	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	35.5	28.4	87.5	9.6	35.0	94.6	60.3	100.0
Total current assets	10.7	7.4	34.8	6.3	7.7	40.1	14.6	90.9
Accounts receivable	0.1	0.1	--	0.5	--	--	--	9.1
Closing inventory	0.2	0.3	--	0.1	0.3	--	--	13.6
Other current assets	10.3	6.9	34.8	5.6	7.3	40.1	14.6	86.4
Net fixed assets	19.9	18.0	33.5	3.2	23.2	34.7	29.0	86.4
Other assets and adjustments	4.9	2.9	19.1	--	3.9	19.8	16.6	81.8
Total liabilities	25.7	21.1	59.7	9.0	25.3	66.0	36.1	100.0
Total current liabilities	24.8	20.0	59.7	7.6	24.4	66.0	36.1	100.0
Current bank loans	1.3	1.4	--	1.0	1.6	--	--	22.7
Other current liabilities	23.5	18.5	59.7	6.6	22.7	66.0	36.1	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	0.8	1.0	--	1.4	0.8	--	--	81.8
Total equity	9.7	7.3	27.7	0.5	9.7	28.6	24.1	100.0

## FINANCIAL RATIOS

(times)

Current ratio	0.4	0.3	0.5	0.8	0.3	0.6	0.4	90.9
Debt to equity	2.6	2.8	2.1	17.5	2.6	2.3	1.4	100.0
Interest coverage	1.8	1.3	3.6	-3.3	1.6	3.6	3.4	77.3
Debt ratio	0.7	0.7	0.6	0.9	0.7	0.6	0.5	100.0
Sales to equity	11.9	14.0	7.9	107.6	12.2	6.6	14.0	100.0
Sales to closing inventories	404.8	312.1	--	402.2	301.0	--	--	13.6

(percent)

Current debt to equity	254.2	274.3	215.6	1,469.3	251.9	230.4	149.3	100.0
Operating profit on equity	21.3	9.7	43.7	-402.9	17.4	45.8	34.6	100.0
Net fixed assets to equity	203.6	246.6	121.0	622.5	239.6	121.1	120.2	86.4
Gross margin	50.0	48.1	56.4	55.9	46.8	61.3	45.9	100.0
Return on total assets	12.5	9.7	19.1	-16.8	12.2	19.0	19.5	100.0

(days)

Collection period for accounts receivable	0.3	0.5	--	3.6	--	--	--	9.1
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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
<b>1989</b>				
Total	268	8,389	567.3	8
Less than 20	265	x	x	8
20-99	3	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	260	7,709	551.0	
Less than 20	257	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9693 Dance Halls, Studios and Schools

Establishments primarily engaged in providing facilities for dancing, including dance schools. Establishments primarily engaged in selling alcoholic beverages and which provide dancing facilities are classified in <9221 - Taverns, Bars and Night Clubs> and those primarily engaged in teaching ballet are classified in <8521 - Post-Secondary Non-University Education>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9694 - COIN-OPERATED AMUSEMENT SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	180							
Low sales value (\$'000)	25	25	171	25	82	171	411	
High sales value (\$'000)	5,000	171	5,000	82	171	411	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.9	5.3	7.6	8.3	3.8	5.7	8.5	31.7
Purchases and materials	7.0	5.2	7.7	8.3	3.7	5.8	8.6	31.7
Closing inventory	1.3	1.1	1.4	2.1	0.6	0.8	1.6	21.7
Opening inventory	1.2	1.1	1.2	2.1	0.6	0.7	1.5	20.6
Wages, salaries, and benefits	24.4	23.5	24.8	20.4	25.0	26.5	23.9	86.7
Wages and benefits - direct	1.1	0.1	1.5	-	0.2	1.7	1.4	3.3
Wages and benefits - indirect	23.3	23.4	23.3	20.4	24.8	24.9	22.5	86.1
Occupancy expenses	31.4	28.4	32.6	29.4	27.9	32.3	32.7	100.0
Depreciation	15.5	14.6	15.8	16.2	13.8	15.8	15.9	92.2
Repairs and maintenance	5.6	6.7	5.2	6.0	7.0	5.1	5.2	75.6
Fuel and oil	0.2	0.4	0.1	0.1	0.6	0.3	0.1	8.9
Utilities	2.0	2.3	1.8	2.5	2.2	2.0	1.7	86.7
Rent	8.2	4.4	9.6	4.6	4.3	9.0	9.9	71.1
Financial expenses	5.1	7.0	4.4	6.8	7.1	3.9	4.7	97.2
Interest and bank charges	3.9	5.5	3.3	5.3	5.6	2.9	3.5	85.6
Professional fees	1.2	1.5	1.1	1.5	1.5	1.0	1.1	87.8
General expenses	3.8	4.8	3.4	4.1	5.2	3.1	3.6	93.3
Advertising	1.0	1.6	0.8	0.5	2.2	0.9	0.7	71.1
Delivery expenses	1.8	2.3	1.7	2.8	2.0	1.2	1.9	60.0
Insurance	1.0	0.9	1.0	0.9	1.0	0.9	1.0	66.1
Other expenses	18.5	17.8	18.7	15.5	18.9	18.1	19.0	100.0
Total expenses	90.1	86.8	91.4	84.6	87.9	89.6	92.3	100.0
Net profit/loss	9.9	13.2	8.6	15.4	12.1	10.4	7.7	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	73							
Sales	220.3	89.1	473.2	57.4	122.2	269.2	786.6	
Expenses	187.4	69.7	414.1	42.7	98.0	229.2	698.4	
Profit	32.9	19.4	59.0	14.7	24.2	40.0	88.2	

## Non-Profitable:

Sales	205.8	91.4	487.9	55.7	133.2	250.3	785.2	
Expenses	221.5	101.8	516.3	63.7	146.7	274.7	818.6	
Loss	-15.6	-10.5	-28.4	-7.9	-13.5	-24.4	-33.4	

1987

## Profitable:

Sales	205.9	75.7	419.9	47.9	119.2	249.7	773.6	
Expenses	176.5	63.6	362.3	35.7	107.2	207.5	684.0	
Profit	29.4	12.2	57.6	12.2	12.1	42.2	89.6	

## Non-Profitable:

Sales	147.0	84.8	307.9	52.7	136.8	245.2	569.6	
Expenses	161.4	94.3	335.1	64.2	143.0	253.9	673.9	
Loss	-14.4	-9.5	-27.2	-11.5	-6.2	-8.8	-104.3	

	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.)	83							
Low sales value (\$'000)	25	25	300	25	141	300	507	
High sales value (\$'000)	5,000	300	5,000	141	300	507	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>190.2</b>	<b>132.1</b>	<b>564.8</b>	<b>123.7</b>	<b>147.1</b>	<b>268.1</b>	<b>738.7</b>	<b>100.0</b>
Total current assets	23.9	23.4	27.1	22.7	24.5	29.7	25.6	100.0
Accounts receivable	0.3	0.3	0.2	--	1.0	--	0.4	32.5
Closing inventory	2.5	1.1	11.4	1.1	1.2	7.3	13.9	18.1
Other current assets	20.9	21.8	15.3	21.6	22.2	22.3	11.2	89.2
Net fixed assets	142.6	83.6	523.2	65.3	115.9	237.7	690.5	100.0
Other assets and adjustments	23.7	25.1	14.5	35.5	6.6	0.6	22.6	91.6
<b>Total liabilities</b>	<b>126.2</b>	<b>84.0</b>	<b>398.8</b>	<b>84.9</b>	<b>82.4</b>	<b>151.7</b>	<b>543.7</b>	<b>100.0</b>
Total current liabilities	45.7	34.2	119.8	35.0	32.8	62.7	153.2	100.0
Current bank loans	7.5	3.3	34.2	4.5	1.3	10.5	48.1	32.5
Other current liabilities	38.2	30.8	85.5	30.5	31.5	52.2	105.0	100.0
Long-term bank loans	1.1	1.3	--	2.1	--	--	--	3.6
Other liabilities and adjustments	79.3	48.3	279.0	47.7	49.5	88.9	390.4	91.6
<b>Total equity</b>	<b>63.9</b>	<b>48.1</b>	<b>165.9</b>	<b>38.7</b>	<b>64.7</b>	<b>116.4</b>	<b>195.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.5	0.6	0.2	0.6	0.7	0.4	0.1	100.0
Debt to equity	1.9	1.7	2.4	2.1	1.2	1.3	2.7	100.0
Interest coverage	3.5	3.5	3.3	3.9	3.1	17.8	2.0	85.5
Debt ratio	0.6	0.6	0.7	0.6	0.5	0.5	0.7	100.0
Sales to equity	3.3	2.7	4.3	2.4	3.0	3.2	4.7	100.0
Sales to closing inventories	82.4	111.9	63.0	83.4	159.5	51.9	66.4	18.1

(percent)

Current debt to equity	71.4	71.1	72.1	90.3	50.7	53.8	78.5	100.0
Operating profit on equity	27.6	26.4	29.9	31.1	21.4	68.9	16.3	97.6
Net fixed assets to equity	222.8	173.6	315.2	168.4	179.0	204.2	354.0	100.0
Gross margin	65.6	65.2	66.1	63.4	66.8	59.8	67.6	100.0
Return on total assets	13.0	13.3	12.4	13.0	13.8	31.6	8.3	100.0

(days)

Collection period for accounts receivable	0.6	1.0	0.1	0.1	1.9	--	0.1	32.5
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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
<b>1989</b>				
Total	524	32,213	2,156.5	17
Less than 20	503	22,461	1,559.5	19
20-99	21	9,752	597.0	2
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	541	28,229	2,016.0	
Less than 20	522	20,215	1,479.9	
20-99	19	8,014	536.1	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9694 Coin-Operated Amusement Services

Establishments primarily engaged in providing coin-operated amusement services, including the servicing of such devices.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9695 - ROLLER SKATING FACILITIES

	Total of all 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	-	-	-	-	-	-	
<b>SELECTED EXPENSE ITEMS</b> (percent of sales)								
Cost of goods sold	15.0	-	-	-	-	-	-	66.7
Purchases and materials	15.3	-	-	-	-	-	-	66.7
Closing inventory	3.4	-	-	-	-	-	-	50.0
Opening inventory	3.2	-	-	-	-	-	-	33.3
Wages, salaries, and benefits	26.0	-	-	-	-	-	-	83.3
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	26.0	-	-	-	-	-	-	83.3
Occupancy expenses	37.5	-	-	-	-	-	-	100.0
Depreciation	3.2	-	-	-	-	-	-	100.0
Repairs and maintenance	4.2	-	-	-	-	-	-	83.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	3.8	-	-	-	-	-	-	100.0
Rent	26.2	-	-	-	-	-	-	66.7
Financial expenses	3.2	-	-	-	-	-	-	100.0
Interest and bank charges	1.5	-	-	-	-	-	-	66.7
Professional fees	1.7	-	-	-	-	-	-	100.0
General expenses	5.4	-	-	-	-	-	-	83.3
Advertising	3.3	-	-	-	-	-	-	83.3
Delivery expenses	0.7	-	-	-	-	-	-	50.0
Insurance	1.3	-	-	-	-	-	-	66.7
Other expenses	14.5	-	-	-	-	-	-	100.0
Total expenses	101.5	-	-	-	-	-	-	100.0
Net profit/loss	-1.5	-	-	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses 33

Sales 224.5

Expenses 196.7

Profit 27.8

## Non-Profitable:

Sales 482.9

Expenses 499.0

Loss -16.1

1987

## Profitable:

Sales 166.5

Expenses 143.4

Profit 23.1

Sales 166.5

Expenses 143.4

Profit 23.1

## Non-Profitable:

Sales 225.1

Expenses 234.8

Loss -9.7

55.6

39.1

16.5

225.1

234.8

-9.7

567.0

520.0

47.0

-

-

-

47.5

31.2

16.3

-

-

-

181.3

161.8

19.5

567.0

520.0

47.0

-

-

-

-

-

-

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

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>232.2</b>	-	-	-	-	-	-	<b>100.0</b>
<b>Total current assets</b>	<b>127.2</b>	-	-	-	-	-	-	<b>100.0</b>
Accounts receivable	5.0	-	-	-	-	-	-	100.0
Closing inventory	15.8	-	-	-	-	-	-	60.0
Other current assets	106.3	-	-	-	-	-	-	100.0
<b>Net fixed assets</b>	<b>104.9</b>	-	-	-	-	-	-	<b>100.0</b>
Other assets and adjustments	--	-	-	-	-	-	-	100.0
<b>Total liabilities</b>	<b>214.6</b>	-	-	-	-	-	-	<b>100.0</b>
<b>Total current liabilities</b>	<b>214.6</b>	-	-	-	-	-	-	<b>100.0</b>
Current bank loans	43.9	-	-	-	-	-	-	100.0
Other current liabilities	170.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	--	-	-	-	-	-	-	60.0
<b>Total equity</b>	<b>17.5</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.5	-	-	-	-	-	-	100.0
Debt to equity	12.1	-	-	-	-	-	-	100.0
Interest coverage	-0.3	-	-	-	-	-	-	80.0
Debt ratio	0.9	-	-	-	-	-	-	100.0
Sales to equity	25.6	-	-	-	-	-	-	100.0
Sales to closing inventories	28.5	-	-	-	-	-	-	60.0

(percent)

Current debt to equity	1,219.9	-	-	-	-	-	-	100.0
Operating profit on equity	-50.6	-	-	-	-	-	-	100.0
Net fixed assets to equity	596.5	-	-	-	-	-	-	100.0
Gross margin	58.1	-	-	-	-	-	-	100.0
Return on total assets	-0.9	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	4.1	-	-	-	-	-	-	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
<b>1989</b>				
<b>Total</b>	<b>32</b>	<b>2,319</b>	<b>157.9</b>	<b>8</b>
Less than 20	29	x	x	8
20-99	3	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>40</b>	<b>2,340</b>	<b>166.6</b>	
Less than 20	37	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9695 Roller Skating Facilities

Establishments primarily engaged in the operation of roller skating rinks. Secondary activities may include skate rentals, food and beverage serving, teaching roller skating, etc. Establishments primarily engaged in food and beverage serving are classified in <Major Group 92 - Food and Beverage Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9696 - BOTANICAL AND ZOOLOGICAL GARDENS

	Total of all 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	253	-	-	-	-	
High sales value (\$'000)	5,000	253	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	12.1	10.4	13.3	-	-	-	-	90.0
Purchases and materials	15.1	10.9	18.4	-	-	-	-	90.0
Closing inventory	22.6	4.0	37.0	-	-	-	-	70.0
Opening inventory	19.5	3.5	31.9	-	-	-	-	70.0
Wages, salaries, and benefits	27.1	11.3	39.4	-	-	-	-	100.0
Wages and benefits - direct	3.4	-	6.0	-	-	-	-	10.0
Wages and benefits - indirect	23.8	11.3	33.4	-	-	-	-	100.0
Occupancy expenses	23.1	17.3	27.6	-	-	-	-	100.0
Depreciation	13.6	9.5	16.7	-	-	-	-	100.0
Repairs and maintenance	4.5	3.7	5.1	-	-	-	-	100.0
Fuel and oil	0.4	0.2	0.6	-	-	-	-	20.0
Utilities	4.4	3.6	5.0	-	-	-	-	100.0
Rent	0.3	0.4	0.2	-	-	-	-	30.0
Financial expenses	14.5	5.6	21.3	-	-	-	-	100.0
Interest and bank charges	12.8	4.9	19.0	-	-	-	-	80.0
Professional fees	1.6	0.7	2.3	-	-	-	-	100.0
General expenses	11.1	14.7	8.2	-	-	-	-	90.0
Advertising	4.8	4.5	5.0	-	-	-	-	70.0
Delivery expenses	4.1	8.7	0.6	-	-	-	-	60.0
Insurance	2.2	1.5	2.7	-	-	-	-	90.0
Other expenses	16.3	22.2	11.7	-	-	-	-	100.0
Total expenses	104.1	81.6	121.6	-	-	-	-	100.0
Net profit/loss	-4.1	18.4	-21.6	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	60							
Sales	151.9	126.1	508.6	-	-	-	-	
Expenses	119.3	101.3	368.1	-	-	-	-	
Profit	32.6	24.8	140.5	-	-	-	-	

## Non-Profitable:

Sales	702.2	28.2	1,070.2	-	-	-	-	
Expenses	955.7	47.2	1,451.8	-	-	-	-	
Loss	-253.5	-19.0	-381.6	-	-	-	-	

1987

## Profitable:

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

## Non-Profitable:

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

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

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,540.9</b>	-	-	-	-	-	-	<b>100.0</b>
Total current assets	684.2	-	-	-	-	-	-	100.0
Accounts receivable	26.5	-	-	-	-	-	-	50.0
Closing inventory	180.3	-	-	-	-	-	-	83.3
Other current assets	477.2	-	-	-	-	-	-	83.3
Net fixed assets	804.4	-	-	-	-	-	-	100.0
Other assets and adjustments	52.2	-	-	-	-	-	-	100.0
<b>Total liabilities</b>	<b>1,388.4</b>	-	-	-	-	-	-	<b>100.0</b>
Total current liabilities	993.0	-	-	-	-	-	-	100.0
Current bank loans	194.1	-	-	-	-	-	-	33.3
Other current liabilities	798.8	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	395.3	-	-	-	-	-	-	83.3
<b>Total equity</b>	<b>152.5</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.6	-	-	-	-	-	-	100.0
Debt to equity	9.1	-	-	-	-	-	-	100.0
Interest coverage	--	-	-	-	-	-	-	83.3
Debt ratio	0.9	-	-	-	-	-	-	100.0
Sales to equity	3.9	-	-	-	-	-	-	100.0
Sales to closing inventories	3.3	-	-	-	-	-	-	83.3

(percent)

Current debt to equity	651.1	-	-	-	-	-	-	100.0
Operating profit on equity	-67.5	-	-	-	-	-	-	100.0
Net fixed assets to equity	527.4	-	-	-	-	-	-	100.0
Gross margin	55.7	-	-	-	-	-	-	100.0
Return on total assets	0.2	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	16.2	-	-	-	-	-	-	50.0
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

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

Total	38	23,799	1,381.3	7
Less than 20	31	1,616	88.7	6
20-99	4	x	x	1
100-499	3	x	x	-
500 and over	-	-	-	-

## 1987

Total	31	17,629	1,048.5	
Less than 20	25	1,186	68.0	
20-99	3	x	x	
100-499	3	x	x	
500 and over	-	-	-	

## SIC 9696 Botanical and Zoological Gardens

Establishments primarily engaged in keeping animals in captivity for public display and scientific study including menageries, animal parks, marine animal displays and those primarily engaged in growing, studying and exhibiting plants and trees.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9699 - OTHER AMUSEMENT AND RECREATIONAL SERVICES 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.)	234							
Low sales value (\$'000)	25	25	92	25	41	92	176	
High sales value (\$'000)	5,000	92	5,000	41	92	176	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.6	7.7	8.9	8.5	7.2	12.3	7.8	37.6
Purchases and materials	8.6	6.9	9.3	8.8	5.8	12.8	8.0	36.8
Closing inventory	1.5	1.8	1.4	1.8	1.8	1.4	1.4	15.8
Opening inventory	1.5	2.6	1.0	1.5	3.3	0.8	1.1	11.1
Wages, salaries, and benefits	22.4	16.6	24.9	10.3	20.1	22.1	25.9	74.4
Wages and benefits - direct	0.3	-	0.4	-	-	0.4	0.4	2.1
Wages and benefits - indirect	22.1	16.6	24.5	10.3	20.1	21.6	25.5	73.9
Occupancy expenses	20.5	21.6	20.0	17.8	23.7	18.8	20.4	94.4
Depreciation	5.6	6.0	5.4	4.7	6.8	5.2	5.5	72.6
Repairs and maintenance	3.5	1.9	4.2	2.3	1.7	4.6	4.1	65.4
Fuel and oil	0.2	0.1	0.3	0.1	0.1	0.2	0.3	10.3
Utilities	2.2	1.8	2.4	1.3	2.1	2.5	2.4	70.1
Rent	8.9	11.8	7.7	9.5	13.1	6.3	8.2	66.7
Financial expenses	5.1	4.6	5.3	4.0	4.9	4.1	5.7	89.7
Interest and bank charges	3.0	2.9	3.0	2.9	2.9	2.9	3.0	72.2
Professional fees	2.1	1.7	2.3	1.1	2.0	1.2	2.7	81.6
General expenses	7.5	6.8	7.8	10.8	4.6	9.1	7.3	91.5
Advertising	5.1	3.8	5.6	5.4	3.0	6.1	5.4	79.1
Delivery expenses	1.3	1.9	1.1	4.0	0.8	2.0	0.7	39.3
Insurance	1.1	1.0	1.1	1.4	0.8	1.0	1.2	62.8
Other expenses	28.8	28.8	28.9	26.8	29.9	28.2	29.1	100.0
Total expenses	92.8	86.1	95.7	78.3	90.4	94.6	96.2	100.0
Net profit/loss	7.2	13.9	4.3	21.7	9.6	5.4	3.8	98.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	69							
Sales	92.3	42.4	244.6	31.1	60.5	126.3	395.7	
Expenses	77.2	31.7	216.6	23.1	45.3	110.3	352.3	
Profit	15.0	10.8	28.0	8.0	15.1	16.0	43.4	

## Non-Profitable:

Sales	148.5	55.3	307.0	33.5	61.1	135.2	479.5	
Expenses	159.4	62.5	324.0	37.4	69.3	145.2	503.5	
Loss	-10.8	-7.3	-16.9	-3.9	-8.2	-10.0	-23.9	

1987

## Profitable:

Sales	112.7	48.3	235.3	31.3	61.8	123.9	348.0	
Expenses	91.8	36.4	197.3	21.8	48.0	101.0	294.7	
Profit	20.9	11.9	38.0	9.4	13.8	22.9	53.3	

## Non-Profitable:

Sales	122.7	51.8	235.3	35.3	72.5	130.9	407.1	
Expenses	140.2	61.0	265.9	40.7	86.7	143.3	467.7	
Loss	-17.5	-9.3	-30.6	-5.4	-14.2	-12.4	-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.)	89							
Low sales value (\$'000)	25	25	132	25	71	132	306	
High sales value (\$'000)	5,000	132	5,000	71	132	306	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>153.7</b>	<b>64.6</b>	<b>439.7</b>	<b>66.0</b>	<b>61.9</b>	<b>57.3</b>	<b>657.6</b>	<b>100.0</b>
Total current assets	35.8	12.0	112.2	9.4	17.1	12.9	168.9	97.8
Accounts receivable	3.8	2.7	7.1	1.6	4.9	2.9	9.5	48.3
Closing inventory	3.1	2.9	3.5	3.5	1.8	0.5	5.2	18.0
Other current assets	28.8	6.2	101.5	4.2	10.2	9.4	154.0	94.4
Net fixed assets	99.2	44.8	273.8	52.5	29.3	21.8	417.3	94.4
Other assets and adjustments	18.6	7.8	53.6	4.0	15.4	22.5	71.3	71.9
<b>Total liabilities</b>	<b>85.9</b>	<b>48.4</b>	<b>206.5</b>	<b>52.9</b>	<b>39.3</b>	<b>26.8</b>	<b>308.8</b>	<b>100.0</b>
Total current liabilities	29.9	14.2	80.2	13.0	16.5	18.0	115.6	94.4
Current bank loans	6.6	3.9	15.4	3.9	3.8	6.2	20.7	50.6
Other current liabilities	23.2	10.3	64.7	9.1	12.7	11.8	94.9	94.4
Long-term bank loans	1.2	1.5	0.1	2.2	--	0.1	0.1	13.5
Other liabilities and adjustments	54.8	32.6	126.1	37.5	22.7	8.6	193.0	78.7
<b>Total equity</b>	<b>67.8</b>	<b>16.2</b>	<b>233.2</b>	<b>13.1</b>	<b>22.5</b>	<b>30.4</b>	<b>348.7</b>	<b>98.9</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	0.8	1.3	0.7	1.0	0.7	1.4	92.1
Debt to equity	1.2	2.9	0.8	4.0	1.7	0.8	0.8	98.9
Interest coverage	2.0	1.1	2.5	0.6	2.0	2.2	2.5	76.4
Debt ratio	0.5	0.7	0.4	0.8	0.6	0.4	0.4	100.0
Sales to equity	2.5	3.9	2.1	3.4	4.5	7.7	1.9	98.9
Sales to closing inventories	54.5	21.5	144.0	12.7	54.9	422.8	127.0	18.0

(percent)

Current debt to equity	44.1	87.5	34.3	99.5	73.3	59.2	33.1	93.3
Operating profit on equity	7.7	2.6	8.9	-6.1	12.8	10.6	8.8	97.8
Net fixed assets to equity	146.3	275.6	117.4	399.6	129.7	71.8	119.6	94.4
Gross margin	67.7	63.9	69.2	69.2	59.1	59.8	71.1	100.0
Return on total assets	6.7	4.5	7.7	2.4	9.1	10.0	7.6	98.9

(days)

Collection period for accounts receivable	8.1	15.6	5.1	13.4	17.6	4.5	5.2	48.3
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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
<b>1989</b>				
Total	1,314	117,064	7,577.6	-
Less than 20	1,268	46,263	3,162.1	1
20-99	37	22,078	1,511.4	1
100-499	7	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
Total	1,314	101,651	6,940.9	
Less than 20	1,269	36,517	2,632.8	
20-99	36	18,860	1,342.7	
100-499	7	x	x	
500 and over	2	x	x	

## SIC 9699 Other Amusement and Recreational Services n.e.c.

Establishments primarily engaged in providing amusement services not elsewhere classified. Included in this industry are establishments primarily engaged in operating amusement devices independently on a concession basis at fairs and exhibitions; those primarily engaged in operating agricultural fairs are included in this industry. Establishments primarily engaged in operating trade fairs are classified in <9999 - Other Services n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9711 - BARBER SHOPS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	409							
Low sales value (\$'000)	.25	25	54	25	33	54	106	
High sales value (\$'000)	5,000	54	5,000	33	54	106	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.5	2.0	5.8	2.0	1.9	3.7	7.3	23.7
Purchases and materials	4.7	2.0	6.1	2.0	1.9	3.8	7.7	23.7
Closing inventory	0.8	0.3	1.1	0.5	0.2	0.5	1.5	15.6
Opening inventory	0.6	0.3	0.8	0.5	0.2	0.4	1.1	13.4
Wages, salaries, and benefits	34.1	17.7	42.4	7.5	23.9	32.0	49.8	71.9
Wages and benefits - direct	3.0	0.1	4.4	0.2	0.1	1.5	6.5	4.6
Wages and benefits - indirect	31.1	17.5	38.0	7.3	23.8	30.5	43.3	68.7
Occupancy expenses	15.0	16.0	14.5	17.1	15.3	15.0	14.2	99.0
Depreciation	2.1	1.7	2.2	1.8	1.7	2.0	2.4	78.0
Repairs and maintenance	1.5	2.3	1.2	1.9	2.5	1.9	0.7	72.9
Fuel and oil	--	--	--	--	--	--	--	1.2
Utilities	2.3	2.9	2.0	2.7	3.0	2.4	1.6	90.0
Rent	9.1	9.0	9.2	10.7	8.0	8.7	9.5	69.7
Financial expenses	2.1	1.8	2.3	1.7	1.8	2.9	1.8	85.1
Interest and bank charges	1.3	1.2	1.4	1.2	1.1	2.0	1.0	54.0
Professional fees	0.8	0.6	0.8	0.5	0.7	0.9	0.8	74.1
General expenses	2.2	2.2	2.2	2.4	2.1	2.2	2.2	95.1
Advertising	1.2	1.1	1.3	1.2	1.0	1.0	1.5	76.0
Delivery expenses	0.3	0.3	0.4	0.2	0.3	0.5	0.3	17.4
Insurance	0.6	0.9	0.5	1.0	0.8	0.7	0.3	80.9
Other expenses	12.9	16.2	11.3	13.5	17.9	10.4	11.9	100.0
Total expenses	70.8	55.8	78.5	44.3	62.9	66.3	87.2	100.0
Net profit/loss	29.2	44.2	21.5	55.7	37.1	33.7	12.8	99.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	91							
Sales	62.9	36.0	110.2	29.0	42.8	73.8	197.5	
Expenses	40.5	17.9	80.4	11.8	23.7	46.8	161.1	
Profit	22.4	18.1	29.8	17.1	19.1	27.0	36.4	

## Non-Profitable:

Sales	103.7	35.3	173.4	28.2	38.3	91.6	212.4	
Expenses	111.4	46.3	177.8	32.1	52.3	92.9	218.3	
Loss	-7.7	-11.0	-4.4	-3.8	-14.0	-1.3	-5.9	

1987

## Profitable:

Sales	62.7	37.0	100.2	29.0	40.7	73.6	160.2	
Expenses	41.6	18.7	75.1	6.6	24.2	46.6	139.5	
Profit	21.1	18.3	25.1	22.4	16.4	27.0	20.8	

## Non-Profitable:

Sales	128.0	47.9	156.1	-	47.9	87.5	209.5	
Expenses	132.1	48.2	161.6	-	48.2	91.0	216.5	
Loss	-4.1	-0.2	-5.4	-	-0.2	-3.5	-6.9	

	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.)	43							
Low sales value (\$'000)	25	25	197	25	141	197	346	
High sales value (\$'000)	5,000	197	5,000	141	197	346	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>53.5</b>	<b>38.2</b>	<b>93.8</b>	<b>20.6</b>	<b>63.7</b>	<b>53.7</b>	<b>140.7</b>	<b>100.0</b>
Total current assets	30.7	14.9	72.0	9.9	22.1	22.7	129.7	100.0
Accounts receivable	2.0	2.2	1.5	1.8	2.9	2.8	-	34.9
Closing inventory	1.2	0.6	2.5	--	1.6	1.7	3.4	25.6
Other current assets	27.4	11.9	67.9	8.1	17.5	18.0	126.2	97.7
Net fixed assets	12.7	11.8	15.0	10.6	13.5	18.7	10.7	100.0
Other assets and adjustments	10.1	11.4	6.7	--	28.0	12.2	0.3	76.7
<b>Total liabilities</b>	<b>20.7</b>	<b>16.9</b>	<b>30.6</b>	<b>15.2</b>	<b>19.3</b>	<b>22.7</b>	<b>39.8</b>	<b>100.0</b>
Total current liabilities	17.0	15.3	21.7	15.0	15.7	15.5	28.9	100.0
Current bank loans	1.8	2.0	1.2	2.4	1.3	2.1	0.2	18.6
Other current liabilities	15.2	13.2	20.4	12.5	14.3	13.3	28.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	3.6	1.6	8.9	0.1	3.6	7.2	10.8	76.7
<b>Total equity</b>	<b>32.8</b>	<b>21.2</b>	<b>63.2</b>	<b>5.4</b>	<b>44.3</b>	<b>30.9</b>	<b>100.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.7	0.9	3.3	0.6	1.4	1.4	4.4	100.0
Debt to equity	0.6	0.7	0.4	2.8	0.4	0.7	0.3	100.0
Interest coverage	5.5	5.0	6.0	1.1	6.5	4.8	7.3	74.4
Debt ratio	0.3	0.4	0.3	0.7	0.3	0.4	0.2	100.0
Sales to equity	6.1	6.0	6.2	18.7	3.7	8.6	5.3	100.0
Sales to closing inventories	166.8	184.4	154.2	2,131.8	101.8	150.8	156.3	25.6

(percent)

Current debt to equity	51.9	71.8	34.3	277.0	35.4	50.2	28.6	100.0
Operating profit on equity	30.4	29.2	31.5	1.3	34.2	45.4	26.5	93.0
Net fixed assets to equity	38.6	55.4	23.7	195.8	30.5	60.4	10.6	100.0
Gross margin	35.5	37.9	33.4	33.6	41.7	31.5	34.6	100.0
Return on total assets	22.8	20.3	25.4	3.7	28.1	33.0	22.0	95.3

(days)

Collection period for accounts receivable	3.7	6.5	1.4	6.6	6.4	3.9	--	34.9
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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	469	23,370	1,731.0	34
Less than 20	465	12,845	961.0	33
20-99	3	x	x	1
100-499	-	-	-	-
500 and over	1	x	x	-

1987

Total	435	21,171	1,752.3	
Less than 20	432	10,408	876.9	
20-99	2	x	x	
100-499	-	-	-	
500 and over	1	x	x	

## SIC 9711 Barber Shops

Establishments primarily engaged in providing men's barbering and hair styling services. Barber colleges are classified in <8521 - Post-Secondary Non-University Education>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9712 - BEAUTY SHOPS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,916							
Low sales value (\$'000)	25	25	78	25	41	78	150	
High sales value (\$'000)	5,000	78	5,000	41	78	150	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	10.5	10.0	10.8	11.8	9.0	9.9	11.2	57.5
Purchases and materials	10.9	10.4	11.1	12.1	9.5	10.4	11.4	57.4
Closing inventory	1.9	2.1	1.7	2.0	2.2	1.8	1.6	47.7
Opening inventory	1.5	1.7	1.4	1.7	1.7	1.3	1.5	42.1
Wages, salaries, and benefits	41.3	27.5	48.5	15.7	33.8	41.5	52.0	87.7
Wages and benefits - direct	8.4	4.3	10.5	1.7	5.7	5.9	12.8	11.8
Wages and benefits - indirect	32.9	23.2	38.0	14.0	28.1	35.6	39.2	80.5
Occupancy expenses	15.0	17.9	13.5	19.3	17.2	15.2	12.6	99.0
Depreciation	2.7	2.7	2.8	2.9	2.6	2.7	2.8	85.2
Repairs and maintenance	1.3	1.6	1.1	1.6	1.7	1.3	1.1	75.5
Fuel and oil	--	--	--	--	--	--	--	2.1
Utilities	2.8	3.7	2.3	4.2	3.4	3.0	2.0	91.2
Rent	8.1	9.8	7.2	10.5	9.5	8.1	6.7	74.3
Financial expenses	2.7	3.3	2.4	3.1	3.4	2.7	2.3	93.7
Interest and bank charges	1.7	2.2	1.5	2.1	2.2	1.6	1.4	74.9
Professional fees	1.0	1.1	0.9	1.0	1.2	1.1	0.9	81.6
General expenses	3.1	3.5	3.0	3.3	3.5	3.3	2.8	96.3
Advertising	2.0	1.9	2.1	1.5	2.2	2.1	2.1	88.9
Delivery expenses	0.5	0.5	0.4	0.6	0.5	0.5	0.4	30.4
Insurance	0.6	1.0	0.5	1.3	0.8	0.7	0.4	77.6
Other expenses	29.2	56.8	14.8	19.4	76.7	14.3	15.1	99.9
Total expenses	101.9	119.0	92.9	72.6	143.6	86.7	96.0	100.0
Net profit/loss	-1.9	-19.0	7.1	27.4	-43.6	13.3	4.0	99.3

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	83.8	45.5	177.2	32.6	57.8	105.3	298.5	
Expenses	68.8	33.0	155.8	21.5	44.0	86.1	273.3	
Profit	15.1	12.5	21.4	11.1	13.7	19.2	25.2	

## Non-Profitable:

Sales	126.3	47.3	219.3	31.8	61.5	111.9	309.7	
Expenses	213.2	197.0	232.3	37.8	343.1	120.1	326.9	
Loss	-86.9	-149.7	-13.1	-6.1	-281.6	-8.2	-17.2	

1987

## Profitable:

Sales	84.4	42.6	191.0	32.0	54.4	106.0	322.8	
Expenses	69.9	30.2	170.8	21.0	40.6	89.0	297.6	
Profit	14.6	12.3	20.3	11.0	13.8	17.1	25.2	

## Non-Profitable:

Sales	128.2	48.8	196.7	35.7	55.8	106.1	328.1	
Expenses	137.7	56.9	207.4	39.2	66.4	113.9	342.9	
Loss	-9.5	-8.1	-10.7	-3.5	-10.6	-7.8	-14.8	



	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.)	520							
Low sales value (\$'000)	25	25	174	25	115	174	295	
High sales value (\$'000)	5,000	174	5,000	115	174	295	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>57.8</b>	<b>33.5</b>	<b>105.4</b>	<b>21.9</b>	<b>57.3</b>	<b>62.7</b>	<b>163.2</b>	<b>100.0</b>
Total current assets	23.6	13.5	43.6	10.0	20.5	22.6	72.0	100.0
Accounts receivable	2.1	0.2	5.6	0.2	0.4	0.7	12.2	26.5
Closing inventory	3.1	1.7	5.6	1.4	2.3	3.9	8.0	54.8
Other current assets	18.4	11.4	32.3	8.3	17.6	17.9	51.6	92.9
Net fixed assets	25.2	15.1	44.8	7.7	30.3	27.1	68.8	96.7
Other assets and adjustments	8.9	4.8	16.9	4.0	6.5	12.8	22.4	83.7
<b>Total liabilities</b>	<b>42.2</b>	<b>24.3</b>	<b>77.3</b>	<b>16.9</b>	<b>39.6</b>	<b>46.4</b>	<b>118.9</b>	<b>99.8</b>
Total current liabilities	21.9	10.6	43.9	8.1	15.8	26.6	67.2	99.8
Current bank loans	4.2	1.3	10.0	0.4	3.2	5.3	16.2	31.5
Other current liabilities	17.6	9.2	33.9	7.6	12.5	21.2	51.0	99.8
Long-term bank loans	4.8	2.3	9.7	1.5	3.9	4.4	16.8	21.5
Other liabilities and adjustments	15.4	11.3	23.6	7.1	19.8	15.3	34.8	86.0
<b>Total equity</b>	<b>15.6</b>	<b>9.2</b>	<b>28.1</b>	<b>5.0</b>	<b>17.7</b>	<b>16.2</b>	<b>44.2</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	1.2	0.9	1.2	1.2	0.8	1.0	99.8
Debt to equity	2.7	2.6	2.7	3.3	2.2	2.8	2.6	99.8
Interest coverage	2.4	1.3	3.0	2.5	0.1	3.4	2.8	82.5
Debt ratio	0.7	0.7	0.7	0.7	0.6	0.7	0.7	99.8
Sales to equity	11.9	10.1	13.1	13.6	8.1	13.8	12.7	100.0
Sales to closing inventories	60.0	52.2	64.9	46.0	60.3	57.3	69.9	54.8

(percent)

Current debt to equity	140.2	115.7	156.0	161.2	89.2	164.0	152.0	99.8
Operating profit on equity	24.7	5.9	36.8	34.1	-10.5	42.0	34.2	98.1
Net fixed assets to equity	161.5	164.9	159.3	154.1	171.2	167.1	155.5	96.7
Gross margin	36.1	38.4	34.9	41.0	35.9	35.5	34.6	100.0
Return on total assets	11.3	6.1	14.5	12.9	0.8	15.3	14.1	99.0

(days)

Collection period for accounts receivable	4.1	1.1	5.5	1.1	1.1	1.2	7.9	26.5
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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
<b>1989</b>				
<b>Total</b>	<b>4,424</b>	<b>169,999</b>	<b>12,578.3</b>	<b>917</b>
Less than 20	4,368	127,815	9,498.6	905
20-99	50	17,450	1,292.7	11
100-499	5	x	x	1
500 and over	1	x	x	-
<b>1987</b>				
<b>Total</b>	<b>3,507</b>	<b>128,071</b>	<b>10,606.3</b>	
Less than 20	3,463	91,553	7,600.3	
20-99	39	15,176	1,251.3	
100-499	4	x	x	
500 and over	1	x	x	

## SIC 9712 Beauty Shops

Establishments primarily engaged in providing women's hairdressing and beauty services. Hairdressing schools are classified in <8521 - Post-Secondary Non-University Education>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9713 - COMBINATION BARBER AND BEAUTY SHOPS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	904							
Low sales value (\$'000)	25	25	105	25	52	105	191	
High sales value (\$'000)	5,000	105	5,000	52	105	191	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.3	6.9	7.6	7.9	6.4	6.9	7.9	50.1
Purchases and materials	7.7	7.0	8.0	8.2	6.4	7.6	8.2	49.9
Closing inventory	1.3	1.2	1.4	1.9	0.9	1.8	1.1	41.7
Opening inventory	1.0	1.1	0.9	1.5	0.9	1.1	0.8	35.1
Wages, salaries, and benefits	46.4	33.5	53.3	18.5	40.9	50.2	54.7	89.7
Wages and benefits - direct	7.1	2.5	9.5	1.0	3.2	8.5	10.0	12.1
Wages and benefits - indirect	39.4	31.1	43.8	17.5	37.7	41.8	44.7	83.1
Occupancy expenses	17.1	19.2	16.0	21.2	18.2	17.0	15.5	99.2
Depreciation	2.7	3.0	2.6	3.0	2.9	3.0	2.5	87.1
Repairs and maintenance	1.4	1.6	1.3	1.6	1.6	1.1	1.4	78.9
Fuel and oil	--	--	--	0.1	--	--	--	1.8
Utilities	2.8	3.7	2.4	3.7	3.6	2.7	2.3	94.1
Rent	10.1	11.0	9.6	12.8	10.0	10.2	9.4	79.6
Financial expenses	2.8	3.4	2.5	3.2	3.4	3.1	2.2	93.8
Interest and bank charges	1.8	2.2	1.6	2.1	2.3	2.1	1.3	77.1
Professional fees	1.0	1.1	0.9	1.1	1.2	1.0	0.9	86.4
General expenses	3.3	3.4	3.2	3.5	3.4	3.0	3.3	97.5
Advertising	2.2	2.0	2.3	1.8	2.2	1.9	2.4	90.8
Delivery expenses	0.5	0.5	0.5	0.6	0.4	0.6	0.5	34.8
Insurance	0.6	0.9	0.5	1.1	0.8	0.5	0.4	79.8
Other expenses	13.4	15.0	12.6	15.3	14.9	12.9	12.5	100.0
Total expenses	90.4	81.4	95.1	69.6	87.1	93.1	96.1	100.0
Net profit/loss	9.6	18.6	4.9	30.4	12.9	6.9	3.9	99.3

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	76							
Sales	107.6	56.1	249.6	35.6	81.6	138.3	391.0	
Expenses	91.0	41.2	228.1	22.1	65.0	120.9	364.2	
Profit	16.6	14.9	21.5	13.5	16.6	17.4	26.8	

## Non-Profitable:

Sales	139.4	62.0	237.1	37.9	76.7	141.8	364.0	
Expenses	147.9	70.8	245.4	44.5	86.8	148.5	374.2	
Loss	-8.5	-8.8	-8.2	-6.6	-10.1	-6.7	-10.3	

1987

## Profitable:

Sales	138.5	53.0	297.5	36.6	70.6	139.0	519.0	
Expenses	121.5	38.6	275.7	25.1	53.2	122.2	490.3	
Profit	16.9	14.3	21.8	11.5	17.4	16.8	28.7	

## Non-Profitable:

Sales	110.8	53.7	240.7	35.8	65.6	129.0	384.3	
Expenses	117.3	59.9	248.1	43.6	70.6	132.4	396.7	
Loss	-6.6	-6.2	-7.4	-7.9	-5.1	-3.5	-12.4	

	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.)	260							
Low sales value (\$'000)	25	25	198	25	121	198	332	
High sales value (\$'000)	5,000	198	5,000	121	198	332	5,000	

## BALANCE SHEET

(thousands of dollars)

<b>Total assets</b>	<b>76.0</b>	<b>50.7</b>	<b>128.3</b>	<b>47.6</b>	<b>58.4</b>	<b>66.5</b>	<b>186.8</b>	<b>100.0</b>
Total current assets	36.4	28.3	53.3	32.4	18.0	25.6	79.6	100.0
Accounts receivable	0.9	1.0	0.7	1.1	0.5	0.3	1.1	23.1
Closing inventory	2.5	1.4	4.6	0.9	2.8	4.0	5.2	50.4
Other current assets	33.0	25.8	47.9	30.3	14.6	21.1	73.2	94.6
Net fixed assets	29.7	14.6	60.8	10.6	24.3	29.1	90.8	95.0
Other assets and adjustments	9.8	7.7	14.1	4.4	15.9	11.8	16.4	78.1
<b>Total liabilities</b>	<b>50.7</b>	<b>31.1</b>	<b>91.3</b>	<b>22.7</b>	<b>51.9</b>	<b>54.3</b>	<b>126.2</b>	<b>99.2</b>
Total current liabilities	30.7	18.0	56.9	13.6	29.0	30.9	81.4	99.2
Current bank loans	3.7	1.8	7.7	0.7	4.5	4.1	11.1	35.4
Other current liabilities	26.9	16.2	49.1	12.8	24.5	26.8	70.3	99.2
Long-term bank loans	3.2	2.6	4.5	2.7	2.4	7.0	2.3	20.8
Other liabilities and adjustments	16.7	10.3	29.8	6.3	20.4	16.4	42.5	81.5
<b>Total equity</b>	<b>25.2</b>	<b>19.6</b>	<b>37.0</b>	<b>24.8</b>	<b>6.5</b>	<b>12.1</b>	<b>60.5</b>	<b>100.0</b>

## FINANCIAL RATIOS

(times)

Current ratio	1.1	1.5	0.9	2.3	0.6	0.8	0.9	99.2
Debt to equity	2.0	1.5	2.4	0.9	7.9	4.4	2.0	99.2
Interest coverage	2.4	1.6	3.4	1.4	1.9	2.7	3.7	89.6
Debt ratio	0.6	0.6	0.7	0.4	0.8	0.8	0.6	99.2
Sales to equity	8.2	5.2	11.3	3.3	23.9	20.9	9.5	100.0
Sales to closing inventories	82.4	70.4	90.3	90.1	54.6	62.6	110.7	50.4

(percent)

Current debt to equity	121.5	92.1	153.6	54.8	446.6	254.6	134.4	99.2
Operating profit on equity	20.6	8.2	34.3	5.6	32.5	61.0	29.2	98.8
Net fixed assets to equity	117.4	74.5	164.2	42.9	374.4	239.6	149.8	95.0
Gross margin	38.1	41.1	36.5	44.5	36.7	34.8	37.2	100.0
Return on total assets	11.5	8.4	14.0	8.8	7.6	17.4	12.8	100.0

(days)

Collection period for accounts receivable	1.6	3.5	0.6	5.2	1.2	0.5	0.7	23.1
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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
<b>1989</b>				
Total	1,490	80,495	5,880.9	342
Less than 20	1,449	52,439	3,853.1	342
20-99	35	13,037	947.1	-
100-499	5	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
Total	1,148	65,805	5,422.4	
Less than 20	1,107	37,853	3,117.8	
20-99	35	12,976	1,061.0	
100-499	5	x	x	
500 and over	1	x	x	

## SIC 9713 Combination Barber and Beauty Shops

Establishments primarily engaged in providing men's barbering or hair styling and women's hairdressing and/or beauty services on the same premises.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9721 - POWER LAUNDRIES AND/OR DRY CLEANERS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	791							
Low sales value (\$'000)	25	25	156	25	103	156	315	
High sales value (\$'000)	5,000	156	5,000	103	156	315	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.8	7.5	6.6	7.8	7.2	5.5	6.9	64.3
Purchases and materials	6.9	7.4	6.7	7.7	7.2	5.6	7.1	64.1
Closing inventory	1.0	0.7	1.0	0.7	0.7	0.6	1.2	22.3
Opening inventory	0.9	0.8	0.9	0.8	0.8	0.5	1.0	20.5
Wages, salaries, and benefits	40.5	28.7	44.1	24.2	32.9	43.6	44.3	95.1
Wages and benefits - direct	5.2	2.4	6.0	2.3	2.5	2.6	7.1	10.9
Wages and benefits - indirect	35.3	26.3	38.1	21.9	30.5	41.0	37.1	89.8
Occupancy expenses	20.5	28.0	18.3	30.1	26.0	20.1	17.7	99.6
Depreciation	5.0	6.4	4.6	6.7	6.1	5.1	4.4	90.3
Repairs and maintenance	2.8	2.8	2.8	2.7	2.9	2.5	2.8	91.7
Fuel and oil	0.4	0.2	0.4	0.2	0.2	0.2	0.5	8.6
Utilities	4.9	7.0	4.3	8.1	6.0	4.6	4.2	95.8
Rent	7.4	11.6	6.2	12.4	10.8	7.6	5.7	76.0
Financial expenses	4.0	5.5	3.5	5.9	5.1	4.0	3.4	97.7
Interest and bank charges	3.0	4.1	2.6	4.3	3.9	3.0	2.5	85.7
Professional fees	1.0	1.4	0.9	1.6	1.2	1.0	0.9	90.1
General expenses	4.9	5.7	4.6	6.1	5.3	4.8	4.5	98.2
Advertising	1.6	1.8	1.5	1.9	1.8	1.4	1.5	87.0
Delivery expenses	2.1	2.2	2.0	2.5	1.9	2.0	2.0	66.2
Insurance	1.2	1.7	1.1	1.7	1.6	1.4	1.0	82.7
Other expenses	18.3	18.5	18.2	19.2	17.8	17.1	18.6	99.9
Total expenses	94.9	93.9	95.2	93.3	94.5	95.0	95.3	100.0
Net profit/loss	5.1	6.1	4.8	6.7	5.5	5.0	4.7	98.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	249.0	87.7	498.9	65.9	125.0	217.6	840.1	
Expenses	224.9	74.8	457.3	54.4	109.7	195.9	774.3	
Profit	24.1	12.9	41.6	11.5	15.2	21.7	65.7	

## Non-Profitable:

Sales	191.7	77.5	454.4	56.7	125.6	216.3	800.3	
Expenses	205.2	86.0	479.2	64.2	136.5	231.7	838.7	
Loss	-13.4	-8.5	-24.8	-7.5	-10.9	-15.4	-38.4	

1987

## Profitable:

Sales	267.1	80.3	499.0	57.1	128.8	212.7	805.8	
Expenses	241.7	68.1	457.1	45.7	114.7	190.4	742.8	
Profit	25.5	12.2	41.9	11.4	14.1	22.3	62.9	

## Non-Profitable:

Sales	227.1	83.9	454.5	70.9	131.2	215.6	796.4	
Expenses	243.7	93.7	482.0	82.1	136.1	225.5	849.1	
Loss	-16.6	-9.8	-27.5	-11.2	-4.9	-9.9	-52.7	

	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.)	444							
Low sales value (\$'000)	25	25	232	25	123	232	441	
High sales value (\$'000)	5,000	232	5,000	123	232	441	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>205.8</b>	<b>80.4</b>	<b>415.3</b>	<b>57.0</b>	<b>103.6</b>	<b>152.5</b>	<b>607.8</b>	<b>100.0</b>
Total current assets	58.9	12.5	136.3	9.9	15.1	37.7	208.6	99.3
Accounts receivable	14.9	2.0	36.4	1.3	2.6	5.0	59.5	67.8
Closing inventory	3.2	0.6	7.7	0.6	0.6	2.0	11.8	23.2
Other current assets	40.7	9.9	92.1	7.9	11.9	30.5	137.2	96.6
Net fixed assets	112.5	50.1	216.7	33.3	66.8	89.7	309.7	99.3
Other assets and adjustments	34.3	17.7	62.2	13.8	21.6	25.1	89.4	89.9
<b>Total liabilities</b>	<b>143.7</b>	<b>72.1</b>	<b>263.2</b>	<b>52.3</b>	<b>91.8</b>	<b>112.8</b>	<b>373.4</b>	<b>100.0</b>
Total current liabilities	61.2	21.3	128.0	17.3	25.2	50.3	184.9	99.3
Current bank loans	12.5	2.3	29.5	2.0	2.6	8.0	45.3	43.2
Other current liabilities	48.7	18.9	98.4	15.3	22.5	42.2	139.6	99.3
Long-term bank loans	19.0	8.2	37.2	3.6	12.7	17.4	51.7	32.7
Other liabilities and adjustments	63.3	42.6	97.9	31.3	53.8	45.0	136.7	95.3
<b>Total equity</b>	<b>62.0</b>	<b>8.2</b>	<b>152.0</b>	<b>4.6</b>	<b>11.8</b>	<b>39.7</b>	<b>234.3</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.9	0.5	1.0	0.5	0.6	0.7	1.1	99.3
Debt to equity	2.3	8.7	1.7	11.1	7.7	2.8	1.5	100.0
Interest coverage	2.1	1.0	2.6	0.6	1.2	3.5	2.5	86.3
Debt ratio	0.6	0.8	0.6	0.9	0.8	0.7	0.6	100.0
Sales to equity	5.7	15.3	4.9	18.1	14.1	7.9	4.5	100.0
Sales to closing inventories	108.5	195.4	96.4	126.7	269.9	154.2	89.1	23.2

(percent)

Current debt to equity	98.6	258.1	84.1	370.6	213.5	126.8	78.9	99.3
Operating profit on equity	18.4	2.0	19.9	-26.3	13.3	40.3	17.3	96.4
Net fixed assets to equity	181.1	607.3	142.5	710.1	566.5	225.9	132.1	99.3
Gross margin	49.4	53.5	48.3	56.2	52.1	48.0	48.3	100.0
Return on total assets	10.3	6.3	11.6	4.1	7.5	14.5	11.1	98.9

(days)

Collection period for accounts receivable	15.2	5.7	17.8	5.8	5.7	5.9	20.4	67.8
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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
<b>1989</b>				
Total	1,055	98,165	6,927.5	133
Less than 20	1,001	45,233	3,181.9	124
20-99	39	19,556	1,388.8	8
100-499	15	33,376	2,356.8	1
500 and over	-	-	-	-
<b>1987</b>				
Total	922	79,862	5,977.9	
Less than 20	877	32,204	2,385.4	
20-99	31	16,018	1,226.7	
100-499	14	31,640	2,365.8	
500 and over	-	-	-	

## SIC 9721 Power Laundries And/or Dry Cleaners

Establishments primarily engaged in operating mechanical laundries and plants which dry clean and/or dye apparel and household fabrics. Establishments primarily engaged in textile dyeing for the trade are classified in <1992 - Contract Textile Dyeing and Finishing Industry>. Establishments primarily engaged in cleaning fur clothing are classified in <9792 - Fur Cleaning, Repair and Storage>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9723 - SELF-SERVE LAUNDRIES AND/OR DRY CLEANERS

	Total of all 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	66	25	40	66	138	
High sales value (\$'000)	5,000	66	5,000	40	66	138	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.0	3.0	8.6	2.4	3.4	4.7	9.7	37.4
Purchases and materials	7.1	2.9	8.6	2.5	3.2	4.8	9.7	37.4
Closing inventory	0.5	0.2	0.6	0.1	0.2	0.3	0.7	19.6
Opening inventory	0.5	0.2	0.6	0.1	0.3	0.2	0.7	16.4
Wages, salaries, and benefits	27.1	10.8	33.2	6.9	13.2	23.5	36.1	74.9
Wages and benefits - direct	7.5	0.4	10.1	-	0.6	0.3	13.0	3.7
Wages and benefits - indirect	19.6	10.4	23.1	6.9	12.6	23.2	23.1	72.6
Occupancy expenses	33.0	50.5	26.4	55.8	47.1	36.0	23.6	99.5
Depreciation	7.4	8.9	6.9	8.7	9.1	8.4	6.4	87.7
Repairs and maintenance	4.9	8.2	3.7	9.5	7.4	3.9	3.6	88.1
Fuel and oil	0.7	1.0	0.6	1.1	0.9	0.8	0.5	14.6
Utilities	9.7	18.1	6.6	23.2	14.8	11.9	5.0	92.7
Rent	10.3	14.3	8.7	13.3	14.9	11.0	8.1	65.8
Financial expenses	5.5	8.9	4.2	12.8	6.5	5.5	3.8	93.2
Interest and bank charges	4.7	7.9	3.5	12.0	5.2	4.5	3.2	81.3
Professional fees	0.8	1.1	0.7	0.8	1.2	1.0	0.6	80.8
General expenses	3.9	4.2	3.8	5.2	3.6	4.0	3.7	94.5
Advertising	0.8	0.6	0.9	0.5	0.6	1.1	0.8	68.9
Delivery expenses	1.8	1.7	1.8	2.5	1.2	1.4	1.9	51.6
Insurance	1.3	1.9	1.1	2.1	1.7	1.5	1.0	79.0
Other expenses	19.0	17.7	19.5	22.6	14.6	19.3	19.5	99.5
Total expenses	95.5	95.1	95.7	105.7	88.3	93.0	96.4	100.0
Net profit/loss	4.5	4.9	4.3	-5.7	11.7	7.0	3.6	98.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	63							
Sales	97.7	42.4	215.8	32.2	49.4	90.6	364.0	
Expenses	84.1	33.9	191.2	26.8	38.8	74.6	329.1	
Profit	13.6	8.5	24.7	5.5	10.6	16.0	34.9	

## Non-Profitable:

Sales	109.3	37.7	278.9	30.4	50.8	95.2	623.1	
Expenses	118.6	45.3	292.1	39.0	56.7	101.9	648.6	
Loss	-9.3	-7.6	-13.2	-8.6	-5.9	-6.7	-25.5	

1987

## Profitable:

Sales	107.1	37.7	217.2	31.5	48.8	106.4	431.0	
Expenses	94.8	29.4	198.6	24.6	38.0	96.4	396.1	
Profit	12.2	8.3	18.5	6.8	10.8	10.1	34.9	

## Non-Profitable:

Sales	68.0	42.3	156.1	32.0	46.9	75.2	239.0	
Expenses	76.1	49.7	166.7	40.0	54.0	77.1	258.5	
Loss	-8.1	-7.4	-10.6	-8.1	-7.1	-1.9	-19.5	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	53							
Low sales value (\$'000)	25	25	133	25	53	133	276	
High sales value (\$'000)	5,000	133	5,000	53	133	276	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>144.7</b>	<b>67.5</b>	<b>323.2</b>	<b>39.0</b>	<b>125.7</b>	<b>169.2</b>	<b>549.5</b>	<b>100.0</b>
Total current assets	54.2	17.8	138.2	6.7	40.4	52.8	263.8	100.0
Accounts receivable	9.0	0.8	27.7	--	2.7	1.9	65.7	50.9
Closing inventory	1.2	0.1	3.6	0.1	0.3	4.7	2.0	22.6
Other current assets	43.9	16.7	106.8	6.5	37.4	46.1	196.1	98.1
Net fixed assets	84.1	48.2	167.3	31.9	81.4	97.2	270.3	98.1
Other assets and adjustments	6.3	1.5	17.6	0.4	3.7	19.2	15.3	81.1
<b>Total liabilities</b>	<b>112.6</b>	<b>59.6</b>	<b>235.1</b>	<b>33.8</b>	<b>112.2</b>	<b>121.7</b>	<b>401.7</b>	<b>100.0</b>
Total current liabilities	37.2	12.9	93.5	2.5	34.1	34.5	180.2	98.1
Current bank loans	0.9	0.4	2.1	--	1.4	--	5.2	5.7
Other current liabilities	36.2	12.4	91.3	2.5	32.6	34.4	174.9	98.1
Long-term bank loans	6.7	--	22.2	--	--	7.1	44.3	13.2
Other liabilities and adjustments	68.6	46.7	119.3	31.2	78.1	80.0	177.1	90.6
<b>Total equity</b>	<b>32.1</b>	<b>7.9</b>	<b>88.1</b>	<b>5.2</b>	<b>13.4</b>	<b>47.5</b>	<b>147.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	1.3	1.4	2.6	1.1	1.5	1.4	98.1
Debt to equity	3.5	7.4	2.6	6.4	8.3	2.5	2.7	100.0
Interest coverage	1.6	1.2	1.7	2.0	0.4	1.4	2.0	75.5
Debt ratio	0.7	0.8	0.7	0.8	0.8	0.7	0.7	100.0
Sales to equity	5.7	7.3	5.3	7.3	7.2	4.1	5.9	100.0
Sales to closing inventories	147.8	291.6	129.7	259.7	323.2	40.9	434.2	22.6

(percent)

Current debt to equity	115.8	162.4	106.1	47.8	253.4	72.5	121.9	98.1
Operating profit on equity	11.9	10.9	12.2	47.4	-18.0	6.6	14.8	96.2
Net fixed assets to equity	261.7	606.6	189.8	608.4	605.2	204.5	182.9	98.1
Gross margin	55.0	69.6	50.9	82.8	59.1	52.5	50.4	100.0
Return on total assets	6.9	5.8	7.4	12.3	1.7	6.5	7.9	98.1

(days)

Collection period for accounts receivable	17.8	5.6	21.3	--	10.0	3.6	27.0	50.9
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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
<b>1989</b>				
Total	738	29,311	3,012.7	60
Less than 20	726	19,990	2,023.7	60
20-99	10	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	678	25,153	2,173.4	
Less than 20	666	16,611	1,441.8	
20-99	10	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9723 Self-Serve Laundries And/or Dry Cleaners

Establishments primarily engaged in providing coin-operated automatic laundry and/or dry cleaning facilities for the use of the public.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9724 - VALET SERVICES, PRESSING AND/OR REPAIR

	Total of all 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	81	25	43	81	148	
High sales value (\$'000)	5,000	81	5,000	43	81	148	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.8	8.1	7.6	12.1	6.3	11.3	5.2	61.8
Purchases and materials	8.1	9.3	7.6	14.3	6.9	11.2	5.3	61.8
Closing inventory	1.7	5.1	0.2	12.9	1.6	0.2	0.2	32.4
Opening inventory	1.3	4.0	0.2	10.6	0.9	0.3	0.1	29.4
Wages, salaries, and benefits	41.9	22.2	50.4	6.7	29.3	49.7	50.9	70.6
Wages and benefits - direct	3.4	-	4.9	-	-	-	8.0	2.9
Wages and benefits - indirect	38.5	22.2	45.6	6.7	29.3	49.7	42.9	70.6
Occupancy expenses	18.1	20.6	17.0	19.7	21.1	16.9	17.1	100.0
Depreciation	3.1	2.2	3.5	4.9	1.0	3.6	3.5	88.2
Repairs and maintenance	1.5	0.9	1.7	0.9	0.9	0.6	2.5	76.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	4.2	4.4	4.2	3.5	4.8	3.4	4.6	97.1
Rent	9.2	13.1	7.6	10.3	14.3	9.2	6.5	73.5
Financial expenses	2.9	1.9	3.3	1.4	2.1	2.7	3.7	91.2
Interest and bank charges	1.7	0.6	2.2	0.3	0.8	1.4	2.6	61.8
Professional fees	1.2	1.3	1.1	1.2	1.3	1.2	1.0	88.2
General expenses	5.5	7.4	4.7	5.1	8.4	3.1	5.7	97.1
Advertising	1.2	1.4	1.1	1.0	1.6	0.8	1.2	76.5
Delivery expenses	3.1	4.4	2.5	2.6	5.2	1.3	3.3	58.8
Insurance	1.2	1.6	1.1	1.5	1.7	1.0	1.1	82.4
Other expenses	13.7	21.2	10.4	19.0	22.3	8.8	11.4	100.0
Total expenses	89.8	81.4	93.4	64.0	89.4	92.5	94.0	100.0
Net profit/loss	10.2	18.6	6.6	36.0	10.6	7.5	6.0	97.1

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	111.9	47.0	236.7	37.9	57.6	110.6	410.6	
Expenses	96.5	34.4	216.0	24.3	46.0	92.6	386.0	
Profit	15.4	12.7	20.8	13.6	11.5	18.0	24.6	

## Non-Profitable:

Sales	80.1	63.8	97.8	-	63.8	97.8	-	
Expenses	83.3	66.2	101.8	-	66.2	101.8	-	
Loss	-3.2	-2.4	-4.1	-	-2.4	-4.1	-	

1987

## Profitable:

Sales	221.6	45.7	314.2	31.2	60.2	111.8	1,119.2	
Expenses	191.4	38.8	271.8	24.0	53.5	95.9	971.7	
Profit	30.1	6.9	42.4	7.2	6.7	15.9	147.5	

## Non-Profitable:

Sales	126.6	-	126.6	-	-	126.6	-	
Expenses	129.8	-	129.8	-	-	129.8	-	
Loss	-3.3	-	-3.3	-	-	-3.3	-	

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

**BALANCE SHEET**

(thousands of dollars)

Total assets	161.5	-	-	-	-	-	-	100.0
Total current assets	50.0	-	-	-	-	-	-	100.0
Accounts receivable	17.2	-	-	-	-	-	-	100.0
Closing inventory	0.7	-	-	-	-	-	-	20.0
Other current assets	32.1	-	-	-	-	-	-	100.0
Net fixed assets	107.7	-	-	-	-	-	-	100.0
Other assets and adjustments	3.7	-	-	-	-	-	-	80.0
Total liabilities	56.4	-	-	-	-	-	-	100.0
Total current liabilities	39.3	-	-	-	-	-	-	100.0
Current bank loans	2.8	-	-	-	-	-	-	60.0
Other current liabilities	36.4	-	-	-	-	-	-	100.0
Long-term bank loans	3.5	-	-	-	-	-	-	20.0
Other liabilities and adjustments	13.5	-	-	-	-	-	-	100.0
Total equity	105.1	-	-	-	-	-	-	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	1.2	-	-	-	-	-	-	100.0
Debt to equity	0.5	-	-	-	-	-	-	100.0
Interest coverage	5.4	-	-	-	-	-	-	80.0
Debt ratio	0.3	-	-	-	-	-	-	100.0
Sales to equity	4.6	-	-	-	-	-	-	100.0
Sales to closing inventories	692.9	-	-	-	-	-	-	20.0

(percent)

Current debt to equity	37.3	-	-	-	-	-	-	100.0
Operating profit on equity	23.9	-	-	-	-	-	-	100.0
Net fixed assets to equity	102.4	-	-	-	-	-	-	100.0
Gross margin	41.1	-	-	-	-	-	-	100.0
Return on total assets	19.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	12.8	-	-	-	-	-	-	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
<b>1989</b>				
Total	238	10,526	724.3	64
Less than 20	233	x	x	64
20-99	5	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	174	6,284	466.0	
Less than 20	169	x	x	
20-99	5	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 9724 Valet Services, Pressing And/or Repair

Establishments primarily engaged in providing pressing, repairing and clothing alteration services to individuals. Establishments primarily engaged in dressmaking, hemstitching, etc., are classified in <9799 - Other Personal and Household Services n.e.c.>. Establishments primarily engaged in operating tailor shops are classified in <6121 - Men's Clothing Stores>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9725 - LINEN SUPPLY

	Total of all 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	897	25	323	897	1,946	
High sales value (\$'000)	5,000	897	5,000	323	897	1,946	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	7.8	16.6	6.6	8.0	18.8	7.4	6.4	47.3
Purchases and materials	7.7	16.2	6.6	8.3	18.3	7.6	6.3	47.3
Closing inventory	2.4	6.1	1.8	1.5	7.3	4.0	1.3	29.1
Opening inventory	2.4	6.5	1.8	1.3	7.9	3.8	1.3	29.1
Wages, salaries, and benefits	39.1	46.5	38.1	28.0	51.4	41.3	37.3	92.7
Wages and benefits - direct	6.0	4.1	6.3	2.6	4.5	7.0	6.1	20.0
Wages and benefits - indirect	33.1	42.4	31.9	25.4	46.9	34.4	31.2	89.1
Occupancy expenses	16.0	29.9	14.1	19.6	32.6	18.4	13.0	100.0
Depreciation	6.3	15.6	5.1	7.8	17.6	9.8	3.9	94.5
Repairs and maintenance	2.3	2.6	2.2	1.8	2.9	2.2	2.2	83.6
Fuel and oil	0.8	0.1	0.9	0.2	-	0.4	1.0	12.7
Utilities	4.7	7.6	4.3	4.0	8.6	5.0	4.1	89.1
Rent	1.9	4.0	1.7	5.8	3.5	0.9	1.9	65.5
Financial expenses	3.8	12.6	2.7	4.6	14.7	2.9	2.6	98.2
Interest and bank charges	3.1	11.6	2.0	2.0	14.1	2.3	1.9	89.1
Professional fees	0.7	1.0	0.7	2.7	0.6	0.6	0.7	90.9
General expenses	4.9	9.5	4.3	4.6	10.8	4.3	4.3	92.7
Advertising	0.9	1.6	0.8	0.7	1.8	0.7	0.8	74.5
Delivery expenses	3.2	6.5	2.7	3.2	7.4	2.9	2.7	72.7
Insurance	0.9	1.4	0.8	0.6	1.6	0.7	0.8	72.7
Other expenses	23.8	-12.8	28.6	28.9	-23.7	19.2	31.0	100.0
Total expenses	95.3	102.3	94.4	93.7	104.5	93.6	94.6	100.0
Net profit/loss	4.7	-2.3	5.6	6.3	-4.5	6.4	5.4	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	75							
Sales	1,617.3	320.9	2,526.6	165.3	513.0	1,519.3	3,065.7	
Expenses	1,501.5	294.6	2,347.9	143.9	480.6	1,396.5	2,857.1	
Profit	115.8	26.3	178.6	21.5	32.3	122.7	208.6	

## Non-Profitable:

Sales	1,039.3	436.0	2,676.8	125.3	599.3	1,169.8	3,586.4	
Expenses	1,125.2	510.6	2,793.4	151.3	699.4	1,266.6	3,714.9	
Loss	-85.9	-74.6	-116.6	-26.1	-100.0	-96.8	-128.5	

1987

## Profitable:

Sales	999.7	342.3	1,762.1	147.3	664.4	1,447.7	2,141.4	
Expenses	921.3	307.4	1,633.2	127.6	604.6	1,308.2	2,025.2	
Profit	78.4	34.8	128.9	19.7	59.8	139.4	116.2	

## Non-Profitable:

Sales	435.7	308.0	1,018.7	276.8	373.1	1,018.7	-	
Expenses	442.1	309.6	1,046.9	278.8	373.9	1,046.9	-	
Loss	-6.4	-1.6	-28.3	-2.0	-0.7	-28.3	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	47							
Low sales value (\$'000)	25	25	1,172	25	349	1,172	2,050	
High sales value (\$'000)	5,000	1,172	5,000	349	1,172	2,050	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,036.6</b>	<b>319.9</b>	<b>1,632.3</b>	<b>129.9</b>	<b>465.9</b>	<b>1,002.0</b>	<b>2,087.3</b>	<b>100.0</b>
Total current assets	494.0	132.4	794.5	71.3	179.5	367.1	1,103.0	100.0
Accounts receivable	197.4	57.0	314.1	28.2	79.0	189.2	404.2	100.0
Closing inventory	38.0	25.6	48.3	10.8	37.0	46.6	49.5	29.8
Other current assets	258.5	49.8	432.1	32.2	63.3	131.2	649.2	93.6
Net fixed assets	404.3	107.2	651.2	33.0	164.2	438.1	805.0	100.0
Other assets and adjustments	138.2	80.2	186.5	25.6	122.1	196.7	179.1	95.7
<b>Total liabilities</b>	<b>623.7</b>	<b>141.2</b>	<b>1,024.8</b>	<b>53.7</b>	<b>208.6</b>	<b>580.0</b>	<b>1,345.8</b>	<b>100.0</b>
Total current liabilities	421.6	90.0	697.2	30.6	135.7	370.2	933.2	100.0
Current bank loans	75.3	20.6	120.8	0.6	36.0	81.8	149.0	31.9
Other current liabilities	346.2	69.4	576.3	29.9	99.7	288.4	784.1	100.0
Long-term bank loans	69.1	13.6	115.3	10.1	16.2	2.9	196.4	21.3
Other liabilities and adjustments	132.9	37.5	212.2	12.9	56.5	206.7	216.2	100.0
<b>Total equity</b>	<b>412.8</b>	<b>178.6</b>	<b>607.5</b>	<b>76.2</b>	<b>257.3</b>	<b>422.0</b>	<b>741.4</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	1.4	1.1	2.3	1.3	0.9	1.1	100.0
Debt to equity	1.5	0.7	1.6	0.7	0.8	1.3	1.8	100.0
Interest coverage	3.5	1.9	3.9	3.5	1.7	6.1	3.4	87.2
Debt ratio	0.6	0.4	0.6	0.4	0.4	0.5	0.6	100.0
Sales to equity	4.0	2.6	4.3	2.7	2.6	4.0	4.5	100.0
Sales to closing inventories	43.9	18.3	55.3	19.2	18.0	36.6	67.9	29.8

(percent)

Current debt to equity	102.1	50.4	114.7	40.1	52.7	87.7	125.8	100.0
Operating profit on equity	21.7	7.7	25.1	11.5	6.9	28.8	23.6	100.0
Net fixed assets to equity	97.9	60.0	107.1	43.2	63.8	103.8	108.5	100.0
Gross margin	54.6	50.2	55.2	55.2	49.0	50.6	57.0	100.0
Return on total assets	12.0	8.9	12.4	9.3	8.9	14.5	11.7	100.0

(days)

Collection period for accounts receivable	43.0	44.3	42.9	49.5	43.0	40.3	43.8	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
<b>1989</b>				
Total	70	69,195	4,874.7	21
Less than 20	50	4,183	299.3	20
20-99	14	14,354	1,009.8	1
100-499	4	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
Total	49	65,293	4,774.4	
Less than 20	30	1,983	143.1	
20-99	13	9,023	650.4	
100-499	4	x	x	
500 and over	2	x	x	

## SIC 9725 Linen Supply

Establishments primarily engaged in supplying such items as table covers, uniforms, aprons, sheets, towels, diapers etc. to commercial and service establishments or household users on a rental basis. Linen supply establishments may or may not operate their own power laundry facilities. Establishments primarily engaged in operating power laundries are classified in <9721 - Power Laundries and/or Dry Cleaners>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9726 - CARPET CLEANING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	245							
Low sales value (\$'000)	25	25	88	25	46	88	202	
High sales value (\$'000)	5,000	88	5,000	46	88	202	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	12.6	5.2	14.7	6.3	4.6	13.9	15.4	47.8
Purchases and materials	12.5	5.0	14.7	5.2	4.9	13.6	15.5	47.3
Closing inventory	0.4	0.3	0.5	0.2	0.4	0.3	0.6	16.7
Opening inventory	0.5	0.6	0.5	1.3	0.1	0.5	0.5	15.5
Wages, salaries, and benefits	38.2	21.0	43.1	13.4	25.0	43.9	42.5	86.5
Wages and benefits - direct	10.4	0.3	13.3	0.8	-	20.0	8.3	6.9
Wages and benefits - indirect	27.7	20.7	29.8	12.7	25.0	23.9	34.2	85.7
Occupancy expenses	12.0	15.4	11.1	17.1	14.5	11.9	10.4	98.4
Depreciation	3.7	5.6	3.1	6.4	5.1	3.2	3.1	92.7
Repairs and maintenance	1.5	2.0	1.3	2.7	1.6	1.0	1.5	67.8
Fuel and oil	0.5	1.2	0.3	1.3	1.1	0.2	0.4	17.6
Utilities	3.0	3.0	3.0	2.3	3.4	3.8	2.3	75.9
Rent	3.4	3.7	3.3	4.4	3.3	3.7	3.1	66.5
Financial expenses	2.7	3.3	2.5	3.9	2.9	2.6	2.5	93.9
Interest and bank charges	1.7	2.1	1.6	2.9	1.6	1.8	1.5	79.2
Professional fees	1.0	1.2	0.9	1.0	1.3	0.7	1.0	85.3
General expenses	10.8	10.3	10.9	11.3	9.8	12.2	9.9	96.7
Advertising	4.5	4.4	4.6	4.8	4.2	3.1	5.7	88.2
Delivery expenses	5.1	4.6	5.2	5.0	4.3	7.7	3.4	58.8
Insurance	1.1	1.4	1.1	1.6	1.3	1.5	0.8	66.1
Other expenses	14.8	22.3	12.7	23.4	21.7	8.8	15.6	100.0
Total expenses	91.1	77.5	95.0	75.5	78.5	93.4	96.2	100.0
Net profit/loss	8.9	22.5	5.0	24.5	21.5	6.6	3.8	99.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	78							
Sales	133.4	50.1	251.2	36.1	62.3	154.8	593.5	
Expenses	117.1	34.8	233.7	23.5	44.7	142.8	556.2	
Profit	16.2	15.3	17.6	12.6	17.6	12.0	37.3	

## Non-Profitable:

Sales	143.8	50.4	347.6	35.1	70.6	142.6	589.0	
Expenses	149.3	53.5	358.3	37.7	74.5	147.0	607.1	
Loss	-5.5	-3.2	-10.7	-2.6	-4.0	-4.4	-18.1	

1987

## Profitable:

Sales	154.5	55.3	309.5	39.7	63.8	122.5	546.3	
Expenses	132.5	38.6	279.3	26.8	45.1	99.1	507.4	
Profit	22.0	16.7	30.2	12.9	18.8	23.3	39.0	

## Non-Profitable:

Sales	114.2	45.7	277.2	40.1	63.1	138.0	385.7	
Expenses	117.6	48.0	283.0	43.0	63.6	138.2	395.9	
Loss	-3.4	-2.3	-5.8	-2.9	-0.5	-0.2	-10.2	

	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.)	80							
Low sales value (\$'000)	25	25	212	25	102	212	374	
High sales value (\$'000)	5,000	212	5,000	102	212	374	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>67.2</b>	<b>25.8</b>	<b>231.8</b>	<b>17.5</b>	<b>57.2</b>	<b>74.9</b>	<b>340.7</b>	<b>100.0</b>
Total current assets	37.4	11.3	141.1	7.5	25.7	40.3	211.0	100.0
Accounts receivable	16.3	3.3	68.1	1.1	11.5	35.9	90.5	95.0
Closing inventory	0.6	--	2.6	0.1	--	0.6	4.1	16.3
Other current assets	20.4	7.9	70.2	6.2	14.2	3.7	116.3	93.8
Net fixed assets	26.3	12.2	82.3	8.6	25.8	32.7	116.8	98.8
Other assets and adjustments	3.4	2.2	8.3	1.2	5.6	1.9	12.8	77.5
<b>Total liabilities</b>	<b>46.8</b>	<b>20.8</b>	<b>150.3</b>	<b>15.0</b>	<b>42.8</b>	<b>68.7</b>	<b>206.9</b>	<b>100.0</b>
Total current liabilities	34.0	13.5	116.0	9.2	29.6	50.8	161.2	100.0
Current bank loans	4.2	2.0	12.8	1.0	5.9	16.8	10.0	48.8
Other current liabilities	29.8	11.4	103.1	8.1	23.7	33.9	151.1	100.0
Long-term bank loans	2.1	0.7	7.7	0.5	1.1	10.5	5.8	12.5
Other liabilities and adjustments	10.6	6.6	26.5	5.2	11.9	7.2	39.9	78.8
<b>Total equity</b>	<b>20.3</b>	<b>4.9</b>	<b>81.5</b>	<b>2.4</b>	<b>14.4</b>	<b>6.2</b>	<b>133.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	0.8	1.2	0.8	0.8	0.7	1.3	100.0
Debt to equity	2.3	4.1	1.8	6.1	2.9	10.9	1.5	100.0
Interest coverage	4.7	6.7	3.7	5.9	8.2	2.6	3.9	81.3
Debt ratio	0.6	0.8	0.6	0.8	0.7	0.9	0.6	100.0
Sales to equity	10.5	15.5	9.3	23.2	10.6	44.8	8.1	100.0
Sales to closing inventories	349.2	852.0	281.8	497.1	-	447.1	264.3	16.3

(percent)

Current debt to equity	167.5	271.4	142.2	373.3	205.9	810.0	120.5	100.0
Operating profit on equity	49.0	123.8	30.8	182.5	86.1	79.3	29.2	98.8
Net fixed assets to equity	129.4	246.6	100.9	351.7	179.1	521.1	87.3	98.8
Gross margin	44.6	53.6	40.9	55.7	50.7	39.5	41.2	100.0
Return on total assets	18.7	27.9	14.7	30.8	24.6	10.5	15.3	98.8

(days)

Collection period for accounts receivable	27.8	15.7	32.7	7.3	27.4	46.5	30.2	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
<b>1989</b>				
Total	654	34,033	2,436.1	37
Less than 20	638	25,042	1,803.6	39
20-99	15	x	x	1
100-499	1	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	617	28,279	2,086.1	
Less than 20	599	17,661	1,312.2	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

**SIC 9726 Carpet Cleaning**

Establishments primarily engaged in carpet cleaning. Carpet and rug repair may be a secondary activity. Establishments primarily engaged in rug and carpet repair are classified in <9949 - Other Repair Services n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9729 - OTHER LAUNDRY AND DRY CLEANING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Low sales value (\$'000)	25	25	135	-	-	-	-	
High sales value (\$'000)	5,000	135	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	6.0	7.4	5.5	-	-	-	-	63.6
Purchases and materials	6.7	9.7	5.6	-	-	-	-	63.6
Closing inventory	1.6	3.6	0.9	-	-	-	-	36.4
Opening inventory	1.0	1.4	0.8	-	-	-	-	36.4
Wages, salaries, and benefits	43.2	16.3	53.0	-	-	-	-	90.9
Wages and benefits - direct	12.3	-	16.8	-	-	-	-	18.2
Wages and benefits - indirect	30.8	16.3	36.1	-	-	-	-	81.8
Occupancy expenses	21.6	23.7	20.8	-	-	-	-	100.0
Depreciation	5.9	6.9	5.5	-	-	-	-	81.8
Repairs and maintenance	3.0	1.4	3.6	-	-	-	-	81.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	6.7	5.7	7.0	-	-	-	-	90.9
Rent	6.0	9.7	4.7	-	-	-	-	72.7
Financial expenses	4.0	8.2	2.4	-	-	-	-	100.0
Interest and bank charges	1.8	5.8	0.4	-	-	-	-	72.7
Professional fees	2.1	2.4	2.0	-	-	-	-	90.9
General expenses	3.6	3.5	3.7	-	-	-	-	81.8
Advertising	1.0	1.2	0.9	-	-	-	-	81.8
Delivery expenses	1.9	1.5	2.0	-	-	-	-	45.5
Insurance	0.8	0.8	0.7	-	-	-	-	54.5
Other expenses	13.0	15.6	12.1	-	-	-	-	100.0
Total expenses	91.4	74.7	97.4	-	-	-	-	100.0
Net profit/loss	8.6	25.3	2.6	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	82							
Sales	159.2	70.8	427.2	-	-	-	-	
Expenses	139.0	52.9	400.0	-	-	-	-	
Profit	20.2	17.9	27.2	-	-	-	-	

## Non-Profitable:

Sales	303.7	-	303.7	-	-	-	-	
Expenses	326.8	-	326.8	-	-	-	-	
Loss	-23.0	-	-23.0	-	-	-	-	

1987

## Profitable:

Sales	556.3	-	556.3	-	-	556.3	-	
Expenses	520.9	-	520.9	-	-	520.9	-	
Profit	35.5	-	35.5	-	-	35.5	-	

## Non-Profitable:

Sales	62.0	38.0	443.9	31.6	108.8	443.9	-	
Expenses	74.7	45.0	548.2	39.1	109.0	548.2	-	
Loss	-12.7	-6.9	-104.3	-7.5	-0.2	-104.3	-	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Low sales value (\$'000)	25	25	232	-	-	-	-	
High sales value (\$'000)	5,000	232	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>165.9</b>	<b>80.2</b>	<b>317.2</b>	-	-	-	-	<b>100.0</b>
Total current assets	26.8	7.0	61.9	-	-	-	-	100.0
Accounts receivable	15.6	0.5	42.4	-	-	-	-	85.7
Closing inventory	4.1	4.2	4.0	-	-	-	-	28.6
Other current assets	7.0	2.2	15.4	-	-	-	-	100.0
Net fixed assets	110.0	52.2	212.2	-	-	-	-	100.0
Other assets and adjustments	29.0	21.0	43.0	-	-	-	-	100.0
<b>Total liabilities</b>	<b>139.7</b>	<b>69.2</b>	<b>264.3</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	40.5	27.8	62.9	-	-	-	-	100.0
Current bank loans	1.5	-	4.2	-	-	-	-	28.6
Other current liabilities	38.9	27.8	58.7	-	-	-	-	100.0
Long-term bank loans	22.8	34.5	2.1	-	-	-	-	57.1
Other liabilities and adjustments	76.4	6.8	199.2	-	-	-	-	100.0
<b>Total equity</b>	<b>26.1</b>	<b>10.9</b>	<b>52.8</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.6	0.2	0.9	-	-	-	-	100.0
Debt to equity	5.3	6.2	5.0	-	-	-	-	100.0
Interest coverage	2.5	3.9	-2.5	-	-	-	-	85.7
Debt ratio	0.8	0.8	0.8	-	-	-	-	100.0
Sales to equity	9.6	10.0	9.5	-	-	-	-	100.0
Sales to closing inventories	60.6	25.8	126.1	-	-	-	-	28.6

(percent)

Current debt to equity	155.1	252.9	119.1	-	-	-	-	100.0
Operating profit on equity	22.5	124.2	-14.7	-	-	-	-	100.0
Net fixed assets to equity	421.1	474.7	401.4	-	-	-	-	100.0
Gross margin	43.7	51.6	40.7	-	-	-	-	100.0
Return on total assets	5.8	22.8	-1.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	22.5	1.6	30.6	-	-	-	-	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
<b>1989</b>				
Total	14	473	34.5	5
Less than 20	14	473	34.5	5
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	9	262	19.8	
Less than 20	9	262	19.8	
20-99	-	-	-	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9729 Other Laundry and Dry Cleaning Services

Establishments primarily engaged in laundering, cleaning and pressing not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9731 - FUNERAL HOMES

	Total of all 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	355	25	225	355	575	
High sales value (\$'000)	5,000	355	5,000	225	355	575	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	22.7	24.6	22.0	21.4	26.5	21.9	22.0	83.3
Purchases and materials	23.2	25.7	22.3	22.7	27.4	22.2	22.4	83.0
Closing inventory	4.5	6.9	3.6	6.9	6.9	4.8	3.2	77.8
Opening inventory	3.9	5.8	3.2	5.6	6.0	4.6	2.8	74.5
Wages, salaries, and benefits	28.8	26.5	29.7	20.5	30.0	27.9	30.2	94.8
Wages and benefits - direct	3.0	1.7	3.5	1.8	1.7	4.4	3.3	16.4
Wages and benefits - indirect	25.8	24.8	26.2	18.7	28.4	23.5	26.9	87.5
Occupancy expenses	13.1	16.4	11.9	16.3	16.4	14.2	11.3	98.8
Depreciation	5.2	6.2	4.8	6.0	6.3	5.3	4.7	92.7
Repairs and maintenance	3.0	3.5	2.9	3.3	3.6	3.4	2.7	89.7
Fuel and oil	0.3	0.3	0.3	0.1	0.4	0.2	0.3	8.8
Utilities	2.6	3.6	2.3	3.7	3.5	2.8	2.2	94.5
Rent	2.0	2.8	1.8	3.2	2.5	2.6	1.5	58.1
Financial expenses	4.9	5.2	4.9	6.5	4.4	4.5	5.0	97.3
Interest and bank charges	3.7	3.5	3.8	4.3	3.1	3.0	4.0	89.1
Professional fees	1.2	1.6	1.0	2.2	1.3	1.5	0.9	90.6
General expenses	4.9	5.2	4.7	6.5	4.5	5.5	4.5	96.0
Advertising	1.9	1.9	1.9	2.2	1.8	2.0	1.9	86.0
Delivery expenses	2.0	2.2	1.9	3.0	1.7	2.5	1.7	59.0
Insurance	1.0	1.1	0.9	1.3	1.0	1.1	0.9	79.0
Other expenses	15.5	14.3	16.0	17.8	12.2	15.6	16.1	98.5
Total expenses	89.9	92.1	89.1	88.8	94.0	89.6	89.0	100.0
Net profit/loss	10.1	7.9	10.9	11.2	6.0	10.4	11.0	99.1

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	83							
Sales	451.7	176.8	823.6	110.8	287.5	445.8	1,064.0	
Expenses	392.3	150.5	719.5	89.1	253.3	390.0	929.1	
Profit	59.4	26.3	104.2	21.6	34.2	55.8	134.9	

## Non-Profitable:

Sales	321.1	214.3	642.8	126.4	317.3	403.8	810.4	
Expenses	345.9	236.2	676.6	146.2	341.6	424.0	853.8	
Loss	-24.9	-21.9	-33.8	-19.8	-24.3	-20.2	-43.4	

1987

## Profitable:

Sales	368.4	189.9	595.1	130.7	282.2	457.1	793.4	
Expenses	310.9	158.3	504.6	102.6	245.4	381.7	681.3	
Profit	57.5	31.5	90.5	28.1	36.9	75.4	112.1	

## Non-Profitable:

Sales	228.0	156.4	668.3	128.0	285.5	491.4	973.2	
Expenses	248.8	174.9	703.5	147.8	298.3	527.8	1,006.4	
Loss	-20.8	-18.5	-35.2	-19.8	-12.8	-36.4	-33.2	



	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.)	281							
Low sales value (\$'000)	25	25	386	25	266	386	630	
High sales value (\$'000)	5,000	386	5,000	266	386	630	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	746.7	406.0	1,211.0	331.6	548.1	719.7	1,473.0	100.0
Total current assets	215.5	131.6	329.8	95.0	201.6	239.3	378.1	100.0
Accounts receivable	60.4	22.4	112.2	14.5	37.5	59.5	140.4	92.5
Closing inventory	21.0	14.5	29.9	10.6	21.9	22.7	33.7	77.9
Other current assets	134.0	94.7	187.6	69.8	142.1	157.0	203.9	93.2
Net fixed assets	298.8	118.9	543.8	103.6	148.2	284.4	682.2	100.0
Other assets and adjustments	232.3	155.3	337.2	132.9	198.2	195.9	412.6	93.6
Total liabilities	491.8	265.7	799.9	233.8	326.5	525.0	946.5	100.0
Total current liabilities	136.4	68.3	229.2	59.5	85.2	175.4	257.9	96.1
Current bank loans	12.2	2.3	25.8	2.5	1.8	7.7	35.4	33.8
Other current liabilities	124.2	66.0	203.4	57.0	83.3	167.6	222.4	96.1
Long-term bank loans	29.7	10.8	55.3	3.8	24.3	62.5	51.4	28.1
Other liabilities and adjustments	325.6	186.4	515.3	170.4	216.9	287.0	637.1	97.2
Total equity	254.9	140.3	411.0	97.7	221.6	194.7	526.5	100.0

## FINANCIAL RATIOS

(times)

Current ratio	1.5	1.9	1.4	1.5	2.3	1.3	1.4	96.1
Debt to equity	1.9	1.8	1.9	2.3	1.4	2.6	1.7	100.0
Interest coverage	3.6	2.9	3.8	2.9	2.8	4.2	3.8	90.0
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.7	0.6	100.0
Sales to equity	1.9	1.5	2.0	1.6	1.5	2.4	2.0	100.0
Sales to closing inventories	23.2	15.4	28.4	15.5	15.2	20.6	31.2	77.9

(percent)

Current debt to equity	53.5	48.7	55.7	60.9	38.4	90.0	48.9	96.1
Operating profit on equity	18.6	10.0	22.6	13.1	7.3	24.9	22.2	98.9
Net fixed assets to equity	117.2	84.7	132.3	105.9	66.9	146.0	129.5	100.0
Gross margin	47.9	47.3	48.0	51.4	43.5	50.2	47.5	100.0
Return on total assets	8.7	5.2	10.3	5.8	4.5	8.8	10.7	100.0

(days)

Collection period for accounts receivable	45.0	36.5	48.1	31.8	40.8	46.1	48.5	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
<b>1989</b>				
Total	338	64,861	2,902.3	17
Less than 20	322	27,662	1,265.4	19
20-99	11	11,946	486.1	2
100-499	4	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
Total	321	47,925	2,506.7	
Less than 20	303	22,323	1,131.9	
20-99	13	8,890	427.2	
100-499	4	x	x	
500 and over	1	x	x	

## SIC 9731 Funeral Homes

Establishments primarily engaged in preparing the dead for burial and conducting funerals.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9732 - CEMETERIES AND CREMATORIA

	Total of all 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	176	-	-	-	-	
High sales value (\$'000)	5,000	176	5,000	-	-	-	-	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.5	5.1	16.5	-	-	-	-	41.7
Purchases and materials	9.6	5.0	11.2	-	-	-	-	41.7
Closing inventory	12.1	13.5	11.7	-	-	-	-	33.3
Opening inventory	16.1	13.6	16.9	-	-	-	-	25.0
Wages, salaries, and benefits	28.9	29.2	28.8	-	-	-	-	91.7
Wages and benefits - direct	5.5	-	7.4	-	-	-	-	16.7
Wages and benefits - indirect	23.4	29.2	21.4	-	-	-	-	91.7
Occupancy expenses	13.0	19.4	10.8	-	-	-	-	100.0
Depreciation	3.4	4.5	3.0	-	-	-	-	83.3
Repairs and maintenance	5.1	5.2	5.0	-	-	-	-	91.7
Fuel and oil	1.9	6.3	0.4	-	-	-	-	25.0
Utilities	2.2	2.4	2.1	-	-	-	-	83.3
Rent	0.5	1.0	0.3	-	-	-	-	50.0
Financial expenses	6.8	6.9	6.7	-	-	-	-	91.7
Interest and bank charges	4.9	2.4	5.8	-	-	-	-	75.0
Professional fees	1.8	4.4	1.0	-	-	-	-	75.0
General expenses	2.6	1.7	2.9	-	-	-	-	75.0
Advertising	1.8	0.5	2.2	-	-	-	-	75.0
Delivery expenses	0.1	0.5	-	-	-	-	-	8.3
Insurance	0.7	0.7	0.6	-	-	-	-	58.3
Other expenses	16.8	11.4	18.6	-	-	-	-	100.0
Total expenses	81.6	73.7	84.3	-	-	-	-	100.0
Net profit/loss	18.4	26.3	15.7	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	83						
Sales	234.9	97.3	476.2	-	-	-	-
Expenses	186.7	70.3	390.8	-	-	-	-
Profit	48.2	27.0	85.4	-	-	-	-

## Non-Profitable:

Sales	110.8	27.4	261.9	-	-	-	-
Expenses	117.9	28.0	280.8	-	-	-	-
Loss	-7.1	-0.6	-18.9	-	-	-	-

1987

## Profitable:

Sales	202.6	26.7	534.4	26.7	240.7	888.4	-
Expenses	146.8	17.4	390.9	17.4	113.7	725.2	-
Profit	55.8	9.3	143.4	9.3	127.0	163.2	-

## Non-Profitable:

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

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Low sales value (\$'000)	25	25	235	-	-	-	-	
High sales value (\$'000)	5,000	235	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,026.5</b>	<b>175.1</b>	<b>2,843.9</b>	-	-	-	-	<b>100.0</b>
Total current assets	296.7	82.9	752.9	-	-	-	-	100.0
Accounts receivable	131.4	12.5	385.1	-	-	-	-	80.0
Closing inventory	34.7	15.1	76.4	-	-	-	-	40.0
Other current assets	130.5	55.2	291.3	-	-	-	-	100.0
Net fixed assets	630.6	83.7	1,798.1	-	-	-	-	100.0
Other assets and adjustments	99.2	8.5	292.8	-	-	-	-	90.0
<b>Total liabilities</b>	<b>559.1</b>	<b>116.9</b>	<b>1,503.1</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	199.9	63.3	491.4	-	-	-	-	100.0
Current bank loans	6.6	9.8	-	-	-	-	-	30.0
Other current liabilities	193.2	53.5	491.4	-	-	-	-	100.0
Long-term bank loans	81.0	25.8	198.8	-	-	-	-	50.0
Other liabilities and adjustments	278.1	27.6	812.9	-	-	-	-	100.0
<b>Total equity</b>	<b>467.4</b>	<b>58.2</b>	<b>1,340.7</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	1.3	1.5	-	-	-	-	100.0
Debt to equity	1.1	2.0	1.1	-	-	-	-	100.0
Interest coverage	4.2	8.4	3.6	-	-	-	-	80.0
Debt ratio	0.5	0.6	0.5	-	-	-	-	100.0
Sales to equity	0.5	2.2	0.4	-	-	-	-	100.0
Sales to closing inventories	7.6	8.7	7.1	-	-	-	-	40.0

(percent)

Current debt to equity	42.7	108.7	36.6	-	-	-	-	100.0
Operating profit on equity	9.7	34.9	7.4	-	-	-	-	100.0
Net fixed assets to equity	134.9	143.6	134.1	-	-	-	-	100.0
Gross margin	56.4	50.2	59.6	-	-	-	-	100.0
Return on total assets	5.8	13.1	4.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	180.3	34.4	255.6	-	-	-	-	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
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1989

Total	68	9,450	487.2	4
Less than 20	63	1,259	59.5	3
20-99	3	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1987

Total	64	8,559	525.2	
Less than 20	60	1,259	73.2	
20-99	2	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9732 Cemeteries and Crematoria

Establishments primarily engaged in cremating and burying the dead.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9741 - PRIVATE HOUSEHOLDS

	Total of all 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	99	25	43	99	192	
High sales value (\$'000)	5,000	99	5,000	43	99	192	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	4.0	1.2	5.8	1.1	1.3	4.5	6.4	22.4
Purchases and materials	4.1	1.2	5.9	1.1	1.3	4.6	6.5	22.4
Closing inventory	0.1	-	0.1	-	-	-	0.2	4.1
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	51.7	36.5	61.5	26.2	41.6	52.1	65.8	91.8
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	51.7	36.5	61.5	26.2	41.6	52.1	65.8	91.8
Occupancy expenses	9.2	12.7	7.0	17.0	10.6	9.4	5.9	100.0
Depreciation	2.3	3.0	1.9	2.8	3.0	3.4	1.2	87.8
Repairs and maintenance	1.2	2.2	0.6	2.2	2.3	0.6	0.6	61.2
Fuel and oil	0.2	0.5	-	1.1	0.2	0.2	-	14.3
Utilities	2.1	2.9	1.6	3.7	2.4	2.1	1.4	75.5
Rent	3.3	4.1	2.8	7.1	2.6	3.2	2.6	63.3
Financial expenses	3.9	7.0	1.9	2.6	9.2	2.6	1.6	87.8
Interest and bank charges	2.9	5.6	1.2	0.6	8.2	1.7	1.0	67.3
Professional fees	1.0	1.4	0.7	2.0	1.0	0.9	0.6	73.5
General expenses	7.2	7.5	7.1	11.1	5.7	9.7	5.8	91.8
Advertising	2.4	2.7	2.2	3.4	2.4	2.9	1.9	83.7
Delivery expenses	3.5	3.4	3.5	5.9	2.2	4.6	3.0	46.9
Insurance	1.3	1.3	1.3	1.8	1.1	2.3	0.9	65.3
Other expenses	14.2	13.4	14.7	18.7	10.8	12.6	15.7	100.0
Total expenses	90.3	78.4	98.0	76.6	79.3	91.0	101.2	100.0
Net profit/loss	9.7	21.6	2.0	23.4	20.7	9.0	-1.2	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	69							
Sales	73.4	50.4	202.2	33.3	61.8	149.2	321.6	
Expenses	58.7	37.0	180.2	20.5	48.0	124.9	304.5	
Profit	14.7	13.4	22.0	12.7	13.8	24.2	17.1	

## Non-Profitable:

Sales	171.5	40.9	348.2	39.0	47.5	124.3	613.2	
Expenses	178.3	43.4	360.9	41.4	50.2	128.5	636.0	
Loss	-6.8	-2.5	-12.7	-2.4	-2.7	-4.1	-22.9	

1987

## Profitable:

Sales	167.6	50.1	514.6	34.8	98.4	-	514.6	
Expenses	149.4	37.4	480.2	22.4	84.3	-	480.2	
Profit	18.2	12.8	34.4	12.4	14.1	-	34.4	

## Non-Profitable:

Sales	82.7	38.2	181.5	31.6	46.3	172.4	224.6	
Expenses	97.1	57.2	185.6	41.8	76.1	176.8	227.0	
Loss	-14.4	-19.0	-4.1	-10.2	-29.9	-4.4	-2.5	

	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	128	-	-	-	-	
High sales value (\$'000)	5,000	128	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>64.2</b>	<b>82.6</b>	<b>50.9</b>	-	-	-	-	<b>100.0</b>
Total current assets	3.4	3.0	3.7	-	-	-	-	77.8
Accounts receivable	-	-	-	-	-	-	-	-
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	3.4	3.0	3.7	-	-	-	-	77.8
Net fixed assets	10.7	8.3	12.4	-	-	-	-	100.0
Other assets and adjustments	50.0	71.1	34.7	-	-	-	-	100.0
<b>Total liabilities</b>	<b>60.7</b>	<b>82.6</b>	<b>44.8</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	1.1	--	1.9	-	-	-	-	44.4
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	1.1	--	1.9	-	-	-	-	44.4
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	59.5	82.6	42.9	-	-	-	-	77.8
<b>Total equity</b>	<b>3.5</b>	<b>-</b>	<b>6.0</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.9	-	1.8	-	-	-	-	44.4
Debt to equity	17.2	2,788.1	7.4	-	-	-	-	100.0
Interest coverage	-0.1	6.2	-0.5	-	-	-	-	66.7
Debt ratio	0.9	0.9	0.8	-	-	-	-	100.0
Sales to equity	59.4	3,484.7	47.3	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	32.6	--	32.7	-	-	-	-	44.4
Operating profit on equity	-51.9	3,474.6	-64.5	-	-	-	-	100.0
Net fixed assets to equity	304.8	28,342.4	205.4	-	-	-	-	100.0
Gross margin	28.2	28.7	28.0	-	-	-	-	100.0
Return on total assets	-0.4	1.4	-2.6	-	-	-	-	100.0

(days)

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

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	33,707	311,814	12,249.3	1,146
Less than 20	33,692	296,308	11,458.2	1,137
20-99	10	x	x	5
100-499	5	x	x	4
500 and over	-	-	-	-
<b>1987</b>				
Total	32,561	228,292	9,720.5	
Less than 20	32,555	222,473	9,372.6	
20-99	5	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9741 Private Households

Private households employing workers on or about the premises in activities primarily concerned with the operation of the household. Households classified in this industry may employ individuals such as cooks, maids and butlers and outside workers such as gardeners, caretakers and other maintenance workers.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9791 - SHOE REPAIR

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	189							
Low sales value (\$'000)	25	25	57	25	40	57	121	
High sales value (\$'000)	5,000	57	5,000	40	57	121	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.9	24.1	33.4	21.2	25.6	31.0	34.4	87.3
Purchases and materials	30.9	24.4	34.7	21.6	26.0	30.9	36.4	87.3
Closing inventory	13.2	10.4	14.8	8.8	11.3	13.0	15.6	76.2
Opening inventory	12.2	10.1	13.5	8.4	11.0	13.1	13.7	74.6
Wages, salaries, and benefits	22.3	11.2	28.8	17.5	7.7	17.1	34.0	70.4
Wages and benefits - direct	4.1	0.4	6.3	1.2	-	1.9	8.2	8.5
Wages and benefits - indirect	18.2	10.7	22.5	16.3	7.7	15.2	25.8	65.6
Occupancy expenses	16.0	20.7	13.2	17.3	22.5	16.1	11.9	100.0
Depreciation	2.7	2.5	2.9	2.5	2.5	2.9	2.8	80.4
Repairs and maintenance	1.0	1.1	0.9	1.3	0.9	1.3	0.7	71.4
Fuel and oil	--	0.1	--	0.3	--	--	-	4.8
Utilities	2.0	2.6	1.7	3.6	2.0	2.7	1.3	92.1
Rent	10.2	14.4	7.7	9.6	17.1	9.2	7.1	73.0
Financial expenses	2.3	1.9	2.5	2.1	1.8	2.9	2.3	87.8
Interest and bank charges	1.5	1.1	1.7	1.3	1.0	1.9	1.6	70.9
Professional fees	0.8	0.8	0.8	0.8	0.8	1.0	0.8	74.1
General expenses	3.1	3.2	3.1	3.2	3.2	3.4	2.9	95.2
Advertising	1.2	1.0	1.4	1.1	0.9	1.1	1.5	75.7
Delivery expenses	1.0	1.0	1.0	0.9	1.1	1.2	0.9	45.5
Insurance	0.9	1.2	0.7	1.2	1.2	1.0	0.6	81.0
Other expenses	11.1	13.7	9.7	19.5	10.5	7.4	10.7	100.0
Total expenses	84.7	74.7	90.6	80.9	71.4	77.9	96.3	100.0
Net profit/loss	15.3	25.3	9.4	19.1	28.6	22.1	3.7	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	86							
Sales	67.8	41.1	138.8	32.3	48.2	84.3	222.6	
Expenses	52.5	28.6	116.1	22.8	33.2	60.6	201.5	
Profit	15.3	12.5	22.7	9.5	15.0	23.7	21.1	

## Non-Profitable:

Sales	133.7	41.0	199.5	30.9	52.3	86.0	280.2	
Expenses	146.8	56.1	211.1	58.1	53.8	90.6	296.7	
Loss	-13.0	-15.1	-11.6	-27.2	-1.5	-4.6	-16.6	

1987

## Profitable:

Sales	61.2	39.1	138.8	31.9	46.4	82.0	276.6	
Expenses	47.7	26.2	123.3	20.6	31.8	68.2	256.8	
Profit	13.5	12.9	15.5	11.3	14.6	13.8	19.9	

## Non-Profitable:

Sales	206.2	40.5	251.1	-	40.5	65.6	758.2	
Expenses	233.2	58.2	280.7	-	58.2	74.1	845.3	
Loss	-27.0	-17.6	-29.5	-	-17.6	-8.5	-87.1	

	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	149	25	101	149	309	
High sales value (\$'000)	5,000	149	5,000	101	149	309	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>66.0</b>	<b>42.5</b>	<b>123.7</b>	<b>33.3</b>	<b>56.6</b>	<b>92.5</b>	<b>187.2</b>	<b>100.0</b>
Total current assets	40.5	19.7	91.6	12.6	30.6	75.3	124.9	100.0
Accounts receivable	2.6	1.0	6.6	0.5	1.8	6.7	6.4	42.3
Closing inventory	23.4	6.9	64.0	4.9	9.9	56.6	79.1	80.8
Other current assets	14.4	11.8	20.9	7.1	18.8	11.9	39.2	76.9
Net fixed assets	11.1	8.2	18.2	6.7	10.5	6.2	42.7	100.0
Other assets and adjustments	14.3	14.5	13.8	13.9	15.4	11.0	19.6	92.3
<b>Total liabilities</b>	<b>28.2</b>	<b>14.7</b>	<b>61.5</b>	<b>15.5</b>	<b>13.5</b>	<b>42.8</b>	<b>99.6</b>	<b>100.0</b>
Total current liabilities	15.6	8.2	33.8	5.9	11.7	28.2	45.0	100.0
Current bank loans	3.4	1.3	8.6	0.6	2.3	8.8	8.4	42.3
Other current liabilities	12.1	6.8	25.1	5.2	9.4	19.4	36.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	12.6	6.4	27.7	9.5	1.7	14.5	54.5	88.5
<b>Total equity</b>	<b>37.7</b>	<b>27.8</b>	<b>62.2</b>	<b>17.8</b>	<b>43.0</b>	<b>49.7</b>	<b>87.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.5	2.4	2.7	2.1	2.6	2.6	2.7	100.0
Debt to equity	0.7	0.5	0.9	0.8	0.3	0.8	1.1	100.0
Interest coverage	1.9	1.3	2.4	-0.3	1.8	2.7	2.2	73.1
Debt ratio	0.4	0.3	0.4	0.4	0.2	0.4	0.5	100.0
Sales to equity	4.2	3.1	5.4	3.5	2.9	4.6	6.4	100.0
Sales to closing inventories	6.8	12.7	5.3	12.7	12.8	4.0	7.1	80.8

(percent)

Current debt to equity	41.3	29.5	54.3	33.0	27.3	56.8	51.4	100.0
Operating profit on equity	4.9	1.4	8.8	-4.0	4.9	9.0	8.6	92.3
Net fixed assets to equity	29.4	29.5	29.3	37.7	24.4	12.5	48.7	100.0
Gross margin	31.1	37.9	26.8	42.8	34.3	19.7	32.7	100.0
Return on total assets	5.8	3.9	7.4	-0.5	8.0	7.6	7.2	96.2

(days)

Collection period for accounts receivable	6.0	4.2	7.1	2.9	5.1	10.7	4.1	42.3
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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
<b>1989</b>				
Total	574	24,582	1,507.3	29
Less than 20	564	14,699	927.1	29
20-99	9	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	603	20,702	1,447.8	
Less than 20	593	13,265	967.2	
20-99	9	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9791 Shoe Repair

Establishments primarily engaged in repairing and/or rebuilding footwear. Secondary activities may include shoe shining, hat cleaning, skate sharpening and the sale of shoe accessories (laces, polish, dyes, etc.) Establishments primarily engaged in shoe shining are classified in <9799 - Other Personal and Household Services n.e.c.> and those primarily engaged in hat cleaning are classified in <9729 - Other Laundry and Dry Cleaning Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9792 - FUR CLEANING, REPAIR AND STORAGE

	Total of all 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	153	25	47	153	349	
High sales value (\$'000)	5,000	153	5,000	47	153	349	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	9.4	5.5	10.4	-	7.1	36.0	1.3	46.2
Purchases and materials	9.8	4.8	11.1	-	6.3	38.4	1.3	46.2
Closing inventory	3.0	1.6	3.3	-	2.1	12.6	-	30.8
Opening inventory	2.6	2.3	2.7	-	2.9	10.3	-	30.8
Wages, salaries, and benefits	28.1	17.8	30.8	24.1	15.9	28.5	31.6	92.3
Wages and benefits - direct	3.3	-	4.1	-	-	15.7	-	15.4
Wages and benefits - indirect	24.8	17.8	26.7	24.1	15.9	12.8	31.6	92.3
Occupancy expenses	10.3	17.0	8.6	11.9	18.5	9.0	8.4	100.0
Depreciation	2.2	4.4	1.7	0.9	5.4	2.3	1.4	76.9
Repairs and maintenance	1.7	5.0	0.8	0.2	6.4	0.5	0.9	84.6
Fuel and oil	0.2	-	0.2	-	-	0.9	-	7.7
Utilities	2.1	2.9	2.0	2.3	3.1	1.8	2.0	100.0
Rent	4.1	4.7	3.9	8.4	3.6	3.5	4.1	69.2
Financial expenses	2.1	3.9	1.6	0.6	4.9	3.6	0.9	100.0
Interest and bank charges	1.3	3.0	0.9	0.1	3.8	3.0	0.2	76.9
Professional fees	0.7	0.9	0.7	0.5	1.0	0.6	0.7	76.9
General expenses	15.1	16.1	14.8	3.0	20.1	10.9	16.2	100.0
Advertising	2.9	4.0	2.6	0.4	5.1	1.0	3.1	84.6
Delivery expenses	4.3	3.0	4.7	1.6	3.4	3.9	4.9	69.2
Insurance	7.9	9.1	7.6	1.0	11.6	6.0	8.1	84.6
Other expenses	18.2	14.9	19.0	23.0	12.4	7.2	23.3	100.0
Total expenses	83.1	75.0	85.2	62.6	78.8	95.3	81.5	100.0
Net profit/loss	16.9	25.0	14.8	37.4	21.2	4.7	18.5	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	216.9	67.9	462.1	33.5	107.3	243.4	637.0	
Expenses	177.7	48.6	390.2	21.0	80.3	228.5	519.4	
Profit	39.2	19.3	72.0	12.5	27.1	14.9	117.6	

## Non-Profitable:

Sales	117.5	76.5	199.3	-	76.5	199.3	-	
Expenses	121.0	78.2	206.5	-	78.2	206.5	-	
Loss	-3.6	-1.7	-7.2	-	-1.7	-7.2	-	

1987

## Profitable:

Sales	184.7	33.7	338.7	33.7	-	254.6	448.2	
Expenses	163.0	26.4	302.3	26.4	-	210.5	421.9	
Profit	21.7	7.3	36.4	7.3	-	44.1	26.3	

## Non-Profitable:

Sales	200.0	-	200.0	-	-	200.0	-	
Expenses	212.3	-	212.3	-	-	212.3	-	
Loss	-12.3	-	-12.3	-	-	-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.)	6							
Low sales value (\$'000)	25	-	-	-	-	-	-	
High sales value (\$'000)	5,000	-	-	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>440.1</b>	-	-	-	-	-	-	<b>100.0</b>
<b>Total current assets</b>	<b>336.1</b>	-	-	-	-	-	-	<b>100.0</b>
Accounts receivable	57.3	-	-	-	-	-	-	100.0
Closing inventory	9.3	-	-	-	-	-	-	16.7
Other current assets	269.3	-	-	-	-	-	-	83.3
<b>Net fixed assets</b>	<b>14.9</b>	-	-	-	-	-	-	<b>100.0</b>
Other assets and adjustments	89.0	-	-	-	-	-	-	83.3
<b>Total liabilities</b>	<b>214.0</b>	-	-	-	-	-	-	<b>100.0</b>
<b>Total current liabilities</b>	<b>205.1</b>	-	-	-	-	-	-	<b>100.0</b>
Current bank loans	--	-	-	-	-	-	-	16.7
Other current liabilities	205.0	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	8.9	-	-	-	-	-	-	50.0
<b>Total equity</b>	<b>226.0</b>	-	-	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.6	-	-	-	-	-	-	100.0
Debt to equity	0.9	-	-	-	-	-	-	100.0
Interest coverage	13.6	-	-	-	-	-	-	83.3
Debt ratio	0.4	-	-	-	-	-	-	100.0
Sales to equity	1.6	-	-	-	-	-	-	100.0
Sales to closing inventories	40.2	-	-	-	-	-	-	16.7

(percent)

Current debt to equity	90.7	-	-	-	-	-	-	100.0
Operating profit on equity	25.8	-	-	-	-	-	-	100.0
Net fixed assets to equity	6.6	-	-	-	-	-	-	100.0
Gross margin	63.2	-	-	-	-	-	-	100.0
Return on total assets	14.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	55.3	-	-	-	-	-	-	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
<b>1989</b>				
Total	47	2,876	246.2	5
Less than 20	45	x	x	4
20-99	-	-	-	-
100-499	2	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	42	3,052	264.0	
Less than 20	41	x	x	
20-99	-	-	-	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9792 Fur Cleaning, Repair and Storage

Establishments primarily engaged in fur clothing cleaning, repair and storage. Where fur cleaning, repair and storage are carried on as secondary activities in a retail fur store, the establishment will be classified in <6142 - Fur Stores>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9799 - OTHER PERSONAL AND HOUSEHOLD SERVICES 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.)	766							
Low sales value (\$'000)	25	25	70	25	37	70	154	
High sales value (\$'000)	5,000	70	5,000	37	70	154	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.4	12.1	19.7	14.2	11.1	12.8	22.1	50.9
Purchases and materials	18.7	13.0	21.1	14.3	12.4	13.0	24.0	50.9
Closing inventory	4.1	4.8	3.7	8.0	3.2	2.9	4.1	37.7
Opening inventory	2.8	3.9	2.3	7.9	1.9	2.7	2.2	32.4
Wages, salaries, and benefits	25.9	18.1	29.3	10.3	22.1	27.5	29.9	77.9
Wages and benefits - direct	2.7	0.4	3.6	0.4	0.4	1.3	4.4	5.6
Wages and benefits - indirect	23.3	17.7	25.6	9.9	21.7	26.1	25.5	74.2
Occupancy expenses	20.0	27.1	16.9	21.7	29.9	23.9	14.5	98.0
Depreciation	5.0	6.7	4.3	4.9	7.6	6.1	3.7	83.8
Repairs and maintenance	1.9	2.4	1.6	2.2	2.5	2.1	1.5	68.8
Fuel and oil	0.2	0.2	0.2	0.4	0.1	0.1	0.2	5.7
Utilities	2.9	3.8	2.5	3.6	3.9	3.6	2.1	85.4
Rent	10.0	14.0	8.3	10.5	15.8	12.1	7.0	74.3
Financial expenses	4.0	5.2	3.5	4.4	5.6	4.8	3.1	92.7
Interest and bank charges	2.5	3.5	2.1	3.1	3.7	3.3	1.7	74.0
Professional fees	1.5	1.7	1.4	1.3	1.8	1.5	1.4	82.9
General expenses	7.8	8.1	7.7	8.7	7.8	7.0	7.9	96.1
Advertising	6.0	5.6	6.2	6.2	5.3	4.6	6.8	87.9
Delivery expenses	1.0	1.3	0.8	1.3	1.2	1.4	0.7	40.1
Insurance	0.8	1.3	0.7	1.2	1.3	1.1	0.5	71.9
Other expenses	19.7	23.0	18.3	20.2	24.4	17.5	18.6	99.7
Total expenses	94.9	93.6	95.4	79.5	100.9	93.5	96.1	99.7
Net profit/loss	5.1	6.4	4.6	20.5	-0.9	6.5	3.9	98.8

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	102.1	39.8	250.7	31.2	51.4	103.1	478.3	
Expenses	85.9	28.3	223.2	21.5	37.4	85.9	434.8	
Profit	16.3	11.6	27.5	9.8	14.0	17.2	43.5	

## Non-Profitable:

Sales	95.3	45.6	231.0	32.2	49.9	104.1	451.6	
Expenses	109.6	57.8	251.1	38.7	63.9	116.4	485.2	
Loss	-14.3	-12.2	-20.1	-6.5	-14.0	-12.3	-33.6	

1987

## Profitable:

Sales	93.3	41.4	221.3	32.7	49.7	106.5	389.9	
Expenses	78.9	30.7	197.5	19.0	42.0	93.6	350.1	
Profit	14.4	10.6	23.8	13.7	7.7	12.9	39.8	

## Non-Profitable:

Sales	100.2	40.7	164.7	31.4	52.8	93.7	374.0	
Expenses	114.7	52.3	182.2	48.0	57.8	113.8	384.1	
Loss	-14.5	-11.6	-17.5	-16.7	-5.0	-20.1	-10.1	

	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.)	233							
Low sales value (\$'000)	25	25	143	25	85	143	303	
High sales value (\$'000)	5,000	143	5,000	85	143	303	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>145.0</b>	<b>58.0</b>	<b>234.6</b>	<b>47.9</b>	<b>64.7</b>	<b>111.0</b>	<b>376.6</b>	<b>100.0</b>
Total current assets	56.5	15.8	98.3	16.2	15.6	36.8	169.0	100.0
Accounts receivable	8.8	0.8	17.2	--	1.3	5.4	30.7	54.9
Closing inventory	13.8	1.5	26.6	1.1	1.7	8.7	47.1	42.1
Other current assets	33.7	13.5	54.5	15.0	12.5	22.7	91.1	96.6
Net fixed assets	72.1	39.7	105.5	31.1	45.2	66.4	150.3	99.1
Other assets and adjustments	16.4	2.5	30.8	0.5	3.8	7.7	57.2	78.1
<b>Total liabilities</b>	<b>118.3</b>	<b>48.7</b>	<b>189.9</b>	<b>28.0</b>	<b>62.2</b>	<b>94.6</b>	<b>299.4</b>	<b>100.0</b>
Total current liabilities	57.4	19.0	96.9	19.8	18.5	40.8	161.4	100.0
Current bank loans	4.4	3.1	5.7	6.6	0.8	3.6	8.2	35.2
Other current liabilities	53.0	15.8	91.2	13.1	17.6	37.2	153.2	100.0
Long-term bank loans	8.8	4.1	13.6	--	6.9	22.3	3.6	15.9
Other liabilities and adjustments	52.0	25.4	79.3	8.2	36.7	31.3	134.3	88.0
<b>Total equity</b>	<b>26.7</b>	<b>9.3</b>	<b>44.6</b>	<b>19.9</b>	<b>2.4</b>	<b>16.4</b>	<b>77.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**(times)<sup>a</sup>

Current ratio	0.9	0.8	1.0	0.8	0.8	0.9	1.0	100.0
Debt to equity	4.4	5.1	4.2	1.4	25.0	5.7	3.8	100.0
Interest coverage	2.6	1.1	3.1	-0.3	1.7	1.6	4.0	84.5
Debt ratio	0.8	0.8	0.8	0.5	0.9	0.8	0.7	100.0
Sales to equity	11.7	9.7	12.1	3.1	44.2	12.5	12.1	100.0
Sales to closing inventories	22.6	60.4	20.4	52.2	64.1	23.5	19.8	42.1

(percent)

Current debt to equity	214.5	203.2	217.0	99.4	747.4	249.0	209.2	100.0
Operating profit on equity	41.1	5.1	48.8	-14.4	108.0	24.9	54.6	98.3
Net fixed assets to equity	269.3	423.4	236.0	156.3	1,824.3	404.8	194.8	99.1
Gross margin	49.9	63.1	47.6	65.0	62.4	54.7	45.8	100.0
Return on total assets	12.0	6.1	13.5	-1.5	9.9	9.5	14.9	99.6

(days)

Collection period for accounts receivable	10.3	3.3	11.5	0.1	4.5	9.6	12.0	54.9
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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
<b>1989</b>				
Total	4,042	176,588	15,361.0	407
Less than 20	3,923	104,418	9,314.9	389
20-99	107	41,820	3,721.5	19
100-499	12	30,350	2,324.6	1
500 and over	-	-	-	-
<b>1987</b>				
Total	3,635	132,684	12,257.6	
Less than 20	3,534	73,827	7,052.3	
20-99	88	33,426	3,127.3	
100-499	13	25,431	2,078.0	
500 and over	-	-	-	

## SIC 9799 Other Personal and Household Services n.e.c.

Establishments primarily engaged in providing personal and household services not elsewhere classified. Establishments primarily engaged in operating cold storage warehouses are classified in <4791 - Refrigerated Warehousing Industry>. Establishments primarily engaged in operating organizations for religious activities, business associations, professional membership associations, labour organizations, political organizations and civic and fraternal organizations, or for promoting the interests of its members.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9811 - RELIGIOUS ORGANIZATIONS

	Total of all 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	36	25	29	36	47	
High sales value (\$'000)	5,000	36	5,000	29	36	47	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.4	0.5	2.6	-	1.0	1.1	3.1	9.4
Purchases and materials	2.5	0.5	2.8	-	1.0	1.1	3.2	8.2
Closing inventory	2.9	--	3.3	-	0.1	-	4.2	5.9
Opening inventory	2.8	--	3.2	-	0.1	-	4.1	5.9
Wages, salaries, and benefits	27.9	0.9	31.6	1.8	0.3	0.2	39.9	21.2
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	27.9	0.9	31.6	1.8	0.3	0.2	39.9	21.2
Occupancy expenses	6.1	11.6	5.4	15.6	8.4	6.6	5.0	78.8
Depreciation	1.3	5.6	0.7	6.3	5.1	1.6	0.5	60.0
Repairs and maintenance	1.6	1.1	1.7	1.8	0.6	0.4	2.0	45.9
Fuel and oil	0.3	1.2	0.1	1.4	1.1	0.3	0.1	15.3
Utilities	2.1	1.9	2.1	3.5	0.6	3.4	1.7	61.2
Rent	0.9	1.7	0.7	2.5	1.1	0.8	0.7	27.1
Financial expenses	2.1	1.0	2.2	1.8	0.3	5.5	1.4	60.0
Interest and bank charges	1.4	0.7	1.5	1.3	0.2	5.3	0.5	34.1
Professional fees	0.7	0.3	0.7	0.5	0.1	0.2	0.9	44.7
General expenses	1.9	3.1	1.8	2.0	4.0	3.1	1.4	67.1
Advertising	0.2	0.4	0.2	0.1	0.6	0.1	0.2	21.2
Delivery expenses	1.1	1.6	1.1	0.2	2.8	1.8	0.9	34.1
Insurance	0.6	1.1	0.5	1.7	0.6	1.2	0.4	37.6
Other expenses	31.9	24.4	33.0	27.0	22.2	15.1	37.7	97.6
Total expenses	72.3	41.5	76.6	48.2	36.1	31.6	88.6	97.6
Net profit/loss	27.7	58.5	23.4	51.8	63.9	68.4	11.4	98.8

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	95							
Sales	91.3	29.1	127.6	27.2	30.5	40.9	315.8	
Expenses	62.7	10.5	93.2	9.8	11.0	12.9	267.6	
Profit	28.6	18.6	34.4	17.4	19.5	28.0	48.2	

## Non-Profitable:

Sales	122.4	27.8	742.6	27.8	-	-	742.6	
Expenses	180.5	30.2	1,165.6	30.2	-	-	1,165.6	
Loss	-58.1	-2.4	-423.0	-2.4	-	-	-423.0	

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.)	19							
Low sales value (\$'000)	25	25	134	25	46	134	252	
High sales value (\$'000)	5,000	134	5,000	46	134	252	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,062.7</b>	<b>195.1</b>	<b>3,549.9</b>	<b>116.1</b>	<b>216.6</b>	<b>1,303.6</b>	<b>5,862.2</b>	<b>100.0</b>
Total current assets	39.1	2.1	145.3	2.2	2.0	100.5	191.4	100.0
Accounts receivable	1.4	--	5.3	--	--	2.5	8.3	21.1
Closing inventory	9.5	--	37.1	--	--	1.2	74.0	15.8
Other current assets	28.1	2.0	102.8	2.2	2.0	96.7	109.0	94.7
Net fixed assets	1,020.4	188.7	3,404.6	111.3	209.7	1,203.1	5,670.7	89.5
Other assets and adjustments	3.1	4.2	--	2.4	4.7	--	--	68.4
<b>Total liabilities</b>	<b>122.1</b>	<b>137.0</b>	<b>79.3</b>	<b>79.8</b>	<b>152.6</b>	<b>38.6</b>	<b>121.2</b>	<b>89.5</b>
Total current liabilities	9.4	0.1	36.3	0.5	--	31.0	41.7	31.6
Current bank loans	7.3	0.1	28.1	0.5	--	28.2	27.9	21.1
Other current liabilities	2.1	--	8.1	--	--	2.7	13.7	31.6
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	112.6	136.9	43.0	79.2	152.6	7.5	79.5	84.2
<b>Total equity</b>	<b>940.6</b>	<b>58.0</b>	<b>3,470.6</b>	<b>36.2</b>	<b>63.9</b>	<b>1,265.0</b>	<b>5,740.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	4.1	17.2	3.9	3.9	-	3.2	4.5	31.6
Debt to equity	0.1	2.3	--	2.2	2.3	--	--	89.5
Interest coverage	7.9	4.3	24.2	11.5	4.1	114.7	13.1	42.1
Debt ratio	0.1	0.7	--	0.6	0.7	--	--	89.5
Sales to equity	0.2	0.8	0.2	0.9	0.8	0.1	0.2	100.0
Sales to closing inventories	24.7	-	20.9	-	-	162.4	18.6	15.8

(percent)

Current debt to equity	1.0	0.2	1.0	1.5	--	2.4	0.7	31.6
Operating profit on equity	3.2	27.4	2.0	16.1	29.1	5.9	1.1	100.0
Net fixed assets to equity	108.4	325.0	98.0	307.0	327.8	95.1	98.7	89.5
Gross margin	59.9	92.9	54.0	95.4	92.4	79.5	50.2	100.0
Return on total assets	3.2	10.6	2.0	5.5	11.3	5.8	1.2	100.0

(days)

Collection period for accounts receivable	2.1	0.2	2.5	--	0.3	4.7	2.2	21.1
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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
<b>1989</b>				
<b>Total</b>	<b>16,710</b>	<b>1,330,176</b>	<b>52,030.0</b>	<b>133</b>
Less than 20	16,520	762,183	29,881.3	129
20-99	163	178,333	6,963.4	4
100-499	25	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
<b>Total</b>	<b>16,577</b>	<b>1,121,299</b>	<b>47,666.2</b>	
Less than 20	16,391	641,450	27,251.6	
20-99	159	149,026	6,319.8	
100-499	25	x	x	
500 and over	2	x	x	

## SIC 9811 Religious Organizations

Establishments primarily engaged in providing facilities for holding religious services or for the promotion of religious activities. Establishments maintained by religious organizations primarily for educational, health, charitable, publishing or other purposes are classified according to principal activity in the appropriate industry.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9821 - BUSINESS ASSOCIATIONS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	132							
Low sales value (\$'000)	25	25	204	25	93	204	508	
High sales value (\$'000)	5,000	204	5,000	93	204	508	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.4	6.5	1.6	0.6	12.6	0.6	2.1	10.6
Purchases and materials	2.5	5.9	1.8	0.6	11.5	1.2	2.1	9.8
Closing inventory	0.6	1.8	0.4	--	3.7	1.0	--	3.8
Opening inventory	0.5	2.3	0.2	-	4.8	0.4	--	3.0
Wages, salaries, and benefits	18.5	11.2	20.0	5.6	17.2	22.7	18.6	71.2
Wages and benefits - direct	0.2	0.1	0.2	-	0.2	0.5	-	1.5
Wages and benefits - indirect	18.4	11.1	19.9	5.6	16.9	22.3	18.6	70.5
Occupancy expenses	4.7	6.1	4.4	3.4	9.0	7.0	3.0	84.8
Depreciation	0.9	1.0	0.8	0.3	1.8	1.2	0.7	40.9
Repairs and maintenance	0.4	1.5	0.2	0.1	3.0	0.2	0.2	20.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.2	1.2	0.8	1.7	1.8	0.9	64.4
Rent	2.2	2.4	2.2	2.2	2.6	3.9	1.3	59.1
Financial expenses	3.3	3.7	3.3	4.4	3.0	4.3	2.7	87.9
Interest and bank charges	1.0	0.7	1.1	0.1	1.3	2.3	0.4	37.9
Professional fees	2.3	3.0	2.2	4.3	1.7	1.9	2.3	84.8
General expenses	25.4	40.1	22.4	59.6	19.5	4.0	32.1	77.3
Advertising	24.2	39.5	21.1	59.3	18.7	3.3	30.5	58.3
Delivery expenses	0.3	0.1	0.3	--	0.1	0.4	0.3	16.7
Insurance	0.9	0.5	1.0	0.3	0.8	0.3	1.3	44.7
Other expenses	41.1	32.2	42.9	29.0	35.5	48.6	39.8	100.0
Total expenses	95.5	99.8	94.6	102.5	96.9	87.3	98.5	100.0
Net profit/loss	4.5	0.2	5.4	-2.5	3.1	12.7	1.5	97.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	61							
Sales	310.0	84.9	508.5	50.5	144.7	343.3	857.2	
Expenses	260.4	71.7	426.7	40.0	126.9	267.4	763.2	
Profit	49.6	13.1	81.7	10.5	17.8	75.9	94.0	

## Non-Profitable:

Sales	252.7	71.8	1,001.2	53.3	163.2	320.4	1,829.6	
Expenses	281.2	80.1	1,113.2	60.6	177.0	402.1	1,978.6	
Loss	-28.5	-8.3	-112.1	-7.2	-13.7	-81.8	-149.0	

1987

## Profitable:

Sales	279.7	89.1	509.2	37.5	165.6	324.9	881.1	
Expenses	224.0	84.1	392.7	34.6	157.2	245.8	688.9	
Profit	55.7	5.1	116.6	2.8	8.4	79.1	192.2	

## Non-Profitable:

Sales	166.2	52.7	551.1	52.7	-	367.9	1,185.1	
Expenses	182.8	66.7	576.1	66.7	-	388.3	1,226.0	
Loss	-16.6	-14.1	-25.0	-14.1	-	-20.5	-40.9	

	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.)	130							
Low sales value (\$'000)	25	25	204	25	94	204	493	
High sales value (\$'000)	5,000	204	5,000	94	204	493	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>204.3</b>	<b>99.3</b>	<b>379.7</b>	<b>60.0</b>	<b>218.4</b>	<b>230.7</b>	<b>655.0</b>	<b>99.2</b>
Total current assets	157.5	62.1	316.7	44.7	114.8	188.9	552.9	99.2
Accounts receivable	36.6	17.5	68.4	16.1	21.9	65.3	74.0	78.5
Closing inventory	1.7	1.4	2.2	--	5.6	3.3	0.2	3.8
Other current assets	119.1	43.1	246.1	28.6	87.2	120.2	478.6	95.4
Net fixed assets	36.7	36.9	36.4	15.1	102.9	39.8	30.0	66.2
Other assets and adjustments	10.1	0.2	26.5	0.1	0.6	1.8	72.0	53.1
<b>Total liabilities</b>	<b>63.4</b>	<b>20.8</b>	<b>134.7</b>	<b>9.3</b>	<b>55.6</b>	<b>68.5</b>	<b>256.8</b>	<b>100.0</b>
Total current liabilities	54.8	20.4	112.3	9.1	54.8	67.5	194.9	98.5
Current bank loans	1.8	1.2	2.8	--	4.7	0.3	7.3	16.2
Other current liabilities	53.0	19.2	109.5	9.0	50.0	67.2	187.6	98.5
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	8.6	0.3	22.3	0.2	0.7	0.9	61.9	55.4
<b>Total equity</b>	<b>140.8</b>	<b>78.5</b>	<b>245.0</b>	<b>50.7</b>	<b>162.8</b>	<b>162.1</b>	<b>398.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.8	3.0	2.8	4.9	2.0	2.7	2.8	97.7
Debt to equity	0.4	0.2	0.5	0.1	0.3	0.4	0.6	100.0
Interest coverage	6.0	1.1	6.6	-26.7	3.3	6.4	7.2	37.7
Debt ratio	0.3	0.2	0.3	0.1	0.2	0.2	0.3	99.2
Sales to equity	2.0	0.9	2.5	1.0	0.9	2.0	2.9	100.0
Sales to closing inventories	164.0	54.2	280.0	3,391.5	26.8	101.2	5,374.1	3.8

(percent)

Current debt to equity	38.9	26.0	45.8	17.9	33.6	41.6	48.9	98.5
Operating profit on equity	10.4	0.1	16.0	-2.8	2.9	26.5	8.1	97.7
Net fixed assets to equity	26.0	47.0	14.8	29.8	63.2	24.5	7.5	66.2
Gross margin	79.4	82.1	78.9	93.6	70.1	76.6	80.1	100.0
Return on total assets	8.6	0.6	12.1	-2.3	3.1	22.0	5.7	97.7

(days)

Collection period for accounts receivable	47.1	83.3	39.7	113.0	52.5	70.4	23.1	78.5
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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
<b>1989</b>				
Total	116	12,848	690.0	18
Less than 20	109	4,834	311.9	18
20-99	7	8,014	378.1	-
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
Total	134	11,884	665.4	
Less than 20	127	4,570	309.2	
20-99	7	7,314	356.2	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9821 Business Associations

Establishments primarily engaged in operating membership organizations promoting business interests.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9831 - PROFESSIONAL HEALTH AND SOCIAL SERVICE MEMBERSHIP ASSOCIATIONS

	Total of all 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	111	-	-	-	-	
High sales value (\$'000)	5,000	111	5,000	-	-	-	-	
<b>SELECTED EXPENSE ITEMS</b>								
	(percent of sales)							
Cost of goods sold	0.3	2.5	0.2	-	-	-	-	22.2
Purchases and materials	0.3	2.5	0.2	-	-	-	-	22.2
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries, and benefits	29.2	29.9	29.2	-	-	-	-	66.7
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	29.2	29.9	29.2	-	-	-	-	66.7
Occupancy expenses	5.0	3.6	5.1	-	-	-	-	88.9
Depreciation	1.4	1.0	1.5	-	-	-	-	55.6
Repairs and maintenance	-	-	-	-	-	-	-	11.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.6	1.1	0.6	-	-	-	-	55.6
Rent	3.0	1.5	3.1	-	-	-	-	44.4
Financial expenses	3.6	3.1	3.6	-	-	-	-	88.9
Interest and bank charges	-	-	-	-	-	-	-	22.2
Professional fees	3.6	3.1	3.6	-	-	-	-	88.9
General expenses	5.0	0.7	5.3	-	-	-	-	55.6
Advertising	3.2	0.7	3.4	-	-	-	-	33.3
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	1.8	-	1.9	-	-	-	-	33.3
Other expenses	50.0	50.3	50.0	-	-	-	-	100.0
Total expenses	93.2	90.1	93.4	-	-	-	-	100.0
Net profit/loss	6.8	9.9	6.6	-	-	-	-	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	78						
Sales	344.8	45.1	593.6	-	-	-	-
Expenses	310.9	36.1	539.0	-	-	-	-
Profit	33.9	9.0	54.6	-	-	-	-

## Non-Profitable:

Sales	360.2	70.8	857.5	-	-	-	-
Expenses	381.0	78.0	901.8	-	-	-	-
Loss	-20.8	-7.2	-44.3	-	-	-	-

1987

## Profitable:

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

## Non-Profitable:

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



	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Low sales value (\$'000)	25	25	111	-	-	-	-	
High sales value (\$'000)	5,000	111	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

Total assets	385.9	97.3	659.5	-	-	-	-	100.0
Total current assets	266.0	48.6	472.1	-	-	-	-	100.0
Accounts receivable	5.6	1.3	9.8	-	-	-	-	66.7
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	260.4	47.3	462.3	-	-	-	-	100.0
Net fixed assets	15.3	2.4	27.5	-	-	-	-	77.8
Other assets and adjustments	104.5	46.2	159.8	-	-	-	-	44.4
Total liabilities	127.4	41.2	209.2	-	-	-	-	77.8
Total current liabilities	100.6	4.9	191.3	-	-	-	-	77.8
Current bank loans	1.7	3.6	--	-	-	-	-	33.3
Other current liabilities	98.8	1.3	191.3	-	-	-	-	77.8
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	26.8	36.3	17.8	-	-	-	-	33.3
Total equity	258.4	56.0	450.3	-	-	-	-	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	2.6	9.7	2.4	-	-	-	-	77.8
Debt to equity	0.4	0.7	0.4	-	-	-	-	77.8
Interest coverage	247.6	537.1	233.0	-	-	-	-	22.2
Debt ratio	0.3	0.4	0.3	-	-	-	-	77.8
Sales to equity	1.3	0.9	1.3	-	-	-	-	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	38.9	8.8	42.4	-	-	-	-	77.8
Operating profit on equity	9.1	9.0	9.1	-	-	-	-	100.0
Net fixed assets to equity	5.9	4.2	6.1	-	-	-	-	77.8
Gross margin	70.4	67.6	70.6	-	-	-	-	100.0
Return on total assets	6.1	5.2	6.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	5.9	9.2	5.7	-	-	-	-	66.7
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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
<b>1989</b>				
Total	10	14,928	743.9	-
Less than 20	4	x	x	-
20-99	4	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	10	9,535	492.7	
Less than 20	4	x	x	
20-99	4	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9831 Professional Health and Social Service Membership Associations

Establishments primarily engaged in operating professional membership organizations for doctors, nurses, social workers and others in health or social service associations, promoting the interests of their professions.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9839 - OTHER PROFESSIONAL MEMBERSHIP ASSOCIATIONS

	Total of all 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	230	25	97	230	856	
High sales value (\$'000)	5,000	230	5,000	97	230	856	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.1	0.1	1.2	0.3	-	1.7	0.5	23.5
Purchases and materials	0.8	0.1	0.9	0.3	-	1.2	0.5	23.5
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	0.3	-	0.3	-	-	0.6	-	5.9
Wages, salaries, and benefits	46.7	11.9	51.1	2.1	14.4	51.5	50.6	76.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	46.7	11.9	51.1	2.1	14.4	51.5	50.6	76.5
Occupancy expenses	7.5	3.7	8.0	3.5	3.8	10.5	4.3	82.4
Depreciation	0.7	--	0.8	-	--	0.6	1.1	35.3
Repairs and maintenance	0.6	0.1	0.6	0.1	0.1	0.1	1.3	41.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	3.2	--	3.7	0.2	-	6.0	0.3	35.3
Rent	3.0	3.6	2.9	3.2	3.7	3.9	1.5	64.7
Financial expenses	4.4	2.6	4.7	0.6	3.1	3.6	6.1	94.1
Interest and bank charges	0.1	--	0.1	-	--	0.1	0.2	35.3
Professional fees	4.3	2.5	4.5	0.6	3.0	3.5	6.0	94.1
General expenses	2.2	1.8	2.2	0.1	2.2	3.7	0.1	64.7
Advertising	1.9	1.0	2.0	-	1.3	3.4	-	35.3
Delivery expenses	0.1	0.6	0.1	-	0.7	0.1	-	17.6
Insurance	0.2	0.2	0.2	0.1	0.2	0.3	0.1	47.1
Other expenses	37.5	80.9	32.1	91.8	78.0	29.2	36.2	100.0
Total expenses	99.5	100.9	99.3	98.3	101.6	100.3	97.9	100.0
Net profit/loss	0.5	-0.9	0.7	1.7	-1.6	-0.3	2.1	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	53							
Sales	400.6	139.6	487.0	89.7	201.3	446.2	1,197.6	
Expenses	383.5	127.6	468.3	78.8	187.9	438.3	991.2	
Profit	17.0	12.0	18.7	10.8	13.4	7.9	206.3	

## Non-Profitable:

Sales	545.7	136.6	1,186.5	60.3	149.5	258.4	1,821.1	
Expenses	576.8	150.0	1,245.1	92.1	159.8	353.9	1,854.4	
Loss	-31.0	-13.4	-58.6	-31.8	-10.3	-95.6	-33.3	

1987

## Profitable:

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

## Non-Profitable:

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

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Low sales value (\$'000)	25	25	201	25	94	201	442	
High sales value (\$'000)	5,000	201	5,000	94	201	442	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>189.3</b>	<b>66.0</b>	<b>260.1</b>	<b>74.4</b>	<b>61.7</b>	<b>202.3</b>	<b>441.2</b>	<b>100.0</b>
Total current assets	142.9	47.2	197.8	51.2	45.1	149.6	348.8	100.0
Accounts receivable	58.4	8.7	86.9	0.9	12.7	65.6	153.4	81.3
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	84.5	38.5	110.9	50.3	32.4	83.9	195.3	100.0
Net fixed assets	40.5	2.7	62.3	4.6	1.6	52.7	92.3	62.5
Other assets and adjustments	5.8	16.1	--	18.5	14.8	--	--	62.5
<b>Total liabilities</b>	<b>90.8</b>	<b>25.7</b>	<b>128.1</b>	<b>13.8</b>	<b>31.8</b>	<b>95.2</b>	<b>231.2</b>	<b>100.0</b>
Total current liabilities	88.9	20.5	128.1	13.8	24.0	95.2	231.2	100.0
Current bank loans	1.7	3.4	0.7	6.0	2.1	1.0	--	18.8
Other current liabilities	87.1	17.0	127.4	7.7	21.9	94.2	231.2	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1.8	5.1	--	--	7.7	--	--	68.8
<b>Total equity</b>	<b>98.5</b>	<b>40.3</b>	<b>131.9</b>	<b>60.6</b>	<b>29.8</b>	<b>107.0</b>	<b>210.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.6	2.2	1.5	3.7	1.8	1.5	1.5	100.0
Debt to equity	0.9	0.6	0.9	0.2	1.0	0.8	1.1	100.0
Interest coverage	-6.0	-24.2	-5.3	-	-34.2	-47.3	-2.8	37.5
Debt ratio	0.4	0.3	0.4	0.1	0.5	0.4	0.5	100.0
Sales to equity	4.4	3.4	4.6	1.3	5.5	3.2	6.7	100.0
Sales to closing inventories	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	90.2	51.0	97.1	22.7	80.6	88.9	110.1	100.0
Operating profit on equity	-3.3	-3.0	-3.4	2.3	-8.6	-2.3	-5.1	100.0
Net fixed assets to equity	41.1	6.7	47.2	7.7	5.6	49.2	43.9	62.5
Gross margin	51.5	88.0	46.7	97.6	85.5	46.4	47.0	100.0
Return on total assets	-1.5	-1.7	-1.4	1.8	-4.0	-1.2	-1.8	100.0

(days)

Collection period for accounts receivable	48.7	23.0	52.1	4.0	27.9	68.3	39.5	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
<b>1989</b>				
Total	11	10,062	485.1	1
Less than 20	6	849	42.7	-
20-99	4	x	x	1
100-499	1	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	10	7,278	376.3	
Less than 20	6	703	37.6	
20-99	3	x	x	
100-499	1	x	x	
500 and over	-	-	-	

## SIC 9839 Other Professional Membership Associations

Establishments primarily engaged in operating professional membership organizations (except those in health or social service fields) such as engineers, lawyers and accountants, promoting the interests of their professions.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9841 - LABOUR ORGANIZATIONS

	Total of all 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	204	25	87	204	466	
High sales value (\$'000)	5,000	204	5,000	87	204	466	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	1.4	9.7	-	-	11.7	-	-	5.3
Purchases and materials	1.4	9.9	-	-	12.0	-	-	5.3
Closing inventory	0.1	0.7	-	-	0.9	-	-	5.3
Opening inventory	0.1	0.5	-	-	0.6	-	-	5.3
Wages, salaries, and benefits	48.5	23.0	52.8	-	27.9	39.2	57.5	78.9
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	48.5	23.0	52.8	-	27.9	39.2	57.5	78.9
Occupancy expenses	8.6	10.5	8.3	9.6	10.7	11.3	7.2	84.2
Depreciation	1.9	5.0	1.3	1.5	5.7	1.9	1.1	68.4
Repairs and maintenance	0.6	3.5	0.1	4.6	3.3	0.2	-	31.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.9	1.7	2.0	3.5	1.3	5.5	0.8	57.9
Rent	4.2	0.3	4.9	-	0.4	3.7	5.3	47.4
Financial expenses	4.6	17.3	2.4	17.3	17.3	5.4	1.4	100.0
Interest and bank charges	1.4	9.2	-	12.0	8.6	-	-	42.1
Professional fees	3.2	8.1	2.4	5.2	8.7	5.4	1.3	94.7
General expenses	2.3	1.5	2.4	0.9	1.7	2.1	2.6	73.7
Advertising	1.6	0.7	1.8	-	0.8	0.5	2.2	31.6
Delivery expenses	0.3	-	0.4	-	-	0.5	0.4	26.3
Insurance	0.4	0.8	0.3	0.9	0.8	1.1	-	57.9
Other expenses	32.0	28.8	32.5	54.0	23.5	39.5	30.1	100.0
Total expenses	97.3	90.9	98.4	81.7	92.8	97.5	98.7	100.0
Net profit/loss	2.7	9.1	1.6	18.3	7.2	2.5	1.3	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	63							
Sales	279.5	108.8	593.6	55.9	124.9	403.4	936.6	
Expenses	255.8	95.5	550.8	31.6	114.9	371.4	874.3	
Profit	23.7	13.3	42.9	24.3	10.0	32.1	62.3	

## Non-Profitable:

Sales	527.3	75.3	716.4	49.9	142.1	219.0	1,038.4	
Expenses	542.4	81.7	735.1	58.6	142.8	245.5	1,052.1	
Loss	-15.1	-6.5	-18.7	-8.7	-0.7	-26.4	-13.7	

1987

## Profitable:

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

## Non-Profitable:

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

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Low sales value (\$'000)	25	25	204	25	87	204	466	
High sales value (\$'000)	5,000	204	5,000	87	204	466	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	371.3	198.1	560.2	103.9	244.9	551.5	569.3	100.0
Total current assets	150.6	76.3	231.6	13.1	107.7	153.2	313.7	100.0
Accounts receivable	34.3	3.4	68.0	4.5	2.9	29.3	108.5	73.7
Closing inventory	0.3	0.7	--	--	1.0	--	--	5.3
Other current assets	115.9	72.1	163.6	8.6	103.7	123.8	205.2	100.0
Net fixed assets	137.8	93.5	186.1	79.9	100.3	295.2	71.8	100.0
Other assets and adjustments	82.8	28.1	142.4	10.8	36.7	103.0	183.7	73.7
Total liabilities	201.6	123.2	287.2	28.4	170.3	247.0	329.3	100.0
Total current liabilities	201.6	123.2	287.2	28.4	170.3	247.0	329.3	100.0
Current bank loans	5.0	1.7	8.7	5.2	--	17.0	--	15.8
Other current liabilities	196.5	121.4	278.5	23.1	170.3	229.9	329.3	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	--	--	--	--	--	--	--	31.6
Total equity	169.6	74.9	273.0	75.5	74.5	304.5	240.0	100.0

## FINANCIAL RATIOS

(times)

Current ratio	0.7	0.6	0.8	0.4	0.6	0.6	0.9	100.0
Debt to equity	1.1	1.6	1.0	0.3	2.2	0.8	1.3	100.0
Interest coverage	2.9	1.9	34.5	2.5	1.8	58.4	27.0	42.1
Debt ratio	0.5	0.6	0.5	0.2	0.6	0.4	0.5	100.0
Sales to equity	2.1	1.3	2.4	0.7	1.6	1.0	4.1	100.0
Sales to closing inventories	963.3	139.3	--	--	115.2	--	--	5.3

(percent)

Current debt to equity	118.8	164.4	105.2	37.5	228.4	81.1	137.1	100.0
Operating profit on equity	5.7	12.4	3.8	12.8	12.2	2.7	5.2	100.0
Net fixed assets to equity	81.2	124.8	68.1	105.7	134.5	96.9	29.9	100.0
Gross margin	50.0	67.2	47.1	100.0	60.4	60.8	42.5	100.0
Return on total assets	4.0	9.4	1.9	15.5	8.1	1.5	2.2	100.0

(days)

Collection period for accounts receivable	34.0	12.4	37.7	31.2	8.4	32.6	39.4	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
<b>1989</b>				
Total	137	83,992	3,420.7	10
Less than 20	118	10,155	545.7	9
20-99	14	12,500	609.0	1
100-499	3	x	x	-
500 and over	2	x	x	-
<b>1987</b>				
Total	147	64,232	3,239.2	
Less than 20	127	8,601	539.2	
20-99	15	11,161	627.7	
100-499	3	x	x	
500 and over	2	x	x	

## SIC 9841 Labour Organizations

Establishments primarily engaged in operating membership organizations of workers such as tradesmen, public servants and teachers for the improvement of wages and working conditions.

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

SOURCE:      Small Business and Special Surveys Division, Statistics Canada



## SIC 9861 - CIVIC AND FRATERNAL ORGANIZATIONS

	Total of all 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	129	25	59	129	273	
High sales value (\$'000)	5,000	129	5,000	59	129	273	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	10.4	5.8	11.8	9.7	4.3	11.8	11.8	31.3
Purchases and materials	10.6	5.8	12.1	9.7	4.3	11.9	12.2	31.3
Closing inventory	0.8	0.1	1.0	--	0.2	1.2	0.9	24.4
Opening inventory	0.5	0.1	0.7	--	0.2	1.1	0.6	21.4
Wages, salaries, and benefits	25.7	21.9	26.8	14.7	24.8	28.6	26.4	68.7
Wages and benefits - direct	0.5	-	0.6	-	-	0.1	0.7	2.3
Wages and benefits - indirect	25.2	21.9	26.2	14.7	24.8	28.4	25.6	68.7
Occupancy expenses	9.8	11.8	9.1	4.8	14.6	12.7	8.2	77.9
Depreciation	2.0	1.0	2.3	0.4	1.3	2.1	2.3	35.1
Repairs and maintenance	2.2	3.5	1.7	2.2	4.0	2.6	1.5	46.6
Fuel and oil	--	--	--	--	--	--	--	2.3
Utilities	2.1	2.3	2.0	1.3	2.7	3.2	1.7	62.6
Rent	3.5	5.0	3.1	0.8	6.7	4.7	2.7	44.3
Financial expenses	2.8	2.6	2.8	2.2	2.8	4.7	2.3	71.0
Interest and bank charges	1.2	0.5	1.4	0.1	0.7	2.9	1.0	40.5
Professional fees	1.6	2.1	1.4	2.1	2.2	1.8	1.3	67.9
General expenses	2.8	4.2	2.4	7.4	2.9	2.1	2.4	76.3
Advertising	1.5	2.4	1.2	6.6	0.7	1.5	1.1	48.1
Delivery expenses	0.1	0.1	0.1	0.3	0.1	0.1	--	9.2
Insurance	1.3	1.7	1.1	0.5	2.2	0.4	1.3	51.1
Other expenses	49.3	46.2	50.3	55.9	42.4	39.6	53.0	100.0
Total expenses	100.7	92.6	103.2	94.7	91.8	99.4	104.2	100.0
Net profit/loss	-0.7	7.4	-3.2	5.3	8.2	0.6	-4.2	97.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	68							
Sales	167.3	70.9	376.1	36.0	95.2	174.7	589.9	
Expenses	152.8	61.3	350.9	28.4	84.3	164.5	548.9	
Profit	14.5	9.6	25.1	7.6	10.9	10.2	41.0	

## Non-Profitable:

Sales	236.3	66.3	479.8	48.6	101.4	172.1	728.3	
Expenses	271.3	72.2	556.6	54.8	106.6	188.8	853.6	
Loss	-35.1	-5.9	-76.8	-6.3	-5.3	-16.7	-125.3	

1987

## Profitable:

Sales	187.5	76.8	349.4	49.0	98.4	174.7	602.0	
Expenses	140.4	59.7	258.5	39.1	75.7	89.1	503.3	
Profit	47.1	17.1	90.9	9.9	22.7	85.6	98.6	

## Non-Profitable:

Sales	153.1	53.1	296.8	48.6	62.6	-	296.8	
Expenses	168.0	60.5	322.5	52.9	76.3	-	322.5	
Loss	-14.9	-7.4	-25.8	-4.3	-13.7	-	-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.)	129							
Low sales value (\$'000)	25	25	129	25	59	129	273	
High sales value (\$'000)	5,000	129	5,000	59	129	273	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>138.9</b>	<b>51.1</b>	<b>313.2</b>	<b>37.0</b>	<b>64.3</b>	<b>209.3</b>	<b>421.4</b>	<b>100.0</b>
Total current assets	44.8	18.9	96.1	13.7	23.8	63.5	130.1	99.2
Accounts receivable	8.2	4.0	16.5	1.7	6.2	6.4	27.1	42.6
Closing inventory	1.2	--	3.5	--	0.1	2.2	5.0	24.0
Other current assets	35.3	14.8	75.9	12.0	17.4	54.8	97.9	97.7
Net fixed assets	78.8	31.1	173.7	22.4	39.2	145.7	202.8	72.1
Other assets and adjustments	15.2	1.0	43.3	0.8	1.2	0.1	88.4	63.6
<b>Total liabilities</b>	<b>58.5</b>	<b>9.5</b>	<b>155.9</b>	<b>5.9</b>	<b>12.9</b>	<b>109.6</b>	<b>204.1</b>	<b>87.6</b>
Total current liabilities	21.5	7.9	48.5	5.9	9.8	24.7	73.4	81.4
Current bank loans	0.9	0.3	2.1	0.1	0.6	1.4	2.9	10.9
Other current liabilities	20.6	7.5	46.4	5.8	9.2	23.3	70.4	81.4
Long-term bank loans	0.2	--	0.8	--	--	--	1.6	0.8
Other liabilities and adjustments	36.7	1.5	106.4	--	3.0	84.8	129.0	62.0
<b>Total equity</b>	<b>80.3</b>	<b>41.5</b>	<b>157.3</b>	<b>31.0</b>	<b>51.3</b>	<b>99.7</b>	<b>217.3</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.0	2.3	1.9	2.3	2.4	2.5	1.7	81.4
Debt to equity	0.7	0.2	0.9	0.1	0.2	1.0	0.9	87.6
Interest coverage	--	15.2	-1.9	46.6	13.0	0.9	-3.9	39.5
Debt ratio	0.4	0.1	0.4	0.1	0.2	0.5	0.4	87.6
Sales to equity	2.3	1.6	2.7	1.3	1.8	1.7	3.2	100.0
Sales to closing inventories	150.9	786.5	119.7	24,885.9	568.4	77.9	139.0	24.0

(percent)

Current debt to equity	26.8	19.2	30.8	19.1	19.2	24.8	33.7	81.4
Operating profit on equity	-2.8	12.3	-10.8	7.1	15.2	-0.2	-16.0	97.7
Net fixed assets to equity	98.1	74.8	110.4	72.1	76.3	146.1	93.3	72.1
Gross margin	65.3	72.3	63.1	75.8	70.8	58.6	64.2	100.0
Return on total assets	--	10.7	-3.6	6.0	13.2	2.1	-6.5	99.2

(days)

Collection period for accounts receivable	15.8	21.2	14.0	15.4	23.5	13.6	14.2	42.6
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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
<b>1989</b>				
Total	4,716	454,550	28,352.0	132
Less than 20	4,477	224,879	14,009.2	134
20-99	206	124,193	7,858.1	3
100-499	30	x	x	1
500 and over	3	x	x	-
<b>1987</b>				
Total	4,584	367,666	26,498.3	
Less than 20	4,343	173,518	12,536.6	
20-99	209	105,909	7,586.7	
100-499	29	x	x	
500 and over	3	x	x	

**SIC 9861 Civic and Fraternal Organizations**

Establishments primarily engaged in operating membership organizations to promote civic or fraternal activities. Establishments primarily engaged in operating as fraternal benefit societies registered to transact insurance and annuity business are classified in < 7311 - Life Insurers >.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9911 - INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND LEASING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	275							
Low sales value (\$'000)	25	25	286	25	94	286	807	
High sales value (\$'000)	5,000	286	5,000	94	286	807	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	15.8	10.3	17.1	3.8	12.7	9.8	19.9	42.5
Purchases and materials	17.5	11.1	19.2	3.3	13.9	11.0	22.3	42.5
Closing inventory	4.9	2.1	5.6	0.1	2.8	3.1	6.6	27.3
Opening inventory	3.1	1.3	3.6	0.6	1.6	1.9	4.2	26.5
Wages, salaries, and benefits	21.0	15.5	22.5	18.4	14.5	17.6	24.3	71.3
Wages and benefits - direct	2.5	0.3	3.1	-	0.4	0.5	4.1	5.8
Wages and benefits - indirect	18.5	15.2	19.3	18.4	14.1	17.0	20.2	69.5
Occupancy expenses	29.8	38.1	27.7	45.5	35.4	39.5	23.2	98.9
Depreciation	17.8	25.5	15.8	29.8	24.0	22.0	13.5	97.1
Repairs and maintenance	5.2	5.6	5.1	7.5	4.9	6.8	4.5	57.8
Fuel and oil	1.5	1.8	1.4	2.6	1.4	1.5	1.4	22.5
Utilities	1.0	1.2	1.0	1.3	1.1	1.1	0.9	58.2
Rent	4.2	4.0	4.3	4.2	3.9	8.2	2.8	48.7
Financial expenses	6.3	10.3	5.3	14.6	8.7	7.6	4.5	95.6
Interest and bank charges	5.3	8.1	4.6	12.3	6.6	6.4	3.9	87.3
Professional fees	1.0	2.2	0.7	2.4	2.2	1.2	0.6	85.5
General expenses	3.6	4.3	3.4	4.3	4.3	3.3	3.5	73.5
Advertising	0.9	0.9	0.9	0.4	1.0	0.9	0.9	48.4
Delivery expenses	1.6	1.9	1.5	1.2	2.1	1.2	1.7	40.7
Insurance	1.1	1.6	1.0	2.7	1.2	1.3	0.9	56.7
Other expenses	14.6	12.7	15.1	12.2	12.8	10.8	16.7	91.6
Total expenses	91.1	91.2	91.1	98.8	88.5	88.6	92.0	99.6
Net profit/loss	8.9	8.8	8.9	1.2	11.5	11.4	8.0	98.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	71							
Sales	395.1	104.9	1,050.7	43.3	165.8	505.5	1,591.1	
Expenses	336.9	82.1	912.6	32.4	131.3	401.8	1,418.9	
Profit	58.2	22.8	138.1	11.0	34.5	103.7	172.2	

## Non-Profitable:

Sales	259.7	89.6	846.4	56.0	149.5	468.8	1,860.9	
Expenses	286.4	108.0	901.8	71.0	173.9	508.7	1,958.1	
Loss	-26.7	-18.4	-55.4	-15.0	-24.4	-39.8	-97.2	

1987

## Profitable:

Sales	432.5	103.5	1,029.4	48.0	162.7	481.4	1,728.6	
Expenses	373.7	77.7	910.7	33.9	124.3	406.4	1,554.2	
Profit	58.8	25.8	118.7	14.1	38.3	75.0	174.5	

## Non-Profitable:

Sales	217.4	88.9	547.7	40.1	151.9	445.7	1,255.9	
Expenses	255.1	107.5	634.4	47.9	184.7	534.9	1,325.0	
Loss	-37.7	-18.7	-86.6	-7.7	-32.8	-89.2	-69.1	

	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.)	217							
Low sales value (\$'000)	25	25	378	25	127	378	934	
High sales value (\$'000)	5,000	378	5,000	127	378	934	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>632.8</b>	<b>248.1</b>	<b>1,762.7</b>	<b>145.9</b>	<b>373.9</b>	<b>1,369.2</b>	<b>2,209.5</b>	<b>100.0</b>
Total current assets	160.4	59.2	457.8	47.3	73.8	241.7	703.1	96.3
Accounts receivable	58.7	13.8	190.6	12.4	15.5	74.7	322.1	75.1
Closing inventory	20.7	3.9	70.1	0.1	8.6	15.3	132.4	29.5
Other current assets	80.9	41.4	197.0	34.7	49.7	151.5	248.5	88.0
Net fixed assets	425.6	165.1	1,190.8	87.9	260.1	993.8	1,414.5	99.1
Other assets and adjustments	46.6	23.7	114.0	10.6	39.8	133.6	91.7	74.7
<b>Total liabilities</b>	<b>414.2</b>	<b>193.0</b>	<b>1,064.1</b>	<b>110.7</b>	<b>294.2</b>	<b>871.5</b>	<b>1,282.7</b>	<b>100.0</b>
Total current liabilities	151.7	53.6	439.9	35.3	76.0	315.5	581.2	99.1
Current bank loans	23.4	4.5	79.0	1.5	8.1	63.9	96.1	36.4
Other current liabilities	128.2	49.0	360.9	33.8	67.8	251.5	485.0	99.1
Long-term bank loans	47.4	26.7	108.0	12.4	44.4	76.9	143.3	37.8
Other liabilities and adjustments	215.1	112.6	516.0	62.9	173.8	479.0	558.1	96.3
<b>Total equity</b>	<b>218.5</b>	<b>55.1</b>	<b>698.6</b>	<b>35.1</b>	<b>79.6</b>	<b>497.6</b>	<b>926.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.0	1.1	1.0	1.3	0.9	0.7	1.2	95.4
Debt to equity	1.8	3.5	1.5	3.1	3.6	1.7	1.3	100.0
Interest coverage	2.6	1.9	3.0	0.6	2.7	3.2	2.8	88.9
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.6	0.5	100.0
Sales to equity	1.8	2.1	1.7	1.6	2.4	1.3	1.9	100.0
Sales to closing inventories	19.0	30.3	17.1	476.9	22.4	42.3	13.8	29.5

(percent)

Current debt to equity	69.4	97.3	62.9	100.5	95.5	63.4	62.7	99.1
Operating profit on equity	15.7	14.3	16.1	-5.0	24.8	17.8	15.0	98.2
Net fixed assets to equity	194.7	299.6	170.4	249.9	326.7	199.6	152.6	99.1
Gross margin	62.0	72.2	59.0	69.3	73.4	73.7	53.1	100.0
Return on total assets	8.6	6.5	9.5	2.7	8.3	9.3	9.6	100.0

(days)

Collection period for accounts receivable	54.3	42.3	57.8	76.8	29.3	41.8	64.2	75.1
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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
<b>1989</b>				
<b>Total</b>	<b>830</b>	<b>200,738</b>	<b>9,128.8</b>	<b>53</b>
Less than 20	742	78,557	3,583.8	45
20-99	77	65,654	2,913.9	9
100-499	11	56,527	2,631.1	1
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>777</b>	<b>150,482</b>	<b>7,383.5</b>	
Less than 20	697	54,077	2,690.5	
20-99	68	52,859	2,548.3	
100-499	12	43,546	2,144.7	
500 and over	-	-	-	

**SIC 9911 Industrial Machinery and Equipment Rental and Leasing**

Establishments primarily engaged in the rental or leasing of heavy industrial machinery and equipment. Establishments primarily engaged in renting machinery and equipment with operator are classified in <4215 - Equipment Rental with Operator>, construction and those primarily engaged in renting oil field and natural gas equipment with operator are classified in <Industry Group 091 - Services Incidental to Crude Petroleum and Natural Gas Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9912 - AUDIO-VISUAL EQUIPMENT RENTAL AND LEASING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	469							
Low sales value (\$'000)	25	25	193	25	102	193	428	
High sales value (\$'000)	5,000	193	5,000	102	193	428	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	17.5	10.9	20.2	8.6	12.6	21.1	19.8	62.9
Purchases and materials	17.9	10.6	21.0	8.7	12.0	22.3	20.4	62.5
Closing inventory	4.1	4.0	4.2	4.5	3.6	5.9	3.5	46.9
Opening inventory	3.7	4.3	3.4	4.4	4.2	4.6	2.9	41.8
Wages, salaries, and benefits	23.6	21.9	24.3	22.8	21.2	19.4	26.4	93.4
Wages and benefits - direct	1.2	0.5	1.6	-	0.8	0.1	2.2	3.2
Wages and benefits - indirect	22.3	21.4	22.7	22.8	20.5	19.3	24.2	93.0
Occupancy expenses	30.8	41.0	26.4	43.3	39.4	27.7	25.9	98.9
Depreciation	18.9	24.6	16.5	23.7	25.2	18.0	15.9	89.6
Repairs and maintenance	1.3	1.5	1.1	1.8	1.4	1.2	1.1	80.8
Fuel and oil	--	0.1	--	0.2	--	--	--	4.1
Utilities	1.7	2.5	1.4	2.8	2.3	1.9	1.2	87.8
Rent	8.8	12.3	7.3	14.9	10.5	6.6	7.6	78.7
Financial expenses	3.9	4.5	3.7	5.0	4.2	3.0	3.9	96.4
Interest and bank charges	2.9	3.2	2.7	3.5	3.0	2.3	2.9	88.9
Professional fees	1.1	1.3	0.9	1.4	1.2	0.7	1.0	88.3
General expenses	4.0	3.9	4.1	4.3	3.5	3.6	4.3	95.3
Advertising	2.1	1.6	2.4	1.5	1.6	2.0	2.6	85.1
Delivery expenses	1.2	1.3	1.2	1.8	1.0	1.0	1.2	48.8
Insurance	0.7	0.9	0.6	1.0	0.9	0.6	0.5	73.1
Other expenses	14.8	14.0	15.1	17.7	11.4	15.7	14.9	99.8
Total expenses	94.6	96.2	93.8	101.7	92.4	90.5	95.3	100.0
Net profit/loss	5.4	3.8	6.2	-1.7	7.6	9.5	4.7	98.1

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	67							
Sales	269.0	98.3	566.5	56.6	143.8	266.5	1,076.5	
Expenses	237.4	82.1	508.0	44.1	123.7	229.0	982.1	
Profit	31.6	16.1	58.5	12.4	20.2	37.4	94.4	

## Non-Profitable:

Sales	134.4	75.9	517.4	57.2	136.9	312.3	791.5	
Expenses	152.3	86.6	582.4	68.1	146.9	337.8	909.3	
Loss	-17.9	-10.7	-65.0	-10.9	-10.0	-25.5	-117.8	

1987

## Profitable:

Sales	162.4	83.0	444.2	58.3	130.1	282.8	872.4	
Expenses	138.9	68.5	388.8	46.8	109.9	244.5	771.8	
Profit	23.5	14.5	55.4	11.4	20.2	38.3	100.6	

## Non-Profitable:

Sales	109.0	77.3	376.0	54.6	139.8	280.8	695.4	
Expenses	121.3	87.4	406.6	63.5	153.3	312.2	723.4	
Loss	-12.3	-10.1	-30.6	-8.9	-13.4	-31.3	-28.0	

	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.)	274							
Low sales value (\$'000)	25	25	293	25	134	293	612	
High sales value (\$'000)	5,000	293	5,000	134	293	612	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>228.6</b>	<b>97.5</b>	<b>642.6</b>	<b>63.4</b>	<b>143.4</b>	<b>374.1</b>	<b>996.9</b>	<b>99.6</b>
Total current assets	51.5	20.8	148.4	13.4	30.7	72.6	248.4	97.8
Accounts receivable	12.0	3.7	38.1	1.2	7.1	10.4	74.7	43.4
Closing inventory	12.1	4.9	35.2	2.7	7.7	21.8	52.8	48.2
Other current assets	27.2	12.1	75.0	9.4	15.7	40.2	120.8	88.7
Net fixed assets	140.2	73.8	349.9	48.0	108.6	157.2	604.2	94.5
Other assets and adjustments	36.8	2.8	144.2	1.9	4.0	144.3	144.2	81.8
<b>Total liabilities</b>	<b>158.9</b>	<b>75.5</b>	<b>422.1</b>	<b>61.0</b>	<b>95.2</b>	<b>233.5</b>	<b>670.8</b>	<b>99.3</b>
Total current liabilities	64.3	27.1	181.7	17.9	39.6	69.8	329.3	98.5
Current bank loans	12.9	5.5	36.3	4.2	7.3	15.9	63.2	36.9
Other current liabilities	51.3	21.5	145.3	13.6	32.2	53.8	266.1	97.8
Long-term bank loans	13.7	3.6	45.5	2.0	5.7	23.3	74.9	31.4
Other liabilities and adjustments	80.8	44.7	194.8	41.0	49.8	140.4	266.5	90.1
<b>Total equity</b>	<b>69.7</b>	<b>21.9</b>	<b>220.5</b>	<b>2.4</b>	<b>48.2</b>	<b>140.5</b>	<b>326.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.8	0.7	0.8	0.7	0.7	1.0	0.7	96.4
Debt to equity	2.2	3.4	1.9	24.9	1.9	1.6	2.0	99.3
Interest coverage	3.6	3.8	3.6	1.2	6.0	3.5	3.6	90.5
Debt ratio	0.6	0.7	0.6	0.9	0.6	0.6	0.6	98.9
Sales to equity	4.2	5.7	3.7	31.2	4.0	2.9	4.2	100.0
Sales to closing inventories	24.2	25.7	23.6	27.4	24.9	19.0	26.1	48.2

(percent)

Current debt to equity	92.3	123.9	82.3	733.2	82.2	49.6	100.9	98.5
Operating profit on equity	31.3	37.8	29.3	23.4	38.7	24.2	32.2	97.1
Net fixed assets to equity	201.1	336.6	158.6	1,960.8	225.4	111.8	185.2	94.5
Gross margin	58.8	65.2	55.8	70.9	62.2	62.1	53.2	100.0
Return on total assets	13.1	11.5	13.8	4.5	15.6	12.6	14.5	99.3

(days)

Collection period for accounts receivable	14.8	10.9	16.7	5.9	13.5	9.2	19.7	43.4
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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
<b>1989</b>				
Total	2,457	1,289,765	39,581.2	56
Less than 20	2,389	142,284	6,507.5	59
20-99	56	53,964	2,399.7	2
100-499	8	x	x	-
500 and over	4	x	x	1
<b>1987</b>				
Total	2,401	1,046,246	35,823.2	
Less than 20	2,330	99,720	4,918.8	
20-99	58	45,130	2,174.6	
100-499	8	x	x	
500 and over	5	x	x	

## SIC 9912 Audio-Visual Equipment Rental and Leasing

Establishments primarily engaged in renting and leasing audio-visual equipment, except coin-operated amusement devices. Establishments primarily engaged in renting and leasing coin-operated amusement devices are classified in <9694 - Coin-Operated Amusement Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9913 - OFFICE FURNITURE AND MACHINERY RENTAL AND LEASING

	Total of all 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	363	25	118	363	649	
High sales value (\$'000)	5,000	363	5,000	118	363	649	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	8.6	0.4	11.0	1.0	-	2.5	16.8	26.1
Purchases and materials	10.2	0.4	13.1	0.8	-	2.5	20.3	26.1
Closing inventory	3.2	-	4.1	-	-	-	6.9	13.0
Opening inventory	1.6	--	2.0	0.1	-	-	3.4	13.0
Wages, salaries, and benefits	18.7	18.6	18.8	32.2	7.6	25.2	14.3	69.6
Wages and benefits - direct	3.5	-	4.5	-	-	6.8	3.0	8.7
Wages and benefits - indirect	15.2	18.6	14.2	32.2	7.6	18.4	11.4	65.2
Occupancy expenses	32.2	45.6	28.3	38.9	51.0	31.7	25.9	95.7
Depreciation	23.8	34.7	20.6	19.8	46.8	18.8	21.8	91.3
Repairs and maintenance	0.7	0.9	0.6	0.1	1.4	0.6	0.6	39.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.0	0.7	2.3	0.1	1.2	3.0	1.8	60.9
Rent	5.8	9.3	4.7	18.8	1.6	9.3	1.6	52.2
Financial expenses	8.7	11.0	8.1	11.0	11.0	7.5	8.5	95.7
Interest and bank charges	7.4	6.9	7.5	6.7	7.0	6.7	8.1	82.6
Professional fees	1.4	4.1	0.6	4.3	3.9	0.8	0.4	91.3
General expenses	2.3	1.9	2.4	1.5	2.3	1.4	3.0	69.6
Advertising	0.8	0.7	0.9	-	1.2	1.2	0.6	43.5
Delivery expenses	1.1	0.3	1.3	0.1	0.4	0.2	2.1	47.8
Insurance	0.4	1.0	0.2	1.4	0.7	-	0.3	43.5
Other expenses	19.4	13.3	21.1	3.8	21.0	9.1	29.4	100.0
Total expenses	89.9	90.8	89.6	88.4	92.9	77.4	97.9	100.0
Net profit/loss	10.1	9.2	10.4	11.6	7.1	22.6	2.1	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	83							
Sales	422.4	133.9	834.3	86.6	242.3	523.8	1,288.7	
Expenses	366.3	108.9	733.9	72.0	193.3	376.9	1,256.3	
Profit	56.1	25.0	100.4	14.6	49.0	146.9	32.4	

## Non-Profitable:

Sales	105.5	54.5	683.7	32.1	125.6	641.0	816.8	
Expenses	114.3	61.6	713.8	32.2	154.5	665.4	864.9	
Loss	-8.9	-7.0	-30.2	-0.1	-28.8	-24.4	-48.1	

1987

## Profitable:

Sales	118.2	95.7	496.7	38.9	171.2	380.4	690.9	
Expenses	97.7	81.0	378.6	32.1	146.0	321.5	474.0	
Profit	20.5	14.7	118.1	6.8	25.1	59.0	216.9	

## Non-Profitable:

Sales	1,759.7	179.3	3,104.5	-	179.3	-	3,104.5	
Expenses	1,801.5	188.9	3,173.7	-	188.9	-	3,173.7	
Loss	-41.8	-9.6	-69.2	-	-9.6	-	-69.2	

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Low sales value (\$'000)	25	25	439	25	120	439	667	
High sales value (\$'000)	5,000	439	5,000	120	439	667	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	320.7	230.9	698.9	101.4	573.7	568.9	1,031.5	100.0
Total current assets	85.2	53.6	218.2	47.7	69.2	183.8	306.3	88.2
Accounts receivable	21.2	16.9	39.1	20.2	8.4	36.4	46.0	58.8
Closing inventory	5.8	--	30.7	--	--	--	109.3	11.8
Other current assets	58.1	36.6	148.3	27.5	60.8	147.3	150.9	88.2
Net fixed assets	196.3	143.9	417.0	43.7	409.4	384.2	500.8	100.0
Other assets and adjustments	39.1	33.2	63.6	9.9	95.1	0.8	224.3	70.6
Total liabilities	220.2	139.2	561.5	47.9	380.8	391.4	996.8	100.0
Total current liabilities	78.5	54.1	180.9	36.4	101.2	175.9	193.9	100.0
Current bank loans	13.0	8.1	33.8	--	29.5	43.8	8.2	17.6
Other current liabilities	65.4	46.0	147.1	36.4	71.6	132.1	185.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	141.7	85.0	380.5	11.5	279.6	215.4	802.8	88.2
Total equity	100.4	91.6	137.4	53.4	192.9	177.5	34.7	100.0

## FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.2	1.3	0.6	1.0	1.5	88.2
Debt to equity	2.1	1.5	4.0	0.8	1.9	2.2	28.6	100.0
Interest coverage	3.2	1.7	6.0	2.2	1.4	19.4	1.1	82.4
Debt ratio	0.6	0.6	0.8	0.4	0.6	0.6	0.9	100.0
Sales to equity	2.4	1.1	6.2	1.0	1.1	3.1	47.9	100.0
Sales to closing inventories	42.4	-	28.1	-	-	-	15.2	11.8

(percent)

Current debt to equity	78.1	59.1	131.7	68.1	52.4	99.1	558.3	100.0
Operating profit on equity	31.7	8.8	96.2	11.1	7.1	100.9	33.8	100.0
Net fixed assets to equity	195.4	157.0	303.4	81.7	212.2	216.4	1,441.9	100.0
Gross margin	67.7	85.0	58.9	71.9	93.6	69.3	50.0	100.0
Return on total assets	14.3	8.4	22.6	10.5	7.4	33.2	7.7	100.0

(days)

Collection period for accounts receivable	30.9	59.3	16.5	129.9	13.2	24.0	10.0	58.8
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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
<b>1989</b>				
<b>Total</b>	<b>99</b>	<b>16,067</b>	<b>691.3</b>	<b>7</b>
Less than 20	91	7,768	349.8	5
20-99	8	8,299	341.5	2
100-499	-	-	-	-
500 and over	-	-	-	-
<b>1987</b>				
<b>Total</b>	<b>92</b>	<b>10,646</b>	<b>486.1</b>	
Less than 20	86	4,746	230.6	
20-99	6	5,900	255.5	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9913 Office Furniture and Machinery Rental and Leasing

Establishments primarily engaged in renting and leasing office furniture and machines. Computer leasing establishments are classified in <7721 - Computer Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9919 - OTHER MACHINERY AND EQUIPMENT RENTAL AND LEASING

	Total of all 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	286	25	99	286	761	
High sales value (\$'000)	5,000	286	5,000	99	286	761	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	14.4	8.5	16.5	4.7	12.4	15.1	17.2	45.8
Purchases and materials	15.3	9.0	17.5	5.1	13.0	15.3	18.6	45.5
Closing inventory	4.3	2.9	4.8	1.3	4.5	4.7	4.8	33.7
Opening inventory	3.4	2.4	3.7	0.9	3.9	4.4	3.4	29.8
Wages, salaries, and benefits	22.5	18.4	23.9	18.5	18.4	28.0	21.8	73.4
Wages and benefits - direct	0.8	0.9	0.8	1.0	0.8	0.8	0.8	6.1
Wages and benefits - indirect	21.6	17.5	23.1	17.4	17.6	27.2	20.9	72.4
Occupancy expenses	27.4	37.4	23.9	36.3	38.5	22.8	24.5	98.4
Depreciation	15.4	23.2	12.6	21.7	24.6	12.6	12.7	93.9
Repairs and maintenance	3.2	3.9	3.0	5.0	2.9	3.0	2.9	63.8
Fuel and oil	0.3	0.3	0.2	0.3	0.4	0.3	0.2	12.5
Utilities	2.1	3.9	1.5	5.9	1.9	1.9	1.3	67.0
Rent	6.4	6.1	6.6	3.5	8.7	5.0	7.4	62.5
Financial expenses	8.9	15.1	6.8	21.5	8.6	7.2	6.6	96.8
Interest and bank charges	7.5	12.5	5.8	18.0	7.0	5.8	5.8	87.5
Professional fees	1.4	2.5	1.0	3.5	1.6	1.4	0.8	88.1
General expenses	5.6	5.7	5.6	6.9	4.5	5.2	5.8	77.9
Advertising	2.2	2.7	2.0	3.6	1.8	1.4	2.3	61.2
Delivery expenses	2.3	1.4	2.6	1.0	1.9	3.0	2.4	51.3
Insurance	1.1	1.6	1.0	2.2	0.9	0.8	1.1	61.2
Other expenses	16.5	15.9	16.8	20.0	11.7	13.5	18.4	95.5
Total expenses	95.4	101.1	93.4	107.8	94.2	91.7	94.2	100.0
Net profit/loss	4.6	-1.1	6.6	-7.8	5.8	8.3	5.8	98.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	71							
Sales	330.9	93.5	865.1	56.1	175.1	452.9	1,589.3	
Expenses	287.6	74.6	767.0	37.4	156.0	395.3	1,419.9	
Profit	43.3	18.9	98.2	18.7	19.2	57.6	169.4	

## Non-Profitable:

Sales	110.3	53.1	815.5	37.3	183.6	445.4	1,543.9	
Expenses	132.6	68.3	925.7	53.3	192.4	486.6	1,789.7	
Loss	-22.3	-15.2	-110.1	-16.0	-8.8	-41.2	-245.8	

1987

## Profitable:

Sales	358.8	92.6	968.6	43.3	168.4	422.7	1,528.5	
Expenses	308.6	73.3	847.7	31.7	137.4	358.2	1,349.7	
Profit	50.1	19.2	120.9	11.6	31.0	64.5	178.8	

## Non-Profitable:

Sales	189.0	103.7	564.0	51.1	167.4	401.1	1,426.2	
Expenses	206.9	111.5	626.4	53.8	181.3	418.2	1,727.9	
Loss	-17.9	-7.8	-62.3	-2.7	-13.9	-17.1	-301.7	

	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.)	243							
Low sales value (\$'000)	25	25	330	25	127	330	860	
High sales value (\$'000)	5,000	330	5,000	127	330	860	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>447.8</b>	<b>247.6</b>	<b>1,183.3</b>	<b>202.6</b>	<b>409.4</b>	<b>599.6</b>	<b>2,217.3</b>	<b>100.0</b>
Total current assets	139.7	86.9	333.8	85.5	91.8	194.1	581.1	96.7
Accounts receivable	50.1	17.8	168.6	3.4	69.8	66.1	350.1	78.6
Closing inventory	11.1	1.7	45.7	0.7	5.6	28.6	76.0	38.3
Other current assets	78.4	67.2	119.4	81.3	16.4	99.3	154.9	84.4
Net fixed assets	231.3	104.0	699.0	69.2	229.2	318.2	1,373.6	97.1
Other assets and adjustments	76.7	56.6	150.5	47.8	88.4	87.3	262.5	75.7
<b>Total liabilities</b>	<b>284.9</b>	<b>146.9</b>	<b>792.1</b>	<b>97.2</b>	<b>325.7</b>	<b>349.1</b>	<b>1,576.6</b>	<b>99.6</b>
Total current liabilities	126.8	46.6	421.7	28.9	110.0	198.3	817.5	97.5
Current bank loans	28.3	10.8	92.4	1.8	43.4	49.5	168.3	51.4
Other current liabilities	98.5	35.7	329.3	27.1	66.6	148.7	649.2	95.1
Long-term bank loans	10.6	4.8	31.9	3.1	10.9	12.3	66.7	15.2
Other liabilities and adjustments	147.4	95.4	338.3	65.0	204.7	138.5	692.3	91.8
<b>Total equity</b>	<b>162.8</b>	<b>100.6</b>	<b>391.2</b>	<b>105.3</b>	<b>83.7</b>	<b>250.4</b>	<b>640.6</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.1	1.8	0.7	2.9	0.8	0.9	0.7	95.1
Debt to equity	1.7	1.4	2.0	0.9	3.8	1.3	2.4	99.6
Interest coverage	2.0	1.0	2.8	0.6	1.5	3.1	2.6	85.2
Debt ratio	0.6	0.5	0.6	0.4	0.7	0.5	0.7	99.6
Sales to equity	1.6	0.7	2.5	0.4	2.5	2.0	2.8	100.0
Sales to closing inventories	24.4	45.0	21.4	59.8	38.1	18.1	23.7	38.3

(percent)

Current debt to equity	77.9	46.3	107.7	27.4	131.4	79.1	127.6	97.5
Operating profit on equity	10.9	0.2	21.1	-2.2	11.5	19.0	22.6	98.4
Net fixed assets to equity	142.0	103.3	178.6	65.7	273.7	127.0	214.4	97.1
Gross margin	60.6	70.7	57.5	71.6	70.1	56.2	58.2	100.0
Return on total assets	7.8	3.8	10.8	2.3	6.5	11.6	10.4	99.6

(days)

Collection period for accounts receivable	66.8	80.9	62.5	28.7	119.0	46.4	70.8	78.6
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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
<b>1989</b>				
Total	717	92,721	4,244.4	97
Less than 20	678	52,950	2,464.8	94
20-99	34	x	x	2
100-499	5	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	620	64,795	3,213.1	
Less than 20	584	34,862	1,724.3	
20-99	32	x	x	
100-499	4	x	x	
500 and over	-	-	-	

## SIC 9919 Other Machinery and Equipment Rental and Leasing

Establishments primarily engaged in renting and leasing machinery and equipment not elsewhere classified. Establishments primarily engaged in renting theatrical equipment and costumes are classified in <9639 - Other Theatrical Equipment and Staged Entertainment Services>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9921 - AUTOMOBILE AND TRUCK RENTAL AND LEASING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	442							
Low sales value (\$'000)	25	25	590	25	195	590	1,276	
High sales value (\$'000)	5,000	590	5,000	195	590	1,276	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	11.1	6.0	12.6	6.0	5.9	6.8	14.7	25.6
Purchases and materials	11.2	6.3	12.7	6.1	6.4	6.9	14.8	25.3
Closing inventory	2.7	0.6	3.4	0.5	0.7	0.4	4.4	11.8
Opening inventory	2.6	0.3	3.3	0.4	0.2	0.3	4.3	10.9
Wages, salaries, and benefits	14.8	15.3	14.7	14.6	15.6	18.3	13.4	78.3
Wages and benefits - direct	0.7	0.1	0.9	-	0.1	0.7	0.9	3.4
Wages and benefits - indirect	14.1	15.2	13.8	14.6	15.5	17.6	12.5	78.1
Occupancy expenses	37.7	46.0	35.3	42.8	47.8	34.9	35.4	98.2
Depreciation	26.0	26.6	25.8	29.0	25.2	24.3	26.3	94.1
Repairs and maintenance	3.8	6.0	3.1	6.0	6.0	4.4	2.6	65.4
Fuel and oil	1.7	1.9	1.6	3.3	1.0	1.7	1.6	28.3
Utilities	0.9	1.3	0.8	1.2	1.3	1.0	0.7	60.4
Rent	5.4	10.1	4.0	3.3	14.3	3.5	4.2	54.8
Financial expenses	12.7	11.0	13.2	13.6	9.5	13.0	13.3	98.0
Interest and bank charges	11.9	9.7	12.6	12.0	8.4	12.1	12.7	87.8
Professional fees	0.8	1.3	0.6	1.7	1.1	0.9	0.5	89.1
General expenses	4.8	6.0	4.5	5.3	6.4	7.0	3.5	80.5
Advertising	1.2	1.6	1.1	0.8	2.1	1.3	1.0	62.0
Delivery expenses	0.8	1.5	0.6	1.8	1.4	1.8	0.2	23.8
Insurance	2.7	2.8	2.7	2.7	2.9	3.9	2.3	64.0
Other expenses	18.1	14.5	19.2	17.1	12.9	15.2	20.7	96.8
Total expenses	99.3	98.7	99.5	99.5	98.1	95.2	101.0	99.8
Net profit/loss	0.7	1.3	0.5	0.5	1.9	4.8	-1.0	99.3

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	58							
Sales	571.1	159.6	1,563.5	83.4	335.9	865.8	2,384.4	
Expenses	517.3	136.0	1,436.4	72.1	284.1	757.8	2,234.9	
Profit	53.9	23.5	127.1	11.3	51.8	108.0	149.5	

## Non-Profitable:

Sales	485.5	166.5	1,655.0	88.5	368.2	791.6	2,356.8	
Expenses	539.7	186.6	1,834.3	99.1	412.8	879.6	2,610.3	
Loss	-54.2	-20.1	-179.3	-10.6	-44.7	-88.0	-253.5	

1987

## Profitable:

Sales	499.9	193.9	1,419.4	92.7	340.3	888.0	2,050.0	
Expenses	441.2	160.1	1,285.6	72.0	287.7	779.3	1,886.3	
Profit	58.8	33.8	133.8	20.8	52.6	108.7	163.6	

## Non-Profitable:

Sales	490.4	210.7	1,242.1	91.2	378.0	865.0	1,613.6	
Expenses	530.0	234.7	1,323.5	104.2	417.5	943.0	1,698.3	
Loss	-39.6	-24.0	-81.4	-12.9	-39.6	-78.0	-84.7	



	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.)	400							
Low sales value (\$'000)	25	25	631	25	235	631	1,363	
High sales value (\$'000)	5,000	631	5,000	235	631	1,363	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>1,113.2</b>	<b>382.9</b>	<b>3,040.6</b>	<b>258.9</b>	<b>664.7</b>	<b>2,007.9</b>	<b>3,962.5</b>	<b>99.8</b>
Total current assets	214.0	89.7	541.9	52.3	174.8	371.9	693.7	99.5
Accounts receivable	83.5	25.5	236.5	11.5	57.5	206.4	263.5	89.5
Closing inventory	16.9	1.1	58.8	0.5	2.5	2.5	109.1	11.5
Other current assets	113.4	63.0	246.5	40.2	114.7	163.0	321.0	91.5
Net fixed assets	779.7	239.9	2,204.2	165.5	409.3	1,136.4	3,157.4	97.8
Other assets and adjustments	119.4	53.1	294.4	41.0	80.6	499.5	111.3	75.5
<b>Total liabilities</b>	<b>958.2</b>	<b>297.6</b>	<b>2,701.6</b>	<b>210.2</b>	<b>496.2</b>	<b>1,758.5</b>	<b>3,543.5</b>	<b>100.0</b>
Total current liabilities	330.6	121.7	881.7	83.7	208.1	424.8	1,289.7	99.3
Current bank loans	48.0	10.1	148.1	6.9	17.4	63.4	223.6	46.3
Other current liabilities	282.5	111.5	733.6	76.7	190.7	361.3	1,066.0	98.5
Long-term bank loans	99.9	23.8	300.7	5.6	65.2	480.6	140.2	23.5
Other liabilities and adjustments	527.6	151.9	1,519.0	120.8	222.8	853.0	2,113.5	93.3
<b>Total equity</b>	<b>155.0</b>	<b>85.2</b>	<b>339.0</b>	<b>48.6</b>	<b>168.5</b>	<b>249.4</b>	<b>419.0</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.6	0.7	0.6	0.6	0.8	0.8	0.5	99.0
Debt to equity	6.1	3.4	7.9	4.3	2.9	7.0	8.4	100.0
Interest coverage	1.0	1.0	1.0	0.7	1.3	1.4	0.9	88.8
Debt ratio	0.8	0.7	0.8	0.8	0.7	0.8	0.8	99.8
Sales to equity	3.9	2.3	5.0	2.2	2.4	3.6	5.7	100.0
Sales to closing inventories	36.4	180.4	29.1	220.5	162.4	364.7	22.2	11.5

(percent)

Current debt to equity	213.2	142.7	260.0	172.1	123.5	170.3	307.7	99.3
Operating profit on equity	2.1	1.3	2.7	-5.8	6.0	21.3	-7.1	99.5
Net fixed assets to equity	503.0	281.4	650.1	340.1	242.8	455.6	753.4	97.8
Gross margin	74.2	79.4	72.6	77.7	80.4	74.2	72.1	100.0
Return on total assets	6.9	5.3	7.4	4.0	6.4	8.4	7.0	99.5

(days)

Collection period for accounts receivable	49.3	45.8	50.4	37.8	50.7	82.3	39.6	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
<b>1989</b>				
Total	1,270	355,645	14,944.2	-
Less than 20	1,166	133,127	5,646.7	1
20-99	86	89,929	3,806.6	5
100-499	16	x	x	4
500 and over	2	x	x	-
<b>1987</b>				
Total	1,270	287,062	12,571.6	
Less than 20	1,167	88,630	3,897.5	
20-99	81	66,645	2,978.4	
100-499	20	x	x	
500 and over	2	x	x	

## SIC 9921 Automobile and Truck Rental and Leasing Services

Establishments primarily engaged in renting and leasing passenger cars or trucks without drivers. Establishments primarily engaged in renting motor vehicles with drivers are classified in <4589 - Other Transportation Industries n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9931 - PHOTOGRAPHERS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	377							
Low sales value (\$'000)	25	25	149	25	64	149	316	
High sales value (\$'000)	5,000	149	5,000	64	149	316	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	27.9	20.1	32.3	18.1	21.3	20.7	39.9	68.4
Purchases and materials	27.8	19.5	32.5	16.7	21.2	20.9	40.1	68.2
Closing inventory	2.7	2.1	3.1	2.7	1.7	2.2	3.6	45.4
Opening inventory	2.8	2.7	2.9	4.1	1.8	2.0	3.5	43.5
Wages, salaries, and benefits	20.0	11.4	25.0	5.9	14.6	22.6	26.6	78.0
Wages and benefits - direct	3.5	1.9	4.5	--	3.0	2.8	5.5	10.6
Wages and benefits - indirect	16.5	9.5	20.6	5.8	11.7	19.8	21.0	76.4
Occupancy expenses	12.0	15.8	9.8	18.6	14.1	12.0	8.4	99.7
Depreciation	4.3	5.9	3.3	8.1	4.6	3.8	2.9	92.3
Repairs and maintenance	1.0	1.1	0.9	1.1	1.2	1.0	0.8	71.1
Fuel and oil	0.1	0.1	0.1	0.3	0.1	0.1	0.2	5.6
Utilities	2.0	2.3	1.9	2.7	2.0	2.0	1.8	87.5
Rent	4.6	6.3	3.6	6.5	6.2	5.1	2.7	70.6
Financial expenses	3.3	3.8	2.9	4.7	3.3	3.1	2.9	93.4
Interest and bank charges	2.2	2.5	2.0	2.9	2.2	2.1	1.9	76.9
Professional fees	1.1	1.3	1.0	1.7	1.1	1.0	0.9	84.6
General expenses	5.3	6.2	4.7	7.8	5.3	5.6	4.2	97.1
Advertising	2.4	2.3	2.4	3.2	1.8	2.9	2.0	85.1
Delivery expenses	1.9	2.6	1.5	3.0	2.4	1.7	1.4	62.1
Insurance	1.0	1.2	0.8	1.5	1.1	1.0	0.7	75.3
Other expenses	23.4	27.8	20.9	30.7	26.1	25.4	17.9	100.0
Total expenses	91.9	85.1	95.8	85.7	84.8	89.5	99.9	100.0
Net profit/loss	8.1	14.9	4.2	14.3	15.2	10.5	0.1	98.7

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	79							
Sales	125.3	62.3	330.4	38.4	96.9	209.8	646.8	
Expenses	105.2	46.7	295.6	27.2	75.1	182.2	593.1	
Profit	20.1	15.5	34.8	11.2	21.8	27.6	53.7	

## Non-Profitable:

Sales	150.1	61.3	507.6	36.5	108.7	218.1	842.6	
Expenses	170.3	71.9	566.6	47.6	118.4	224.0	963.2	
Loss	-20.2	-10.6	-59.0	-11.0	-9.7	-5.8	-120.5	

1987

## Profitable:

Sales	137.4	60.1	416.1	39.6	96.1	217.9	722.2	
Expenses	115.3	46.3	364.3	29.0	76.7	184.6	641.7	
Profit	22.1	13.8	51.8	10.6	19.4	33.2	80.5	

## Non-Profitable:

Sales	122.6	72.1	372.7	44.1	96.8	213.6	756.6	
Expenses	130.7	76.6	398.4	46.6	103.1	224.0	819.3	
Loss	-8.1	-4.5	-25.8	-2.5	-6.3	-10.4	-62.7	

	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.)	173							
Low sales value (\$'000)	25	25	304	25	162	304	556	
High sales value (\$'000)	5,000	304	5,000	162	304	556	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>137.5</b>	<b>100.4</b>	<b>293.0</b>	<b>97.3</b>	<b>106.5</b>	<b>223.8</b>	<b>444.9</b>	<b>100.0</b>
Total current assets	77.6	63.5	136.3	63.9	62.8	107.9	198.7	100.0
Accounts receivable	24.0	15.7	58.8	4.9	36.4	47.8	82.8	85.5
Closing inventory	6.4	2.6	22.7	1.6	4.4	7.0	57.2	49.1
Other current assets	47.1	45.2	54.7	57.3	21.8	53.0	58.6	94.2
Net fixed assets	50.4	29.6	137.8	26.9	34.7	96.4	228.6	97.1
Other assets and adjustments	9.4	7.2	18.8	6.3	8.8	19.3	17.6	70.5
<b>Total liabilities</b>	<b>79.4</b>	<b>49.4</b>	<b>205.4</b>	<b>40.7</b>	<b>66.2</b>	<b>145.8</b>	<b>336.2</b>	<b>100.0</b>
Total current liabilities	46.5	31.8	108.1	23.9	47.1	80.6	168.3	100.0
Current bank loans	6.6	5.2	12.6	3.7	8.3	8.0	22.7	31.2
Other current liabilities	39.8	26.5	95.4	20.1	38.8	72.6	145.6	100.0
Long-term bank loans	2.9	1.9	7.3	1.5	2.6	1.9	19.1	11.6
Other liabilities and adjustments	29.9	15.6	89.9	15.2	16.5	63.2	148.7	82.1
<b>Total equity</b>	<b>58.0</b>	<b>51.0</b>	<b>87.6</b>	<b>56.5</b>	<b>40.2</b>	<b>78.0</b>	<b>108.7</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.6	1.9	1.2	2.6	1.3	1.3	1.1	100.0
Debt to equity	1.3	0.9	2.3	0.7	1.6	1.8	3.0	100.0
Interest coverage	3.1	2.5	3.9	0.7	5.6	5.3	2.6	80.9
Debt ratio	0.5	0.4	0.7	0.4	0.6	0.6	0.7	100.0
Sales to equity	3.7	2.5	6.8	1.4	5.4	5.0	9.5	100.0
Sales to closing inventories	33.9	50.1	26.1	51.5	49.2	56.0	18.0	49.1

(percent)

Current debt to equity	80.0	62.3	123.3	42.2	117.0	103.3	154.8	100.0
Operating profit on equity	17.2	10.2	34.2	-1.4	42.1	38.1	28.0	97.1
Net fixed assets to equity	86.8	58.0	157.2	47.6	86.3	123.6	210.3	97.1
Gross margin	46.7	53.4	40.6	48.9	56.7	46.9	35.2	100.0
Return on total assets	10.6	8.5	13.7	2.4	19.3	16.3	10.8	98.8

(days)

Collection period for accounts receivable	39.7	43.8	36.0	21.5	60.3	44.0	29.2	85.5
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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
<b>1989</b>				
Total	1,477	140,053	8,453.0	37
Less than 20	1,430	64,330	4,005.2	35
20-99	35	22,589	1,239.4	-
100-499	9	x	x	2
500 and over	3	x	x	-
<b>1987</b>				
Total	1,514	145,897	9,863.7	
Less than 20	1,465	52,305	3,559.5	
20-99	35	21,318	1,299.8	
100-499	11	x	x	
500 and over	3	x	x	

## SIC 9931 Photographers

Establishments primarily engaged in portrait and commercial photography.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9941 - ELECTRIC MOTOR REPAIR

	Total of all 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	343	25	144	343	629	
High sales value (\$'000)	5,000	343	5,000	144	343	629	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	39.5	38.0	40.2	32.7	41.5	37.7	41.6	92.6
Purchases and materials	40.4	38.7	41.2	33.2	42.1	38.3	42.8	92.6
Closing inventory	10.7	8.8	11.6	7.0	9.9	13.3	10.7	86.0
Opening inventory	9.8	8.2	10.6	6.5	9.2	12.7	9.4	80.2
Wages, salaries, and benefits	31.1	27.3	33.0	20.6	31.5	33.4	32.8	91.7
Wages and benefits - direct	12.0	5.2	15.4	5.0	5.3	14.7	15.8	34.7
Wages and benefits - indirect	19.1	22.1	17.6	15.7	26.2	18.7	17.0	88.4
Occupancy expenses	8.4	10.5	7.4	10.7	10.3	6.5	7.8	100.0
Depreciation	3.6	2.7	4.0	3.0	2.5	2.1	5.0	92.6
Repairs and maintenance	0.7	1.0	0.5	1.2	0.9	0.4	0.5	62.8
Fuel and oil	0.2	0.3	0.1	0.6	0.1	-	0.1	8.3
Utilities	2.0	2.8	1.6	2.7	2.8	2.1	1.3	94.2
Rent	2.0	3.7	1.2	3.2	3.9	1.8	0.9	62.0
Financial expenses	2.2	2.8	2.0	3.0	2.6	2.4	1.7	98.3
Interest and bank charges	1.4	1.8	1.1	1.9	1.8	1.6	0.9	86.8
Professional fees	0.9	0.9	0.9	1.1	0.8	0.9	0.9	94.2
General expenses	3.3	4.4	2.8	5.3	3.9	3.0	2.6	96.7
Advertising	0.8	1.0	0.8	1.2	0.8	1.0	0.6	83.5
Delivery expenses	1.8	2.5	1.5	3.2	2.1	1.4	1.6	69.4
Insurance	0.6	0.9	0.5	0.9	1.0	0.6	0.4	79.3
Other expenses	9.6	13.4	7.8	23.2	7.1	10.4	6.4	100.0
Total expenses	94.2	96.4	93.1	95.5	96.9	93.4	93.0	100.0
Net profit/loss	5.8	3.6	6.9	4.5	3.1	6.6	7.0	99.2

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	76							
Sales	348.3	129.2	738.5	70.7	262.0	463.9	1,022.6	
Expenses	318.3	114.9	680.6	59.1	241.7	422.8	947.2	
Profit	30.0	14.3	57.9	11.6	20.3	41.0	75.4	

## Non-Profitable:

Sales	168.5	128.0	494.6	84.4	197.5	416.1	1,006.8	
Expenses	177.0	136.4	503.9	93.5	204.8	425.8	1,014.0	
Loss	-8.5	-8.4	-9.3	-9.1	-7.3	-9.7	-7.2	

1987

## Profitable:

Sales	362.8	117.3	1,203.3	58.8	240.4	465.5	1,579.2	
Expenses	338.0	105.8	1,133.2	50.4	222.4	434.0	1,489.3	
Profit	24.8	11.5	70.1	8.4	18.0	31.4	89.8	

## Non-Profitable:

Sales	844.8	186.7	1,462.0	100.4	265.2	384.0	2,012.2	
Expenses	856.5	194.5	1,477.4	104.6	276.3	400.9	2,026.8	
Loss	-11.7	-7.8	-15.4	-4.2	-11.1	-16.9	-14.6	

	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.)	86							
Low sales value (\$'000)	25	25	419	25	267	419	671	
High sales value (\$'000)	5,000	419	5,000	267	419	671	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>221.1</b>	<b>106.7</b>	<b>420.4</b>	<b>65.0</b>	<b>170.8</b>	<b>247.3</b>	<b>718.6</b>	<b>100.0</b>
Total current assets	149.9	72.0	285.6	39.7	121.7	203.4	427.3	100.0
Accounts receivable	56.5	27.6	106.9	17.6	43.1	80.6	152.2	93.0
Closing inventory	44.3	18.2	89.8	8.1	33.6	63.3	135.5	88.4
Other current assets	49.0	26.1	88.8	13.8	44.9	59.4	139.5	89.5
Net fixed assets	54.8	32.3	94.0	25.1	43.3	40.3	186.5	100.0
Other assets and adjustments	16.3	2.4	40.7	0.2	5.6	3.5	104.8	84.9
<b>Total liabilities</b>	<b>125.7</b>	<b>80.1</b>	<b>205.1</b>	<b>54.3</b>	<b>119.8</b>	<b>155.3</b>	<b>291.0</b>	<b>100.0</b>
Total current liabilities	90.7	60.8	142.8	47.3	81.7	116.0	188.8	95.3
Current bank loans	10.4	6.4	17.5	2.7	12.1	7.2	35.2	29.1
Other current liabilities	80.2	54.4	125.2	44.5	69.5	108.8	153.5	95.3
Long-term bank loans	3.7	2.5	5.7	4.0	0.2	3.4	9.6	12.8
Other liabilities and adjustments	31.3	16.7	56.6	3.0	37.8	35.8	92.5	88.4
<b>Total equity</b>	<b>95.3</b>	<b>26.5</b>	<b>215.2</b>	<b>10.6</b>	<b>50.9</b>	<b>92.0</b>	<b>427.6</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.6	1.1	2.0	0.8	1.4	1.7	2.2	95.3
Debt to equity	1.3	3.0	0.9	5.0	2.3	1.6	0.6	100.0
Interest coverage	5.6	2.6	7.9	1.2	3.5	6.5	9.2	89.5
Debt ratio	0.5	0.7	0.4	0.8	0.7	0.6	0.4	100.0
Sales to equity	4.5	8.3	3.7	13.5	6.6	6.0	2.8	100.0
Sales to closing inventories	9.8	12.1	8.9	17.8	10.0	8.7	9.1	88.4

(percent)

Current debt to equity	95.1	229.1	66.3	442.3	160.3	126.1	44.1	95.3
Operating profit on equity	26.3	22.5	27.1	6.9	27.5	36.9	23.5	98.8
Net fixed assets to equity	57.4	121.5	43.6	234.6	85.0	43.8	43.6	100.0
Gross margin	28.2	30.1	27.2	35.5	26.6	27.6	27.0	100.0
Return on total assets	13.7	9.0	15.8	5.0	11.3	16.2	15.6	100.0

(days)

Collection period for accounts receivable	47.5	45.5	48.4	44.3	46.3	53.2	44.8	93.0
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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
<b>1989</b>				
Total	433	62,239	2,658.9	21
Less than 20	412	31,549	1,360.8	21
20-99	19	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	412	48,760	2,461.3	
Less than 20	391	24,914	1,271.3	
20-99	19	x	x	
100-499	2	x	x	
500 and over	-	-	-	

**SIC 9941 Electric Motor Repair**

Establishments primarily engaged in the repair of small electric motors including those specializing in the rewinding of armatures. Establishments primarily engaged in rebuilding industrial electric motors are classified in <3379 - Other Electrical Industrial Equipment Industry>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



## SIC 9942 - WELDING

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	591							
Low sales value (\$'000)	25	25	135	25	67	135	397	
High sales value (\$'000)	5,000	135	5,000	67	135	397	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	29.2	15.6	34.9	8.5	19.2	31.3	36.1	69.2
Purchases and materials	30.4	15.9	36.5	8.5	19.6	32.1	37.9	69.0
Closing inventory	6.3	4.3	7.1	1.3	5.8	6.7	7.3	49.7
Opening inventory	5.1	4.1	5.6	1.4	5.4	5.9	5.4	46.0
Wages, salaries, and benefits	29.5	18.9	34.0	15.1	20.9	26.9	36.3	87.3
Wages and benefits - direct	9.6	0.9	13.2	0.4	1.2	3.8	16.3	20.6
Wages and benefits - indirect	20.0	18.0	20.8	14.7	19.7	23.1	20.0	82.4
Occupancy expenses	9.4	13.0	7.9	14.7	12.2	9.4	7.3	99.7
Depreciation	3.7	5.4	2.9	5.3	5.5	3.5	2.7	91.9
Repairs and maintenance	1.7	2.1	1.5	2.8	1.7	1.6	1.5	68.5
Fuel and oil	0.7	1.4	0.4	2.0	1.1	0.6	0.4	22.7
Utilities	1.5	1.8	1.4	2.0	1.7	1.9	1.2	87.6
Rent	1.9	2.3	1.7	2.6	2.2	1.9	1.6	53.0
Financial expenses	2.1	2.6	2.0	3.2	2.2	2.7	1.7	95.9
Interest and bank charges	1.4	1.4	1.4	2.0	1.1	1.8	1.3	84.9
Professional fees	0.7	1.2	0.6	1.2	1.2	0.9	0.5	87.0
General expenses	3.8	6.3	2.7	8.0	5.5	4.1	2.2	94.6
Advertising	0.7	0.7	0.8	0.7	0.7	0.9	0.7	75.6
Delivery expenses	2.1	4.2	1.2	5.8	3.4	2.2	0.9	58.7
Insurance	0.9	1.4	0.7	1.4	1.4	1.0	0.7	69.0
Other expenses	13.6	20.3	10.8	18.8	21.0	15.3	9.3	99.8
Total expenses	87.6	76.8	92.2	68.2	81.1	89.7	93.0	100.0
Net profit/loss	12.4	23.2	7.8	31.8	18.9	10.3	7.0	98.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	80							
Sales	174.7	67.3	571.7	44.1	90.8	209.8	1,206.5	
Expenses	147.0	47.8	513.7	26.1	69.8	179.8	1,099.3	
Profit	27.7	19.5	58.0	18.0	21.0	30.0	107.2	

## Non-Profitable:

Sales	177.4	65.0	471.8	42.1	94.9	205.0	1,023.4	
Expenses	186.4	71.3	488.0	48.5	100.9	215.3	1,051.8	
Loss	-9.0	-6.2	-16.2	-6.4	-6.0	-10.3	-28.4	

1987

## Profitable:

Sales	187.6	54.7	572.5	42.8	88.9	226.3	1,174.7	
Expenses	162.8	40.6	516.9	29.4	73.0	197.4	1,072.5	
Profit	24.7	14.1	55.7	13.4	15.9	28.9	102.2	

## Non-Profitable:

Sales	105.0	54.7	307.0	43.6	97.1	211.0	660.6	
Expenses	113.5	59.6	330.5	48.5	101.7	221.6	731.9	
Loss	-8.6	-4.9	-23.5	-4.9	-4.6	-10.5	-71.3	

	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.)	303							
Low sales value (\$'000)	25	25	276	25	115	276	798	
High sales value (\$'000)	5,000	276	5,000	115	276	798	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>169.5</b>	<b>59.7</b>	<b>553.0</b>	<b>38.9</b>	<b>91.7</b>	<b>259.6</b>	<b>984.1</b>	<b>100.0</b>
Total current assets	97.1	31.4	326.4	18.9	50.8	132.6	611.2	99.3
Accounts receivable	43.5	10.7	158.1	7.8	15.2	62.7	298.3	93.7
Closing inventory	20.3	4.9	73.9	1.1	10.9	23.5	148.1	55.8
Other current assets	33.2	15.7	94.3	9.9	24.7	46.3	164.8	90.8
Net fixed assets	63.4	26.2	193.1	17.2	40.1	116.0	306.4	98.0
Other assets and adjustments	8.9	1.9	33.4	2.7	0.7	11.0	66.4	74.3
<b>Total liabilities</b>	<b>106.3</b>	<b>35.9</b>	<b>352.3</b>	<b>28.4</b>	<b>47.7</b>	<b>195.8</b>	<b>582.2</b>	<b>99.7</b>
Total current liabilities	66.7	18.1	236.2	12.7	26.5	113.4	416.8	99.3
Current bank loans	11.4	2.2	43.2	0.9	4.4	13.9	86.3	43.6
Other current liabilities	55.3	15.8	193.0	11.8	22.1	99.4	330.5	99.3
Long-term bank loans	3.8	0.4	15.4	0.6	0.2	8.5	25.6	18.8
Other liabilities and adjustments	35.8	17.3	100.5	15.0	20.8	73.8	139.8	90.1
<b>Total equity</b>	<b>63.1</b>	<b>23.7</b>	<b>200.7</b>	<b>10.5</b>	<b>44.0</b>	<b>63.8</b>	<b>401.8</b>	<b>99.7</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	1.7	1.3	1.4	1.9	1.1	1.4	98.7
Debt to equity	1.6	1.5	1.7	2.6	1.0	3.0	1.4	99.3
Interest coverage	6.0	4.5	6.8	2.2	5.7	5.8	7.3	89.8
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.7	0.5	99.7
Sales to equity	4.9	4.4	5.1	6.6	3.6	7.4	4.6	99.7
Sales to closing inventories	15.3	21.2	13.9	61.7	14.7	20.0	12.5	55.8

(percent)

Current debt to equity	105.6	76.5	117.7	120.2	60.3	177.6	103.7	99.0
Operating profit on equity	34.0	27.2	36.9	11.7	33.0	59.8	31.5	97.4
Net fixed assets to equity	100.4	110.6	96.2	163.2	91.1	181.6	76.2	97.7
Gross margin	33.6	47.5	28.5	53.7	43.4	35.6	25.9	100.0
Return on total assets	15.2	13.9	15.7	5.8	19.2	17.7	14.9	99.7

(days)

Collection period for accounts receivable	50.8	36.8	55.9	40.5	34.4	48.4	58.7	93.7
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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
<b>1989</b>				
Total	2,828	275,702	12,004.5	7
Less than 20	2,736	187,148	8,267.0	15
20-99	91	x	x	7
100-499	1	x	x	1
500 and over	-	-	-	-
<b>1987</b>				
Total	2,821	220,056	10,665.0	
Less than 20	2,721	140,978	7,005.4	
20-99	98	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9942 Welding

Establishments primarily engaged in repair work by welding. Many of these establishments at one time or another were blacksmiths and may still carry this appellation in their names. Establishments primarily engaged in welding on a construction site are classified in <4299 - Other Trade Work n.e.c.>, Construction.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9949 - OTHER REPAIR SERVICES 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.)	324							
Low sales value (\$'000)	25	25	179	25	65	179	390	
High sales value (\$'000)	5,000	179	5,000	65	179	390	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	36.1	28.2	40.5	17.1	33.7	39.1	41.8	79.9
Purchases and materials	39.0	30.1	44.0	18.6	35.8	41.2	46.5	79.6
Closing inventory	11.3	9.1	12.5	6.1	10.6	11.7	13.2	66.7
Opening inventory	8.4	7.2	9.0	4.6	8.5	9.5	8.6	64.2
Wages, salaries, and benefits	23.5	16.6	27.2	8.3	20.8	27.6	26.9	80.9
Wages and benefits - direct	5.9	1.1	8.6	-	1.6	8.5	8.8	17.0
Wages and benefits - indirect	17.5	15.6	18.6	8.3	19.2	19.1	18.2	75.0
Occupancy expenses	7.9	9.5	7.1	11.9	8.4	9.6	4.8	98.5
Depreciation	2.4	3.1	2.1	2.9	3.2	2.8	1.4	86.1
Repairs and maintenance	1.0	1.1	0.9	1.4	1.0	1.1	0.6	58.0
Fuel and oil	0.3	0.6	0.2	1.4	0.2	0.1	0.2	10.2
Utilities	1.7	1.9	1.5	2.7	1.6	2.1	1.0	84.3
Rent	2.6	2.8	2.5	3.5	2.5	3.5	1.6	57.7
Financial expenses	2.5	2.8	2.3	2.0	3.3	3.0	1.6	92.9
Interest and bank charges	1.6	2.0	1.4	1.1	2.4	1.8	1.0	77.5
Professional fees	0.9	0.9	0.9	0.9	0.9	1.2	0.6	84.9
General expenses	4.6	5.3	4.2	5.8	5.1	5.4	3.2	92.9
Advertising	1.3	1.5	1.2	1.6	1.5	1.5	1.0	76.5
Delivery expenses	2.3	2.5	2.2	2.6	2.4	3.1	1.5	60.8
Insurance	1.0	1.3	0.8	1.6	1.2	0.9	0.7	74.7
Other expenses	15.0	20.7	11.8	25.0	18.6	9.0	14.3	100.0
Total expenses	89.6	83.2	93.2	70.1	89.8	93.7	92.7	100.0
Net profit/loss	10.4	16.8	6.8	29.9	10.2	6.3	7.3	99.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	83							
Sales	152.4	69.3	430.5	42.4	106.8	279.2	723.6	
Expenses	131.8	53.9	392.5	27.0	91.5	254.4	660.1	
Profit	20.6	15.4	37.9	15.4	15.3	24.8	63.5	

## Non-Profitable:

Sales	145.2	78.0	320.7	41.3	107.6	263.2	563.9	
Expenses	150.1	81.7	328.4	44.9	111.5	267.4	586.5	
Loss	-4.8	-3.7	-7.7	-3.6	-3.8	-4.1	-22.7	

1987

## Profitable:

Sales	140.8	60.6	430.6	39.0	104.1	257.9	825.8	
Expenses	123.9	49.9	391.1	30.2	89.5	223.5	774.7	
Profit	17.0	10.7	39.5	8.8	14.6	34.4	51.2	

## Non-Profitable:

Sales	112.6	55.5	345.1	33.0	104.1	269.5	628.4	
Expenses	120.8	62.5	358.3	40.3	110.3	273.9	674.5	
Loss	-8.2	-7.0	-13.2	-7.4	-6.2	-4.4	-46.1	

	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.)	156							
Low sales value (\$'000)	25	25	334	25	171	334	600	
High sales value (\$'000)	5,000	334	5,000	171	334	600	5,000	

**BALANCE SHEET**

(thousands of dollars)

Total assets	121.4	76.6	274.4	50.4	123.3	189.1	476.5	100.0
Total current assets	83.5	47.6	206.2	30.9	77.2	145.8	349.4	100.0
Accounts receivable	20.7	11.2	53.0	6.5	19.6	26.7	115.3	91.0
Closing inventory	27.4	10.8	83.8	4.8	21.6	71.9	112.1	70.5
Other current assets	35.3	25.4	69.3	19.5	36.0	47.1	121.9	90.4
Net fixed assets	30.4	21.2	61.7	11.6	38.4	40.6	111.7	97.4
Other assets and adjustments	7.4	7.7	6.4	7.8	7.5	2.6	15.3	76.9
Total liabilities	74.4	50.6	156.0	28.9	89.2	129.7	218.2	100.0
Total current liabilities	42.9	27.7	95.1	11.7	56.1	76.5	139.3	100.0
Current bank loans	10.1	6.9	21.1	0.9	17.4	18.7	26.8	42.9
Other current liabilities	32.8	20.8	74.0	10.7	38.7	57.8	112.4	99.4
Long-term bank loans	5.9	4.5	10.5	1.9	9.2	4.9	23.8	29.5
Other liabilities and adjustments	25.5	18.3	50.2	15.2	23.8	48.2	55.1	91.0
Total equity	46.9	26.0	118.4	21.4	34.1	59.3	258.3	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	1.9	1.7	2.1	2.6	1.3	1.9	2.5	100.0
Debt to equity	1.5	1.9	1.3	1.3	2.6	2.1	0.8	100.0
Interest coverage	5.6	3.8	8.1	4.0	3.6	6.5	10.8	82.1
Debt ratio	0.6	0.6	0.5	0.5	0.7	0.6	0.4	100.0
Sales to equity	5.2	5.5	5.0	4.0	7.2	7.2	3.9	100.0
Sales to closing inventories	9.0	13.2	7.1	17.6	11.4	5.9	9.0	70.5

(percent)

Current debt to equity	91.5	106.5	80.3	54.5	164.7	128.9	53.9	100.0
Operating profit on equity	36.5	30.0	41.3	22.4	38.6	59.1	31.7	100.0
Net fixed assets to equity	64.8	81.7	52.1	54.1	112.7	68.5	43.2	97.4
Gross margin	36.7	44.7	30.1	50.2	41.3	32.8	27.4	100.0
Return on total assets	17.1	13.8	20.3	12.6	14.6	21.8	18.9	100.0

(days)

Collection period for accounts receivable	30.5	28.5	32.0	27.8	29.0	22.7	41.4	91.0
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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
<b>1989</b>				
<b>Total</b>	<b>2,248</b>	<b>248,916</b>	<b>10,394.9</b>	<b>33</b>
Less than 20	2,180	161,509	6,676.8	37
20-99	62	44,597	1,844.4	4
100-499	5	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
<b>Total</b>	<b>2,281</b>	<b>202,821</b>	<b>10,004.9</b>	
Less than 20	2,217	129,408	6,331.4	
20-99	58	38,125	1,814.4	
100-499	5	x	x	
500 and over	1	x	x	

## SIC 9949 Other Repair Services n.e.c.

Establishments primarily engaged in repair services not elsewhere classified.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9951 - DISINFECTING AND EXTERMINATING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Low sales value (\$'000)	25	25	296	25	102	296	654	
High sales value (\$'000)	5,000	296	5,000	102	296	654	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	23.0	5.1	25.3	3.1	10.0	9.1	28.1	61.5
Purchases and materials	22.6	5.3	24.8	3.0	11.1	9.1	27.6	61.5
Closing inventory	4.4	0.9	4.9	0.3	2.5	2.0	5.4	56.4
Opening inventory	4.8	0.7	5.4	0.4	1.4	2.1	5.9	53.8
Wages, salaries, and benefits	41.2	25.7	43.2	17.8	45.8	39.9	43.8	92.3
Wages and benefits - direct	14.3	2.2	15.9	-	7.8	8.6	17.1	28.2
Wages and benefits - indirect	26.9	23.5	27.4	17.8	38.1	31.3	26.7	92.3
Occupancy expenses	8.1	14.5	7.3	16.2	10.1	12.2	6.4	97.4
Depreciation	2.8	3.7	2.7	4.0	3.0	5.0	2.3	89.7
Repairs and maintenance	1.3	1.7	1.3	2.1	0.7	0.9	1.3	66.7
Fuel and oil	0.1	1.0	--	1.2	0.5	0.2	-	7.7
Utilities	2.1	5.5	1.7	6.2	3.8	3.7	1.3	87.2
Rent	1.7	2.5	1.6	2.7	2.1	2.5	1.5	79.5
Financial expenses	2.4	3.2	2.3	3.1	3.5	2.0	2.4	97.4
Interest and bank charges	1.5	2.2	1.4	2.4	1.8	1.1	1.5	79.5
Professional fees	0.9	1.0	0.9	0.7	1.8	0.9	0.9	94.9
General expenses	8.2	10.8	7.9	11.3	9.3	9.7	7.5	100.0
Advertising	3.2	2.3	3.3	2.6	1.2	2.8	3.4	94.9
Delivery expenses	3.4	6.2	3.1	6.4	5.9	4.4	2.8	69.2
Insurance	1.6	2.3	1.5	2.3	2.2	2.5	1.3	82.1
Other expenses	14.5	21.2	13.7	24.2	13.5	22.9	12.0	100.0
Total expenses	97.5	80.4	99.7	75.8	92.3	95.8	100.3	100.0
Net profit/loss	2.5	19.6	0.3	24.2	7.7	4.2	-0.3	97.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	67							
Sales	336.3	68.6	1,094.4	52.5	164.2	383.4	1,601.8	
Expenses	311.3	49.2	1,053.4	32.2	150.3	348.1	1,556.7	
Profit	25.0	19.4	41.1	20.3	13.9	35.3	45.2	

## Non-Profitable:

Sales	579.5	88.0	982.9	86.0	112.2	384.2	1,364.2	
Expenses	601.7	92.5	1,019.6	90.9	112.9	390.2	1,420.6	
Loss	-22.3	-4.6	-36.8	-4.9	-0.7	-6.0	-56.3	

1987

## Profitable:

Sales	406.8	89.1	1,261.6	63.8	168.6	432.8	1,511.5	
Expenses	371.7	70.5	1,182.1	42.5	158.8	408.2	1,415.4	
Profit	35.1	18.6	79.5	21.4	9.8	24.7	96.1	

## Non-Profitable:

Sales	788.0	212.5	1,560.8	-	212.5	547.9	2,216.9	
Expenses	805.9	213.6	1,601.2	-	213.6	567.8	2,270.5	
Loss	-17.8	-1.1	-40.4	-	-1.1	-19.9	-53.6	

	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.)	19							
Low sales value (\$'000)	25	25	350	-	-	-	-	
High sales value (\$'000)	5,000	350	5,000	-	-	-	-	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>327.3</b>	<b>133.1</b>	<b>414.7</b>	-	-	-	-	<b>100.0</b>
Total current assets	173.9	38.0	235.0	-	-	-	-	100.0
Accounts receivable	78.1	19.9	104.3	-	-	-	-	100.0
Closing inventory	37.4	9.7	49.9	-	-	-	-	63.2
Other current assets	58.3	8.3	80.8	-	-	-	-	84.2
Net fixed assets	96.9	56.9	115.0	-	-	-	-	100.0
Other assets and adjustments	56.4	38.1	64.6	-	-	-	-	94.7
<b>Total liabilities</b>	<b>189.3</b>	<b>78.2</b>	<b>239.3</b>	-	-	-	-	<b>100.0</b>
Total current liabilities	124.9	48.5	159.3	-	-	-	-	100.0
Current bank loans	20.5	30.9	15.8	-	-	-	-	52.6
Other current liabilities	104.3	17.5	143.5	-	-	-	-	100.0
Long-term bank loans	1.7	--	2.6	-	-	-	-	5.3
Other liabilities and adjustments	62.5	29.7	77.3	-	-	-	-	89.5
<b>Total equity</b>	<b>137.9</b>	<b>54.8</b>	<b>175.4</b>	-	-	-	-	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.3	0.7	1.4	-	-	-	-	100.0
Debt to equity	1.3	1.4	1.3	-	-	-	-	100.0
Interest coverage	3.2	3.3	3.2	-	-	-	-	89.5
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Sales to equity	6.3	4.1	6.6	-	-	-	-	100.0
Sales to closing inventories	23.4	23.5	23.4	-	-	-	-	63.2

(percent)

Current debt to equity	90.5	88.3	90.8	-	-	-	-	100.0
Operating profit on equity	14.7	24.8	13.3	-	-	-	-	100.0
Net fixed assets to equity	70.2	103.8	65.5	-	-	-	-	100.0
Gross margin	33.9	39.2	33.4	-	-	-	-	100.0
Return on total assets	9.0	14.6	8.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	32.4	31.6	32.5	-	-	-	-	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
<b>1989</b>				
Total	145	13,246	1,127.1	12
Less than 20	139	5,767	482.8	12
20-99	4	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-
<b>1987</b>				
Total	133	10,391	922.5	
Less than 20	127	4,054	350.5	
20-99	4	x	x	
100-499	2	x	x	
500 and over	-	-	-	

## SIC 9951 Disinfecting and Exterminating Services

Establishments primarily engaged in disinfecting buildings or dwellings and exterminating insects, rodents and other pests.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9952 - WINDOW CLEANING SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Low sales value (\$'000)	25	25	112	25	41	112	409	
High sales value (\$'000)	5,000	112	5,000	41	112	409	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	34.8	8.1	41.7	3.4	11.9	5.4	56.7	47.5
Purchases and materials	34.8	8.1	41.6	3.4	11.9	5.4	56.6	47.5
Closing inventory	2.1	--	2.7	-	--	-	3.8	6.6
Opening inventory	2.2	--	2.7	-	--	-	3.9	6.6
Wages, salaries, and benefits	31.4	17.8	34.9	8.7	25.2	61.1	24.0	86.9
Wages and benefits - direct	1.5	-	1.9	-	-	2.6	1.6	3.3
Wages and benefits - indirect	29.9	17.8	33.0	8.7	25.2	58.6	22.4	85.2
Occupancy expenses	4.8	7.5	4.1	5.3	9.3	6.1	3.3	96.7
Depreciation	1.3	2.6	0.9	2.0	3.2	1.4	0.7	82.0
Repairs and maintenance	0.7	1.2	0.6	0.9	1.5	0.7	0.6	42.6
Fuel and oil	0.2	0.7	--	0.6	0.8	0.1	--	11.5
Utilities	1.1	1.2	1.1	0.7	1.5	1.5	0.9	72.1
Rent	1.5	1.7	1.4	1.0	2.3	2.4	1.0	68.9
Financial expenses	1.4	2.1	1.2	1.4	2.7	2.1	0.8	91.8
Interest and bank charges	0.6	1.3	0.4	1.1	1.4	0.6	0.3	75.4
Professional fees	0.8	0.8	0.8	0.3	1.3	1.5	0.5	77.0
General expenses	5.2	7.7	4.5	6.0	9.1	7.4	3.3	95.1
Advertising	1.3	2.3	1.1	1.1	3.2	1.1	1.1	73.8
Delivery expenses	2.7	4.1	2.3	3.8	4.2	4.6	1.3	47.5
Insurance	1.2	1.4	1.1	1.0	1.7	1.7	0.8	82.0
Other expenses	9.7	17.0	7.9	22.0	12.9	10.6	6.7	100.0
Total expenses	87.3	60.1	94.2	46.8	71.0	92.7	94.8	100.0
Net profit/loss	12.7	39.9	5.8	53.2	29.0	7.3	5.2	98.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	162.7	40.5	693.9	32.4	55.4	217.5	1,794.0	
Expenses	137.6	20.7	645.7	15.2	31.0	190.3	1,697.5	
Profit	25.1	19.7	48.1	17.2	24.4	27.2	96.5	

## Non-Profitable:

Sales	121.3	48.9	204.0	-	48.9	175.8	773.6	
Expenses	128.4	58.2	208.6	-	58.2	180.5	776.3	
Loss	-7.1	-9.3	-4.6	-	-9.3	-4.7	-2.7	

1987

## Profitable:

Sales	144.2	35.0	498.2	32.0	47.3	183.9	1,272.9	
Expenses	126.2	22.4	462.4	21.8	25.1	165.4	1,194.2	
Profit	18.0	12.6	35.8	10.2	22.2	18.4	78.7	

## Non-Profitable:

Sales	187.6	71.2	223.3	-	71.2	141.6	871.6	
Expenses	190.2	72.5	226.3	-	72.5	144.7	874.3	
Loss	-2.6	-1.3	-3.0	-	-1.3	-3.1	-2.7	

	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.)	24							
Low sales value (\$'000)	25	25	499	25	213	499	969	
High sales value (\$'000)	5,000	499	5,000	213	499	969	5,000	

## BALANCE SHEET

(thousands of dollars)

Total assets	534.9	63.3	967.9	52.9	74.9	222.9	1,295.0	100.0
Total current assets	362.2	43.6	654.7	40.0	47.5	154.9	874.2	100.0
Accounts receivable	199.3	17.8	366.0	13.9	22.0	81.4	491.0	100.0
Closing inventory	50.0	--	96.0	--	--	--	138.2	8.3
Other current assets	112.7	25.8	192.5	26.1	25.4	73.5	244.8	100.0
Net fixed assets	157.0	12.2	289.9	12.7	11.7	57.8	391.9	100.0
Other assets and adjustments	15.6	7.5	23.1	0.2	15.6	10.1	28.9	79.2
Total liabilities	156.6	48.5	255.9	46.7	50.5	133.1	309.8	100.0
Total current liabilities	141.4	29.6	244.0	20.3	39.9	100.0	307.3	100.0
Current bank loans	9.2	11.7	6.9	6.4	17.6	22.8	--	41.7
Other current liabilities	132.1	17.8	237.1	13.8	22.2	77.2	307.3	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	15.2	18.9	11.8	26.4	10.6	33.0	2.5	62.5
Total equity	378.2	14.8	711.9	6.1	24.3	89.7	985.1	100.0

## FINANCIAL RATIOS

(times)

Current ratio	2.5	1.4	2.6	1.9	1.1	1.5	2.8	100.0
Debt to equity	0.4	3.2	0.3	7.5	2.0	1.4	0.3	100.0
Interest coverage	16.9	1.8	23.2	-1.3	5.1	6.8	34.3	87.5
Debt ratio	0.2	0.7	0.2	0.8	0.6	0.5	0.2	100.0
Sales to equity	3.2	16.0	3.0	20.9	14.7	7.4	2.8	100.0
Sales to closing inventories	24.8	-	22.5	-	-	-	20.4	8.3

(percent)

Current debt to equity	37.3	200.1	34.2	329.6	163.8	111.4	31.1	100.0
Operating profit on equity	15.4	13.5	15.5	-81.5	40.2	42.6	14.4	100.0
Net fixed assets to equity	41.5	82.7	40.7	205.6	48.2	64.4	39.7	100.0
Gross margin	18.0	31.8	16.6	32.7	31.4	33.5	14.9	100.0
Return on total assets	11.6	6.7	11.9	-5.4	16.2	20.0	11.3	100.0

(days)

Collection period for accounts receivable	58.5	27.3	61.6	39.3	22.5	44.4	63.4	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
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## 1989

Total	203	9,017	790.4	-
Less than 20	199	x	x	-
20-99	4	x	x	-
100-499	-	-	-	-
500 and over	-	-	-	-

## 1987

Total	203	5,772	519.8	
Less than 20	199	x	x	
20-99	4	x	x	
100-499	-	-	-	
500 and over	-	-	-	

## SIC 9952 Window Cleaning Services

Establishments primarily engaged in cleaning windows in dwellings and business establishments.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9953 - JANITORIAL SERVICES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	951							
Low sales value (\$'000)	25	25	113	25	45	113	346	
High sales value (\$'000)	5,000	113	5,000	45	113	346	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	13.7	8.5	15.2	8.7	8.3	12.5	16.2	51.2
Purchases and materials	13.7	8.3	15.3	8.8	8.1	12.5	16.3	51.0
Closing inventory	0.3	0.1	0.4	0.2	--	0.2	0.5	10.7
Opening inventory	0.3	0.2	0.3	0.2	0.2	0.2	0.4	10.2
Wages, salaries, and benefits	45.5	28.7	50.6	13.4	35.2	48.8	51.2	85.5
Wages and benefits - direct	7.8	0.1	10.2	--	0.2	2.9	12.7	7.0
Wages and benefits - indirect	37.7	28.6	40.4	13.4	35.0	45.9	38.5	84.2
Occupancy expenses	5.9	9.2	4.9	9.4	9.0	7.0	4.2	95.7
Depreciation	2.2	3.5	1.8	3.4	3.5	2.9	1.5	85.9
Repairs and maintenance	0.9	1.5	0.7	1.2	1.6	0.8	0.7	55.8
Fuel and oil	0.3	0.7	0.1	1.0	0.6	0.3	0.1	11.8
Utilities	0.9	1.3	0.8	1.1	1.3	0.9	0.7	66.0
Rent	1.6	2.2	1.4	2.7	2.0	2.1	1.2	57.7
Financial expenses	1.9	2.4	1.7	2.2	2.5	2.2	1.5	93.5
Interest and bank charges	1.2	1.5	1.1	1.2	1.6	1.5	0.9	78.2
Professional fees	0.7	1.0	0.7	1.0	0.9	0.8	0.6	79.6
General expenses	4.5	6.3	4.0	5.6	6.5	4.9	3.7	91.5
Advertising	1.0	1.0	1.0	0.9	1.1	1.3	1.0	66.2
Delivery expenses	2.7	3.9	2.3	3.4	4.2	2.7	2.1	54.3
Insurance	0.8	1.3	0.7	1.3	1.3	0.9	0.6	69.6
Other expenses	17.4	16.9	17.5	16.5	17.1	13.4	19.0	99.5
Total expenses	88.9	72.0	94.0	55.9	78.8	88.9	95.8	100.0
Net profit/loss	11.1	28.0	6.0	44.1	21.2	11.1	4.2	98.9

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	83							
Sales	162.3	52.4	498.8	32.9	73.3	184.7	1,131.4	
Expenses	138.8	34.4	458.4	17.0	52.9	156.1	1,067.6	
Profit	23.5	18.0	40.3	15.9	20.3	28.6	63.9	

## Non-Profitable:

Sales	202.2	61.8	426.5	29.7	73.3	185.2	965.8	
Expenses	211.4	68.2	440.1	35.4	80.0	193.8	990.6	
Loss	-9.2	-6.4	-13.6	-5.8	-6.7	-8.6	-24.8	

1987

## Profitable:

Sales	118.4	50.1	430.7	34.2	70.5	183.0	896.1	
Expenses	98.2	33.7	393.2	19.0	52.6	157.4	836.4	
Profit	20.2	16.4	37.4	15.2	17.9	25.6	59.7	

## Non-Profitable:

Sales	171.4	59.1	412.0	31.1	72.9	183.4	802.9	
Expenses	179.6	61.9	431.7	33.8	75.8	199.0	829.8	
Loss	-8.2	-2.8	-19.7	-2.8	-2.9	-15.5	-26.9	

	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.)	349							
Low sales value (\$'000)	25	25	410	25	188	410	933	
High sales value (\$'000)	5,000	410	5,000	188	410	933	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>155.1</b>	<b>59.5</b>	<b>347.2</b>	<b>38.2</b>	<b>94.5</b>	<b>199.0</b>	<b>539.7</b>	<b>100.0</b>
Total current assets	90.6	25.7	221.0	10.9	49.9	115.9	357.6	99.7
Accounts receivable	50.5	16.1	119.7	4.4	35.4	66.2	189.3	92.0
Closing inventory	2.1	0.1	5.9	--	0.3	3.7	8.8	20.9
Other current assets	37.9	9.3	95.3	6.4	14.1	45.9	159.5	96.6
Net fixed assets	51.1	29.5	94.6	23.8	38.9	65.2	132.8	96.8
Other assets and adjustments	13.3	4.2	31.5	3.4	5.6	17.8	49.3	83.7
<b>Total liabilities</b>	<b>91.9</b>	<b>39.3</b>	<b>197.6</b>	<b>25.5</b>	<b>62.0</b>	<b>104.8</b>	<b>318.2</b>	<b>99.4</b>
Total current liabilities	64.2	20.6	151.7	9.8	38.4	74.9	251.6	98.9
Current bank loans	12.7	3.6	31.0	1.0	8.0	21.6	43.2	51.0
Other current liabilities	51.4	16.9	120.7	8.7	30.4	53.2	208.3	98.9
Long-term bank loans	2.0	1.6	2.7	0.1	4.2	3.0	2.3	12.6
Other liabilities and adjustments	25.6	16.9	43.1	15.5	19.3	26.8	64.2	84.0
<b>Total equity</b>	<b>63.2</b>	<b>20.2</b>	<b>149.5</b>	<b>12.7</b>	<b>32.5</b>	<b>94.1</b>	<b>221.5</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.4	1.2	1.4	1.1	1.2	1.5	1.4	98.6
Debt to equity	1.4	1.9	1.3	2.0	1.9	1.1	1.4	99.4
Interest coverage	4.8	3.6	5.5	4.3	3.2	4.4	6.2	86.0
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.5	99.4
Sales to equity	7.7	8.1	7.6	7.5	8.4	6.4	8.3	100.0
Sales to closing inventories	232.1	873.3	191.5	1,082.8	786.6	160.6	208.8	20.9

(percent)

Current debt to equity	101.6	102.1	101.4	77.0	118.2	79.5	113.5	98.9
Operating profit on equity	32.9	35.9	32.0	41.3	32.3	28.3	34.1	98.0
Net fixed assets to equity	80.9	146.1	63.2	187.5	119.6	69.2	59.9	96.8
Gross margin	31.0	35.2	29.7	40.1	32.5	31.6	29.0	100.0
Return on total assets	16.8	16.8	16.8	17.9	16.1	17.2	16.7	99.1

(days)

Collection period for accounts receivable	37.6	35.9	38.2	16.8	46.8	39.6	37.5	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
<b>1989</b>				
Total	4,723	399,490	33,462.4	394
Less than 20	4,505	165,049	13,966.6	369
20-99	187	95,537	7,870.7	26
100-499	28	x	x	1
500 and over	3	x	x	-
<b>1987</b>				
Total	4,329	301,700	25,164.7	
Less than 20	4,136	109,645	9,179.3	
20-99	161	68,609	5,620.3	
100-499	29	x	x	
500 and over	3	x	x	

## SIC 9953 Janitorial Services

Establishments primarily engaged in cleaning and maintenance of buildings and dwellings.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9959 - OTHER SERVICES TO BUILDINGS AND DWELLINGS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	369							
Low sales value (\$'000)	25	25	136	25	50	136	380	
High sales value (\$'000)	5,000	136	5,000	50	136	380	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

<b>Cost of goods sold</b>	<b>15.9</b>	<b>10.3</b>	<b>17.8</b>	<b>8.8</b>	<b>11.2</b>	<b>14.8</b>	<b>19.4</b>	<b>59.9</b>
Purchases and materials	16.3	10.7	18.3	8.7	11.8	14.9	20.0	59.9
Closing inventory	1.1	0.8	1.2	0.3	1.0	0.7	1.4	22.8
Opening inventory	0.7	0.4	0.7	0.4	0.4	0.6	0.8	19.5
<b>Wages, salaries, and benefits</b>	<b>31.0</b>	<b>20.5</b>	<b>34.7</b>	<b>13.9</b>	<b>24.1</b>	<b>34.1</b>	<b>35.0</b>	<b>85.9</b>
Wages and benefits - direct	6.0	0.3	8.0	0.3	0.4	6.6	8.7	12.5
Wages and benefits - indirect	25.0	20.2	26.7	13.6	23.8	27.5	26.3	83.2
<b>Occupancy expenses</b>	<b>13.7</b>	<b>17.2</b>	<b>12.5</b>	<b>16.1</b>	<b>17.8</b>	<b>14.1</b>	<b>11.7</b>	<b>98.1</b>
Depreciation	4.8	6.4	4.2	7.8	5.6	4.6	4.0	88.3
Repairs and maintenance	2.9	3.2	2.8	2.9	3.5	2.7	2.8	59.9
Fuel and oil	1.5	2.2	1.3	1.7	2.4	1.6	1.2	27.6
Utilities	1.7	2.1	1.5	1.4	2.5	2.1	1.2	70.5
Rent	2.9	3.3	2.7	2.4	3.8	3.1	2.5	64.5
<b>Financial expenses</b>	<b>2.6</b>	<b>3.3</b>	<b>2.3</b>	<b>3.5</b>	<b>3.2</b>	<b>2.9</b>	<b>2.0</b>	<b>93.5</b>
Interest and bank charges	1.8	2.5	1.5	2.5	2.4	2.0	1.3	83.7
Professional fees	0.8	0.9	0.8	1.0	0.8	1.0	0.7	81.8
<b>General expenses</b>	<b>6.1</b>	<b>7.7</b>	<b>5.5</b>	<b>8.5</b>	<b>7.2</b>	<b>7.6</b>	<b>4.4</b>	<b>92.1</b>
Advertising	2.0	1.8	2.0	2.7	1.4	2.4	1.8	76.2
Delivery expenses	2.7	4.0	2.3	4.5	3.8	3.4	1.7	53.1
Insurance	1.4	1.8	1.3	1.4	2.0	1.8	1.0	71.0
<b>Other expenses</b>	<b>20.7</b>	<b>22.1</b>	<b>20.1</b>	<b>20.2</b>	<b>23.2</b>	<b>18.4</b>	<b>21.0</b>	<b>99.5</b>
<b>Total expenses</b>	<b>89.9</b>	<b>81.2</b>	<b>93.0</b>	<b>71.0</b>	<b>86.8</b>	<b>91.9</b>	<b>93.6</b>	<b>100.0</b>
<b>Net profit/loss</b>	<b>10.1</b>	<b>18.8</b>	<b>7.0</b>	<b>29.0</b>	<b>13.2</b>	<b>8.1</b>	<b>6.4</b>	<b>98.1</b>

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	81							
Sales	168.3	59.5	488.7	36.4	89.0	237.5	925.0	
Expenses	142.4	42.0	438.3	20.6	69.1	202.8	847.2	
Profit	25.9	17.6	50.4	15.7	19.9	34.7	77.8	

## Non-Profitable:

Sales	169.5	61.2	408.2	39.5	99.2	225.7	1,061.6	
Expenses	182.4	72.8	424.0	44.7	122.1	241.5	1,077.3	
Loss	-12.9	-11.6	-15.7	-5.2	-22.9	-15.7	-15.7	

1987

## Profitable:

Sales	271.1	61.1	825.8	34.1	84.2	223.9	1,928.1	
Expenses	236.2	45.9	738.6	21.9	66.6	192.1	1,739.6	
Profit	35.0	15.2	87.2	12.3	17.7	31.9	188.5	

## Non-Profitable:

Sales	189.8	67.2	447.4	40.3	83.4	239.9	1,026.4	
Expenses	202.2	74.1	471.2	42.9	93.0	255.1	1,074.1	
Loss	-12.4	-7.0	-23.7	-2.6	-9.6	-15.1	-47.7	



	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.)	178							
Low sales value (\$'000)	25	25	309	25	155	309	661	
High sales value (\$'000)	5,000	309	5,000	155	309	661	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>151.0</b>	<b>69.0</b>	<b>357.1</b>	<b>47.8</b>	<b>95.9</b>	<b>194.1</b>	<b>613.7</b>	<b>100.0</b>
Total current assets	59.6	26.4	143.0	20.9	33.3	71.8	255.1	100.0
Accounts receivable	29.5	8.3	82.8	4.6	13.1	34.8	158.4	91.6
Closing inventory	3.7	0.8	11.0	0.6	1.0	4.7	20.8	28.7
Other current assets	26.3	17.2	49.1	15.7	19.1	32.2	75.8	94.9
Net fixed assets	72.8	32.8	173.1	24.7	43.1	112.1	269.0	95.5
Other assets and adjustments	18.6	9.6	41.0	2.0	19.3	10.1	89.6	76.4
<b>Total liabilities</b>	<b>99.2</b>	<b>51.5</b>	<b>219.0</b>	<b>35.8</b>	<b>71.4</b>	<b>121.7</b>	<b>372.3</b>	<b>100.0</b>
Total current liabilities	61.6	23.0	158.6	17.7	29.8	87.0	271.4	100.0
Current bank loans	8.9	3.0	23.7	1.3	5.1	7.0	49.9	48.3
Other current liabilities	52.7	20.0	134.9	16.3	24.7	79.9	221.4	100.0
Long-term bank loans	6.5	3.0	15.3	2.1	4.1	6.9	28.6	19.7
Other liabilities and adjustments	31.0	25.4	45.0	15.9	37.4	27.7	72.2	84.8
<b>Total equity</b>	<b>51.8</b>	<b>17.4</b>	<b>138.1</b>	<b>11.9</b>	<b>24.5</b>	<b>72.4</b>	<b>241.4</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	0.9	1.1	0.9	1.1	1.1	0.8	0.9	100.0
Debt to equity	1.9	2.9	1.5	2.9	2.9	1.6	1.5	100.0
Interest coverage	5.1	4.0	5.9	2.3	5.0	5.0	6.5	91.6
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.6	0.6	100.0
Sales to equity	6.5	8.6	5.8	7.3	9.5	6.2	5.5	100.0
Sales to closing inventories	90.7	186.4	72.9	141.6	219.7	95.3	64.8	28.7

(percent)

Current debt to equity	118.9	131.7	114.8	148.2	121.6	120.0	112.4	100.0
Operating profit on equity	44.2	54.0	41.0	22.4	73.6	44.6	39.4	97.2
Net fixed assets to equity	140.4	187.8	125.3	207.1	175.9	154.7	111.4	95.5
Gross margin	47.9	54.0	45.0	53.2	54.4	47.6	43.6	100.0
Return on total assets	18.8	18.1	19.1	9.8	23.4	20.7	18.2	99.4

(days)

Collection period for accounts receivable	32.0	20.1	37.6	19.1	20.5	27.9	42.8	91.6
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
<b>Total</b>	<b>2,256</b>	<b>203,425</b>	<b>11,069.7</b>	<b>373</b>
Less than 20	2,216	160,211	7,842.3	365
20-99	34	15,827	1,033.0	6
100-499	4	x	x	1
500 and over	2	x	x	1
<b>1987</b>				
<b>Total</b>	<b>1,883</b>	<b>91,058</b>	<b>5,056.9</b>	
Less than 20	1,851	62,158	3,020.3	
20-99	28	14,496	920.2	
100-499	3	x	x	
500 and over	1	x	x	

## SIC 9959 Other Services to Buildings and Dwellings

Establishments primarily engaged in providing to buildings, and dwellings, specialized services not elsewhere classified.

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

SOURCE:        Small Business and Special Surveys Division, Statistics Canada

## SIC 9961 - TICKET AND TRAVEL AGENCIES

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	722							
Low sales value (\$'000)	25	25	172	25	93	172	339	
High sales value (\$'000)	5,000	172	5,000	93	172	339	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	2.2	1.8	2.4	3.5	0.1	3.8	1.8	3.2
Purchases and materials	2.2	1.8	2.4	3.5	0.1	3.9	1.8	3.2
Closing inventory	0.1	0.2	--	0.5	-	--	--	0.7
Opening inventory	0.1	0.2	--	0.5	-	--	--	0.6
Wages, salaries, and benefits	37.2	45.0	34.6	42.0	47.8	47.5	29.6	97.5
Wages and benefits - direct	--	--	-	--	-	-	-	0.1
Wages and benefits - indirect	37.2	45.0	34.6	42.0	47.8	47.5	29.6	97.5
Occupancy expenses	11.9	19.6	9.4	21.7	17.7	13.6	7.8	99.4
Depreciation	1.9	2.6	1.7	2.7	2.6	2.2	1.5	92.8
Repairs and maintenance	0.6	1.1	0.5	1.0	1.2	0.4	0.5	49.7
Fuel and oil	--	--	-	--	-	-	-	0.3
Utilities	3.3	5.2	2.7	5.7	4.8	3.7	2.3	88.9
Rent	6.1	10.7	4.5	12.4	9.1	7.1	3.5	86.3
Financial expenses	3.3	5.4	2.6	6.4	4.4	3.6	2.2	97.4
Interest and bank charges	1.4	2.2	1.2	2.6	1.9	1.7	1.0	78.4
Professional fees	1.9	3.1	1.4	3.8	2.5	1.9	1.3	93.9
General expenses	6.3	7.8	5.9	7.2	8.2	6.5	5.6	97.0
Advertising	4.8	5.7	4.6	5.1	6.2	4.7	4.5	91.4
Delivery expenses	1.1	1.5	0.9	1.6	1.4	1.4	0.7	52.8
Insurance	0.4	0.6	0.4	0.6	0.7	0.4	0.4	62.7
Other expenses	36.0	18.9	41.5	18.7	19.0	19.5	50.1	100.0
Total expenses	96.9	98.4	96.4	99.6	97.4	94.5	97.2	100.0
Net profit/loss	3.1	1.6	3.6	0.4	2.6	5.5	2.8	99.6

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	66							
Sales	250.4	86.1	481.6	60.0	131.1	235.9	795.3	
Expenses	224.6	73.7	437.0	49.6	115.4	208.9	728.2	
Profit	25.8	12.4	44.6	10.4	15.7	27.0	67.1	

## Non-Profitable:

Sales	180.6	79.8	551.5	58.2	139.9	236.7	1,237.0	
Expenses	204.3	91.8	618.4	68.5	156.8	260.0	1,398.7	
Loss	-23.8	-12.1	-66.9	-10.3	-16.9	-23.3	-161.8	

1987

## Profitable:

Sales	332.2	89.7	641.8	56.9	128.0	233.9	946.0	
Expenses	308.7	75.8	606.1	49.0	107.0	211.3	900.5	
Profit	23.5	13.9	35.8	7.9	21.0	22.6	45.6	

## Non-Profitable:

Sales	279.9	85.6	779.1	64.4	124.6	255.2	1,052.3	
Expenses	302.7	104.9	810.9	82.4	146.2	282.5	1,086.5	
Loss	-22.8	-19.3	-31.8	-18.0	-21.6	-27.3	-34.2	

	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.)	558							
Low sales value (\$'000)	25	25	194	25	105	194	387	
High sales value (\$'000)	5,000	194	5,000	105	194	387	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>180.3</b>	<b>93.4</b>	<b>350.0</b>	<b>80.9</b>	<b>122.2</b>	<b>206.3</b>	<b>513.9</b>	<b>100.0</b>
Total current assets	125.1	68.4	236.0	58.4	91.3	119.8	368.6	100.0
Accounts receivable	41.1	22.4	77.5	13.0	44.2	45.3	114.2	92.7
Closing inventory	0.1	0.2	--	0.3	--	--	0.1	0.7
Other current assets	83.8	45.7	158.4	45.1	47.0	74.4	254.3	99.8
Net fixed assets	23.0	10.7	47.1	9.1	14.2	28.8	68.1	98.2
Other assets and adjustments	32.0	14.2	66.8	13.2	16.6	57.7	77.1	89.8
<b>Total liabilities</b>	<b>107.5</b>	<b>58.0</b>	<b>204.2</b>	<b>50.5</b>	<b>75.4</b>	<b>144.3</b>	<b>272.5</b>	<b>100.0</b>
Total current liabilities	74.9	37.0	148.9	26.4	61.6	95.7	209.6	100.0
Current bank loans	6.8	3.5	13.3	3.6	3.1	12.7	14.1	30.1
Other current liabilities	68.1	33.5	135.5	22.8	58.4	83.0	195.5	100.0
Long-term bank loans	2.0	1.7	2.5	2.3	0.3	0.9	4.4	4.1
Other liabilities and adjustments	30.5	19.2	52.7	21.7	13.4	47.6	58.4	84.2
<b>Total equity</b>	<b>72.7</b>	<b>35.3</b>	<b>145.7</b>	<b>30.4</b>	<b>46.8</b>	<b>61.9</b>	<b>241.4</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	1.6	1.8	1.5	2.2	1.4	1.2	1.7	100.0
Debt to equity	1.4	1.6	1.4	1.6	1.6	2.3	1.1	100.0
Interest coverage	2.8	0.9	3.9	-1.1	4.6	4.4	3.7	77.2
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.6	0.5	100.0
Sales to equity	3.5	2.6	4.0	2.2	3.2	4.4	3.8	100.0
Sales to closing inventories	1,465.0	408.0	7,664.3	204.3	-	9,521.7	7,193.9	0.7

(percent)

Current debt to equity	103.0	104.7	102.1	86.9	131.4	154.5	86.8	100.0
Operating profit on equity	8.3	-0.2	12.4	-12.1	17.6	23.3	9.1	99.8
Net fixed assets to equity	31.6	30.2	32.3	30.2	30.3	46.4	28.2	98.2
Gross margin	60.7	50.6	63.8	48.9	52.3	47.6	69.3	100.0
Return on total assets	5.1	1.9	6.8	-2.4	8.6	9.0	5.8	100.0

(days)

Collection period for accounts receivable	57.8	88.0	48.4	71.1	105.0	60.2	44.5	92.7
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	3,425	547,439	25,879.2	58
Less than 20	3,324	261,763	13,255.9	64
20-99	89	97,030	4,886.8	6
100-499	8	x	x	-
500 and over	4	x	x	-
<b>1987</b>				
Total	3,367	425,845	20,430.5	
Less than 20	3,260	204,229	10,258.8	
20-99	95	74,964	3,753.6	
100-499	8	x	x	
500 and over	4	x	x	

## SIC 9961 Ticket and Travel Agencies

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9962 - TOUR WHOLESALERS AND OPERATORS

	Total of all businesses	Lower 50%	Upper 50%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	Percent of businesses reporting item
Businesses in sample (No.)	137							
Low sales value (\$'000)	25	25	515	25	189	515	1,463	
High sales value (\$'000)	5,000	515	5,000	189	515	1,463	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

<b>Cost of goods sold</b>	<b>17.8</b>	<b>8.8</b>	<b>19.8</b>	<b>5.8</b>	<b>10.8</b>	<b>9.5</b>	<b>23.0</b>	<b>21.2</b>
Purchases and materials	17.8	8.8	19.8	5.8	10.8	9.5	23.0	21.2
Closing inventory	--	0.1	--	0.1	--	--	--	2.9
Opening inventory	--	0.1	--	0.1	--	--	--	2.2
<b>Wages, salaries, and benefits</b>	<b>13.2</b>	<b>20.8</b>	<b>11.5</b>	<b>17.6</b>	<b>23.0</b>	<b>14.7</b>	<b>10.5</b>	<b>89.1</b>
Wages and benefits - direct	0.1	--	0.1	--	0.1	--	0.2	2.2
Wages and benefits - indirect	13.1	20.7	11.4	17.6	23.0	14.7	10.4	89.1
<b>Occupancy expenses</b>	<b>5.1</b>	<b>9.4</b>	<b>4.2</b>	<b>11.2</b>	<b>8.1</b>	<b>6.0</b>	<b>3.6</b>	<b>95.6</b>
Depreciation	0.9	2.0	0.6	2.8	1.5	0.6	0.6	85.4
Repairs and maintenance	0.1	0.4	0.1	0.8	0.2	0.1	--	24.1
Fuel and oil	0.1	0.3	--	0.5	0.2	0.2	--	3.6
Utilities	1.7	2.2	1.6	2.3	2.1	2.0	1.4	82.5
Rent	2.3	4.5	1.8	4.9	4.2	3.1	1.5	67.9
<b>Financial expenses</b>	<b>1.2</b>	<b>1.7</b>	<b>1.1</b>	<b>1.5</b>	<b>1.9</b>	<b>1.3</b>	<b>1.0</b>	<b>93.4</b>
Interest and bank charges	0.4	0.7	0.4	0.7	0.7	0.5	0.3	64.2
Professional fees	0.8	1.1	0.7	0.8	1.2	0.8	0.7	84.7
<b>General expenses</b>	<b>6.4</b>	<b>12.2</b>	<b>5.1</b>	<b>23.0</b>	<b>4.7</b>	<b>9.4</b>	<b>3.8</b>	<b>92.7</b>
Advertising	3.7	9.5	2.4	19.2	2.7	3.9	2.0	82.5
Delivery expenses	2.4	2.4	2.4	3.2	1.9	5.4	1.5	53.3
Insurance	0.3	0.3	0.3	0.7	0.1	0.1	0.3	46.7
<b>Other expenses</b>	<b>53.2</b>	<b>40.7</b>	<b>56.0</b>	<b>41.0</b>	<b>40.5</b>	<b>56.9</b>	<b>55.7</b>	<b>99.3</b>
<b>Total expenses</b>	<b>96.9</b>	<b>93.6</b>	<b>97.7</b>	<b>100.1</b>	<b>89.0</b>	<b>97.8</b>	<b>97.6</b>	<b>100.0</b>
<b>Net profit/loss</b>	<b>3.1</b>	<b>6.4</b>	<b>2.3</b>	<b>-0.1</b>	<b>11.0</b>	<b>2.2</b>	<b>2.4</b>	<b>97.8</b>

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	74							
Sales	761.3	154.7	1,960.7	65.2	301.0	990.3	2,589.8	
Expenses	719.0	128.0	1,887.6	53.0	250.6	942.0	2,500.5	
Profit	42.3	26.7	73.2	12.1	50.4	48.3	89.3	

## Non-Profitable:

Sales	230.7	108.6	1,195.3	82.2	296.0	776.3	2,755.7	
Expenses	253.0	121.2	1,293.9	92.4	325.9	821.9	3,051.5	
Loss	-22.3	-12.6	-98.6	-10.2	-29.9	-45.6	-295.9	

1987

## Profitable:

Sales	426.9	145.6	1,138.2	96.1	339.0	883.8	1,958.8	
Expenses	403.5	132.0	1,089.6	85.9	312.5	835.1	1,910.9	
Profit	23.5	13.5	48.5	10.2	26.5	48.7	47.9	

## Non-Profitable:

Sales	333.2	115.1	1,129.4	84.7	315.6	834.1	2,544.7	
Expenses	372.5	134.7	1,240.5	102.2	349.3	885.9	2,940.4	
Loss	-39.3	-19.6	-111.2	-17.5	-33.7	-51.8	-395.8	

	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.)	83							
Low sales value (\$'000)	25	25	700	25	270	700	1,748	
High sales value (\$'000)	5,000	700	5,000	270	700	1,748	5,000	

## BALANCE SHEET

(thousands of dollars)

<b>Total assets</b>	<b>275.9</b>	<b>139.3</b>	<b>576.2</b>	<b>68.1</b>	<b>266.6</b>	<b>251.7</b>	<b>647.8</b>	<b>100.0</b>
Total current assets	207.8	95.8	453.9	55.7	167.6	194.9	511.1	100.0
Accounts receivable	65.7	39.2	123.9	14.5	83.4	36.6	143.1	90.4
Closing inventory	0.1	--	0.4	--	--	--	0.5	2.4
Other current assets	141.9	56.5	329.6	41.1	84.1	158.2	367.4	100.0
Net fixed assets	34.8	24.4	57.5	4.7	59.7	18.5	66.1	89.2
Other assets and adjustments	33.2	19.0	64.6	7.6	39.3	38.1	70.5	86.7
<b>Total liabilities</b>	<b>191.5</b>	<b>101.9</b>	<b>388.5</b>	<b>44.4</b>	<b>204.7</b>	<b>134.5</b>	<b>444.5</b>	<b>100.0</b>
Total current liabilities	148.5	73.3	313.8	30.7	149.4	124.7	355.5	100.0
Current bank loans	8.9	0.6	27.3	--	1.7	6.4	31.9	10.8
Other current liabilities	139.5	72.6	286.5	30.7	147.7	118.3	323.6	100.0
Long-term bank loans	1.3	0.5	2.8	--	1.6	--	3.5	12.0
Other liabilities and adjustments	41.6	27.9	71.8	13.6	53.5	9.7	85.5	81.9
<b>Total equity</b>	<b>84.4</b>	<b>37.4</b>	<b>187.6</b>	<b>23.7</b>	<b>61.9</b>	<b>117.1</b>	<b>203.2</b>	<b>100.0</b>

## FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.4	1.8	1.1	1.5	1.4	100.0
Debt to equity	2.2	2.7	2.0	1.8	3.3	1.1	2.1	100.0
Interest coverage	7.9	9.7	7.2	8.3	12.3	9.2	7.1	66.3
Debt ratio	0.6	0.7	0.6	0.6	0.7	0.5	0.6	100.0
Sales to equity	10.7	6.0	12.8	5.1	6.6	10.2	13.1	100.0
Sales to closing inventories	5,690.4	6,753.8	5,512.0	2,336.1	-	-	5,014.3	2.4

(percent)

Current debt to equity	175.9	195.9	167.2	129.7	241.3	106.4	174.9	100.0
Operating profit on equity	33.8	39.1	31.4	52.8	29.7	25.2	32.2	98.8
Net fixed assets to equity	41.2	65.3	30.6	20.0	96.4	15.8	32.5	89.2
Gross margin	66.3	63.6	66.9	62.0	64.5	74.5	66.1	100.0
Return on total assets	11.8	11.7	11.8	20.9	7.5	13.1	11.7	100.0

(days)

Collection period for accounts receivable	26.3	63.4	18.7	43.5	74.0	11.1	19.5	90.4
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## EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1987 - 1989

Business size in average labour units	Number of businesses	Total payroll (\$000's)	Average labour units	Change in number of businesses 1987 to 1989
<b>1989</b>				
Total	461	100,940	5,070.8	44
Less than 20	425	36,572	1,858.0	39
20-99	32	33,212	1,663.3	5
100-499	3	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
Total	417	69,609	3,432.5	
Less than 20	386	23,371	1,189.1	
20-99	27	21,215	1,016.9	
100-499	3	x	x	
500 and over	1	x	x	

## SIC 9962 Tour Wholesalers and Operators

Establishments primarily engaged in wholesaling and operating travel tours.

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

SOURCE:        Small Business and Special Surveys Division, Statistics Canada



## SIC 9991 - PARKING LOTS AND PARKING GARAGES

	Total of all 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	266	25	115	266	837	
High sales value (\$'000)	5,000	266	5,000	115	266	837	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	3.3	-	4.4	-	-	2.1	5.8	7.5
Purchases and materials	3.3	-	4.3	-	-	2.0	5.8	7.5
Closing inventory	0.2	-	0.3	-	-	0.4	0.2	5.0
Opening inventory	0.3	-	0.3	-	-	0.5	0.2	5.0
Wages, salaries, and benefits	22.9	25.0	22.2	12.9	32.4	28.9	17.9	87.5
Wages and benefits - direct	-	-	-	-	-	-	-	-
Wages and benefits - indirect	22.9	25.0	22.2	12.9	32.4	28.9	17.9	87.5
Occupancy expenses	44.3	44.6	44.2	30.1	53.5	27.1	55.3	100.0
Depreciation	1.3	2.6	0.8	0.9	3.7	1.2	0.6	75.0
Repairs and maintenance	1.8	2.4	1.7	0.5	3.5	0.6	2.3	70.0
Fuel and oil	0.1	-	0.1	-	-	0.2	-	2.5
Utilities	1.1	1.4	1.0	1.3	1.4	1.0	1.1	85.0
Rent	40.0	38.3	40.6	27.5	44.8	24.2	51.2	75.0
Financial expenses	4.5	9.3	3.1	20.8	2.2	6.1	1.1	97.5
Interest and bank charges	3.3	7.9	1.9	20.3	0.2	4.1	0.4	72.5
Professional fees	1.2	1.4	1.2	0.5	2.0	2.0	0.6	95.0
General expenses	2.6	4.9	2.0	3.6	5.6	2.5	1.6	87.5
Advertising	1.1	2.2	0.8	0.4	3.3	1.4	0.4	45.0
Delivery expenses	0.7	1.4	0.5	1.4	1.3	0.2	0.6	35.0
Insurance	0.8	1.3	0.7	1.8	1.0	0.9	0.6	72.5
Other expenses	15.9	16.1	15.9	20.9	13.2	15.8	15.9	100.0
Total expenses	93.6	99.9	91.6	88.3	106.9	82.6	97.5	100.0
Net profit/loss	6.4	0.1	8.4	11.7	-6.9	17.4	2.5	100.0

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	70							
Sales	320.9	100.5	847.5	75.3	159.9	560.9	1,487.8	
Expenses	278.3	83.6	743.6	58.0	143.7	439.9	1,421.7	
Profit	42.6	17.0	104.0	17.3	16.1	120.9	66.1	

## Non-Profitable:

Sales	457.5	165.7	1,315.3	77.2	180.9	580.1	2,008.4	
Expenses	509.8	224.5	1,348.8	211.0	226.8	623.3	2,032.6	
Loss	-52.4	-58.8	-33.4	-133.8	-45.9	-43.3	-24.2	

1987

## Profitable:

Sales	164.4	85.6	612.6	61.9	142.1	496.1	1,053.8	
Expenses	137.4	72.1	508.7	46.0	134.2	383.4	982.7	
Profit	27.0	13.5	104.0	15.9	7.9	112.7	71.0	

## Non-Profitable:

Sales	229.4	96.7	663.5	79.3	199.5	402.4	1,280.0	
Expenses	245.9	104.0	710.4	83.5	224.7	422.6	1,390.2	
Loss	-16.6	-7.3	-46.9	-4.2	-25.2	-20.1	-110.3	

	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	505	25	212	505	915	
High sales value (\$'000)	5,000	505	5,000	212	505	915	5,000	

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>229.3</b>	<b>112.5</b>	<b>604.0</b>	<b>49.4</b>	<b>401.0</b>	<b>512.3</b>	<b>795.1</b>	<b>100.0</b>
Total current assets	91.5	70.7	158.2	38.1	219.6	111.3	255.9	100.0
Accounts receivable	9.5	3.4	28.9	--	19.4	42.9	--	38.1
Closing inventory	1.4	--	6.2	--	--	9.3	--	9.5
Other current assets	80.4	67.2	122.9	38.1	200.2	59.0	255.9	95.2
Net fixed assets	63.5	17.1	212.3	3.0	81.7	75.2	498.0	71.4
Other assets and adjustments	74.3	24.7	233.4	8.3	99.6	325.8	41.0	81.0
<b>Total liabilities</b>	<b>99.4</b>	<b>55.1</b>	<b>241.3</b>	<b>23.2</b>	<b>201.0</b>	<b>130.1</b>	<b>473.1</b>	<b>100.0</b>
Total current liabilities	41.8	27.6	87.4	9.5	110.4	74.1	115.2	100.0
Current bank loans	10.8	10.6	11.5	--	59.5	17.0	--	23.8
Other current liabilities	30.9	16.9	75.9	9.5	50.8	57.0	115.2	100.0
Long-term bank loans	7.8	8.8	4.8	--	49.0	7.1	--	14.3
Other liabilities and adjustments	49.7	18.7	149.0	13.7	41.5	48.8	357.8	85.7
<b>Total equity</b>	<b>129.9</b>	<b>57.3</b>	<b>362.6</b>	<b>26.1</b>	<b>199.9</b>	<b>382.2</b>	<b>321.9</b>	<b>100.0</b>

**FINANCIAL RATIOS**

(times)

Current ratio	2.1	2.5	1.8	4.0	1.9	1.5	2.2	100.0
Debt to equity	0.7	0.9	0.6	0.8	1.0	0.3	1.4	100.0
Interest coverage	3.0	26.6	2.2	-13.7	52.7	2.0	4.8	66.7
Debt ratio	0.4	0.4	0.3	0.4	0.5	0.2	0.5	100.0
Sales to equity	3.1	2.9	3.2	4.9	1.7	1.7	6.8	100.0
Sales to closing inventories	272.3	.	185.2	-	-	71.7	-	9.5

(percent)

Current debt to equity	32.2	48.1	24.1	36.3	55.2	19.3	35.7	100.0
Operating profit on equity	14.0	16.5	12.8	-9.9	32.4	13.2	11.7	100.0
Net fixed assets to equity	48.8	29.8	58.5	11.5	40.8	19.6	154.7	71.4
Gross margin	70.1	71.0	69.7	69.3	73.9	55.7	78.6	100.0
Return on total assets	11.8	8.7	13.6	-4.9	16.5	19.3	5.9	100.0

(days)

Collection period for accounts receivable	8.5	7.4	9.0	--	20.1	23.4	--	38.1
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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
<b>1989</b>				
Total	219	87,281	4,411.6	8
Less than 20	196	15,558	793.5	11
20-99	16	17,948	906.6	3
100-499	6	x	x	-
500 and over	1	x	x	-
<b>1987</b>				
Total	227	73,603	3,676.2	
Less than 20	207	12,796	640.5	
20-99	13	12,265	606.2	
100-499	6	x	x	
500 and over	1	x	x	

## SIC 9991 Parking Lots and Parking Garages

Establishments primarily engaged in operating parking lots and garages for live storage of automobiles. Establishments primarily engaged in dead storage of automobiles are classified in <4799 - Other Storage and Warehousing Industries n.e.c.>

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada

## SIC 9999 - OTHER SERVICES 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.)	559							
Low sales value (\$'000)	25	25	97	25	40	97	323	
High sales value (\$'000)	5,000	97	5,000	40	97	323	5,000	

## SELECTED EXPENSE ITEMS

(percent of sales)

Cost of goods sold	20.1	6.3	25.5	8.5	4.8	18.4	29.2	37.4
Purchases and materials	20.4	7.4	25.5	8.6	6.7	17.8	29.5	37.2
Closing inventory	1.6	1.7	1.5	0.7	2.3	1.3	1.6	19.9
Opening inventory	1.3	0.6	1.5	0.7	0.5	1.9	1.3	18.2
Wages, salaries, and benefits	21.2	7.2	26.7	7.9	6.7	30.1	25.0	64.6
Wages and benefits - direct	0.3	0.1	0.3	-	0.2	0.1	0.5	1.4
Wages and benefits - indirect	21.0	7.1	26.4	7.9	6.5	30.0	24.5	64.0
Occupancy expenses	8.2	9.4	7.7	10.2	8.8	7.3	8.0	93.0
Depreciation	2.4	3.9	1.8	3.8	4.1	1.9	1.7	79.6
Repairs and maintenance	0.9	0.6	1.0	0.4	0.7	0.9	1.0	48.7
Fuel and oil	0.4	0.4	0.3	0.2	0.6	0.2	0.4	11.3
Utilities	1.5	1.6	1.5	2.0	1.4	1.5	1.5	70.3
Rent	3.0	2.8	3.1	3.9	2.0	2.8	3.3	51.9
Financial expenses	2.5	2.8	2.4	2.5	3.1	2.9	2.1	85.5
Interest and bank charges	1.3	1.8	1.2	1.0	2.2	1.5	1.0	63.5
Professional fees	1.2	1.1	1.2	1.4	0.8	1.4	1.1	75.5
General expenses	5.5	5.2	5.6	5.5	5.0	6.6	5.1	89.4
Advertising	3.0	2.6	3.2	2.3	2.7	3.3	3.2	68.2
Delivery expenses	1.8	1.9	1.8	2.6	1.5	2.7	1.4	49.2
Insurance	0.6	0.7	0.6	0.6	0.7	0.6	0.6	56.7
Other expenses	21.2	20.6	21.4	21.2	20.3	16.9	23.7	98.0
Total expenses	78.7	51.5	89.4	55.9	48.6	82.2	93.1	99.1
Net profit/loss	21.3	48.5	10.6	44.1	51.4	17.8	6.9	98.4

## PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1989

## Profitable:

Percent of businesses	85							
Sales	106.5	42.7	333.9	31.4	55.4	164.5	783.4	
Expenses	78.2	20.4	284.2	16.0	25.4	128.6	697.0	
Profit	28.3	22.3	49.7	15.4	30.0	35.9	86.4	

## Non-Profitable:

Sales	190.9	37.5	352.4	31.4	53.0	141.7	800.7	
Expenses	207.3	43.6	379.7	35.4	64.4	148.7	871.0	
Loss	-16.4	-6.1	-27.2	-4.0	-11.5	-7.0	-70.3	

1987

## Profitable:

Sales	92.6	43.5	311.3	31.3	57.0	158.1	694.3	
Expenses	69.3	23.3	273.6	14.1	33.6	126.0	642.4	
Profit	23.4	20.1	37.7	17.2	23.4	32.1	51.9	

## Non-Profitable:

Sales	161.7	44.4	510.5	32.6	66.1	178.9	724.6	
Expenses	171.6	50.0	533.1	36.8	74.4	207.7	743.3	
Loss	-9.9	-5.7	-22.7	-4.2	-8.4	-28.8	-18.7	

	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.)	182							
Low sales value (\$'000)	25	25	404	25	165	404	791	
High sales value (\$'000)	5,000	404	5,000	165	404	791	5,000	

**BALANCE SHEET**

(thousands of dollars)

Total assets	157.9	92.0	400.3	79.6	141.6	292.6	565.4	100.0
Total current assets	96.8	66.7	207.7	60.5	91.4	160.5	279.9	99.5
Accounts receivable	21.3	9.6	64.4	9.3	11.0	37.4	105.8	76.4
Closing inventory	3.4	0.4	14.2	0.2	1.3	12.3	17.1	26.4
Other current assets	72.0	56.5	128.9	50.9	79.0	110.7	156.9	93.4
Net fixed assets	36.3	19.6	97.7	14.4	40.6	99.6	94.7	91.8
Other assets and adjustments	24.7	5.6	94.9	4.6	9.5	32.4	190.7	80.2
Total liabilities	87.1	46.0	238.2	42.1	62.0	139.8	389.1	100.0
Total current liabilities	52.7	29.3	138.9	25.7	43.7	78.8	231.0	98.9
Current bank loans	6.7	1.3	26.2	0.7	4.0	18.4	38.3	35.2
Other current liabilities	46.0	27.9	112.6	25.0	39.6	60.3	192.7	98.9
Long-term bank loans	0.6	0.3	1.7	--	1.3	0.3	3.9	12.1
Other liabilities and adjustments	33.7	16.3	97.5	16.2	16.9	60.6	154.0	75.8
Total equity	70.7	45.9	162.1	37.5	79.6	152.8	176.3	100.0

**FINANCIAL RATIOS**

(times)

Current ratio	1.8	2.2	1.4	2.3	2.0	2.0	1.2	98.4
Debt to equity	1.2	1.0	1.4	1.1	0.7	0.9	2.2	100.0
Interest coverage	8.9	10.1	7.9	8.6	13.2	7.8	8.0	75.3
Debt ratio	0.5	0.5	0.5	0.5	0.4	0.4	0.6	100.0
Sales to equity	3.8	2.4	5.3	2.0	3.2	3.8	7.3	100.0
Sales to closing inventories	79.8	234.5	60.7	279.7	196.0	47.6	75.1	26.4

(percent)

Current debt to equity	74.5	63.8	85.6	68.5	54.9	51.5	131.0	98.9
Operating profit on equity	38.0	41.1	34.7	35.1	52.6	27.2	44.8	95.6
Net fixed assets to equity	51.3	42.7	60.2	38.3	51.0	65.2	53.7	91.8
Gross margin	46.8	52.0	44.3	56.0	47.1	48.9	41.1	100.0
Return on total assets	19.1	22.8	16.1	18.7	32.0	16.2	15.9	96.7

(days)

Collection period for accounts receivable	28.5	31.3	27.1	44.1	15.7	23.2	29.9	76.4
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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	-	-	-	-
Less than 20	-	-	-	-
20-99	-	-	-	-
100-499	-	-	-	-
500 and over	-	-	-	-

1987

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

## SIC 9999 Other Services n.e.c.

Establishments primarily engaged in providing services not elsewhere classified. Establishments primarily engaged in wholesale auctioneering are classified in <Division I - Wholesale Trade Industries>.

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

SOURCE: Small Business and Special Surveys Division, Statistics Canada



