

**SMALL
BUSINESS
PROFILES**

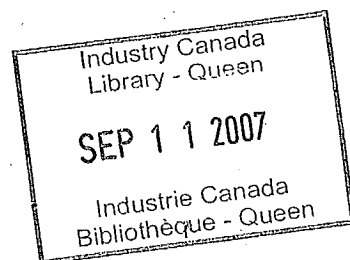
**CANADA
1993 Edition**

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SMALL BUSINESS PROFILES

**CANADA
1993 Edition**



Volume I of IV

SIC0111 - DAIRY FARMS

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	27,560							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	133	25	87	133	197	
- High value (\$'000)	5,000	133	5,000	87	133	197	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	29.2	29.4	29.1	28.9	29.7	28.8	29.3	99.9
Purchases and materials	29.2	29.4	29.1	28.9	29.7	28.8	29.3	99.9
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	7.5	4.5	8.6	3.8	4.9	5.9	10.0	76.1
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	26.2	27.8	25.7	29.0	27.1	26.1	25.4	100.0
Depreciation	11.7	11.5	11.8	11.2	11.7	11.9	11.7	92.1
Repairs and maintenance	7.6	8.6	7.2	9.2	8.2	7.6	7.0	99.8
Fuel and oil	3.0	3.5	2.8	4.2	3.2	2.9	2.7	96.8
Utilities	2.7	3.3	2.6	3.7	3.0	2.8	2.5	98.8
Rent	1.2	0.9	1.3	0.8	1.0	0.9	1.6	44.5
Financial expenses	9.7	8.7	10.0	7.1	9.6	10.2	9.9	92.5
Interest and bank charges	9.7	8.7	10.0	7.1	9.6	10.2	9.9	92.5
Professional fees	-	-	-	-	-	-	-	-
General expenses	2.1	2.4	2.0	2.5	2.3	2.2	2.0	95.5
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.1	2.4	2.0	2.5	2.3	2.2	2.0	95.5
Other expenses	11.1	10.7	11.3	10.5	10.8	11.4	11.2	100.0
Total expenses	85.9	83.5	86.7	81.9	84.3	84.6	87.9	100.0
Net profit/loss	14.1	16.5	13.3	18.1	15.7	15.4	12.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	88							
Gross Operating Revenue	160.4	85.4	233.8	59.4	110.7	161.9	308.1	
Total Expenses	131.6	66.9	195.0	44.8	88.4	132.3	259.7	
Net Profit	28.8	18.5	38.8	14.6	22.3	29.6	48.4	

Non-Profitable:

Gross Operating Revenue	163.5	81.2	259.7	55.2	111.8	163.5	336.0	
Total Expenses	184.0	96.3	286.5	68.0	129.7	179.4	371.4	
Net Loss	-20.5	-15.2	-26.8	-12.9	-17.9	-15.8	-35.4	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	3,360							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	243	25	172	243	355	
- High value (\$'000)	5,000	243	5,000	172	243	355	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	785.1	474.2	1,091.7	391.5	556.8	784.8	1,399.4	99.7
Total current assets	173.9	99.3	247.9	82.4	116.1	170.5	324.5	99.3
Accounts receivable	22.7	12.4	32.2	10.9	13.8	20.2	44.1	86.3
Closing inventory	150.7	83.2	213.9	64.7	100.9	144.4	285.0	86.9
Other current assets	25.3	20.3	30.3	19.8	20.6	25.2	35.2	87.1
Net fixed assets	586.1	363.2	807.9	300.7	420.7	592.6	1,023.7	99.7
Other assets and adjustments	32.3	17.9	46.7	14.0	21.6	27.3	65.4	79.6
Total liabilities	437.2	276.3	598.3	236.9	314.2	439.3	758.6	99.7
Total current liabilities	83.1	42.9	123.0	32.6	52.9	81.5	165.0	97.5
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	228.0	128.4	299.4	114.5	139.7	205.0	380.5	55.8
Other liabilities and adjustments	236.0	181.1	289.0	161.3	200.3	240.1	337.2	96.4
Total equity	347.8	198.6	495.2	154.6	242.6	345.5	645.2	99.7

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.3	2.0	2.5	2.2	2.1	2.0	97.5
Debt to equity ratio	1.2	1.3	1.2	1.5	1.2	1.2	1.1	99.7
Interest coverage ratio	1.7	1.6	1.7	1.5	1.7	1.6	1.7	98.5
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.5	99.7
Revenue to equity ratio	0.8	0.8	0.8	0.8	0.8	0.8	0.8	99.7
Revenue to closing inventories ratio	2.2	2.3	2.2	2.3	2.3	2.2	2.2	86.9

(percent)

Current debt to equity	23.3	21.1	24.2	20.3	21.6	23.1	24.8	99.7
Operating profit on equity	5.5	5.1	5.7	4.1	5.7	4.9	6.1	99.7
Net fixed assets to equity	168.4	181.7	163.1	193.2	174.4	171.5	158.6	99.7
Gross margin	71.1	73.1	70.4	73.3	72.9	71.4	69.9	100.0
Return on total assets	5.9	5.3	6.2	4.7	5.8	5.6	6.5	99.7

(days)

Collection period for accounts receivable	24.0	22.6	24.5	25.5	20.8	22.5	25.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,210	75,129	3,694.4	1,033
Less than 20	1,184	45,413	2,423.2	1,032
20-99	24	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	2,243	103,811	4,673.9	
Less than 20	2,216	68,851	3,301.2	
20-99	25	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0111 Dairy Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0112 - CATTLE FARMS

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	39,370							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	61	25	39	61	114	
- High value (\$'000)	5,000	61	5,000	39	61	114	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.5	38.1	60.0	38.8	37.6	39.8	65.0	99.0
Purchases and materials	56.5	38.1	60.0	38.8	37.6	39.8	65.0	99.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	3.7	3.0	3.8	2.6	3.3	3.4	3.9	48.9
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	23.3	41.5	19.8	46.4	38.4	34.1	16.3	98.5
Depreciation	8.9	14.7	7.8	16.9	13.3	12.9	6.6	83.6
Repairs and maintenance	6.4	12.1	5.3	13.1	11.4	9.4	4.2	97.2
Fuel and oil	4.5	8.8	3.7	9.8	8.3	7.1	2.9	94.5
Utilities	1.7	3.6	1.4	4.2	3.2	2.5	1.1	91.5
Rent	1.7	2.2	1.7	2.3	2.1	2.2	1.5	52.9
Financial expenses	6.9	8.8	6.5	9.0	8.7	9.3	5.9	84.9
Interest and bank charges	6.9	8.8	6.5	9.0	8.7	9.3	5.9	84.9
Professional fees	-	-	-	-	-	-	-	-
General expenses	2.0	3.0	1.8	3.2	2.8	2.7	1.5	86.3
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.0	3.0	1.8	3.2	2.8	2.7	1.5	86.3
Other expenses	6.9	9.0	6.5	9.6	8.6	8.3	6.0	98.9
Total expenses	99.2	103.4	98.4	109.7	99.4	97.6	98.6	99.7
Net profit/loss	0.8	-3.4	1.6	-9.7	0.6	2.4	1.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	127.7	41.2	200.0	31.7	49.3	84.0	314.9	
Total Expenses	108.6	31.1	173.5	23.5	37.6	67.5	278.5	
Net Profit	19.0	10.1	26.5	8.2	11.7	16.5	36.3	

Non-Profitable:

Gross Operating Revenue	121.8	38.9	227.0	30.9	48.4	82.6	373.7	
Total Expenses	144.9	52.8	261.9	44.4	62.7	104.5	422.0	
Net Loss	-23.2	-13.9	-34.9	-13.5	-14.4	-21.8	-48.3	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	2,110							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	217	25	92	217	492	
- High value (\$'000)	5,000	217	5,000	92	217	492	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	832.7	443.8	1,209.7	333.2	552.4	840.0	1,573.7	98.8
Total current assets	358.1	170.6	545.6	117.4	221.7	332.8	745.0	98.6
Accounts receivable	26.5	10.5	39.0	5.8	14.8	17.8	57.2	73.0
Closing inventory	356.5	153.1	536.4	96.4	201.9	335.9	716.8	76.1
Other current assets	71.0	56.9	85.4	53.7	60.8	69.9	99.6	87.9
Net fixed assets	457.9	266.9	641.2	223.0	313.4	496.5	775.8	93.1
Other assets and adjustments	62.1	42.9	79.5	25.6	59.4	47.9	106.8	69.7
Total liabilities	506.6	290.6	715.9	259.1	324.2	507.5	920.9	98.6
Total current liabilities	201.1	72.9	319.3	53.6	90.8	179.6	458.9	94.1
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	188.2	105.1	253.4	93.1	109.8	199.0	311.1	42.4
Other liabilities and adjustments	265.6	212.6	316.6	223.6	200.0	262.6	363.6	86.7
Total equity	326.4	155.9	493.8	77.2	234.3	332.5	652.7	99.1

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.5	1.7	2.4	2.5	1.9	1.6	94.1
Debt to equity ratio	1.5	1.8	1.4	3.3	1.3	1.5	1.4	99.1
Interest coverage ratio	0.3	-0.7	0.6	-1.6	-0.2	0.5	0.7	95.3
Debt ratio	0.6	0.6	0.5	0.7	0.5	0.6	0.5	98.8
Revenue to equity ratio	1.3	0.6	1.5	0.7	0.6	1.0	1.8	99.1
Revenue to closing inventories ratio	1.6	0.9	1.7	0.8	0.9	1.3	1.9	76.1

(percent)

Current debt to equity	58.5	42.9	63.4	62.6	36.5	52.4	68.9	99.1
Operating profit on equity	...	...	...	...	...	...	...	99.1
Net fixed assets to equity	131.8	158.0	123.6	260.6	124.8	142.1	114.3	99.1
Gross margin	36.0	57.9	33.1	59.8	57.2	51.3	28.0	100.0
Return on total assets	1.1	-1.7	2.2	-3.6	-0.5	1.4	2.6	98.8

(days)

Collection period for accounts receivable	16.2	23.8	15.2	21.9	24.6	15.0	15.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,210	75,129	3,694.4	1,033
Less than 20	1,184	45,413	2,423.2	1,032
20-99	24	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989				
Total	2,243	103,811	4,673.9	
Less than 20	2,216	68,851	3,301.2	
20-99	25	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0112 Cattle Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0113 - HOG FARMS

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	9,100							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	131	25	67	131	252	
- High value (\$'000)	5,000	131	5,000	67	131	252	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.1	50.5	57.3	52.8	49.5	52.3	59.1	99.3
Purchases and materials	56.1	50.5	57.3	52.8	49.5	52.3	59.1	99.3
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	5.8	2.2	6.5	2.2	2.2	3.6	7.5	58.0
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	19.0	26.7	17.4	31.3	24.6	20.6	16.3	98.7
Depreciation	7.0	8.6	6.7	8.6	8.6	7.7	6.3	84.5
Repairs and maintenance	5.2	7.9	4.7	10.1	6.9	5.6	4.4	97.7
Fuel and oil	2.4	4.9	1.8	6.7	4.2	2.7	1.5	90.8
Utilities	3.0	4.1	2.7	4.9	3.7	3.1	2.6	95.3
Rent	1.4	1.2	1.5	1.1	1.2	1.5	1.5	38.2
Financial expenses	6.9	8.3	6.6	9.2	7.9	7.6	6.2	91.6
Interest and bank charges	6.9	8.3	6.6	9.2	7.9	7.6	6.2	91.6
Professional fees	-	-	-	-	-	-	-	-
General expenses	1.9	2.6	1.7	2.7	2.5	2.0	1.7	90.1
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	1.9	2.6	1.7	2.7	2.5	2.0	1.7	90.1
Other expenses	6.0	6.2	5.9	6.4	6.1	5.9	5.9	99.2
Total expenses	95.6	96.5	95.4	104.6	92.7	91.9	96.7	99.8
Net profit/loss	4.4	3.5	4.6	-4.6	7.3	8.1	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	215.2	76.8	328.5	45.9	98.6	182.4	488.0	
Total Expenses	189.3	64.0	291.9	37.3	83.0	157.4	438.8	
Net Profit	25.9	12.8	36.6	8.6	15.7	25.0	49.2	

Non-Profitable:

Gross Operating Revenue	197.5	63.2	407.6	44.0	97.1	186.9	579.0	
Total Expenses	225.6	77.5	457.3	57.5	112.9	210.6	648.9	
Net Loss	-28.1	-14.4	-49.7	-13.5	-15.8	-23.8	-69.8	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	1,390							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	393	25	243	393	642	
- High value (\$'000)	5,000	393	5,000	243	393	642	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	667.7	413.2	927.6	305.9	504.0	691.5	1,171.1	99.3
Total current assets	242.3	131.1	352.6	94.2	161.3	252.5	462.6	98.6
Accounts receivable	27.4	13.9	39.4	10.4	16.3	23.5	56.9	86.0
Closing inventory	198.9	108.4	278.9	77.2	133.3	202.3	362.1	88.5
Other current assets	45.0	31.8	58.2	28.1	34.5	45.6	73.0	87.1
Net fixed assets	431.2	275.0	604.7	207.2	333.9	447.3	802.0	92.1
Other assets and adjustments	39.6	19.5	61.2	22.3	16.5	25.2	103.1	68.0
Total liabilities	420.8	262.8	577.4	196.9	317.4	407.0	753.3	98.9
Total current liabilities	147.3	80.6	212.9	60.7	97.3	138.4	289.8	98.2
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	226.9	142.7	290.8	128.1	154.7	203.7	385.2	47.8
Other liabilities and adjustments	184.3	136.8	235.4	107.7	159.0	163.8	317.6	88.5
Total equity	247.4	145.2	350.1	109.0	181.9	284.5	417.8	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.5	1.7	1.8	1.5	98.2
Debt to equity ratio	1.6	1.7	1.6	1.8	1.7	1.4	1.8	99.6
Interest coverage ratio	0.9	0.8	1.0	0.5	1.0	1.3	0.8	95.7
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.6	99.3
Revenue to equity ratio	2.0	1.6	2.2	1.5	1.7	1.7	2.6	99.6
Revenue to closing inventories ratio	2.9	2.7	3.0	2.7	2.7	2.6	3.2	88.5

(percent)

Current debt to equity	58.6	53.5	60.8	54.9	52.7	48.6	69.3	99.6
Operating profit on equity	...	...	0.4	...	0.9	3.0	...	99.6
Net fixed assets to equity	161.0	181.2	152.6	181.7	180.8	148.2	155.7	99.6
Gross margin	40.5	47.6	38.4	48.8	47.0	43.3	36.0	100.0
Return on total assets	4.2	3.5	4.5	2.1	4.4	5.3	4.0	99.3

(days)

Collection period for accounts receivable	16.6	16.6	16.6	16.1	16.8	15.7	17.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,210	75,129	3,694.4	1,033
Less than 20	1,184	45,413	2,423.2	1,032
20-99	24	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	2,243	103,811	4,673.9	
Less than 20	2,216	68,851	3,301.2	
20-99	25	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0113 Hog Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0114 - POULTRY AND EGG FARMS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	3,785							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	264	25	116	264	479	
- High value (\$'000)	5,000	264	5,000	116	264	479	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.2	47.9	56.7	38.3	51.1	54.8	57.5	98.7
Purchases and materials	55.2	47.9	56.7	38.3	51.1	54.8	57.5	98.7
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	8.8	5.9	9.4	4.3	6.5	7.5	10.2	77.8
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	15.5	20.8	14.5	26.9	18.7	15.7	13.9	99.7
Depreciation	6.4	8.4	6.0	10.0	7.9	6.9	5.6	90.9
Repairs and maintenance	3.5	5.0	3.3	7.4	4.1	3.5	3.2	98.0
Fuel and oil	1.2	2.3	1.0	3.2	2.1	1.2	0.9	83.6
Utilities	3.3	4.1	3.1	5.6	3.6	3.2	3.1	97.0
Rent	1.1	0.9	1.1	0.7	1.0	0.9	1.2	32.0
Financial expenses	5.7	7.4	5.4	9.0	6.9	6.3	5.0	90.1
Interest and bank charges	5.7	7.4	5.4	9.0	6.9	6.3	5.0	90.1
Professional fees	-	-	-	-	-	-	-	-
General expenses	1.1	1.5	1.0	2.0	1.3	1.2	0.9	91.0
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	1.1	1.5	1.0	2.0	1.3	1.2	0.9	91.0
Other expenses	6.1	6.9	5.9	6.8	6.9	6.1	5.8	99.3
Total expenses	92.4	90.4	92.8	87.3	91.4	91.6	93.3	99.7
Net profit/loss	7.6	9.6	7.2	12.7	8.6	8.4	6.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	75							
Gross Operating Revenue	382.1	132.6	601.2	66.0	190.5	361.6	843.4	
Total Expenses	336.0	108.6	535.8	46.7	162.4	316.3	757.7	
Net Profit	46.0	24.0	65.4	19.3	28.1	45.3	85.7	

Non-Profitable:

Gross Operating Revenue	327.8	109.6	646.6	58.5	181.3	366.3	913.7	
Total Expenses	353.2	125.3	686.2	71.4	200.7	394.3	964.3	
Net Loss	-25.4	-15.6	-39.6	-12.9	-19.5	-27.9	-50.7	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	1,405							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	500	25	326	500	753	
- High value (\$'000)	5,000	500	5,000	326	500	753	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	807.7	523.9	1,080.1	410.5	643.1	809.4	1,362.4	99.3
Total current assets	161.2	86.7	233.4	63.3	110.2	146.6	324.8	98.9
Accounts receivable	32.8	12.8	50.0	9.0	16.7	25.1	73.3	83.3
Closing inventory	89.1	46.9	124.4	37.7	53.6	79.4	164.2	74.0
Other current assets	73.1	49.1	95.1	36.5	61.5	68.1	122.8	90.4
Net fixed assets	570.7	406.6	728.3	315.5	496.4	555.6	903.5	98.2
Other assets and adjustments	118.7	61.5	167.9	55.5	68.7	133.7	204.0	69.0
Total liabilities	469.3	327.0	610.5	252.5	399.4	419.2	804.7	98.9
Total current liabilities	147.6	78.7	216.6	55.9	99.7	135.5	294.6	97.9
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	322.0	227.9	400.0	199.9	236.1	291.2	479.6	45.9
Other liabilities and adjustments	197.2	179.4	212.5	140.8	212.6	187.5	235.3	87.2
Total equity	338.9	203.0	473.9	159.4	243.6	384.1	569.2	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	1.1	1.0	1.0	1.1	97.9
Debt to equity ratio	1.3	1.5	1.2	1.5	1.6	1.1	1.3	99.6
Interest coverage ratio	2.1	1.8	2.3	1.5	2.0	2.3	2.3	96.4
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.5	0.5	99.3
Revenue to equity ratio	1.8	1.5	1.9	1.3	1.6	1.6	2.1	99.6
Revenue to closing inventories ratio	9.2	9.7	9.1	9.0	10.2	10.2	8.6	74.0

(percent)

Current debt to equity	42.7	38.2	44.7	34.0	40.9	35.3	51.0	99.6
Operating profit on equity	10.8	8.2	11.9	4.9	10.3	10.0	13.2	99.6
Net fixed assets to equity	165.9	197.4	152.5	192.2	200.7	146.7	156.4	99.6
Gross margin	44.4	49.2	42.8	52.6	47.4	44.2	42.1	100.0
Return on total assets	8.4	6.8	9.2	5.5	7.7	8.3	9.7	99.3

(days)

Collection period for accounts receivable	16.3	11.9	17.8	11.8	11.9	13.1	20.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,210	75,129	3,694.4	1,033
Less than 20	1,184	45,413	2,423.2	1,032
20-99	24	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	2,243	103,811	4,673.9	
Less than 20	2,216	68,851	3,301.2	
20-99	25	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0114 Poultry and Egg Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0119 - LIVESTOCK COMBINATION FARMS
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	2,250							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	81	25	43	81	142	
- High value (\$'000)	5,000	81	5,000	43	81	142	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.1	42.1	46.9	53.1	35.6	40.1	48.7	100.0
Purchases and materials	46.1	42.1	46.9	53.1	35.6	40.1	48.7	100.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	4.5	2.7	4.8	2.8	2.7	1.4	5.7	51.3
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	27.3	39.1	25.0	40.8	38.1	28.9	24.0	100.0
Depreciation	9.9	11.1	9.6	10.2	11.6	9.6	9.6	82.7
Repairs and maintenance	7.5	12.9	6.5	13.9	12.4	8.1	6.1	100.0
Fuel and oil	4.9	9.6	4.0	10.3	9.2	6.4	3.4	99.1
Utilities	2.7	4.0	2.5	4.6	3.7	2.6	2.4	96.7
Rent	2.3	1.4	2.4	1.9	1.2	2.2	2.5	53.8
Financial expenses	7.9	9.3	7.6	8.4	9.8	9.2	7.1	86.2
Interest and bank charges	7.9	9.3	7.6	8.4	9.8	9.2	7.1	86.2
Professional fees	-	-	-	-	-	-	-	-
General expenses	2.3	3.1	2.1	2.9	3.2	2.7	2.0	87.8
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.3	3.1	2.1	2.9	3.2	2.7	2.0	87.8
Other expenses	7.4	7.6	7.3	7.6	7.5	7.6	7.3	100.0
Total expenses	95.4	103.9	93.7	115.7	97.0	90.0	94.8	100.0
Net profit/loss	4.6	-3.9	6.3	-15.7	3.0	10.0	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	167.1	50.9	242.9	36.1	60.9	103.0	376.6	
Total Expenses	144.9	42.6	211.7	31.4	50.3	83.3	334.4	
Net Profit	22.1	8.3	31.2	4.8	10.6	19.7	42.2	

Non-Profitable:

Gross Operating Revenue	110.7	45.1	242.0	35.0	60.4	102.9	406.9	
Total Expenses	129.3	56.9	274.6	47.4	71.2	117.7	460.4	
Net Loss	-18.6	-11.7	-32.5	-12.4	-10.8	-14.8	-53.5	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	135							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	412	25	259	412	753	
- High value (\$'000)	5,000	412	5,000	259	412	753	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,146.2	497.9	1,794.6	439.1	550.1	1,042.5	2,592.3	100.0
Total current assets	307.5	131.6	492.8	104.1	138.3	257.5	742.3	100.0
Accounts receivable	23.6	11.5	38.4	7.5	12.2	45.6	43.8	88.9
Closing inventory	286.3	132.0	458.9	84.1	137.1	249.3	635.5	77.8
Other current assets	71.7	32.9	106.9	26.4	41.7	56.0	160.0	88.9
Net fixed assets	769.6	352.9	1,339.0	303.8	396.5	756.6	2,052.9	103.7
Other assets and adjustments	45.6	24.4	74.2	31.1	17.7	37.7	105.2	88.9
Total liabilities	559.2	284.8	833.7	250.0	315.7	556.8	1,127.4	100.0
Total current liabilities	165.1	88.6	247.8	107.9	75.5	128.1	374.9	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	212.8	96.9	344.5	58.0	99.9	147.5	484.2	51.9
Other liabilities and adjustments	306.5	179.6	413.5	145.6	213.5	354.9	475.7	92.6
Total equity	586.9	213.0	960.8	189.1	234.3	485.7	1,464.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.4	1.9	1.1	1.8	2.0	1.9	100.0
Debt to equity ratio	0.9	1.3	0.8	1.3	1.3	1.1	0.7	100.0
Interest coverage ratio	0.8	0.8	0.9	-0.3	1.7	2.2	0.3	100.0
Debt ratio	0.4	0.5	0.4	0.5	0.5	0.5	0.4	100.0
Revenue to equity ratio	0.9	1.2	0.8	1.0	1.4	1.1	0.7	100.0
Revenue to closing inventories ratio	2.5	3.1	2.3	2.7	3.3	3.0	2.1	77.8

(percent)

Current debt to equity	28.1	38.6	25.7	47.5	32.2	26.3	25.5	100.0
Operating profit on equity	...	...	...	...	5.6	7.6	...	100.0
Net fixed assets to equity	135.9	165.6	129.4	160.6	169.1	155.7	120.1	100.0
Gross margin	50.3	54.1	49.1	57.1	52.5	53.2	47.0	100.0
Return on total assets	2.7	2.8	2.7	-1.1	5.6	6.4	1.1	100.0

(days)

Collection period for accounts receivable	13.6	12.5	14.0	14.3	11.6	18.3	11.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,210	75,129	3,694.4	1,033
Less than 20	1,184	45,413	2,423.2	1,032
20-99	24	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	2,243	103,811	4,673.9	
Less than 20	2,216	68,851	3,301.2	
20-99	25	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0119: Livestock Combination Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0137 - TOBACCO FARMS
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	1,725							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	149	25	105	149	230	
- High value (\$'000)	5,000	149	5,000	105	149	230	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	11.3	10.7	11.5	11.8	10.1	11.6	11.5	99.7
Purchases and materials	11.3	10.7	11.5	11.8	10.1	11.6	11.5	99.7
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	27.1	26.9	27.2	29.1	25.8	25.5	28.1	88.1
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	27.1	27.5	26.9	30.2	26.0	27.2	26.8	100.0
Depreciation	8.5	8.8	8.4	9.3	8.5	8.4	8.5	95.9
Repairs and maintenance	6.5	6.8	6.4	7.6	6.3	6.1	6.6	98.8
Fuel and oil	5.4	6.5	4.9	6.5	6.5	5.4	4.7	97.4
Utilities	3.8	3.6	3.8	4.3	3.2	3.9	3.8	97.4
Rent	2.9	1.9	3.3	2.5	1.5	3.4	3.3	61.7
Financial expenses	6.1	4.6	6.7	4.8	4.4	5.8	7.1	98.0
Interest and bank charges	6.1	4.6	6.7	4.8	4.4	5.8	7.1	98.0
Professional fees	-	-	-	-	-	-	-	-
General expenses	4.0	5.1	3.6	5.9	4.7	3.8	3.5	96.5
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	4.0	5.1	3.6	5.9	4.7	3.8	3.5	96.5
Other expenses	7.9	8.4	7.7	9.4	7.9	7.6	7.8	100.0
Total expenses	83.6	83.2	83.7	91.3	78.8	81.5	84.9	100.0
Net profit/loss	16.4	16.8	16.3	8.7	21.2	18.5	15.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	86							
Gross Operating Revenue	184.4	100.5	260.2	71.4	125.5	187.2	341.8	
Total Expenses	145.5	74.8	209.3	53.3	93.3	149.3	276.3	
Net Profit	38.9	25.7	50.9	18.1	32.3	37.9	65.4	

Non-Profitable:

Gross Operating Revenue	166.0	85.9	312.8	63.6	125.1	-	358.0	
Total Expenses	189.2	109.4	335.4	95.0	134.8	-	379.6	
Net Loss	-23.2	-23.6	-22.6	-31.4	-9.7	-	-21.6	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	340							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	241	25	162	241	333	
- High value (\$'000)	5,000	241	5,000	162	241	333	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	575.6	406.9	710.7	372.1	440.8	440.0	1,025.6	97.1
Total current assets	109.6	109.4	106.0	103.8	115.2	70.5	143.2	92.6
Accounts receivable	6.9	3.5	9.7	2.3	4.5	8.8	11.9	54.4
Closing inventory	102.3	80.8	100.9	84.3	54.9	109.2	137.0	16.2
Other current assets	89.0	91.6	83.2	87.9	108.5	53.0	116.6	91.2
Net fixed assets	448.3	286.5	584.7	243.2	328.8	346.7	859.2	97.1
Other assets and adjustments	40.3	30.5	48.3	42.5	21.8	40.4	59.5	54.4
Total liabilities	245.4	118.5	370.5	92.5	143.9	212.9	561.0	97.1
Total current liabilities	80.3	42.2	115.5	44.9	39.4	76.7	169.0	94.1
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	208.1	103.0	227.9	-	142.4	105.4	331.1	30.9
Other liabilities and adjustments	136.4	82.7	167.1	79.3	95.9	108.6	235.1	72.1
Total equity	330.1	288.3	351.4	279.6	296.8	227.1	497.5	97.1

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.5	0.8	2.4	2.7	0.9	0.8	94.1
Debt to equity ratio	0.7	0.4	1.0	0.3	0.4	0.9	1.0	97.1
Interest coverage ratio	2.2	2.3	2.2	-1.0	3.3	1.9	2.3	97.1
Debt ratio	0.4	0.2	0.5	0.2	0.3	0.4	0.5	97.1
Revenue to equity ratio	0.9	0.5	1.2	0.3	0.6	1.2	1.1	97.1
Revenue to closing inventories ratio	17.4	10.6	22.9	5.3	21.3	21.0	24.0	16.2

(percent)

Current debt to equity	23.6	13.7	31.8	15.1	12.5	31.6	31.9	97.1
Operating profit on equity	6.5	2.8	9.6	...	7.3	7.0	10.8	97.1
Net fixed assets to equity	135.7	99.3	166.3	86.9	110.7	152.6	172.6	97.1
Gross margin	87.6	86.8	88.0	86.4	87.0	89.1	87.4	100.0
Return on total assets	6.8	3.5	8.7	-0.7	7.0	7.6	9.2	97.1

(days)

Collection period for accounts receivable	4.7	4.5	4.8	4.2	4.7	4.8	4.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	627	38,370	1,886.2	334
Less than 20	614	19,266	1,068.6	335
20-99	11	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989				
Total	961	45,999	2,115.8	
Less than 20	949	30,308	1,502.5	
20-99	10	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0137 Tobacco Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0138 - POTATO FARMS

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	1,290							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	194	25	83	194	377	
- High value (\$'000)	5,000	194	5,000	83	194	377	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	27.3	30.8	26.6	32.9	29.9	27.8	26.1	98.5
Purchases and materials	27.3	30.8	26.6	32.9	29.9	27.8	26.1	98.5
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	17.6	13.3	18.4	10.3	14.5	17.4	18.8	89.5
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	30.7	34.5	30.0	40.7	32.1	30.7	29.7	100.0
Depreciation	11.1	12.1	10.9	14.6	11.1	10.9	10.9	87.6
Repairs and maintenance	9.1	10.8	8.8	11.7	10.4	9.5	8.5	98.8
Fuel and oil	4.8	6.7	4.4	8.1	6.2	5.2	4.1	96.5
Utilities	1.9	2.4	1.8	3.0	2.1	1.8	1.8	95.7
Rent	3.8	2.5	4.1	3.3	2.2	3.3	4.4	68.6
Financial expenses	7.9	8.4	7.8	11.2	7.3	8.3	7.5	90.7
Interest and bank charges	7.9	8.4	7.8	11.2	7.3	8.3	7.5	90.7
Professional fees	-	-	-	-	-	-	-	-
General expenses	3.1	3.3	3.0	3.0	3.4	3.4	2.9	94.2
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	3.1	3.3	3.0	3.0	3.4	3.4	2.9	94.2
Other expenses	9.1	7.9	9.3	10.1	7.1	8.2	9.7	100.0
Total expenses	95.6	98.1	95.1	108.2	94.2	95.8	94.9	100.0
Net profit/loss	4.4	1.9	4.9	-8.2	5.8	4.2	5.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67							
Gross Operating Revenue	303.7	95.5	509.1	50.6	133.3	272.9	743.4	
Total Expenses	262.3	80.4	441.8	43.0	112.0	232.2	649.5	
Net Profit	41.4	15.0	67.4	7.6	21.3	40.8	93.8	

Non-Profitable:

Gross Operating Revenue	265.9	84.9	452.2	50.5	135.4	274.7	636.7	
Total Expenses	312.8	110.3	521.2	73.2	164.8	323.5	726.7	
Net Loss	-46.9	-25.4	-69.0	-22.7	-29.4	-48.8	-90.0	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	430							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	394	25	249	394	625	
- High value (\$'000)	5,000	394	5,000	249	394	625	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	886.1	420.7	1,293.6	291.1	552.5	893.5	1,693.7	96.5
Total current assets	267.9	122.1	398.8	82.2	156.8	298.0	499.6	96.5
Accounts receivable	69.8	25.8	105.1	22.2	28.1	72.4	140.0	84.9
Closing inventory	188.9	79.6	260.6	56.9	113.6	193.7	326.1	72.1
Other current assets	71.3	48.8	93.7	29.3	67.1	79.8	103.2	88.4
Net fixed assets	580.0	284.5	844.6	199.3	376.0	569.4	1,119.8	96.5
Other assets and adjustments	50.2	32.6	63.3	14.3	51.2	30.3	91.7	73.3
Total liabilities	533.7	258.6	786.4	192.2	326.2	534.3	1,038.4	97.7
Total current liabilities	232.7	95.3	368.3	63.6	134.3	227.1	492.3	97.7
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	196.1	97.9	258.9	81.9	98.6	169.4	329.7	51.2
Other liabilities and adjustments	216.2	135.0	270.3	111.9	175.7	186.1	359.0	89.5
Total equity	345.9	162.0	507.2	98.8	226.2	359.1	655.2	96.5

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.1	1.2	1.2	1.3	1.0	97.7
Debt to equity ratio	1.5	1.5	1.5	1.9	1.4	1.4	1.5	96.5
Interest coverage ratio	1.4	0.9	1.5	0.8	1.0	1.8	1.4	95.3
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.5	0.6	96.5
Revenue to equity ratio	1.5	1.4	1.5	1.5	1.4	1.3	1.6	96.5
Revenue to closing inventories ratio	3.7	4.3	3.5	4.3	4.3	3.1	3.7	72.1

(percent)

Current debt to equity	68.0	58.8	70.9	64.3	56.3	63.2	75.1	96.5
Operating profit on equity	4.8	...	6.5	...	0.2	8.6	5.3	96.5
Net fixed assets to equity	167.6	171.3	166.5	201.5	157.8	158.5	170.8	96.5
Gross margin	74.2	73.0	74.5	76.2	71.4	73.3	75.1	100.0
Return on total assets	6.1	3.9	6.8	3.1	4.3	7.4	6.5	96.5

(days)

Collection period for accounts receivable	42.7	31.9	45.9	45.0	25.5	50.6	43.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's employees	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-----------------------	---------------------------------------------

1991

Total	627	38,370	1,886.2	334
Less than 20	614	19,266	1,068.6	335
20-99	11	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	961	45,999	2,115.8	
Less than 20	949	30,308	1,502.5	
20-99	10	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0138 Potato Farms

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC015 - FRUIT AND OTHER VEGETABLE FARMS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	5,120							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	77	25	42	77	168	
- High value (\$'000)	5,000	77	5,000	42	77	168	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	19.6	18.8	19.8	21.1	17.4	19.1	20.0	97.3
Purchases and materials	19.6	18.8	19.8	21.1	17.4	19.1	20.0	97.3
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	26.5	21.2	27.4	15.8	24.2	24.2	28.3	89.4
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	24.4	31.4	23.2	36.9	28.2	23.1	23.3	99.7
Depreciation	7.9	11.5	7.3	14.0	10.0	7.3	7.3	81.6
Repairs and maintenance	7.0	8.9	6.7	10.4	8.0	7.0	6.6	98.6
Fuel and oil	3.8	5.6	3.5	6.8	4.9	4.2	3.2	95.5
Utilities	2.5	3.7	2.3	4.1	3.4	2.3	2.4	90.7
Rent	3.2	1.8	3.4	1.6	1.9	2.3	3.8	43.3
Financial expenses	7.3	10.0	6.9	9.7	10.1	7.8	6.6	88.8
Interest and bank charges	7.3	10.0	6.9	9.7	10.1	7.8	6.6	88.8
Professional fees	-	-	-	-	-	-	-	-
General expenses	2.9	3.7	2.8	3.6	3.8	3.4	2.6	91.6
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.9	3.7	2.8	3.6	3.8	3.4	2.6	91.6
Other expenses	12.3	13.9	12.1	15.4	13.0	11.1	12.4	99.5
Total expenses	93.1	98.9	92.1	102.6	96.8	88.7	93.1	100.0
Net profit/loss	6.9	1.1	7.9	-2.6	3.2	11.3	6.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	66							
Gross Operating Revenue	163.6	46.1	261.2	32.8	58.1	114.5	412.8	
Total Expenses	135.8	35.4	219.3	25.0	44.8	88.9	354.2	
Net Profit	27.7	10.7	41.8	7.8	13.3	25.6	58.6	

Non-Profitable:

Gross Operating Revenue	127.8	43.1	248.7	32.7	55.3	116.9	375.4	
Total Expenses	150.8	57.9	283.5	44.9	73.1	137.3	424.1	
Net Loss	-23.0	-14.8	-34.8	-12.2	-17.8	-20.4	-48.7	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	885							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	229	25	108	229	450	
- High value (\$'000)	5,000	229	5,000	108	229	450	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	565.8	321.1	809.3	214.7	427.5	465.7	1,152.9	100.0
Total current assets	147.7	83.1	213.9	61.2	101.3	121.8	305.9	97.7
Accounts receivable	47.7	13.0	78.8	8.1	17.0	29.1	120.7	78.0
Closing inventory	77.7	40.7	100.7	33.1	48.5	64.9	130.2	42.4
Other current assets	79.6	60.8	97.8	50.4	70.6	78.0	121.7	93.2
Net fixed assets	375.8	217.5	540.1	129.9	295.3	304.9	770.0	99.4
Other assets and adjustments	67.4	43.8	89.1	40.7	47.0	60.5	121.5	70.6
Total liabilities	364.6	211.8	513.3	148.1	270.7	311.7	742.8	100.0
Total current liabilities	144.3	76.1	213.1	64.1	84.2	129.6	301.4	98.3
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	244.7	117.5	322.3	67.7	162.4	175.4	420.6	33.9
Other liabilities and adjustments	175.4	135.4	212.5	98.3	160.4	162.2	267.6	79.7
Total equity	201.1	111.6	290.2	66.5	156.7	153.9	426.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	0.9	0.9	1.1	0.9	1.0	98.3
Debt to equity ratio	1.8	1.8	1.7	2.2	1.7	2.0	1.7	100.0
Interest coverage ratio	1.4	--	1.7	-0.6	0.1	1.6	1.8	96.6
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	100.0
Revenue to equity ratio	1.7	1.0	2.0	0.9	1.0	2.1	2.0	100.0
Revenue to closing inventories ratio	10.8	8.4	11.5	6.7	9.4	12.5	11.1	42.4

(percent)

Current debt to equity	70.5	65.1	72.6	92.0	53.7	82.3	69.0	100.0
Operating profit on equity	4.3	...	9.3	...	...	7.9	9.8	100.0
Net fixed assets to equity	185.7	190.3	184.0	195.1	188.3	193.6	180.5	100.0
Gross margin	80.7	82.8	80.3	85.2	81.8	82.2	79.5	100.0
Return on total assets	5.4	-0.2	7.6	-1.5	0.4	6.7	8.0	100.0

(days)

Collection period for accounts receivable	37.8	30.4	39.3	29.7	30.7	24.5	44.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	283	30,675	1,504.7	281
Less than 20	259	11,156	584.2	281
20-99	23	x	x	-
100-499	1	x	x	-
500 and over	-	-	-	-

1989				
Total	564	35,903	1,598.4	
Less than 20	540	18,748	856.1	
20-99	23	x	x	
100-499	1	x	x	
500 and over	-	-	-	

SIC 015 Fruit and Other Vegetable Farms

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of fruits and/or other vegetables.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0164 - GREENHOUSE AND NURSERY PRODUCTS

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	2,435							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	152	25	60	152	389	
- High value (\$'000)	5,000	152	5,000	60	152	389	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	25.8	25.2	25.9	26.8	24.6	24.4	26.3	98.8
Purchases and materials	25.8	25.2	25.9	26.8	24.6	24.4	26.3	98.8
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	29.1	18.0	30.4	16.8	18.5	25.7	31.6	91.4
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	25.7	33.1	24.9	39.3	30.6	27.9	24.1	100.0
Depreciation	7.1	9.2	6.9	8.8	9.4	7.8	6.6	90.1
Repairs and maintenance	5.0	7.8	4.7	11.1	6.4	5.8	4.4	99.0
Fuel and oil	1.9	3.7	1.7	5.0	3.2	2.3	1.5	84.4
Utilities	10.2	11.1	10.1	12.4	10.6	10.7	10.0	98.6
Rent	1.5	1.3	1.5	1.9	1.0	1.3	1.5	37.8
Financial expenses	5.2	6.9	5.0	6.2	7.2	5.2	4.9	90.3
Interest and bank charges	5.2	6.9	5.0	6.2	7.2	5.2	4.9	90.3
Professional fees	-	-	-	-	-	-	-	-
General expenses	1.3	2.1	1.2	2.6	1.9	1.6	1.2	91.2
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	1.3	2.1	1.2	2.6	1.9	1.6	1.2	91.2
Other expenses	10.4	12.0	10.2	15.2	10.7	10.7	10.1	100.0
Total expenses	97.6	97.4	97.6	107.0	93.4	95.5	98.1	100.0
Net profit/loss	2.4	2.6	2.4	-7.0	6.6	4.5	1.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63							
Gross Operating Revenue	338.4	78.0	570.6	43.5	102.7	248.8	906.7	
Total Expenses	299.4	64.2	509.3	37.8	83.1	212.6	819.1	
Net Profit	38.9	13.8	61.3	5.7	19.6	36.2	87.6	

Non-Profitable:

Gross Operating Revenue	336.0	58.5	672.6	38.3	91.6	248.2	1,063.6	
Total Expenses	380.7	74.4	752.1	49.7	114.9	290.3	1,177.3	
Net Loss	-44.6	-15.9	-79.5	-11.4	-23.3	-42.2	-113.7	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	1,065							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	404	25	179	404	788	
- High value (\$'000)	5,000	404	5,000	179	404	788	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	676.0	256.2	1,082.3	180.2	334.7	629.4	1,537.7	99.1
Total current assets	219.3	79.6	355.4	55.2	103.2	208.0	498.1	99.1
Accounts receivable	65.4	16.9	106.2	8.5	23.5	51.9	155.1	82.6
Closing inventory	137.3	54.6	206.9	46.9	60.5	126.3	293.4	71.8
Other current assets	69.8	31.9	104.0	19.7	42.6	71.6	139.3	92.5
Net fixed assets	418.2	169.0	652.2	123.0	210.1	384.6	911.2	97.7
Other assets and adjustments	66.3	22.4	100.1	16.9	27.7	69.6	131.5	66.2
Total liabilities	442.5	183.3	701.3	152.8	212.9	409.4	989.0	99.1
Total current liabilities	181.4	66.8	290.2	50.5	84.5	164.4	422.7	98.1
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	280.5	131.0	374.9	103.7	153.6	213.0	498.5	41.8
Other liabilities and adjustments	176.3	94.1	245.9	98.9	92.1	187.5	303.2	81.2
Total equity	233.4	74.6	387.6	27.4	121.8	227.5	548.6	99.1

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	1.0	1.2	1.2	1.2	98.1
Debt to equity ratio	1.8	2.4	1.7	5.5	1.7	1.7	1.8	99.1
Interest coverage ratio	1.1	0.2	1.2	-1.3	1.1	1.3	1.2	97.7
Debt ratio	0.6	0.7	0.6	0.8	0.6	0.6	0.6	99.1
Revenue to equity ratio	2.6	2.5	2.6	3.6	2.3	2.5	2.6	99.1
Revenue to closing inventories ratio	6.1	5.1	6.3	3.0	6.7	6.1	6.4	71.8

(percent)

Current debt to equity	76.9	87.8	74.8	184.2	66.7	69.5	77.0	99.1
Operating profit on equity	1.6	...	3.7	...	1.9	4.3	3.5	99.1
Net fixed assets to equity	176.6	220.1	168.2	422.8	175.8	165.8	169.2	99.1
Gross margin	73.8	75.0	73.6	72.6	75.8	73.3	73.7	100.0
Return on total assets	4.9	1.1	5.9	-5.5	4.6	5.7	5.9	99.1

(days)

Collection period for accounts receivable	32.6	24.3	34.1	20.6	25.5	28.1	36.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	414	102,567	4,504.4	286
Less than 20	349	18,415	960.5	285
20-99	59	55,654	2,423.7	1
100-499	6	28,498	1,120.2	-
500 and over	-	-	-	-

1989

Total	700	113,521	4,710.3	
Less than 20	634	31,565	1,471.6	
20-99	60	58,990	2,417.0	
100-499	6	22,966	821.7	
500 and over	-	-	-	

SIC 0164 Greenhouse and Nursery Products

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0189 - GRAINS AND OILSEEDS
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	68,405							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	66	25	42	66	109	
- High value (\$'000)	5,000	66	5,000	42	66	109	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	23.8	21.0	24.6	21.5	20.8	21.5	26.0	97.8
Purchases and materials	23.8	21.0	24.6	21.5	20.8	21.5	26.0	97.8
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	5.0	3.3	5.5	3.2	3.3	3.6	6.3	51.8
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	37.7	42.6	36.2	44.2	41.6	38.7	35.1	99.3
Depreciation	15.1	16.1	14.8	15.7	16.4	15.6	14.4	89.2
Repairs and maintenance	9.0	11.2	8.4	12.1	10.7	9.5	7.9	97.5
Fuel and oil	7.8	10.0	7.1	10.6	9.7	8.6	6.4	96.7
Utilities	2.0	2.8	1.8	3.3	2.5	2.1	1.6	89.9
Rent	3.8	2.5	4.2	2.5	2.4	3.0	4.8	43.3
Financial expenses	9.5	9.0	9.6	8.7	9.2	10.1	9.4	85.0
Interest and bank charges	9.5	9.0	9.6	8.7	9.2	10.1	9.4	85.0
Professional fees	-	-	-	-	-	-	-	-
General expenses	5.2	5.7	5.0	5.5	5.8	5.6	4.8	92.3
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	5.2	5.7	5.0	5.5	5.8	5.6	4.8	92.3
Other expenses	10.4	12.3	9.8	13.4	11.6	9.8	9.8	99.8
Total expenses	91.5	93.9	90.8	96.5	92.3	89.3	91.5	100.0
Net profit/loss	8.5	6.1	9.2	3.5	7.7	10.7	8.5	99.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	95.6	43.8	139.6	33.1	53.3	84.7	195.0	
Total Expenses	77.3	32.9	114.9	23.7	41.0	68.0	162.4	
Net Profit	18.4	10.9	24.6	9.4	12.3	16.7	32.6	

Non-Profitable:

Gross Operating Revenue	83.8	41.9	144.5	32.9	53.0	84.7	202.4	
Total Expenses	99.7	53.8	166.2	44.0	65.7	98.9	231.4	
Net Loss	-15.8	-11.8	-21.6	-11.1	-12.7	-14.1	-28.9	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	4,275							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	160	25	88	160	276	
- High value (\$'000)	5,000	160	5,000	88	160	276	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	671.5	414.9	928.5	328.3	496.9	693.3	1,153.2	99.5
Total current assets	153.5	85.0	222.2	72.8	96.0	153.5	291.1	98.5
Accounts receivable	21.4	7.6	32.4	6.8	8.3	15.8	47.3	70.1
Closing inventory	130.5	57.4	176.9	39.8	69.8	120.7	224.5	57.5
Other current assets	66.9	57.1	77.4	56.5	57.4	67.9	86.3	91.1
Net fixed assets	493.5	314.6	667.1	243.8	378.8	506.1	828.3	98.0
Other assets and adjustments	42.3	33.9	50.6	33.9	33.5	43.6	57.0	79.2
Total liabilities	357.6	208.0	507.2	177.0	236.7	343.2	665.9	98.9
Total current liabilities	116.8	60.4	170.6	53.2	67.1	106.4	233.4	95.1
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	161.1	94.5	202.7	81.6	100.6	136.9	250.4	38.5
Other liabilities and adjustments	206.5	145.5	261.5	134.6	153.2	199.8	319.9	87.5
Total equity	315.3	209.7	422.5	153.9	262.4	350.0	490.4	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.4	1.3	1.4	1.4	1.4	1.2	95.1
Debt to equity ratio	1.1	0.9	1.1	1.1	0.8	0.9	1.3	99.8
Interest coverage ratio	1.0	0.3	1.2	-0.3	0.7	1.1	1.3	96.4
Debt ratio	0.5	0.4	0.5	0.5	0.4	0.4	0.5	99.5
Revenue to equity ratio	0.6	0.4	0.8	0.3	0.4	0.6	0.9	99.8
Revenue to closing inventories ratio	2.8	3.5	2.7	3.8	3.4	2.7	2.6	57.5

(percent)

Current debt to equity	35.3	26.8	39.5	31.3	24.2	29.6	46.4	99.8
Operating profit on equity	0.4	...	1.8	...	...	0.5	2.7	99.8
Net fixed assets to equity	153.7	145.4	157.8	149.5	143.0	144.5	167.3	99.8
Gross margin	75.7	80.4	74.4	81.1	80.2	76.6	73.5	100.0
Return on total assets	2.8	0.6	3.8	-0.5	1.4	2.7	4.5	99.5

(days)

Collection period for accounts receivable	25.6	19.2	27.3	26.0	16.2	20.1	30.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 0189 Grains and Oilseeds

Farms on which more than 50 per cent of the gross agricultural revenue is derived from sales of wheat (sic 0131), small grains (sic 0132), oilseeds (sic 0133), corn for grain (sic 0134), dried field beans and peas (sic 0136). Also included are field crop combination farms (combination of wheat, small grains, oilseeds, corn for grains and dried field beans and peas) which have sales exceeding 50% of their gross agricultural revenues.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0199 - OTHER AGRICULTURAL INDUSTRIES, N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	8,215							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	67	25	40	67	129	
- High value (\$'000)	5,000	67	5,000	40	67	129	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	31.3	30.2	31.5	26.5	32.3	29.1	32.3	95.4
Purchases and materials	31.3	30.2	31.5	26.5	32.3	29.1	32.3	95.4
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	11.3	6.0	12.5	5.2	6.4	7.7	14.1	60.8
Direct	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-
Occupancy expenses	30.9	40.3	28.8	47.7	35.9	35.7	26.5	98.2
Depreciation	11.2	14.5	10.5	17.5	12.6	13.1	9.7	80.6
Repairs and maintenance	8.5	11.8	7.8	14.2	10.4	10.1	7.1	96.7
Fuel and oil	5.5	8.0	4.9	8.7	7.6	7.0	4.2	92.5
Utilities	2.9	3.8	2.7	5.0	3.1	2.9	2.7	92.0
Rent	2.7	2.2	2.8	2.3	2.2	2.6	2.9	45.2
Financial expenses	8.8	10.6	8.4	10.1	10.9	9.6	8.0	86.2
Interest and bank charges	8.8	10.6	8.4	10.1	10.9	9.6	8.0	86.2
Professional fees	-	-	-	-	-	-	-	-
General expenses	2.8	3.4	2.7	3.5	3.4	3.3	2.4	89.8
Advertising	-	-	-	-	-	-	-	-
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.8	3.4	2.7	3.5	3.4	3.3	2.4	89.8
Other expenses	12.0	15.7	11.2	16.9	14.9	11.5	11.1	99.6
Total expenses	97.1	106.2	95.1	109.8	104.0	96.9	94.5	99.9
Net profit/loss	2.9	-6.2	4.9	-9.8	-4.0	3.2	5.5	99.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	124.6	42.4	187.9	31.3	52.3	93.7	274.3	
Total Expenses	103.0	32.8	157.2	24.6	40.1	75.7	231.9	
Net Profit	21.5	9.6	30.7	6.8	12.2	17.9	42.5	

Non-Profitable:

Gross Operating Revenue	100.4	40.1	189.7	30.4	50.9	91.8	307.1	
Total Expenses	124.2	55.9	225.3	42.9	70.3	116.4	355.9	
Net Loss	-23.8	-15.8	-35.6	-12.6	-19.4	-24.5	-48.8	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in population (No.)	920							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	165	25	73	165	329	
- High value (\$'000)	5,000	165	5,000	73	165	329	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	511.5	273.8	748.7	200.3	354.5	472.2	1,048.1	100.0
Total current assets	178.5	93.1	264.7	70.6	115.4	190.6	333.1	98.9
Accounts receivable	31.9	12.6	49.1	11.2	14.4	23.4	72.9	77.7
Closing inventory	128.7	66.1	187.2	51.3	73.9	131.0	251.5	64.7
Other current assets	75.4	46.4	102.2	33.7	61.9	89.8	117.4	90.8
Net fixed assets	305.1	173.6	433.5	123.3	222.5	262.6	595.0	97.8
Other assets and adjustments	53.5	22.8	78.5	22.4	23.9	27.2	127.6	67.9
Total liabilities	345.0	192.1	501.4	145.1	239.7	323.5	668.4	99.5
Total current liabilities	105.8	42.5	166.9	35.4	50.4	86.6	250.8	97.3
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-
Long-term bank loans	181.6	88.3	245.0	89.1	87.5	150.8	293.5	37.0
Other liabilities and adjustments	204.0	148.6	254.9	112.8	176.9	225.5	288.4	84.8
Total equity	168.3	83.7	252.8	55.1	112.3	148.6	356.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	2.2	1.5	2.0	2.3	2.2	1.3	97.3
Debt to equity ratio	2.0	2.2	1.9	2.6	2.0	2.1	1.8	100.0
Interest coverage ratio	1.0	-0.3	1.4	-0.9	--	0.7	1.7	96.2
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	100.0
Revenue to equity ratio	1.6	0.9	1.9	0.7	0.9	1.5	2.1	100.0
Revenue to closing inventories ratio	3.4	1.9	3.8	1.4	2.1	2.6	4.5	64.7

(percent)

Current debt to equity	61.1	48.5	65.3	60.0	42.9	56.9	68.7	100.0
Operating profit on equity	0.8	...	5.5	...	...	...	8.9	100.0
Net fixed assets to equity	177.2	200.5	169.6	214.0	193.8	176.6	166.7	100.0
Gross margin	72.0	77.1	71.2	83.4	74.7	73.4	70.5	100.0
Return on total assets	4.0	-1.1	5.9	-3.0	--	2.5	7.4	100.0

(days)

Collection period for accounts receivable	31.8	44.6	29.8	71.7	34.0	28.9	30.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 0199 : Other Agricultural Industries, n.e.c.

Farms or establishments on/in which 50 per cent of the gross agricultural revenue were derived from sales of honey and other apiary products (sic 0121), horses and other equines (sic 0122), furs (ranch) animals raised in captivity and/or fur pelts (sic 0123). Also included are sheep, goats and associated products farms (sic 0115) and other animal specialty farms n.e.c. (sic 0129). This new group also includes farms or establishments which had agricultural revenues derived from sales of field crops (sic 0139), forage, forage seed, hay, clover, grass seed and corn for fodder (sic 0135), mushrooms (sic 0161), specialty crops (sic 01397), horticultural products (including maple syrup and Christmas tree farms)(sic 0169). Plus Field Crops Combination Farms for which the sales of wheat, small grains, oilseeds, corn for grain and dry field peas and bean farms accounted for less than 50 per cent of their agricultural revenues. And finally, farms selling a combination of livestock and plants in which not single product in another class in this Division accounts for more than 50 per cent of the gross agricultural revenue (sic 0171), and unspecified crops farms from Quebec (sic 01395).

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0211 - VETERINARY SERVICES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	406							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	348	25	219	348	518	
- High value (\$'000)	5,000	348	5,000	219	348	518	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	18.7	14.3	20.6	12.8	15.2	11.0	27.0	53.9
Purchases and materials	19.0	14.9	20.8	13.4	15.9	11.1	27.2	53.9
Closing inventory	3.6	3.1	3.8	3.0	3.1	2.2	4.8	43.3
Opening inventory	3.3	2.5	3.6	2.5	2.4	2.1	4.6	41.9
Wages, salaries and benefits	35.8	37.7	35.0	36.7	38.2	37.3	33.5	97.5
Direct	1.5	1.2	1.6	0.4	1.6	1.4	1.7	4.7
Indirect	34.3	36.5	33.4	36.3	36.6	35.9	31.7	96.1
Occupancy expenses	10.5	13.1	9.3	17.1	10.7	10.6	8.4	99.0
Depreciation	3.0	3.8	2.7	4.9	3.1	3.2	2.4	97.0
Repairs and maintenance	1.4	1.6	1.3	1.5	1.7	1.5	1.2	80.8
Fuel and oil	0.1	0.1	--	0.3	--	--	--	3.0
Utilities	2.1	2.5	2.0	2.6	2.4	2.2	1.9	93.6
Rent	3.8	5.2	3.2	7.8	3.6	3.6	2.9	64.5
Financial expenses	4.2	5.2	3.7	5.4	5.1	3.4	4.0	99.5
Interest and bank charges	2.4	2.9	2.1	2.9	2.8	1.9	2.3	90.9
Professional fees	1.8	2.4	1.6	2.4	2.3	1.5	1.7	98.0
General expenses	2.6	3.0	2.4	3.1	2.9	2.3	2.4	97.3
Advertising	0.6	0.6	0.5	0.8	0.6	0.6	0.5	78.8
Delivery expenses	1.3	1.5	1.2	1.5	1.5	1.1	1.2	67.0
Insurance	0.7	0.8	0.7	0.8	0.8	0.6	0.7	72.7
Other expenses	21.4	21.9	21.2	21.9	21.9	26.3	17.8	100.0
Total expenses	93.1	95.2	92.2	97.0	94.1	90.9	93.1	100.0
Net profit/loss	6.9	4.8	7.8	3.0	5.9	9.1	6.9	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	70							
Gross Operating Revenue	366.3	173.7	595.4	102.1	285.2	428.3	808.3	
Total Expenses	325.6	153.7	530.4	88.2	255.5	376.1	726.9	
Net Profit	40.6	20.1	65.1	13.9	29.7	52.2	81.4	

Non-Profitable:

Gross Operating Revenue	313.0	194.5	571.3	133.7	287.8	412.8	742.4	
Total Expenses	327.2	206.6	589.9	149.5	294.2	422.1	770.9	
Net Loss	-14.6	-12.6	-18.9	-16.8	-6.5	-9.4	-29.5	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	403							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	348	25	222	348	520	
- High value (\$'000)	5,000	348	5,000	222	348	520	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	211.3	124.0	337.0	94.4	168.9	250.2	436.7	99.0
Total current assets	92.2	58.8	140.5	46.6	77.2	115.7	168.9	99.5
Accounts receivable	23.3	7.9	45.6	5.3	11.9	39.1	53.0	89.8
Closing inventory	12.8	5.6	23.1	3.5	8.8	9.9	38.3	43.7
Other current assets	56.0	45.2	71.7	37.7	56.5	66.6	77.5	90.6
Net fixed assets	77.1	45.4	122.9	30.8	67.4	90.2	160.5	95.0
Other assets and adjustments	41.8	19.8	73.5	16.9	24.2	44.2	107.2	90.8
Total liabilities	142.4	97.3	207.5	84.9	116.0	156.9	265.6	99.0
Total current liabilities	64.5	45.5	92.0	44.4	47.2	69.3	117.9	99.0
Current bank loans	10.2	4.5	18.4	3.7	5.8	7.1	31.3	29.5
Other current liabilities	54.3	40.9	73.6	40.6	41.4	62.2	86.6	99.0
Long-term bank loans	20.4	1.8	47.2	1.8	1.6	28.6	68.5	21.3
Other liabilities and adjustments	57.4	49.9	68.3	38.6	67.1	58.9	79.0	90.6
Total equity	68.8	26.7	129.5	9.4	52.9	93.2	171.1	99.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.5	1.0	1.6	1.6	1.4	99.0
Debt to equity ratio	2.0	3.6	1.6	8.9	2.1	1.6	1.5	99.0
Interest coverage ratio	3.8	2.6	4.6	1.8	3.0	6.0	4.0	91.1
Debt ratio	0.6	0.7	0.6	0.8	0.6	0.6	0.6	99.0
Revenue to equity ratio	5.1	6.8	4.5	12.0	5.4	4.5	4.6	99.0
Revenue to closing inventories ratio	27.4	32.2	25.6	32.0	32.4	42.6	20.6	43.7

(percent)

Current debt to equity	93.8	170.2	71.0	468.2	89.2	74.3	68.9	99.0
Operating profit on equity	34.4	31.7	35.3	31.1	31.8	41.0	31.7	99.0
Net fixed assets to equity	112.1	169.7	94.9	325.0	127.5	96.7	93.8	99.0
Gross margin	45.1	48.0	43.9	50.7	46.4	51.0	39.5	100.0
Return on total assets	15.1	11.1	17.2	6.7	14.7	18.2	16.5	99.0

(days)

Collection period for accounts receivable	24.2	15.8	27.9	16.8	15.1	33.6	24.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	344	43,955	1,880.0	314
Less than 20	323	13,669	717.2	317
20-99	19	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	658	60,756	2,518.5	
Less than 20	640	27,475	1,293.0	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0211 Veterinary Services

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0212 - FARM ANIMAL BREEDING SERVICES (EXCEPT POULTRY)
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	348	25	94	348	895	
- High value (\$'000)	5,000	348	5,000	94	348	895	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.4	32.3	47.1	15.3	40.5	13.5	61.1	61.1
Purchases and materials	21.2	32.1	17.5	14.2	40.7	30.4	12.1	61.1
Closing inventory	12.7	2.7	16.0	0.3	3.9	19.4	14.6	38.9
Opening inventory	34.9	2.9	45.6	1.4	3.6	2.5	63.5	38.9
Wages, salaries and benefits	14.1	11.6	15.0	5.1	14.8	16.4	14.4	83.3
Direct	0.3	1.4	-	4.2	-	-	-	5.6
Indirect	13.8	10.2	15.0	0.9	14.8	16.4	14.4	77.8
Occupancy expenses	4.5	7.5	3.4	12.0	5.4	6.0	2.4	94.4
Depreciation	1.1	1.4	1.0	1.0	1.6	1.3	0.9	77.8
Repairs and maintenance	0.6	0.7	0.6	1.4	0.4	1.4	0.3	66.7
Fuel and oil	0.4	1.5	0.1	4.6	-	0.2	-	11.1
Utilities	1.3	2.2	0.9	0.7	3.0	0.7	1.0	77.8
Rent	1.0	1.6	0.8	4.3	0.3	2.3	0.2	61.1
Financial expenses	4.8	10.1	3.0	1.7	14.2	6.1	1.6	94.4
Interest and bank charges	2.8	7.5	1.2	1.0	10.6	2.7	0.6	66.7
Professional fees	2.0	2.7	1.8	0.7	3.6	3.4	1.1	94.4
General expenses	4.1	9.2	2.3	4.7	11.3	2.6	2.2	88.9
Advertising	1.3	1.7	1.1	2.1	1.5	0.8	1.3	77.8
Delivery expenses	2.2	5.7	1.0	1.2	8.0	1.8	0.7	61.1
Insurance	0.6	1.7	0.2	1.4	1.9	-	0.2	50.0
Other expenses	24.1	11.7	28.2	11.2	12.0	43.0	22.1	100.0
Total expenses	94.9	82.5	99.0	49.9	98.2	87.6	103.8	100.0
Net profit/loss	5.1	17.5	1.0	50.1	1.8	12.4	-3.8	94.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	61							
Gross Operating Revenue	127.9	51.5	753.5	32.7	227.6	632.9	1,227.0	
Total Expenses	92.8	32.8	584.6	14.7	201.6	471.0	1,030.6	
Net Profit	35.1	18.8	168.9	18.0	26.0	161.9	196.3	

Non-Profitable:

Gross Operating Revenue	651.8	165.8	1,971.6	32.9	199.3	918.0	2,330.5	
Total Expenses	705.4	172.9	2,151.5	42.9	205.6	1,125.9	2,500.8	
Net Loss	-58.4	-8.0	-179.8	-10.0	-7.4	-207.9	-170.3	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	350	25	197	350	918	
- High value (\$'000)	5,000	350	5,000	197	350	918	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	666.5	246.9	1,609.6	82.2	667.9	1,149.1	2,070.0	100.0
Total current assets	603.0	235.1	1,430.3	76.1	641.3	1,027.1	1,833.3	100.0
Accounts receivable	273.4	19.3	844.5	21.9	12.7	256.4	1,432.5	75.0
Closing inventory	75.7	6.4	231.3	1.3	19.6	163.7	298.9	43.8
Other current assets	253.9	209.2	354.4	52.9	608.9	606.9	101.9	100.0
Net fixed assets	45.8	11.6	122.8	5.9	25.9	118.1	127.4	93.8
Other assets and adjustments	17.5	0.2	56.5	--	0.6	3.8	109.2	75.0
Total liabilities	593.6	225.0	1,422.2	62.0	641.6	836.1	2,008.2	100.0
Total current liabilities	521.1	222.7	1,192.0	62.0	633.5	797.9	1,586.1	100.0
Current bank loans	224.5	3.1	722.4	--	11.1	52.4	1,392.2	37.5
Other current liabilities	296.6	219.6	469.6	62.0	622.4	745.4	193.9	100.0
Long-term bank loans	0.2	--	0.7	--	--	--	1.4	6.3
Other liabilities and adjustments	72.2	2.2	229.4	--	8.1	38.2	420.6	81.3
Total equity	72.8	21.9	187.4	20.2	26.2	313.0	61.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.1	1.2	1.0	1.2	1.1	100.0
Debt to equity ratio	8.1	10.2	7.5	3.0	24.4	2.6	32.4	100.0
Interest coverage ratio	1.3	1.1	1.6	0.2	1.4	5.4	-5.6	62.5
Debt ratio	0.8	0.9	0.8	0.7	0.9	0.7	0.9	100.0
Revenue to equity ratio	7.6	8.1	7.5	6.9	10.3	2.4	33.2	100.0
Revenue to closing inventories ratio	7.3	27.4	6.1	106.9	13.7	4.7	6.8	43.8

(percent)

Current debt to equity	715.1	1,015.5	636.0	306.2	2,413.1	254.9	2,564.7	100.0
Operating profit on equity	7.5	12.2	6.2	...	68.6	32.5	...	100.0
Net fixed assets to equity	62.9	52.9	65.5	29.6	98.7	37.7	206.1	100.0
Gross margin	38.7	39.2	38.6	38.1	40.6	75.9	24.5	100.0
Return on total assets	3.2	7.3	1.8	1.4	9.2	10.8	-3.2	100.0

(days)

Collection period for accounts receivable	178.7	39.6	218.0	56.5	17.1	120.9	254.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	344	43,955	1,880.0	314
Less than 20	323	13,669	717.2	317
20-99	19	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	658	60,756	2,518.5	
Less than 20	640	27,475	1,293.0	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0212 Farm Animal Breeding Services (except Poultry)

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0213 - POULTRY SERVICES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	473	25	214	473	1,517	
- High value (\$'000)	5,000	473	5,000	214	473	1,517	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	45.8	23.6	51.3	20.1	26.3	53.8	49.9	75.9
Purchases and materials	46.2	23.8	51.7	20.2	26.6	54.5	50.1	75.9
Closing inventory	5.2	1.7	6.1	0.4	2.6	7.5	5.4	58.6
Opening inventory	4.9	1.5	5.7	0.4	2.3	6.8	5.1	48.3
Wages, salaries and benefits	20.1	36.7	16.0	22.0	48.1	10.8	18.8	96.6
Direct	0.5	--	0.6	--	--	0.4	0.6	10.3
Indirect	19.7	36.7	15.5	22.0	48.1	10.4	18.2	96.6
Occupancy expenses	8.9	9.4	8.8	13.8	6.1	10.2	8.1	100.0
Depreciation	4.2	5.7	3.8	10.5	1.9	4.4	3.5	100.0
Repairs and maintenance	1.7	0.9	1.9	1.3	0.7	2.4	1.7	75.9
Fuel and oil	0.8	1.1	0.7	0.5	1.7	0.1	1.0	34.5
Utilities	1.6	1.2	1.6	1.5	0.9	2.9	1.0	82.8
Rent	0.7	0.5	0.7	--	0.9	0.5	0.9	24.1
Financial expenses	10.4	2.3	12.3	3.7	1.2	8.9	14.2	100.0
Interest and bank charges	9.9	1.7	11.9	2.8	1.0	7.8	14.0	89.7
Professional fees	0.5	0.6	0.5	1.0	0.3	1.1	0.2	93.1
General expenses	2.0	3.4	1.6	5.0	2.3	3.7	0.6	86.2
Advertising	0.5	1.1	0.3	2.2	0.2	0.8	0.1	55.2
Delivery expenses	1.1	2.0	0.9	2.6	1.6	2.4	0.1	41.4
Insurance	0.4	0.3	0.4	0.1	0.5	0.5	0.4	69.0
Other expenses	16.4	9.1	18.2	14.8	4.7	7.3	24.0	100.0
Total expenses	103.6	84.6	108.3	79.4	88.6	94.7	115.5	100.0
Net profit/loss	-3.6	15.4	-8.3	20.6	11.4	5.3	-15.5	96.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	409.3	107.5	1,550.2	55.1	257.2	869.3	3,026.4	
Total Expenses	376.2	82.6	1,486.4	33.8	221.8	812.7	2,946.9	
Net Profit	33.1	25.0	63.8	21.3	35.4	56.5	79.5	

Non-Profitable:

Gross Operating Revenue	704.7	178.2	1,675.1	147.7	290.7	991.4	2,162.5	
Total Expenses	980.3	204.4	2,410.5	177.0	305.9	993.7	3,420.2	
Net Loss	-303.5	-30.6	-735.3	-35.7	-15.1	-2.3	-1,257.7	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	584	25	227	584	1,527	
- High value (\$'000)	5,000	584	5,000	227	584	1,527	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	2,102.9	693.9	3,623.3	847.9	461.8	1,072.6	7,949.9	95.8
Total current assets	1,034.2	138.4	2,000.9	129.2	152.2	224.7	5,013.8	95.8
Accounts receivable	571.3	55.6	1,127.8	73.2	29.1	85.9	2,895.1	95.8
Closing inventory	63.5	15.7	115.0	2.4	35.9	69.9	191.5	70.8
Other current assets	399.3	66.9	758.0	53.5	87.1	68.8	1,927.1	83.3
Net fixed assets	829.9	390.2	1,304.4	549.4	150.2	425.2	2,795.7	95.8
Other assets and adjustments	238.7	165.2	317.9	169.2	159.3	422.6	140.3	95.8
Total liabilities	1,722.9	391.7	3,159.2	462.4	285.2	686.9	7,352.8	95.8
Total current liabilities	613.2	120.8	1,144.6	120.0	122.0	232.7	2,691.6	95.8
Current bank loans	79.0	39.2	122.0	20.2	67.8	61.7	224.3	87.5
Other current liabilities	534.2	81.6	1,022.5	99.7	54.2	170.9	2,467.2	95.8
Long-term bank loans	214.0	140.2	293.7	134.6	148.7	375.2	155.4	41.7
Other liabilities and adjustments	895.5	130.6	1,720.8	207.6	14.5	79.0	4,505.7	95.8
Total equity	380.0	302.1	464.0	385.4	176.5	385.6	597.1	95.8

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.1	1.7	1.0	1.2	0.9	1.8	95.8
Debt to equity ratio	4.5	1.2	6.8	1.1	1.6	1.7	12.3	95.8
Interest coverage ratio	0.2	0.6	0.2	-0.8	1.4	1.7	-0.1	95.8
Debt ratio	0.8	0.5	0.8	0.5	0.6	0.6	0.9	95.8
Revenue to equity ratio	2.5	0.8	3.7	0.3	2.3	2.5	5.1	95.8
Revenue to closing inventories ratio	15.3	16.0	15.2	59.2	11.6	14.0	15.9	70.8

(percent)

Current debt to equity	161.3	39.9	246.6	31.1	69.1	60.3	450.7	95.8
Operating profit on equity	...	...	...	...	6.4	14.0	...	95.8
Net fixed assets to equity	218.3	129.1	281.0	142.5	85.0	110.2	468.1	95.8
Gross margin	34.0	26.1	35.2	27.4	25.4	36.2	34.6	100.0
Return on total assets	1.4	1.3	1.4	-0.9	7.7	11.9	-0.9	95.8

(days)

Collection period for accounts receivable	213.7	79.9	234.6	184.2	25.4	31.8	345.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	344	43,955	1,880.0	314
Less than 20	323	13,669	717.2	317
20-99	19	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	658	60,756	2,518.5	
Less than 20	640	27,475	1,293.0	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0213 Poultry Services

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC0219 - OTHER SERVICES INCIDENTAL TO LIVESTOCK AND ANIMAL
SPECIALTIES**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	107							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	89	25	48	89	173	
- High value (\$'000)	5,000	89	5,000	48	89	173	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	11.1	7.3	14.5	4.4	9.3	8.4	16.7	45.8
Purchases and materials	13.0	7.0	18.5	4.0	9.1	9.1	21.8	44.9
Closing inventory	7.2	0.4	13.4	0.1	0.6	5.8	16.1	19.6
Opening inventory	5.3	0.7	9.5	0.4	0.9	5.1	11.1	17.8
Wages, salaries and benefits	21.4	15.0	27.2	8.1	19.8	30.9	25.9	84.1
Direct	0.3	0.3	0.2	-	0.6	-	0.3	1.9
Indirect	21.1	14.7	27.0	8.1	19.2	30.9	25.6	83.2
Occupancy expenses	21.6	26.1	17.5	27.2	25.3	23.7	15.4	100.0
Depreciation	6.6	8.7	4.7	14.4	4.8	5.7	4.4	88.8
Repairs and maintenance	4.8	5.6	4.0	5.1	5.9	6.4	3.2	88.8
Fuel and oil	0.9	0.9	1.0	--	1.4	1.6	0.8	15.0
Utilities	4.4	5.1	3.8	4.4	5.7	4.8	3.4	93.5
Rent	4.8	5.8	3.9	3.3	7.5	5.2	3.5	54.2
Financial expenses	6.3	6.0	6.6	5.6	6.3	8.4	5.9	93.5
Interest and bank charges	4.2	3.5	4.9	2.7	4.0	6.9	4.2	80.4
Professional fees	2.1	2.5	1.7	2.9	2.2	1.6	1.8	83.2
General expenses	6.3	7.9	4.8	10.9	5.8	4.4	4.9	98.1
Advertising	1.8	2.4	1.3	3.9	1.3	1.4	1.2	80.4
Delivery expenses	2.8	3.7	2.0	3.6	3.7	1.8	2.1	57.9
Insurance	1.6	1.8	1.4	3.4	0.8	1.1	1.6	78.5
Other expenses	21.2	17.6	24.6	20.7	15.4	24.6	24.6	99.1
Total expenses	87.8	79.9	95.2	76.9	81.9	100.4	93.4	100.0
Net profit/loss	12.2	20.1	4.8	23.1	18.1	-0.4	6.6	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	55							
Gross Operating Revenue	83.0	50.4	285.9	36.8	72.8	129.3	399.0	
Total Expenses	65.5	35.6	251.4	25.6	52.1	116.0	349.2	
Net Profit	17.5	14.8	34.5	11.2	20.7	13.4	49.8	

Non-Profitable:

Gross Operating Revenue	89.8	48.0	203.2	31.9	59.2	125.9	324.7	
Total Expenses	96.1	51.1	218.3	35.7	61.8	137.8	345.0	
Net Loss	-7.4	-3.7	-16.8	-3.8	-3.6	-14.2	-20.2	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile, 25%	Percent of businesses reporting item
Businesses in sample (No.)	72							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	126	25	67	126	195	
- High value (\$'000)	5,000	126	5,000	67	126	195	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	173.1	150.5	235.3	210.0	55.3	133.6	337.3	90.3
Total current assets	115.1	116.4	111.4	183.2	9.6	26.3	196.7	90.3
Accounts receivable	9.9	0.8	35.1	0.8	0.8	2.1	68.2	50.0
Closing inventory	15.0	0.5	54.7	0.6	0.3	13.4	96.2	29.2
Other current assets	90.0	115.0	21.4	181.8	8.3	10.7	32.2	79.2
Net fixed assets	58.6	33.1	128.7	26.8	43.2	103.1	154.3	90.3
Other assets and adjustments	-0.6	0.9	-4.7	--	2.5	4.1	-13.7	76.4
Total liabilities	94.8	73.9	152.2	89.7	48.6	70.1	234.5	90.3
Total current liabilities	32.0	21.2	61.7	13.2	33.9	11.5	112.1	90.3
Current bank loans	5.3	0.5	18.5	0.7	0.3	1.5	35.6	25.0
Other current liabilities	26.6	20.6	43.2	12.5	33.5	9.9	76.5	87.5
Long-term bank loans	0.7	--	2.9	--	--	--	5.9	1.4
Other liabilities and adjustments	61.9	52.6	87.5	76.4	14.6	58.6	116.4	81.9
Total equity	78.3	76.6	83.0	120.3	6.7	63.4	102.7	90.3

FINANCIAL RATIOS

(times)

Current ratio	3.5	5.4	1.8	13.7	0.2	2.2	1.7	90.3
Debt to equity ratio	1.2	0.9	1.8	0.7	7.2	1.1	2.2	90.3
Interest coverage ratio	2.7	4.0	2.2	1.3	6.0	1.1	3.2	81.9
Debt ratio	0.5	0.4	0.6	0.4	0.8	0.5	0.6	90.3
Revenue to equity ratio	1.5	0.7	3.5	0.3	12.9	2.4	4.2	90.3
Revenue to closing inventories ratio	8.2	111.1	5.4	66.6	236.7	11.5	4.5	29.2

(percent)

Current debt to equity	40.9	27.7	74.3	11.0	503.4	18.1	109.1	90.3
Operating profit on equity	10.2	6.9	18.4	0.3	195.6	1.9	28.7	90.3
Net fixed assets to equity	74.9	43.2	154.9	22.3	640.7	162.5	150.1	90.3
Gross margin	62.6	69.2	59.0	77.4	62.7	61.3	58.2	100.0
Return on total assets	7.2	4.7	11.6	0.7	28.5	8.9	12.7	90.3

(days)

Collection period for accounts receivable	29.5	5.0	43.2	6.8	3.5	5.0	56.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	344	43,955	1,880.0	314
Less than 20	323	13,669	717.2	317
20-99	19	x	x	3
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	658	60,756	2,518.5	
Less than 20	640	27,475	1,293.0	
20-99	16	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0219 Other Services Incidental to Livestock and Animal Specialties

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available.
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0221 - SOIL PREPARATION, PLANTING AND CULTIVATING SERVICES
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	236	25	100	236	383	
- High value (\$'000)	5,000	236	5,000	100	236	383	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	7.7	3.2	10.1	2.0	5.4	3.2	21.2	38.1
Purchases and materials	7.9	3.2	10.4	2.0	5.4	3.2	22.0	38.1
Closing inventory	0.9	0.1	1.3	-	0.3	0.4	2.7	14.3
Opening inventory	0.7	0.1	1.0	-	0.3	0.4	1.8	14.3
Wages, salaries and benefits	31.5	35.4	29.3	32.2	41.4	24.0	37.8	85.7
Direct	7.0	-	10.7	-	-	-	27.9	9.5
Indirect	24.5	35.4	18.6	32.2	41.4	24.0	10.0	76.2
Occupancy expenses	30.2	34.1	28.2	29.0	43.3	35.2	17.1	100.0
Depreciation	12.2	17.4	9.4	21.7	9.6	11.9	5.4	100.0
Repairs and maintenance	7.6	9.4	6.7	3.5	20.1	9.5	2.2	71.4
Fuel and oil	6.7	4.3	7.9	2.6	7.4	10.9	3.1	57.1
Utilities	1.2	2.3	0.6	0.8	5.0	0.6	0.7	85.7
Rent	2.6	0.6	3.6	0.3	1.2	2.4	5.6	71.4
Financial expenses	7.9	11.6	5.9	11.1	12.6	8.0	2.4	100.0
Interest and bank charges	6.8	9.8	5.3	9.5	10.5	7.3	2.0	100.0
Professional fees	1.0	1.8	0.6	1.6	2.1	0.7	0.5	90.5
General expenses	4.0	3.8	4.1	3.8	3.8	3.3	5.4	90.5
Advertising	0.9	1.6	0.5	1.3	2.0	0.6	0.4	61.9
Delivery expenses	1.4	1.2	1.5	1.4	0.9	0.5	3.1	42.9
Insurance	1.7	1.0	2.1	1.1	0.9	2.2	1.9	61.9
Other expenses	17.1	21.1	15.1	12.8	36.0	12.1	19.8	100.0
Total expenses	98.4	109.2	92.7	90.8	142.6	85.8	103.7	100.0
Net profit/loss	1.6	-9.2	7.3	9.2	-42.6	14.2	-3.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	116.2	37.3	377.0	31.1	156.7	338.8	658.6	
Total Expenses	90.5	19.3	325.6	12.9	143.2	284.7	627.8	
Net Profit	25.7	18.0	51.4	18.2	13.5	54.2	30.8	

Non-Profitable:

Gross Operating Revenue	172.8	109.8	508.9	78.2	194.2	271.7	550.3	
Total Expenses	237.2	174.7	570.4	122.3	314.2	385.2	602.7	
Net Loss	-64.3	-64.8	-61.5	-44.1	-120.0	-113.4	-52.5	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	236	25	104	236	363	
- High value (\$'000)	5,000	236	5,000	104	236	363	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	362.6	144.8	782.4	121.9	194.5	854.3	666.9	100.0
Total current assets	37.6	33.8	45.1	30.9	40.1	55.2	28.8	100.0
Accounts receivable	7.6	8.2	6.4	5.1	14.9	9.4	1.4	100.0
Closing inventory	2.7	0.1	7.6	--	0.5	2.4	15.8	15.8
Other current assets	27.3	25.3	31.0	25.7	24.6	43.2	11.5	94.7
Net fixed assets	308.1	103.9	701.9	82.2	150.8	753.4	619.1	100.0
Other assets and adjustments	16.7	7.1	35.3	8.7	3.5	45.6	18.8	100.0
Total liabilities	348.4	128.6	772.2	129.3	127.1	853.3	641.9	100.0
Total current liabilities	67.3	58.3	84.5	73.7	25.0	130.6	10.6	100.0
Current bank loans	8.9	7.8	10.9	10.0	3.1	17.7	--	36.8
Other current liabilities	58.4	50.5	73.6	63.6	21.9	112.8	10.6	100.0
Long-term bank loans	12.3	8.2	20.2	9.5	5.2	16.7	26.0	36.8
Other liabilities and adjustments	268.8	62.0	667.3	46.0	96.8	705.9	605.2	100.0
Total equity	14.1	16.1	10.2	-7.4	67.3	1.0	24.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	0.5	0.5	0.4	1.6	0.4	2.7	100.0
Debt to equity ratio	24.6	7.9	75.3	...	1.8	794.1	25.6	100.0
Interest coverage ratio	-0.9	-2.1	1.1	-1.5	-3.0	1.9	-0.8	100.0
Debt ratio	0.9	0.8	0.9	1.0	0.6	0.9	0.9	100.0
Revenue to equity ratio	14.7	6.5	39.7	...	2.7	272.8	23.6	100.0
Revenue to closing inventories ratio	76.9	612.9	53.4	-	332.6	117.8	37.2	15.8

(percent)

Current debt to equity	475.8	360.8	825.5	...	37.1	12,155.8	42.6	100.0
Operating profit on equity	...	...	26.5	496.6	...	1,681.4	...	100.0
Net fixed assets to equity	2,178.0	642.4	6,850.2	...	224.0	70,123.7	2,478.4	100.0
Gross margin	54.6	51.4	56.2	49.4	53.2	75.3	40.9	100.0
Return on total assets	-4.3	-23.4	2.4	-18.4	-30.0	4.4	-1.5	100.0

(days)

Collection period for accounts receivable	13.3	28.4	5.7	26.7	29.8	11.7	0.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	148	22,496	1,000.0	195
Less than 20	138	7,257	371.2	195
20-99	8	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-

1989				
Total	343	29,389	1,317.4	
Less than 20	333	14,978	723.2	
20-99	8	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0221 Soil Preparation, Planting and Cultivating Services

Establishments primarily engaged in providing soil preparation, planting and cultivating services.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0222 - CROP DUSTING AND SPRAYING SERVICES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	135	25	83	135	302	
- High value (\$'000)	5,000	135	5,000	83	135	302	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	28.9	8.8	36.5	1.5	16.9	7.5	46.9	73.9
Purchases and materials	27.4	8.8	34.6	1.8	16.5	7.5	44.2	71.7
Closing inventory	3.6	2.1	4.2	3.4	0.7	0.2	5.6	34.8
Opening inventory	5.1	2.2	6.2	3.2	1.1	0.3	8.3	32.6
Wages, salaries and benefits	21.9	24.0	21.0	8.2	41.4	30.8	17.6	89.1
Direct	4.3	10.2	2.0	-	21.4	0.5	2.5	8.7
Indirect	17.6	13.8	19.0	8.2	20.1	30.3	15.0	87.0
Occupancy expenses	12.3	16.7	10.6	15.1	18.5	14.9	9.1	100.0
Depreciation	4.6	8.1	3.2	9.7	6.4	4.7	2.7	95.7
Repairs and maintenance	2.2	3.0	1.9	1.4	4.7	3.5	1.3	73.9
Fuel and oil	1.5	2.2	1.2	0.9	3.6	2.5	0.8	54.3
Utilities	1.2	1.1	1.3	0.5	1.8	1.6	1.1	80.4
Rent	2.8	2.2	3.0	2.5	1.9	2.5	3.1	58.7
Financial expenses	2.7	2.8	2.6	1.1	4.5	2.2	2.8	97.8
Interest and bank charges	2.1	1.9	2.1	0.8	3.1	1.5	2.3	78.3
Professional fees	0.6	0.8	0.5	0.4	1.4	0.6	0.5	93.5
General expenses	5.3	10.7	3.2	10.9	10.5	4.7	2.7	91.3
Advertising	0.6	0.5	0.6	0.6	0.5	0.3	0.8	60.9
Delivery expenses	3.4	7.8	1.7	9.2	6.3	2.4	1.5	37.0
Insurance	1.3	2.4	0.8	1.1	3.8	2.0	0.5	60.9
Other expenses	23.9	28.5	22.2	39.6	16.2	34.4	17.8	100.0
Total expenses	94.9	91.5	96.2	76.5	108.1	94.5	96.8	100.0
Net profit/loss	5.1	8.5	3.8	23.5	-8.1	5.5	3.2	97.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	61							
Gross Operating Revenue	148.6	50.8	545.4	40.2	124.3	229.4	1,105.9	
Total Expenses	131.6	39.6	504.5	29.1	112.7	207.7	1,031.2	
Net Profit	17.1	11.2	40.9	11.1	11.7	21.8	74.8	

Non-Profitable:

Gross Operating Revenue	209.6	86.7	465.5	57.2	97.4	166.7	1,154.1	
Total Expenses	227.2	103.8	484.1	63.2	118.5	172.9	1,201.2	
Net Loss	-17.9	-17.1	-19.7	-6.0	-21.1	-6.8	-47.1	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	149	25	102	149	322	
- High value (\$'000)	5,000	149	5,000	102	149	322	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	130.6	67.1	255.1	50.2	89.2	76.6	486.6	100.0
Total current assets	53.8	30.0	100.5	24.2	37.7	31.7	189.7	100.0
Accounts receivable	9.8	1.1	27.1	0.4	2.0	2.5	58.9	47.6
Closing inventory	12.4	3.0	30.8	4.5	0.9	3.7	66.0	38.1
Other current assets	31.5	25.9	42.5	19.2	34.7	25.3	64.7	88.1
Net fixed assets	75.6	34.3	156.4	26.7	44.2	42.8	303.8	73.8
Other assets and adjustments	1.1	2.6	-1.8	-0.7	7.2	2.1	-6.9	61.9
Total liabilities	94.2	46.7	187.2	37.7	58.5	58.1	354.7	100.0
Total current liabilities	74.9	42.0	139.3	35.3	50.8	50.7	254.1	100.0
Current bank loans	11.2	4.2	25.0	5.5	2.4	7.4	47.9	57.1
Other current liabilities	63.6	37.8	114.2	29.7	48.4	43.3	206.2	100.0
Long-term bank loans	0.4	--	1.2	--	--	2.1	--	2.4
Other liabilities and adjustments	18.8	4.6	46.7	2.3	7.6	5.2	100.5	90.5
Total equity	36.4	20.3	67.8	12.5	30.6	18.5	131.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.7	0.7	0.6	0.7	0.6	0.7	100.0
Debt to equity ratio	2.5	2.2	2.7	3.0	1.9	3.1	2.6	100.0
Interest coverage ratio	1.7	-0.8	2.6	-5.1	1.7	4.4	2.2	83.3
Debt ratio	0.7	0.6	0.7	0.7	0.6	0.7	0.7	100.0
Revenue to equity ratio	7.7	4.8	9.4	6.0	4.2	10.8	9.1	100.0
Revenue to closing inventories ratio	22.6	32.7	20.6	16.3	133.2	53.5	18.2	38.1

(percent)

Current debt to equity	205.7	206.4	205.3	282.5	165.8	274.0	192.7	100.0
Operating profit on equity	15.2	...	38.4	...	10.2	108.3	25.6	100.0
Net fixed assets to equity	207.6	168.6	230.5	214.2	144.3	231.1	230.4	100.0
Gross margin	41.2	45.2	40.0	40.2	48.9	61.6	35.3	100.0
Return on total assets	9.6	-3.2	16.2	-18.5	7.9	33.7	12.6	100.0

(days)

Collection period for accounts receivable	12.8	4.0	15.5	1.9	5.6	4.7	17.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	148	22,496	1,000.0	195
Less than 20	138	7,257	371.2	195
20-99	8	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	343	29,389	1,317.4	
Less than 20	333	14,978	723.2	
20-99	8	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0222 Crop Dusting and Spraying Services

Establishments primarily engaged in providing services to protect crops and plants from weeds, insects and fungus damage by dusting or spraying with chemicals. Establishments primarily engaged in aerial crop dusting are classified in <4513 - Non-scheduled Air Transport, Specialty, Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0223 - HARVESTING, BALING AND THRESHING SERVICES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	153	25	71	153	318	
- High value (\$'000)	5,000	153	5,000	71	153	318	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	6.3	1.6	8.9	8.5	0.2	0.7	12.6	47.1
Purchases and materials	9.7	1.6	14.1	8.5	0.2	0.7	20.1	47.1
Closing inventory	12.3	-	19.1	-	-	-	27.8	11.8
Opening inventory	9.0	-	14.0	-	-	-	20.3	11.8
Wages, salaries and benefits	18.7	20.4	17.7	6.3	23.3	15.8	18.6	88.2
Direct	1.2	-	1.9	-	-	1.8	2.0	11.8
Indirect	17.4	20.4	15.8	6.3	23.3	14.0	16.7	88.2
Occupancy expenses	49.2	47.5	50.1	63.8	44.1	62.5	44.4	100.0
Depreciation	22.0	23.0	21.5	32.6	21.0	22.8	20.9	76.5
Repairs and maintenance	6.5	2.5	8.7	13.2	0.3	10.4	7.9	82.4
Fuel and oil	4.1	2.5	4.9	9.1	1.2	7.2	3.9	64.7
Utilities	0.8	0.4	1.0	1.2	0.2	1.1	1.0	64.7
Rent	15.8	19.1	14.0	7.7	21.4	21.0	10.8	70.6
Financial expenses	7.5	5.7	8.5	11.1	4.5	2.0	11.4	100.0
Interest and bank charges	6.7	4.3	8.0	10.2	3.1	1.6	10.9	100.0
Professional fees	0.8	1.3	0.5	0.8	1.4	0.4	0.6	76.5
General expenses	6.0	4.0	7.1	1.9	4.4	1.3	9.7	76.5
Advertising	0.2	0.2	0.2	0.4	0.2	0.2	0.2	64.7
Delivery expenses	2.0	1.9	2.1	1.6	2.0	-	3.1	29.4
Insurance	3.8	1.9	4.8	-	2.3	1.2	6.4	47.1
Other expenses	18.1	22.7	15.5	19.6	23.3	15.0	15.8	94.1
Total expenses	105.7	101.8	107.9	111.2	99.8	97.4	112.6	100.0
Net profit/loss	-5.7	-1.8	-7.9	-11.2	0.2	2.6	-12.6	94.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65							
Gross Operating Revenue	166.3	76.5	559.4	35.6	86.9	291.7	1,216.3	
Total Expenses	147.8	71.8	480.2	24.4	84.0	282.3	965.7	
Net Profit	18.5	4.6	79.2	11.2	2.9	9.4	250.6	

Non-Profitable:

Gross Operating Revenue	171.0	72.4	434.1	64.0	79.3	158.3	699.4	
Total Expenses	252.0	90.7	682.2	90.5	90.9	158.3	1,186.3	
Net Loss	-93.5	-18.3	-486.9	-26.4	-11.6	-	-486.9	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	220	-	-	-	-	
- High value (\$'000)	5,000	220	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	565.4	59.8	1,590.6	-	-	-	-	100.0
Total current assets	223.9	49.3	578.1	-	-	-	-	100.0
Accounts receivable	76.2	2.4	226.0	-	-	-	-	60.0
Closing inventory	69.1	--	209.3	-	-	-	-	20.0
Other current assets	78.5	46.9	142.6	-	-	-	-	100.0
Net fixed assets	183.3	5.4	544.0	-	-	-	-	60.0
Other assets and adjustments	158.1	5.0	468.4	-	-	-	-	60.0
Total liabilities	282.9	8.7	838.9	-	-	-	-	60.0
Total current liabilities	146.0	4.6	432.8	-	-	-	-	60.0
Current bank loans	39.1	1.2	115.9	-	-	-	-	50.0
Other current liabilities	106.9	3.4	316.8	-	-	-	-	60.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	136.8	4.1	406.1	-	-	-	-	60.0
Total equity	282.4	51.0	751.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	10.5	1.3	-	-	-	-	60.0
Debt to equity ratio	1.0	0.1	1.1	...	...	...	...	100.0
Interest coverage ratio	--	4.0	-0.3	-	-	-	-	100.0
Debt ratio	0.5	0.1	0.5	-	-	-	-	100.0
Revenue to equity ratio	1.1	1.9	1.0	...	...	...	...	100.0
Revenue to closing inventories ratio	4.6	-	3.7	-	-	-	-	20.0

(percent)

Current debt to equity	51.7	9.1	57.5	...	...	...	...	100.0
Operating profit on equity	...	18.0	...	...	...	...	...	100.0
Net fixed assets to equity	64.9	10.7	72.3	...	...	...	...	100.0
Gross margin	75.4	85.2	72.8	-	-	-	-	100.0
Return on total assets	--	20.5	-1.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	86.2	8.8	106.2	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	148	22,496	1,000.0	195
Less than 20	138	7,257	371.2	195
20-99	8	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	343	29,389	1,317.4	
Less than 20	333	14,978	723.2	
20-99	8	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0223 Harvesting, Baling and Threshing Services

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0229 - OTHER SERVICES INCIDENTAL TO AGRICULTURAL CROPS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	236							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	193	25	102	193	418	
- High value (\$'000)	5,000	193	5,000	102	193	418	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	17.7	5.9	23.0	4.9	6.5	14.4	27.9	56.4
Purchases and materials	18.2	8.0	22.8	10.0	6.6	14.4	27.5	56.4
Closing inventory	2.3	2.7	2.1	6.2	0.4	1.9	2.3	25.4
Opening inventory	1.8	0.7	2.4	1.1	0.4	1.9	2.7	24.2
Wages, salaries and benefits	35.1	35.6	34.8	24.7	42.8	29.2	38.0	93.2
Direct	2.6	0.4	3.5	0.6	0.3	1.5	4.6	6.8
Indirect	32.5	35.2	31.3	24.0	42.5	27.7	33.3	90.3
Occupancy expenses	17.1	17.9	16.8	22.6	14.8	26.9	11.1	100.0
Depreciation	6.8	8.9	5.8	10.4	8.0	9.3	3.9	95.3
Repairs and maintenance	4.1	3.9	4.2	4.9	3.3	7.5	2.4	80.5
Fuel and oil	2.3	1.9	2.5	2.3	1.6	5.1	1.1	31.8
Utilities	1.8	1.7	1.8	1.9	1.5	2.5	1.5	80.5
Rent	2.1	1.5	2.4	3.1	0.5	2.6	2.2	47.9
Financial expenses	3.8	4.6	3.5	6.1	3.6	5.0	2.6	98.3
Interest and bank charges	2.8	3.6	2.4	4.8	2.8	3.2	2.0	86.9
Professional fees	1.0	1.0	1.0	1.4	0.7	1.8	0.6	91.5
General expenses	5.3	8.6	3.9	8.1	8.9	5.3	3.0	90.3
Advertising	0.7	0.8	0.6	1.1	0.6	0.4	0.8	72.0
Delivery expenses	3.2	6.2	1.8	5.1	6.9	2.2	1.5	55.1
Insurance	1.5	1.6	1.5	1.9	1.4	2.8	0.7	69.9
Other expenses	12.2	10.1	13.1	10.8	9.7	13.5	12.9	100.0
Total expenses	91.3	82.7	95.1	77.3	86.3	94.3	95.5	100.0
Net profit/loss	8.7	17.3	4.9	22.7	13.7	5.7	4.5	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	202.7	90.6	461.5	55.6	143.7	248.6	900.8	
Total Expenses	175.2	67.6	423.2	34.5	118.0	225.0	832.3	
Net Profit	27.6	22.9	38.2	21.1	25.8	23.6	68.5	

Non-Profitable:

Gross Operating Revenue	184.9	74.8	541.0	50.3	143.9	325.8	836.8	
Total Expenses	201.3	84.0	580.7	59.8	152.3	354.1	892.3	
Net Loss	-16.7	-9.3	-41.4	-9.4	-8.8	-30.4	-55.4	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	204							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	208	25	117	208	453	
- High value (\$'000)	5,000	208	5,000	117	208	453	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	275.0	187.7	414.7	136.0	299.2	349.6	475.0	99.5
Total current assets	83.1	56.6	125.4	48.2	74.9	83.9	163.9	99.5
Accounts receivable	27.4	10.1	55.1	7.7	15.3	23.3	84.7	89.2
Closing inventory	10.5	6.9	16.1	8.3	3.9	10.3	21.5	29.4
Other current assets	45.1	39.5	54.1	32.0	55.6	50.3	57.6	90.7
Net fixed assets	163.0	92.5	275.9	70.9	139.1	238.3	310.7	99.5
Other assets and adjustments	28.8	38.4	13.3	16.8	85.1	27.2	0.4	78.9
Total liabilities	160.9	66.8	311.4	55.8	90.5	303.2	319.0	99.5
Total current liabilities	61.1	22.8	122.4	19.3	30.4	70.8	170.2	96.1
Current bank loans	13.8	6.7	25.2	7.7	4.3	24.1	26.2	29.4
Other current liabilities	47.3	16.1	97.2	11.5	26.0	46.7	144.0	96.1
Long-term bank loans	8.5	7.4	10.2	--	23.6	16.8	4.1	10.8
Other liabilities and adjustments	91.2	36.5	178.7	36.5	36.4	215.4	144.6	93.6
Total equity	114.1	120.8	103.3	80.1	208.6	46.3	155.9	99.5

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.4	1.0	2.4	2.4	1.1	0.9	96.1
Debt to equity ratio	1.4	0.5	3.0	0.6	0.4	6.5	2.0	99.5
Interest coverage ratio	2.6	1.2	3.3	0.4	2.3	3.6	3.2	86.8
Debt ratio	0.5	0.3	0.7	0.4	0.3	0.8	0.6	99.5
Revenue to equity ratio	2.6	0.7	6.1	0.7	0.7	6.9	5.8	99.5
Revenue to closing inventories ratio	28.5	13.4	39.0	7.4	40.4	31.2	42.4	29.4

(percent)

Current debt to equity	53.5	18.8	118.5	24.0	14.5	152.8	109.1	99.5
Operating profit on equity	10.9	0.6	30.2	...	3.1	38.2	28.0	99.5
Net fixed assets to equity	142.9	76.5	267.1	88.5	66.6	514.0	199.1	99.5
Gross margin	40.8	55.3	37.4	57.3	53.7	43.7	35.3	100.0
Return on total assets	7.2	2.4	10.7	0.9	3.8	7.0	13.3	99.5

(days)

Collection period for accounts receivable	33.4	39.7	31.9	45.5	34.7	26.3	33.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	148	22,496	1,000.0	195
Less than 20	138	7,257	371.2	195
20-99	8	x	x	-
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	343	29,389	1,317.4	
Less than 20	333	14,978	723.2	
20-99	8	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 0229 Other Services Incidental to Agricultural Crops

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0231 - AGRICULTURAL MANAGEMENT AND CONSULTING SERVICES
(Reliability: E)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	100	25	58	100	278	
- High value (\$'000)	5,000	100	5,000	58	100	278	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	17.1	8.0	22.5	5.3	9.8	7.7	31.9	47.7
Purchases and materials	18.9	8.0	25.3	5.3	9.8	8.4	35.9	47.7
Closing inventory	5.0	-	7.9	-	-	3.8	10.5	15.9
Opening inventory	3.3	-	5.2	-	-	3.2	6.5	13.6
Wages, salaries and benefits	22.1	14.1	26.9	7.8	18.6	35.1	21.7	75.0
Direct	0.7	0.1	1.1	-	0.2	-	1.8	4.5
Indirect	21.4	14.0	25.8	7.8	18.5	35.1	19.9	75.0
Occupancy expenses	9.4	11.1	8.3	2.1	17.6	15.2	4.0	88.6
Depreciation	3.3	3.5	3.2	0.8	5.4	6.2	1.3	79.5
Repairs and maintenance	1.9	4.4	0.4	0.3	7.4	0.5	0.3	40.9
Fuel and oil	0.5	0.8	0.2	-	1.4	0.6	0.1	13.6
Utilities	1.1	0.9	1.1	1.0	0.9	1.6	0.8	68.2
Rent	2.7	1.5	3.4	--	2.5	6.4	1.5	50.0
Financial expenses	10.0	3.3	13.9	1.0	4.9	29.8	4.0	88.6
Interest and bank charges	2.3	2.4	2.3	0.6	3.6	3.8	1.4	75.0
Professional fees	7.6	0.9	11.6	0.3	1.3	26.0	2.6	84.1
General expenses	1.7	1.9	1.5	1.1	2.5	1.8	1.4	75.0
Advertising	0.4	0.6	0.3	0.8	0.4	--	0.5	54.5
Delivery expenses	0.5	0.6	0.5	0.3	0.9	0.3	0.6	31.8
Insurance	0.7	0.8	0.7	--	1.3	1.5	0.2	40.9
Other expenses	21.6	10.2	28.3	2.8	15.5	20.6	33.2	95.5
Total expenses	82.0	48.7	101.6	20.2	69.1	110.3	96.1	97.7
Net profit/loss	18.0	51.3	-1.6	79.8	30.9	-10.3	3.9	95.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	95.0	45.7	724.1	30.2	82.3	174.8	1,248.2	
Total Expenses	99.0	26.1	664.9	7.8	45.2	140.5	1,165.2	
Net Profit	31.9	29.8	59.2	26.7	37.0	34.3	83.0	

Non-Profitable:

Gross Operating Revenue	118.8	61.1	160.3	43.0	68.9	130.1	944.0	
Total Expenses	136.0	66.5	185.9	44.3	76.1	152.2	1,061.8	
Net Loss	-18.5	-6.5	-25.6	-2.0	-7.8	-22.0	-117.8	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	35							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	155	25	69	155	527	
- High value (\$'000)	5,000	155	5,000	69	155	527	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	150.4	109.4	365.0	77.0	130.0	251.9	507.5	100.0
Total current assets	62.8	28.9	240.0	11.8	39.8	161.1	339.4	100.0
Accounts receivable	24.8	11.2	95.7	2.2	17.0	47.4	156.6	82.9
Closing inventory	13.2	2.1	71.6	--	3.4	19.8	136.9	20.0
Other current assets	24.7	15.5	72.6	9.6	19.2	93.9	45.8	88.6
Net fixed assets	49.5	32.2	140.1	62.9	12.7	55.0	247.4	91.4
Other assets and adjustments	38.0	48.2	-15.1	2.2	77.4	35.6	-79.2	74.3
Total liabilities	82.2	59.7	200.2	67.8	54.6	71.5	362.3	100.0
Total current liabilities	37.6	29.1	81.9	7.9	42.7	35.9	139.8	100.0
Current bank loans	0.9	0.2	4.2	0.1	0.3	--	9.6	31.4
Other current liabilities	36.7	28.8	77.6	7.7	42.3	35.9	130.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	44.6	30.5	118.3	59.9	11.8	35.5	222.5	71.4
Total equity	68.1	49.7	164.8	9.2	75.4	180.4	145.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	0.9	2.9	1.5	0.9	4.4	2.4	100.0
Debt to equity ratio	1.2	1.2	1.2	7.3	0.7	0.3	2.4	100.0
Interest coverage ratio	0.9	-0.8	3.2	1.1	-4.1	3.3	3.2	80.0
Debt ratio	0.5	0.5	0.5	0.8	0.4	0.2	0.7	100.0
Revenue to equity ratio	2.8	1.8	4.4	5.9	1.5	1.3	9.4	100.0
Revenue to closing inventories ratio	14.6	42.7	10.2	-	32.7	11.9	9.9	20.0

(percent)

Current debt to equity	55.2	58.7	49.6	85.6	56.6	19.9	96.2	100.0
Operating profit on equity	...	...	22.7	9.0	...	19.1	28.4	100.0
Net fixed assets to equity	72.7	64.8	85.0	681.7	16.8	30.5	170.3	100.0
Gross margin	52.9	62.4	46.7	75.6	58.3	50.1	46.0	100.0
Return on total assets	3.9	-3.0	14.8	9.2	-7.7	19.6	11.8	100.0

(days)

Collection period for accounts receivable	46.5	45.1	47.4	14.7	54.4	73.1	41.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	158	68,960	2,859.9	109
Less than 20	128	7,693	421.1	109
20-99	19	17,154	768.5	-
100-499	11	44,113	1,670.3	-
500 and over	-	-	-	-

1989				
Total	267	77,279	3,064.7	
Less than 20	237	15,439	740.9	
20-99	19	18,307	762.6	
100-499	11	43,533	1,561.2	
500 and over	-	-	-	

SIC 0231 Agricultural Management and Consulting Services

Establishments primarily engaged in providing farm management and consulting services.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0239 - OTHER SERVICES INCIDENTAL TO AGRICULTURE N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	49							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	188	25	102	188	338	
- High value (\$'000)	5,000	188	5,000	102	188	338	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	12.6	6.8	14.5	3.2	10.9	18.9	12.7	59.2
Purchases and materials	16.9	5.6	20.7	3.1	8.6	18.6	21.5	59.2
Closing inventory	7.4	9.2	6.8	-	20.0	1.1	9.2	12.2
Opening inventory	3.1	10.3	0.7	0.1	22.4	1.4	0.4	14.3
Wages, salaries and benefits	25.0	23.2	25.6	11.8	36.7	25.4	25.7	91.8
Direct	2.3	-	3.1	-	-	10.6	-	6.1
Indirect	22.7	23.2	22.5	11.8	36.7	14.8	25.7	89.8
Occupancy expenses	20.7	33.4	16.5	38.0	27.9	17.3	16.2	91.8
Depreciation	9.6	22.2	5.4	32.1	10.5	6.3	5.0	83.7
Repairs and maintenance	4.4	4.1	4.5	1.4	7.4	4.5	4.6	59.2
Fuel and oil	2.2	1.9	2.3	0.7	3.3	1.9	2.5	30.6
Utilities	1.9	2.7	1.7	0.7	5.0	2.1	1.5	73.5
Rent	2.6	2.5	2.6	3.1	1.8	2.5	2.7	57.1
Financial expenses	4.0	5.6	3.4	2.3	9.5	2.9	3.7	91.8
Interest and bank charges	2.6	4.3	2.0	1.3	7.9	1.9	2.0	75.5
Professional fees	1.4	1.3	1.4	0.9	1.7	1.0	1.6	91.8
General expenses	4.9	9.6	3.4	15.3	2.8	4.6	2.9	83.7
Advertising	1.0	0.6	1.2	0.3	0.9	2.6	0.6	67.3
Delivery expenses	2.9	7.6	1.4	13.7	0.3	1.1	1.5	53.1
Insurance	0.9	1.4	0.8	1.2	1.7	0.9	0.7	53.1
Other expenses	32.7	14.0	38.9	10.9	17.6	25.6	44.4	100.0
Total expenses	99.9	92.5	102.4	81.5	105.5	94.7	105.5	100.0
Net profit/loss	0.1	7.5	-2.4	18.5	-5.5	5.3	-5.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	151.6	46.7	429.3	38.5	160.0	239.3	618.8	
Total Expenses	137.4	38.2	399.9	31.0	138.2	215.4	584.0	
Net Profit	14.2	8.4	29.3	7.5	21.8	23.9	34.8	

Non-Profitable:

Gross Operating Revenue	218.6	112.0	406.8	34.5	133.1	231.6	648.8	
Total Expenses	280.2	128.2	548.6	35.5	153.5	251.2	959.6	
Net Loss	-61.7	-16.3	-141.8	-1.0	-20.4	-19.6	-310.8	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	192	25	126	192	358	
- High value (\$'000)	5,000	192	5,000	126	192	358	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	245.0	271.7	219.0	382.0	121.0	175.9	288.6	100.0
Total current assets	55.0	49.6	60.2	59.9	35.4	15.1	133.0	85.7
Accounts receivable	12.8	12.6	12.9	13.0	12.1	3.6	27.9	50.0
Closing inventory	23.9	16.1	31.5	25.8	2.9	0.5	81.5	14.3
Other current assets	18.2	20.7	15.7	21.0	20.3	11.0	23.5	78.6
Net fixed assets	156.7	139.1	174.0	192.8	65.8	147.6	216.4	100.0
Other assets and adjustments	33.2	82.9	-15.2	129.2	19.7	13.1	-60.9	88.1
Total liabilities	195.6	257.0	135.7	361.1	114.8	103.1	188.3	100.0
Total current liabilities	53.5	68.4	39.0	72.0	63.4	21.2	67.8	100.0
Current bank loans	4.9	4.6	5.1	--	11.0	2.1	10.1	19.0
Other current liabilities	48.6	63.7	33.8	72.0	52.4	19.1	57.7	100.0
Long-term bank loans	4.9	5.6	4.4	1.5	11.1	2.1	8.0	38.1
Other liabilities and adjustments	137.0	182.9	92.2	287.5	40.2	79.7	112.4	95.2
Total equity	49.4	14.7	83.3	20.9	6.2	72.8	100.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.7	1.5	0.8	0.5	0.7	1.9	100.0
Debt to equity ratio	3.9	17.4	1.6	17.2	18.5	1.4	1.8	100.0
Interest coverage ratio	--	1.0	-1.0	1.2	0.8	10.9	-4.0	73.8
Debt ratio	0.7	0.9	0.6	0.9	0.9	0.5	0.6	100.0
Revenue to equity ratio	5.6	7.8	5.3	4.0	25.6	3.6	7.2	100.0
Revenue to closing inventories ratio	11.7	7.1	14.0	3.2	54.3	509.4	8.8	14.3

(percent)

Current debt to equity	108.3	465.0	46.9	344.0	1,023.1	29.1	67.7	100.0
Operating profit on equity	...	1.0	...	7.1	...	26.2	...	100.0
Net fixed assets to equity	317.2	945.5	208.8	920.4	1,061.5	202.7	216.0	100.0
Gross margin	58.7	55.0	59.7	66.9	46.4	67.6	54.9	100.0
Return on total assets	0.2	2.9	-2.9	2.3	5.6	11.9	-17.7	100.0

(days)

Collection period for accounts receivable	16.6	39.8	10.7	56.4	27.8	4.9	14.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	158	68,960	2,859.9	109
Less than 20	128	7,693	421.1	109
20-99	19	17,154	768.5	-
100-499	11	44,113	1,670.3	-
500 and over	-	-	-	-

1989

Total	267	77,279	3,064.7	
Less than 20	237	15,439	740.9	
20-99	19	18,307	762.6	
100-499	11	43,533	1,561.2	
500 and over	-	-	-	

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

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC031 - FISHING INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	442							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	295	25	176	295	500	
- High value (\$'000)	5,000	295	5,000	176	295	500	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	11.8	5.5	15.6	7.7	3.0	3.5	22.2	40.5
Purchases and materials	12.3	5.6	16.3	7.5	3.4	3.7	23.2	40.3
Closing inventory	4.5	1.8	6.0	2.4	1.2	1.0	8.8	14.7
Opening inventory	4.0	1.8	5.3	2.6	0.8	0.7	7.9	14.0
Wages, salaries and benefits	35.4	38.5	33.6	38.5	38.5	39.3	30.4	93.4
Direct	11.3	10.1	11.9	11.8	8.2	13.2	11.3	31.7
Indirect	24.2	28.4	21.6	26.8	30.2	26.2	19.1	84.4
Occupancy expenses	22.4	25.3	20.7	24.4	26.3	23.1	19.4	99.8
Depreciation	9.2	10.9	8.2	9.4	12.6	9.8	7.4	95.2
Repairs and maintenance	6.8	7.5	6.4	8.0	6.9	6.1	6.6	86.7
Fuel and oil	3.7	3.6	3.8	3.1	4.2	4.8	3.2	71.3
Utilities	0.8	1.1	0.7	1.1	1.2	0.6	0.7	68.6
Rent	1.8	2.1	1.6	2.8	1.3	1.7	1.6	40.7
Financial expenses	6.1	7.7	5.2	7.9	7.3	6.1	4.7	99.5
Interest and bank charges	4.8	5.7	4.2	5.7	5.7	5.0	3.7	87.1
Professional fees	1.3	1.9	1.0	2.2	1.6	1.1	0.9	94.6
General expenses	4.2	5.7	3.4	6.3	4.9	4.0	3.0	96.2
Advertising	0.2	0.2	0.2	0.4	0.1	0.3	0.2	23.5
Delivery expenses	1.6	2.5	1.0	3.3	1.6	1.2	0.9	63.3
Insurance	2.4	2.9	2.1	2.6	3.3	2.5	1.9	86.0
Other expenses	17.1	18.3	16.4	20.4	15.9	17.1	16.0	100.0
Total expenses	97.1	100.9	94.8	105.3	95.9	93.2	95.8	100.0
Net profit/loss	2.9	-0.9	5.2	-5.3	4.1	6.8	4.2	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	305.2	147.3	657.7	106.9	217.3	390.6	952.1	
Total Expenses	262.8	125.3	569.9	94.0	179.7	320.5	844.8	
Net Profit	42.3	22.0	87.8	13.0	37.6	70.1	107.3	

Non-Profitable:

Gross Operating Revenue	193.4	107.4	554.7	81.5	235.1	380.9	889.0	
Total Expenses	228.6	132.6	631.9	100.7	290.2	422.8	1,034.3	
Net Loss	-37.4	-27.1	-77.8	-20.8	-56.8	-42.4	-145.3	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	436							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	296	25	177	296	504	
- High value (\$'000)	5,000	296	5,000	177	296	504	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	312.6	182.8	691.1	123.3	351.0	490.0	956.4	99.8
Total current assets	86.9	46.8	203.6	34.9	80.5	77.9	369.4	98.2
Accounts receivable	12.4	4.0	36.9	2.7	7.7	12.9	68.7	69.5
Closing inventory	11.5	2.3	38.2	2.2	2.8	3.8	83.6	14.9
Other current assets	62.8	40.4	128.3	29.9	70.0	61.1	217.0	89.7
Net fixed assets	157.2	90.7	351.1	52.7	198.3	316.0	397.5	98.6
Other assets and adjustments	68.4	45.2	136.3	35.6	72.1	96.0	189.4	83.5
Total liabilities	199.2	114.3	446.7	69.6	240.8	357.1	565.0	99.3
Total current liabilities	68.8	47.1	131.8	37.3	74.8	76.3	205.1	96.3
Current bank loans	13.3	5.0	37.3	2.6	11.7	11.0	72.1	28.4
Other current liabilities	55.4	42.1	94.5	34.6	63.0	65.2	133.0	96.3
Long-term bank loans	20.2	14.7	36.5	6.1	38.8	41.3	30.1	16.3
Other liabilities and adjustments	110.1	52.4	278.3	26.1	127.0	239.4	329.7	92.0
Total equity	113.3	68.4	244.3	53.7	110.2	132.9	391.3	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.9	1.5	0.9	1.0	1.0	1.8	96.3
Debt to equity ratio	1.7	1.6	1.8	1.2	2.1	2.6	1.4	99.8
Interest coverage ratio	1.6	0.8	2.2	0.1	1.5	2.3	2.1	86.9
Debt ratio	0.6	0.6	0.6	0.5	0.6	0.7	0.5	99.8
Revenue to equity ratio	2.2	1.8	2.5	1.7	2.0	2.9	2.4	99.8
Revenue to closing inventories ratio	22.1	53.9	16.3	42.0	80.5	100.1	11.2	14.9

(percent)

Current debt to equity	60.6	68.8	53.9	69.5	67.9	57.4	52.4	99.8
Operating profit on equity	6.6	...	13.4	...	6.6	19.9	10.4	99.8
Net fixed assets to equity	138.6	132.5	143.7	98.1	179.8	237.8	101.5	99.8
Gross margin	52.9	55.8	51.1	53.7	58.2	57.4	47.7	100.0
Return on total assets	6.2	3.3	8.5	0.7	5.9	9.4	7.9	99.8

(days)

Collection period for accounts receivable	17.8	11.5	21.5	10.8	12.4	12.1	26.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	5,104	165,731	8,698.7	486
Less than 20	5,050	116,691	6,458.7	487
20-99	49	x	x	1
100-499	5	x	x	2
500 and over	-	-	-	-

1989

Total	5,590	174,313	8,581.9	
Less than 20	5,537	135,091	6,862.3	
20-99	50	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 031 Fishing Industries

Establishments primarily engaged in commercial fishing either in ocean or inland waters. This industry group includes establishments primarily engaged in harvesting finfish, shellfish and marine vegetation. Also included are establishments primarily engaged in operating fish farms.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0311 - SALT WATER FISHING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	358							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	299	25	187	299	484	
- High value (\$'000)	5,000	299	5,000	187	299	484	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	9.5	4.6	12.6	6.3	2.4	3.2	17.7	38.8
Purchases and materials	9.8	4.7	13.2	6.1	2.8	3.2	18.4	38.8
Closing inventory	3.2	1.2	4.5	1.5	0.9	0.3	6.8	11.5
Opening inventory	2.9	1.1	4.0	1.6	0.5	0.3	6.0	10.3
Wages, salaries and benefits	35.9	39.4	33.7	39.3	39.4	39.3	30.8	94.7
Direct	11.8	11.2	12.2	12.2	10.0	13.0	11.8	33.5
Indirect	24.1	28.2	21.5	27.1	29.4	26.3	19.0	84.4
Occupancy expenses	23.4	25.5	22.0	24.4	26.9	23.8	21.1	100.0
Depreciation	9.6	11.0	8.7	9.6	12.8	10.3	7.9	96.1
Repairs and maintenance	7.2	7.7	6.9	8.1	7.2	6.0	7.4	86.3
Fuel and oil	3.7	3.4	3.9	2.9	4.1	4.9	3.3	72.6
Utilities	0.9	1.1	0.7	1.0	1.3	0.7	0.7	68.4
Rent	2.0	2.2	1.8	2.8	1.5	2.0	1.8	40.2
Financial expenses	6.0	7.4	5.1	7.4	7.3	6.1	4.6	99.7
Interest and bank charges	4.6	5.5	4.1	5.2	5.9	5.0	3.6	86.3
Professional fees	1.3	1.8	1.0	2.2	1.5	1.1	1.0	94.1
General expenses	4.2	5.6	3.4	6.1	5.0	4.0	3.0	95.5
Advertising	0.2	0.2	0.2	0.3	0.1	0.4	0.1	20.4
Delivery expenses	1.6	2.5	1.0	3.2	1.6	1.3	0.8	64.2
Insurance	2.5	2.9	2.2	2.5	3.4	2.4	2.1	85.8
Other expenses	17.5	18.5	16.9	20.5	16.1	16.0	17.3	100.0
Total expenses	96.5	100.9	93.7	103.9	97.2	92.5	94.4	100.0
Net profit/loss	3.5	-0.9	6.3	-3.9	2.8	7.5	5.6	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	293.4	145.0	642.8	109.9	222.2	384.1	900.7	
Total Expenses	251.5	123.4	553.1	96.4	182.8	311.4	794.1	
Net Profit	41.9	21.6	89.6	13.5	39.4	72.7	106.5	

Non-Profitable:

Gross Operating Revenue	184.6	106.2	550.6	78.4	235.8	380.7	892.8	
Total Expenses	216.2	130.5	616.1	96.6	288.8	418.1	1,015.2	
Net Loss	-33.8	-26.4	-66.2	-19.9	-54.7	-37.9	-122.4	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	356							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	299	25	187	299	485	
- High value (\$'000)	5,000	299	5,000	187	299	485	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	302.5	182.2	678.3	125.6	356.8	470.4	936.6	99.7
Total current assets	81.9	46.9	191.3	34.5	85.2	74.0	337.1	100.0
Accounts receivable	11.5	3.7	35.9	2.3	8.0	12.6	64.8	71.6
Closing inventory	7.8	1.5	27.7	1.3	2.0	1.1	60.6	11.5
Other current assets	62.5	41.6	127.7	30.8	75.0	60.2	211.5	91.6
Net fixed assets	147.8	87.9	334.8	52.6	196.8	289.3	391.4	98.3
Other assets and adjustments	72.6	47.2	152.1	38.3	74.7	107.0	208.0	82.6
Total liabilities	171.4	106.4	374.4	68.0	224.8	302.4	463.9	99.2
Total current liabilities	62.0	45.9	112.3	37.4	72.1	71.5	162.8	95.5
Current bank loans	9.7	3.7	28.5	2.2	8.2	9.1	52.6	24.4
Other current liabilities	52.2	42.2	83.7	35.2	63.8	62.3	110.2	95.5
Long-term bank loans	21.5	15.2	41.1	6.3	42.8	48.7	31.7	15.7
Other liabilities and adjustments	87.8	45.2	221.0	24.3	109.8	182.1	269.3	91.6
Total equity	131.0	75.7	303.8	57.5	131.9	168.0	472.6	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.7	0.9	1.1	1.0	2.0	95.5
Debt to equity ratio	1.3	1.4	1.2	1.1	1.7	1.7	0.9	99.7
Interest coverage ratio	1.7	0.8	2.5	0.2	1.4	2.4	2.5	86.2
Debt ratio	0.5	0.5	0.5	0.5	0.6	0.6	0.4	99.7
Revenue to equity ratio	1.8	1.6	2.0	1.6	1.7	2.2	1.9	99.7
Revenue to closing inventories ratio	30.9	81.3	22.1	67.4	110.2	323.7	14.8	11.5

(percent)

Current debt to equity	47.3	60.6	36.9	65.0	54.6	42.6	34.4	99.7
Operating profit on equity	6.4	...	12.5	...	5.0	17.0	10.5	99.7
Net fixed assets to equity	112.7	116.1	110.1	91.5	149.1	172.2	82.8	99.7
Gross margin	54.6	56.2	53.5	54.4	58.5	57.3	51.5	100.0
Return on total assets	6.5	3.1	9.3	0.9	5.6	10.1	8.7	99.7

(days)

Collection period for accounts receivable	17.2	10.8	21.4	9.2	13.0	12.0	26.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	5,104	165,731	8,698.7	486
Less than 20	5,050	116,691	6,458.7	487
20-99	49	x	x	1
100-499	5	x	x	2
500 and over	-	-	-	-

1989

Total	5,590	174,313	8,581.9	
Less than 20	5,537	135,091	6,862.3	
20-99	50	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 0311 Salt Water Fishing Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0312 - INLAND FISHING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	83							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	283	25	151	283	520	
- High value (\$'000)	5,000	283	5,000	151	283	520	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	26.9	15.4	30.7	21.8	12.7	4.7	45.8	48.2
Purchases and materials	28.1	15.0	32.4	23.3	11.6	6.2	47.6	47.0
Closing inventory	12.5	8.0	14.0	19.1	3.4	4.4	19.5	28.9
Opening inventory	11.3	8.4	12.3	17.6	4.5	2.9	17.7	30.1
Wages, salaries and benefits	32.3	32.0	32.4	10.5	41.1	41.7	27.0	88.0
Direct	7.8	2.5	9.6	3.5	2.0	11.8	8.3	22.9
Indirect	24.5	29.6	22.8	7.0	39.0	29.9	18.7	84.3
Occupancy expenses	16.3	22.9	14.1	20.7	23.8	22.5	9.3	98.8
Depreciation	6.9	10.4	5.8	9.9	10.6	9.8	3.5	91.6
Repairs and maintenance	4.2	5.4	3.8	4.2	6.0	5.9	2.6	88.0
Fuel and oil	3.7	4.9	3.3	3.1	5.6	5.8	1.9	65.1
Utilities	0.8	1.5	0.6	2.4	1.1	0.3	0.7	69.9
Rent	0.6	0.7	0.6	1.1	0.5	0.7	0.6	43.4
Financial expenses	6.7	10.4	5.5	7.4	11.6	7.2	4.5	98.8
Interest and bank charges	5.4	8.0	4.6	5.9	8.9	6.0	3.8	90.4
Professional fees	1.3	2.4	0.9	1.5	2.7	1.2	0.8	96.4
General expenses	4.0	5.5	3.4	6.0	5.3	3.8	3.2	98.8
Advertising	0.5	0.6	0.4	0.2	0.8	0.4	0.4	37.3
Delivery expenses	1.4	2.0	1.2	2.0	2.0	1.0	1.3	59.0
Insurance	2.1	2.9	1.8	3.7	2.5	2.4	1.5	86.7
Other expenses	14.2	14.0	14.3	26.0	9.0	17.3	12.5	100.0
Total expenses	100.4	100.2	100.5	92.4	103.5	97.2	102.3	100.0
Net profit/loss	-0.4	-0.2	-0.5	7.6	-3.5	2.8	-2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64							
Gross Operating Revenue	404.3	170.6	746.9	115.8	208.9	410.7	1,268.6	
Total Expenses	357.9	144.8	670.2	89.6	183.4	351.6	1,164.6	
Net Profit	46.4	25.8	76.7	26.2	25.5	59.1	104.0	

Non-Profitable:

Gross Operating Revenue	300.4	121.9	575.6	82.5	160.1	389.8	915.2	
Total Expenses	379.7	163.9	712.5	99.3	226.5	454.3	1,184.3	
Net Loss	-79.3	-41.9	-136.8	-16.8	-66.4	-64.5	-269.1	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	80							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	284	25	150	284	517	
- High value (\$'000)	5,000	284	5,000	150	284	517	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	416.6	180.3	764.0	133.9	223.1	544.5	1,162.7	100.0
Total current assets	137.3	48.1	268.3	48.7	47.7	118.1	541.0	90.0
Accounts receivable	21.8	8.2	41.6	11.3	5.4	8.8	101.2	60.0
Closing inventory	48.9	13.1	101.6	19.3	7.5	18.0	253.4	30.0
Other current assets	66.5	26.7	125.0	17.9	34.7	91.2	186.3	81.3
Net fixed assets	254.0	112.5	462.0	70.8	150.9	394.2	585.3	100.0
Other assets and adjustments	25.3	19.6	33.6	14.3	24.5	32.1	36.3	87.5
Total liabilities	484.5	170.9	945.6	134.0	205.0	771.5	1,261.7	100.0
Total current liabilities	138.2	63.6	248.0	40.1	85.2	126.1	469.2	100.0
Current bank loans	49.8	22.6	89.9	14.5	30.1	38.3	183.6	46.3
Other current liabilities	88.3	41.0	158.0	25.6	55.1	87.7	285.5	100.0
Long-term bank loans	7.4	7.8	6.7	3.7	11.6	2.7	13.8	18.8
Other liabilities and adjustments	338.8	99.4	690.9	90.0	108.1	642.6	778.6	93.8
Total equity	-67.9	9.3	-181.5	--	18.1	-226.9	-99.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.7	1.0	1.2	0.5	0.9	1.1	100.0
Debt to equity ratio	...	18.1	...	...	11.2	...	...	100.0
Interest coverage ratio	0.9	0.8	0.9	2.2	0.3	1.4	0.4	90.0
Debt ratio	1.1	0.9	1.2	1.0	0.9	1.4	1.0	100.0
Revenue to equity ratio	...	16.0	...	...	10.8	...	...	100.0
Revenue to closing inventories ratio	7.5	11.4	6.8	5.2	26.1	22.4	4.8	30.0

(percent)

Current debt to equity	...	677.3	...	...	469.8	...	...	100.0
Operating profit on equity	2.2	...	0.5	...	...	...	23.0	100.0
Net fixed assets to equity	...	1,197.5	...	...	831.6	...	...	100.0
Gross margin	41.4	52.5	37.9	67.7	45.2	53.6	28.4	100.0
Return on total assets	4.2	5.0	3.9	10.2	2.1	6.5	1.7	100.0

(days)

Collection period for accounts receivable	21.3	20.0	21.8	40.9	10.0	7.9	30.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	5,104	165,731	8,698.7	486
Less than 20	5,050	116,691	6,458.7	487
20-99	49	x	x	1
100-499	5	x	x	2
500 and over	-	-	-	-

1989				
Total	5,590	174,313	8,581.9	
Less than 20	5,537	135,091	6,862.3	
20-99	50	x	x	
100-499	3	x	x	
500 and over	-	-	-	

SIC 0312 Inland Fishing Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0321 - SERVICES INCIDENTAL TO FISHING
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	66							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	271	25	104	271	1,266	
- High value (\$'000)	5,000	271	5,000	104	271	1,266	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	35.8	14.3	41.3	5.9	26.1	52.7	35.5	71.2
Purchases and materials	39.6	17.1	45.3	5.2	33.7	60.1	38.0	71.2
Closing inventory	23.7	13.7	26.3	3.1	28.5	35.4	21.7	54.5
Opening inventory	19.9	10.9	22.2	3.8	20.8	28.0	19.3	53.0
Wages, salaries and benefits	25.2	24.3	25.4	20.1	30.3	20.9	27.7	90.9
Direct	3.4	2.5	3.6	0.4	5.5	4.8	3.1	27.3
Indirect	21.7	21.8	21.7	19.6	24.8	16.1	24.6	80.3
Occupancy expenses	10.4	22.8	7.3	23.7	21.4	8.4	6.7	98.5
Depreciation	4.8	6.8	4.3	7.4	5.9	4.5	4.2	90.9
Repairs and maintenance	1.1	2.1	0.8	1.4	3.2	1.1	0.7	68.2
Fuel and oil	0.3	0.7	0.2	0.2	1.4	0.5	0.1	21.2
Utilities	2.2	6.8	1.1	9.0	3.6	1.5	0.9	81.8
Rent	2.0	6.4	0.8	5.8	7.3	0.9	0.8	54.5
Financial expenses	7.8	13.2	6.5	16.7	8.3	7.5	6.0	95.5
Interest and bank charges	6.5	9.9	5.6	13.8	4.4	6.1	5.3	89.4
Professional fees	1.4	3.3	0.9	2.9	3.9	1.3	0.7	89.4
General expenses	4.8	8.2	3.9	12.2	2.7	5.0	3.4	90.9
Advertising	0.4	0.9	0.3	0.8	1.0	0.3	0.3	59.1
Delivery expenses	2.8	6.6	1.8	10.7	0.9	2.6	1.4	56.1
Insurance	1.6	0.8	1.8	0.7	0.9	2.1	1.6	68.2
Other expenses	14.5	17.0	13.8	20.8	11.7	6.4	17.5	100.0
Total expenses	98.5	99.8	98.2	99.4	100.5	100.9	96.8	100.0
Net profit/loss	1.5	0.2	1.8	0.6	-0.5	-0.9	3.2	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	59							
Gross Operating Revenue	270.2	68.2	1,403.3	53.8	166.6	739.7	2,410.1	
Total Expenses	237.5	60.9	1,227.3	49.3	140.2	581.3	2,207.4	
Net Profit	32.8	7.2	176.0	4.4	26.4	158.4	202.7	

Non-Profitable:

Gross Operating Revenue	442.8	110.3	1,187.6	49.7	204.0	772.9	1,736.2	
Total Expenses	546.8	143.7	1,449.8	77.1	246.7	1,110.2	1,898.9	
Net Loss	-106.3	-33.4	-281.5	-27.4	-42.6	-337.3	-193.8	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	62							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	342	25	114	342	1,334	
- High value (\$'000)	5,000	342	5,000	114	342	1,334	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	345.8	129.0	1,289.4	88.9	307.1	856.4	1,931.3	98.4
Total current assets	155.5	44.6	638.1	34.2	90.9	458.5	904.4	98.4
Accounts receivable	48.4	18.7	177.8	17.8	22.7	88.0	310.9	83.9
Closing inventory	77.5	11.0	366.7	1.7	52.3	303.5	460.5	58.1
Other current assets	29.5	14.8	93.5	14.6	15.8	66.9	132.9	67.7
Net fixed assets	197.2	81.4	701.4	53.2	206.8	502.7	995.8	98.4
Other assets and adjustments	-7.0	2.8	-50.1	1.4	9.3	-104.8	31.0	80.6
Total liabilities	279.1	118.5	978.0	89.3	248.5	688.3	1,407.2	98.4
Total current liabilities	218.7	73.4	851.0	74.9	67.1	542.2	1,308.7	98.4
Current bank loans	23.5	22.9	26.1	26.6	6.6	2.3	61.3	56.5
Other current liabilities	195.1	50.4	824.8	48.2	60.4	539.8	1,247.4	98.4
Long-term bank loans	7.2	1.1	33.5	0.5	3.8	--	83.3	11.3
Other liabilities and adjustments	53.1	43.9	93.4	13.8	177.4	146.1	15.1	83.9
Total equity	66.6	10.4	311.4	-0.4	58.5	168.0	524.0	98.4

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.6	0.7	0.4	1.3	0.8	0.6	98.4
Debt to equity ratio	4.1	11.3	3.1	...	4.2	4.0	2.6	98.4
Interest coverage ratio	1.2	1.1	1.3	1.1	0.8	0.6	1.7	90.3
Debt ratio	0.8	0.9	0.7	1.0	0.8	0.8	0.7	98.4
Revenue to equity ratio	4.7	7.5	4.3	...	3.2	4.7	4.2	98.4
Revenue to closing inventories ratio	4.1	7.0	3.7	30.0	3.5	2.6	4.8	58.1

(percent)

Current debt to equity	328.1	705.2	273.2	...	114.6	322.6	249.7	98.4
Operating profit on equity	8.0	7.2	8.1	...	...	...	16.4	98.4
Net fixed assets to equity	295.9	781.6	225.2	...	352.9	299.2	190.0	98.4
Gross margin	39.4	63.6	33.4	78.8	44.3	27.2	36.6	100.0
Return on total assets	7.3	6.2	7.8	8.9	2.8	3.3	10.8	98.4

(days)

Collection period for accounts receivable	55.3	87.0	47.4	120.5	44.1	40.3	51.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	190	12,818	663.5	31
Less than 20	184	9,531	508.1	34
20-99	6	3,287	155.4	3
100-499	-	-	-	-
500 and over	-	-	-	-

1989

Total	221	12,828	627.9	
Less than 20	218	x	x	
20-99	3	x	x	
100-499	-	-	-	
500 and over	-	-	-	

SIC 0321 Services Incidental to Fishing

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0411 - LOGGING INDUSTRY (EXCEPT CONTRACT LOGGING)

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,164							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	282	25	109	282	529	
- High value (\$'000)	5,000	282	5,000	109	282	529	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	22.7	13.3	27.7	12.6	13.9	24.1	29.7	57.1
Purchases and materials	22.4	13.0	27.5	12.4	13.5	23.8	29.4	56.9
Closing inventory	0.9	0.6	1.1	0.6	0.6	0.8	1.2	10.7
Opening inventory	1.2	0.9	1.4	0.8	1.0	1.1	1.5	12.9
Wages, salaries and benefits	23.9	21.6	25.1	18.4	24.8	25.3	25.1	88.6
Direct	2.7	1.3	3.4	0.7	1.8	2.4	4.0	9.8
Indirect	21.2	20.4	21.7	17.7	22.9	22.9	21.1	84.8
Occupancy expenses	27.2	30.8	25.3	32.4	29.3	26.2	24.7	97.9
Depreciation	9.4	11.5	8.3	12.4	10.6	8.5	8.2	89.5
Repairs and maintenance	9.0	10.5	8.2	12.3	8.7	9.1	7.7	75.9
Fuel and oil	5.7	6.4	5.4	5.8	6.9	5.8	5.1	62.2
Utilities	0.5	0.8	0.4	0.8	0.7	0.4	0.4	66.2
Rent	2.6	1.7	3.0	1.1	2.4	2.5	3.3	49.8
Financial expenses	4.4	6.2	3.5	7.4	5.0	3.6	3.4	97.2
Interest and bank charges	3.7	5.1	2.9	6.2	4.0	3.1	2.8	90.3
Professional fees	0.7	1.1	0.5	1.2	0.9	0.6	0.5	88.2
General expenses	4.7	6.2	3.8	8.1	4.4	5.5	2.9	88.7
Advertising	0.2	0.3	0.1	0.5	0.1	0.1	0.1	37.8
Delivery expenses	3.0	3.8	2.5	5.0	2.6	4.2	1.7	49.2
Insurance	1.5	2.1	1.2	2.6	1.6	1.2	1.1	72.4
Other expenses	10.4	11.9	9.6	10.5	13.3	8.7	10.1	99.5
Total expenses	93.3	90.0	95.0	89.3	90.7	93.5	95.9	100.0
Net profit/loss	6.7	10.0	5.0	10.7	9.3	6.5	4.1	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	204.4	86.5	681.7	56.7	167.9	384.3	1,140.1	
Total Expenses	178.5	69.1	621.2	43.0	140.4	341.9	1,051.7	
Net Profit	25.9	17.4	60.5	13.7	27.4	42.4	88.4	

Non-Profitable:

Gross Operating Revenue	179.8	83.4	623.6	55.3	184.4	382.3	994.4	
Total Expenses	196.7	95.5	663.0	66.1	200.9	403.0	1,062.5	
Net Loss	-17.1	-12.1	-40.6	-10.9	-16.6	-21.8	-68.1	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	827							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	335	25	174	335	625	
- High value (\$'000)	5,000	335	5,000	174	335	625	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	240.3	134.9	457.8	106.2	193.0	267.2	723.7	99.6
Total current assets	86.7	34.7	193.9	21.8	60.8	104.1	319.2	99.2
Accounts receivable	15.2	4.5	37.3	2.4	9.0	25.8	53.3	71.6
Closing inventory	4.5	2.2	9.5	1.5	3.5	4.4	16.5	15.1
Other current assets	66.8	27.9	147.0	17.9	48.2	73.7	249.3	89.1
Net fixed assets	138.0	90.7	235.8	73.5	125.5	148.4	357.7	95.4
Other assets and adjustments	15.5	9.4	28.0	10.8	6.7	14.6	46.7	84.8
Total liabilities	156.6	102.8	267.7	86.3	136.1	164.2	412.1	99.6
Total current liabilities	77.2	41.8	150.4	28.6	68.5	96.7	225.2	99.6
Current bank loans	11.4	6.6	21.2	2.6	14.8	18.5	25.1	33.5
Other current liabilities	65.8	35.1	129.1	25.9	53.6	78.2	200.0	98.3
Long-term bank loans	27.0	27.4	26.2	24.6	33.0	13.0	44.6	29.5
Other liabilities and adjustments	52.3	33.5	91.1	33.0	34.5	54.4	142.2	89.6
Total equity	83.6	32.1	190.1	19.8	56.9	102.9	311.6	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.2	0.7	0.8	1.0	1.4	99.6
Debt to equity ratio	1.8	3.2	1.4	4.3	2.3	1.5	1.3	99.6
Interest coverage ratio	1.7	0.9	2.3	0.4	1.5	2.2	2.4	94.0
Debt ratio	0.6	0.7	0.5	0.8	0.7	0.6	0.5	99.6
Revenue to equity ratio	4.1	4.3	4.1	4.4	4.3	4.3	3.9	99.6
Revenue to closing inventories ratio	76.1	63.9	82.0	57.0	69.9	101.2	74.8	15.1

(percent)

Current debt to equity	92.3	130.1	79.1	144.1	120.3	93.9	72.2	99.6
Operating profit on equity	11.7	...	16.4	...	10.8	17.3	16.0	99.6
Net fixed assets to equity	165.0	282.4	124.0	370.4	220.4	144.1	114.8	99.6
Gross margin	49.3	59.4	45.5	61.6	57.8	49.2	43.6	100.0
Return on total assets	9.3	5.4	11.7	2.4	8.8	12.1	11.5	99.6

(days)

Collection period for accounts receivable	15.9	11.8	17.4	10.0	13.2	20.9	15.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	8,392	1,270,726	39,607.8	97
Less than 20	8,007	574,868	20,076.5	115
20-99	367	405,496	12,678.0	19
100-499	17	x	x	1
500 and over	1	x	x	-

1989				
Total	8,489	1,228,592	35,465.0	
Less than 20	8,122	596,745	19,738.0	
20-99	348	345,713	9,529.0	
100-499	18	x	x	
500 and over	1	x	x	

SIC 0411 Logging Industry (except Contract Logging)

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0412 - CONTRACT LOGGING INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	702							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	311	25	111	311	632	
- High value (\$'000)	5,000	311	5,000	111	311	632	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	16.3	10.3	20.1	11.3	9.7	10.3	26.0	47.4
Purchases and materials	16.3	10.2	20.2	11.2	9.6	10.2	26.1	47.0
Closing inventory	0.4	0.2	0.5	--	0.3	0.3	0.6	4.6
Opening inventory	0.4	0.3	0.5	0.1	0.4	0.4	0.5	6.7
Wages, salaries and benefits	24.5	21.5	26.4	15.8	25.2	27.6	25.7	85.6
Direct	0.6	0.2	0.8	0.1	0.3	0.9	0.8	3.1
Indirect	23.9	21.3	25.5	15.8	24.9	26.7	24.8	84.3
Occupancy expenses	28.5	30.4	27.2	35.8	26.8	29.3	26.0	98.1
Depreciation	9.7	11.2	8.7	12.8	10.1	9.3	8.4	90.6
Repairs and maintenance	8.8	9.7	8.2	13.2	7.4	9.1	7.7	77.6
Fuel and oil	5.9	5.5	6.2	6.8	4.7	7.6	5.3	65.5
Utilities	0.5	0.7	0.4	0.8	0.6	0.5	0.4	64.4
Rent	3.6	3.4	3.7	2.2	4.1	2.8	4.2	49.0
Financial expenses	4.0	4.8	3.5	6.0	4.0	3.8	3.3	94.7
Interest and bank charges	3.4	4.0	3.1	5.1	3.3	3.4	2.9	88.2
Professional fees	0.6	0.8	0.4	0.9	0.7	0.4	0.4	82.1
General expenses	5.0	7.7	3.4	8.4	7.2	4.8	2.5	87.6
Advertising	0.1	0.1	0.2	0.1	0.1	0.2	0.1	37.3
Delivery expenses	3.7	5.8	2.3	6.8	5.1	3.5	1.7	46.4
Insurance	1.2	1.8	0.9	1.4	2.0	1.1	0.7	66.7
Other expenses	13.2	10.2	15.0	9.4	10.7	18.2	13.1	99.3
Total expenses	91.5	84.9	95.6	86.8	83.7	94.0	96.6	100.0
Net profit/loss	8.5	15.1	4.4	13.2	16.3	6.0	3.4	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	73							
Gross Operating Revenue	198.9	96.7	752.7	55.7	163.7	424.7	1,449.9	
Total Expenses	172.7	76.4	694.8	42.3	132.0	384.2	1,355.3	
Net Profit	26.2	20.4	57.9	13.4	31.7	40.6	94.6	

Non-Profitable:

Gross Operating Revenue	207.1	78.0	749.5	57.3	183.0	419.3	1,271.8	
Total Expenses	226.5	90.7	796.9	68.6	202.7	448.1	1,348.7	
Net Loss	-20.1	-13.2	-49.1	-11.7	-21.3	-30.1	-78.5	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	419							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	429	25	215	429	1,036	
- High value (\$'000)	5,000	429	5,000	215	429	1,036	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	262.3	124.6	635.3	93.7	226.1	422.3	906.1	99.8
Total current assets	90.7	40.8	225.9	32.5	68.4	182.6	280.9	97.1
Accounts receivable	23.9	9.4	63.4	5.4	22.6	37.3	96.6	78.5
Closing inventory	2.8	0.7	8.7	0.7	0.6	9.9	7.2	7.6
Other current assets	63.8	30.7	153.7	26.3	45.1	135.4	177.0	90.0
Net fixed assets	160.3	79.6	378.9	58.9	147.6	217.9	583.4	91.6
Other assets and adjustments	11.2	4.1	30.4	2.3	10.0	21.6	41.6	80.9
Total liabilities	190.7	111.3	405.9	94.8	165.5	248.8	605.5	99.8
Total current liabilities	91.2	39.2	232.0	29.2	72.3	151.2	334.7	99.5
Current bank loans	7.4	3.4	18.2	2.6	6.2	8.0	31.1	28.6
Other current liabilities	83.8	35.7	213.8	26.6	66.0	143.2	303.6	99.5
Long-term bank loans	11.7	1.5	39.6	1.2	2.4	35.5	44.8	22.2
Other liabilities and adjustments	87.7	70.5	134.2	64.4	90.7	61.9	226.0	96.4
Total equity	71.5	13.2	229.4	-1.0	60.5	173.5	300.5	99.8

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.0	0.9	1.1	0.9	1.2	0.8	99.5
Debt to equity ratio	2.6	8.3	1.7	...	2.7	1.4	2.0	99.8
Interest coverage ratio	2.4	2.6	2.2	2.9	2.4	3.0	1.8	94.5
Debt ratio	0.7	0.8	0.6	1.0	0.7	0.5	0.6	99.8
Revenue to equity ratio	6.0	12.5	5.0	...	5.1	3.8	5.8	99.8
Revenue to closing inventories ratio	148.9	228.0	131.1	163.4	471.9	66.5	244.4	7.6

(percent)

Current debt to equity	127.5	295.9	101.1	...	119.3	87.1	111.3	99.8
Operating profit on equity	26.4	73.2	19.1	...	33.3	24.2	15.4	99.8
Net fixed assets to equity	224.0	600.0	165.1	...	243.7	125.6	194.1	99.8
Gross margin	50.7	54.1	49.3	49.2	60.5	53.5	47.3	100.0
Return on total assets	12.3	12.5	12.2	10.5	15.1	14.7	10.8	99.8

(days)

Collection period for accounts receivable	20.2	20.6	20.1	16.0	26.6	20.5	19.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	8,392	1,270,726	39,607.8	97
Less than 20	8,007	574,868	20,076.5	115
20-99	367	405,496	12,678.0	19
100-499	17	x	x	1
500 and over	1	x	x	-

1989

Total	8,489	1,228,592	35,465.0	
Less than 20	8,122	596,745	19,738.0	
20-99	348	345,713	9,529.0	
100-499	18	x	x	
500 and over	1	x	x	

SIC 0412 Contract Logging Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0511 - FORESTRY SERVICES INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	146							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	309	25	129	309	932	
- High value (\$'000)	5,000	309	5,000	129	309	932	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	11.1	7.3	12.3	10.7	5.0	10.9	13.1	51.4
Purchases and materials	10.3	5.4	11.8	6.0	5.0	10.1	12.8	50.7
Closing inventory	1.4	0.6	1.7	1.3	0.2	0.7	2.3	17.1
Opening inventory	2.3	2.5	2.2	6.1	0.1	1.5	2.6	13.0
Wages, salaries and benefits	49.4	42.2	51.7	33.5	48.0	56.1	49.0	94.5
Direct	3.1	0.3	4.0	0.3	0.2	2.3	5.0	10.3
Indirect	46.3	41.9	47.7	33.2	47.8	53.8	44.1	92.5
Occupancy expenses	12.2	15.0	11.3	21.6	10.6	10.9	11.6	97.9
Depreciation	4.0	6.6	3.2	10.5	4.1	2.9	3.3	89.7
Repairs and maintenance	3.6	4.0	3.5	5.7	2.8	3.2	3.7	62.3
Fuel and oil	1.7	1.8	1.6	2.4	1.5	2.0	1.4	37.0
Utilities	0.6	1.0	0.5	1.2	0.9	0.5	0.6	69.2
Rent	2.2	1.5	2.4	1.9	1.3	2.2	2.6	62.3
Financial expenses	2.5	3.4	2.2	5.3	2.0	1.4	2.7	95.9
Interest and bank charges	1.8	2.2	1.7	3.3	1.4	0.9	2.1	89.0
Professional fees	0.7	1.2	0.5	2.1	0.6	0.5	0.5	86.3
General expenses	3.7	3.3	3.8	4.2	2.7	2.4	4.6	87.7
Advertising	0.2	0.1	0.2	--	0.2	0.2	0.2	46.6
Delivery expenses	2.9	2.3	3.1	3.0	1.7	1.8	3.9	52.7
Insurance	0.6	0.9	0.5	1.1	0.8	0.4	0.5	66.4
Other expenses	16.7	20.8	15.4	15.9	24.0	15.0	15.6	99.3
Total expenses	95.6	91.9	96.7	91.4	92.3	96.8	96.6	100.0
Net profit/loss	4.4	8.1	3.3	8.6	7.7	3.2	3.4	97.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	342.4	102.6	906.8	51.7	208.1	543.3	1,651.9	
Total Expenses	314.1	84.8	853.7	38.0	181.7	508.9	1,560.5	
Net Profit	28.4	17.9	53.1	13.7	26.4	34.4	91.4	

Non-Profitable:

Gross Operating Revenue	297.0	111.0	1,188.4	73.5	236.3	641.7	1,781.7	
Total Expenses	314.9	121.2	1,243.0	83.4	247.4	709.8	1,821.9	
Net Loss	-20.8	-12.1	-57.6	-12.3	-11.5	-75.4	-40.2	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	121							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	541	25	194	541	1,073	
- High value (\$'000)	5,000	541	5,000	194	541	1,073	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	266.7	150.4	571.9	168.3	119.8	358.6	807.5	99.2
Total current assets	119.4	46.8	310.0	44.9	50.1	159.9	475.6	99.2
Accounts receivable	37.6	15.4	96.2	14.6	16.6	70.1	125.0	92.6
Closing inventory	7.7	1.2	24.6	1.5	0.7	28.1	20.7	20.7
Other current assets	74.0	30.1	189.1	28.6	32.7	61.6	329.9	95.9
Net fixed assets	128.4	84.2	244.4	108.3	42.6	168.8	328.0	98.3
Other assets and adjustments	18.8	19.4	17.4	14.9	27.0	29.8	3.7	79.3
Total liabilities	167.2	95.5	355.7	113.5	64.4	179.5	550.3	99.2
Total current liabilities	84.5	32.9	219.9	21.4	52.8	132.7	316.4	99.2
Current bank loans	16.6	8.9	36.6	6.1	13.8	29.0	45.1	34.7
Other current liabilities	67.9	24.0	183.3	15.2	39.0	103.6	271.3	99.2
Long-term bank loans	20.2	16.7	29.3	26.0	0.7	5.1	56.0	15.7
Other liabilities and adjustments	62.4	45.7	106.4	66.1	10.7	41.7	177.8	84.3
Total equity	99.4	54.9	216.1	54.7	55.4	179.0	257.1	99.2

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.4	2.1	0.9	1.2	1.5	99.2
Debt to equity ratio	1.6	1.7	1.6	2.0	1.1	1.0	2.1	99.2
Interest coverage ratio	2.0	1.5	2.3	0.3	3.0	1.9	2.3	90.9
Debt ratio	0.6	0.6	0.6	0.6	0.5	0.5	0.6	99.2
Revenue to equity ratio	4.6	2.9	5.8	1.6	5.1	4.3	6.9	99.2
Revenue to closing inventories ratio	60.0	123.5	51.3	55.1	365.5	27.7	86.8	20.7

(percent)

Current debt to equity	85.0	59.9	101.7	39.1	95.3	74.1	123.0	99.2
Operating profit on equity	9.9	4.0	13.9	...	17.9	5.0	20.8	99.2
Net fixed assets to equity	129.1	153.1	113.1	198.0	76.9	94.3	127.5	99.2
Gross margin	38.2	44.8	36.0	42.5	46.0	33.4	37.2	100.0
Return on total assets	7.1	4.1	9.3	0.7	12.3	5.0	11.4	99.2

(days)

Collection period for accounts receivable	29.6	35.1	27.7	60.8	21.4	32.7	25.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	576	152,997	6,602.1	89
Less than 20	488	44,676	2,022.0	85
20-99	79	74,161	3,260.2	5
100-499	9	34,160	1,319.9	1
500 and over	-	-	-	-

1989				
Total	665	180,527	7,282.5	
Less than 20	573	60,681	2,585.0	
20-99	84	89,059	3,384.3	
100-499	8	30,787	1,313.2	
500 and over	-	-	-	

SIC 0511 Forestry Services Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC061 - METAL MINES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	252	25	116	252	533	
- High value (\$'000)	5,000	252	5,000	116	252	533	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	30.7	1.8	35.5	1.7	2.0	5.3	41.3	36.1
Purchases and materials	27.6	2.0	31.9	1.8	2.2	7.2	36.5	33.3
Closing inventory	2.6	0.1	3.1	0.1	0.1	2.2	3.2	22.2
Opening inventory	5.8	-	6.7	-	-	0.4	8.0	13.9
Wages, salaries and benefits	17.9	11.4	19.1	3.6	21.0	33.0	16.4	83.3
Direct	8.5	2.4	9.5	-	5.5	5.9	10.2	19.4
Indirect	9.5	8.9	9.6	3.6	15.6	27.1	6.3	66.7
Occupancy expenses	35.1	22.7	37.2	14.3	33.2	52.7	34.3	97.2
Depreciation	20.8	9.5	22.7	5.8	14.2	15.7	24.0	91.7
Repairs and maintenance	6.2	6.1	6.3	2.7	10.5	21.4	3.4	69.4
Fuel and oil	5.1	5.1	5.2	3.0	7.7	11.8	3.9	63.9
Utilities	0.6	0.4	0.6	0.5	0.2	2.5	0.3	61.1
Rent	2.4	1.6	2.5	2.3	0.7	1.3	2.8	50.0
Financial expenses	7.5	33.0	3.2	58.1	1.6	4.7	2.9	97.2
Interest and bank charges	2.8	4.9	2.4	8.4	0.6	2.5	2.4	88.9
Professional fees	4.7	28.1	0.8	49.7	1.0	2.2	0.6	88.9
General expenses	1.5	2.0	1.4	2.1	1.8	3.3	1.1	77.8
Advertising	0.1	--	0.1	--	-	0.2	--	22.2
Delivery expenses	0.8	1.0	0.8	0.7	1.3	2.4	0.5	66.7
Insurance	0.6	1.0	0.6	1.4	0.5	0.8	0.5	63.9
Other expenses	5.9	21.5	3.3	20.7	22.5	5.9	2.8	100.0
Total expenses	98.7	92.5	99.8	100.6	82.3	104.9	98.8	100.0
Net profit/loss	1.3	7.5	0.2	-0.6	17.7	-4.9	1.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	53							
Gross Operating Revenue	608.3	154.0	1,022.8	91.4	218.5	320.0	1,431.7	
Total Expenses	500.6	103.7	862.7	67.4	141.2	270.2	1,207.4	
Net Profit	107.7	50.3	160.1	24.1	77.3	49.9	224.3	

Non-Profitable:

Gross Operating Revenue	341.9	71.5	1,372.7	57.9	186.5	454.0	2,796.9	
Total Expenses	388.9	78.0	1,574.0	62.6	209.4	527.7	3,196.0	
Net Loss	-47.0	-6.6	-201.3	-4.6	-22.8	-73.7	-399.1	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	252	25	116	252	533	
- High value (\$'000)	5,000	252	5,000	116	252	533	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	531.9	288.5	1,062.0	222.2	559.6	537.7	1,531.7	100.0
Total current assets	283.9	201.8	462.7	159.7	374.0	199.2	698.8	100.0
Accounts receivable	10.5	9.1	13.7	2.4	36.5	27.9	0.9	66.7
Closing inventory	11.4	0.1	36.1	--	0.2	8.7	60.5	22.2
Other current assets	261.9	192.6	412.9	157.2	337.3	162.5	637.2	88.9
Net fixed assets	160.6	82.9	329.8	62.3	167.1	239.7	410.5	91.7
Other assets and adjustments	87.2	3.6	269.4	--	18.3	98.6	422.3	83.3
Total liabilities	332.0	166.9	691.7	170.1	153.8	206.3	1,126.6	100.0
Total current liabilities	100.8	60.5	188.5	55.7	80.1	141.4	230.7	100.0
Current bank loans	6.7	6.7	6.8	8.4	--	6.8	6.8	27.8
Other current liabilities	94.0	53.7	181.6	47.3	80.1	134.6	223.8	97.2
Long-term bank loans	7.1	10.2	0.2	12.8	--	--	0.5	22.2
Other liabilities and adjustments	224.1	96.1	502.8	101.6	73.6	64.8	895.3	72.2
Total equity	199.8	121.5	370.2	52.0	405.8	331.4	405.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.8	3.3	2.4	2.8	4.6	1.4	3.0	100.0
Debt to equity ratio	1.6	1.3	1.8	3.2	0.3	0.6	2.7	100.0
Interest coverage ratio	1.4	2.5	1.0	0.9	29.6	-0.9	1.4	88.9
Debt ratio	0.6	0.5	0.6	0.7	0.2	0.3	0.7	100.0
Revenue to equity ratio	2.1	0.7	3.1	1.2	0.5	1.1	4.6	100.0
Revenue to closing inventories ratio	37.7	768.2	32.5	733.8	816.0	44.9	30.9	22.2

(percent)

Current debt to equity	50.4	49.7	50.9	107.0	19.7	42.6	56.9	100.0
Operating profit on equity	2.7	5.6	0.6	...	8.9	...	5.4	100.0
Net fixed assets to equity	80.4	68.2	89.0	119.9	41.1	72.3	101.3	100.0
Gross margin	51.3	86.8	45.4	94.6	76.9	61.7	42.3	100.0
Return on total assets	3.2	3.9	2.8	2.2	6.7	-1.7	4.3	100.0

(days)

Collection period for accounts receivable	8.9	36.7	4.2	14.2	64.8	25.8	0.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	293	2,525,669	58,529.6	39
Less than 20	213	26,300	648.8	31
20-99	26	44,159	1,167.3	4
100-499	35	377,745	8,671.7	4
500 and over	19	2,077,465	48,041.8	-

1989

Total	254	2,360,317	47,134.1	
Less than 20	182	67,842	1,577.2	
20-99	22	47,111	1,051.8	
100-499	31	366,016	7,256.7	
500 and over	19	1,879,348	37,248.4	

SIC 061 Metal Mines

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0611 - GOLD MINES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	260	25	145	260	544	
- High value (\$'000)	5,000	260	5,000	145	260	544	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	20.4	1.0	24.1	-	2.2	5.9	28.1	32.3
Purchases and materials	16.5	1.1	19.5	-	2.4	8.0	22.0	29.0
Closing inventory	3.2	0.1	3.9	-	0.1	2.5	4.2	22.6
Opening inventory	7.1	-	8.5	-	-	0.4	10.2	16.1
Wages, salaries and benefits	20.2	11.6	21.8	4.0	20.8	30.7	19.8	83.9
Direct	10.4	2.7	11.9	-	6.0	6.5	13.1	22.6
Indirect	9.7	8.9	9.9	4.0	14.9	24.2	6.8	64.5
Occupancy expenses	42.1	22.0	45.9	15.3	30.2	57.0	43.5	96.8
Depreciation	25.0	9.3	28.0	5.6	13.8	17.2	30.4	90.3
Repairs and maintenance	7.6	6.6	7.8	4.7	8.9	23.4	4.4	71.0
Fuel and oil	6.3	5.2	6.5	4.0	6.6	13.0	5.0	67.7
Utilities	0.5	0.2	0.6	0.2	0.2	2.0	0.2	54.8
Rent	2.7	0.8	3.1	0.8	0.7	1.4	3.5	48.4
Financial expenses	8.6	34.9	3.6	62.4	1.5	4.4	3.4	96.8
Interest and bank charges	3.0	4.1	2.8	7.1	0.6	2.8	2.8	90.3
Professional fees	5.6	30.8	0.8	55.3	1.0	1.6	0.6	87.1
General expenses	1.3	1.1	1.4	0.4	2.0	3.5	0.9	74.2
Advertising	--	-	--	-	-	0.2	--	16.1
Delivery expenses	0.9	0.8	0.9	0.2	1.4	2.5	0.6	64.5
Insurance	0.4	0.3	0.4	0.2	0.6	0.9	0.3	64.5
Other expenses	6.8	21.9	3.9	20.4	23.8	6.5	3.3	100.0
Total expenses	99.4	92.6	100.7	102.5	80.5	108.0	99.1	100.0
Net profit/loss	0.6	7.4	-0.7	-2.5	19.5	-8.0	0.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	48							
Gross Operating Revenue	486.9	172.5	733.4	64.5	218.5	305.7	955.8	
Total Expenses	360.6	110.3	556.7	37.8	141.2	267.2	707.3	
Net Profit	126.4	62.2	176.7	26.7	77.3	38.5	248.5	

Non-Profitable:

Gross Operating Revenue	349.9	72.7	1,372.7	61.6	204.1	454.0	2,796.9	
Total Expenses	397.4	78.4	1,574.0	65.2	234.7	527.7	3,196.0	
Net Loss	-47.4	-5.7	-201.3	-3.6	-30.7	-73.7	-399.1	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	260	25	145	260	544	
- High value (\$'000)	5,000	260	5,000	145	260	544	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	530.6	300.4	1,036.5	229.8	597.5	541.0	1,478.6	100.0
Total current assets	299.4	206.5	503.5	161.4	396.0	200.7	773.7	100.0
Accounts receivable	10.0	8.6	13.0	0.8	41.3	26.4	1.0	64.5
Closing inventory	12.6	--	40.2	--	0.2	9.8	67.4	22.6
Other current assets	276.7	197.8	450.2	160.6	354.4	164.4	705.2	87.1
Net fixed assets	158.1	89.8	308.2	68.3	180.6	230.0	377.9	90.3
Other assets and adjustments	73.0	4.0	224.8	--	20.7	110.3	326.9	83.9
Total liabilities	317.7	175.5	630.2	181.1	152.3	213.0	1,002.3	100.0
Total current liabilities	97.1	58.5	181.8	52.0	85.7	140.5	218.7	100.0
Current bank loans	5.2	4.6	6.4	5.7	--	7.6	5.4	25.8
Other current liabilities	91.8	53.8	175.3	46.2	85.7	132.9	213.3	96.8
Long-term bank loans	7.7	11.1	0.2	13.8	--	--	0.4	19.4
Other liabilities and adjustments	212.8	105.8	448.0	115.1	66.5	72.4	783.1	74.2
Total equity	212.8	124.8	406.3	48.7	445.2	328.0	476.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.0	3.5	2.7	3.1	4.6	1.4	3.5	100.0
Debt to equity ratio	1.4	1.4	1.5	3.7	0.3	0.6	2.1	100.0
Interest coverage ratio	1.1	2.7	0.7	0.6	36.1	-1.8	1.3	90.3
Debt ratio	0.5	0.5	0.6	0.7	0.2	0.3	0.6	100.0
Revenue to equity ratio	1.8	0.7	2.5	1.2	0.4	1.2	3.4	100.0
Revenue to closing inventories ratio	30.8	1,663.2	25.9	-	750.2	40.5	24.0	22.6

(percent)

Current debt to equity	45.6	46.8	44.7	106.8	19.2	42.8	45.9	100.0
Operating profit on equity	1.1	5.3	...	...	9.3	...	3.0	100.0
Net fixed assets to equity	74.2	72.0	75.8	140.1	40.5	70.1	79.3	100.0
Gross margin	59.4	87.4	54.0	95.9	76.9	63.4	52.0	100.0
Return on total assets	2.6	3.4	2.1	1.2	7.1	-3.8	4.1	100.0

(days)

Collection period for accounts receivable	9.3	34.6	4.5	5.2	70.5	24.1	0.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	293	2,525,669	58,529.6	39
Less than 20	213	26,300	648.8	31
20-99	26	44,159	1,167.3	4
100-499	35	377,745	8,671.7	4
500 and over	19	2,077,465	48,041.8	-

1989				
Total	254	2,360,317	47,134.1	
Less than 20	182	67,842	1,577.2	
20-99	22	47,111	1,051.8	
100-499	31	366,016	7,256.7	
500 and over	19	1,879,348	37,248.4	

SIC 0611 Gold Mines

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC062 - NON-METAL MINES (EXCEPT COAL)

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	622	25	214	622	1,222	
- High value (\$'000)	5,000	622	5,000	214	622	1,222	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.9	31.2	44.0	19.8	34.0	20.8	54.0	100.0
Purchases and materials	41.0	31.4	42.9	29.1	32.0	18.3	53.6	94.1
Closing inventory	16.2	21.2	15.3	72.9	8.7	11.0	17.2	76.5
Opening inventory	17.1	21.0	16.4	63.6	10.6	13.5	17.6	73.5
Wages, salaries and benefits	21.9	29.3	20.5	34.6	28.0	29.5	16.6	94.1
Direct	12.5	12.4	12.5	28.8	8.4	15.3	11.3	55.9
Indirect	9.4	16.9	8.0	5.8	19.6	14.1	5.3	64.7
Occupancy expenses	12.3	23.1	10.3	18.6	24.2	15.3	8.1	100.0
Depreciation	5.9	9.2	5.3	7.8	9.6	7.3	4.4	94.1
Repairs and maintenance	2.5	7.3	1.6	6.4	7.5	3.0	1.0	64.7
Fuel and oil	1.2	3.1	0.8	0.7	3.7	1.2	0.6	29.4
Utilities	1.4	1.8	1.3	2.7	1.6	1.7	1.1	91.2
Rent	1.3	1.6	1.3	0.9	1.8	2.1	1.0	58.8
Financial expenses	7.4	4.2	8.0	8.1	3.3	7.0	8.5	91.2
Interest and bank charges	5.8	2.8	6.4	5.9	2.0	4.4	7.3	79.4
Professional fees	1.6	1.5	1.6	2.3	1.3	2.6	1.2	88.2
General expenses	4.7	5.3	4.6	3.3	5.8	9.6	2.3	82.4
Advertising	0.7	0.5	0.7	2.3	0.1	0.3	0.9	52.9
Delivery expenses	3.4	3.3	3.4	--	4.0	8.9	1.0	29.4
Insurance	0.6	1.5	0.4	1.0	1.7	0.4	0.5	58.8
Other expenses	10.0	22.5	7.6	6.7	26.3	6.7	8.0	100.0
Total expenses	98.3	115.7	94.9	91.1	121.6	89.0	97.5	100.0
Net profit/loss	1.7	-15.7	5.1	8.9	-21.6	11.0	2.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	1,117.4	325.2	1,576.6	173.3	453.8	881.2	2,581.8	
Total Expenses	993.1	259.1	1,418.6	134.8	364.3	728.0	2,416.8	
Net Profit	124.3	66.1	158.0	38.5	89.5	153.2	165.0	

Non-Profitable:

Gross Operating Revenue	728.0	291.0	2,004.3	115.4	398.7	859.5	3,180.8	
Total Expenses	884.8	429.5	2,214.5	127.3	614.8	1,028.4	3,433.5	
Net Loss	-156.8	-138.5	-210.2	-11.9	-216.1	-168.9	-252.7	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	622	25	214	622	1,222	
- High value (\$'000)	5,000	622	5,000	214	622	1,222	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,304.6	536.2	2,110.1	418.8	619.4	1,300.2	3,202.2	100.0
Total current assets	584.8	290.4	893.3	276.5	300.3	503.6	1,418.8	100.0
Accounts receivable	250.3	117.9	389.1	80.7	144.3	170.2	684.3	100.0
Closing inventory	157.2	64.8	254.1	104.8	36.4	96.1	467.2	76.5
Other current assets	177.1	107.7	250.0	91.0	119.5	237.2	267.2	79.4
Net fixed assets	670.5	239.4	1,122.2	164.8	292.3	685.6	1,711.1	100.0
Other assets and adjustments	49.3	6.2	94.4	-22.5	26.6	110.9	72.2	88.2
Total liabilities	1,086.9	338.1	1,871.7	211.6	427.7	1,467.2	2,417.2	100.0
Total current liabilities	427.5	174.2	692.9	128.7	206.5	390.5	1,100.8	100.0
Current bank loans	70.9	41.7	101.5	18.4	58.1	107.7	93.1	44.1
Other current liabilities	356.6	132.5	591.4	110.2	148.3	282.7	1,007.7	100.0
Long-term bank loans	5.8	5.2	6.4	--	8.9	--	15.0	5.9
Other liabilities and adjustments	653.6	158.6	1,172.3	82.9	212.2	1,076.7	1,301.4	88.2
Total equity	217.7	198.0	238.3	207.1	191.6	-166.9	784.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.6	1.2	2.1	1.4	1.2	1.2	100.0
Debt to equity ratio	4.9	1.7	7.8	1.0	2.2	...	3.0	100.0
Interest coverage ratio	1.2	-4.6	1.7	2.5	-9.7	3.4	1.3	79.4
Debt ratio	0.8	0.6	0.8	0.5	0.6	1.1	0.7	100.0
Revenue to equity ratio	4.4	1.5	6.9	0.6	2.1	...	3.4	100.0
Revenue to closing inventories ratio	6.1	4.7	6.5	1.3	11.5	9.1	5.8	76.5

(percent)

Current debt to equity	196.3	87.9	290.7	62.1	107.7	...	140.2	100.0
Operating profit on equity	7.6	...	35.3	6.1	...	...	8.6	100.0
Net fixed assets to equity	307.9	120.8	470.8	79.5	152.5	...	217.9	100.0
Gross margin	36.2	39.5	35.5	45.6	38.0	49.7	29.4	100.0
Return on total assets	5.6	-7.3	9.0	5.0	-13.3	10.4	8.3	100.0

(days)

Collection period for accounts receivable	94.3	140.6	85.4	205.0	125.0	70.8	91.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	112	303,811	8,534.0	4
Less than 20	75	9,677	386.5	6
20-99	21	28,507	1,074.1	1
100-499	12	x	x	-
500 and over	4	x	x	1

1989

Total	108	396,047	9,961.6	
Less than 20	69	10,963	494.3	
20-99	22	37,003	1,085.0	
100-499	12	x	x	
500 and over	5	x	x	

SIC 062 Non-Metal Mines (except Coal)

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0622 - PEAT INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	610	25	209	610	1,019	
- High value (\$'000)	5,000	610	5,000	209	610	1,019	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.4	35.2	42.6	12.0	42.3	27.7	49.7	100.0
Purchases and materials	40.8	36.8	41.5	24.2	40.7	23.8	50.0	96.0
Closing inventory	19.8	27.3	18.3	86.0	9.3	15.2	19.8	84.0
Opening inventory	20.4	25.6	19.3	73.8	10.9	19.1	19.5	84.0
Wages, salaries and benefits	23.0	32.3	21.2	37.8	30.6	26.4	18.7	92.0
Direct	18.0	13.6	18.9	33.5	7.5	23.3	16.8	72.0
Indirect	5.0	18.7	2.3	4.3	23.1	3.2	1.9	56.0
Occupancy expenses	16.1	26.9	14.0	19.2	29.2	19.7	11.3	100.0
Depreciation	7.6	9.3	7.3	8.9	9.4	9.5	6.3	96.0
Repairs and maintenance	3.5	9.2	2.4	6.5	10.1	4.5	1.4	68.0
Fuel and oil	1.7	4.1	1.2	0.8	5.1	1.8	1.0	36.0
Utilities	1.8	2.1	1.7	2.5	2.0	2.2	1.4	92.0
Rent	1.5	2.1	1.3	0.4	2.7	1.7	1.2	56.0
Financial expenses	7.8	5.6	8.3	9.4	4.5	8.0	8.4	92.0
Interest and bank charges	6.5	3.9	7.0	6.9	2.9	5.8	7.6	84.0
Professional fees	1.3	1.8	1.2	2.5	1.5	2.2	0.8	92.0
General expenses	3.7	6.9	3.1	3.7	7.9	4.9	2.3	84.0
Advertising	0.3	0.6	0.3	2.4	0.1	0.1	0.3	48.0
Delivery expenses	2.7	4.2	2.4	--	5.5	4.3	1.4	32.0
Insurance	0.7	2.0	0.5	1.2	2.3	0.4	0.5	60.0
Other expenses	9.0	16.2	7.6	4.6	19.7	5.3	8.6	100.0
Total expenses	101.0	123.1	96.7	86.7	134.2	92.0	98.9	100.0
Net profit/loss	-1.0	-23.1	3.3	13.3	-34.2	8.0	1.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	904.5	247.9	1,335.0	173.3	350.4	780.5	2,350.3	
Total Expenses	800.6	203.4	1,192.1	134.8	297.8	652.0	2,181.1	
Net Profit	103.9	44.4	142.9	38.5	52.6	128.5	169.2	

Non-Profitable:

Gross Operating Revenue	835.9	303.9	2,004.3	126.5	374.8	859.5	3,180.8	
Total Expenses	1,008.1	458.8	2,214.5	135.8	588.0	1,028.4	3,433.5	
Net Loss	-172.2	-155.0	-210.2	-9.3	-213.2	-168.9	-252.7	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	610	25	209	610	1,019	
- High value (\$'000)	5,000	610	5,000	209	610	1,019	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,226.0	445.6	2,054.1	512.0	397.8	1,371.0	3,122.3	100.0
Total current assets	448.9	217.8	694.0	342.6	127.8	427.3	1,111.0	100.0
Accounts receivable	156.0	69.3	248.0	101.7	45.9	171.8	367.2	100.0
Closing inventory	173.2	75.9	276.4	134.0	34.0	121.2	519.1	84.0
Other current assets	119.5	72.5	169.4	106.8	47.7	134.2	224.5	72.0
Net fixed assets	736.4	228.7	1,275.2	199.0	250.1	826.7	1,976.5	100.0
Other assets and adjustments	40.7	-0.9	84.8	-29.6	19.8	116.8	34.8	84.0
Total liabilities	1,298.4	371.8	2,281.6	255.3	455.9	1,796.1	3,040.7	100.0
Total current liabilities	453.5	174.2	749.9	161.7	183.2	453.5	1,213.5	100.0
Current bank loans	61.4	42.1	81.9	23.7	55.4	126.3	12.4	40.0
Other current liabilities	392.1	132.0	668.0	137.9	127.8	327.1	1,201.0	100.0
Long-term bank loans	7.6	--	15.6	--	--	11.8	21.5	8.0
Other liabilities and adjustments	837.2	197.6	1,516.0	93.6	272.7	1,330.7	1,805.6	84.0
Total equity	-72.3	73.8	-227.4	256.6	-58.1	-425.1	81.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.2	0.9	2.1	0.6	0.9	0.9	100.0
Debt to equity ratio	...	5.0	...	0.9	...	...	37.2	100.0
Interest coverage ratio	0.8	-4.9	1.4	2.9	-10.6	2.3	1.1	84.0
Debt ratio	1.0	0.8	1.1	0.4	1.1	1.3	0.9	100.0
Revenue to equity ratio	...	3.7	...	0.6	...	...	32.1	100.0
Revenue to closing inventories ratio	5.0	3.6	5.4	1.1	10.7	6.5	5.0	84.0

(percent)

Current debt to equity	...	236.0	...	62.9	...	...	1,487.1	100.0
Operating profit on equity	12.2	...	...	8.0	215.7	...	35.2	100.0
Net fixed assets to equity	...	309.8	...	77.5	...	...	2,422.1	100.0
Gross margin	35.6	32.5	36.2	50.1	27.0	45.8	31.6	100.0
Return on total assets	3.9	-11.9	7.6	6.1	-28.8	8.0	7.3	100.0

(days)

Collection period for accounts receivable	64.9	90.9	59.9	238.1	45.7	78.6	51.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	112	303,811	8,534.0	4
Less than 20	75	9,677	386.5	6
20-99	21	28,507	1,074.1	1
100-499	12	x	x	-
500 and over	4	x	x	1

1989

Total	108	396,047	9,961.6	
Less than 20	69	10,963	494.3	
20-99	22	37,003	1,085.0	
100-499	12	x	x	
500 and over	5	x	x	

SIC 0622 Peat Industry

Establishments primarily engaged in extracting and processing peat.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0631 - BITUMINOUS COAL MINES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	333	-	-	-	-	
- High value (\$'000)	5,000	333	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	14.1	3.0	15.6	-	-	-	-	75.0
Purchases and materials	15.0	3.0	16.7	-	-	-	-	75.0
Closing inventory	1.2	-	1.4	-	-	-	-	12.5
Opening inventory	0.2	-	0.2	-	-	-	-	12.5
Wages, salaries and benefits	39.8	31.8	40.9	-	-	-	-	100.0
Direct	22.3	-	25.4	-	-	-	-	12.5
Indirect	17.5	31.8	15.6	-	-	-	-	100.0
Occupancy expenses	27.1	50.8	23.9	-	-	-	-	100.0
Depreciation	6.8	15.1	5.6	-	-	-	-	87.5
Repairs and maintenance	8.5	10.2	8.2	-	-	-	-	100.0
Fuel and oil	1.5	8.9	0.4	-	-	-	-	75.0
Utilities	6.8	2.6	7.3	-	-	-	-	100.0
Rent	3.6	14.0	2.2	-	-	-	-	62.5
Financial expenses	3.6	2.6	3.8	-	-	-	-	100.0
Interest and bank charges	2.7	1.5	2.8	-	-	-	-	87.5
Professional fees	0.9	1.1	0.9	-	-	-	-	100.0
General expenses	7.4	2.4	8.1	-	-	-	-	100.0
Advertising	0.2	1.2	0.1	-	-	-	-	62.5
Delivery expenses	6.3	0.2	7.1	-	-	-	-	37.5
Insurance	0.9	1.0	0.9	-	-	-	-	62.5
Other expenses	7.1	13.0	6.2	-	-	-	-	100.0
Total expenses	99.1	103.7	98.4	-	-	-	-	100.0
Net profit/loss	0.9	-3.7	1.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50						
Gross Operating Revenue	942.6	332.8	1,145.9	-	-	-	-
Total Expenses	844.9	331.3	1,016.1	-	-	-	-
Net Profit	97.6	1.4	129.7	-	-	-	-

Non-Profitable:

Gross Operating Revenue	623.3	123.3	2,623.1	-	-	-	-
Total Expenses	688.6	131.2	2,918.1	-	-	-	-
Net Loss	-65.3	-7.9	-295.1	-	-	-	-

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	333	-	-	-	-	
- High value (\$'000)	5,000	333	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	629.6	119.5	1,267.2	-	-	-	-	87.5
Total current assets	45.1	6.8	92.9	-	-	-	-	87.5
Accounts receivable	36.0	6.8	72.5	-	-	-	-	87.5
Closing inventory	9.0	--	20.4	-	-	-	-	12.5
Other current assets	-	-	-	-	-	-	-	-
Net fixed assets	587.1	111.4	1,181.7	-	-	-	-	87.5
Other assets and adjustments	-2.6	1.2	-7.4	-	-	-	-	87.5
Total liabilities	800.9	152.0	1,612.1	-	-	-	-	87.5
Total current liabilities	407.1	77.3	819.5	-	-	-	-	87.5
Current bank loans	41.0	7.7	82.6	-	-	-	-	87.5
Other current liabilities	366.1	69.5	736.8	-	-	-	-	87.5
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	393.7	74.7	792.5	-	-	-	-	87.5
Total equity	-171.3	-32.5	-344.8	-	-	-	-	87.5

FINANCIAL RATIOS

(times)

Current ratio	0.1	--	0.1	-	-	-	-	87.5
Debt to equity ratio	...	...	...	...	...	...	...	87.5
Interest coverage ratio	1.3	-1.4	1.5	-	-	-	-	87.5
Debt ratio	1.2	1.2	1.2	-	-	-	-	87.5
Revenue to equity ratio	...	...	...	...	...	...	...	87.5
Revenue to closing inventories ratio	84.0	-	74.0	-	-	-	-	12.5

(percent)

Current debt to equity	...	...	...	...	...	...	...	87.5
Operating profit on equity	...	18.5	...	...	...	...	...	87.5
Net fixed assets to equity	...	...	...	...	...	...	...	87.5
Gross margin	46.0	65.1	43.4	-	-	-	-	100.0
Return on total assets	4.3	-3.0	5.2	-	-	-	-	87.5

(days)

Collection period for accounts receivable	17.1	15.1	17.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	32	427,347	9,751.6	2
Less than 20	15	2,563	66.2	-
20-99	5	x	x	1
100-499	6	85,691	1,990.0	1
500 and over	6	x	x	-

1989

Total	34	488,370	10,112.8	
Less than 20	15	6,196	134.6	
20-99	6	5,671	166.9	
100-499	7	88,245	1,820.1	
500 and over	6	388,258	7,991.2	

SIC 0631 Bituminous Coal Mines

Establishments primarily engaged in mining and beneficiating bituminous coal.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC071 - CRUDE PETROLEUM AND NATURAL GAS INDUSTRIES

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	222							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	415	25	137	415	1,441	
- High value (\$'000)	5,000	415	5,000	137	415	1,441	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	18.8	17.0	19.4	18.1	16.5	22.4	18.1	68.9
Purchases and materials	18.8	17.0	19.4	18.1	16.4	22.4	18.1	68.9
Closing inventory	0.1	0.2	--	--	0.3	--	--	3.6
Opening inventory	0.1	0.2	--	--	0.3	--	--	2.7
Wages, salaries and benefits	8.7	11.2	7.8	12.6	10.5	9.8	6.9	44.6
Direct	1.4	0.2	1.8	-	0.3	-	2.6	3.6
Indirect	7.3	11.0	6.0	12.6	10.2	9.8	4.2	42.3
Occupancy expenses	39.0	34.9	40.5	61.9	21.1	33.4	43.7	92.3
Depreciation	36.9	29.2	39.7	55.8	15.5	32.4	43.0	88.7
Repairs and maintenance	0.6	1.9	0.2	2.3	1.7	0.3	0.2	13.5
Fuel and oil	0.4	1.2	0.1	0.7	1.4	--	0.1	5.0
Utilities	0.3	0.7	0.1	1.2	0.4	0.3	0.1	24.8
Rent	0.8	2.0	0.4	2.0	2.1	0.5	0.4	27.5
Financial expenses	9.4	7.8	10.0	6.0	8.7	5.2	12.1	80.6
Interest and bank charges	8.0	5.4	9.0	2.9	6.7	3.3	11.5	65.3
Professional fees	1.3	2.4	1.0	3.1	2.0	1.8	0.6	55.9
General expenses	0.9	2.4	0.3	4.3	1.4	0.7	0.2	32.0
Advertising	0.3	0.8	0.1	0.8	0.8	0.2	--	14.9
Delivery expenses	0.5	1.4	0.2	3.1	0.6	0.2	0.1	16.2
Insurance	0.1	0.2	0.1	0.4	0.1	0.3	--	19.4
Other expenses	31.7	32.9	31.3	47.8	25.3	23.8	34.7	98.2
Total expenses	108.5	106.3	109.3	150.8	83.5	95.2	115.6	100.0
Net profit/loss	-8.5	-6.3	-9.3	-50.8	16.5	4.8	-15.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	443.0	136.6	1,599.8	63.8	248.8	873.2	2,706.3	
Total Expenses	349.5	95.9	1,307.0	44.3	175.2	679.7	2,262.2	
Net Profit	93.6	40.8	292.8	19.4	73.6	193.5	444.1	

Non-Profitable:

Gross Operating Revenue	302.0	111.4	1,644.2	65.7	324.2	808.4	2,508.2	
Total Expenses	634.0	222.6	3,530.0	179.4	423.8	1,479.1	5,650.3	
Net Loss	-332.0	-111.3	-1,885.8	-113.8	-99.6	-670.6	-3,142.1	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	205							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	421	25	138	421	1,534	
- High value (\$'000)	5,000	421	5,000	138	421	1,534	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,980.7	487.9	8,214.4	321.5	853.9	6,110.1	11,312.4	100.0
Total current assets	448.9	130.7	1,777.6	96.3	206.5	1,164.6	2,680.1	99.5
Accounts receivable	78.9	26.7	297.1	16.6	48.9	217.3	414.5	91.7
Closing inventory	0.2	0.2	0.5	--	0.7	0.1	1.1	3.9
Other current assets	369.7	103.8	1,480.0	79.7	156.8	947.1	2,264.4	91.7
Net fixed assets	887.6	215.9	3,692.3	127.3	410.9	2,763.6	5,059.4	90.7
Other assets and adjustments	644.1	141.1	2,744.5	97.8	236.4	2,181.8	3,572.8	82.9
Total liabilities	718.5	263.0	2,620.6	137.6	539.1	2,411.8	2,927.9	100.0
Total current liabilities	243.8	124.4	742.6	96.8	185.2	637.0	898.0	98.0
Current bank loans	45.0	19.7	150.5	0.4	62.4	219.1	49.5	29.3
Other current liabilities	198.8	104.6	592.0	96.3	122.8	417.9	848.4	98.0
Long-term bank loans	77.4	10.3	357.6	7.0	17.8	38.3	827.7	6.8
Other liabilities and adjustments	397.2	128.2	1,520.3	33.8	336.0	1,736.4	1,202.2	82.4
Total equity	1,262.1	224.8	5,593.8	183.9	314.8	3,698.2	8,384.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.0	2.3	0.9	1.1	1.8	2.9	98.0
Debt to equity ratio	0.5	1.1	0.4	0.7	1.7	0.6	0.3	100.0
Interest coverage ratio	-0.3	-1.0	-0.1	-18.0	2.6	-1.6	--	67.8
Debt ratio	0.3	0.5	0.3	0.4	0.6	0.3	0.2	100.0
Revenue to equity ratio	0.3	0.5	0.2	0.3	0.8	0.2	0.3	100.0
Revenue to closing inventories ratio	1,421.5	544.3	3,102.7	37,534.7	359.3	7,456.5	2,406.8	3.9

(percent)

Current debt to equity	19.3	55.3	13.2	52.6	58.8	17.2	10.7	100.0
Operating profit on equity	...	...	...	...	10.6	...	...	100.0
Net fixed assets to equity	70.3	96.0	66.0	69.2	130.5	74.7	60.3	100.0
Gross margin	71.5	69.6	72.1	67.7	70.6	69.4	73.5	100.0
Return on total assets	-0.6	-1.6	-0.3	-11.2	6.2	-0.7	--	100.0

(days)

Collection period for accounts receivable	69.5	75.5	67.6	94.0	65.8	88.9	57.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	951	2,867,303	65,367.1	40
Less than 20	824	94,012	2,193.3	49
20-99	87	174,631	3,778.9	8
100-499	25	267,482	5,545.2	1
500 and over	15	2,331,178	53,849.7	-

1989				
Total	991	2,898,618	52,910.2	
Less than 20	873	143,836	2,573.4	
20-99	79	206,387	3,573.0	
100-499	24	302,273	5,052.9	
500 and over	15	2,246,122	41,710.9	

SIC 071 Crude Petroleum and Natural Gas Industries

Establishments primarily engaged in the exploration for and/or production of crude oil and natural gas whether by conventional or non-conventional methods.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0711 - CONVENTIONAL CRUDE OIL AND NATURAL GAS INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	221							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	415	25	136	415	1,460	
- High value (\$'000)	5,000	415	5,000	136	415	1,460	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	18.8	17.1	19.4	18.1	16.6	22.4	18.1	69.2
Purchases and materials	18.8	17.1	19.4	18.1	16.6	22.4	18.1	69.2
Closing inventory	0.1	0.2	--	--	0.3	--	--	3.6
Opening inventory	0.1	0.2	--	--	0.3	--	--	2.7
Wages, salaries and benefits	8.7	11.3	7.8	12.6	10.6	9.8	6.9	44.8
Direct	1.4	0.2	1.8	-	0.3	-	2.6	3.6
Indirect	7.3	11.1	6.0	12.6	10.3	9.8	4.2	42.5
Occupancy expenses	39.1	35.0	40.5	61.9	21.0	33.4	43.7	92.3
Depreciation	37.0	29.2	39.7	55.8	15.5	32.4	43.0	88.7
Repairs and maintenance	0.6	1.8	0.2	2.3	1.5	0.3	0.2	13.1
Fuel and oil	0.4	1.2	0.1	0.7	1.5	--	0.1	5.0
Utilities	0.3	0.7	0.1	1.2	0.4	0.3	0.1	24.9
Rent	0.8	2.1	0.4	2.0	2.1	0.5	0.4	27.6
Financial expenses	9.4	7.8	10.0	6.0	8.7	5.2	12.1	80.5
Interest and bank charges	8.0	5.4	9.0	2.9	6.7	3.3	11.5	65.2
Professional fees	1.3	2.4	1.0	3.1	2.0	1.8	0.6	55.7
General expenses	0.9	2.4	0.3	4.3	1.4	0.7	0.2	31.7
Advertising	0.3	0.8	0.1	0.8	0.8	0.2	--	14.9
Delivery expenses	0.5	1.4	0.2	3.1	0.5	0.2	0.1	15.8
Insurance	0.1	0.2	0.1	0.4	0.1	0.3	--	19.5
Other expenses	31.8	33.2	31.3	47.8	25.5	23.8	34.7	98.2
Total expenses	108.6	106.7	109.3	150.8	83.9	95.2	115.6	100.0
Net profit/loss	-8.6	-6.7	-9.3	-50.8	16.1	4.8	-15.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	66							
Gross Operating Revenue	445.2	136.6	1,599.8	63.8	251.4	873.2	2,706.3	
Total Expenses	351.5	96.2	1,307.0	44.3	177.8	679.7	2,262.2	
Net Profit	93.7	40.4	292.8	19.4	73.5	193.5	444.1	

Non-Profitable:

Gross Operating Revenue	302.0	111.4	1,644.2	65.7	324.2	808.4	2,508.2	
Total Expenses	634.0	222.6	3,530.0	179.4	423.8	1,479.1	5,650.3	
Net Loss	-332.0	-111.3	-1,885.8	-113.8	-99.6	-670.6	-3,142.1	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	204							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	427	25	138	427	1,538	
- High value (\$'000)	5,000	427	5,000	138	427	1,538	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,988.4	487.0	8,252.7	321.5	857.7	6,157.5	11,312.4	100.0
Total current assets	451.3	131.6	1,785.5	96.3	210.6	1,173.0	2,680.1	99.5
Accounts receivable	79.3	26.8	298.4	16.6	49.8	218.9	414.5	91.7
Closing inventory	0.2	0.2	0.5	--	0.7	0.1	1.1	3.9
Other current assets	371.7	104.5	1,486.6	79.7	160.1	953.9	2,264.4	91.7
Net fixed assets	889.3	213.4	3,709.4	127.3	406.4	2,785.0	5,059.4	90.7
Other assets and adjustments	647.6	141.9	2,757.7	97.8	240.6	2,199.5	3,572.8	82.8
Total liabilities	719.3	260.7	2,632.6	137.6	536.7	2,430.3	2,927.9	100.0
Total current liabilities	245.1	125.1	745.6	96.8	188.7	641.3	898.0	98.0
Current bank loans	45.2	20.0	150.8	0.4	63.9	220.1	49.5	29.4
Other current liabilities	199.8	105.1	594.8	96.3	124.8	421.1	848.4	98.0
Long-term bank loans	77.8	10.4	359.3	7.0	18.1	38.6	827.7	6.9
Other liabilities and adjustments	396.3	125.1	1,527.6	33.8	329.8	1,750.4	1,202.2	82.4
Total equity	1,269.0	226.2	5,620.1	183.9	321.0	3,727.2	8,384.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.0	2.3	0.9	1.1	1.8	2.9	98.0
Debt to equity ratio	0.5	1.1	0.4	0.7	1.6	0.6	0.3	100.0
Interest coverage ratio	-0.3	-1.1	-0.2	-18.0	2.6	-1.6	--	67.6
Debt ratio	0.3	0.5	0.3	0.4	0.6	0.3	0.2	100.0
Revenue to equity ratio	0.3	0.5	0.2	0.3	0.8	0.2	0.3	100.0
Revenue to closing inventories ratio	1,418.9	542.4	3,098.7	37,534.7	357.4	7,427.9	2,406.8	3.9

(percent)

Current debt to equity	19.3	55.3	13.2	52.6	58.8	17.2	10.7	100.0
Operating profit on equity	...	...	...	...	10.1	...	...	100.0
Net fixed assets to equity	70.0	94.3	66.0	69.2	126.6	74.7	60.3	100.0
Gross margin	71.4	69.3	72.1	67.7	70.1	69.5	73.5	100.0
Return on total assets	-0.6	-1.7	-0.3	-11.2	6.1	-0.7	--	100.0

(days)

Collection period for accounts receivable	69.6	75.7	67.6	94.0	66.1	89.2	57.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Businesses size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
----------------------------------------------------------	----------------------------------------------	-------------------------------	----------------	------------------------------------------------------

1991

Total	951	2,867,303	65,367.1	40
Less than 20	824	94,012	2,193.3	49
20-99	87	174,631	3,778.9	8
100-499	25	267,482	5,545.2	1
500 and over	15	2,331,178	53,849.7	-

1989

Total	991	2,898,618	52,910.2	
Less than 20	873	143,836	2,573.4	
20-99	79	206,387	3,573.0	
100-499	24	302,273	5,052.9	
500 and over	15	2,246,122	41,710.9	

SIC 0711 Conventional Crude Oil and Natural Gas Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC081 - STONE QUARRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	56							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	950	25	197	950	2,208	
- High value (\$'000)	5,000	950	5,000	197	950	2,208	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	31.6	16.3	34.7	14.5	16.4	30.5	36.7	82.1
Purchases and materials	33.9	18.4	37.1	20.9	18.2	32.8	39.1	83.9
Closing inventory	14.3	12.0	14.8	19.9	11.3	14.4	14.9	69.6
Opening inventory	11.9	9.9	12.4	13.5	9.6	12.1	12.5	62.5
Wages, salaries and benefits	28.9	34.2	27.9	20.5	35.4	30.0	26.9	92.9
Direct	15.9	13.8	16.4	4.0	14.7	16.5	16.3	51.8
Indirect	13.0	20.4	11.5	16.5	20.8	13.5	10.6	87.5
Occupancy expenses	19.6	23.7	18.8	26.6	23.4	23.2	16.7	94.6
Depreciation	7.1	8.7	6.7	11.7	8.4	9.3	5.5	87.5
Repairs and maintenance	7.0	7.7	6.9	7.3	7.7	6.9	6.9	73.2
Fuel and oil	3.0	4.3	2.8	2.9	4.4	4.1	2.2	50.0
Utilities	1.7	1.0	1.8	3.3	0.8	1.9	1.8	78.6
Rent	0.8	2.0	0.6	1.4	2.1	1.1	0.4	60.7
Financial expenses	4.1	5.6	3.8	11.4	5.1	5.4	3.0	92.9
Interest and bank charges	3.4	4.6	3.1	8.3	4.2	4.3	2.5	83.9
Professional fees	0.8	1.0	0.7	3.2	0.9	1.2	0.5	87.5
General expenses	5.4	4.0	5.7	5.8	3.8	6.2	5.5	83.9
Advertising	0.4	0.2	0.4	0.7	0.2	0.6	0.3	53.6
Delivery expenses	4.4	2.6	4.7	3.9	2.5	4.8	4.7	44.6
Insurance	0.7	1.2	0.6	1.2	1.2	0.8	0.5	69.6
Other expenses	12.4	11.6	12.6	14.8	11.2	5.2	16.1	100.0
Total expenses	102.1	95.3	103.5	93.7	95.5	100.5	104.9	100.0
Net profit/loss	-2.1	4.7	-3.5	6.3	4.5	-0.5	-4.9	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	59							
Gross Operating Revenue	1,297.0	341.0	2,693.9	93.5	454.1	1,412.6	3,614.6	
Total Expenses	1,188.5	291.1	2,499.8	73.3	390.7	1,311.7	3,353.7	
Net Profit	108.4	49.8	194.1	20.3	63.4	101.0	260.9	

Non-Profitable:

Gross Operating Revenue	1,282.3	460.0	2,190.7	82.4	776.0	1,644.1	3,357.3	
Total Expenses	1,542.3	504.1	2,689.0	96.4	845.4	1,749.8	4,693.4	
Net Loss	-270.8	-47.8	-498.3	-16.9	-69.4	-105.8	-1,336.1	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	56							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	950	25	197	950	2,208	
- High value (\$'000)	5,000	950	5,000	197	950	2,208	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	2,051.0	504.3	4,086.8	258.9	643.6	1,684.5	6,742.0	100.0
Total current assets	567.9	148.3	1,120.0	75.8	189.5	534.7	1,767.0	100.0
Accounts receivable	296.6	55.4	614.0	25.8	72.2	224.6	1,044.4	100.0
Closing inventory	184.8	45.9	367.5	17.6	62.0	221.0	529.5	69.6
Other current assets	86.4	46.9	138.4	32.2	55.2	89.0	193.0	60.7
Net fixed assets	1,081.1	258.2	2,164.3	110.2	342.2	829.7	3,639.4	100.0
Other assets and adjustments	401.9	97.7	802.3	72.8	111.8	319.9	1,335.5	87.5
Total liabilities	1,284.5	381.5	2,473.0	193.5	488.3	1,120.0	3,968.4	100.0
Total current liabilities	629.8	152.4	1,258.1	62.3	203.6	518.6	2,075.4	100.0
Current bank loans	152.1	10.7	338.3	6.3	13.1	130.5	568.0	44.6
Other current liabilities	477.6	141.7	919.7	55.9	190.4	388.1	1,507.3	100.0
Long-term bank loans	20.6	2.6	44.3	7.3	--	51.7	36.1	8.9
Other liabilities and adjustments	634.0	226.4	1,170.6	123.8	284.6	549.6	1,856.9	100.0
Total equity	766.5	122.7	1,613.8	65.4	155.3	564.4	2,773.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.9	0.8	1.2	0.9	1.0	0.8	100.0
Debt to equity ratio	1.6	3.1	1.5	2.9	3.1	1.9	1.4	100.0
Interest coverage ratio	0.3	2.0	-0.1	1.7	2.0	0.8	-0.9	83.9
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.6	0.5	100.0
Revenue to equity ratio	1.6	3.1	1.5	1.3	3.5	2.7	1.2	100.0
Revenue to closing inventories ratio	6.9	8.3	6.7	5.0	8.8	6.9	6.6	69.6

(percent)

Current debt to equity	82.1	124.1	77.9	95.2	131.0	91.8	74.8	100.0
Operating profit on equity	...	14.4	...	8.4	15.8	...	...	100.0
Net fixed assets to equity	141.0	210.2	134.1	168.5	220.2	147.0	131.2	100.0
Gross margin	39.4	49.5	37.4	64.9	48.1	39.5	36.4	100.0
Return on total assets	0.7	6.9	-0.2	4.9	7.4	3.4	-1.2	100.0

(days)

Collection period for accounts receivable	83.8	53.0	90.0	106.3	48.1	53.4	107.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	147	145,134	4,548.8	2
Less than 20	104	16,460	670.1	1
20-99	32	35,189	1,217.6	1
100-499	10	x	x	-
500 and over	1	x	x	-

1989

Total	149	141,046	4,332.2	
Less than 20	105	18,090	536.8	
20-99	33	35,733	1,064.4	
100-499	10	x	x	
500 and over	1	x	x	

SIC 081 Stone Quarries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0811 - GRANITE QUARRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,009	25	303	1,009	2,626	
- High value (\$'000)	5,000	1,009	5,000	303	1,009	2,626	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	31.1	21.8	32.8	22.5	21.6	29.2	34.8	86.1
Purchases and materials	34.0	23.2	36.0	23.6	23.1	34.8	36.6	86.1
Closing inventory	14.3	14.0	14.4	30.7	10.8	13.2	15.0	75.0
Opening inventory	11.4	12.6	11.2	29.6	9.3	7.7	13.1	66.7
Wages, salaries and benefits	29.3	29.3	29.3	36.6	27.9	38.2	24.5	94.4
Direct	18.8	20.2	18.5	22.6	19.7	21.7	16.8	63.9
Indirect	10.6	9.1	10.8	14.0	8.2	16.6	7.7	86.1
Occupancy expenses	19.9	30.2	17.9	19.3	32.3	16.0	18.9	97.2
Depreciation	7.6	12.1	6.8	7.4	13.0	7.0	6.6	91.7
Repairs and maintenance	6.8	8.3	6.5	4.8	9.0	4.0	7.9	75.0
Fuel and oil	3.1	6.1	2.5	3.0	6.7	2.5	2.5	55.6
Utilities	1.5	1.0	1.6	2.8	0.6	1.9	1.4	86.1
Rent	0.9	2.7	0.6	1.3	2.9	0.7	0.5	61.1
Financial expenses	3.9	5.2	3.7	7.7	4.7	3.1	4.0	94.4
Interest and bank charges	3.3	4.6	3.0	6.4	4.3	2.3	3.5	86.1
Professional fees	0.6	0.6	0.6	1.3	0.4	0.8	0.5	88.9
General expenses	4.9	1.9	5.5	4.8	1.3	4.2	6.1	83.3
Advertising	0.4	0.3	0.4	0.6	0.2	0.6	0.3	55.6
Delivery expenses	3.9	0.5	4.6	2.1	0.3	3.3	5.3	41.7
Insurance	0.6	1.1	0.5	2.2	0.8	0.3	0.6	72.2
Other expenses	7.8	10.3	7.4	10.1	10.3	5.7	8.3	100.0
Total expenses	96.9	98.7	96.6	101.1	98.2	96.6	96.6	100.0
Net profit/loss	3.1	1.3	3.4	-1.1	1.8	3.4	3.4	97.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	61							
Gross Operating Revenue	1,886.0	495.1	3,104.8	177.0	928.1	1,920.0	3,960.1	
Total Expenses	1,751.7	445.4	2,896.5	168.4	822.3	1,731.3	3,737.5	
Net Profit	134.3	49.8	208.3	8.6	105.8	188.6	222.5	

Non-Profitable:

Gross Operating Revenue	1,299.6	539.2	2,296.2	136.1	878.8	1,778.8	3,704.0	
Total Expenses	1,371.3	584.7	2,402.1	153.8	947.8	1,844.5	3,919.1	
Net Loss	-76.6	-51.4	-105.9	-23.5	-69.0	-65.8	-215.2	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,009	25	303	1,009	2,626	
- High value (\$'000)	5,000	1,009	5,000	303	1,009	2,626	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,812.0	681.8	2,977.0	225.4	1,181.3	1,776.1	4,332.6	100.0
Total current assets	502.5	185.2	829.5	87.8	291.8	470.9	1,234.3	100.0
Accounts receivable	190.9	64.8	320.8	25.0	108.4	134.2	531.4	100.0
Closing inventory	235.8	72.2	404.4	49.3	97.3	244.9	584.4	75.0
Other current assets	75.7	48.1	104.2	13.4	86.1	91.7	118.4	58.3
Net fixed assets	1,071.7	339.2	1,826.6	129.3	569.1	1,054.0	2,698.7	100.0
Other assets and adjustments	237.8	157.2	320.8	8.2	320.3	251.0	399.5	86.1
Total liabilities	1,047.5	529.6	1,581.3	315.5	764.0	1,114.9	2,107.6	100.0
Total current liabilities	568.5	241.7	905.3	81.2	417.4	572.3	1,281.2	100.0
Current bank loans	48.8	8.8	90.0	--	18.5	46.7	138.8	38.9
Other current liabilities	519.6	232.8	815.2	81.2	398.9	525.5	1,142.3	100.0
Long-term bank loans	36.3	5.2	68.4	10.0	--	79.1	56.3	13.9
Other liabilities and adjustments	442.6	282.6	607.5	224.2	346.6	463.5	770.0	100.0
Total equity	764.5	152.1	1,395.7	-90.0	417.2	661.1	2,224.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.7	0.9	1.0	0.6	0.8	0.9	100.0
Debt to equity ratio	1.3	3.4	1.1	...	1.8	1.6	0.9	100.0
Interest coverage ratio	1.9	1.2	2.1	0.8	1.4	2.5	1.9	86.1
Debt ratio	0.5	0.7	0.5	1.3	0.6	0.6	0.4	100.0
Revenue to equity ratio	2.1	3.3	2.0	...	2.1	2.7	1.7	100.0
Revenue to closing inventories ratio	6.9	7.1	6.9	3.2	9.2	7.5	6.6	75.0

(percent)

Current debt to equity	74.3	158.8	64.8	...	100.0	86.5	57.5	100.0
Operating profit on equity	6.6	4.3	6.9	1.9	3.8	9.6	5.9	100.0
Net fixed assets to equity	140.1	223.0	130.8	...	136.3	159.4	121.2	100.0
Gross margin	39.6	48.9	37.8	40.8	50.4	32.5	40.6	100.0
Return on total assets	5.8	4.4	6.1	3.7	4.6	5.9	6.1	100.0

(days)

Collection period for accounts receivable	42.2	45.9	41.5	56.8	43.8	26.4	49.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	147	145,134	4,548.8	2
Less than 20	104	16,460	670.1	1
20-99	32	35,189	1,217.6	1
100-499	10	x	x	-
500 and over	1	x	x	-

1989

Total	149	141,046	4,332.2	
Less than 20	105	18,090	536.8	
20-99	33	35,733	1,064.4	
100-499	10	x	x	
500 and over	1	x	x	

SIC 0811 Granite Quarries

Establishments primarily engaged in quarrying, crushing and pulverizing granite.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0812 - LIMESTONE QUARRIES
(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,010	-	-	-	
- High value (\$'000)	5,000	1,010	5,000	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.2	25.1	44.2	-	-	-	90.9
Purchases and materials	42.0	29.5	43.5	-	-	-	90.9
Closing inventory	17.6	28.9	16.3	-	-	-	63.6
Opening inventory	17.8	24.5	17.0	-	-	-	63.6
Wages, salaries and benefits	23.4	30.4	22.5	-	-	-	81.8
Direct	11.8	16.7	11.3	-	-	-	45.5
Indirect	11.5	13.6	11.3	-	-	-	81.8
Occupancy expenses	18.0	13.3	18.6	-	-	-	81.8
Depreciation	5.2	8.0	4.8	-	-	-	72.7
Repairs and maintenance	7.0	2.4	7.6	-	-	-	72.7
Fuel and oil	2.6	1.1	2.7	-	-	-	45.5
Utilities	2.6	0.1	2.9	-	-	-	54.5
Rent	0.6	1.7	0.5	-	-	-	45.5
Financial expenses	5.1	5.0	5.2	-	-	-	90.9
Interest and bank charges	4.1	4.0	4.1	-	-	-	72.7
Professional fees	1.1	1.0	1.1	-	-	-	90.9
General expenses	9.4	21.1	8.0	-	-	-	81.8
Advertising	0.3	--	0.4	-	-	-	63.6
Delivery expenses	8.2	19.8	6.8	-	-	-	45.5
Insurance	0.9	1.3	0.9	-	-	-	63.6
Other expenses	33.7	10.3	36.5	-	-	-	100.0
Total expenses	131.8	105.1	135.0	-	-	-	100.0
Net profit/loss	-31.8	-5.1	-35.0	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	36						
Gross Operating Revenue	1,442.7	200.2	2,762.8	-	-	-	-
Total Expenses	1,299.2	160.9	2,508.6	-	-	-	-
Net Profit	143.5	39.3	254.2	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,353.7	372.5	2,168.8	-	-	-	-
Total Expenses	2,095.4	420.8	3,486.8	-	-	-	-
Net Loss	-741.8	-48.2	-1,318.0	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,010	-	-	-	-	
- High value (\$'000)	5,000	1,010	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	5,639.5	546.4	10,241.8	-	-	-	-	100.0
Total current assets	1,496.8	201.7	2,667.1	-	-	-	-	100.0
Accounts receivable	1,092.9	105.8	1,984.9	-	-	-	-	100.0
Closing inventory	243.8	89.4	383.4	-	-	-	-	63.6
Other current assets	159.9	6.4	298.7	-	-	-	-	45.5
Net fixed assets	2,602.1	252.1	4,725.7	-	-	-	-	100.0
Other assets and adjustments	1,540.5	92.5	2,848.9	-	-	-	-	100.0
Total liabilities	3,839.6	372.0	6,973.1	-	-	-	-	100.0
Total current liabilities	1,793.4	173.7	3,257.0	-	-	-	-	100.0
Current bank loans	768.2	74.4	1,395.1	-	-	-	-	100.0
Other current liabilities	1,025.2	99.3	1,861.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	2,046.1	198.2	3,716.0	-	-	-	-	100.0
Total equity	1,799.8	174.3	3,268.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.1	0.8	-	-	-	-	100.0
Debt to equity ratio	2.1	2.1	2.1	...	...	...	...	100.0
Interest coverage ratio	-6.8	-0.2	-7.6	-	-	-	-	72.7
Debt ratio	0.6	0.6	0.6	-	-	-	-	100.0
Revenue to equity ratio	0.7	1.7	0.7	...	...	...	...	100.0
Revenue to closing inventories ratio	5.6	3.4	6.1	-	-	-	-	63.6

(percent)

Current debt to equity	99.6	99.6	99.6	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	144.5	144.5	144.5	...	...	...	...	100.0
Gross margin	34.4	44.5	33.2	-	-	-	-	100.0
Return on total assets	-6.8	-0.6	-7.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	288.2	125.1	307.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991				
Total	147	145,134	4,548.8	2
Less than 20	104	16,460	670.1	1
20-99	32	35,189	1,217.6	1
100-499	10	x	x	-
500 and over	1	x	x	-

1989				
Total	149	141,046	4,332.2	
Less than 20	105	18,090	536.8	
20-99	33	35,733	1,064.4	
100-499	10	x	x	
500 and over	1	x	x	

SIC 0812 Limestone Quarries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0814 - SANDSTONE QUARRIES
(Reliability: D)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6						
Gross Operating Revenues:							
- Low value (\$'000)	25	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	16.7	-	-	-	-	-	33.3
Purchases and materials	20.4	-	-	-	-	-	50.0
Closing inventory	10.1	-	-	-	-	-	50.0
Opening inventory	6.4	-	-	-	-	-	50.0
Wages, salaries and benefits	38.5	-	-	-	-	-	100.0
Direct	3.6	-	-	-	-	-	16.7
Indirect	34.9	-	-	-	-	-	100.0
Occupancy expenses	15.3	-	-	-	-	-	100.0
Depreciation	4.4	-	-	-	-	-	100.0
Repairs and maintenance	6.3	-	-	-	-	-	83.3
Fuel and oil	1.8	-	-	-	-	-	33.3
Utilities	1.9	-	-	-	-	-	83.3
Rent	0.9	-	-	-	-	-	100.0
Financial expenses	4.2	-	-	-	-	-	100.0
Interest and bank charges	2.8	-	-	-	-	-	100.0
Professional fees	1.4	-	-	-	-	-	83.3
General expenses	2.7	-	-	-	-	-	83.3
Advertising	0.3	-	-	-	-	-	33.3
Delivery expenses	1.3	-	-	-	-	-	33.3
Insurance	1.0	-	-	-	-	-	83.3
Other expenses	9.6	-	-	-	-	-	100.0
Total expenses	86.9	-	-	-	-	-	100.0
Net profit/loss	13.1	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	83						
Gross Operating Revenue	344.0	-	-	-	-	-	
Total Expenses	279.4	-	-	-	-	-	
Net Profit	64.6	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,669.7	-	-	-	-	-	
Total Expenses	1,672.0	-	-	-	-	-	
Net Loss	-2.3	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	334.8	-	-	-	-	-	-	100.0
Total current assets	149.0	-	-	-	-	-	-	100.0
Accounts receivable	45.0	-	-	-	-	-	-	100.0
Closing inventory	45.7	-	-	-	-	-	-	50.0
Other current assets	58.2	-	-	-	-	-	-	83.3
Net fixed assets	207.9	-	-	-	-	-	-	100.0
Other assets and adjustments	-22.1	-	-	-	-	-	-	66.7
Total liabilities	235.2	-	-	-	-	-	-	100.0
Total current liabilities	46.2	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	46.2	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	189.0	-	-	-	-	-	-	100.0
Total equity	99.6	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.2	-	-	-	-	-	-	100.0
Debt to equity ratio	2.3	...	...	...	...	...	...	100.0
Interest coverage ratio	5.6	-	-	-	-	-	-	100.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Revenue to equity ratio	4.5	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	9.8	-	-	-	-	-	-	50.0

(percent)

Current debt to equity	46.3	...	...	...	...	...	...	100.0
Operating profit on equity	59.3	...	...	...	...	...	...	100.0
Net fixed assets to equity	208.7	...	...	...	...	...	...	100.0
Gross margin	44.8	-	-	-	-	-	-	100.0
Return on total assets	21.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	36.4	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	147	145,134	4,548.8	2
Less than 20	104	16,460	670.1	1
20-99	32	35,189	1,217.6	1
100-499	10	x	x	-
500 and over	1	x	x	-

1989

Total	149	141,046	4,332.2	
Less than 20	105	18,090	536.8	
20-99	33	35,733	1,064.4	
100-499	10	x	x	
500 and over	1	x	x	

SIC 0814 Sandstone Quarries

Establishments primarily engaged in quarrying, crushing and pulverizing sandstone.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0821 - SAND AND GRAVEL PITS
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	248							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	686	25	169	686	1,490	
- High value (\$'000)	5,000	686	5,000	169	686	1,490	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	21.0	17.5	22.2	9.1	20.6	17.6	24.7	75.8
Purchases and materials	21.5	16.8	23.3	9.1	19.6	19.9	25.1	75.0
Closing inventory	4.5	5.1	4.3	0.7	6.8	5.1	3.9	38.7
Opening inventory	4.0	5.9	3.3	0.7	7.8	2.9	3.5	35.9
Wages, salaries and benefits	25.0	22.6	25.9	15.0	25.4	25.2	26.3	90.3
Direct	10.0	8.3	10.6	1.7	10.8	10.6	10.5	39.9
Indirect	15.1	14.2	15.4	13.3	14.6	14.6	15.8	79.0
Occupancy expenses	30.7	29.8	31.0	31.3	29.2	36.4	28.1	97.2
Depreciation	10.7	12.5	10.1	11.2	13.0	11.6	9.2	93.5
Repairs and maintenance	8.7	7.0	9.4	5.9	7.3	10.6	8.7	78.6
Fuel and oil	5.7	5.6	5.8	5.4	5.7	6.4	5.4	59.7
Utilities	1.0	1.0	1.0	1.5	0.8	1.3	0.8	79.0
Rent	4.5	3.7	4.8	7.3	2.4	6.5	3.9	60.9
Financial expenses	5.2	7.3	4.4	4.7	8.3	6.0	3.5	96.8
Interest and bank charges	4.2	6.0	3.5	3.2	7.1	4.7	2.8	86.3
Professional fees	1.0	1.3	0.9	1.5	1.2	1.3	0.7	91.1
General expenses	4.2	3.1	4.7	3.4	3.0	5.4	4.3	86.7
Advertising	0.2	0.2	0.2	0.4	0.2	0.3	0.2	52.8
Delivery expenses	3.0	1.8	3.5	1.8	1.8	3.8	3.3	34.3
Insurance	1.0	1.1	1.0	1.2	1.0	1.3	0.8	66.9
Other expenses	11.7	17.0	9.8	24.8	14.1	8.5	10.5	98.8
Total expenses	97.8	97.4	98.0	88.3	100.7	99.1	97.4	100.0
Net profit/loss	2.2	2.6	2.0	11.7	-0.7	0.9	2.6	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67							
Gross Operating Revenue	575.1	195.8	1,677.9	79.0	429.1	996.7	2,497.2	
Total Expenses	524.6	166.2	1,566.7	59.2	379.8	909.6	2,357.1	
Net Profit	50.5	29.6	111.1	19.7	49.3	87.1	140.1	

Non-Profitable:

Gross Operating Revenue	542.2	212.5	1,540.9	87.7	450.4	1,019.7	2,330.3	
Total Expenses	613.7	260.2	1,684.5	100.7	564.1	1,170.6	2,462.7	
Net Loss	-74.0	-49.5	-147.4	-13.8	-113.8	-157.7	-132.4	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	217							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	786	25	202	786	1,578	
- High value (\$'000)	5,000	786	5,000	202	786	1,578	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	838.5	467.2	1,681.6	234.1	654.1	1,291.2	2,108.9	100.0
Total current assets	300.9	157.1	627.3	105.4	198.6	457.0	813.8	100.0
Accounts receivable	126.5	53.2	293.2	17.2	82.0	144.5	455.9	95.9
Closing inventory	37.8	17.8	83.3	1.6	30.8	65.5	102.9	44.2
Other current assets	136.4	86.0	250.7	86.5	85.6	246.9	254.9	83.4
Net fixed assets	456.0	235.0	957.8	97.1	345.6	758.1	1,176.4	97.2
Other assets and adjustments	81.5	75.0	96.4	31.5	109.9	76.1	118.6	85.3
Total liabilities	454.2	249.2	919.6	79.1	385.7	549.7	1,324.4	100.0
Total current liabilities	273.0	104.7	655.0	18.0	174.3	353.6	984.9	100.0
Current bank loans	51.1	22.0	117.3	2.5	37.6	56.7	183.7	57.1
Other current liabilities	221.8	82.7	537.7	15.5	136.7	296.9	801.2	100.0
Long-term bank loans	34.4	20.8	65.2	19.8	21.6	59.9	71.1	26.7
Other liabilities and adjustments	146.7	123.6	199.2	41.3	189.7	136.1	268.3	96.8
Total equity	384.2	217.9	762.0	154.9	268.4	741.5	784.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.4	0.9	5.8	1.1	1.2	0.8	100.0
Debt to equity ratio	1.1	1.1	1.2	0.5	1.4	0.7	1.6	100.0
Interest coverage ratio	1.2	0.4	1.9	--	0.5	1.9	1.9	86.6
Debt ratio	0.5	0.5	0.5	0.3	0.5	0.4	0.6	100.0
Revenue to equity ratio	2.0	1.5	2.4	0.6	1.9	1.5	3.2	100.0
Revenue to closing inventories ratio	20.7	18.3	21.9	60.7	16.5	17.7	24.8	44.2

(percent)

Current debt to equity	71.0	48.0	85.9	11.6	64.9	47.6	125.5	100.0
Operating profit on equity	2.2	...	7.1	...	...	5.8	8.5	100.0
Net fixed assets to equity	118.6	107.8	125.6	62.7	128.7	102.2	149.9	100.0
Gross margin	52.3	58.3	49.9	62.3	57.6	51.3	49.3	100.0
Return on total assets	5.0	2.4	6.6	--	3.1	6.8	6.4	100.0

(days)

Collection period for accounts receivable	58.6	59.1	58.4	63.1	58.5	45.3	64.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	699	213,274	7,219.1	6
Less than 20	609	78,160	2,694.0	10
20-99	82	90,943	3,141.4	4
100-499	8	44,171	1,383.7	-
500 and over	-	-	-	-

1989

Total	705	197,953	6,132.5	
Less than 20	619	83,236	2,902.9	
20-99	78	73,302	2,182.2	
100-499	8	41,415	1,047.4	
500 and over	-	-	-	

SIC 0821 Sand and Gravel Pits

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0911 - CONTRACT DRILLING, OIL AND GAS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	65							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	373	25	171	373	1,041	
- High value (\$'000)	5,000	373	5,000	171	373	1,041	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	17.4	19.9	16.7	2.6	33.2	4.4	21.8	63.1
Purchases and materials	17.9	19.9	17.4	2.6	33.2	4.5	22.8	61.5
Closing inventory	0.8	-	1.0	-	-	0.6	1.1	9.2
Opening inventory	0.2	-	0.2	-	-	0.4	0.1	7.7
Wages, salaries and benefits	27.7	21.1	29.5	20.7	21.4	35.4	27.0	86.2
Direct	2.5	--	3.1	0.1	-	3.4	3.0	9.2
Indirect	25.2	21.0	26.3	20.6	21.4	32.0	24.0	81.5
Occupancy expenses	20.1	30.5	17.3	33.4	28.3	20.4	16.0	100.0
Depreciation	7.2	12.5	5.8	10.7	13.9	5.0	6.2	95.4
Repairs and maintenance	5.7	6.6	5.5	7.1	6.2	7.7	4.5	73.8
Fuel and oil	3.5	6.0	2.8	8.2	4.3	3.8	2.4	58.5
Utilities	1.2	3.0	0.8	5.5	1.2	1.5	0.5	80.0
Rent	2.4	2.4	2.4	2.0	2.7	2.4	2.4	67.7
Financial expenses	4.7	6.3	4.3	6.2	6.5	2.7	4.9	93.8
Interest and bank charges	3.9	4.5	3.7	4.4	4.5	1.6	4.6	86.2
Professional fees	0.9	1.9	0.6	1.8	1.9	1.1	0.4	83.1
General expenses	4.0	6.0	3.4	10.7	2.5	4.3	3.0	81.5
Advertising	1.1	3.8	0.4	7.7	0.8	0.5	0.4	60.0
Delivery expenses	2.2	1.2	2.5	1.2	1.2	3.0	2.3	47.7
Insurance	0.6	1.0	0.5	1.8	0.4	0.8	0.4	55.4
Other expenses	19.7	14.7	21.1	17.2	12.7	20.0	21.5	100.0
Total expenses	93.5	98.6	92.2	90.8	104.5	87.1	94.3	100.0
Net profit/loss	6.5	1.4	7.8	9.2	-4.5	12.9	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	374.3	84.8	1,161.1	67.6	228.4	615.6	2,209.2	
Total Expenses	328.0	73.6	1,019.4	59.1	194.7	518.8	1,981.0	
Net Profit	46.3	11.2	141.8	8.5	33.7	96.8	228.2	

Non-Profitable:

Gross Operating Revenue	591.5	238.9	1,734.1	88.5	288.7	557.5	2,656.6	
Total Expenses	632.0	269.6	1,806.0	108.2	323.1	593.6	2,756.5	
Net Loss	-40.5	-30.8	-71.9	-19.7	-34.4	-36.1	-99.9	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	62							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	422	25	178	422	1,122	
- High value (\$'000)	5,000	422	5,000	178	422	1,122	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	487.2	206.0	1,126.6	72.4	478.2	502.6	2,125.8	100.0
Total current assets	212.7	102.4	463.5	46.1	217.3	207.7	873.1	100.0
Accounts receivable	128.8	60.6	283.8	30.0	123.2	155.2	489.7	83.9
Closing inventory	3.9	--	12.8	--	--	4.0	26.9	9.7
Other current assets	79.9	41.7	166.8	16.1	94.1	48.4	356.4	95.2
Net fixed assets	175.1	56.1	445.9	12.1	145.8	126.5	957.4	93.5
Other assets and adjustments	99.2	47.4	217.1	14.2	115.1	168.4	295.2	87.1
Total liabilities	308.1	123.5	728.0	35.7	302.4	360.5	1,316.4	100.0
Total current liabilities	207.5	95.5	462.2	17.9	253.4	281.1	752.0	100.0
Current bank loans	40.0	12.4	102.7	--	37.8	81.2	137.0	50.0
Other current liabilities	167.4	83.0	359.4	17.9	215.6	199.8	615.0	100.0
Long-term bank loans	34.6	--	113.4	--	0.1	15.3	270.4	19.4
Other liabilities and adjustments	65.9	27.9	152.4	17.7	48.7	64.0	293.8	95.2
Total equity	179.0	82.5	398.6	36.6	175.8	142.1	809.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.0	2.5	0.8	0.7	1.1	100.0
Debt to equity ratio	1.7	1.4	1.8	0.9	1.7	2.5	1.6	100.0
Interest coverage ratio	2.5	0.8	3.1	2.1	--	9.8	2.2	87.1
Debt ratio	0.6	0.5	0.6	0.4	0.6	0.7	0.6	100.0
Revenue to equity ratio	2.8	1.8	3.3	2.4	1.6	4.5	2.9	100.0
Revenue to closing inventories ratio	129.7	-	102.4	-	-	157.9	89.0	9.7

(percent)

Current debt to equity	115.8	115.7	115.9	49.0	144.1	197.8	92.9	100.0
Operating profit on equity	17.5	...	26.3	14.6	...	60.4	16.7	100.0
Net fixed assets to equity	97.8	68.0	111.8	33.0	82.9	89.0	118.2	100.0
Gross margin	54.6	56.9	54.0	76.1	44.4	60.3	51.3	100.0
Return on total assets	10.5	3.0	13.6	13.6	-0.2	19.0	11.6	100.0

(days)

Collection period for accounts receivable	92.3	143.4	78.7	120.8	158.1	88.3	74.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,544	1,037,170	32,047.1	129
Less than 20	1,364	134,294	5,213.9	134
20-99	143	184,480	5,909.6	5
100-499	31	183,909	5,459.2	-
500 and over	6	534,487	15,464.4	-

1989

Total	1,673	956,489	26,415.4	
Less than 20	1,498	183,353	6,497.9	
20-99	138	202,317	5,602.1	
100-499	31	224,027	5,109.7	
500 and over	6	346,792	9,205.7	

SIC 0911 Contract Drilling, Oil and Gas Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC0919 - OTHER SERVICE INDUSTRIES INCIDENTAL TO CRUDE PETROLEUM
AND NATURAL GAS**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	321							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	465	25	161	465	1,056	
- High value (\$'000)	5,000	465	5,000	161	465	1,056	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	15.3	5.8	18.9	1.7	8.6	14.9	21.0	51.7
Purchases and materials	16.0	6.9	19.4	4.4	8.7	15.8	21.3	51.7
Closing inventory	1.9	2.6	1.7	2.8	2.5	1.3	1.9	11.5
Opening inventory	1.3	1.5	1.1	0.2	2.5	0.4	1.5	8.7
Wages, salaries and benefits	33.1	31.0	33.9	18.6	39.5	31.9	35.0	90.7
Direct	1.6	0.7	2.0	-	1.1	3.3	1.3	6.5
Indirect	31.5	30.4	32.0	18.6	38.4	28.6	33.7	89.4
Occupancy expenses	16.9	19.1	16.1	18.3	19.6	18.8	14.6	98.8
Depreciation	6.0	7.6	5.4	8.7	6.8	6.9	4.6	93.1
Repairs and maintenance	3.7	3.3	3.8	1.9	4.2	3.6	4.0	63.9
Fuel and oil	2.6	2.8	2.5	3.0	2.8	2.5	2.4	54.2
Utilities	1.6	2.4	1.3	2.5	2.4	1.7	1.1	79.4
Rent	3.0	2.9	3.1	2.2	3.4	4.1	2.5	69.5
Financial expenses	3.0	4.5	2.5	5.7	3.6	3.1	2.2	95.0
Interest and bank charges	2.1	3.2	1.7	4.7	2.2	2.0	1.5	89.7
Professional fees	0.9	1.3	0.8	1.1	1.4	1.1	0.6	87.5
General expenses	4.5	8.5	3.0	11.7	6.3	3.7	2.6	84.7
Advertising	0.8	0.7	0.9	0.6	0.8	1.1	0.8	72.9
Delivery expenses	3.0	6.7	1.7	9.7	4.6	2.0	1.5	47.7
Insurance	0.6	1.1	0.4	1.4	0.9	0.6	0.3	41.7
Other expenses	20.8	21.8	20.4	25.2	19.4	18.3	21.5	100.0
Total expenses	93.6	90.6	94.8	81.3	97.0	90.7	96.9	100.0
Net profit/loss	6.4	9.4	5.2	18.7	3.0	9.3	3.1	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71							
Gross Operating Revenue	348.4	114.6	1,241.0	68.3	313.7	687.2	2,195.9	
Total Expenses	304.1	92.5	1,112.1	51.2	270.3	571.1	2,044.9	
Net Profit	44.2	22.1	128.9	17.1	43.4	116.1	151.0	

Non-Profitable:

Gross Operating Revenue	400.4	167.0	1,177.9	73.6	265.8	682.9	1,833.9	
Total Expenses	447.7	190.0	1,306.4	83.3	303.0	791.9	1,988.3	
Net Loss	-47.6	-23.0	-131.6	-9.7	-37.2	-109.0	-163.3	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	298							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	534	25	183	534	1,122	
- High value (\$'000)	5,000	534	5,000	183	534	1,122	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	500.4	201.2	1,423.0	170.9	241.9	787.6	2,198.6	99.3
Total current assets	174.2	72.3	488.4	55.8	94.5	297.5	721.3	97.7
Accounts receivable	85.3	27.3	264.2	10.8	49.6	127.0	431.6	90.3
Closing inventory	10.2	5.0	26.3	7.9	1.2	13.8	41.6	12.4
Other current assets	78.5	39.9	197.8	37.1	43.7	156.6	248.0	81.9
Net fixed assets	237.2	88.1	696.9	51.1	137.9	373.6	1,091.6	95.0
Other assets and adjustments	88.9	40.7	237.6	63.9	9.4	116.3	385.5	70.8
Total liabilities	297.1	121.7	838.0	88.5	166.4	516.3	1,230.7	99.3
Total current liabilities	166.9	58.7	500.6	21.9	108.3	237.1	822.2	95.6
Current bank loans	21.8	6.6	68.5	2.2	12.6	22.2	125.0	39.9
Other current liabilities	145.1	52.1	432.1	19.7	95.7	214.9	697.2	95.6
Long-term bank loans	13.9	4.1	43.8	1.2	8.2	34.1	55.6	35.9
Other liabilities and adjustments	116.2	58.7	293.5	65.3	49.8	245.0	352.8	88.6
Total equity	203.2	79.4	584.9	82.3	75.5	271.2	967.8	99.3

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.2	0.9	2.5	0.8	1.2	0.8	95.6
Debt to equity ratio	1.4	1.5	1.4	1.0	2.2	1.9	1.2	99.3
Interest coverage ratio	3.3	2.5	3.8	2.4	2.6	5.0	3.0	90.6
Debt ratio	0.5	0.6	0.5	0.5	0.6	0.6	0.5	99.3
Revenue to equity ratio	2.4	2.4	2.4	1.0	4.5	2.9	2.2	99.3
Revenue to closing inventories ratio	47.9	38.1	53.7	10.5	281.9	57.4	52.2	12.4

(percent)

Current debt to equity	82.1	73.9	85.5	26.6	143.3	87.4	84.9	99.3
Operating profit on equity	11.4	10.2	11.8	6.7	15.3	26.5	6.8	99.3
Net fixed assets to equity	116.7	110.8	119.1	62.1	182.5	137.7	112.7	99.3
Gross margin	49.4	54.9	47.1	65.3	51.4	53.9	44.0	100.0
Return on total assets	6.6	6.6	6.5	5.4	7.7	11.4	4.4	99.3

(days)

Collection period for accounts receivable	63.1	51.7	68.0	47.1	53.2	58.2	72.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,544	1,037,170	32,047.1	129
Less than 20	1,364	134,294	5,213.9	134
20-99	143	184,480	5,909.6	5
100-499	31	183,909	5,459.2	-
500 and over	6	534,487	15,464.4	-

1989				
Total	1,673	956,489	26,415.4	
Less than 20	1,498	183,353	6,497.9	
20-99	138	202,317	5,602.1	
100-499	31	224,027	5,109.7	
500 and over	6	346,792	9,205.7	

SIC 0919 Other Service Industries Incidental to Crude Petroleum and Natural Gas

Establishments primarily engaged in providing services necessary to the operation of petroleum and gas fields not elsewhere classified. Establishments primarily engaged in drilling water intake wells in oil and gas fields are included here. Establishments primarily engaged in seismographic surveys are classified in <7759 - Other Scientific and Technical Services> and those primarily engaged in drilling water wells are classified in <4212 - Water Well Drilling>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0921 - CONTRACT DRILLING INDUSTRY (EXCEPT OIL AND GAS)
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	635	25	293	635	1,462	
- High value (\$'000)	5,000	635	5,000	293	635	1,462	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	10.6	8.4	11.1	6.6	8.9	6.6	12.9	50.0
Purchases and materials	10.4	7.8	11.0	6.3	8.3	6.3	12.9	50.0
Closing inventory	2.4	3.3	2.2	0.1	4.2	0.6	2.9	22.7
Opening inventory	2.6	3.9	2.3	0.5	4.8	0.8	2.9	22.7
Wages, salaries and benefits	42.8	30.2	45.8	24.1	31.9	48.1	44.8	97.7
Direct	12.1	6.3	13.5	7.1	6.1	1.4	18.5	27.3
Indirect	30.7	23.9	32.3	16.9	25.9	46.7	26.2	90.9
Occupancy expenses	20.5	28.0	18.7	35.8	25.9	21.1	17.7	100.0
Depreciation	9.1	8.6	9.2	12.3	7.6	8.5	9.5	90.9
Repairs and maintenance	5.8	10.4	4.7	10.0	10.5	7.0	3.7	77.3
Fuel and oil	1.8	3.1	1.5	6.8	2.0	0.5	1.9	47.7
Utilities	1.1	1.7	0.9	2.3	1.5	1.2	0.8	86.4
Rent	2.8	4.2	2.5	4.4	4.2	3.9	1.8	77.3
Financial expenses	5.0	4.5	5.1	7.6	3.6	12.6	1.9	93.2
Interest and bank charges	3.6	3.0	3.7	5.6	2.3	9.1	1.5	84.1
Professional fees	1.4	1.5	1.4	2.0	1.4	3.5	0.5	86.4
General expenses	3.3	6.2	2.7	7.1	5.9	4.4	1.9	95.5
Advertising	0.5	0.5	0.5	0.4	0.5	0.9	0.4	68.2
Delivery expenses	1.9	4.2	1.3	4.4	4.1	2.7	0.8	59.1
Insurance	1.0	1.5	0.8	2.3	1.3	0.9	0.8	75.0
Other expenses	26.3	26.6	26.3	22.2	27.8	27.1	26.0	100.0
Total expenses	108.5	103.9	109.6	103.5	104.1	120.0	105.3	100.0
Net profit/loss	-8.5	-3.9	-9.6	-3.5	-4.1	-20.0	-5.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	41						
Gross Operating Revenue	986.8	282.2	2,111.5	139.3	402.3	1,046.1	2,895.0
Total Expenses	942.3	258.8	2,033.2	108.9	384.8	994.4	2,797.2
Net Profit	44.5	23.4	78.3	30.3	17.5	51.8	97.8

Non-Profitable:

Gross Operating Revenue	899.3	312.9	1,710.4	145.2	455.1	1,147.3	2,369.6
Total Expenses	1,066.7	351.0	2,056.6	176.4	499.2	1,509.0	2,697.5
Net Loss	-167.4	-38.1	-346.2	-31.2	-44.0	-361.7	-328.0

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	693	25	301	693	1,485	
- High value (\$'000)	5,000	693	5,000	301	693	1,485	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	691.3	269.4	1,290.9	194.0	328.7	735.6	1,832.8	100.0
Total current assets,	348.4	144.3	638.5	86.0	190.2	370.5	900.1	100.0
Accounts receivable	162.4	92.4	261.9	57.3	120.1	197.9	324.4	90.7
Closing inventory	22.8	10.2	40.7	0.1	18.1	6.2	74.3	23.3
Other current assets	163.1	41.6	335.8	28.5	52.0	166.2	501.4	97.7
Net fixed assets	317.4	126.4	588.9	107.9	141.0	326.4	845.1	100.0
Other assets and adjustments	25.3	-1.4	63.4	0.1	-2.5	38.7	87.5	72.1
Total liabilities	428.3	170.3	795.1	142.9	191.9	625.9	960.2	100.0
Total current liabilities	320.6	124.4	599.3	87.3	153.6	508.0	688.5	100.0
Current bank loans	68.5	32.3	120.0	16.1	45.1	60.3	178.3	58.1
Other current liabilities	252.0	92.1	479.3	71.2	108.5	447.6	510.2	100.0
Long-term bank loans	10.4	14.3	4.7	30.2	1.8	3.6	5.8	20.9
Other liabilities and adjustments	97.3	31.5	190.9	25.2	36.4	114.2	265.8	100.0
Total equity	262.9	99.0	495.8	51.1	136.8	109.7	872.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	1.0	0.9	1.2	0.7	1.3	100.0
Debt to equity ratio	1.6	1.7	1.6	2.7	1.4	5.7	1.1	100.0
Interest coverage ratio	-1.3	-0.4	-1.5	--	-0.7	-1.1	-2.5	86.0
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.8	0.5	100.0
Revenue to equity ratio	3.6	3.0	3.7	2.8	3.1	10.1	2.9	100.0
Revenue to closing inventories ratio	41.7	29.9	45.8	830.1	23.8	177.6	35.0	23.3

(percent)

Current debt to equity	121.9	125.6	120.8	170.9	112.3	462.9	78.9	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	120.7	127.6	118.7	211.0	103.1	297.4	96.8	100.0
Gross margin	46.5	60.9	43.1	67.9	59.1	45.2	42.2	100.0
Return on total assets	-6.8	-1.4	-8.5	0.4	-2.3	-16.4	-5.3	100.0

(days)

Collection period for accounts receivable	62.3	110.1	51.1	143.0	101.3	64.9	45.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,416	574,714	15,382.0	197
Less than 20	1,268	133,810	4,231.4	186
20-99	123	174,003	4,649.3	9
100-499	23	x	x	2
500 and over	2	x	x	-

1989

Total	1,219	500,475	12,600.3	
Less than 20	1,082	123,628	3,937.3	
20-99	114	156,656	3,795.0	
100-499	21	x	x	
500 and over	2	x	x	

SIC 0921 Contract Drilling Industry (except Oil and Gas)

Establishments primarily engaged in contract drilling other than for oil and gas. Establishments primarily engaged in contract drilling for oil and gas are classified in <0911 - Contract Drilling, Oil and Gas Industry> and those primarily engaged in water well drilling are classified in <4212 - Water Well Drilling>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC0929 - OTHER SERVICE INDUSTRIES INCIDENTAL TO MINING

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	152							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	209	25	68	209	654	
- High value (\$'000)	5,000	209	5,000	68	209	654	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	17.7	12.2	19.0	1.1	17.1	19.5	18.8	43.4
Purchases and materials	18.7	12.1	20.3	1.1	16.9	25.3	18.3	43.4
Closing inventory	2.5	-	3.1	-	-	6.6	1.7	6.6
Opening inventory	1.5	0.2	1.8	-	0.3	0.8	2.2	10.5
Wages, salaries and benefits	33.4	55.4	28.3	28.1	67.4	27.9	28.5	69.7
Direct	8.4	37.0	1.7	0.1	53.3	1.2	1.9	10.5
Indirect	25.0	18.3	26.6	28.0	14.1	26.6	26.6	63.2
Occupancy expenses	24.2	57.2	16.5	32.0	68.3	20.7	14.7	88.8
Depreciation	7.7	4.5	8.5	4.7	4.4	10.6	7.6	71.7
Repairs and maintenance	7.7	28.1	2.9	23.6	30.2	3.5	2.6	53.9
Fuel and oil	5.3	19.3	1.9	1.1	27.4	2.4	1.8	36.8
Utilities	1.4	2.6	1.2	0.8	3.4	1.5	1.0	56.6
Rent	2.1	2.7	2.0	1.9	3.0	2.8	1.6	42.8
Financial expenses	6.2	12.1	4.8	24.1	6.8	9.2	3.0	80.3
Interest and bank charges	2.7	3.1	2.6	4.4	2.5	4.6	1.8	65.8
Professional fees	3.5	9.0	2.2	19.7	4.4	4.6	1.2	73.0
General expenses	2.3	4.8	1.7	7.5	3.7	3.0	1.2	71.7
Advertising	0.5	0.6	0.4	0.8	0.5	0.3	0.5	34.9
Delivery expenses	1.2	3.2	0.7	6.2	1.9	1.4	0.4	50.0
Insurance	0.7	0.9	0.6	0.4	1.2	1.3	0.4	45.4
Other expenses	42.9	84.2	33.2	149.7	55.4	44.1	28.7	99.3
Total expenses	126.7	226.0	103.5	242.4	218.7	124.4	94.9	100.0
Net profit/loss	-26.7	-126.0	-3.5	-142.4	-118.7	-24.4	5.1	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	442.9	78.8	749.7	56.4	121.6	344.4	1,463.3	
Total Expenses	361.1	53.9	620.0	43.7	73.3	278.6	1,221.0	
Net Profit	81.8	24.9	129.7	12.6	48.3	65.8	242.2	

Non-Profitable:

Gross Operating Revenue	163.2	64.8	771.4	27.7	117.6	388.3	1,264.4	
Total Expenses	309.8	180.4	1,110.4	95.5	301.1	823.7	1,479.2	
Net Loss	-149.0	-116.0	-373.5	-67.8	-185.1	-521.0	-214.8	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,416	574,714	15,382.0	197
Less than 20	1,268	133,810	4,231.4	186
20-99	123	174,003	4,649.3	9
100-499	23	x	x	2
500 and over	2	x	x	-

1989				
Total	1,219	500,475	12,600.3	
Less than 20	1,082	123,628	3,937.3	
20-99	114	156,656	3,795.0	
100-499	21	x	x	
500 and over	2	x	x	

SIC 0929 Other Service Industries Incidental to Mining

Establishments primarily engaged in providing services incidental to the operation of metal and non-metal mining such as mine exploration and development work including the removal of overburden and the sinking of shafts. Old style prospecting is classified here but geophysical surveys are classified in <7759 - Other Scientific and Technical Services>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1011 - MEAT AND MEAT PRODUCTS INDUSTRY (EXCEPT POULTRY)
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	97							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	356	25	121	356	814	
- High value (\$'000)	5,000	356	5,000	121	356	814	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	64.1	52.3	69.6	37.6	65.2	74.1	68.4	95.9
Purchases and materials	64.1	50.7	70.2	35.2	64.3	73.8	69.3	95.9
Closing inventory	2.7	2.0	3.0	1.7	2.3	3.5	2.9	59.8
Opening inventory	2.8	3.6	2.4	4.1	3.2	3.8	2.0	71.1
Wages, salaries and benefits	18.4	22.7	16.4	27.3	18.8	15.9	16.5	95.9
Direct	3.1	1.2	4.0	1.7	0.8	4.0	4.0	23.7
Indirect	15.3	21.5	12.4	25.5	18.0	11.9	12.5	87.6
Occupancy expenses	8.3	15.4	5.1	20.1	11.2	8.4	4.1	100.0
Depreciation	2.5	4.7	1.5	6.2	3.3	2.6	1.2	92.8
Repairs and maintenance	1.7	2.7	1.3	4.1	1.5	1.8	1.2	91.8
Fuel and oil	0.3	0.5	0.2	1.0	0.1	0.2	0.2	17.5
Utilities	2.7	5.1	1.6	7.5	3.1	2.5	1.3	95.9
Rent	1.1	2.4	0.5	1.5	3.2	1.2	0.3	51.5
Financial expenses	2.3	4.6	1.3	6.6	2.8	2.3	1.0	97.9
Interest and bank charges	1.7	3.3	1.0	4.6	2.1	1.9	0.8	86.6
Professional fees	0.6	1.3	0.3	2.0	0.7	0.4	0.2	92.8
General expenses	2.3	3.1	1.9	3.8	2.5	2.6	1.8	99.0
Advertising	0.6	0.6	0.6	0.5	0.6	0.7	0.5	90.7
Delivery expenses	1.2	1.4	1.1	1.6	1.3	1.4	1.0	74.2
Insurance	0.5	1.1	0.3	1.7	0.6	0.4	0.3	80.4
Other expenses	4.0	5.3	3.4	7.5	3.3	-4.5	5.5	100.0
Total expenses	99.5	103.4	97.7	103.0	103.8	98.8	97.4	100.0
Net profit/loss	0.5	-3.4	2.3	-3.0	-3.8	1.2	2.6	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	502.7	101.3	1,588.8	75.4	258.7	592.7	2,600.3	
Total Expenses	480.2	92.7	1,528.7	69.5	233.9	566.2	2,506.2	
Net Profit	22.4	8.5	60.1	5.9	24.8	26.5	94.1	

Non-Profitable:

Gross Operating Revenue	222.7	150.0	828.8	99.0	225.8	482.2	1,231.5	
Total Expenses	236.4	162.4	853.4	109.0	241.7	510.7	1,251.7	
Net Loss	-13.8	-12.4	-25.8	-10.0	-16.0	-28.5	-22.4	

1989

Profitable:

Gross Operating Revenue	611.2	160.3	2,259.1	97.4	367.5	1,091.2	3,105.4	
Total Expenses	577.8	143.6	2,164.8	82.7	343.9	1,044.7	2,976.5	
Net Profit	33.4	16.7	94.3	14.7	23.6	46.5	128.9	

Non-Profitable:

Gross Operating Revenue	1,188.2	461.0	1,952.7	119.5	552.6	883.0	3,439.5	
Total Expenses	1,222.0	480.9	2,001.2	128.9	575.3	905.0	3,524.9	
Net Loss	-33.8	-19.8	-48.5	-9.5	-22.6	-22.0	-85.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	69							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	552	25	244	552	934	
- High value (\$'000)	5,000	552	5,000	244	552	934	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	217.0	127.1	627.9	124.0	142.1	485.2	747.0	100.0
Total current assets	83.4	52.8	223.3	57.1	31.6	226.5	220.6	100.0
Accounts receivable	19.0	8.9	64.8	9.2	7.6	38.9	86.5	94.2
Closing inventory	13.6	4.6	54.7	3.9	8.3	39.0	67.8	84.1
Other current assets	50.7	39.1	103.6	43.9	15.6	148.4	66.3	82.6
Net fixed assets	126.5	72.2	374.2	66.0	102.9	182.1	534.4	100.0
Other assets and adjustments	7.0	1.9	30.4	0.8	7.4	76.5	-8.0	84.1
Total liabilities	160.4	94.3	462.6	83.1	149.2	297.2	600.6	100.0
Total current liabilities	66.7	51.7	135.3	54.4	38.8	155.3	118.7	100.0
Current bank loans	4.5	2.8	12.4	1.9	7.2	11.9	12.9	39.1
Other current liabilities	62.2	48.9	122.9	52.4	31.5	143.4	105.8	100.0
Long-term bank loans	0.7	0.9	--	0.9	0.9	--	--	2.9
Other liabilities and adjustments	92.8	41.5	327.2	27.7	109.5	141.8	481.8	94.2
Total equity	56.6	32.8	165.3	40.9	-7.0	188.0	146.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.6	1.0	0.8	1.4	1.8	100.0
Debt to equity ratio	2.8	2.8	2.7	2.0	...	1.5	4.1	100.0
Interest coverage ratio	1.0	-0.4	3.6	-0.7	0.1	1.1	5.1	87.0
Debt ratio	0.7	0.7	0.7	0.6	1.0	0.6	0.8	100.0
Revenue to equity ratio	7.9	5.2	10.4	3.3	...	4.0	17.1	100.0
Revenue to closing inventories ratio	33.0	37.0	31.4	34.7	42.3	19.7	37.1	84.1

(percent)

Current debt to equity	117.9	157.7	81.8	132.8	...	82.6	81.1	100.0
Operating profit on equity	0.7	...	24.3	...	116.9	0.6	49.6	100.0
Net fixed assets to equity	223.4	220.2	226.3	161.2	...	96.8	365.0	100.0
Gross margin	17.6	22.4	15.4	24.5	18.4	24.2	13.1	100.0
Return on total assets	3.5	-2.1	8.8	-2.8	1.1	2.7	12.1	100.0

(days)

Collection period for accounts receivable	15.3	18.8	13.7	24.6	7.9	18.4	12.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	814	1,450,407	54,747.1	7
Less than 20	551	59,452	2,760.5	11
20-99	192	192,662	8,962.8	4
100-499	54	290,085	10,978.2	-
500 and over	17	908,208	32,045.6	-

1989

Total	821	1,407,013	52,394.2	
Less than 20	562	68,653	4,106.0	
20-99	188	192,584	8,138.9	
100-499	54	329,141	11,781.9	
500 and over	17	816,635	28,367.4	

SIC 1011 Meat and Meat Products Industry (except Poultry)

Establishments primarily engaged in abattoir operations and/or in meat packing operations. Establishments primarily engaged in processing animal fats and oils are classified in this industry. Important by-products are raw or processed tannage, blood meal and hides. Establishments primarily engaged in cutting, packing and selling purchased carcasses are included here. Establishments primarily engaged in buying and selling purchased carcasses to trade establishments without further processing are classified in <5217 - Meat and Meat Products, Wholesale>; those primarily engaged in poultry processing are classified in <1012 - Poultry Products Industry>; those primarily engaged in manufacturing pet foods are classified in <1053 - Feed Industry>; and those primarily engaged in the manufacture of synthetic casings for sausages are classified in <1631 - Plastic Film and Sheeting Industry>. Retailers of meat (butchers) are classified in <6016 - Meat Markets>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1012 - POULTRY PRODUCTS INDUSTRY
(Reliability: A)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	2,043	-	-	-	-
- High value (\$'000)	5,000	2,043	5,000	-	-	-	-

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	75.9	64.4	78.1	-	-	-	100.0
Purchases and materials	77.7	74.5	78.3	-	-	-	100.0
Closing inventory	6.9	10.6	6.2	-	-	-	100.0
Opening inventory	5.1	0.5	6.0	-	-	-	88.9
Wages, salaries and benefits	13.7	17.7	12.9	-	-	-	100.0
Direct	4.5	5.2	4.3	-	-	-	55.6
Indirect	9.2	12.5	8.6	-	-	-	88.9
Occupancy expenses	2.8	4.7	2.4	-	-	-	100.0
Depreciation	1.0	2.7	0.7	-	-	-	100.0
Repairs and maintenance	0.4	0.4	0.4	-	-	-	88.9
Fuel and oil	--	0.3	-	-	-	-	22.2
Utilities	0.9	1.2	0.8	-	-	-	88.9
Rent	0.4	0.2	0.5	-	-	-	66.7
Financial expenses	1.3	1.0	1.3	-	-	-	88.9
Interest and bank charges	0.8	0.1	1.0	-	-	-	66.7
Professional fees	0.4	1.0	0.3	-	-	-	88.9
General expenses	0.9	0.7	1.0	-	-	-	100.0
Advertising	0.2	0.1	0.2	-	-	-	88.9
Delivery expenses	0.5	0.3	0.5	-	-	-	66.7
Insurance	0.3	0.3	0.3	-	-	-	66.7
Other expenses	2.7	3.2	2.6	-	-	-	100.0
Total expenses	97.2	91.6	98.3	-	-	-	100.0
Net profit/loss	2.8	8.4	1.7	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	78						
Gross Operating Revenue	1,438.0	326.1	3,688.6	-	-	-	-
Total Expenses	1,367.1	279.8	3,567.7	-	-	-	-
Net Profit	71.0	46.3	120.9	-	-	-	-

Non-Profitable:

Gross Operating Revenue	2,793.1	1,057.4	4,528.9	-	-	-	-
Total Expenses	2,899.6	1,123.3	4,675.9	-	-	-	-
Net Loss	-106.4	-65.9	-147.0	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	1,843.9	497.0	3,542.2	123.2	993.2	3,128.7	4,400.8
Total Expenses	1,793.6	460.0	3,475.1	116.5	915.9	3,045.2	4,367.9
Net Profit	50.3	37.0	67.1	6.7	77.3	83.5	32.8

Non-Profitable:

Gross Operating Revenue	2,862.4	716.0	4,040.3	431.7	1,095.0	-	4,040.3
Total Expenses	3,224.0	890.0	4,504.9	446.0	1,482.0	-	4,504.9
Net Loss	-361.6	-174.0	-464.6	-14.3	-387.0	-	-464.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	2,043	-	-	-	-	
- High value (\$'000)	5,000	2,043	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	878.8	731.7	1,146.4	-	-	-	-	100.0
Total current assets	719.2	689.1	773.8	-	-	-	-	100.0
Accounts receivable	337.0	375.7	266.6	-	-	-	-	100.0
Closing inventory	112.3	43.2	238.2	-	-	-	-	100.0
Other current assets	269.8	270.2	269.0	-	-	-	-	100.0
Net fixed assets	152.8	41.9	354.7	-	-	-	-	100.0
Other assets and adjustments	6.7	0.7	17.7	-	-	-	-	88.9
Total liabilities	667.0	528.4	919.1	-	-	-	-	100.0
Total current liabilities	555.6	527.4	607.0	-	-	-	-	100.0
Current bank loans	182.2	155.0	231.6	-	-	-	-	55.6
Other current liabilities	373.4	372.4	375.3	-	-	-	-	100.0
Long-term bank loans	94.3	--	265.8	-	-	-	-	33.3
Other liabilities and adjustments	17.1	1.0	46.2	-	-	-	-	77.8
Total equity	211.7	203.2	227.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.2	-	-	-	-	100.0
Debt to equity ratio	3.1	2.5	4.0	...	...	...	...	100.0
Interest coverage ratio	4.3	129.2	2.7	-	-	-	-	66.7
Debt ratio	0.7	0.7	0.8	-	-	-	-	100.0
Revenue to equity ratio	7.6	1.9	16.9	...	...	...	...	100.0
Revenue to closing inventories ratio	14.5	9.4	16.1	-	-	-	-	100.0

(percent)

Current debt to equity	262.3	259.4	267.1	...	...	...	...	100.0
Operating profit on equity	21.6	16.7	29.6	...	...	...	...	100.0
Net fixed assets to equity	72.1	20.6	156.1	...	...	...	...	100.0
Gross margin	10.4	17.9	9.0	-	-	-	-	100.0
Return on total assets	6.7	4.6	9.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	75.4	337.3	25.2	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	814	1,450,407	54,747.1	7
Less than 20	551	59,452	2,760.5	11
20-99	192	192,662	8,962.8	4
100-499	54	290,085	10,978.2	-
500 and over	17	908,208	32,045.6	-

1989

Total	821	1,407,013	52,394.2	
Less than 20	562	68,653	4,106.0	
20-99	188	192,584	8,138.9	
100-499	54	329,141	11,781.9	
500 and over	17	816,635	28,367.4	

SIC 1012 Poultry Products Industry

Establishments primarily engaged in killing, dressing, packing or canning poultry. Feathers are a by-product of this industry. Establishments primarily engaged in wholesaling poultry products are classified in <5214 - Poultry and Eggs, Wholesale> and those primarily engaged in manufacturing meat and poultry pastes are classified in <1011 - Meat and Meat Products Industry (Except Poultry)>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1021 - FISH PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	121							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,089	25	317	1,089	2,371	
- High value (\$'000)	5,000	1,089	5,000	317	1,089	2,371	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	64.5	58.7	67.3	37.7	60.4	69.6	65.9	91.7
Purchases and materials	65.2	58.0	68.6	38.7	59.6	72.5	66.2	91.7
Closing inventory	4.2	1.6	5.4	8.0	1.1	8.0	3.8	69.4
Opening inventory	3.5	2.3	4.1	7.1	1.9	5.1	3.5	62.8
Wages, salaries and benefits	18.3	22.3	16.4	24.2	22.1	14.0	17.9	99.2
Direct	9.9	7.5	11.0	7.4	7.5	8.7	12.4	60.3
Indirect	8.5	14.8	5.4	16.9	14.6	5.3	5.5	81.8
Occupancy expenses	6.2	6.9	5.9	22.3	5.6	7.1	5.2	99.2
Depreciation	2.5	2.5	2.5	5.9	2.2	3.4	2.0	91.7
Repairs and maintenance	1.0	1.1	1.0	2.8	0.9	1.0	1.0	86.0
Fuel and oil	0.2	0.3	0.1	0.6	0.3	0.2	0.1	19.8
Utilities	1.5	1.9	1.2	2.8	1.8	1.2	1.3	90.9
Rent	1.1	1.1	1.0	10.0	0.4	1.3	0.9	55.4
Financial expenses	2.9	3.1	2.8	10.8	2.5	3.7	2.2	95.9
Interest and bank charges	2.2	1.7	2.5	5.9	1.3	3.3	1.9	89.3
Professional fees	0.7	1.5	0.3	4.8	1.2	0.4	0.3	90.9
General expenses	2.5	2.3	2.6	4.4	2.1	1.7	3.1	94.2
Advertising	0.1	0.1	0.1	0.3	0.1	0.2	0.1	56.2
Delivery expenses	1.9	1.6	2.1	3.0	1.5	1.1	2.7	70.2
Insurance	0.4	0.6	0.3	1.1	0.5	0.4	0.3	80.2
Other expenses	3.5	4.7	3.0	10.5	4.2	4.0	2.3	100.0
Total expenses	98.0	97.9	98.0	109.9	96.9	100.1	96.7	100.0
Net profit/loss	2.0	2.1	2.0	-9.9	3.1	-0.1	3.3	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63						
Gross Operating Revenue	1,478.2	779.2	2,603.3	150.2	932.2	1,687.1	3,508.9
Total Expenses	1,409.8	740.5	2,487.0	133.5	888.2	1,619.7	3,344.4
Net Profit	68.4	38.7	116.3	16.7	44.0	67.5	164.5

Non-Profitable:

Gross Operating Revenue	859.0	384.2	2,072.6	142.5	745.8	1,658.0	3,501.0
Total Expenses	923.3	416.5	2,218.7	175.4	777.4	1,790.7	3,693.1
Net Loss	-66.4	-33.0	-154.8	-34.1	-31.6	-143.1	-192.1

1989

Profitable:

Gross Operating Revenue	1,563.3	356.8	2,468.2	118.5	627.4	1,677.4	3,199.1
Total Expenses	1,474.8	322.5	2,338.9	105.0	569.5	1,514.5	3,100.9
Net Profit	88.6	34.3	129.3	13.5	57.9	162.9	98.2

Non-Profitable:

Gross Operating Revenue	1,375.4	600.3	2,873.1	135.3	769.3	1,544.9	3,484.1
Total Expenses	1,464.0	649.5	3,037.6	161.4	826.9	1,604.8	3,696.7
Net Loss	-88.5	-49.2	-164.5	-26.2	-57.6	-59.8	-212.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	110							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,292	25	443	1,292	2,461	
- High value (\$'000)	5,000	1,292	5,000	443	1,292	2,461	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	636.9	224.7	1,528.6	135.2	266.9	1,846.7	1,154.5	100.0
Total current assets	228.2	98.8	508.2	58.7	117.7	486.1	534.2	100.0
Accounts receivable	47.6	23.1	100.5	10.9	28.9	87.9	115.4	96.4
Closing inventory	57.2	11.8	155.7	12.7	11.3	168.6	140.5	76.4
Other current assets	123.3	63.8	251.9	35.0	77.4	229.5	278.2	82.7
Net fixed assets	325.9	103.3	807.6	52.3	127.3	1,013.6	565.3	97.3
Other assets and adjustments	82.6	22.5	212.7	24.0	21.7	346.9	54.9	80.9
Total liabilities	454.1	139.0	1,135.9	81.0	166.3	1,503.3	703.7	100.0
Total current liabilities	129.9	61.0	278.9	37.3	72.3	327.7	221.5	100.0
Current bank loans	34.8	9.6	89.4	14.5	7.3	82.8	97.3	44.5
Other current liabilities	95.0	51.4	189.4	22.8	64.9	244.8	124.2	99.1
Long-term bank loans	78.1	21.0	201.4	9.9	26.3	278.3	110.9	40.0
Other liabilities and adjustments	246.1	56.8	655.5	33.7	67.7	897.3	371.1	98.2
Total equity	182.7	85.6	392.7	54.2	100.5	343.3	450.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.8	1.5	1.6	1.4	2.4	100.0
Debt to equity ratio	2.4	1.6	2.8	1.4	1.6	4.3	1.5	100.0
Interest coverage ratio	1.8	2.0	1.8	-0.7	3.1	0.9	2.7	89.1
Debt ratio	0.7	0.6	0.7	0.5	0.6	0.8	0.6	100.0
Revenue to equity ratio	7.2	8.1	6.8	3.1	9.4	5.5	8.0	100.0
Revenue to closing inventories ratio	23.2	59.4	17.3	13.1	84.1	11.2	25.8	76.4

(percent)

Current debt to equity	71.1	71.3	71.0	68.8	71.9	95.4	49.1	100.0
Operating profit on equity	14.5	15.4	14.2	...	27.7	...	28.3	100.0
Net fixed assets to equity	178.3	120.5	205.6	96.6	126.6	295.2	125.4	100.0
Gross margin	17.2	18.2	16.7	36.4	16.7	17.1	16.5	100.0
Return on total assets	8.8	11.3	8.0	-5.5	15.4	3.1	17.4	100.0

(days)

Collection period for accounts receivable	13.0	12.0	13.6	23.6	11.0	16.8	11.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	558	671,995	33,009.9	9
Less than 20	333	38,181	2,090.2	3
20-99	180	154,004	9,123.4	6
100-499	40	x	x	5
500 and over	5	x	x	1

1989

Total	549	598,451	29,053.0	
Less than 20	336	59,072	3,311.1	
20-99	174	155,096	9,191.4	
100-499	35	x	x	
500 and over	4	x	x	

SIC 1021 Fish Products Industry

Establishments primarily engaged in eviscerating, skinning, filleting, breeding, pre-cooking, blanching or otherwise processing fish including molluscs, crustaceans, fish roe and/or other marine animals and plants as well as establishments primarily engaged in producing fish oil. Frozen fish and chip dinners are a product of this industry. Establishments primarily engaged in selling fresh fish, molluscs or crustaceans either in round form or gutted are classified in <5215 - Fish and Sea Food, Wholesale>, if wholesaling or in <6019 - Other Food (Specialty) Stores>, if retailing. Establishments primarily engaged in manufacturing frozen dinners, except fish and chips, are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1031 - CANNED AND PRESERVED FRUIT AND VEGETABLE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,058	25	417	1,058	2,105	
- High value (\$'000)	5,000	1,058	5,000	417	1,058	2,105	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.9	34.5	58.1	36.2	33.8	59.1	57.6	96.7
Purchases and materials	51.0	33.2	60.5	33.2	33.2	60.8	60.4	96.7
Closing inventory	10.0	8.4	10.8	10.4	7.6	9.6	11.5	83.3
Opening inventory	8.9	9.7	8.4	13.4	8.3	7.9	8.7	90.0
Wages, salaries and benefits	21.7	22.0	21.6	23.7	21.3	20.0	22.6	100.0
Direct	11.7	13.0	11.1	11.9	13.4	9.6	12.0	66.7
Indirect	10.0	9.0	10.5	11.8	7.9	10.5	10.6	90.0
Occupancy expenses	12.7	22.6	7.4	13.6	26.2	8.5	6.8	100.0
Depreciation	3.9	6.5	2.5	5.3	7.0	3.1	2.1	96.7
Repairs and maintenance	2.2	3.5	1.6	2.3	3.9	1.5	1.6	83.3
Fuel and oil	0.7	1.9	-	-	2.7	-	-	10.0
Utilities	2.3	3.6	1.5	3.3	3.8	1.7	1.4	90.0
Rent	3.7	7.0	1.9	2.7	8.7	2.2	1.7	80.0
Financial expenses	4.9	10.1	2.1	3.9	12.5	2.8	1.7	100.0
Interest and bank charges	4.3	9.3	1.7	3.0	11.8	2.1	1.4	86.7
Professional fees	0.5	0.7	0.4	0.8	0.7	0.7	0.3	93.3
General expenses	3.8	4.1	3.7	6.0	3.4	3.3	3.9	96.7
Advertising	1.3	0.9	1.5	1.6	0.7	1.5	1.5	70.0
Delivery expenses	1.8	1.5	2.0	3.2	0.8	1.6	2.2	76.7
Insurance	0.7	1.7	0.2	1.3	1.9	0.2	0.3	63.3
Other expenses	3.9	4.1	3.8	7.6	2.6	2.4	4.6	100.0
Total expenses	97.0	97.3	96.8	90.9	99.8	96.1	97.1	100.0
Net profit/loss	3.0	2.7	3.2	9.1	0.2	3.9	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70							
Gross Operating Revenue	901.8	460.0	2,523.1	245.8	733.2	1,923.2	2,917.1	
Total Expenses	855.0	441.2	2,373.4	216.9	727.3	1,716.4	2,804.9	
Net Profit	46.9	18.8	149.7	29.0	5.9	206.8	112.2	

Non-Profitable:

Gross Operating Revenue	907.9	257.7	1,808.2	52.1	765.4	1,222.7	4,442.8	
Total Expenses	949.8	282.3	1,874.1	73.1	798.9	1,292.5	4,491.2	
Net Loss	-41.9	-24.6	-65.9	-21.0	-33.5	-69.8	-48.5	

1989

Profitable:

Gross Operating Revenue	1,106.4	462.0	1,964.3	101.7	726.4	1,498.1	2,738.7	
Total Expenses	1,016.0	386.7	1,853.8	92.7	602.5	1,412.2	2,587.3	
Net Profit	90.4	75.3	110.5	8.9	123.9	85.9	151.4	

Non-Profitable:

Gross Operating Revenue	414.0	331.6	2,219.1	149.7	556.2	1,372.1	2,859.3	
Total Expenses	477.8	369.8	2,842.8	182.3	601.4	1,440.8	3,902.4	
Net Loss	-63.8	-38.2	-623.7	-32.6	-45.2	-68.7	-1,043.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,099	25	440	1,099	2,165	
- High value (\$'000)	5,000	1,099	5,000	440	1,099	2,165	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	549.9	384.1	1,052.8	108.1	783.6	852.7	1,264.5	100.0
Total current assets	300.0	153.0	745.9	81.8	256.2	439.1	1,070.3	100.0
Accounts receivable	160.2	97.1	351.6	39.3	180.9	258.7	449.9	100.0
Closing inventory	92.2	38.4	255.5	21.3	63.0	155.5	361.4	89.3
Other current assets	47.5	17.5	138.6	21.1	12.2	24.8	258.9	67.9
Net fixed assets	271.3	242.8	357.7	30.3	550.5	461.2	248.2	100.0
Other assets and adjustments	-21.4	-11.8	-50.7	-3.9	-23.1	-47.6	-54.0	75.0
Total liabilities	504.0	379.5	881.8	86.2	804.1	866.5	897.8	100.0
Total current liabilities	302.9	200.4	613.9	60.8	402.4	513.0	720.6	100.0
Current bank loans	100.5	94.2	119.4	5.7	222.3	180.2	55.0	64.3
Other current liabilities	202.4	106.2	494.4	55.1	180.1	332.7	665.5	100.0
Long-term bank loans	4.1	1.7	11.3	1.4	2.1	9.2	13.6	39.3
Other liabilities and adjustments	196.9	177.3	256.5	23.9	399.4	344.2	163.6	96.4
Total equity	45.8	4.5	171.0	21.9	-20.4	-13.8	366.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.7	1.2	1.3	0.6	0.8	1.4	100.0
Debt to equity ratio	10.9	82.5	5.1	3.9	...	...	2.4	100.0
Interest coverage ratio	1.6	1.2	3.2	3.9	0.9	3.5	3.0	85.7
Debt ratio	0.9	0.9	0.8	0.7	1.0	1.0	0.7	100.0
Revenue to equity ratio	20.0	96.9	13.7	9.9	...	...	8.5	100.0
Revenue to closing inventories ratio	9.9	11.6	9.1	10.2	12.2	10.3	8.6	89.3

(percent)

Current debt to equity	660.4	4,361.0	358.8	277.8	...	...	196.5	100.0
Operating profit on equity	60.8	212.3	48.5	83.2	12.3	...	24.4	100.0
Net fixed assets to equity	591.5	5,283.7	209.1	138.3	...	...	67.7	100.0
Gross margin	28.4	42.0	20.6	40.1	42.8	22.0	19.8	100.0
Return on total assets	12.3	13.2	11.4	22.6	11.3	12.5	10.5	100.0

(days)

Collection period for accounts receivable	63.7	79.5	54.5	65.5	85.3	58.5	52.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	227	389,970	16,445.6	7
Less than 20	135	12,623	731.9	2
20-99	67	57,123	2,901.9	5
100-499	20	x	x	-
500 and over	5	x	x	-

1989				
Total	220	393,586	13,836.1	
Less than 20	133	16,913	953.8	
20-99	62	58,650	2,427.3	
100-499	20	x	x	
500 and over	5	x	x	

SIC 1031 Canned and Preserved Fruit and Vegetable Industry

Establishments primarily engaged in cleaning, canning, dehydrating, pickling, preserving, juice extracting or otherwise processing fruits and vegetables (except freezing). Secondary products include frozen fruit and vegetables. Establishments primarily engaged in manufacturing frozen fruits and vegetables are classified in <1032 - Frozen Fruit and Vegetable Industry> and those primarily engaged in manufacturing dehydrated soups and sauces are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1032 - FROZEN FRUIT AND VEGETABLE INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.4	-	-	-	-	-	-	100.0
Purchases and materials	41.3	-	-	-	-	-	-	83.3
Closing inventory	4.6	-	-	-	-	-	-	66.7
Opening inventory	4.7	-	-	-	-	-	-	66.7
Wages, salaries and benefits	12.9	-	-	-	-	-	-	66.7
Direct	7.2	-	-	-	-	-	-	33.3
Indirect	5.7	-	-	-	-	-	-	66.7
Occupancy expenses	11.5	-	-	-	-	-	-	100.0
Depreciation	2.4	-	-	-	-	-	-	83.3
Repairs and maintenance	2.5	-	-	-	-	-	-	83.3
Fuel and oil	0.1	-	-	-	-	-	-	16.7
Utilities	2.9	-	-	-	-	-	-	83.3
Rent	3.6	-	-	-	-	-	-	33.3
Financial expenses	1.4	-	-	-	-	-	-	83.3
Interest and bank charges	1.2	-	-	-	-	-	-	83.3
Professional fees	0.3	-	-	-	-	-	-	66.7
General expenses	7.3	-	-	-	-	-	-	83.3
Advertising	5.9	-	-	-	-	-	-	66.7
Delivery expenses	0.5	-	-	-	-	-	-	33.3
Insurance	0.9	-	-	-	-	-	-	83.3
Other expenses	17.0	-	-	-	-	-	-	100.0
Total expenses	91.6	-	-	-	-	-	-	100.0
Net profit/loss	8.4	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	83						
Gross Operating Revenue	147.9	-	-	-	-	-	-
Total Expenses	134.6	-	-	-	-	-	-
Net Profit	13.4	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	652.1	-	-	-	-	-	-
Total Expenses	653.3	-	-	-	-	-	-
Net Loss	-1.2	-	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,306.4	482.3	1,965.6	-	-	-	-
Total Expenses	1,263.9	455.4	1,910.5	-	-	-	-
Net Profit	42.6	26.9	55.1	-	-	-	-

Non-Profitable:

Gross Operating Revenue	365.3	205.1	1,812.8	-	-	-	-
Total Expenses	374.2	209.5	1,862.1	-	-	-	-
Net Loss	-8.9	-4.4	-49.3	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	609.9	-	-	-	-	-	-	100.0
Total current assets	303.8	-	-	-	-	-	-	100.0
Accounts receivable	153.4	-	-	-	-	-	-	100.0
Closing inventory	93.1	-	-	-	-	-	-	80.0
Other current assets	57.3	-	-	-	-	-	-	60.0
Net fixed assets	309.0	-	-	-	-	-	-	100.0
Other assets and adjustments	-2.9	-	-	-	-	-	-	80.0
Total liabilities	475.9	-	-	-	-	-	-	100.0
Total current liabilities	253.0	-	-	-	-	-	-	100.0
Current bank loans	92.4	-	-	-	-	-	-	60.0
Other current liabilities	160.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	222.8	-	-	-	-	-	-	100.0
Total equity	134.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	-	-	-	-	-	-	100.0
Debt to equity ratio	3.5	...	...	...	...	...	...	100.0
Interest coverage ratio	2.8	-	-	-	-	-	-	80.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Revenue to equity ratio	9.3	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	13.4	-	-	-	-	-	-	80.0

(percent)

Current debt to equity	188.7	...	...	...	...	...	...	100.0
Operating profit on equity	20.7	...	...	...	...	...	...	100.0
Net fixed assets to equity	230.5	...	...	...	...	...	...	100.0
Gross margin	37.2	-	-	-	-	-	-	100.0
Return on total assets	6.9	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	44.6	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	227	389,970	16,445.6	7
Less than 20	135	12,623	731.9	2
20-99	67	57,123	2,901.9	5
100-499	20	x	x	-
500 and over	5	x	x	-

1989

Total	220	393,586	13,836.1	
Less than 20	133	16,913	953.8	
20-99	62	58,650	2,427.3	
100-499	20	x	x	
500 and over	5	x	x	

SIC 1032 Frozen Fruit and Vegetable Industry

Establishments primarily engaged in freezing fruit and vegetables. Secondary products include canned or dried fruit and vegetables. Establishments primarily engaged in manufacturing canned or dried vegetables are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>; those primarily engaged in manufacturing frozen fish and chip dinners are classified in <1021 - Fish Products Industry>; and those primarily engaged in manufacturing other frozen dinners are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1041 - FLUID MILK INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	898	-	-	-	-	
- High value (\$'000)	5,000	898	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	62.3	60.8	62.7	-	-	-	-	100.0
Purchases and materials	61.4	59.0	62.0	-	-	-	-	100.0
Closing inventory	5.8	1.9	6.8	-	-	-	-	75.0
Opening inventory	6.7	3.7	7.5	-	-	-	-	83.3
Wages, salaries and benefits	16.6	14.3	17.3	-	-	-	-	100.0
Direct	5.3	3.7	5.7	-	-	-	-	50.0
Indirect	11.4	10.6	11.6	-	-	-	-	91.7
Occupancy expenses	6.2	10.0	5.2	-	-	-	-	100.0
Depreciation	2.8	3.6	2.6	-	-	-	-	91.7
Repairs and maintenance	0.9	1.3	0.8	-	-	-	-	100.0
Fuel and oil	0.2	0.8	-	-	-	-	-	16.7
Utilities	1.2	1.8	1.1	-	-	-	-	100.0
Rent	1.2	2.5	0.8	-	-	-	-	41.7
Financial expenses	2.3	3.9	1.9	-	-	-	-	100.0
Interest and bank charges	1.8	3.2	1.5	-	-	-	-	100.0
Professional fees	0.5	0.7	0.4	-	-	-	-	91.7
General expenses	2.6	1.8	2.9	-	-	-	-	100.0
Advertising	0.4	0.2	0.4	-	-	-	-	75.0
Delivery expenses	2.1	1.4	2.3	-	-	-	-	66.7
Insurance	0.2	0.2	0.2	-	-	-	-	66.7
Other expenses	4.9	3.2	5.4	-	-	-	-	100.0
Total expenses	95.1	93.9	95.4	-	-	-	-	100.0
Net profit/loss	4.9	6.1	4.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	83							
Gross Operating Revenue	1,428.2	376.5	3,136.5	-	-	-	-	
Total Expenses	1,351.0	341.5	2,991.0	-	-	-	-	
Net Profit	77.1	35.0	145.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	430.7	430.7	-	-	-	-	-	
Total Expenses	443.6	443.6	-	-	-	-	-	
Net Loss	-12.9	-12.9	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	2,692.5	468.8	3,122.8	280.0	657.6	1,492.2	3,473.3
Total Expenses	2,642.2	415.3	3,073.1	263.7	566.8	1,373.9	3,438.4
Net Profit	50.3	53.5	49.7	16.3	90.8	118.2	34.9

Non-Profitable:

Gross Operating Revenue	913.5	379.1	1,722.0	88.8	756.4	1,374.0	2,432.0
Total Expenses	996.0	453.2	1,817.1	158.4	836.4	1,463.9	2,537.9
Net Loss	-82.5	-74.1	-95.1	-69.6	-79.9	-89.9	-105.9

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,704	-	-	-	-	
- High value (\$'000)	5,000	1,704	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	973.0	472.3	1,552.4	-	-	-	-	100.0
Total current assets	413.1	222.9	633.1	-	-	-	-	100.0
Accounts receivable	135.7	30.8	257.1	-	-	-	-	100.0
Closing inventory	125.8	25.7	241.7	-	-	-	-	90.0
Other current assets	151.5	166.3	134.3	-	-	-	-	90.0
Net fixed assets	547.2	234.7	908.9	-	-	-	-	100.0
Other assets and adjustments	12.6	14.6	10.3	-	-	-	-	100.0
Total liabilities	809.8	406.5	1,276.5	-	-	-	-	100.0
Total current liabilities	294.0	278.0	312.5	-	-	-	-	100.0
Current bank loans	3.9	2.1	6.1	-	-	-	-	40.0
Other current liabilities	290.0	275.9	306.3	-	-	-	-	100.0
Long-term bank loans	56.6	91.3	16.4	-	-	-	-	30.0
Other liabilities and adjustments	459.0	37.0	947.5	-	-	-	-	100.0
Total equity	163.2	65.8	275.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	0.8	2.0	-	-	-	-	100.0
Debt to equity ratio	4.9	6.1	4.6	...	...	...	...	100.0
Interest coverage ratio	3.7	4.4	3.4	-	-	-	-	100.0
Debt ratio	0.8	0.8	0.8	-	-	-	-	100.0
Revenue to equity ratio	12.0	10.7	12.3	...	...	...	...	100.0
Revenue to closing inventories ratio	15.5	27.6	14.0	-	-	-	-	90.0

(percent)

Current debt to equity	180.1	422.2	113.2	...	...	...	...	100.0
Operating profit on equity	59.0	93.9	49.4	...	...	...	...	100.0
Net fixed assets to equity	335.2	356.4	329.4	...	...	...	...	100.0
Gross margin	21.7	28.0	20.2	-	-	-	-	100.0
Return on total assets	13.5	16.8	12.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	25.2	15.8	27.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	265	1,549,013	52,949.0	8
Less than 20	155	16,931	926.9	5
20-99	76	69,766	3,160.4	5
100-499	18	120,150	3,941.7	2
500 and over	16	1,342,166	44,920.0	-

1989

Total	257	1,631,867	53,728.1	
Less than 20	150	18,950	933.6	
20-99	71	96,508	3,740.5	
100-499	20	135,151	4,239.1	
500 and over	16	1,381,258	44,814.9	

SIC 1041 Fluid Milk Industry

Establishments primarily engaged in processing raw milk and cream.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1049 - OTHER DAIRY PRODUCTS INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,512	25	446	1,512	2,250	
- High value (\$'000)	5,000	1,512	5,000	446	1,512	2,250	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	55.0	39.0	76.5	31.8	63.8	77.0	76.2	100.0
Cost of goods sold	55.0	39.0	76.5	31.8	63.8	77.0	76.2	100.0
Purchases and materials	64.5	55.2	77.0	52.4	64.8	76.8	77.1	100.0
Closing inventory	70.8	118.6	6.2	151.2	5.9	5.6	6.7	93.8
Opening inventory	61.3	102.4	5.7	130.7	4.8	5.8	5.7	93.8
Wages, salaries and benefits	17.6	22.9	10.5	24.0	19.1	11.2	10.0	100.0
Direct	12.0	17.0	5.4	20.7	4.0	-	9.5	43.8
Indirect	5.6	5.9	5.1	3.3	15.1	11.2	0.5	81.3
Occupancy expenses	5.0	5.9	4.0	5.9	5.7	3.6	4.2	100.0
Depreciation	3.4	4.7	1.5	5.5	2.2	0.9	1.9	93.8
Repairs and maintenance	0.5	0.4	0.7	0.2	1.0	0.6	0.8	68.8
Fuel and oil	--	-	0.1	-	-	0.2	-	6.3
Utilities	0.9	0.6	1.3	0.2	1.8	1.1	1.4	75.0
Rent	0.3	0.2	0.4	--	0.7	0.7	0.2	37.5
Financial expenses	1.3	0.8	1.9	0.6	1.7	1.5	2.2	93.8
Interest and bank charges	1.0	0.6	1.6	0.5	1.2	1.3	1.8	93.8
Professional fees	0.2	0.2	0.3	0.1	0.4	0.2	0.4	81.3
General expenses	1.3	1.1	1.6	0.8	1.9	2.5	0.9	75.0
Advertising	0.2	0.2	0.1	0.2	0.1	0.2	--	68.8
Delivery expenses	0.9	0.8	1.1	0.6	1.7	2.2	0.3	50.0
Insurance	0.2	0.1	0.4	0.1	0.1	0.1	0.6	50.0
Other expenses	23.2	37.1	4.5	45.5	7.9	3.2	5.5	100.0
Total expenses	103.4	106.7	99.0	108.7	100.0	98.9	99.0	100.0
Net profit/loss	-3.4	-6.7	1.0	-8.7	--	1.1	1.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56							
Gross Operating Revenue	829.5	324.8	2,177.2	241.9	1,461.8	1,676.9	2,773.5	
Total Expenses	809.2	313.1	2,133.8	238.2	1,341.8	1,647.5	2,713.6	
Net Profit	20.3	11.7	43.3	3.8	120.0	29.4	59.9	

Non-Profitable:

Gross Operating Revenue	577.7	478.5	2,451.9	414.4	1,221.2	2,249.7	2,654.1	
Total Expenses	622.3	523.6	2,485.8	460.0	1,260.6	2,260.8	2,710.9	
Net Loss	-44.6	-45.2	-33.9	-45.7	-39.3	-11.1	-56.8	

1989

Profitable:

Gross Operating Revenue	1,452.1	658.7	2,563.0	95.3	881.3	1,797.2	3,571.1	
Total Expenses	1,370.0	592.2	2,459.0	87.4	791.7	1,712.4	3,441.9	
Net Profit	82.1	66.5	104.0	8.0	89.6	84.8	129.2	

Non-Profitable:

Gross Operating Revenue	469.9	132.4	2,988.5	124.3	401.1	1,994.9	4,008.7	
Total Expenses	487.3	149.2	3,010.1	141.5	404.1	1,999.4	4,047.8	
Net Loss	-17.4	-16.8	-21.6	-17.2	-3.0	-4.6	-39.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,487	25	416	1,487	1,930	
- High value (\$'000)	5,000	1,487	5,000	416	1,487	1,930	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	3,212.9	3,604.2	723.1	132.2	5,275.4	580.9	862.1	100.0
Total current assets,	815.7	895.2	309.7	59.8	1,297.4	318.4	301.2	100.0
Accounts receivable	273.7	300.6	102.9	12.9	439.1	92.9	112.6	100.0
Closing inventory	472.6	526.3	130.9	28.9	765.6	91.9	169.1	100.0
Other current assets	69.3	68.3	75.8	17.8	92.6	133.5	19.4	93.3
Net fixed assets	2,117.1	2,387.7	394.8	72.4	3,502.2	250.0	536.4	100.0
Other assets and adjustments	280.0	321.1	18.5	--	475.7	12.4	24.4	73.3
Total liabilities	1,957.5	2,196.3	438.3	123.5	3,194.0	264.2	608.5	100.0
Total current liabilities	427.5	466.7	178.0	66.5	659.4	165.8	190.0	100.0
Current bank loans	44.2	45.8	34.5	1.0	67.3	4.0	64.4	60.0
Other current liabilities	383.2	420.9	143.5	65.4	592.1	161.8	125.5	100.0
Long-term bank loans	5.0	5.8	--	--	8.6	--	--	13.3
Other liabilities and adjustments	1,524.9	1,723.6	260.2	57.0	2,525.9	98.3	418.5	100.0
Total equity	1,255.3	1,407.9	284.7	8.7	2,081.4	316.6	253.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.9	1.7	0.8	1.9	1.9	1.5	100.0
Debt to equity ratio	1.5	1.5	1.5	14.1	1.5	0.8	2.3	100.0
Interest coverage ratio	-2.6	-9.6	1.1	1.3	-24.2	2.5	0.8	93.3
Debt ratio	0.6	0.6	0.6	0.9	0.6	0.4	0.7	100.0
Revenue to equity ratio	0.5	0.2	7.4	24.3	0.2	5.1	10.3	100.0
Revenue to closing inventories ratio	1.3	0.7	16.2	7.3	0.6	17.7	15.5	100.0

(percent)

Current debt to equity	34.0	33.1	62.5	762.5	31.6	52.3	74.9	100.0
Operating profit on equity	...	...	1.8	17.8	...	6.3	...	100.0
Net fixed assets to equity	168.6	169.5	138.6	830.7	168.2	78.9	211.5	100.0
Gross margin	27.8	40.0	12.6	39.9	40.0	11.9	13.0	100.0
Return on total assets	-0.5	-0.7	5.3	4.8	-0.8	5.6	5.0	100.0

(days)

Collection period for accounts receivable	154.2	264.7	17.5	22.2	313.2	20.7	15.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	265	1,549,013	52,949.0	8
Less than 20	155	16,931	926.9	5
20-99	76	69,766	3,160.4	5
100-499	18	120,150	3,941.7	2
500 and over	16	1,342,166	44,920.0	-

1989

Total	257	1,631,867	53,728.1	
Less than 20	150	18,950	933.6	
20-99	71	96,508	3,740.5	
100-499	20	135,151	4,239.1	
500 and over	16	1,381,258	44,814.9	

SIC 1049 Other Dairy Products Industries

Establishments primarily engaged in manufacturing dairy products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC105 - FLOUR, PREPARED CEREAL FOOD AND FEED INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	74							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,173	25	536	1,173	2,368	
- High value (\$'000)	5,000	1,173	5,000	536	1,173	2,368	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.6	73.2	57.2	66.1	74.3	45.9	66.7	100.0
Purchases and materials	60.3	69.9	57.8	59.7	71.5	44.9	68.5	100.0
Closing inventory	4.9	4.4	5.0	3.7	4.6	3.3	6.4	68.9
Opening inventory	5.2	7.8	4.5	10.0	7.4	4.4	4.6	90.5
Wages, salaries and benefits	16.3	11.7	17.5	13.4	11.5	22.4	13.3	93.2
Direct	3.2	5.0	2.8	3.9	5.2	1.6	3.7	29.7
Indirect	13.0	6.7	14.7	9.4	6.3	20.8	9.6	86.5
Occupancy expenses	9.9	8.9	10.2	11.4	8.5	14.3	6.7	98.6
Depreciation	2.6	2.1	2.7	2.8	1.9	3.2	2.3	90.5
Repairs and maintenance	3.0	2.3	3.1	2.2	2.3	4.6	1.9	89.2
Fuel and oil	1.7	1.0	1.9	0.7	1.1	3.6	0.4	29.7
Utilities	2.0	1.9	2.1	3.3	1.7	2.7	1.5	90.5
Rent	0.6	1.6	0.4	2.4	1.5	0.2	0.5	50.0
Financial expenses	1.4	1.7	1.4	2.7	1.6	1.3	1.5	91.9
Interest and bank charges	1.2	1.3	1.2	2.0	1.2	1.1	1.3	85.1
Professional fees	0.2	0.4	0.2	0.7	0.4	0.2	0.2	86.5
General expenses	3.2	2.2	3.5	3.5	2.0	4.3	2.8	94.6
Advertising	0.4	0.4	0.4	0.2	0.5	0.2	0.5	68.9
Delivery expenses	2.4	1.1	2.7	2.7	0.9	3.7	1.8	58.1
Insurance	0.5	0.6	0.4	0.6	0.6	0.4	0.4	79.7
Other expenses	6.4	2.2	7.5	1.1	2.4	5.7	9.0	100.0
Total expenses	97.8	99.9	97.2	98.2	100.2	93.9	100.0	100.0
Net profit/loss	2.2	0.1	2.8	1.8	-0.2	6.1	--	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	66							
Gross Operating Revenue	1,590.8	609.7	2,156.2	268.3	852.3	1,609.6	3,426.5	
Total Expenses	1,497.2	582.3	2,024.5	248.5	819.4	1,468.4	3,317.1	
Net Profit	93.6	27.4	131.7	19.8	32.9	141.3	109.4	

Non-Profitable:

Gross Operating Revenue	1,063.9	511.4	2,526.9	159.1	681.4	1,886.7	2,932.2	
Total Expenses	1,115.1	528.4	2,668.4	168.5	702.3	2,004.7	3,088.4	
Net Loss	-51.2	-17.1	-141.4	-9.4	-20.8	-118.0	-156.2	

1989**Profitable:**

Gross Operating Revenue	1,573.0	596.5	2,503.0	323.7	1,001.0	1,795.2	2,766.0	
Total Expenses	1,522.8	561.1	2,438.7	304.7	941.1	1,736.1	2,699.7	
Net Profit	50.2	35.4	64.3	18.9	59.9	59.1	66.3	

Non-Profitable:

Gross Operating Revenue	841.1	399.0	2,363.5	198.6	904.2	1,734.3	3,419.9	
Total Expenses	900.6	466.2	2,396.4	228.2	1,066.2	1,751.9	3,478.6	
Net Loss	-59.5	-67.2	-32.9	-29.6	-162.0	-17.6	-58.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,526	25	813	1,526	2,798	
- High value (\$'000)	5,000	1,526	5,000	813	1,526	2,798	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	850.9	587.0	1,239.7	269.5	770.3	1,168.4	1,295.4	100.0
Total current assets	430.6	213.4	750.5	179.0	233.3	727.8	768.3	100.0
Accounts receivable	252.2	151.6	400.5	99.5	181.7	398.6	402.0	100.0
Closing inventory	101.8	39.3	193.9	34.5	42.0	220.3	173.3	89.5
Other current assets	76.4	22.5	156.0	44.9	9.5	108.8	192.9	66.7
Net fixed assets	218.9	124.9	357.4	75.8	153.3	330.6	378.4	80.7
Other assets and adjustments	201.3	248.6	131.6	14.6	383.6	109.9	148.6	77.2
Total liabilities	632.5	445.2	908.4	185.1	595.4	900.7	914.4	100.0
Total current liabilities	334.0	119.2	650.5	141.1	106.5	572.0	711.9	100.0
Current bank loans	59.1	32.6	98.3	42.6	26.8	124.3	78.0	87.7
Other current liabilities	274.8	86.5	552.1	98.5	79.6	447.7	633.8	100.0
Long-term bank loans	13.4	20.9	2.3	16.1	23.7	4.0	1.0	24.6
Other liabilities and adjustments	285.0	305.0	255.4	27.7	465.0	324.6	201.4	87.7
Total equity	218.4	141.7	331.2	84.4	174.9	267.6	381.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.7	1.1	1.2	2.1	1.2	1.0	100.0
Debt to equity ratio	2.8	3.1	2.7	2.1	3.4	3.3	2.3	100.0
Interest coverage ratio	2.8	8.0	0.8	1.8	10.2	0.8	0.8	82.5
Debt ratio	0.7	0.7	0.7	0.6	0.7	0.7	0.7	100.0
Revenue to equity ratio	7.9	6.9	8.5	5.5	7.3	7.9	8.8	100.0
Revenue to closing inventories ratio	16.9	25.1	14.5	13.6	30.5	9.6	19.3	89.5

(percent)

Current debt to equity	152.9	84.0	196.3	167.1	60.9	213.7	186.8	100.0
Operating profit on equity	17.7	48.5	...	7.0	60.0	...	...	100.0
Net fixed assets to equity	100.2	88.1	107.9	89.7	87.6	123.5	99.3	100.0
Gross margin	26.2	37.9	20.2	25.0	40.7	19.0	20.8	100.0
Return on total assets	7.0	13.3	2.6	4.7	15.1	3.0	2.4	100.0

(days)

Collection period for accounts receivable	53.2	55.9	51.8	76.8	51.5	68.2	43.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	502	538,317	19,080.9	3
Less than 20	357	45,238	2,452.3	1
20-99	121	108,051	4,454.5	2
100-499	17	81,497	2,746.1	1
500 and over	7	303,531	9,428.0	1

1989				
Total	499	575,958	17,474.9	
Less than 20	358	52,662	2,184.0	
20-99	119	150,409	4,846.6	
100-499	16	70,980	2,102.0	
500 and over	6	301,907	8,342.3	

SIC 105 Flour, Prepared Cereal Food and Feed Industries

Establishments primarily engaged in manufacturing cereal grain flour, prepared flour mixes, prepared cereal foods and feeds.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1051 - CEREAL GRAIN FLOUR INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	732	25	215	732	1,646	
- High value (\$'000)	5,000	732	5,000	215	732	1,646	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	84.3	89.2	79.8	77.9	89.9	80.7	79.2	100.0
Purchases and materials	81.3	83.2	79.5	55.2	85.1	79.7	79.3	100.0
Closing inventory	3.4	1.3	5.3	8.5	0.8	8.5	3.3	64.7
Opening inventory	6.4	7.2	5.6	31.2	5.7	9.5	3.2	100.0
Wages, salaries and benefits	7.8	6.7	8.8	7.8	6.6	7.7	9.4	94.1
Direct	2.8	5.1	0.7	-	5.4	-	1.1	23.5
Indirect	5.0	1.6	8.1	7.8	1.2	7.7	8.4	88.2
Occupancy expenses	5.2	5.9	4.5	7.9	5.8	5.9	3.6	100.0
Depreciation	1.3	1.2	1.5	1.6	1.1	0.9	1.8	76.5
Repairs and maintenance	1.7	2.4	1.1	2.4	2.4	1.3	0.9	82.4
Fuel and oil	0.5	0.9	0.1	-	1.0	0.2	-	17.6
Utilities	0.9	1.1	0.7	3.9	0.9	0.8	0.6	88.2
Rent	0.8	0.4	1.2	-	0.4	2.7	0.2	52.9
Financial expenses	1.0	1.4	0.5	5.1	1.2	0.6	0.5	82.4
Interest and bank charges	0.7	1.0	0.4	3.3	0.8	0.4	0.4	70.6
Professional fees	0.3	0.4	0.1	1.8	0.3	0.2	0.1	76.5
General expenses	1.1	0.4	1.8	1.7	0.3	1.2	2.2	94.1
Advertising	0.1	--	0.2	0.1	--	0.3	0.2	58.8
Delivery expenses	0.7	0.2	1.2	0.5	0.1	0.5	1.6	47.1
Insurance	0.3	0.2	0.4	1.0	0.2	0.4	0.4	76.5
Other expenses	-0.9	-3.4	1.4	1.4	-3.7	1.0	1.6	100.0
Total expenses	98.4	100.2	96.7	101.7	100.1	97.0	96.5	100.0
Net profit/loss	1.6	-0.2	3.3	-1.7	-0.1	3.0	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	1,195.6	282.9	1,825.6	130.7	374.7	1,066.8	3,015.7	
Total Expenses	1,127.9	249.0	1,734.5	117.0	328.6	1,011.9	2,868.0	
Net Profit	67.7	33.9	91.0	13.6	46.1	54.9	147.7	

Non-Profitable:

Gross Operating Revenue	564.0	487.4	1,727.6	101.4	611.9	1,719.8	1,735.5	
Total Expenses	574.4	494.4	1,789.9	107.4	619.3	1,777.4	1,802.4	
Net Loss	-10.4	-7.0	-62.3	-6.0	-7.3	-57.6	-66.9	

1989

Profitable:

Gross Operating Revenue	1,834.4	480.4	2,470.1	337.3	936.6	1,854.2	2,506.8	
Total Expenses	1,807.7	441.6	2,449.0	319.8	829.7	1,786.8	2,488.4	
Net Profit	26.8	38.8	21.1	17.5	106.8	67.4	18.3	

Non-Profitable:

Gross Operating Revenue	1,252.6	552.6	2,094.5	128.7	793.9	1,780.4	2,713.3	
Total Expenses	1,282.1	564.1	2,145.7	135.6	808.1	1,836.9	2,754.0	
Net Loss	-29.5	-11.5	-51.2	-6.9	-14.1	-56.5	-40.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,112	-	-	-	-	
- High value (\$'000)	5,000	1,112	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	478.5	273.1	733.4	-	-	-	-	100.0
Total current assets	478.5	273.1	733.4	-	-	-	-	100.0
Accounts receivable	235.2	134.2	360.5	-	-	-	-	100.0
Closing inventory	84.6	70.9	101.6	-	-	-	-	100.0
Other current assets	158.6	67.8	271.2	-	-	-	-	90.9
Net fixed assets	-	-	-	-	-	-	-	-
Other assets and adjustments	-	-	-	-	-	-	-	-
Total liabilities	457.9	261.3	701.8	-	-	-	-	100.0
Total current liabilities	457.9	261.3	701.8	-	-	-	-	100.0
Current bank loans	167.0	95.3	256.0	-	-	-	-	100.0
Other current liabilities	290.8	166.0	445.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	--	--	--	-	-	-	-	90.9
Total equity	20.6	11.7	31.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.0	-	-	-	-	100.0
Debt to equity ratio	22.2	22.2	22.2	...	...	...	...	100.0
Interest coverage ratio	7.7	6.7	8.1	-	-	-	-	63.6
Debt ratio	0.9	0.9	0.9	-	-	-	-	100.0
Revenue to equity ratio	64.0	46.4	72.2	...	...	...	...	100.0
Revenue to closing inventories ratio	15.5	7.7	22.4	-	-	-	-	100.0

(percent)

Current debt to equity	2,221.1	2,221.1	2,221.1	...	...	...	...	100.0
Operating profit on equity	207.6	158.4	230.3	...	...	...	...	100.0
Net fixed assets to equity	--	--	--	...	...	...	...	100.0
Gross margin	12.2	15.0	11.4	-	-	-	-	100.0
Return on total assets	10.2	8.0	11.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	65.0	89.6	57.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	502	538,317	19,080.9	3
Less than 20	357	45,238	2,452.3	1
20-99	121	108,051	4,454.5	2
100-499	17	81,497	2,746.1	1
500 and over	7	303,531	9,428.0	1

1989

Total	499	575,958	17,474.9	
Less than 20	358	52,662	2,184.0	
20-99	119	150,409	4,846.6	
100-499	16	70,980	2,102.0	
500 and over	6	301,907	8,342.3	

SIC 1051 Cereal Grain Flour Industry

Establishments primarily engaged in milling flour from wheat, corn, buckwheat, rye and other cereal grains. By-products of this industry are bran, shorts and middlings which in some cases are further processed into crushed products for livestock feed. Establishments primarily engaged in manufacturing prepared flour mixes, including cake mixes are classified in <1052 - Prepared Flour Mixes and Prepared Cereal Foods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1053 - FEED INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	55							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,403	25	596	1,403	2,524	
- High value (\$'000)	5,000	1,403	5,000	596	1,403	2,524	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.0	58.5	55.6	63.2	56.7	43.7	66.9	100.0
Purchases and materials	56.3	56.9	56.2	62.5	54.7	42.8	68.9	100.0
Closing inventory	5.1	6.0	4.9	2.6	7.3	3.2	6.6	69.1
Opening inventory	4.8	7.6	4.4	3.2	9.3	4.1	4.6	87.3
Wages, salaries and benefits	17.5	16.0	17.8	13.3	17.1	23.3	12.6	92.7
Direct	2.7	5.1	2.3	2.8	6.1	1.5	3.0	29.1
Indirect	14.8	10.9	15.5	10.6	11.1	21.7	9.6	85.5
Occupancy expenses	10.8	12.6	10.6	13.9	12.1	14.6	6.7	98.2
Depreciation	2.8	2.9	2.8	2.9	2.9	3.2	2.4	94.5
Repairs and maintenance	3.3	2.9	3.3	3.2	2.8	4.7	2.1	90.9
Fuel and oil	2.0	1.5	2.1	3.3	0.8	3.9	0.5	34.5
Utilities	2.3	3.4	2.1	2.5	3.8	2.7	1.6	90.9
Rent	0.4	1.9	0.2	2.1	1.7	0.1	0.2	47.3
Financial expenses	1.5	2.2	1.4	1.7	2.3	1.3	1.5	94.5
Interest and bank charges	1.3	1.6	1.2	1.2	1.8	1.2	1.3	89.1
Professional fees	0.2	0.5	0.2	0.5	0.5	0.2	0.2	89.1
General expenses	3.5	3.6	3.4	3.1	3.8	4.6	2.3	94.5
Advertising	0.4	0.6	0.4	0.1	0.7	0.2	0.5	70.9
Delivery expenses	2.6	2.0	2.7	2.0	2.0	4.0	1.3	61.8
Insurance	0.5	1.0	0.4	0.9	1.1	0.4	0.5	80.0
Other expenses	8.1	6.7	8.4	1.8	8.6	5.9	10.7	100.0
Total expenses	97.5	99.6	97.2	97.1	100.7	93.5	100.7	100.0
Net profit/loss	2.5	0.4	2.8	2.9	-0.7	6.5	-0.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67							
Gross Operating Revenue	1,630.8	642.0	2,082.5	396.5	1,002.7	1,644.7	3,514.5	
Total Expenses	1,531.1	614.1	1,950.1	375.7	964.4	1,505.3	3,405.0	
Net Profit	99.7	27.9	132.5	20.8	38.3	139.5	109.5	

Non-Profitable:

Gross Operating Revenue	1,681.6	604.5	2,730.8	213.4	912.4	2,130.2	2,932.2	
Total Expenses	1,781.7	640.8	2,893.1	225.8	967.5	2,310.8	3,088.4	
Net Loss	-100.2	-36.3	-162.4	-12.4	-55.1	-180.7	-156.2	

1989**Profitable:**

Gross Operating Revenue	1,661.3	745.6	2,550.0	315.1	1,027.1	1,802.2	3,145.6	
Total Expenses	1,599.2	708.3	2,464.1	300.5	975.0	1,742.9	3,038.3	
Net Profit	62.0	37.3	86.0	14.7	52.2	59.3	107.3	

Non-Profitable:

Gross Operating Revenue	797.8	378.1	2,382.2	205.9	918.5	1,696.1	3,567.9	
Total Expenses	860.4	449.6	2,411.6	236.2	1,119.3	1,706.3	3,630.4	
Net Loss	-62.7	-71.5	-29.4	-30.3	-200.7	-10.2	-62.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,540	25	853	1,540	2,823	
- High value (\$'000)	5,000	1,540	5,000	853	1,540	2,823	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	907.1	667.0	1,276.9	258.7	876.3	1,275.3	1,278.0	100.0
Total current assets	417.3	200.1	752.0	130.4	235.8	786.3	728.3	100.0
Accounts receivable	255.8	158.1	406.4	79.5	198.3	426.7	392.4	100.0
Closing inventory	100.9	33.6	204.8	26.5	37.2	258.8	167.4	86.4
Other current assets	60.5	8.4	140.7	24.4	0.2	100.7	168.4	59.1
Net fixed assets	251.5	149.1	409.1	99.3	174.7	429.2	395.2	100.0
Other assets and adjustments	238.2	317.7	115.8	28.9	465.7	59.8	154.4	95.5
Total liabilities	652.4	494.7	895.2	150.6	671.2	952.0	856.0	100.0
Total current liabilities	304.6	83.5	645.1	79.0	85.9	611.3	668.5	100.0
Current bank loans	40.5	18.5	74.3	17.3	19.2	110.5	49.4	84.1
Other current liabilities	264.0	64.9	570.7	61.6	66.7	500.8	619.0	100.0
Long-term bank loans	15.9	24.9	2.2	20.7	27.0	5.4	--	27.3
Other liabilities and adjustments	331.8	386.3	247.8	50.8	558.2	335.2	187.4	86.4
Total equity	254.7	172.2	381.7	108.0	205.1	323.3	422.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.3	1.1	1.6	2.7	1.2	1.0	100.0
Debt to equity ratio	2.5	2.8	2.3	1.3	3.2	2.9	2.0	100.0
Interest coverage ratio	2.6	9.1	0.4	1.4	12.1	0.5	0.2	86.4
Debt ratio	0.7	0.7	0.7	0.5	0.7	0.7	0.6	100.0
Revenue to equity ratio	6.9	6.2	7.5	5.0	6.5	6.9	7.8	100.0
Revenue to closing inventories ratio	17.6	31.9	14.0	20.3	36.1	8.6	19.7	86.4

(percent)

Current debt to equity	119.5	48.5	169.0	73.0	41.8	189.0	158.4	100.0
Operating profit on equity	15.4	47.7	...	3.3	59.7	...	...	100.0
Net fixed assets to equity	98.7	86.6	107.1	91.9	85.1	132.7	93.6	100.0
Gross margin	28.0	40.1	21.1	24.4	43.4	20.4	21.4	100.0
Return on total assets	6.9	13.8	1.3	4.5	15.2	2.1	0.8	100.0

(days)

Collection period for accounts receivable	52.4	53.8	51.6	53.7	53.8	69.6	43.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

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1989				
Total	499	575,958	17,474.9	
Less than 20	358	52,662	2,184.0	
20-99	119	150,409	4,846.6	
100-499	16	70,980	2,102.0	
500 and over	6	301,907	8,342.3	

SIC 1053 Feed Industry

Establishments primarily engaged in manufacturing balanced feeds and pre-mixes or feed concentrates. The feed contains ground or rolled grains, mill feeds, animal and vegetable proteins, minerals, essential vitamins and antibiotics. Establishments primarily engaged in custom grinding of grains (feed mills) are included in this industry.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC107 - BAKERY PRODUCTS INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	89							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	653	25	307	653	1,520	
- High value (\$'000)	5,000	653	5,000	307	653	1,520	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.4	32.6	46.4	40.8	30.6	48.5	46.0	100.0
Purchases and materials	44.1	32.7	44.9	38.9	31.2	46.4	44.7	98.9
Closing inventory	5.7	3.5	5.9	4.3	3.3	7.7	5.6	93.3
Opening inventory	7.1	3.5	7.3	6.2	2.8	9.7	6.9	97.8
Wages, salaries and benefits	20.4	33.1	19.5	31.1	33.6	25.1	18.6	98.9
Direct	15.7	13.7	15.9	7.0	15.4	14.8	16.0	64.0
Indirect	4.7	19.4	3.6	24.1	18.3	10.3	2.6	93.3
Occupancy expenses	9.9	15.2	9.5	14.9	15.3	13.1	9.0	98.9
Depreciation	2.2	4.9	2.0	4.3	5.1	4.6	1.5	94.4
Repairs and maintenance	1.7	1.3	1.7	1.2	1.3	1.7	1.8	91.0
Fuel and oil	--	0.1	--	-	0.1	0.1	--	10.1
Utilities	1.7	3.0	1.7	4.3	2.6	2.7	1.5	97.8
Rent	4.2	5.9	4.1	5.1	6.1	4.0	4.1	73.0
Financial expenses	0.9	3.6	0.7	5.0	3.2	2.1	0.5	96.6
Interest and bank charges	0.6	2.9	0.5	3.9	2.7	1.3	0.4	88.8
Professional fees	0.3	0.7	0.2	1.1	0.6	0.8	0.1	95.5
General expenses	1.4	4.6	1.1	4.8	4.6	3.8	0.7	97.8
Advertising	0.2	1.3	0.2	1.1	1.3	0.5	0.1	85.4
Delivery expenses	1.0	2.6	0.9	3.0	2.5	2.8	0.5	74.2
Insurance	0.2	0.8	0.1	0.7	0.8	0.4	0.1	80.9
Other expenses	17.0	5.5	17.8	5.5	5.5	5.8	19.7	100.0
Total expenses	95.0	94.8	95.0	102.1	93.0	98.4	94.5	100.0
Net profit/loss	5.0	5.2	5.0	-2.1	7.0	1.6	5.5	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	58							
Gross Operating Revenue	2,033.9	346.2	2,602.0	212.3	385.7	801.0	3,473.9	
Total Expenses	1,916.8	305.9	2,459.1	202.2	336.4	770.8	3,276.4	
Net Profit	117.1	40.3	143.0	10.2	49.2	30.2	197.6	

Non-Profitable:

Gross Operating Revenue	664.6	326.3	1,361.8	167.5	497.4	1,006.9	3,754.9	
Total Expenses	683.1	336.2	1,398.2	178.9	505.7	1,039.0	3,820.3	
Net Loss	-20.8	-11.8	-36.4	-11.4	-12.3	-32.1	-65.5	

1989**Profitable:**

Gross Operating Revenue	610.1	206.5	1,450.1	139.1	459.7	833.1	2,098.6	
Total Expenses	575.4	191.4	1,374.5	126.9	433.6	775.8	2,004.0	
Net Profit	34.7	15.1	75.5	12.2	26.1	57.4	94.6	

Non-Profitable:

Gross Operating Revenue	485.7	314.1	1,437.9	151.7	475.5	780.6	2,502.6	
Total Expenses	520.9	344.0	1,502.0	196.7	490.5	816.8	2,611.9	
Net Loss	-35.2	-29.9	-64.1	-45.0	-15.0	-36.2	-109.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	88							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	672	25	318	672	1,550	
- High value (\$'000)	5,000	672	5,000	318	672	1,550	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	792.4	129.8	1,152.4	80.4	161.0	455.6	1,593.3	100.0
Total current assets	258.8	55.9	369.0	49.6	59.9	251.9	443.1	100.0
Accounts receivable	43.3	9.1	62.0	5.0	11.7	99.6	38.1	89.8
Closing inventory	98.1	12.1	144.8	8.0	14.7	65.9	194.8	94.3
Other current assets	117.3	34.7	162.1	36.6	33.4	86.3	210.1	90.9
Net fixed assets	519.0	62.4	767.1	22.9	87.3	165.9	1,147.7	98.9
Other assets and adjustments	14.5	11.4	16.1	7.8	13.6	37.7	2.4	86.4
Total liabilities	699.2	89.7	1,030.4	60.9	108.0	169.4	1,575.2	98.9
Total current liabilities	244.4	42.1	354.3	24.7	53.2	95.2	518.2	98.9
Current bank loans	50.1	4.6	74.8	3.3	5.4	17.2	111.3	34.1
Other current liabilities	194.2	37.5	279.4	21.3	47.7	78.0	406.9	98.9
Long-term bank loans	8.8	18.0	3.8	8.9	23.7	1.0	5.6	19.3
Other liabilities and adjustments	445.9	29.5	672.2	27.2	31.0	73.1	1,051.3	90.9
Total equity	93.1	40.0	122.0	19.5	52.9	286.1	18.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.3	1.0	2.0	1.1	2.6	0.8	98.9
Debt to equity ratio	7.5	2.2	8.4	3.1	2.0	0.5	87.0	100.0
Interest coverage ratio	8.7	2.7	11.4	0.5	3.6	2.3	16.4	89.8
Debt ratio	0.8	0.6	0.8	0.7	0.6	0.3	0.9	100.0
Revenue to equity ratio	18.4	8.5	20.1	10.1	8.1	2.9	192.3	100.0
Revenue to closing inventories ratio	17.5	28.2	17.0	24.5	29.5	13.0	17.8	94.3

(percent)

Current debt to equity	262.4	105.3	290.4	126.3	100.4	33.2	2,863.2	100.0
Operating profit on equity	91.8	43.5	100.4	...	57.4	4.9	1,055.0	100.0
Net fixed assets to equity	557.2	155.8	628.8	117.3	164.8	57.9	6,340.9	100.0
Gross margin	34.1	34.1	34.1	29.1	35.5	26.4	35.3	100.0
Return on total assets	12.1	20.9	11.6	5.3	25.9	5.5	12.7	100.0

(days)

Collection period for accounts receivable	9.2	9.7	9.1	9.2	9.9	42.4	4.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	640	873,210	38,860.1	5
Less than 20	448	42,789	2,878.3	2
20-99	157	106,484	6,005.3	7
100-499	27	125,568	4,778.9	-
500 and over	8	598,369	25,197.6	-

1989

Total	635	897,851	34,370.6	
Less than 20	450	49,405	3,068.3	
20-99	150	121,728	6,261.1	
100-499	27	157,107	6,307.5	
500 and over	8	569,611	18,733.7	

SIC 107 Bakery Products Industries

Establishments primarily engaged in manufacturing biscuits, bread and other bakery products.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1072 - BREAD AND OTHER BAKERY PRODUCTS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	88							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	634	25	304	634	1,433	
- High value (\$'000)	5,000	634	5,000	304	634	1,433	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.8	32.6	44.0	40.8	30.6	48.8	40.3	100.0
Purchases and materials	40.3	32.7	42.2	38.9	31.2	46.7	38.7	98.9
Closing inventory	5.1	3.5	5.5	4.3	3.3	7.8	3.7	93.2
Opening inventory	6.6	3.5	7.3	6.2	2.8	9.9	5.4	97.7
Wages, salaries and benefits	30.3	33.1	29.7	31.1	33.6	25.0	33.2	98.9
Direct	17.1	13.7	17.9	7.0	15.4	14.9	20.1	63.6
Indirect	13.3	19.4	11.8	24.1	18.3	10.2	13.1	94.3
Occupancy expenses	12.7	15.2	12.1	14.9	15.3	13.0	11.4	98.9
Depreciation	4.1	4.9	4.0	4.3	5.1	4.7	3.4	94.3
Repairs and maintenance	1.8	1.3	1.9	1.2	1.3	1.7	2.1	90.9
Fuel and oil	0.1	0.1	0.1	-	0.1	0.1	0.2	10.2
Utilities	2.5	3.0	2.4	4.3	2.6	2.7	2.3	97.7
Rent	4.1	5.9	3.6	5.1	6.1	3.9	3.4	72.7
Financial expenses	2.5	3.6	2.3	5.0	3.2	2.1	2.4	97.7
Interest and bank charges	1.8	2.9	1.6	3.9	2.7	1.2	1.8	89.8
Professional fees	0.7	0.7	0.7	1.1	0.6	0.8	0.6	96.6
General expenses	3.7	4.6	3.5	4.8	4.6	3.8	3.2	97.7
Advertising	0.7	1.3	0.5	1.1	1.3	0.4	0.6	86.4
Delivery expenses	2.5	2.6	2.5	3.0	2.5	2.9	2.2	73.9
Insurance	0.5	0.8	0.4	0.7	0.8	0.4	0.4	81.8
Other expenses	5.9	5.5	6.0	5.5	5.5	5.7	6.1	100.0
Total expenses	96.9	94.8	97.5	102.1	93.0	98.4	96.7	100.0
Net profit/loss	3.1	5.2	2.5	-2.1	7.0	1.6	3.3	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	973.4	346.2	1,420.1	212.3	385.7	787.0	2,749.3	
Total Expenses	923.7	305.9	1,363.7	202.2	336.4	757.4	2,637.0	
Net Profit	49.7	40.3	56.3	10.2	49.2	29.6	112.4	

Non-Profitable:

Gross Operating Revenue	664.6	326.3	1,361.8	167.5	497.4	1,006.9	3,754.9	
Total Expenses	683.1	336.2	1,398.2	178.9	505.7	1,039.0	3,820.3	
Net Loss	-20.8	-11.8	-36.4	-11.4	-12.3	-32.1	-65.5	

1989

Profitable:

Gross Operating Revenue	659.7	227.9	1,458.4	153.1	466.0	843.0	2,118.8	
Total Expenses	622.3	211.5	1,382.2	139.6	440.3	785.4	2,022.7	
Net Profit	37.4	16.4	76.2	13.5	25.7	57.5	96.2	

Non-Profitable:

Gross Operating Revenue	496.1	321.6	1,459.0	155.4	479.6	787.5	2,502.6	
Total Expenses	532.2	352.4	1,524.3	203.0	494.5	824.5	2,611.9	
Net Loss	-36.1	-30.8	-65.3	-47.6	-14.9	-36.9	-109.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	87							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	653	25	314	653	1,462	
- High value (\$'000)	5,000	653	5,000	314	653	1,462	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	384.5	129.2	639.9	81.5	155.3	451.3	1,125.4	100.0
Total current assets	175.9	55.6	296.4	48.0	59.7	249.7	416.7	100.0
Accounts receivable	62.2	9.1	115.3	5.2	11.3	97.8	160.5	90.8
Closing inventory	44.4	11.9	77.0	8.1	13.9	65.9	105.7	94.3
Other current assets	69.2	34.5	104.0	34.6	34.4	86.0	150.5	90.8
Net fixed assets	187.7	62.1	313.4	24.7	82.5	164.3	697.1	98.9
Other assets and adjustments	20.8	11.5	30.0	8.7	13.0	37.3	11.4	86.2
Total liabilities	212.0	89.0	335.2	64.9	102.1	167.7	766.4	98.9
Total current liabilities	103.5	41.8	165.3	24.9	51.0	93.8	349.3	98.9
Current bank loans	17.4	4.7	30.1	3.7	5.2	16.3	65.5	33.3
Other current liabilities	86.1	37.1	135.2	21.2	45.7	77.4	283.8	98.9
Long-term bank loans	12.7	17.5	7.9	9.9	21.6	2.0	23.0	19.5
Other liabilities and adjustments	95.8	29.6	162.0	30.0	29.4	71.8	394.0	90.8
Total equity	172.4	40.2	304.7	16.5	53.2	283.6	358.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.3	1.7	1.9	1.1	2.6	1.1	98.9
Debt to equity ratio	1.2	2.2	1.1	3.9	1.9	0.5	2.1	100.0
Interest coverage ratio	2.6	2.8	2.6	0.4	3.6	2.2	2.8	90.8
Debt ratio	0.5	0.6	0.5	0.7	0.6	0.3	0.6	100.0
Revenue to equity ratio	5.0	8.4	4.6	11.1	7.9	2.9	7.9	100.0
Revenue to closing inventories ratio	19.6	28.4	18.2	22.7	30.2	12.8	26.9	94.3

(percent)

Current debt to equity	60.0	103.8	54.2	150.8	95.8	33.0	97.3	100.0
Operating profit on equity	15.5	44.3	11.7	...	55.9	4.6	26.2	100.0
Net fixed assets to equity	108.8	154.3	102.8	149.8	155.0	57.9	194.2	100.0
Gross margin	27.9	34.5	26.3	29.3	35.7	26.1	26.4	100.0
Return on total assets	11.1	21.4	9.0	4.0	26.3	5.1	12.9	100.0

(days)

Collection period for accounts receivable	26.0	9.8	29.9	10.3	9.7	42.2	20.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	640	873,210	38,860.1	5
Less than 20	448	42,789	2,878.3	2
20-99	157	106,484	6,005.3	7
100-499	27	125,568	4,778.9	-
500 and over	8	598,369	25,197.6	-

1989

Total	635	897,851	34,370.6	
Less than 20	450	49,405	3,068.3	
20-99	150	121,728	6,261.1	
100-499	27	157,107	6,307.5	
500 and over	8	569,611	18,733.7	

SIC 1072 Bread and Other Bakery Products Industry

Establishments primarily engaged in dough mixing, kneading and baking to manufacture "perishable" bakery products but excluding bakeries which bake their products and sell them over the counter to final consumers. Establishments in this industry may sell their products directly to household consumers through home delivery or consignment sales to general grocery and/or chain stores and may also include similar sales to hotels, institutions and restaurants. In all such cases, the manufacturing establishment is taken to include the distribution facilities if the goods are recorded as moving through those facilities at final selling prices, i.e. no mark-up is recorded to account separately for the resources used in distribution. Establishments primarily engaged in making a single kind of product from a purchased pre-mix or formula such as doughnuts, pizzas, etc. and selling the end product for consumption on premises or take-out for off-premises consumption, are deemed to be restaurants and are classified in <9213 - Take-Out Food Services>. Biscuit manufacturers are classified in <1071 - Biscuit Industry>. Establishments primarily engaged in manufacturing frozen meat or poultry "pot" pies are classified in <1099 - Other Food Products Industries n.e.c.> and those primarily engaged in manufacturing ice cream desserts, including ice cream pies are classified in <1049 - Other Dairy Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC108 - SUGAR AND SUGAR CONFECTIONERY INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	566	25	236	566	896	
- High value (\$'000)	5,000	566	5,000	236	566	896	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.3	30.9	54.6	34.2	30.1	46.2	59.4	100.0
Purchases and materials	39.6	30.1	56.9	30.6	30.0	46.7	62.7	100.0
Closing inventory	10.9	5.4	20.7	6.6	5.1	17.7	22.5	81.3
Opening inventory	10.5	6.2	18.4	10.3	5.3	17.1	19.1	87.5
Wages, salaries and benefits	35.7	41.9	24.4	25.2	45.5	28.6	22.0	90.6
Direct	8.2	5.6	12.7	11.8	4.3	17.3	10.1	53.1
Indirect	27.5	36.2	11.7	13.4	41.2	11.3	11.9	84.4
Occupancy expenses	12.8	15.7	7.4	20.6	14.6	8.5	6.8	100.0
Depreciation	3.3	3.5	3.0	4.3	3.3	2.3	3.3	96.9
Repairs and maintenance	1.5	1.6	1.5	1.2	1.7	2.0	1.1	81.3
Fuel and oil	0.1	0.1	-	0.3	--	-	-	6.3
Utilities	2.0	2.3	1.5	3.3	2.0	1.3	1.6	90.6
Rent	5.8	8.3	1.5	11.5	7.5	2.9	0.7	71.9
Financial expenses	2.7	2.7	2.7	4.2	2.4	1.2	3.6	96.9
Interest and bank charges	1.7	1.5	2.0	2.5	1.2	0.8	2.7	84.4
Professional fees	1.0	1.2	0.7	1.7	1.1	0.4	0.9	90.6
General expenses	3.0	3.2	2.5	4.3	3.0	2.5	2.5	90.6
Advertising	1.0	0.9	1.1	1.1	0.9	1.3	1.0	87.5
Delivery expenses	1.4	1.6	1.0	2.1	1.4	0.9	1.0	56.3
Insurance	0.6	0.8	0.4	1.1	0.7	0.3	0.5	84.4
Other expenses	6.3	6.3	6.3	5.5	6.4	6.0	6.4	100.0
Total expenses	99.7	100.6	97.9	94.0	102.1	93.1	100.7	100.0
Net profit/loss	0.3	-0.6	2.1	6.0	-2.1	6.9	-0.7	96.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63						
Gross Operating Revenue	340.3	160.9	1,091.8	90.0	488.2	746.1	1,637.3
Total Expenses	319.4	150.6	1,026.7	78.6	482.8	694.3	1,551.1
Net Profit	20.9	10.3	65.2	11.4	5.5	51.8	86.2

Non-Profitable:

Gross Operating Revenue	341.3	319.9	1,011.9	95.5	377.6	-	1,011.9
Total Expenses	360.0	331.5	1,257.2	110.1	388.4	-	1,257.2
Net Loss	-21.5	-13.3	-245.3	-14.6	-12.8	-	-245.3

1989

Profitable:

Gross Operating Revenue	687.1	190.4	1,374.9	60.3	386.4	600.3	2,241.4
Total Expenses	645.4	171.5	1,301.5	53.3	349.7	560.1	2,130.9
Net Profit	41.7	18.9	73.3	7.0	36.7	40.1	110.5

Non-Profitable:

Gross Operating Revenue	175.5	142.2	1,411.5	78.1	278.3	467.9	1,807.8
Total Expenses	187.5	152.8	1,474.6	87.5	291.4	470.7	1,896.3
Net Loss	-12.0	-10.6	-63.1	-9.5	-13.0	-2.8	-88.4

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	643	25	343	643	897	
- High value (\$'000)	5,000	643	5,000	343	643	897	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	201.5	108.1	757.7	58.6	129.9	495.1	1,017.8	100.0
Total current assets	142.2	76.5	533.6	42.0	91.6	326.0	739.2	100.0
Accounts receivable	32.3	17.7	119.2	10.7	20.7	73.9	164.0	100.0
Closing inventory	51.0	19.6	237.9	17.2	20.7	144.4	330.4	96.3
Other current assets	58.9	39.1	176.4	14.1	50.1	107.5	244.6	88.9
Net fixed assets	54.8	26.2	224.9	15.0	31.1	174.9	274.4	100.0
Other assets and adjustments	4.5	5.4	-0.7	1.4	7.1	-5.7	4.1	100.0
Total liabilities	112.5	46.6	504.9	39.8	49.6	359.3	649.1	100.0
Total current liabilities	65.9	36.3	242.3	14.4	45.9	210.7	273.5	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	65.9	36.3	242.3	14.4	45.9	210.7	273.5	100.0
Long-term bank loans	--	--	--	0.1	--	--	--	3.7
Other liabilities and adjustments	46.5	10.2	262.6	25.1	3.6	148.6	375.5	92.6
Total equity	89.0	61.4	252.8	18.7	80.2	135.8	368.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.1	2.2	2.9	1.9	1.5	2.7	100.0
Debt to equity ratio	1.2	0.7	1.9	2.1	0.6	2.6	1.7	100.0
Interest coverage ratio	1.0	-0.1	2.4	-3.3	0.3	12.2	1.0	81.5
Debt ratio	0.5	0.4	0.6	0.6	0.3	0.7	0.6	100.0
Revenue to equity ratio	4.7	5.0	4.3	5.7	4.9	5.6	3.9	100.0
Revenue to closing inventories ratio	8.3	15.7	4.6	6.2	19.2	5.2	4.3	96.3

(percent)

Current debt to equity	74.1	59.1	95.8	77.0	57.2	155.1	74.2	100.0
Operating profit on equity	0.4	...	11.3	...	...	41.1	0.4	100.0
Net fixed assets to equity	61.5	42.6	88.9	80.2	38.7	128.7	74.4	100.0
Gross margin	23.9	25.3	21.7	32.4	24.4	25.7	19.6	100.0
Return on total assets	3.3	-0.4	6.4	-8.8	1.2	12.3	3.6	100.0

(days)

Collection period for accounts receivable	27.8	20.8	39.4	36.1	19.0	35.3	41.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	153	439,367	15,833.2	21
Less than 20	114	7,138	494.4	21
20-99	23	15,475	939.2	-
100-499	10	71,912	2,527.8	-
500 and over	6	344,842	11,871.8	-

1989

Total	174	466,552	14,141.1	
Less than 20	135	8,404	430.3	
20-99	23	21,766	873.0	
100-499	10	79,617	2,499.1	
500 and over	6	356,765	10,338.7	

SIC 108 Sugar and Sugar Confectionery Industries

Establishments primarily engaged in manufacturing sugar, chewing gum and sugar and chocolate confectionery.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1083 - SUGAR AND CHOCOLATE CONFECTIONERY INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	543	25	234	543	897	
- High value (\$'000)	5,000	543	5,000	234	543	897	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.1	30.8	53.9	36.9	29.7	43.9	59.4	100.0
Purchases and materials	39.4	30.0	56.1	32.3	29.6	44.2	62.7	100.0
Closing inventory	10.4	5.3	19.6	4.1	5.5	14.5	22.5	80.6
Opening inventory	10.2	6.1	17.4	8.7	5.6	14.3	19.1	87.1
Wages, salaries and benefits	35.7	41.9	24.6	20.4	45.8	29.2	22.0	90.3
Direct	8.1	5.8	12.2	9.2	5.1	16.0	10.1	51.6
Indirect	27.6	36.1	12.4	11.2	40.7	13.2	11.9	83.9
Occupancy expenses	12.9	15.8	7.6	18.6	15.3	9.2	6.8	100.0
Depreciation	3.3	3.5	2.9	4.6	3.4	2.2	3.3	96.8
Repairs and maintenance	1.6	1.6	1.4	1.2	1.7	1.9	1.1	80.6
Fuel and oil	0.1	0.1	-	0.3	--	-	-	6.5
Utilities	2.0	2.3	1.5	3.2	2.1	1.3	1.6	90.3
Rent	5.9	8.3	1.8	9.3	8.1	3.7	0.7	74.2
Financial expenses	2.7	2.7	2.8	4.8	2.3	1.5	3.6	96.8
Interest and bank charges	1.7	1.4	2.1	2.9	1.2	1.0	2.7	83.9
Professional fees	1.0	1.2	0.7	1.9	1.1	0.5	0.9	90.3
General expenses	3.0	3.3	2.5	4.0	3.1	2.4	2.5	90.3
Advertising	1.0	0.9	1.1	0.4	1.0	1.2	1.0	87.1
Delivery expenses	1.4	1.6	1.0	2.5	1.4	1.0	1.0	58.1
Insurance	0.6	0.8	0.4	1.1	0.7	0.2	0.5	83.9
Other expenses	6.3	6.2	6.5	5.9	6.3	6.8	6.4	100.0
Total expenses	99.7	100.6	98.0	90.5	102.5	93.1	100.7	100.0
Net profit/loss	0.3	-0.6	2.0	9.5	-2.5	6.9	-0.7	96.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	61							
Gross Operating Revenue	334.0	160.9	1,119.2	90.0	488.2	743.8	1,637.3	
Total Expenses	313.0	150.6	1,049.8	78.6	482.8	686.6	1,551.1	
Net Profit	21.0	10.3	69.4	11.4	5.5	57.3	86.2	

Non-Profitable:

Gross Operating Revenue	341.3	316.1	866.7	45.3	365.0	565.8	1,011.9	
Total Expenses	360.0	327.8	1,032.3	54.2	377.2	566.0	1,257.2	
Net Loss	-21.5	-13.5	-165.5	-8.9	-14.5	-0.2	-245.3	

1989**Profitable:**

Gross Operating Revenue	682.9	190.4	1,396.2	60.3	386.4	602.5	2,390.9	
Total Expenses	641.7	171.5	1,322.7	53.3	349.7	568.4	2,268.2	
Net Profit	41.2	18.9	73.5	7.0	36.7	34.2	122.8	

Non-Profitable:

Gross Operating Revenue	175.5	142.2	1,411.5	78.1	278.3	467.9	1,807.8	
Total Expenses	187.5	152.8	1,474.6	87.5	291.4	470.7	1,896.3	
Net Loss	-12.0	-10.6	-63.1	-9.5	-13.0	-2.8	-88.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	618	25	342	618	899	
- High value (\$'000)	5,000	618	5,000	342	618	899	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	197.9	108.1	773.7	58.6	129.9	421.9	1,179.2	100.0
Total current assets	139.3	76.5	542.0	42.0	91.6	269.6	856.2	100.0
Accounts receivable	31.6	17.7	121.2	10.7	20.7	61.5	190.0	100.0
Closing inventory	48.7	19.6	234.9	17.2	20.7	107.6	381.7	96.2
Other current assets	58.9	39.1	185.8	14.1	50.1	100.3	284.4	88.5
Net fixed assets	54.4	26.2	235.3	15.0	31.1	163.0	318.5	100.0
Other assets and adjustments	4.1	5.4	-3.6	1.4	7.1	-10.7	4.4	100.0
Total liabilities	112.3	46.6	533.3	39.8	49.6	341.3	754.5	100.0
Total current liabilities	65.2	36.3	250.6	14.4	45.9	192.9	317.1	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	65.2	36.3	250.6	14.4	45.9	192.9	317.1	100.0
Long-term bank loans	--	--	--	0.1	--	--	--	3.8
Other liabilities and adjustments	47.0	10.2	282.6	25.1	3.6	148.4	437.4	92.3
Total equity	85.6	61.4	240.4	18.7	80.2	80.5	424.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.1	2.1	2.9	1.9	1.3	2.6	100.0
Debt to equity ratio	1.3	0.7	2.2	2.1	0.6	4.2	1.7	100.0
Interest coverage ratio	1.0	-0.1	2.4	-3.3	0.3	1.1	2.6	80.8
Debt ratio	0.5	0.4	0.6	0.6	0.3	0.8	0.6	100.0
Revenue to equity ratio	4.9	5.0	4.6	5.7	4.9	9.7	3.5	100.0
Revenue to closing inventories ratio	8.6	15.7	4.8	6.2	19.2	7.2	4.0	96.2

(percent)

Current debt to equity	76.2	59.1	104.2	77.0	57.2	239.4	74.6	100.0
Operating profit on equity	0.2	...	12.4	...	...	1.0	14.9	100.0
Net fixed assets to equity	63.5	42.6	97.8	80.2	38.7	202.3	75.0	100.0
Gross margin	24.1	25.3	22.1	32.4	24.4	23.4	21.4	100.0
Return on total assets	3.2	-0.4	6.6	-8.8	1.2	1.9	8.5	100.0

(days)

Collection period for accounts receivable	27.4	20.8	39.1	36.1	19.0	28.6	45.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	153	439,367	15,833.2	21
Less than 20	114	7,138	494.4	21
20-99	23	15,475	939.2	-
100-499	10	71,912	2,527.8	-
500 and over	6	344,842	11,871.8	-

1989

Total	174	466,552	14,141.1	
Less than 20	135	8,404	430.3	
20-99	23	21,766	873.0	
100-499	10	79,617	2,499.1	
500 and over	6	356,765	10,338.7	

SIC 1083 Sugar and Chocolate Confectionery Industry

Establishments primarily engaged in caramelize, syrup kneading, extruding, compressing, stamping or otherwise manufacturing starch goods (jelly candies of all kinds); hard sugar candy; cocoa powder; chocolate confectionery and cooking chocolate products unsweetened or sweetened.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC109 - OTHER FOOD PRODUCTS INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	93							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	648	25	268	648	1,446	
- High value (\$'000)	5,000	648	5,000	268	648	1,446	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.1	60.8	48.8	68.5	56.7	52.6	47.7	96.8
Purchases and materials	48.2	42.3	48.9	14.1	57.0	51.7	48.1	95.7
Closing inventory	5.9	6.9	5.7	2.4	9.2	10.2	4.5	75.3
Opening inventory	7.8	25.3	5.6	56.8	9.0	11.2	4.1	88.2
Wages, salaries and benefits	22.4	14.8	23.4	8.3	18.2	21.8	23.8	94.6
Direct	10.2	4.9	10.8	3.6	5.6	11.3	10.7	41.9
Indirect	12.2	9.9	12.5	4.7	12.6	10.5	13.1	79.6
Occupancy expenses	9.3	13.2	8.8	17.3	11.1	12.4	7.8	100.0
Depreciation	3.5	3.2	3.5	3.1	3.2	5.7	2.9	91.4
Repairs and maintenance	1.6	1.7	1.6	1.2	2.0	1.5	1.7	84.9
Fuel and oil	--	0.1	--	0.1	--	--	--	9.7
Utilities	1.9	5.6	1.4	11.2	2.7	2.5	1.1	92.5
Rent	2.3	2.6	2.2	1.8	3.1	2.7	2.1	57.0
Financial expenses	2.8	4.9	2.5	10.5	2.0	6.0	1.5	97.8
Interest and bank charges	1.8	3.8	1.5	8.6	1.3	4.5	0.7	83.9
Professional fees	1.0	1.1	1.0	1.9	0.7	1.5	0.8	88.2
General expenses	3.2	2.2	3.3	1.9	2.4	3.1	3.4	90.3
Advertising	0.4	0.6	0.4	0.3	0.8	0.8	0.3	71.0
Delivery expenses	2.3	1.1	2.4	1.0	1.1	1.8	2.6	59.1
Insurance	0.5	0.6	0.5	0.6	0.6	0.4	0.5	66.7
Other expenses	6.3	5.8	6.4	3.4	7.1	6.4	6.4	98.9
Total expenses	94.1	101.7	93.2	109.9	97.5	102.4	90.6	100.0
Net profit/loss	5.9	-1.7	6.8	-9.9	2.5	-2.4	9.4	97.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	72							
Gross Operating Revenue	1,262.3	346.3	1,688.8	116.4	502.9	806.4	2,340.3	
Total Expenses	1,147.4	331.7	1,527.3	108.3	483.7	769.3	2,087.1	
Net Profit	114.8	14.7	161.5	8.0	19.2	37.2	253.2	

Non-Profitable:

Gross Operating Revenue	407.8	118.4	1,805.2	97.2	370.1	964.3	3,051.1	
Total Expenses	457.0	134.6	2,013.8	112.6	395.5	1,272.8	3,111.7	
Net Loss	-50.3	-16.4	-222.4	-15.7	-25.3	-344.4	-60.6	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	77							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	768	25	347	768	1,735	
- High value (\$'000)	5,000	768	5,000	347	768	1,735	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	534.1	285.3	946.9	235.3	356.0	916.0	957.8	100.0
Total current assets	354.9	187.4	632.8	185.0	190.7	540.3	665.5	100.0
Accounts receivable	68.9	30.0	133.6	27.6	33.3	158.7	124.6	100.0
Closing inventory	59.5	33.7	102.3	3.4	76.8	90.5	106.5	90.9
Other current assets	226.3	123.6	396.8	154.0	80.5	291.0	434.3	74.0
Net fixed assets	184.7	96.3	331.4	47.9	164.9	337.5	329.3	100.0
Other assets and adjustments	-5.5	1.5	-17.3	2.2	0.3	38.1	-37.0	89.6
Total liabilities	441.1	258.4	744.1	204.7	334.4	523.9	822.1	100.0
Total current liabilities	319.6	187.9	538.0	183.6	193.9	277.1	630.4	100.0
Current bank loans	18.6	2.5	45.2	2.2	2.9	45.6	45.1	35.1
Other current liabilities	301.0	185.3	492.8	181.4	191.0	231.4	585.3	100.0
Long-term bank loans	10.2	5.8	17.4	3.2	9.5	25.0	14.7	40.3
Other liabilities and adjustments	111.2	64.6	188.5	17.8	130.8	221.7	176.8	96.1
Total equity	93.0	26.8	202.7	30.5	21.6	392.0	135.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.9	1.1	1.0	0.9	1.9	1.0	100.0
Debt to equity ratio	4.7	9.6	3.6	6.6	15.4	1.3	6.0	100.0
Interest coverage ratio	4.1	0.4	8.7	-0.2	0.8	1.0	14.7	88.3
Debt ratio	0.8	0.9	0.7	0.8	0.9	0.5	0.8	100.0
Revenue to equity ratio	10.8	12.3	10.4	4.1	28.7	3.0	18.0	100.0
Revenue to closing inventories ratio	16.8	9.8	20.7	37.2	8.1	13.4	22.9	90.9

(percent)

Current debt to equity	343.5	699.0	265.3	600.9	894.8	70.6	464.3	100.0
Operating profit on equity	62.3	...	82.8	...	...	0.6	166.9	100.0
Net fixed assets to equity	198.5	358.4	163.4	156.8	760.7	86.0	242.5	100.0
Gross margin	27.2	23.7	28.2	23.4	23.8	27.0	28.4	100.0
Return on total assets	14.2	2.6	20.0	-1.0	6.1	4.2	25.3	100.0

(days)

Collection period for accounts receivable	25.0	32.9	22.9	79.6	19.5	47.7	18.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	524	572,472	25,254.0	35
Less than 20	347	32,985	1,958.1	40
20-99	142	118,614	5,800.7	5
100-499	29	161,571	5,868.1	-
500 and over	6	259,302	11,627.1	-

1989

Total	559	679,441	23,215.8	
Less than 20	387	47,669	2,644.3	
20-99	137	149,491	6,033.5	
100-499	29	184,328	5,811.7	
500 and over	6	297,953	8,726.3	

SIC 109 Other Food Products Industries

Establishments primarily engaged in manufacturing or preparing tea and coffee, dry pastas, potato chips, pretzels, popcorn, malt and other food products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1092 - DRY PASTA PRODUCTS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	352	25	181	352	669	
- High value (\$'000)	5,000	352	5,000	181	352	669	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.0	41.3	46.7	36.2	42.9	38.2	50.4	96.6
Purchases and materials	46.7	42.0	47.4	32.6	44.8	38.8	51.2	96.6
Closing inventory	6.3	5.1	6.5	10.8	3.4	3.1	8.0	69.0
Opening inventory	5.6	4.4	5.8	14.4	1.5	2.5	7.2	86.2
Wages, salaries and benefits	25.2	27.6	24.9	16.2	31.1	26.4	24.2	96.6
Direct	9.7	13.2	9.2	-	17.1	3.9	11.5	37.9
Indirect	15.5	14.5	15.7	16.2	14.0	22.4	12.8	79.3
Occupancy expenses	12.0	14.0	11.7	23.5	11.1	14.6	10.5	100.0
Depreciation	5.2	4.3	5.3	7.3	3.4	5.2	5.3	89.7
Repairs and maintenance	2.1	1.3	2.2	2.8	0.8	3.6	1.6	82.8
Fuel and oil	0.1	0.2	--	-	0.3	-	--	6.9
Utilities	2.1	4.1	1.8	4.4	4.0	3.0	1.3	89.7
Rent	2.6	4.1	2.3	9.0	2.7	2.7	2.1	55.2
Financial expenses	4.8	3.8	4.9	7.9	2.6	2.3	6.1	100.0
Interest and bank charges	3.8	2.2	4.1	3.8	1.8	1.1	5.4	89.7
Professional fees	0.9	1.6	0.8	4.1	0.8	1.2	0.7	93.1
General expenses	2.9	5.5	2.5	6.1	5.3	2.8	2.4	89.7
Advertising	0.8	1.0	0.8	0.8	1.1	0.9	0.7	82.8
Delivery expenses	1.7	4.0	1.4	4.8	3.7	1.2	1.4	62.1
Insurance	0.4	0.5	0.3	0.5	0.5	0.6	0.2	55.2
Other expenses	9.6	9.0	9.7	7.5	9.5	9.4	9.9	100.0
Total expenses	100.6	101.2	100.5	97.4	102.4	93.6	103.4	100.0
Net profit/loss	-0.6	-1.2	-0.5	2.6	-2.4	6.4	-3.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	792.5	200.0	1,109.3	116.0	260.3	515.9	3,123.5	
Total Expenses	728.4	186.6	1,018.1	93.3	253.5	473.2	2,867.8	
Net Profit	64.1	13.4	91.2	22.7	6.8	42.7	255.8	

Non-Profitable:

Gross Operating Revenue	402.3	143.4	939.5	48.6	317.0	675.9	998.2	
Total Expenses	486.9	155.0	1,175.6	55.3	337.6	730.2	1,274.7	
Net Loss	-84.6	-11.6	-236.1	-6.6	-20.6	-54.3	-276.5	

1989

Profitable:

Gross Operating Revenue	473.0	220.0	1,130.1	151.4	327.1	616.9	1,493.6	
Total Expenses	436.8	199.5	1,053.2	137.3	296.4	590.1	1,381.2	
Net Profit	36.2	20.6	76.9	14.1	30.8	26.8	112.3	

Non-Profitable:

Gross Operating Revenue	316.5	101.3	585.5	52.0	298.7	533.1	795.0	
Total Expenses	330.6	118.7	595.5	70.0	313.7	543.5	803.5	
Net Loss	-14.1	-17.4	-10.0	-18.0	-15.0	-10.4	-8.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	515	25	272	515	788	
- High value (\$'000)	5,000	515	5,000	272	515	788	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	602.0	235.6	1,261.7	78.9	396.3	1,105.4	1,464.7	100.0
Total current assets	94.9	56.9	163.4	27.9	86.6	129.8	206.9	100.0
Accounts receivable	26.7	20.8	37.1	7.1	34.9	61.0	6.2	100.0
Closing inventory	44.7	10.3	106.7	10.3	10.3	34.7	200.1	90.9
Other current assets	23.4	25.7	19.5	10.4	41.3	34.1	0.5	68.2
Net fixed assets	522.7	177.7	1,143.9	50.4	308.2	956.7	1,387.0	100.0
Other assets and adjustments	-15.6	0.9	-45.6	0.4	1.4	18.7	-129.2	86.4
Total liabilities	560.9	189.3	1,230.0	75.3	306.1	1,019.9	1,502.9	100.0
Total current liabilities	126.0	71.3	224.6	41.3	102.1	205.4	249.4	100.0
Current bank loans	8.7	5.4	14.6	4.9	6.0	19.0	8.9	54.5
Other current liabilities	117.3	65.8	209.9	36.3	96.0	186.4	240.5	100.0
Long-term bank loans	17.4	12.9	25.6	6.5	19.4	30.0	19.9	77.3
Other liabilities and adjustments	417.3	105.0	979.7	27.4	184.5	784.4	1,233.4	100.0
Total equity	41.1	46.3	31.6	3.5	90.2	85.4	-38.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.7	0.7	0.6	0.8	0.6	0.8	100.0
Debt to equity ratio	13.6	4.0	38.8	21.4	3.3	11.9	...	100.0
Interest coverage ratio	0.6	2.9	0.4	0.2	6.6	-0.2	1.7	95.5
Debt ratio	0.9	0.8	0.9	0.9	0.7	0.9	1.0	100.0
Revenue to equity ratio	16.4	5.6	44.9	29.7	4.6	8.0	...	100.0
Revenue to closing inventories ratio	15.1	25.3	13.3	10.0	40.9	19.7	11.9	90.9

(percent)

Current debt to equity	306.6	153.9	709.0	1,175.4	113.1	240.4	...	100.0
Operating profit on equity	...	16.3	...	...	21.0	...	...	100.0
Net fixed assets to equity	1,271.4	383.5	3,611.2	1,436.6	341.5	1,119.6	...	100.0
Gross margin	28.3	35.5	26.0	33.7	36.0	29.5	24.6	100.0
Return on total assets	3.1	4.8	2.5	1.1	5.6	-1.6	6.6	100.0

(days)

Collection period for accounts receivable	14.3	29.0	9.5	24.8	30.1	32.4	0.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	524	572,472	25,254.0	35
Less than 20	347	32,985	1,958.1	40
20-99	142	118,614	5,800.7	5
100-499	29	161,571	5,868.1	-
500 and over	6	259,302	11,627.1	-

1989

Total	559	679,441	23,215.8	
Less than 20	387	47,669	2,644.3	
20-99	137	149,491	6,033.5	
100-499	29	184,328	5,811.7	
500 and over	6	297,953	8,726.3	

SIC 1092 Dry Pasta Products Industry

Establishments primarily engaged in manufacturing dry pasta products. Important secondary products of this industry are canned tomato products and cooked pasta. Establishments primarily engaged in manufacturing canned tomato products are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry> and those manufacturing canned pasta products are classified in <1099 - Other Food Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1099 - OTHER FOOD PRODUCTS INDUSTRIES N.E.C.
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	780	25	284	780	1,981	
- High value (\$'000)	5,000	780	5,000	284	780	1,981	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.3	62.8	47.2	73.0	60.5	48.7	46.9	96.3
Purchases and materials	47.8	49.3	47.4	7.7	58.7	49.0	47.1	94.4
Closing inventory	5.3	11.1	3.8	0.9	13.3	6.8	3.4	81.5
Opening inventory	7.8	24.5	3.6	66.2	15.2	6.5	3.2	88.9
Wages, salaries and benefits	22.3	15.4	24.0	5.7	17.6	21.0	24.4	96.3
Direct	10.4	7.2	11.2	2.9	8.2	9.8	11.4	48.1
Indirect	11.8	8.2	12.7	2.8	9.4	11.2	13.0	79.6
Occupancy expenses	8.9	12.3	8.0	18.0	11.0	7.9	8.1	100.0
Depreciation	3.1	3.3	3.1	2.8	3.4	3.6	3.0	94.4
Repairs and maintenance	1.6	1.3	1.7	1.1	1.3	1.4	1.8	87.0
Fuel and oil	--	--	--	--	--	0.1	--	7.4
Utilities	1.8	4.4	1.2	13.2	2.4	1.5	1.1	96.3
Rent	2.3	3.4	2.0	0.9	3.9	1.3	2.1	59.3
Financial expenses	2.3	5.5	1.5	11.5	4.2	1.7	1.5	100.0
Interest and bank charges	1.4	4.4	0.7	9.7	3.2	1.3	0.6	85.2
Professional fees	0.9	1.2	0.8	1.8	1.0	0.4	0.9	88.9
General expenses	3.3	2.7	3.5	1.6	3.0	2.0	3.7	92.6
Advertising	0.4	0.5	0.3	0.2	0.6	1.1	0.2	70.4
Delivery expenses	2.4	1.8	2.6	0.7	2.0	0.7	2.9	61.1
Insurance	0.5	0.4	0.5	0.7	0.4	0.3	0.6	75.9
Other expenses	5.5	2.9	6.2	2.5	3.0	8.0	5.9	98.1
Total expenses	92.5	101.6	90.3	112.2	99.2	89.2	90.4	100.0
Net profit/loss	7.5	-1.6	9.7	-12.2	0.8	10.8	9.6	96.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	78							
Gross Operating Revenue	1,349.8	510.4	2,110.1	99.8	614.7	1,239.2	2,352.3	
Total Expenses	1,225.2	501.6	1,880.7	93.8	605.2	1,074.4	2,104.9	
Net Profit	124.6	8.8	229.4	6.0	9.5	164.8	247.4	

Non-Profitable:

Gross Operating Revenue	351.6	132.9	2,592.4	103.9	589.9	1,721.8	2,998.4	
Total Expenses	370.8	152.1	2,612.0	120.5	649.1	1,768.9	3,005.2	
Net Loss	-19.7	-19.7	-19.6	-16.9	-79.0	-47.1	-6.8	

1989**Profitable:**

Gross Operating Revenue	821.4	324.3	1,769.9	215.4	675.7	1,243.7	2,295.0	
Total Expenses	769.0	291.0	1,681.1	187.5	625.2	1,154.5	2,206.4	
Net Profit	52.4	33.3	88.9	28.0	50.5	89.1	88.7	

Non-Profitable:

Gross Operating Revenue	690.1	438.3	1,851.2	127.0	543.8	1,405.0	2,429.6	
Total Expenses	738.6	472.1	1,967.3	147.0	582.2	1,483.3	2,594.6	
Net Loss	-48.4	-33.8	-116.0	-20.0	-38.4	-78.3	-164.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	49							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	902	25	372	902	2,154	
- High value (\$'000)	5,000	902	5,000	372	902	2,154	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	489.1	267.7	853.1	250.7	292.4	774.6	886.2	100.0
Total current assets	362.3	217.5	600.3	208.6	230.4	424.5	674.4	100.0
Accounts receivable	66.5	36.3	116.3	29.4	46.1	158.6	98.5	100.0
Closing inventory	55.0	39.6	80.4	1.8	94.2	157.2	48.0	89.8
Other current assets	240.6	141.6	403.5	177.3	89.9	108.6	527.9	73.5
Net fixed assets	136.1	49.0	279.5	39.5	62.8	406.8	225.8	100.0
Other assets and adjustments	-9.3	1.1	-26.7	2.5	-0.8	-56.7	-14.0	89.8
Total liabilities	412.7	237.3	701.3	220.0	262.4	560.4	760.7	100.0
Total current liabilities	340.9	204.1	565.9	203.5	205.0	324.4	667.7	100.0
Current bank loans	11.6	1.8	27.6	0.8	3.4	46.6	19.6	24.5
Other current liabilities	329.3	202.2	538.3	202.7	201.5	277.8	648.1	100.0
Long-term bank loans	5.1	3.2	8.3	2.2	4.6	24.7	1.4	22.4
Other liabilities and adjustments	66.6	29.9	126.9	14.2	52.7	211.2	91.4	95.9
Total equity	76.3	30.4	151.8	30.7	30.0	214.2	125.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.0	1.0	1.1	1.3	1.0	100.0
Debt to equity ratio	5.4	7.8	4.6	7.1	8.7	2.6	6.0	100.0
Interest coverage ratio	6.3	0.7	15.4	-0.1	1.5	7.8	20.1	85.7
Debt ratio	0.8	0.8	0.8	0.8	0.8	0.7	0.8	100.0
Revenue to equity ratio	13.5	11.2	14.3	4.0	21.9	7.4	19.3	100.0
Revenue to closing inventories ratio	18.8	8.6	27.1	68.3	6.9	10.1	50.5	89.8

(percent)

Current debt to equity	446.6	670.8	372.7	662.7	682.9	151.4	531.9	100.0
Operating profit on equity	101.4	...	138.2	...	35.8	59.8	194.6	100.0
Net fixed assets to equity	178.4	161.2	184.0	128.6	209.3	189.9	179.8	100.0
Gross margin	27.4	21.9	28.8	22.1	21.8	25.1	29.8	100.0
Return on total assets	18.8	4.2	26.3	-0.7	10.4	18.9	29.0	100.0

(days)

Collection period for accounts receivable	23.4	38.7	19.4	86.9	25.6	36.1	14.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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Total	524	572,472	25,254.0	35
Less than 20	347	32,985	1,958.1	40
20-99	142	118,614	5,800.7	5
100-499	29	161,571	5,868.1	-
500 and over	6	259,302	11,627.1	-

1989

Total	559	679,441	23,215.8	
Less than 20	387	47,669	2,644.3	
20-99	137	149,491	6,033.5	
100-499	29	184,328	5,811.7	
500 and over	6	297,953	8,726.3	

SIC 1099 Other Food Products Industries n.e.c.

Establishments primarily engaged in manufacturing food materials, food preparations and food products not elsewhere classified. Establishments primarily engaged in manufacturing frozen meat or poultry (pot) pies with vegetables are included here but those primarily engaged in manufacturing frozen tourtière type meat pies are classified in <1011 - Meat and Meat Products Industry (Except Poultry)>. Establishments primarily engaged in manufacturing crude vegetable oils are classified in <1061 - Vegetable Oil Mills (Except Corn Oil)> and those primarily engaged in manufacturing frozen fish and chip dinners are classified in <1021 - Fish Products Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1111 - SOFT DRINK INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	528	25	226	528	1,496	
- High value (\$'000)	5,000	528	5,000	226	528	1,496	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.2	48.8	54.6	36.9	55.2	61.1	51.7	97.5
Purchases and materials	52.6	50.7	52.8	39.1	56.8	59.8	49.7	100.0
Closing inventory	14.1	22.3	13.5	20.7	23.2	7.9	16.0	85.0
Opening inventory	15.7	20.4	15.3	18.4	21.5	9.2	18.0	85.0
Wages, salaries and benefits	17.1	33.2	15.9	19.0	40.8	14.5	16.6	90.0
Direct	3.3	8.7	3.0	4.0	11.2	2.9	3.0	37.5
Indirect	13.7	24.5	13.0	15.0	29.5	11.6	13.6	90.0
Occupancy expenses	8.9	19.6	8.2	14.1	22.5	6.5	8.9	92.5
Depreciation	4.5	9.1	4.2	6.3	10.6	3.0	4.7	90.0
Repairs and maintenance	1.6	2.1	1.6	1.1	2.6	1.2	1.7	77.5
Fuel and oil	0.1	0.4	0.1	-	0.7	0.2	--	7.5
Utilities	1.7	4.4	1.5	3.8	4.8	1.3	1.6	90.0
Rent	1.0	3.6	0.9	2.9	3.9	0.8	0.9	67.5
Financial expenses	4.9	10.0	4.5	7.9	11.1	3.2	5.1	95.0
Interest and bank charges	3.8	5.6	3.6	2.7	7.2	2.5	4.1	90.0
Professional fees	1.1	4.4	0.9	5.2	4.0	0.7	0.9	82.5
General expenses	7.9	16.5	7.3	14.5	17.6	3.7	8.9	92.5
Advertising	1.7	10.8	1.1	6.8	13.0	1.5	0.9	82.5
Delivery expenses	5.8	4.3	5.9	6.5	3.1	1.8	7.7	70.0
Insurance	0.4	1.4	0.4	1.2	1.5	0.4	0.3	77.5
Other expenses	12.4	22.7	11.7	23.2	22.5	25.9	5.5	100.0
Total expenses	105.4	150.8	102.2	115.5	169.7	115.0	96.7	100.0
Net profit/loss	-5.4	-50.8	-2.2	-15.5	-69.7	-15.0	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	45							
Gross Operating Revenue	1,657.4	189.0	2,618.8	145.7	454.9	1,279.3	3,490.6	
Total Expenses	1,552.8	179.5	2,451.9	135.3	451.0	1,207.2	3,262.0	
Net Profit	104.6	9.4	166.9	10.3	3.9	72.1	228.6	

Non-Profitable:

Gross Operating Revenue	904.0	241.8	1,257.2	86.7	330.7	719.7	3,659.0	
Total Expenses	1,102.5	457.6	1,446.4	168.5	623.3	918.8	3,804.0	
Net Loss	-198.5	-215.8	-189.2	-81.8	-292.6	-199.1	-144.9	

1989

Profitable:

Gross Operating Revenue	1,259.1	202.3	1,773.3	76.0	377.7	755.6	2,190.9	
Total Expenses	1,205.7	186.3	1,701.6	60.6	361.1	714.4	2,106.7	
Net Profit	53.4	15.9	71.7	15.5	16.6	41.1	84.2	

Non-Profitable:

Gross Operating Revenue	747.5	166.2	1,495.9	86.4	232.5	819.3	2,374.0	
Total Expenses	872.0	220.1	1,711.3	166.0	265.1	897.9	2,766.7	
Net Loss	-124.5	-53.9	-215.3	-79.6	-32.6	-78.6	-392.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	594	25	259	594	1,606	
- High value (\$'000)	5,000	594	5,000	259	594	1,606	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,089.5	300.9	2,002.6	133.0	415.0	736.0	3,458.6	97.4
Total current assets	519.2	112.2	990.4	59.4	148.1	268.9	1,819.8	97.4
Accounts receivable	199.7	28.0	398.5	13.4	38.0	95.6	746.7	94.7
Closing inventory	178.5	35.1	344.5	31.6	37.4	131.9	588.9	89.5
Other current assets	140.9	49.0	247.2	14.3	72.6	41.2	484.0	76.3
Net fixed assets	396.1	157.3	672.6	70.1	216.4	389.6	998.0	97.4
Other assets and adjustments	174.1	31.4	339.5	3.3	50.4	77.4	640.7	81.6
Total liabilities	891.7	374.7	1,490.4	117.2	549.5	771.8	2,316.5	97.4
Total current liabilities	386.9	126.5	688.5	65.9	167.6	288.7	1,148.1	94.7
Current bank loans	78.6	45.3	117.1	4.8	72.8	67.7	173.8	57.9
Other current liabilities	308.3	81.1	571.4	61.0	94.8	220.9	974.3	94.7
Long-term bank loans	7.8	2.2	14.4	0.4	3.4	26.9	--	39.5
Other liabilities and adjustments	496.9	246.0	787.4	50.9	378.4	456.1	1,168.3	92.1
Total equity	197.7	-73.7	512.1	15.7	-134.5	-35.7	1,142.1	97.4

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.8	1.4	0.9	0.8	0.9	1.5	94.7
Debt to equity ratio	4.5	...	2.9	7.4	...	...	2.0	97.4
Interest coverage ratio	-0.4	-19.6	1.6	-2.4	-27.9	1.0	1.7	89.5
Debt ratio	0.8	1.2	0.7	0.8	1.3	1.0	0.6	97.4
Revenue to equity ratio	6.3	...	4.5	9.0	...	...	3.2	97.4
Revenue to closing inventories ratio	7.0	10.0	6.7	4.4	13.2	8.5	6.2	89.5

(percent)

Current debt to equity	195.6	...	134.4	418.5	...	...	100.5	97.4
Operating profit on equity	...	237.0	10.8	...	206.4	...	10.1	97.4
Net fixed assets to equity	200.3	...	131.3	445.8	...	...	87.3	97.4
Gross margin	28.7	21.5	30.0	46.7	16.7	26.1	31.3	100.0
Return on total assets	-1.8	-55.2	7.4	-12.3	-64.5	5.6	7.8	97.4

(days)

Collection period for accounts receivable	57.7	28.9	62.8	34.5	27.9	31.1	73.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1111 Soft Drink Industry

Establishments primarily engaged in manufacturing non-alcoholic, carbonated beverages, mineral waters and concentrates and syrups for the manufacture of carbonated beverages. Establishments primarily engaged in manufacturing fruit juices and non-carbonated fruit drinks are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1131 - BREWERY PRODUCTS INDUSTRY

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	845	25	122	845	1,864	
- High value (\$'000)	5,000	845	5,000	122	845	1,864	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.9	27.3	44.3	37.1	25.8	47.1	43.6	94.7
Purchases and materials	46.3	29.0	47.9	36.5	27.9	57.2	45.6	94.7
Closing inventory	18.9	4.8	20.2	9.5	4.1	14.1	21.6	89.5
Opening inventory	15.4	3.1	16.6	10.2	2.1	4.0	19.7	78.9
Wages, salaries and benefits	17.4	32.2	16.0	15.4	34.7	15.1	16.2	84.2
Direct	5.8	7.9	5.6	12.8	7.2	5.0	5.8	57.9
Indirect	11.5	24.3	10.3	2.6	27.6	10.1	10.4	73.7
Occupancy expenses	9.8	23.0	8.5	31.2	21.7	11.0	7.9	100.0
Depreciation	4.7	8.3	4.3	9.9	8.1	7.0	3.7	100.0
Repairs and maintenance	1.6	1.2	1.6	0.5	1.3	1.1	1.8	63.2
Fuel and oil	--	--	--	--	--	0.2	--	5.3
Utilities	0.9	3.6	0.7	4.2	3.5	1.0	0.6	68.4
Rent	2.5	9.9	1.8	16.6	8.9	1.7	1.8	73.7
Financial expenses	6.1	8.5	5.9	6.2	8.8	7.9	5.4	100.0
Interest and bank charges	5.3	6.8	5.2	2.8	7.4	7.4	4.6	89.5
Professional fees	0.8	1.7	0.8	3.3	1.5	0.5	0.8	78.9
General expenses	6.8	6.1	6.8	10.1	5.5	2.7	7.8	68.4
Advertising	3.3	3.2	3.3	6.0	2.8	1.5	3.7	63.2
Delivery expenses	3.2	2.0	3.3	2.3	1.9	0.7	3.9	52.6
Insurance	0.3	0.9	0.2	1.8	0.8	0.4	0.2	63.2
Other expenses	13.7	16.2	13.5	28.2	14.4	16.3	12.8	100.0
Total expenses	96.6	113.3	95.1	128.2	111.1	100.1	93.9	100.0
Net profit/loss	3.4	-13.3	4.9	-28.2	-11.1	-0.1	6.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	42							
Gross Operating Revenue	2,336.7	274.8	2,695.2	-	274.8	1,015.8	3,656.6	
Total Expenses	2,124.7	247.2	2,451.2	-	247.2	857.3	3,363.7	
Net Profit	212.0	27.6	244.0	-	27.6	158.5	293.0	

Non-Profitable:

Gross Operating Revenue	651.5	232.6	2,598.0	62.5	461.6	1,765.1	4,263.9	
Total Expenses	745.8	273.6	2,940.2	80.2	534.1	2,132.3	4,555.9	
Net Loss	-94.4	-41.0	-342.2	-17.6	-72.5	-367.3	-292.0	

1989

Profitable:

Gross Operating Revenue	1,104.8	176.7	2,187.6	-	176.7	-	2,187.6	
Total Expenses	1,034.6	165.1	2,049.1	-	165.1	-	2,049.1	
Net Profit	70.2	11.6	138.6	-	11.6	-	138.6	

Non-Profitable:

Gross Operating Revenue	491.6	113.3	1,032.1	82.6	197.7	560.8	3,859.9	
Total Expenses	596.2	148.6	1,235.6	115.5	239.7	709.0	4,394.9	
Net Loss	-104.5	-35.3	-203.5	-32.9	-42.0	-148.2	-535.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	845	25	122	845	1,864	
- High value (\$'000)	5,000	845	5,000	122	845	1,864	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,675.9	262.4	3,139.1	81.4	440.5	1,154.6	4,590.1	100.0
Total current assets	532.5	39.8	1,042.5	15.2	63.9	467.5	1,463.0	100.0
Accounts receivable	155.3	12.5	303.1	6.8	18.1	180.9	392.4	100.0
Closing inventory	270.8	11.5	539.4	5.9	16.9	174.7	806.0	89.5
Other current assets	106.3	15.7	200.0	2.4	28.7	111.8	264.5	84.2
Net fixed assets	940.8	212.1	1,695.2	67.0	355.0	534.9	2,543.5	100.0
Other assets and adjustments	202.5	10.4	401.3	-0.8	21.5	152.1	583.5	89.5
Total liabilities	1,250.2	222.3	2,314.4	48.8	393.0	871.1	3,369.6	100.0
Total current liabilities	386.7	56.2	728.9	10.4	101.3	576.9	840.0	100.0
Current bank loans	33.5	6.7	61.2	--	13.4	108.0	26.9	36.8
Other current liabilities	353.2	49.5	667.7	10.4	87.9	468.9	813.0	100.0
Long-term bank loans	21.3	35.7	6.4	9.5	61.5	3.9	8.3	36.8
Other liabilities and adjustments	842.0	130.2	1,578.9	28.8	230.0	290.2	2,521.2	100.0
Total equity	425.6	40.0	824.7	32.6	47.4	283.5	1,220.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.7	1.4	1.4	0.6	0.8	1.7	100.0
Debt to equity ratio	2.9	5.5	2.8	1.4	8.2	3.0	2.7	100.0
Interest coverage ratio	1.6	-0.9	1.9	-8.9	-0.5	0.9	2.3	89.5
Debt ratio	0.7	0.8	0.7	0.5	0.8	0.7	0.7	100.0
Revenue to equity ratio	3.3	5.9	3.2	1.9	8.6	4.3	3.0	100.0
Revenue to closing inventories ratio	5.3	20.7	4.9	10.4	24.2	7.1	4.6	89.5

(percent)

Current debt to equity	90.8	140.3	88.3	32.0	213.5	203.5	68.8	100.0
Operating profit on equity	11.3	...	15.9	...	...	...	18.6	100.0
Net fixed assets to equity	221.0	529.1	205.5	205.6	747.8	188.6	208.4	100.0
Gross margin	39.7	40.4	39.7	47.4	39.4	37.8	40.1	100.0
Return on total assets	7.4	-5.9	8.5	-19.4	-3.4	7.8	8.7	100.0

(days)

Collection period for accounts receivable	39.4	19.2	41.3	40.0	16.1	53.1	38.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1131 Brewery Products Industry

Establishments primarily engaged in steeping, boiling and fermenting malt and hops to manufacture malt beverages.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1141 - WINE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	423	25	128	423	1,067	
- High value (\$'000)	5,000	423	5,000	128	423	1,067	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.3	48.0	61.4	96.3	39.8	50.0	64.0	100.0
Purchases and materials	56.6	74.0	54.9	113.6	67.4	59.1	54.0	100.0
Closing inventory	58.4	59.8	58.3	73.1	57.6	66.4	56.4	95.5
Opening inventory	62.1	33.8	64.8	55.8	30.0	57.3	66.4	90.9
Wages, salaries and benefits	5.8	16.0	4.8	28.0	14.0	19.4	1.5	77.3
Direct	2.1	7.8	1.6	-	9.1	5.6	0.7	27.3
Indirect	3.6	8.2	3.2	28.0	4.9	13.8	0.8	72.7
Occupancy expenses	3.3	17.0	2.0	16.6	17.1	5.8	1.1	77.3
Depreciation	2.0	8.1	1.4	2.1	9.2	3.4	1.0	72.7
Repairs and maintenance	0.2	1.5	0.1	3.4	1.2	0.5	--	45.5
Fuel and oil	--	0.1	--	--	0.1	0.1	-	9.1
Utilities	0.5	2.4	0.3	5.9	1.8	1.5	0.1	59.1
Rent	0.5	4.9	0.1	5.2	4.9	0.3	--	36.4
Financial expenses	5.3	11.1	4.8	13.7	10.6	7.3	4.2	95.5
Interest and bank charges	4.8	7.9	4.5	12.1	7.2	6.0	4.2	86.4
Professional fees	0.5	3.1	0.3	1.6	3.4	1.3	0.1	72.7
General expenses	1.3	5.5	0.9	3.9	5.8	4.3	0.2	68.2
Advertising	0.7	3.5	0.5	1.2	3.9	2.2	0.1	63.6
Delivery expenses	0.4	1.1	0.4	1.9	1.0	1.7	0.1	45.5
Insurance	0.1	0.8	0.1	0.9	0.8	0.4	-	40.9
Other expenses	25.9	13.3	27.0	16.0	12.9	8.0	31.4	95.5
Total expenses	101.8	110.9	101.0	174.5	100.2	94.7	102.4	100.0
Net profit/loss	-1.8	-10.9	-1.0	-74.5	-0.2	5.3	-2.4	95.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	59							
Gross Operating Revenue	989.5	166.0	1,683.1	95.1	192.1	876.0	2,739.4	
Total Expenses	890.9	148.1	1,516.6	78.7	173.7	795.5	2,460.2	
Net Profit	98.6	17.9	166.5	16.5	18.4	80.5	279.2	

Non-Profitable:

Gross Operating Revenue	934.0	167.6	1,841.3	49.9	263.8	479.2	2,108.1	
Total Expenses	1,092.9	222.9	2,122.9	140.8	290.0	625.6	2,416.2	
Net Loss	-171.8	-64.2	-281.6	-90.9	-35.0	-146.4	-308.1	

1989**Profitable:**

Gross Operating Revenue	1,099.0	100.2	1,398.4	90.5	161.0	502.5	2,161.1	
Total Expenses	981.4	89.1	1,248.9	80.4	143.7	376.5	1,991.4	
Net Profit	117.6	11.1	149.6	10.1	17.4	125.9	169.7	

Non-Profitable:

Gross Operating Revenue	371.0	161.5	839.6	70.7	192.6	461.8	2,665.7	
Total Expenses	439.5	206.9	959.7	92.1	246.4	561.4	2,884.5	
Net Loss	-68.5	-45.5	-120.0	-21.4	-53.8	-99.6	-218.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	423	25	128	423	1,067	
- High value (\$'000)	5,000	423	5,000	128	423	1,067	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,526.2	336.1	2,694.7	199.4	412.4	1,477.7	3,512.8	100.0
Total current assets	1,063.5	241.2	1,870.9	158.1	287.5	1,133.5	2,366.7	100.0
Accounts receivable	192.3	28.8	352.8	23.9	31.6	168.5	476.7	77.3
Closing inventory	563.2	99.7	1,018.5	49.0	128.0	537.5	1,341.8	95.5
Other current assets	307.8	112.6	499.6	85.1	127.9	427.4	548.1	81.8
Net fixed assets	291.1	72.5	505.8	44.9	87.8	308.4	638.6	90.9
Other assets and adjustments	171.5	22.4	317.8	-3.6	37.0	35.7	507.5	86.4
Total liabilities	1,160.3	312.3	1,993.1	194.4	378.1	547.4	2,964.9	100.0
Total current liabilities	429.2	75.2	776.7	34.7	97.8	215.4	1,154.1	100.0
Current bank loans	213.3	38.6	384.8	16.2	51.1	53.9	607.2	40.9
Other current liabilities	215.8	36.5	391.9	18.5	46.6	161.4	546.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	731.1	237.0	1,216.3	159.6	280.2	332.0	1,810.8	100.0
Total equity	365.8	23.8	701.6	5.0	34.3	930.3	547.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.4	3.2	2.4	4.5	2.9	5.2	2.0	100.0
Debt to equity ratio	3.1	13.0	2.8	38.4	11.0	0.5	5.4	100.0
Interest coverage ratio	0.6	-0.3	0.7	-5.1	0.9	1.8	0.4	86.4
Debt ratio	0.7	0.9	0.7	0.9	0.9	0.3	0.8	100.0
Revenue to equity ratio	2.6	6.9	2.4	13.2	6.4	0.8	4.3	100.0
Revenue to closing inventories ratio	1.7	1.6	1.7	1.3	1.7	1.5	1.7	95.5

(percent)

Current debt to equity	117.3	315.5	110.7	687.4	284.9	23.1	210.6	100.0
Operating profit on equity	...	...	...	...	...	4.5	...	100.0
Net fixed assets to equity	79.5	304.0	72.0	889.7	255.9	33.1	116.5	100.0
Gross margin	33.9	36.0	33.7	-24.3	46.1	30.5	34.5	100.0
Return on total assets	-1.8	-1.4	2.2	-21.0	3.7	6.1	1.2	100.0

(days)

Collection period for accounts receivable	72.7	63.1	73.6	130.1	51.9	75.9	73.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1141 Wine Industry

Establishments primarily engaged in pressing fruit and fermenting fruit juices to manufacture wines. Included in this industry are establishments primarily engaged in producing hard cider (2.5% or greater alcohol). Establishments primarily engaged in producing cider of less than 2.5% alcoholic content are classified in <1031 - Canned and Preserved Fruit and Vegetable Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1511 - TIRE AND TUBE INDUSTRY
(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6						
Gross Operating Revenues:							
- Low value (\$'000)	25	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	73.2	-	-	-	-	-	100.0
Purchases and materials	74.1	-	-	-	-	-	100.0
Closing inventory	19.8	-	-	-	-	-	83.3
Opening inventory	18.9	-	-	-	-	-	83.3
Wages, salaries and benefits	15.9	-	-	-	-	-	83.3
Direct	5.3	-	-	-	-	-	50.0
Indirect	10.6	-	-	-	-	-	83.3
Occupancy expenses	5.9	-	-	-	-	-	100.0
Depreciation	3.5	-	-	-	-	-	100.0
Repairs and maintenance	0.6	-	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-
Utilities	0.8	-	-	-	-	-	66.7
Rent	1.0	-	-	-	-	-	66.7
Financial expenses	1.7	-	-	-	-	-	83.3
Interest and bank charges	1.2	-	-	-	-	-	83.3
Professional fees	0.5	-	-	-	-	-	66.7
General expenses	0.9	-	-	-	-	-	66.7
Advertising	0.2	-	-	-	-	-	66.7
Delivery expenses	0.5	-	-	-	-	-	50.0
Insurance	0.2	-	-	-	-	-	50.0
Other expenses	17.3	-	-	-	-	-	100.0
Total expenses	114.8	-	-	-	-	-	100.0
Net profit/loss	-14.8	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	33						
Gross Operating Revenue	1,235.1	-	-	-	-	-	
Total Expenses	993.5	-	-	-	-	-	
Net Profit	241.6	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,656.6	-	-	-	-	-	
Total Expenses	2,082.5	-	-	-	-	-	
Net Loss	-425.9	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,676.9	-	-	-	-	-	-	100.0
Total current assets	1,298.5	-	-	-	-	-	-	100.0
Accounts receivable	628.0	-	-	-	-	-	-	100.0
Closing inventory	303.2	-	-	-	-	-	-	83.3
Other current assets	367.2	-	-	-	-	-	-	100.0
Net fixed assets	363.4	-	-	-	-	-	-	100.0
Other assets and adjustments	14.9	-	-	-	-	-	-	83.3
Total liabilities	1,879.4	-	-	-	-	-	-	100.0
Total current liabilities	1,873.9	-	-	-	-	-	-	100.0
Current bank loans	12.3	-	-	-	-	-	-	100.0
Other current liabilities	1,861.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	5.5	-	-	-	-	-	-	100.0
Total equity	-202.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	-	-	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	-11.3	-	-	-	-	-	-	83.3
Debt ratio	1.1	-	-	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	5.0	-	-	-	-	-	-	83.3

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	111.5	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	10.9	-	-	-	-	-	-	100.0
Return on total assets	-12.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	149.7	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1511 Tire and Tube Industry

Establishments primarily engaged in manufacturing tires and tubes for vehicles, machinery and implements. Establishments primarily engaged in manufacturing belting including solid rubber tires for tricycles, baby carriages and similar products are classified in <1521 - Rubber Hose and Belting Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1521 - RUBBER HOSE AND BELTING INDUSTRY

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	515	25	160	515	742	
- High value (\$'000)	5,000	515	5,000	160	515	742	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	58.0	42.8	59.1	44.9	42.3	55.3	59.8	100.0
Purchases and materials	54.6	39.3	55.8	32.4	41.1	45.2	57.6	100.0
Closing inventory	14.1	26.5	13.2	21.7	27.7	18.7	12.3	92.3
Opening inventory	17.5	30.0	16.5	34.2	28.9	28.8	14.5	92.3
Wages, salaries and benefits	23.9	22.5	24.0	29.0	20.9	21.9	24.3	92.3
Direct	3.6	0.9	3.8	4.5	-	18.9	1.2	53.8
Indirect	20.3	21.6	20.2	24.4	20.9	3.0	23.1	76.9
Occupancy expenses	5.8	9.7	5.5	7.6	10.3	5.0	5.6	100.0
Depreciation	2.0	1.8	2.0	1.4	1.9	1.8	2.1	100.0
Repairs and maintenance	0.4	0.7	0.4	2.1	0.3	0.2	0.4	76.9
Fuel and oil	--	-	--	-	-	-	--	7.7
Utilities	1.7	2.3	1.7	1.5	2.5	1.7	1.7	84.6
Rent	1.7	4.9	1.4	2.6	5.5	1.3	1.4	61.5
Financial expenses	1.4	2.5	1.3	6.0	1.7	3.2	1.0	100.0
Interest and bank charges	0.9	0.9	0.9	2.4	0.5	2.6	0.7	100.0
Professional fees	0.5	1.6	0.4	3.6	1.2	0.7	0.3	92.3
General expenses	2.2	4.0	2.1	0.8	4.8	3.5	1.8	84.6
Advertising	0.6	0.7	0.6	0.2	0.9	0.5	0.6	69.2
Delivery expenses	1.1	2.1	1.1	0.3	2.6	2.2	0.9	61.5
Insurance	0.5	1.1	0.4	0.3	1.3	0.7	0.4	69.2
Other expenses	5.3	6.4	5.2	7.9	6.0	8.9	4.5	100.0
Total expenses	96.5	88.0	97.1	96.2	85.9	97.8	97.0	100.0
Net profit/loss	3.5	12.0	2.9	3.8	14.1	2.2	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	85							
Gross Operating Revenue	986.4	230.6	1,303.4	100.1	302.2	655.2	1,499.0	
Total Expenses	948.5	197.2	1,263.5	83.4	259.6	631.9	1,454.1	
Net Profit	37.9	33.4	39.8	16.7	42.6	23.3	44.8	

Non-Profitable:

Gross Operating Revenue	354.9	80.9	628.8	80.9	-	628.8	-	
Total Expenses	376.4	106.1	646.7	106.1	-	646.7	-	
Net Loss	-21.6	-25.3	-17.9	-25.3	-	-17.9	-	

1989

Profitable:

Gross Operating Revenue	1,612.5	507.1	2,198.0	107.1	819.7	1,330.3	2,674.8	
Total Expenses	1,500.4	450.4	2,056.6	78.5	741.0	1,211.0	2,521.2	
Net Profit	112.1	56.7	141.4	28.6	78.7	119.3	153.6	

Non-Profitable:

Gross Operating Revenue	734.7	360.5	1,664.7	155.4	531.4	1,664.7	-	
Total Expenses	788.2	385.1	1,789.6	181.8	554.6	1,789.6	-	
Net Loss	-53.4	-24.7	-124.9	-26.4	-23.2	-124.9	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	515	25	160	515	742	
- High value (\$'000)	5,000	515	5,000	160	515	742	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	394.0	154.8	503.0	126.4	177.6	440.9	527.2	100.0
Total current assets	243.3	128.4	295.8	69.8	175.2	275.1	303.8	100.0
Accounts receivable	73.2	38.7	88.9	7.4	63.6	109.6	80.9	100.0
Closing inventory	131.5	55.6	166.2	20.4	83.6	121.3	183.7	92.3
Other current assets	38.5	34.1	40.5	41.9	27.8	44.1	39.1	69.2
Net fixed assets	78.1	17.9	105.5	4.5	28.7	50.9	126.7	100.0
Other assets and adjustments	72.5	8.4	101.7	51.9	-26.3	114.8	96.6	84.6
Total liabilities	107.3	96.2	112.4	88.1	102.7	118.2	110.2	100.0
Total current liabilities	75.6	74.3	76.1	45.3	97.5	89.0	71.1	100.0
Current bank loans	8.5	16.9	4.7	6.7	24.9	16.8	--	38.5
Other current liabilities	67.0	57.4	71.4	38.5	72.5	72.1	71.1	100.0
Long-term bank loans	0.2	0.6	--	1.5	--	--	--	7.7
Other liabilities and adjustments	31.5	21.1	36.2	41.2	5.1	29.2	39.0	69.2
Total equity	286.6	58.6	390.6	38.2	74.9	322.6	417.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.2	1.7	3.8	1.5	1.7	3.0	4.2	100.0
Debt to equity ratio	0.3	1.6	0.2	2.3	1.3	0.3	0.2	100.0
Interest coverage ratio	4.7	14.5	4.0	2.6	27.9	1.8	5.5	100.0
Debt ratio	0.2	0.6	0.2	0.6	0.5	0.2	0.2	100.0
Revenue to equity ratio	3.2	3.5	3.2	2.4	4.0	2.0	3.5	100.0
Revenue to closing inventories ratio	7.0	3.7	7.5	4.5	3.6	5.3	8.1	92.3

(percent)

Current debt to equity	26.3	126.8	19.5	118.7	130.1	27.5	17.0	100.0
Operating profit on equity	11.4	43.1	9.2	9.4	56.8	4.3	10.7	100.0
Net fixed assets to equity	27.2	30.7	27.0	11.8	38.3	15.7	30.4	100.0
Gross margin	18.1	34.6	16.9	26.1	36.7	22.7	15.9	100.0
Return on total assets	10.5	17.5	9.5	4.6	24.8	6.9	10.3	100.0

(days)

Collection period for accounts receivable	28.6	67.3	25.7	28.8	76.9	61.6	19.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1521 Rubber Hose and Belting Industry

Establishments primarily engaged in manufacturing rubber hose, belts and belting.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1599 - OTHER RUBBER PRODUCTS INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	555	25	189	555	1,115	
- High value (\$'000)	5,000	555	5,000	189	555	1,115	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.2	47.8	45.7	61.4	41.5	51.3	43.4	100.0
Purchases and materials	55.5	50.3	57.1	66.9	42.6	51.6	59.4	100.0
Closing inventory	18.8	9.9	21.5	5.8	11.7	14.1	24.6	79.5
Opening inventory	9.5	7.3	10.2	0.3	10.5	13.7	8.6	79.5
Wages, salaries and benefits	26.9	29.6	26.1	16.2	35.8	21.5	28.0	94.9
Direct	13.7	16.2	13.0	--	23.7	10.2	14.2	56.4
Indirect	13.1	13.3	13.1	16.1	12.0	11.3	13.8	87.2
Occupancy expenses	12.8	16.7	11.7	26.8	12.1	10.3	12.2	97.4
Depreciation	5.2	4.7	5.4	6.0	4.0	3.4	6.2	97.4
Repairs and maintenance	1.8	1.0	2.0	0.1	1.4	2.1	1.9	69.2
Fuel and oil	0.1	-	0.1	-	-	0.3	-	2.6
Utilities	2.9	4.3	2.5	6.2	3.4	2.2	2.7	87.2
Rent	2.9	6.8	1.7	14.5	3.2	2.3	1.5	51.3
Financial expenses	3.6	4.3	3.4	4.1	4.4	2.2	4.0	97.4
Interest and bank charges	2.5	2.3	2.6	1.2	2.8	1.6	3.0	87.2
Professional fees	1.1	2.0	0.9	2.9	1.6	0.6	1.0	84.6
General expenses	3.5	3.6	3.5	3.1	3.8	2.9	3.8	89.7
Advertising	1.8	1.1	2.0	0.5	1.4	1.4	2.2	66.7
Delivery expenses	1.1	1.4	1.0	1.2	1.6	1.1	0.9	69.2
Insurance	0.7	1.0	0.6	1.4	0.9	0.5	0.6	76.9
Other expenses	7.5	1.0	9.5	-14.2	8.1	6.0	11.0	100.0
Total expenses	100.7	103.0	100.0	97.4	105.6	94.2	102.4	100.0
Net profit/loss	-0.7	-3.0	--	2.6	-5.6	5.8	-2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	381.3	107.2	1,148.4	38.3	386.8	734.1	1,723.8	
Total Expenses	354.5	98.3	1,071.4	32.8	363.9	673.8	1,623.6	
Net Profit	26.8	8.9	77.0	5.4	22.8	60.3	100.2	

Non-Profitable:

Gross Operating Revenue	662.9	256.2	1,700.3	156.3	391.9	972.2	2,015.1	
Total Expenses	746.7	297.3	1,893.0	169.3	471.2	1,002.7	2,278.0	
Net Loss	-83.8	-41.1	-192.7	-13.0	-79.3	-30.5	-262.9	

1989

Profitable:

Gross Operating Revenue	1,113.0	263.1	1,735.1	77.2	410.0	986.2	2,800.5	
Total Expenses	1,018.8	228.4	1,597.3	61.7	360.2	870.2	2,631.7	
Net Profit	94.2	34.7	137.8	15.5	49.8	116.1	168.8	

Non-Profitable:

Gross Operating Revenue	2,249.0	189.3	3,034.5	125.8	238.7	1,365.6	3,422.8	
Total Expenses	2,353.8	202.5	3,174.2	136.1	254.1	1,458.9	3,573.3	
Net Loss	-104.8	-13.2	-139.7	-10.3	-15.4	-93.3	-150.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	35							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	584	25	280	584	1,174	
- High value (\$'000)	5,000	584	5,000	280	584	1,174	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	749.3	232.3	1,594.2	188.1	276.0	579.9	2,453.5	100.0
Total current assets	476.8	141.8	1,024.3	96.6	186.5	407.2	1,547.0	100.0
Accounts receivable	219.2	82.6	442.5	70.7	94.4	152.7	688.0	97.1
Closing inventory	144.4	35.6	322.1	12.7	58.2	141.0	475.5	88.6
Other current assets	113.1	23.5	259.6	13.0	33.8	113.4	383.4	85.7
Net fixed assets	274.8	93.1	571.9	97.2	89.0	171.1	911.4	100.0
Other assets and adjustments	-2.3	-2.6	-1.9	-5.7	0.4	1.5	-4.9	68.6
Total liabilities	371.6	145.8	740.7	113.4	177.8	234.6	1,169.3	100.0
Total current liabilities	219.3	113.1	392.9	102.9	123.2	110.8	631.9	100.0
Current bank loans	23.7	23.4	24.1	16.7	30.1	12.4	34.0	28.6
Other current liabilities	195.6	89.6	368.8	86.2	93.1	98.4	597.8	100.0
Long-term bank loans	9.6	1.7	22.5	--	3.5	14.4	29.4	14.3
Other liabilities and adjustments	142.5	30.8	325.1	10.5	50.9	109.3	508.0	94.3
Total equity	377.7	86.5	853.5	74.7	98.2	345.2	1,284.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.2	2.6	0.9	1.5	3.6	2.4	100.0
Debt to equity ratio	0.9	1.6	0.8	1.5	1.8	0.6	0.9	100.0
Interest coverage ratio	0.5	--	0.7	-3.0	0.2	4.8	--	88.6
Debt ratio	0.4	0.6	0.4	0.6	0.6	0.4	0.4	100.0
Revenue to equity ratio	1.9	3.6	1.6	2.2	4.7	2.6	1.4	100.0
Revenue to closing inventories ratio	5.1	8.9	4.4	12.8	8.0	6.3	4.0	88.6

(percent)

Current debt to equity	58.0	130.7	46.0	137.7	125.4	32.1	49.2	100.0
Operating profit on equity	...	...	...	...	...	13.2	...	100.0
Net fixed assets to equity	72.7	107.5	67.0	130.1	90.5	49.5	70.9	100.0
Gross margin	26.9	24.5	27.8	22.4	25.3	25.3	28.8	100.0
Return on total assets	1.3	--	1.6	-1.8	1.2	9.9	--	100.0

(days)

Collection period for accounts receivable	107.4	94.9	111.8	157.0	73.4	61.8	131.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1599 Other Rubber Products Industries

Establishments primarily engaged in mixing, forming, calendering or otherwise processing rubber to manufacture rubber products not elsewhere classified. Establishments primarily engaged in manufacturing vulcanized rubber clothing are included here but those primarily engaged in manufacturing rubberized clothing, except vulcanized, are classified in the appropriate industry of <Major Group 24 - Clothing Industries> and those primarily engaged in manufacturing rubber footwear are classified in <1712 - Footwear Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1611 - FOAMED AND EXPANDED PLASTIC PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	685	25	555	685	1,633	
- High value (\$'000)	5,000	685	5,000	555	685	1,633	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.5	32.0	51.3	29.7	32.9	66.9	45.7	100.0
Purchases and materials	48.5	30.6	52.7	28.8	31.4	67.6	47.4	100.0
Closing inventory	9.6	10.9	9.2	3.5	13.8	6.6	10.2	95.0
Opening inventory	8.6	12.2	7.8	4.4	15.4	5.9	8.4	100.0
Wages, salaries and benefits	26.1	36.9	23.5	36.6	37.1	12.9	27.2	100.0
Direct	14.2	20.1	12.7	13.6	22.7	9.4	13.9	80.0
Indirect	11.9	16.8	10.7	23.0	14.4	3.5	13.3	90.0
Occupancy expenses	11.1	15.2	10.1	10.2	17.2	6.6	11.4	95.0
Depreciation	4.2	6.2	3.8	3.9	7.1	3.1	4.0	90.0
Repairs and maintenance	2.2	1.8	2.3	0.5	2.3	1.1	2.7	75.0
Fuel and oil	0.1	0.5	-	-	0.7	-	-	10.0
Utilities	3.3	3.2	3.3	2.7	3.4	1.9	3.8	90.0
Rent	1.3	3.5	0.8	3.1	3.7	0.5	0.9	55.0
Financial expenses	4.0	1.9	4.5	1.6	2.0	2.2	5.4	100.0
Interest and bank charges	3.3	1.2	3.8	0.8	1.4	1.9	4.4	100.0
Professional fees	0.8	0.7	0.8	0.8	0.7	0.3	0.9	85.0
General expenses	2.5	5.9	1.7	6.9	5.5	1.1	2.0	95.0
Advertising	0.3	0.6	0.2	0.6	0.7	--	0.3	60.0
Delivery expenses	1.7	4.0	1.1	6.0	3.2	0.8	1.2	75.0
Insurance	0.6	1.2	0.4	0.3	1.6	0.2	0.5	70.0
Other expenses	6.5	5.5	6.8	7.1	4.9	5.9	7.1	100.0
Total expenses	97.8	97.4	97.9	92.1	99.5	95.6	98.7	100.0
Net profit/loss	2.2	2.6	2.1	7.9	0.5	4.4	1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	770.5	131.0	2,732.3	46.1	605.5	1,178.3	3,685.3	
Total Expenses	719.8	116.6	2,570.6	35.8	567.9	1,009.7	3,527.8	
Net Profit	50.6	14.4	161.7	10.3	37.6	168.7	157.5	

Non-Profitable:

Gross Operating Revenue	998.4	508.0	1,816.2	313.0	667.5	1,237.0	3,553.8	
Total Expenses	1,061.4	528.3	1,950.4	326.2	693.5	1,280.0	3,961.5	
Net Loss	-63.0	-20.3	-134.2	-13.3	-26.0	-43.1	-407.7	

1989

Profitable:

Gross Operating Revenue	1,226.6	461.4	2,222.5	315.3	555.9	1,152.1	3,428.5	
Total Expenses	1,142.6	423.6	2,078.3	281.3	515.6	1,035.8	3,253.0	
Net Profit	84.1	37.9	144.2	34.0	40.4	116.3	175.6	

Non-Profitable:

Gross Operating Revenue	447.8	447.8	-	202.8	592.8	-	-	
Total Expenses	490.7	490.7	-	215.4	653.7	-	-	
Net Loss	-43.0	-43.0	-	-12.6	-60.9	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	834	25	580	834	1,772	
- High value (\$'000)	5,000	834	5,000	580	834	1,772	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	913.9	409.3	1,425.9	234.6	513.1	531.1	2,395.3	100.0
Total current assets	504.5	169.1	844.7	110.6	203.9	412.6	1,312.9	100.0
Accounts receivable	154.3	70.1	239.7	50.4	81.7	137.6	350.3	100.0
Closing inventory	140.2	61.0	220.5	15.1	88.3	80.3	372.5	100.0
Other current assets	209.9	37.9	384.4	45.0	33.8	194.6	590.0	78.9
Net fixed assets	431.0	247.7	617.0	116.3	325.7	117.8	1,157.9	100.0
Other assets and adjustments	-21.5	-7.5	-35.8	7.7	-16.5	0.7	-75.5	89.5
Total liabilities	360.5	160.7	563.4	101.2	196.0	243.4	910.0	100.0
Total current liabilities	260.1	80.8	442.1	38.0	106.2	208.5	695.2	100.0
Current bank loans	8.8	8.4	9.1	0.9	12.9	6.7	11.7	42.1
Other current liabilities	251.3	72.3	433.0	37.0	93.3	201.8	683.5	100.0
Long-term bank loans	15.2	6.8	23.7	--	10.9	--	49.4	21.1
Other liabilities and adjustments	85.1	73.0	97.4	63.2	78.8	34.8	165.2	68.4
Total equity	553.3	248.6	862.5	133.4	317.0	287.7	1,485.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.9	2.9	1.9	1.9	1.8	100.0
Debt to equity ratio	0.6	0.6	0.6	0.7	0.6	0.8	0.6	100.0
Interest coverage ratio	1.5	1.1	1.5	0.4	1.3	3.3	1.2	100.0
Debt ratio	0.3	0.3	0.3	0.4	0.3	0.4	0.3	100.0
Revenue to equity ratio	2.6	2.0	2.7	2.3	2.0	4.2	2.4	100.0
Revenue to closing inventories ratio	10.3	8.4	10.8	20.5	7.2	15.0	9.8	100.0

(percent)

Current debt to equity	47.0	32.5	51.2	28.4	33.5	72.4	46.8	100.0
Operating profit on equity	4.5	0.4	5.7	...	0.9	18.4	3.1	100.0
Net fixed assets to equity	77.8	99.6	71.5	87.1	102.7	40.9	77.9	100.0
Gross margin	26.0	29.4	25.2	27.3	30.0	20.2	27.0	100.0
Return on total assets	8.0	1.9	9.8	0.6	2.2	14.2	8.7	100.0

(days)

Collection period for accounts receivable	38.9	49.4	36.6	59.2	46.6	41.5	34.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1611 Foamed and Expanded Plastic Products Industry

Establishments primarily engaged in using synthetic resins to form foamed and expanded plastic products. The products may be rigid or flexible and are made from plastics such as polystyrene or polyurethane.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1621 - PLASTIC PIPE AND PIPE FITTINGS INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,135	-	-	-	
- High value (\$'000)	5,000	1,135	5,000	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.0	46.8	42.3	-	-	-	100.0
Purchases and materials	44.8	40.0	45.7	-	-	-	100.0
Closing inventory	21.6	20.9	21.8	-	-	-	77.8
Opening inventory	19.8	27.7	18.4	-	-	-	77.8
Wages, salaries and benefits	19.3	29.1	17.5	-	-	-	100.0
Direct	10.8	7.4	11.4	-	-	-	77.8
Indirect	8.5	21.6	6.0	-	-	-	88.9
Occupancy expenses	11.1	17.2	9.9	-	-	-	100.0
Depreciation	4.3	4.0	4.4	-	-	-	100.0
Repairs and maintenance	2.0	1.5	2.0	-	-	-	88.9
Fuel and oil	-	-	-	-	-	-	-
Utilities	2.8	3.6	2.6	-	-	-	100.0
Rent	2.0	8.0	0.8	-	-	-	55.6
Financial expenses	4.7	5.4	4.6	-	-	-	100.0
Interest and bank charges	3.6	4.4	3.5	-	-	-	77.8
Professional fees	1.1	1.0	1.1	-	-	-	100.0
General expenses	3.0	2.2	3.2	-	-	-	100.0
Advertising	0.3	0.1	0.3	-	-	-	66.7
Delivery expenses	2.2	1.5	2.3	-	-	-	77.8
Insurance	0.5	0.7	0.5	-	-	-	77.8
Other expenses	11.5	7.6	12.2	-	-	-	100.0
Total expenses	92.5	108.2	89.6	-	-	-	100.0
Net profit/loss	7.5	-8.2	10.4	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67						
Gross Operating Revenue	2,451.8	1,099.8	2,667.1	-	-	-	
Total Expenses	2,211.4	1,097.9	2,388.8	-	-	-	
Net Profit	240.3	1.9	278.3	-	-	-	

Non-Profitable:

Gross Operating Revenue	437.2	437.2	-	-	-	-	
Total Expenses	493.0	493.0	-	-	-	-	
Net Loss	-55.7	-55.7	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	536.6	241.3	2,350.6	-	-	-	
Total Expenses	489.0	203.2	2,244.8	-	-	-	
Net Profit	47.6	38.2	105.8	-	-	-	

Non-Profitable:

Gross Operating Revenue	737.3	433.3	1,177.3	-	-	-	
Total Expenses	766.2	443.1	1,234.0	-	-	-	
Net Loss	-29.0	-9.8	-56.7	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,135	-	-	-	-	
- High value (\$'000)	5,000	1,135	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,224.6	338.5	2,023.8	-	-	-	-	100.0
Total current assets	696.0	129.4	1,207.0	-	-	-	-	100.0
Accounts receivable	154.6	12.5	282.7	-	-	-	-	100.0
Closing inventory	360.4	116.0	580.8	-	-	-	-	77.8
Other current assets	181.0	0.8	343.5	-	-	-	-	55.6
Net fixed assets	589.9	259.8	887.6	-	-	-	-	100.0
Other assets and adjustments	-61.2	-50.6	-70.8	-	-	-	-	88.9
Total liabilities	348.3	203.3	479.0	-	-	-	-	100.0
Total current liabilities	215.6	112.4	308.6	-	-	-	-	100.0
Current bank loans	2.5	5.3	--	-	-	-	-	33.3
Other current liabilities	213.0	107.1	308.6	-	-	-	-	100.0
Long-term bank loans	118.5	40.4	189.0	-	-	-	-	22.2
Other liabilities and adjustments	14.0	50.4	-18.6	-	-	-	-	100.0
Total equity	876.3	135.1	1,544.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.2	1.1	3.9	-	-	-	-	100.0
Debt to equity ratio	0.3	1.5	0.3	...	...	...	...	100.0
Interest coverage ratio	3.0	-0.8	4.0	-	-	-	-	77.8
Debt ratio	0.2	0.6	0.2	-	-	-	-	100.0
Revenue to equity ratio	1.9	4.0	1.7	...	...	...	...	100.0
Revenue to closing inventories ratio	4.6	4.7	4.5	-	-	-	-	77.8

(percent)

Current debt to equity	24.6	83.2	19.9	...	...	...	...	100.0
Operating profit on equity	14.2	...	18.0	...	...	...	...	100.0
Net fixed assets to equity	67.3	192.1	57.4	...	...	...	...	100.0
Gross margin	37.7	24.1	40.2	-	-	-	-	100.0
Return on total assets	15.0	-6.2	18.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	33.8	8.2	38.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1621 Plastic Pipe and Pipe Fittings Industry

Establishments primarily engaged in using synthetic resins to mould or extrude pipes and pipe fittings such as those used in pressure pipe or drain, waste and vent installations. Establishments primarily engaged in manufacturing layflat tubing are classified in <1631 - Plastic Film and Sheeting Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1631 - PLASTIC FILM AND SHEETING INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	907	-	-	-	-	
- High value (\$'000)	5,000	907	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.9	35.3	42.1	-	-	-	-	87.5
Purchases and materials	41.4	37.0	43.6	-	-	-	-	87.5
Closing inventory	11.3	9.9	12.0	-	-	-	-	87.5
Opening inventory	9.8	8.1	10.6	-	-	-	-	87.5
Wages, salaries and benefits	26.0	27.5	25.3	-	-	-	-	100.0
Direct	17.3	17.2	17.3	-	-	-	-	87.5
Indirect	8.7	10.2	7.9	-	-	-	-	100.0
Occupancy expenses	9.5	8.4	10.1	-	-	-	-	100.0
Depreciation	4.3	3.9	4.4	-	-	-	-	87.5
Repairs and maintenance	1.5	1.2	1.6	-	-	-	-	100.0
Fuel and oil	--	-	--	-	-	-	-	12.5
Utilities	2.4	2.1	2.5	-	-	-	-	100.0
Rent	1.4	1.2	1.4	-	-	-	-	62.5
Financial expenses	6.7	4.9	7.5	-	-	-	-	100.0
Interest and bank charges	5.3	3.8	6.0	-	-	-	-	100.0
Professional fees	1.4	1.1	1.5	-	-	-	-	100.0
General expenses	3.9	2.7	4.5	-	-	-	-	100.0
Advertising	0.2	0.1	0.3	-	-	-	-	87.5
Delivery expenses	2.9	2.1	3.3	-	-	-	-	75.0
Insurance	0.7	0.5	0.9	-	-	-	-	87.5
Other expenses	9.2	10.2	8.7	-	-	-	-	100.0
Total expenses	95.2	88.9	98.2	-	-	-	-	100.0
Net profit/loss	4.8	11.1	1.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50							
Gross Operating Revenue	1,026.4	604.1	2,692.5	-	-	-	-	
Total Expenses	895.6	520.8	2,374.3	-	-	-	-	
Net Profit	130.8	83.3	318.2	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,553.8	445.3	2,547.7	-	-	-	-	
Total Expenses	1,640.3	451.1	2,706.5	-	-	-	-	
Net Loss	-86.5	-5.8	-158.8	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	477.8	73.8	1,624.3	-	-	-	-	
Total Expenses	438.5	66.8	1,493.4	-	-	-	-	
Net Profit	39.3	7.0	130.9	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,185.4	352.5	4,017.2	-	-	-	-	
Total Expenses	1,228.5	358.2	4,187.4	-	-	-	-	
Net Loss	-43.1	-5.7	-170.2	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,388	-	-	-	-	
- High value (\$'000)	5,000	1,388	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,127.7	345.5	2,632.7	-	-	-	-	100.0
Total current assets	417.5	118.7	992.4	-	-	-	-	100.0
Accounts receivable	143.4	43.9	334.9	-	-	-	-	100.0
Closing inventory	149.6	64.4	313.5	-	-	-	-	100.0
Other current assets	124.4	10.3	343.9	-	-	-	-	71.4
Net fixed assets	740.2	226.8	1,728.2	-	-	-	-	100.0
Other assets and adjustments	-30.0	--	-87.9	-	-	-	-	85.7
Total liabilities	638.6	195.7	1,491.0	-	-	-	-	100.0
Total current liabilities	357.3	109.4	834.1	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	357.3	109.4	834.1	-	-	-	-	100.0
Long-term bank loans	46.0	14.1	107.5	-	-	-	-	100.0
Other liabilities and adjustments	235.2	72.0	549.2	-	-	-	-	100.0
Total equity	489.0	149.8	1,141.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.1	-	-	-	-	100.0
Debt to equity ratio	1.3	1.3	1.3	...	...	...	...	100.0
Interest coverage ratio	1.9	3.9	1.3	-	-	-	-	100.0
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Revenue to equity ratio	2.6	4.2	2.2	...	...	...	...	100.0
Revenue to closing inventories ratio	8.7	9.9	8.3	-	-	-	-	100.0

(percent)

Current debt to equity	73.0	73.0	73.0	...	...	...	...	100.0
Operating profit on equity	13.0	48.3	4.1	...	...	...	...	100.0
Net fixed assets to equity	151.3	151.3	151.3	...	...	...	...	100.0
Gross margin	33.7	36.1	32.5	-	-	-	-	100.0
Return on total assets	11.8	28.1	7.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	39.8	25.1	46.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1631 Plastic Film and Sheeting Industry

Establishments primarily engaged in using synthetic resins to manufacture plastic film and layflat tubing. Included in this industry are establishments primarily engaged in producing synthetic sausage casings and those manufacturing regenerated cellulose film. Establishments primarily engaged in manufacturing plastic bags are classified in <1691 - Plastic Bag Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1691 - PLASTIC BAG INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	721	25	192	721	1,662
- High value (\$'000)	5,000	721	5,000	192	721	1,662	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.8	60.9	60.7	74.6	53.8	63.2	58.9	100.0
Purchases and materials	59.8	58.2	60.1	72.1	51.0	64.0	57.1	100.0
Closing inventory	10.0	9.1	10.2	0.9	13.3	7.7	12.1	85.2
Opening inventory	11.0	11.8	10.8	3.4	16.1	6.9	13.8	92.6
Wages, salaries and benefits	19.6	14.8	20.4	4.7	20.0	18.2	22.0	92.6
Direct	9.0	2.5	10.1	-	3.8	8.0	11.7	51.9
Indirect	10.5	12.3	10.2	4.7	16.1	10.1	10.3	92.6
Occupancy expenses	8.8	11.4	8.3	5.7	14.4	9.6	7.4	96.3
Depreciation	3.5	4.8	3.3	4.6	5.0	3.8	3.0	96.3
Repairs and maintenance	1.0	0.7	1.1	0.4	0.9	1.0	1.1	77.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	2.3	1.7	0.7	3.1	1.9	1.6	85.2
Rent	2.4	3.6	2.2	-	5.4	2.8	1.7	66.7
Financial expenses	3.9	4.4	3.8	5.2	4.0	5.5	2.6	96.3
Interest and bank charges	3.3	2.9	3.3	3.8	2.5	4.9	2.2	88.9
Professional fees	0.6	1.4	0.5	1.4	1.5	0.6	0.4	92.6
General expenses	3.1	4.2	2.9	6.4	3.1	4.0	2.0	88.9
Advertising	0.6	1.6	0.5	3.7	0.5	0.4	0.6	51.9
Delivery expenses	2.0	2.0	2.0	2.3	1.8	3.1	1.1	66.7
Insurance	0.4	0.6	0.4	0.4	0.8	0.5	0.3	74.1
Other expenses	5.4	5.6	5.3	4.1	6.4	3.3	6.9	100.0
Total expenses	101.4	101.3	101.5	100.6	101.6	103.8	99.7	100.0
Net profit/loss	-1.4	-1.3	-1.5	-0.6	-1.6	-3.8	0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	48						
Gross Operating Revenue	1,035.1	235.7	2,489.2	126.3	327.4	1,052.8	3,624.7
Total Expenses	987.6	219.7	2,384.4	109.9	311.6	1,035.7	3,450.4
Net Profit	47.5	16.0	104.8	16.4	15.7	17.0	174.2

Non-Profitable:

Gross Operating Revenue	706.1	187.8	1,323.4	104.2	480.9	1,006.2	3,351.7
Total Expenses	756.3	204.6	1,413.1	112.6	527.8	1,058.5	3,680.6
Net Loss	-50.1	-16.9	-89.7	-8.3	-46.9	-52.3	-328.9

1989**Profitable:**

Gross Operating Revenue	1,528.4	763.0	2,673.0	471.8	1,002.7	2,193.2	3,646.9
Total Expenses	1,444.5	718.6	2,530.0	440.1	947.9	2,048.6	3,507.0
Net Profit	83.9	44.4	143.0	31.7	54.8	144.6	139.9

Non-Profitable:

Gross Operating Revenue	1,205.4	325.0	3,286.2	141.4	822.6	2,457.9	4,954.9
Total Expenses	1,267.8	390.6	3,341.1	195.4	919.7	2,497.6	5,040.3
Net Loss	-62.4	-65.6	-54.9	-54.0	-97.0	-39.7	-85.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	843	25	343	843	1,889	
- High value (\$'000)	5,000	843	5,000	343	843	1,889	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	593.8	140.3	1,226.5	83.6	281.3	794.1	2,430.9	100.0
Total current assets	340.4	81.4	701.9	41.8	179.7	438.4	1,436.0	100.0
Accounts receivable	219.6	38.0	473.1	19.2	84.6	299.5	956.7	100.0
Closing inventory	92.1	26.6	183.6	10.5	66.4	78.8	475.7	92.0
Other current assets	28.5	16.7	45.0	12.0	28.6	59.9	3.5	60.0
Net fixed assets	233.2	65.1	467.8	41.8	123.1	299.5	936.5	100.0
Other assets and adjustments	20.0	-6.2	56.7	-0.1	-21.4	56.1	58.3	68.0
Total liabilities	472.8	159.7	909.7	133.7	224.3	543.1	1,930.9	100.0
Total current liabilities	330.4	97.5	655.5	86.8	123.9	370.6	1,448.9	100.0
Current bank loans	133.1	61.9	232.4	69.2	43.8	102.3	594.6	76.0
Other current liabilities	197.3	35.5	423.1	17.5	80.1	268.2	854.3	100.0
Long-term bank loans	25.4	0.8	59.8	1.1	--	32.8	134.9	28.0
Other liabilities and adjustments	116.9	61.3	194.3	45.7	100.3	139.5	347.0	100.0
Total equity	120.9	-19.4	316.7	-50.1	57.0	250.9	500.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.8	1.0	0.4	1.4	1.1	0.9	100.0
Debt to equity ratio	3.9	...	2.8	...	3.9	2.1	3.8	100.0
Interest coverage ratio	0.4	--	0.5	0.8	-0.2	0.2	0.9	88.0
Debt ratio	0.7	1.1	0.7	1.5	0.7	0.6	0.7	100.0
Revenue to equity ratio	7.4	...	5.7	...	9.7	4.4	7.5	100.0
Revenue to closing inventories ratio	9.8	9.7	9.8	13.3	8.3	14.0	7.9	92.0

(percent)

Current debt to equity	273.2	...	206.9	...	217.4	147.6	289.7	100.0
Operating profit on equity	...	31.6	...	1.0	...	...	...	100.0
Net fixed assets to equity	192.8	...	147.6	...	215.9	119.3	187.2	100.0
Gross margin	19.4	21.8	18.9	27.8	18.1	19.3	18.6	100.0
Return on total assets	2.3	0.3	2.7	2.6	-1.3	1.7	3.5	100.0

(days)

Collection period for accounts receivable	88.4	53.3	95.5	49.8	55.4	98.9	92.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 1691 Plastic Bag Industry

Establishments primarily engaged in manufacturing plain or printed plastic bags (including cellulose film). Secondary products of this industry include paper bags, foil bags, plastic film and sheeting. Establishments primarily engaged in manufacturing paper bags are classified in <2733 - Paper Bag Industry> and those primarily engaged in producing plastic film and sheeting are classified in <1631 - Plastic Film and Sheeting Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1699 - OTHER PLASTIC PRODUCTS INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	191							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	960	25	238	960	1,926	
- High value (\$'000)	5,000	960	5,000	238	960	1,926	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.7	48.3	49.8	48.6	48.2	39.8	51.9	100.0
Purchases and materials	46.8	48.0	46.6	48.4	47.9	40.6	47.9	99.5
Closing inventory	19.1	13.1	19.8	10.5	13.8	10.0	21.8	83.8
Opening inventory	22.0	13.4	23.0	10.6	14.1	9.2	25.9	83.8
Wages, salaries and benefits	22.3	24.4	22.0	25.0	24.3	29.5	20.5	92.1
Direct	12.7	14.9	12.4	8.3	16.5	19.3	11.0	64.4
Indirect	9.6	9.5	9.6	16.7	7.7	10.2	9.5	81.2
Occupancy expenses	9.4	13.7	8.9	20.2	12.1	15.6	7.5	97.9
Depreciation	4.5	6.3	4.3	6.0	6.4	6.9	3.8	91.6
Repairs and maintenance	1.1	1.2	1.1	1.8	1.0	1.4	1.0	71.2
Fuel and oil	--	0.1	--	--	0.2	0.1	--	4.7
Utilities	1.6	3.0	1.4	4.2	2.7	3.8	0.9	86.9
Rent	2.2	3.1	2.1	8.2	1.8	3.4	1.9	68.6
Financial expenses	6.5	5.1	6.6	6.6	4.7	3.1	7.4	93.7
Interest and bank charges	4.5	4.0	4.6	4.3	4.0	2.3	5.1	82.7
Professional fees	1.9	1.0	2.0	2.3	0.7	0.8	2.3	86.9
General expenses	1.8	2.5	1.7	5.3	1.8	2.0	1.6	87.4
Advertising	0.8	0.6	0.8	1.2	0.4	0.7	0.9	68.6
Delivery expenses	0.6	1.2	0.6	2.9	0.8	0.8	0.5	67.0
Insurance	0.3	0.7	0.3	1.1	0.6	0.5	0.2	71.2
Other expenses	8.2	8.9	8.1	7.2	9.3	7.5	8.2	99.5
Total expenses	97.2	102.9	97.2	112.9	100.4	97.5	97.1	100.0
Net profit/loss	2.3	-2.9	2.8	-12.9	-0.4	2.5	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60						
Gross Operating Revenue	1,777.4	230.8	2,943.5	91.5	475.3	1,372.2	3,687.8
Total Expenses	1,664.4	205.2	2,764.6	79.1	426.3	1,266.8	3,474.2
Net Profit	113.0	25.7	178.9	12.4	49.0	105.4	213.7

Non-Profitable:

Gross Operating Revenue	864.5	286.3	2,126.2	87.1	514.1	1,272.7	2,750.4
Total Expenses	942.5	321.7	2,297.2	122.6	549.5	1,371.4	2,974.3
Net Loss	-78.0	-35.4	-171.0	-35.4	-35.3	-98.7	-223.9

1989

Profitable:

Gross Operating Revenue	1,238.6	444.9	2,381.7	178.0	728.0	1,641.8	3,484.6
Total Expenses	1,144.1	389.0	2,231.5	141.5	651.5	1,517.6	3,295.4
Net Profit	94.6	55.9	150.3	36.5	76.4	124.2	189.1

Non-Profitable:

Gross Operating Revenue	662.9	272.9	2,302.1	134.8	651.4	1,563.4	3,068.6
Total Expenses	732.8	328.0	2,433.8	176.3	744.0	1,672.0	3,224.3
Net Loss	-69.9	-55.2	-131.7	-41.5	-92.6	-108.6	-155.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	173							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,135	25	361	1,135	2,054	
- High value (\$'000)	5,000	1,135	5,000	361	1,135	2,054	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,661.9	354.8	2,791.8	194.1	509.2	1,337.5	3,744.7	100.0
Total current assets	822.8	155.2	1,399.8	60.5	246.2	538.9	1,963.8	100.0
Accounts receivable	342.0	61.2	584.8	23.1	97.7	219.0	824.4	96.5
Closing inventory	322.4	53.5	554.8	19.5	86.1	150.3	819.8	92.5
Other current assets	158.3	40.5	260.1	17.8	62.3	169.5	319.5	78.6
Net fixed assets	867.6	192.5	1,451.1	124.6	257.7	612.3	2,000.7	97.1
Other assets and adjustments	-28.4	7.0	-59.1	8.9	5.2	186.2	-219.9	83.2
Total liabilities	1,396.0	378.1	2,275.8	285.5	467.1	1,068.8	3,066.7	100.0
Total current liabilities	731.8	136.1	1,246.6	71.7	198.0	380.9	1,813.8	100.0
Current bank loans	184.9	35.2	314.3	19.7	50.1	78.4	468.9	77.5
Other current liabilities	546.8	100.9	932.2	52.0	147.9	302.5	1,344.8	100.0
Long-term bank loans	93.7	44.6	136.2	6.7	80.9	27.1	207.6	27.2
Other liabilities and adjustments	570.4	197.3	893.0	206.9	188.1	660.6	1,045.2	96.0
Total equity	265.9	-23.3	516.0	-91.4	42.1	268.7	678.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	0.8	1.2	1.4	1.0	100.0
Debt to equity ratio	5.2	...	4.4	...	11.0	3.9	4.5	100.0
Interest coverage ratio	1.4	-0.2	1.6	-2.9	0.4	0.9	2.0	82.7
Debt ratio	0.8	1.0	0.8	1.4	0.9	0.7	0.8	100.0
Revenue to equity ratio	6.2	...	5.3	...	14.4	5.5	5.3	100.0
Revenue to closing inventories ratio	5.1	7.0	5.0	7.0	7.0	9.9	4.4	92.5

(percent)

Current debt to equity	275.1	...	241.5	...	470.3	141.7	267.5	100.0
Operating profit on equity	13.2	84.6	16.0	28.1	...	...	21.2	100.0
Net fixed assets to equity	326.2	...	281.2	...	612.0	227.8	295.0	100.0
Gross margin	28.0	26.0	28.2	24.1	26.4	35.0	26.4	100.0
Return on total assets	6.7	-1.1	7.5	-9.8	2.1	8.4	7.3	100.0

(days)

Collection period for accounts receivable	74.9	59.0	76.8	61.0	58.5	53.3	83.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 1699 Other Plastic Products Industries n.e.c.

Establishments primarily engaged in using synthetic resins to produce moulded or extruded plastic products not elsewhere classified. Establishments primarily engaged in manufacturing plastic articles such as automobile parts, furniture, toys, buttons, tooth brushes or any other article for which provision is made elsewhere in the classification should be classified according to end use in the appropriate industry. Establishments primarily engaged in manufacturing food containers and cups of plastic foam are classified in <1611 - Foamed and Expanded Plastic Products Industry>; those primarily engaged in manufacturing plastic bags including industrial are classified in <1691 - Plastic Bag Industry>; and those primarily engaged in manufacturing vinyl coated wallpaper are classified in <2791 - Coated and Treated Paper Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1711 - LEATHER TANNERIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	366	25	120	366	1,318	
- High value (\$'000)	5,000	366	5,000	120	366	1,318	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.6	51.9	53.8	19.8	56.9	46.5	56.0	100.0
Purchases and materials	54.2	46.4	55.0	14.9	51.3	44.2	58.2	100.0
Closing inventory	14.3	17.2	14.0	28.5	15.4	6.5	16.2	73.9
Opening inventory	13.7	22.7	12.7	33.4	21.0	8.8	13.9	82.6
Wages, salaries and benefits	25.9	15.5	27.1	35.7	12.4	31.8	25.6	91.3
Direct	16.2	7.7	17.2	7.6	7.8	17.1	17.2	47.8
Indirect	9.7	7.8	9.9	28.2	4.6	14.7	8.5	78.3
Occupancy expenses	6.8	6.8	6.8	18.2	5.0	5.3	7.3	100.0
Depreciation	1.7	2.3	1.6	7.6	1.5	1.6	1.6	73.9
Repairs and maintenance	1.8	0.4	2.0	1.8	0.2	1.5	2.1	60.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.9	1.6	2.0	5.2	1.1	1.9	2.0	82.6
Rent	1.4	2.4	1.3	3.6	2.2	0.3	1.5	56.5
Financial expenses	1.7	2.1	1.7	3.3	2.0	1.4	1.7	91.3
Interest and bank charges	1.0	1.5	1.0	1.9	1.4	1.0	1.0	78.3
Professional fees	0.7	0.6	0.7	1.4	0.5	0.4	0.7	78.3
General expenses	1.7	6.6	1.1	6.5	6.6	0.9	1.2	95.7
Advertising	0.4	0.6	0.4	0.4	0.6	0.3	0.4	69.6
Delivery expenses	0.8	5.4	0.3	4.1	5.6	0.3	0.3	56.5
Insurance	0.5	0.6	0.4	2.0	0.3	0.3	0.5	65.2
Other expenses	5.6	9.7	5.1	23.7	7.6	6.7	4.6	100.0
Total expenses	95.3	92.6	95.6	107.2	90.4	92.4	96.5	100.0
Net profit/loss	4.7	7.4	4.4	-7.2	9.6	7.6	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	57							
Gross Operating Revenue	814.9	165.7	1,447.7	-	165.7	920.3	2,117.9	
Total Expenses	745.3	142.8	1,332.5	-	142.8	850.8	1,944.7	
Net Profit	69.6	22.9	115.2	-	22.9	69.6	173.2	

Non-Profitable:

Gross Operating Revenue	794.6	116.3	1,947.4	66.8	234.0	-	1,947.4	
Total Expenses	812.9	122.8	1,985.9	71.6	244.4	-	1,985.9	
Net Loss	-18.3	-6.5	-38.5	-4.8	-10.4	-	-38.5	

1989

Profitable:

Gross Operating Revenue	429.5	102.5	872.9	83.4	258.5	497.3	1,886.5	
Total Expenses	402.1	90.0	825.4	71.0	245.2	474.3	1,773.0	
Net Profit	27.4	12.5	47.5	12.4	13.3	23.0	113.6	

Non-Profitable:

Gross Operating Revenue	444.5	193.4	616.7	76.4	243.9	456.4	857.4	
Total Expenses	464.2	205.9	641.3	83.1	259.0	495.4	860.4	
Net Loss	-19.7	-12.5	-24.6	-6.6	-15.1	-39.0	-3.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	419	25	155	419	1,628	
- High value (\$'000)	5,000	419	5,000	155	419	1,628	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	535.7	226.2	779.9	95.1	337.7	621.1	929.7	100.0
Total current assets	415.4	106.1	659.5	70.9	136.1	455.3	851.9	100.0
Accounts receivable	81.7	22.8	128.3	3.3	39.4	164.3	94.3	83.3
Closing inventory	164.8	49.8	255.5	26.0	70.1	90.5	411.0	94.4
Other current assets	168.7	33.4	275.6	41.5	26.5	200.4	346.4	94.4
Net fixed assets	97.0	21.3	156.7	19.3	23.1	145.8	166.9	100.0
Other assets and adjustments	23.2	98.7	-36.2	4.8	178.4	19.9	-89.1	88.9
Total liabilities	362.3	304.6	407.8	42.2	527.6	271.1	536.7	100.0
Total current liabilities	218.7	49.9	352.0	36.7	61.2	232.3	464.7	100.0
Current bank loans	29.0	2.7	49.7	0.6	4.5	--	96.6	33.3
Other current liabilities	189.7	47.1	302.2	36.1	56.6	232.3	368.1	100.0
Long-term bank loans	2.5	5.7	--	3.2	7.8	--	--	16.7
Other liabilities and adjustments	141.0	248.9	55.8	2.2	458.5	38.7	71.9	83.3
Total equity	173.4	-78.3	372.1	52.9	-189.9	350.0	392.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.1	1.8	1.9	2.2	1.9	1.8	100.0
Debt to equity ratio	2.0	...	1.0	0.7	...	0.7	1.3	100.0
Interest coverage ratio	4.6	0.8	5.2	0.7	0.8	6.6	4.3	83.3
Debt ratio	0.6	1.3	0.5	0.4	1.5	0.4	0.5	100.0
Revenue to equity ratio	6.1	...	4.7	1.6	...	3.7	5.5	100.0
Revenue to closing inventories ratio	6.5	4.0	6.8	3.4	4.1	14.5	5.3	94.4

(percent)

Current debt to equity	126.1	...	94.5	69.3	...	66.3	118.2	100.0
Operating profit on equity	24.5	0.7	20.6	...	0.2	23.0	18.5	100.0
Net fixed assets to equity	55.9	...	42.1	36.5	...	41.6	42.4	100.0
Gross margin	19.9	28.8	19.2	42.6	25.2	22.7	17.1	100.0
Return on total assets	10.1	1.3	12.1	1.8	1.2	15.2	10.2	100.0

(days)

Collection period for accounts receivable	27.8	41.7	26.5	13.8	48.9	45.5	15.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	490	377,912	21,637.7	14
Less than 20	332	24,747	1,560.9	4
20-99	115	88,291	4,960.1	9
100-499	38	x	x	1
500 and over	5	x	x	-

1989				
Total	476	320,899	15,532.8	
Less than 20	328	27,047	1,340.8	
20-99	106	68,653	3,520.1	
100-499	37	x	x	
500 and over	5	x	x	

SIC 1711 Leather Tanneries

Establishments primarily engaged in tanning, currying, colouring and finishing leather of all types.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1712 - FOOTWEAR INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,209	25	324	1,209	2,017	
- High value (\$'000)	5,000	1,209	5,000	324	1,209	2,017	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	49.3	45.0	50.2	34.4	47.5	47.3	51.8	97.4
Purchases and materials	49.5	43.4	50.8	28.9	46.9	55.5	48.3	97.4
Closing inventory	19.8	17.3	20.3	10.1	19.0	22.0	19.3	81.6
Opening inventory	19.5	18.9	19.6	15.6	19.7	13.8	22.8	84.2
Wages, salaries and benefits	32.6	34.4	32.2	45.9	31.6	32.0	32.3	97.4
Direct	23.9	21.4	24.4	5.4	25.2	22.0	25.7	78.9
Indirect	8.7	13.0	7.8	40.5	6.5	10.1	6.6	94.7
Occupancy expenses	6.3	7.6	6.1	12.4	6.5	7.5	5.3	97.4
Depreciation	1.6	2.1	1.6	1.5	2.2	2.5	1.1	92.1
Repairs and maintenance	0.8	0.6	0.8	0.6	0.6	0.9	0.7	78.9
Fuel and oil	0.1	0.1	--	0.7	-	-	0.1	10.5
Utilities	1.3	1.9	1.2	3.9	1.5	1.4	1.1	97.4
Rent	2.5	2.9	2.5	5.7	2.2	2.7	2.4	73.7
Financial expenses	3.4	5.1	3.1	8.6	4.2	3.2	3.0	94.7
Interest and bank charges	2.3	4.1	1.9	7.1	3.4	2.1	1.8	81.6
Professional fees	1.1	1.0	1.1	1.6	0.9	1.1	1.1	92.1
General expenses	1.7	2.7	1.5	3.7	2.4	2.0	1.2	94.7
Advertising	0.7	1.4	0.5	1.7	1.3	1.0	0.3	71.1
Delivery expenses	0.6	0.7	0.6	1.1	0.6	0.7	0.6	63.2
Insurance	0.4	0.6	0.3	0.9	0.5	0.4	0.3	65.8
Other expenses	6.7	7.8	6.5	9.1	7.5	6.5	6.5	100.0
Total expenses	100.0	102.5	99.5	114.1	99.8	98.5	100.0	100.0
Net profit/loss	--	-2.5	0.5	-14.1	0.2	1.5	--	97.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63						
Gross Operating Revenue	1,278.1	399.8	2,444.8	126.2	820.2	1,704.1	3,660.2
Total Expenses	1,215.5	361.1	2,350.3	110.8	745.8	1,622.3	3,545.0
Net Profit	62.7	38.7	94.5	15.4	74.5	81.9	115.2

Non-Profitable:

Gross Operating Revenue	1,064.5	249.0	2,825.5	62.9	913.9	1,681.9	3,397.3
Total Expenses	1,164.8	320.6	2,987.8	106.2	1,086.8	1,887.2	3,538.1
Net Loss	-150.8	-140.4	-162.3	-116.1	-172.9	-205.3	-140.8

1989

Profitable:

Gross Operating Revenue	1,266.4	307.8	2,528.7	77.2	556.2	1,707.0	3,541.3
Total Expenses	1,191.0	274.4	2,398.1	60.6	504.7	1,632.4	3,341.5
Net Profit	75.4	33.4	130.6	16.6	51.5	74.6	199.7

Non-Profitable:

Gross Operating Revenue	1,348.0	278.8	3,285.6	75.6	678.0	1,831.0	3,723.1
Total Expenses	1,497.4	376.6	3,528.4	192.1	739.2	2,177.1	3,934.8
Net Loss	-149.4	-97.9	-242.8	-116.5	-61.2	-346.1	-211.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,417	25	680	1,417	2,455	
- High value (\$'000)	5,000	1,417	5,000	680	1,417	2,455	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,467.1	1,353.5	1,570.1	1,922.3	808.6	1,362.6	1,805.0	100.0
Total current assets	1,129.4	991.2	1,254.7	1,474.3	528.5	1,037.8	1,500.2	100.0
Accounts receivable	370.3	303.4	431.0	514.1	101.6	436.6	424.6	81.8
Closing inventory	359.0	149.5	548.7	87.1	209.3	435.5	676.8	93.9
Other current assets	400.0	538.1	274.9	873.0	217.4	165.6	398.7	90.9
Net fixed assets	279.2	257.5	298.8	308.1	209.1	307.1	289.4	100.0
Other assets and adjustments	58.4	104.7	16.5	139.8	71.0	17.5	15.3	66.7
Total liabilities	994.7	1,023.0	969.1	1,472.3	592.6	640.0	1,341.7	100.0
Total current liabilities	660.0	678.8	642.9	992.0	378.8	357.3	966.2	100.0
Current bank loans	241.9	150.7	324.6	233.6	71.4	78.0	603.7	54.5
Other current liabilities	418.0	528.0	318.3	758.4	307.3	279.3	362.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	334.7	344.1	326.2	480.2	213.8	282.6	375.4	90.9
Total equity	472.3	330.4	600.9	450.0	216.0	722.5	463.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.4	1.9	1.4	1.3	2.9	1.5	100.0
Debt to equity ratio	2.1	3.0	1.6	3.2	2.7	0.8	2.8	100.0
Interest coverage ratio	0.9	--	1.3	-1.1	0.7	2.6	0.7	84.8
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.4	0.7	100.0
Revenue to equity ratio	3.7	2.2	4.5	0.8	5.0	2.5	7.8	100.0
Revenue to closing inventories ratio	4.9	4.9	4.9	4.2	5.2	4.3	5.4	93.9

(percent)

Current debt to equity	139.7	205.3	106.9	220.4	175.3	49.4	208.5	100.0
Operating profit on equity	...	...	3.4	...	...	7.8	...	100.0
Net fixed assets to equity	59.1	77.9	49.7	68.4	96.8	42.5	62.4	100.0
Gross margin	17.9	17.5	17.9	15.1	18.3	21.9	15.7	100.0
Return on total assets	2.5	-0.1	4.6	-1.4	2.9	6.7	2.8	100.0

(days)

Collection period for accounts receivable	76.1	148.9	58.0	504.9	33.7	84.9	42.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	490	377,912	21,637.7	14
Less than 20	332	24,747	1,560.9	4
20-99	115	88,291	4,960.1	9
100-499	38	x	x	1
500 and over	5	x	x	-

1989

Total	476	320,899	15,532.8	
Less than 20	328	27,047	1,340.8	
20-99	106	68,653	3,520.1	
100-499	37	x	x	
500 and over	5	x	x	

SIC 1712 Footwear Industry

Establishments primarily engaged in manufacturing footwear of leather or other materials. Establishments primarily engaged in manufacturing assembled skate blades and boots are classified in <3931 - Sporting Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1713 - LUGGAGE, PURSE AND HANDBAG INDUSTRY
(Reliability: A)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	646	25	177	646	1,589
- High value (\$'000)	5,000	646	5,000	177	646	1,589	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.9	48.3	52.6	49.8	46.5	48.8	53.9	96.9
Purchases and materials	50.2	39.6	52.3	40.9	38.0	40.4	56.6	96.9
Closing inventory	16.8	12.5	17.6	4.7	21.6	22.7	15.8	81.3
Opening inventory	18.4	21.2	17.9	13.5	30.1	31.1	13.1	87.5
Wages, salaries and benefits	29.3	26.8	29.8	23.7	30.5	35.9	27.6	96.9
Direct	17.1	17.8	16.9	19.3	15.9	12.0	18.7	68.8
Indirect	12.3	9.0	12.9	4.4	14.6	23.8	8.9	90.6
Occupancy expenses	5.7	6.7	5.5	6.1	7.5	4.0	6.1	100.0
Depreciation	1.5	1.7	1.4	1.1	2.5	1.8	1.3	93.8
Repairs and maintenance	0.5	0.9	0.4	1.1	0.7	0.3	0.5	71.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	2.0	1.2	2.3	1.5	1.1	1.2	90.6
Rent	2.4	2.2	2.5	1.7	2.7	0.8	3.1	53.1
Financial expenses	3.6	2.8	3.8	1.8	4.0	5.1	3.3	93.8
Interest and bank charges	3.1	2.1	3.3	1.6	2.7	4.6	2.8	87.5
Professional fees	0.5	0.7	0.4	0.2	1.3	0.5	0.4	84.4
General expenses	2.6	3.9	2.4	4.0	3.7	2.2	2.5	93.8
Advertising	0.6	1.0	0.5	0.3	1.9	0.6	0.5	65.6
Delivery expenses	1.4	1.5	1.4	1.7	1.4	1.0	1.6	84.4
Insurance	0.6	1.3	0.5	2.1	0.4	0.6	0.4	68.8
Other expenses	5.7	0.7	6.7	-4.9	7.3	11.4	5.0	100.0
Total expenses	98.9	89.2	100.8	80.6	99.5	107.3	98.3	100.0
Net profit/loss	1.1	10.8	-0.8	19.4	0.5	-7.3	1.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56						
Gross Operating Revenue	536.7	137.4	2,178.3	109.4	349.5	981.1	3,479.8
Total Expenses	501.1	114.5	2,090.5	85.7	332.9	960.5	3,318.9
Net Profit	35.6	22.9	87.8	23.8	16.6	20.6	160.9

Non-Profitable:

Gross Operating Revenue	1,159.6	289.0	1,777.1	107.5	374.5	1,133.9	2,371.2
Total Expenses	1,230.9	302.5	1,889.3	124.3	386.4	1,312.5	2,422.3
Net Loss	-71.3	-13.4	-112.3	-16.8	-11.9	-178.5	-51.1

1989**Profitable:**

Gross Operating Revenue	872.9	326.6	2,037.3	147.9	426.4	893.2	3,085.0
Total Expenses	826.1	303.4	1,940.4	127.6	401.5	842.6	2,945.7
Net Profit	46.7	23.2	96.9	20.3	24.8	50.5	139.3

Non-Profitable:

Gross Operating Revenue	619.1	358.3	1,311.2	294.8	376.1	884.4	2,449.6
Total Expenses	659.6	373.1	1,419.9	327.0	386.1	960.2	2,645.9
Net Loss	-40.5	-14.8	-108.7	-32.2	-9.9	-75.8	-196.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	812	25	308	812	1,706	
- High value (\$'000)	5,000	812	5,000	308	812	1,706	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	748.9	302.6	1,194.5	87.8	552.1	882.3	1,506.7	100.0
Total current assets	649.3	256.1	1,041.7	90.5	448.5	830.3	1,253.1	100.0
Accounts receivable	288.7	86.2	490.7	3.5	182.2	277.0	704.4	100.0
Closing inventory	223.5	117.0	329.8	33.4	214.1	208.1	451.5	96.3
Other current assets	137.0	52.8	221.1	53.4	52.1	345.1	97.1	81.5
Net fixed assets	65.4	18.9	111.8	3.0	37.3	83.9	139.6	85.2
Other assets and adjustments	34.2	27.5	40.9	-5.7	66.2	-32.0	113.9	77.8
Total liabilities	649.7	253.7	1,045.0	146.5	378.2	785.4	1,304.6	100.0
Total current liabilities	375.0	167.4	582.3	105.7	239.0	398.3	766.3	100.0
Current bank loans	171.2	77.2	265.0	11.6	153.3	202.4	327.6	70.4
Other current liabilities	203.8	90.2	317.3	94.0	85.7	195.8	438.7	100.0
Long-term bank loans	19.6	7.6	31.6	--	16.5	22.0	41.1	29.6
Other liabilities and adjustments	255.0	78.6	431.0	40.8	122.6	365.0	497.0	88.9
Total equity	99.2	48.8	149.4	-58.7	173.8	96.8	202.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.5	1.7	0.8	1.8	2.0	1.6	100.0
Debt to equity ratio	6.5	5.1	6.9	...	2.1	8.1	6.4	100.0
Interest coverage ratio	0.7	0.6	0.8	1.1	0.5	-0.4	1.5	92.6
Debt ratio	0.8	0.8	0.8	1.6	0.6	0.8	0.8	100.0
Revenue to equity ratio	12.4	7.0	14.2	...	3.0	12.5	15.0	100.0
Revenue to closing inventories ratio	5.5	2.9	6.4	5.4	2.4	5.8	6.7	96.3

(percent)

Current debt to equity	378.0	342.6	389.5	...	137.4	411.3	379.1	100.0
Operating profit on equity	...	...	...	...	...	...	23.8	100.0
Net fixed assets to equity	65.9	38.7	74.8	...	21.4	86.6	69.1	100.0
Gross margin	18.0	22.9	17.2	21.8	23.3	13.4	18.8	100.0
Return on total assets	4.2	3.2	4.5	4.6	2.9	-2.6	8.7	100.0

(days)

Collection period for accounts receivable	85.0	91.3	84.0	7.2	124.5	83.0	84.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	490	377,912	21,637.7	14
Less than 20	332	24,747	1,560.9	4
20-99	115	88,291	4,960.1	9
100-499	38	x	x	1
500 and over	5	x	x	-

1989				
Total	476	320,899	15,532.8	
Less than 20	328	27,047	1,340.8	
20-99	106	68,653	3,520.1	
100-499	37	x	x	
500 and over	5	x	x	

SIC 1713 Luggage, Purse and Handbag Industry

Establishments primarily engaged in manufacturing hand luggage, purses and handbags made of leather, plastic, textile or other materials. Establishments primarily engaged in manufacturing trunks are classified in <1719 - Other Leather and Allied Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1719 - OTHER LEATHER AND ALLIED PRODUCTS INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	77							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	475	25	223	475	1,426	
- High value (\$'000)	5,000	475	5,000	223	475	1,426	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.8	54.9	52.3	70.4	47.9	58.2	50.6	100.0
Purchases and materials	50.6	48.8	51.0	53.5	46.7	52.3	50.6	100.0
Closing inventory	21.5	18.3	22.2	10.3	21.9	16.1	24.0	76.6
Opening inventory	23.7	24.4	23.5	27.1	23.1	22.0	24.0	93.5
Wages, salaries and benefits	28.2	29.2	28.0	14.9	35.7	26.7	28.3	85.7
Direct	15.2	18.3	14.6	9.4	22.4	15.0	14.4	57.1
Indirect	13.0	10.9	13.4	5.5	13.3	11.7	13.9	79.2
Occupancy expenses	6.2	9.7	5.4	14.7	7.5	5.7	5.3	97.4
Depreciation	2.1	3.8	1.7	7.9	2.0	1.6	1.7	90.9
Repairs and maintenance	0.7	0.9	0.7	2.0	0.4	0.9	0.6	75.3
Fuel and oil	--	--	-	0.1	-	-	-	2.6
Utilities	1.1	1.6	1.0	2.1	1.3	1.0	1.1	88.3
Rent	2.2	3.4	2.0	2.6	3.7	2.2	1.9	59.7
Financial expenses	3.8	3.2	3.9	4.0	2.8	3.3	4.1	100.0
Interest and bank charges	2.9	2.1	3.1	2.7	1.8	2.7	3.2	96.1
Professional fees	0.9	1.1	0.9	1.3	1.0	0.6	0.9	84.4
General expenses	3.2	4.4	2.9	7.2	3.2	1.7	3.2	96.1
Advertising	1.3	1.2	1.3	1.2	1.2	0.4	1.6	79.2
Delivery expenses	1.3	2.6	1.0	5.2	1.4	0.8	1.0	77.9
Insurance	0.6	0.6	0.5	0.7	0.6	0.5	0.6	75.3
Other expenses	5.3	1.5	6.1	-8.2	5.8	3.7	6.8	100.0
Total expenses	99.4	103.0	98.6	102.9	103.0	99.3	98.4	100.0
Net profit/loss	0.6	-3.0	1.4	-2.9	-3.0	0.7	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	838.3	207.5	1,921.0	123.6	366.5	727.5	2,887.5	
Total Expenses	788.1	188.8	1,816.9	108.5	340.9	658.0	2,755.4	
Net Profit	50.2	18.8	104.1	15.1	25.6	69.5	132.1	

Non-Profitable:

Gross Operating Revenue	541.0	148.8	1,677.7	51.9	315.9	1,007.2	2,427.4	
Total Expenses	582.0	174.0	1,764.5	69.5	354.3	1,078.1	2,532.0	
Net Loss	-41.0	-25.2	-86.8	-17.6	-38.3	-70.9	-104.6	

1989

Profitable:

Gross Operating Revenue	839.4	159.2	1,795.4	58.1	234.8	576.6	2,377.6	
Total Expenses	795.1	143.3	1,711.1	51.0	212.3	544.8	2,268.2	
Net Profit	44.4	15.9	84.3	7.1	22.5	31.8	109.4	

Non-Profitable:

Gross Operating Revenue	325.4	195.1	1,017.2	44.8	239.5	429.8	1,712.5	
Total Expenses	363.5	237.3	1,032.8	50.9	292.4	450.9	1,721.6	
Net Loss	-38.0	-42.3	-15.6	-6.1	-53.0	-21.1	-9.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	551	25	314	551	2,059	
- High value (\$'000)	5,000	551	5,000	314	551	2,059	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	638.7	170.9	1,438.3	95.7	307.9	717.8	2,194.2	100.0
Total current assets	551.3	123.7	1,282.1	83.6	196.6	627.0	1,969.3	100.0
Accounts receivable	193.8	37.0	461.8	20.0	68.2	225.2	710.1	96.7
Closing inventory	207.9	49.8	478.2	26.4	92.4	285.2	680.7	96.7
Other current assets	149.4	36.7	341.9	37.1	36.0	116.4	578.5	77.0
Net fixed assets	89.8	50.0	157.9	12.7	118.1	121.1	196.5	93.4
Other assets and adjustments	-2.4	-2.8	-1.7	-0.6	-6.8	-30.3	28.3	73.8
Total liabilities	439.4	138.1	954.4	69.6	263.2	472.7	1,459.7	100.0
Total current liabilities	318.9	62.9	756.4	39.6	105.4	361.5	1,170.8	100.0
Current bank loans	175.5	26.2	430.7	16.7	43.5	172.2	701.8	65.6
Other current liabilities	143.4	36.7	325.7	22.8	61.9	189.2	468.9	100.0
Long-term bank loans	16.2	2.6	39.6	1.9	3.7	16.7	63.7	37.7
Other liabilities and adjustments	104.2	72.6	158.2	28.0	153.9	94.4	225.2	91.8
Total equity	199.2	32.7	483.9	26.1	44.7	245.0	734.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.9	1.6	2.1	1.8	1.7	1.6	100.0
Debt to equity ratio	2.2	4.2	1.9	2.6	5.8	1.9	1.9	100.0
Interest coverage ratio	1.2	1.0	1.2	1.4	0.8	0.5	1.5	95.1
Debt ratio	0.6	0.8	0.6	0.7	0.8	0.6	0.6	100.0
Revenue to equity ratio	4.5	7.8	4.2	6.8	9.0	4.7	4.0	100.0
Revenue to closing inventories ratio	4.3	5.1	4.2	6.7	4.3	4.1	4.3	96.7

(percent)

Current debt to equity	160.0	192.3	156.3	151.5	235.8	147.4	159.4	100.0
Operating profit on equity	2.7	0.2	3.0	5.7	...	...	6.1	100.0
Net fixed assets to equity	45.1	153.0	32.6	48.7	264.1	49.4	26.7	100.0
Gross margin	20.7	21.1	20.6	22.7	19.8	21.6	20.2	100.0
Return on total assets	5.0	4.4	5.2	5.4	3.8	2.6	6.0	100.0

(days)

Collection period for accounts receivable	77.4	52.3	82.8	41.0	61.5	70.1	88.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	490	377,912	21,637.7	14
Less than 20	332	24,747	1,560.9	4
20-99	115	88,291	4,960.1	9
100-499	38	x	x	1
500 and over	5	x	x	-

1989

Total	476	320,899	15,532.8
Less than 20	328	27,047	1,340.8
20-99	106	68,653	3,520.1
100-499	37	x	x
500 and over	5	x	x

SIC 1719 Other Leather and Allied Products Industries

Establishments primarily engaged in manufacturing goods usually associated with the leather industry, not elsewhere classified. Establishments primarily engaged in manufacturing leather coats are classified in the appropriate clothing industries of <Major Group 24 - Clothing Industries>; those primarily engaged in manufacturing luggage, purses and handbags are classified in <1713 - Luggage, Purse and Handbag Industry>; and those primarily engaged in manufacturing rubber boot and shoe findings are classified in <1599 - Other Rubber Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1811 - MAN-MADE FIBRE AND FILAMENT YARN INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	851	-	-	-	-	
- High value (\$'000)	5,000	851	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	63.6	67.0	62.5	-	-	-	-	100.0
Purchases and materials	65.0	67.4	64.2	-	-	-	-	100.0
Closing inventory	12.2	15.4	11.1	-	-	-	-	100.0
Opening inventory	10.8	14.9	9.4	-	-	-	-	100.0
Wages, salaries and benefits	12.0	9.5	12.9	-	-	-	-	100.0
Direct	8.7	4.2	10.2	-	-	-	-	77.8
Indirect	3.3	5.3	2.7	-	-	-	-	88.9
Occupancy expenses	10.9	11.0	10.8	-	-	-	-	100.0
Depreciation	4.4	5.3	4.1	-	-	-	-	88.9
Repairs and maintenance	2.6	0.5	3.3	-	-	-	-	55.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.4	2.2	2.5	-	-	-	-	88.9
Rent	1.4	3.0	0.9	-	-	-	-	44.4
Financial expenses	3.8	4.2	3.7	-	-	-	-	100.0
Interest and bank charges	3.4	3.6	3.4	-	-	-	-	100.0
Professional fees	0.4	0.6	0.4	-	-	-	-	100.0
General expenses	1.0	0.3	1.3	-	-	-	-	88.9
Advertising	0.3	--	0.4	-	-	-	-	55.6
Delivery expenses	0.5	0.2	0.6	-	-	-	-	55.6
Insurance	0.2	-	0.2	-	-	-	-	44.4
Other expenses	3.2	3.6	3.1	-	-	-	-	100.0
Total expenses	94.6	95.6	94.3	-	-	-	-	100.0
Net profit/loss	5.4	4.4	5.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	78							
Gross Operating Revenue	1,299.9	629.5	2,002.3	-	-	-	-	
Total Expenses	1,214.7	593.6	1,865.4	-	-	-	-	
Net Profit	85.2	35.9	136.9	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	347.5	124.5	1,239.5	-	-	-	-	
Total Expenses	362.6	130.9	1,289.2	-	-	-	-	
Net Loss	-15.1	-6.5	-49.7	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	2,679.0	610.5	3,267.2	-	-	-	-	
Total Expenses	2,552.5	580.9	3,113.0	-	-	-	-	
Net Profit	126.6	29.6	154.1	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	995.0	787.3	1,259.0	-	-	-	-	
Total Expenses	1,016.0	820.2	1,264.8	-	-	-	-	
Net Loss	-21.0	-33.0	-5.8	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	851	-	-	-	-	
- High value (\$'000)	5,000	851	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	636.5	358.3	1,057.0	-	-	-	-	100.0
Total current assets	384.3	296.0	517.9	-	-	-	-	100.0
Accounts receivable	221.1	174.1	292.2	-	-	-	-	100.0
Closing inventory	121.8	64.4	208.6	-	-	-	-	100.0
Other current assets	41.3	57.4	17.1	-	-	-	-	77.8
Net fixed assets	250.2	62.3	534.2	-	-	-	-	100.0
Other assets and adjustments	1.8	--	4.7	-	-	-	-	44.4
Total liabilities	508.3	269.3	869.5	-	-	-	-	100.0
Total current liabilities	317.2	259.8	404.0	-	-	-	-	100.0
Current bank loans	28.3	6.3	61.7	-	-	-	-	55.6
Other current liabilities	288.8	253.5	342.2	-	-	-	-	100.0
Long-term bank loans	85.1	4.5	207.1	-	-	-	-	33.3
Other liabilities and adjustments	105.8	4.9	258.4	-	-	-	-	77.8
Total equity	128.2	89.0	187.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.2	-	-	-	-	100.0
Debt to equity ratio	3.9	3.0	4.6	...	...	...	...	100.0
Interest coverage ratio	2.5	2.2	2.7	-	-	-	-	100.0
Debt ratio	0.7	0.7	0.8	-	-	-	-	100.0
Revenue to equity ratio	7.8	4.7	10.0	...	...	...	...	100.0
Revenue to closing inventories ratio	8.2	6.5	9.0	-	-	-	-	100.0

(percent)

Current debt to equity	247.4	291.8	215.5	...	...	...	...	100.0
Operating profit on equity	41.9	20.5	57.3	...	...	...	...	100.0
Net fixed assets to equity	195.1	70.0	285.0	...	...	...	...	100.0
Gross margin	24.3	23.4	24.6	-	-	-	-	100.0
Return on total assets	13.8	9.3	16.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	80.5	151.5	56.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1811 Man-Made Fibre and Filament Yarn Industry

Establishments primarily engaged in manufacturing filament and monofilament yarn from resins or glass; man-made staple fibre, tow and tops from filament or monofilament yarn; elastic yarn and tire cord yarn from various man-made and natural materials. Establishments primarily engaged in processing filament yarns or spun yarns of man-made fibres or man-made blended with other fibres by various texturizing and finishing processes are included here. Establishments primarily engaged in throwing man-made fibres are classified in this industry; those primarily engaged in throwing natural fibres and those primarily engaged in spinning man-made yarns are classified in <1829 - Other Spun Yarn and Woven Cloth Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1821 - WOOL YARN AND WOVEN CLOTH INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	330	25	104	330	1,293	
- High value (\$'000)	5,000	330	5,000	104	330	1,293	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.7	15.9	47.1	11.2	29.3	47.3	47.1	100.0
Purchases and materials	48.1	12.1	52.6	5.7	30.6	48.9	53.7	100.0
Closing inventory	17.7	7.9	18.9	3.5	20.6	12.7	20.8	80.0
Opening inventory	13.2	11.7	13.4	9.1	19.3	11.0	14.1	80.0
Wages, salaries and benefits	28.2	51.1	25.4	53.4	44.7	35.7	22.2	100.0
Direct	11.1	7.4	11.6	1.1	25.2	20.4	8.9	60.0
Indirect	17.1	43.8	13.8	52.3	19.5	15.4	13.3	100.0
Occupancy expenses	8.1	15.0	7.3	16.9	9.3	5.0	7.9	100.0
Depreciation	2.2	4.6	2.0	5.5	1.9	1.5	2.1	100.0
Repairs and maintenance	0.7	0.5	0.8	--	2.0	0.7	0.8	86.7
Fuel and oil	0.1	0.5	0.1	-	1.9	-	0.1	13.3
Utilities	2.5	3.0	2.5	3.3	2.0	1.3	2.8	100.0
Rent	2.5	6.4	2.0	8.1	1.6	1.5	2.1	53.3
Financial expenses	4.7	6.9	4.4	8.2	3.3	1.2	5.4	100.0
Interest and bank charges	3.6	1.8	3.8	1.6	2.3	0.6	4.8	93.3
Professional fees	1.1	5.1	0.6	6.6	1.0	0.6	0.6	100.0
General expenses	2.8	11.3	1.8	12.6	7.5	2.1	1.7	100.0
Advertising	0.9	0.5	1.0	0.1	1.9	0.6	1.1	66.7
Delivery expenses	1.5	10.5	0.4	12.5	4.8	0.9	0.3	80.0
Insurance	0.4	0.3	0.4	0.1	0.8	0.6	0.3	80.0
Other expenses	10.0	16.6	9.2	20.6	5.4	2.8	11.2	100.0
Total expenses	97.5	116.8	95.1	122.9	99.5	94.1	95.5	100.0
Net profit/loss	2.5	-16.8	4.9	-22.9	0.5	5.9	4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	47						
Gross Operating Revenue	2,246.0	155.7	2,463.6	-	155.7	1,045.5	4,240.0
Total Expenses	2,103.1	141.7	2,307.2	-	141.7	969.7	3,982.7
Net Profit	142.9	13.9	156.4	-	13.9	75.8	257.3

Non-Profitable:

Gross Operating Revenue	125.9	83.3	885.5	70.9	218.7	384.7	1,386.3
Total Expenses	147.3	98.5	1,018.5	87.1	222.0	434.7	1,602.4
Net Loss	-21.4	-15.2	-133.0	-16.2	-3.3	-49.9	-216.1

1989

Profitable:

Gross Operating Revenue	1,319.2	202.8	1,862.6	135.5	223.8	1,379.8	3,231.2
Total Expenses	1,275.1	200.1	1,798.3	126.6	223.0	1,298.0	3,216.6
Net Profit	44.1	2.7	64.3	8.9	0.8	81.8	14.6

Non-Profitable:

Gross Operating Revenue	1,071.9	253.4	3,065.5	61.9	439.4	-	3,065.5
Total Expenses	1,190.5	269.8	3,433.3	76.0	457.9	-	3,433.3
Net Loss	-118.7	-16.4	-367.8	-14.1	-18.5	-	-367.8

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	330	25	104	330	1,293	
- High value (\$'000)	5,000	330	5,000	104	330	1,293	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	475.0	116.1	1,608.9	119.3	90.2	897.6	2,465.7	100.0
Total current assets	268.3	18.2	1,058.6	11.7	71.5	654.6	1,545.2	100.0
Accounts receivable	92.5	9.7	353.8	8.7	17.9	338.7	371.9	100.0
Closing inventory	104.6	6.7	413.8	2.4	41.8	119.1	768.9	80.0
Other current assets	71.2	1.7	290.9	0.4	11.8	196.8	404.3	60.0
Net fixed assets	136.9	17.7	513.8	15.0	39.7	123.8	983.6	100.0
Other assets and adjustments	69.6	80.2	36.4	92.5	-21.0	119.1	-63.1	93.3
Total liabilities	296.1	67.4	1,018.5	69.8	47.4	174.3	2,035.7	100.0
Total current liabilities	150.1	8.2	598.4	5.7	28.6	150.1	1,138.5	100.0
Current bank loans	24.8	1.3	99.0	0.9	4.6	--	218.4	60.0
Other current liabilities	125.3	6.9	499.3	4.8	24.0	150.1	920.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	145.9	59.1	420.1	64.0	18.8	24.2	897.1	80.0
Total equity	178.9	48.7	590.3	49.4	42.8	723.3	430.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	2.2	1.7	2.0	2.4	4.3	1.3	100.0
Debt to equity ratio	1.6	1.3	1.7	1.4	1.1	0.2	4.7	100.0
Interest coverage ratio	1.6	-8.4	2.2	-13.4	1.2	10.3	1.9	93.3
Debt ratio	0.6	0.5	0.6	0.5	0.5	0.1	0.8	100.0
Revenue to equity ratio	3.3	1.7	3.7	1.4	4.7	1.3	8.5	100.0
Revenue to closing inventories ratio	5.6	12.5	5.2	28.4	4.8	7.9	4.8	80.0

(percent)

Current debt to equity	83.9	16.9	101.3	11.7	66.9	20.7	264.7	100.0
Operating profit on equity	8.2	...	18.0	...	2.3	7.7	38.9	100.0
Net fixed assets to equity	76.5	36.3	87.0	30.3	92.8	17.1	228.7	100.0
Gross margin	28.0	32.9	27.4	35.4	25.9	17.0	30.7	100.0
Return on total assets	7.5	-11.0	11.8	-12.6	6.3	6.9	13.9	100.0

(days)

Collection period for accounts receivable	57.0	41.8	58.9	45.2	32.2	131.3	36.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1821 Wool Yarn and Woven Cloth Industry

Establishments primarily engaged in spinning yarn with wool as the chief component material and/or in weaving fabrics from such yarns. Included are establishments primarily engaged in manufacturing woollen blankets and those weaving papermakers' felts of any textile material. Establishments primarily engaged in knitting apparel fabrics are classified in <1831 - Broad Knitted Fabric Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1829 - OTHER SPUN YARN AND WOVEN CLOTH INDUSTRIES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	202	25	112	202	408	
- High value (\$'000)	5,000	202	5,000	112	202	408	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.7	37.4	55.9	40.1	37.3	42.1	60.1	94.1
Purchases and materials	48.6	31.0	55.4	42.6	30.5	36.2	61.2	94.1
Closing inventory	19.2	22.5	18.0	11.7	22.9	12.8	19.6	70.6
Opening inventory	21.4	28.8	18.5	9.2	29.7	18.7	18.5	82.4
Wages, salaries and benefits	26.0	29.7	24.5	17.6	30.2	39.5	19.9	100.0
Direct	15.8	11.4	17.6	14.2	11.2	32.9	12.9	64.7
Indirect	10.1	18.3	7.0	3.4	19.0	6.6	7.1	76.5
Occupancy expenses	11.5	18.5	8.8	15.3	18.6	5.8	9.8	100.0
Depreciation	2.9	4.5	2.2	2.9	4.5	2.7	2.1	100.0
Repairs and maintenance	1.9	2.1	1.8	0.6	2.1	0.7	2.1	64.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.9	3.0	1.4	2.9	3.0	1.4	1.4	64.7
Rent	4.9	9.0	3.4	8.9	9.0	1.0	4.1	52.9
Financial expenses	3.4	4.8	2.9	3.6	4.8	3.6	2.7	100.0
Interest and bank charges	2.8	4.6	2.0	2.1	4.7	2.6	1.9	82.4
Professional fees	0.7	0.2	0.9	1.5	0.1	1.0	0.8	94.1
General expenses	5.4	12.1	2.8	5.6	12.4	4.0	2.4	88.2
Advertising	1.7	2.1	1.6	3.6	2.1	0.4	2.0	70.6
Delivery expenses	3.1	9.2	0.8	1.0	9.5	3.4	-	47.1
Insurance	0.5	0.8	0.4	1.0	0.8	0.2	0.5	58.8
Other expenses	4.5	3.9	4.7	18.1	3.3	7.7	3.8	100.0
Total expenses	101.6	106.4	99.7	100.4	106.7	102.7	98.8	100.0
Net profit/loss	-1.6	-6.4	0.3	-0.4	-6.7	-2.7	1.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	463.6	142.9	567.1	74.7	163.5	297.7	677.2	
Total Expenses	442.0	112.9	548.2	52.9	131.0	278.4	658.4	
Net Profit	21.6	30.0	18.9	21.8	32.5	19.3	18.8	

Non-Profitable:

Gross Operating Revenue	277.9	143.4	867.2	55.9	151.5	328.3	4,149.5	
Total Expenses	294.3	157.5	893.9	63.8	166.1	352.8	4,189.4	
Net Loss	-16.4	-14.1	-26.7	-7.9	-14.7	-24.5	-39.9	

1989

Profitable:

Gross Operating Revenue	678.8	144.6	1,174.3	61.1	229.3	636.7	2,546.4	
Total Expenses	623.3	105.7	1,103.3	43.2	169.2	581.0	2,436.6	
Net Profit	55.5	38.9	71.0	17.9	60.2	55.7	109.9	

Non-Profitable:

Gross Operating Revenue	2,639.2	266.1	3,511.5	-	266.1	1,613.4	3,739.3	
Total Expenses	4,026.5	329.6	5,385.4	-	329.6	1,677.8	5,830.3	
Net Loss	-1,387.2	-63.5	-1,873.8	-	-63.5	-64.3	-2,091.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	282	25	158	282	485	
- High value (\$'000)	5,000	282	5,000	158	282	485	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	175.7	97.4	378.3	97.4	97.3	263.9	724.4	100.0
Total current assets	125.3	66.0	278.7	71.4	41.2	196.7	526.7	100.0
Accounts receivable	42.5	31.9	70.1	33.0	26.7	52.1	124.4	92.9
Closing inventory	66.8	32.3	156.1	36.4	13.3	135.7	217.8	85.7
Other current assets	15.8	1.7	52.4	1.8	1.1	8.7	184.4	71.4
Net fixed assets	54.7	32.7	111.4	24.8	68.9	83.2	196.5	100.0
Other assets and adjustments	-4.3	-1.4	-11.7	1.0	-12.8	-16.0	1.1	85.7
Total liabilities	158.6	100.7	308.5	113.7	41.1	207.7	613.5	100.0
Total current liabilities	83.4	61.1	141.1	68.1	29.1	98.7	269.3	100.0
Current bank loans	37.5	36.1	41.0	41.7	10.6	29.9	74.6	64.3
Other current liabilities	45.9	24.9	100.0	26.4	18.5	68.7	194.7	100.0
Long-term bank loans	7.6	10.6	--	12.9	--	--	--	21.4
Other liabilities and adjustments	67.5	28.9	167.4	32.7	11.9	108.9	344.2	92.9
Total equity	17.0	-3.3	69.8	-16.3	56.1	56.2	110.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.0	1.9	1.0	1.4	1.9	1.9	100.0
Debt to equity ratio	9.2	...	4.4	...	0.7	3.6	5.5	100.0
Interest coverage ratio	0.4	-0.4	1.3	-0.8	3.2	1.6	0.8	85.7
Debt ratio	0.9	1.0	0.8	1.1	0.4	0.7	0.8	100.0
Revenue to equity ratio	20.2	...	11.7	...	4.0	8.3	16.8	100.0
Revenue to closing inventories ratio	5.1	5.0	5.2	4.0	17.0	3.4	8.6	85.7

(percent)

Current debt to equity	489.0	...	202.1	...	51.9	175.6	242.8	100.0
Operating profit on equity	...	293.6	8.2	82.6	13.1	15.2	...	100.0
Net fixed assets to equity	320.6	...	159.6	...	122.7	148.1	177.2	100.0
Gross margin	23.2	30.6	19.3	31.3	28.5	27.7	13.0	100.0
Return on total assets	2.3	-3.1	5.9	-6.1	11.0	8.3	3.3	100.0

(days)

Collection period for accounts receivable	45.0	72.0	31.2	81.9	42.9	40.5	24.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1829 Other Spun Yarn and Woven Cloth Industries

Establishments primarily engaged in spinning yarn of cotton or man-made fibres and in weaving broadwoven fabrics with such yarns, as well as filament yarns. Establishments primarily engaged in throwing natural fibres are classified in this industry; those primarily engaged in throwing man-made yarns are classified in <1811 - Man-Made Fibre and Filament Yarn Industry>; and those primarily engaged in manufacturing tire cord fabrics are classified in <1995 - Tire Cord Fabric Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1831 - BROAD KNITTED FABRIC INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	911	25	335	911	2,064	
- High value (\$'000)	5,000	911	5,000	335	911	2,064	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	66.3	59.2	66.7	17.1	70.6	66.1	67.8	95.2
Purchases and materials	71.0	59.9	71.7	21.3	70.3	73.5	68.9	95.2
Closing inventory	10.5	12.2	10.4	8.1	13.3	9.6	11.7	81.0
Opening inventory	5.8	11.6	5.4	3.9	13.7	2.2	10.6	76.2
Wages, salaries and benefits	14.2	20.3	13.7	47.8	12.9	11.2	18.1	95.2
Direct	7.9	9.0	7.8	23.7	5.0	6.0	10.9	76.2
Indirect	6.3	11.3	5.9	24.1	7.9	5.2	7.2	90.5
Occupancy expenses	4.7	11.6	4.3	24.9	8.1	3.0	6.4	95.2
Depreciation	1.2	3.9	1.0	8.7	2.6	0.8	1.4	95.2
Repairs and maintenance	0.5	1.1	0.5	2.8	0.6	0.2	1.0	71.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.0	1.5	4.6	1.3	1.0	2.5	90.5
Rent	1.4	4.6	1.2	8.8	3.5	1.0	1.6	71.4
Financial expenses	1.7	2.8	1.6	6.1	1.9	1.7	1.4	95.2
Interest and bank charges	0.9	2.0	0.8	4.7	1.3	0.7	1.0	85.7
Professional fees	0.8	0.8	0.8	1.4	0.6	1.0	0.4	95.2
General expenses	2.7	3.4	2.7	5.6	2.8	3.6	1.1	95.2
Advertising	0.7	0.4	0.7	0.5	0.4	1.0	0.2	66.7
Delivery expenses	1.7	2.1	1.6	3.7	1.7	2.4	0.4	81.0
Insurance	0.4	0.8	0.3	1.4	0.7	0.3	0.5	76.2
Other expenses	6.3	4.5	6.4	6.6	3.9	8.7	2.5	100.0
Total expenses	95.8	101.8	95.4	108.1	100.1	94.3	97.3	100.0
Net profit/loss	4.2	-1.8	4.6	-8.1	-0.1	5.7	2.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	2,039.3	615.7	2,268.7	241.6	740.4	1,825.8	3,580.4	
Total Expenses	1,932.0	597.7	2,146.9	234.6	718.7	1,696.1	3,482.2	
Net Profit	107.3	18.0	121.7	7.1	21.7	129.7	98.2	

Non-Profitable:

Gross Operating Revenue	673.4	291.5	1,819.1	163.5	547.4	1,819.1	-	
Total Expenses	723.2	316.3	1,943.9	183.4	582.3	1,943.9	-	
Net Loss	-49.8	-24.8	-124.8	-19.8	-34.9	-124.8	-	

1989**Profitable:**

Gross Operating Revenue	1,710.1	391.2	2,521.6	238.3	534.6	1,238.7	3,775.0	
Total Expenses	1,620.0	331.1	2,413.1	194.7	459.1	1,139.6	3,657.3	
Net Profit	90.1	60.1	108.5	43.7	75.5	99.1	117.7	

Non-Profitable:

Gross Operating Revenue	823.6	370.3	3,070.7	231.1	430.7	1,580.1	4,561.3	
Total Expenses	919.5	401.6	3,486.4	295.1	447.9	1,607.3	5,365.6	
Net Loss	-95.9	-31.3	-415.7	-64.0	-17.1	-27.1	-804.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	911	25	335	911	2,064	
- High value (\$'000)	5,000	911	5,000	335	911	2,064	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	792.9	259.5	991.7	107.6	411.4	826.6	1,533.2	100.0
Total current assets	761.4	231.1	959.1	63.7	398.4	820.2	1,415.0	100.0
Accounts receivable	549.8	163.6	693.7	37.8	289.5	614.0	955.4	100.0
Closing inventory	182.5	51.4	231.4	14.4	88.3	174.7	417.6	81.0
Other current assets	29.0	16.0	33.9	11.4	20.5	31.4	42.0	61.9
Net fixed assets	41.3	37.9	42.6	42.9	32.9	28.5	88.8	100.0
Other assets and adjustments	-9.9	-9.4	-10.1	0.9	-19.8	-22.1	29.2	95.2
Total liabilities	591.5	227.5	727.2	120.6	334.3	645.0	996.7	100.0
Total current liabilities	517.1	172.9	645.5	61.4	284.4	584.5	845.4	100.0
Current bank loans	147.3	47.0	184.7	17.2	76.7	150.5	296.8	95.2
Other current liabilities	369.8	125.9	460.7	44.1	207.6	433.9	548.5	100.0
Long-term bank loans	4.0	14.8	--	29.7	--	--	--	4.8
Other liabilities and adjustments	70.2	39.7	81.7	29.4	49.9	60.5	151.2	90.5
Total equity	201.3	32.0	264.4	-13.0	77.1	181.5	536.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.0	1.4	1.4	1.6	100.0
Debt to equity ratio	2.9	7.1	2.7	...	4.3	3.5	1.8	100.0
Interest coverage ratio	5.7	--	6.6	-0.7	0.8	9.1	3.7	85.7
Debt ratio	0.7	0.8	0.7	1.1	0.8	0.7	0.6	100.0
Revenue to equity ratio	8.6	13.1	8.4	...	8.6	10.0	6.6	100.0
Revenue to closing inventories ratio	9.5	8.1	9.6	12.3	7.5	10.4	8.5	81.0

(percent)

Current debt to equity	256.8	539.6	244.0	...	368.9	321.9	157.5	100.0
Operating profit on equity	36.3	...	39.0	110.9	...	57.7	18.3	100.0
Net fixed assets to equity	20.5	118.4	16.1	...	42.7	15.7	16.5	100.0
Gross margin	19.5	20.4	19.5	35.0	16.4	22.7	14.1	100.0
Return on total assets	11.1	0.3	12.2	-5.5	1.8	14.2	8.7	100.0

(days)

Collection period for accounts receivable	115.1	141.8	113.2	77.0	159.3	122.7	97.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1831 Broad Knitted Fabric Industry

Establishments primarily engaged in knitting broad fabrics on both circular and flat-bed machines. These fabrics include double and single knits, warp-knits, interlock and other knits. Establishments primarily engaged in the production of special construction fabrics by the Malimo, Arachne and other similar special processes are also included in this industry.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1911 - NATURAL FIBRES PROCESSING AND FELT PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	777	25	547	777	1,469	
- High value (\$'000)	5,000	777	5,000	547	777	1,469	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.6	48.6	48.4	54.3	47.3	45.8	49.6	100.0
Purchases and materials	50.8	49.6	53.5	59.2	47.4	46.1	56.9	100.0
Closing inventory	15.7	14.4	18.7	29.1	11.0	13.4	21.1	100.0
Opening inventory	13.5	13.4	13.6	24.3	10.9	13.1	13.8	100.0
Wages, salaries and benefits	12.7	7.3	25.3	33.6	1.3	31.1	22.6	92.3
Direct	10.0	6.6	17.9	32.3	0.7	15.1	19.1	92.3
Indirect	2.7	0.7	7.4	1.3	0.6	16.0	3.5	76.9
Occupancy expenses	7.1	5.8	10.2	6.1	5.8	6.0	12.1	100.0
Depreciation	4.0	4.7	2.5	1.4	5.4	1.0	3.3	92.3
Repairs and maintenance	1.0	0.3	2.4	1.3	0.1	1.0	3.1	84.6
Fuel and oil	0.1	-	0.2	-	-	0.5	-	7.7
Utilities	0.9	0.3	2.1	1.5	0.1	1.3	2.5	92.3
Rent	1.2	0.5	2.9	1.9	0.2	2.2	3.3	76.9
Financial expenses	0.8	0.3	1.9	1.1	0.2	1.0	2.3	92.3
Interest and bank charges	0.5	0.2	1.3	0.3	0.1	0.2	1.8	84.6
Professional fees	0.3	0.2	0.5	0.8	--	0.7	0.4	92.3
General expenses	1.0	0.5	2.2	2.0	0.2	3.1	1.8	92.3
Advertising	0.1	0.1	0.2	0.1	0.1	0.3	0.1	61.5
Delivery expenses	0.7	0.3	1.6	1.6	--	2.1	1.4	84.6
Insurance	0.2	0.1	0.4	0.3	0.1	0.7	0.2	76.9
Other expenses	26.7	35.6	6.1	3.2	43.0	5.6	6.3	100.0
Total expenses	97.0	98.3	94.1	100.3	97.8	92.6	94.7	100.0
Net profit/loss	3.0	1.7	5.9	-0.3	2.2	7.4	5.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	92						
Gross Operating Revenue	836.8	662.4	2,143.5	527.7	702.0	1,212.4	3,299.8
Total Expenses	810.6	649.8	2,016.3	525.1	686.3	1,123.1	3,125.7
Net Profit	26.1	12.7	127.2	2.6	15.6	89.3	174.2

Non-Profitable:

Gross Operating Revenue	275.8	275.8	-	275.8	-	-	-
Total Expenses	329.1	329.1	-	329.1	-	-	-
Net Loss	-53.3	-53.3	-	-53.3	-	-	-

1989**Profitable:**

Gross Operating Revenue	1,022.3	327.7	2,034.8	284.6	527.8	1,516.3	2,855.6
Total Expenses	937.8	268.7	1,913.0	221.4	488.5	1,409.5	2,710.1
Net Profit	84.5	59.0	121.8	63.2	39.3	106.8	145.5

Non-Profitable:

Gross Operating Revenue	430.7	430.7	-	-	430.7	-	-
Total Expenses	431.6	431.6	-	-	431.6	-	-
Net Loss	-0.9	-0.9	-	-	-0.9	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	777	25	547	777	1,469	
- High value (\$'000)	5,000	777	5,000	547	777	1,469	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	473.5	360.4	1,336.8	239.2	398.8	789.5	2,016.4	100.0
Total current assets	334.1	249.4	981.0	209.2	262.2	591.4	1,465.0	100.0
Accounts receivable	107.9	78.4	333.3	52.6	86.6	244.2	444.0	100.0
Closing inventory	129.6	94.1	400.7	148.1	77.0	162.8	696.1	100.0
Other current assets	96.5	76.8	247.0	8.3	98.5	184.3	324.8	84.6
Net fixed assets	155.2	121.0	416.9	81.8	133.4	197.3	689.6	100.0
Other assets and adjustments	-15.9	-10.0	-61.2	-51.8	3.2	0.7	-138.1	100.0
Total liabilities	152.7	115.4	436.8	77.1	127.6	264.8	650.4	100.0
Total current liabilities	58.9	44.5	168.6	29.1	49.4	106.6	245.6	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	58.9	44.5	168.6	29.1	49.4	106.6	245.6	100.0
Long-term bank loans	39.6	31.3	103.0	21.2	34.5	41.7	179.2	84.6
Other liabilities and adjustments	54.0	39.5	165.0	26.7	43.6	116.4	225.5	100.0
Total equity	320.8	244.9	899.9	162.0	271.2	524.7	1,366.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.6	5.5	5.8	7.1	5.2	5.5	5.9	100.0
Debt to equity ratio	0.4	0.4	0.4	0.4	0.4	0.5	0.4	100.0
Interest coverage ratio	6.9	12.3	5.4	-0.1	18.4	32.8	3.8	84.6
Debt ratio	0.3	0.3	0.3	0.3	0.3	0.3	0.3	100.0
Revenue to equity ratio	2.5	2.6	2.3	3.1	2.5	2.3	2.4	100.0
Revenue to closing inventories ratio	6.3	6.9	5.3	3.4	9.1	7.4	4.7	100.0

(percent)

Current debt to equity	18.3	18.2	18.7	17.9	18.2	20.3	17.9	100.0
Operating profit on equity	7.7	4.6	14.1	...	5.7	17.0	12.7	100.0
Net fixed assets to equity	48.4	49.4	46.3	50.4	49.2	37.6	50.4	100.0
Gross margin	38.6	44.0	26.2	12.1	51.3	23.1	27.7	100.0
Return on total assets	6.1	3.4	11.6	-0.1	4.1	11.6	11.6	100.0

(days)

Collection period for accounts receivable	47.6	43.6	56.7	37.7	45.0	73.5	49.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1911 Natural Fibres Processing and Felt Products Industry

Establishments primarily engaged in manufacturing felts by applying heat, moisture and pressure on natural or man-made fibres and in making needle-punched felts; in preparing natural fibres for spinning; in the scouring, carbonizing and combing of wool; in making and converting top; and in processing textile waste, recovered fabrics and flock. Establishments primarily engaged in producing papermakers' felts are classified in <1821 - Wool Yarn and Woven Cloth Industry> and those primarily engaged in producing woven felts are classified in <1829 - Other Spun Yarn and Woven Cloth Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1921 - CARPET, MAT AND RUG INDUSTRY

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	517	-	-	-	-	
- High value (\$'000)	5,000	517	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.2	33.5	63.8	-	-	-	-	100.0
Purchases and materials	59.4	32.9	71.9	-	-	-	-	100.0
Closing inventory	18.3	7.2	23.5	-	-	-	-	100.0
Opening inventory	13.0	7.8	15.5	-	-	-	-	100.0
Wages, salaries and benefits	22.8	44.2	12.8	-	-	-	-	100.0
Direct	17.6	36.8	8.6	-	-	-	-	85.7
Indirect	5.3	7.4	4.3	-	-	-	-	85.7
Occupancy expenses	9.5	10.7	9.0	-	-	-	-	100.0
Depreciation	3.1	2.5	3.4	-	-	-	-	85.7
Repairs and maintenance	1.7	--	2.5	-	-	-	-	71.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.0	2.8	1.6	-	-	-	-	100.0
Rent	2.8	5.5	1.5	-	-	-	-	85.7
Financial expenses	3.3	2.0	4.0	-	-	-	-	100.0
Interest and bank charges	2.9	1.6	3.5	-	-	-	-	71.4
Professional fees	0.4	0.4	0.4	-	-	-	-	100.0
General expenses	1.6	1.0	1.9	-	-	-	-	100.0
Advertising	0.6	0.3	0.7	-	-	-	-	71.4
Delivery expenses	0.6	0.1	0.8	-	-	-	-	57.1
Insurance	0.4	0.7	0.3	-	-	-	-	100.0
Other expenses	2.7	4.2	2.0	-	-	-	-	100.0
Total expenses	94.2	95.7	93.5	-	-	-	-	100.0
Net profit/loss	5.8	4.3	6.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	973.8	380.1	3,087.6	-	-	-	-	
Total Expenses	913.9	359.8	2,887.1	-	-	-	-	
Net Profit	59.9	20.4	200.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	138.6	138.6	-	-	-	-	-	
Total Expenses	153.7	153.7	-	-	-	-	-	
Net Loss	-15.0	-15.0	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,272.7	559.9	1,661.5	-	-	-	-	
Total Expenses	1,229.9	531.6	1,610.8	-	-	-	-	
Net Profit	42.8	28.3	50.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	3,151.4	-	3,151.4	-	-	-	-	
Total Expenses	3,204.2	-	3,204.2	-	-	-	-	
Net Loss	-52.8	-	-52.8	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	517	-	-	-	-	
- High value (\$'000)	5,000	517	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	657.9	126.9	2,895.6	-	-	-	-	100.0
Total current assets	491.3	94.7	2,162.7	-	-	-	-	100.0
Accounts receivable	324.7	69.4	1,400.4	-	-	-	-	100.0
Closing inventory	158.8	24.6	724.6	-	-	-	-	100.0
Other current assets	7.8	0.7	37.6	-	-	-	-	42.9
Net fixed assets	181.8	33.9	805.3	-	-	-	-	100.0
Other assets and adjustments	-15.2	-1.7	-72.4	-	-	-	-	85.7
Total liabilities	520.8	106.5	2,266.8	-	-	-	-	100.0
Total current liabilities	454.5	96.7	1,962.4	-	-	-	-	100.0
Current bank loans	129.0	27.5	556.6	-	-	-	-	85.7
Other current liabilities	325.4	69.1	1,405.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	66.3	9.7	304.4	-	-	-	-	100.0
Total equity	137.1	20.4	628.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.1	-	-	-	-	100.0
Debt to equity ratio	3.7	5.1	3.6	...	...	...	...	100.0
Interest coverage ratio	3.0	3.7	2.8	-	-	-	-	71.4
Debt ratio	0.7	0.8	0.7	-	-	-	-	100.0
Revenue to equity ratio	6.3	16.7	4.9	...	...	...	...	100.0
Revenue to closing inventories ratio	5.4	13.9	4.2	-	-	-	-	100.0

(percent)

Current debt to equity	331.4	472.1	312.1	...	...	...	...	100.0
Operating profit on equity	36.8	72.5	31.8	...	...	...	...	100.0
Net fixed assets to equity	132.6	165.5	128.0	...	...	...	...	100.0
Gross margin	22.9	22.2	23.3	-	-	-	-	100.0
Return on total assets	11.5	16.0	10.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	136.3	73.9	165.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1921 Carpet, Mat and Rug Industry

Establishments primarily engaged in manufacturing carpets, rugs and mats by weaving, tufting or needlepunching from yarns of wool, cotton, man-made materials or mixtures of such materials or from jute, coco and similar fibre. Included are establishments primarily engaged in producing bath mats and bath mat sets of textile materials. Establishments primarily engaged in manufacturing rubber mats are classified in <1599 - Other Rubber Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1931 - CANVAS AND RELATED PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	645	25	272	645	996	
- High value (\$'000)	5,000	645	5,000	272	645	996	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.5	39.2	48.5	35.1	42.8	43.9	50.4	100.0
Purchases and materials	46.3	41.5	47.6	35.7	46.6	43.4	49.3	100.0
Closing inventory	13.8	12.0	14.3	7.7	15.8	16.1	13.5	92.3
Opening inventory	13.9	9.7	15.1	7.1	12.0	16.5	14.6	87.2
Wages, salaries and benefits	31.5	33.6	30.9	35.3	32.2	32.6	30.2	92.3
Direct	16.1	15.1	16.4	12.1	17.7	21.8	14.2	65.4
Indirect	15.4	18.6	14.5	23.2	14.5	10.8	16.0	85.9
Occupancy expenses	6.1	9.2	5.2	8.0	10.3	7.1	4.4	97.4
Depreciation	1.9	2.6	1.7	2.4	2.8	1.8	1.7	94.9
Repairs and maintenance	0.7	0.8	0.7	0.7	0.8	0.5	0.8	74.4
Fuel and oil	--	--	-	--	-	-	-	1.3
Utilities	1.6	2.1	1.5	2.1	2.1	2.1	1.3	92.3
Rent	1.8	3.7	1.3	2.8	4.5	2.7	0.7	65.4
Financial expenses	2.7	2.2	2.9	1.2	3.0	3.0	2.8	98.7
Interest and bank charges	1.8	1.3	1.9	0.5	2.0	1.9	1.9	84.6
Professional fees	0.9	0.9	0.9	0.7	1.0	1.1	0.9	92.3
General expenses	3.4	5.0	3.0	6.4	3.7	3.8	2.7	97.4
Advertising	1.6	1.5	1.6	1.8	1.3	1.6	1.6	92.3
Delivery expenses	1.4	2.8	1.0	4.0	1.7	1.6	0.7	67.9
Insurance	0.5	0.7	0.4	0.6	0.7	0.7	0.4	76.9
Other expenses	8.9	7.8	9.2	8.2	7.4	11.1	8.5	100.0
Total expenses	99.1	97.0	99.7	94.1	99.4	101.4	99.0	100.0
Net profit/loss	0.9	3.0	0.3	5.9	0.6	-1.4	1.0	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50							
Gross Operating Revenue	628.2	192.1	1,671.4	123.4	404.9	743.7	2,253.1	
Total Expenses	594.5	167.6	1,615.5	102.3	370.1	711.0	2,182.7	
Net Profit	33.7	24.5	55.8	21.2	34.8	32.7	70.3	

Non-Profitable:

Gross Operating Revenue	723.5	288.4	1,272.3	201.4	444.2	847.9	2,047.2	
Total Expenses	753.5	310.5	1,312.4	216.7	478.3	882.4	2,097.4	
Net Loss	-30.7	-23.0	-40.1	-16.3	-34.1	-34.5	-50.3	

1989**Profitable:**

Gross Operating Revenue	583.0	241.2	1,491.5	125.1	328.7	840.2	2,564.3	
Total Expenses	541.1	215.6	1,406.4	110.7	294.6	803.4	2,399.7	
Net Profit	41.9	25.6	85.1	14.4	34.1	36.8	164.6	

Non-Profitable:

Gross Operating Revenue	476.8	168.9	1,909.8	87.6	354.0	702.2	2,725.9	
Total Expenses	507.2	186.7	1,999.0	93.5	398.9	761.9	2,835.0	
Net Loss	-30.4	-17.8	-89.2	-5.9	-44.9	-59.7	-109.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	75							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	647	25	302	647	1,057	
- High value (\$'000)	5,000	647	5,000	302	647	1,057	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	452.0	164.2	824.5	76.6	302.2	461.2	1,208.6	100.0
Total current assets	354.7	119.1	659.6	50.2	227.6	311.1	1,028.1	100.0
Accounts receivable	100.3	22.3	201.1	11.2	39.9	93.7	314.7	98.7
Closing inventory	114.5	38.8	212.6	23.5	62.9	136.3	293.2	96.0
Other current assets	139.8	57.9	245.8	15.5	124.7	81.0	420.1	86.7
Net fixed assets	70.9	33.6	119.3	23.2	49.9	102.4	137.1	100.0
Other assets and adjustments	26.3	11.4	45.5	3.1	24.5	47.6	43.3	77.3
Total liabilities	235.2	83.5	431.6	57.8	124.1	247.3	626.3	100.0
Total current liabilities	170.6	56.2	318.6	39.6	82.3	187.8	457.3	100.0
Current bank loans	64.2	12.9	130.6	5.9	23.9	82.4	181.6	53.3
Other current liabilities	106.4	43.2	188.1	33.6	58.3	105.4	275.6	98.7
Long-term bank loans	17.9	18.4	17.2	7.9	35.0	11.7	23.1	34.7
Other liabilities and adjustments	46.6	8.8	95.5	10.2	6.6	47.8	145.9	90.7
Total equity	216.7	80.6	392.9	18.8	178.0	213.8	582.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.1	2.0	1.2	2.7	1.6	2.2	100.0
Debt to equity ratio	1.0	1.0	1.0	3.0	0.6	1.1	1.0	100.0
Interest coverage ratio	1.0	0.4	1.1	-2.2	1.7	0.1	1.5	86.7
Debt ratio	0.5	0.5	0.5	0.7	0.4	0.5	0.5	100.0
Revenue to equity ratio	3.7	3.5	3.7	9.5	2.5	3.8	3.7	100.0
Revenue to closing inventories ratio	7.0	7.2	6.9	7.6	7.0	6.0	7.4	96.0

(percent)

Current debt to equity	78.7	69.6	81.1	210.0	46.2	87.8	78.5	100.0
Operating profit on equity	0.2	...	1.0	...	2.9	...	3.8	100.0
Net fixed assets to equity	32.7	41.7	30.3	123.4	28.0	47.8	23.5	100.0
Gross margin	21.3	23.7	20.7	23.2	24.0	23.9	19.4	100.0
Return on total assets	3.3	1.1	3.9	-6.4	4.1	0.5	5.2	100.0

(days)

Collection period for accounts receivable	45.5	28.9	49.7	22.8	32.7	41.7	52.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1931 Canvas and Related Products Industry

Establishments primarily engaged in manufacturing products from canvas or canvas substitutes made of cotton or man-made materials. Establishments primarily engaged in manufacturing textile bags are classified in <1999 - Other Textile Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC199 - OTHER TEXTILE PRODUCTS INDUSTRIES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	289							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	433	25	183	433	1,168	
- High value (\$'000)	5,000	433	5,000	183	433	1,168	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.0	56.9	49.6	67.0	43.3	48.6	49.9	96.5
Purchases and materials	50.8	55.4	49.7	63.4	44.5	47.4	50.5	95.8
Closing inventory	13.1	9.0	14.2	8.5	9.8	15.2	13.8	81.7
Opening inventory	13.3	10.5	14.0	12.0	8.6	16.3	13.2	82.7
Wages, salaries and benefits	26.9	23.7	27.7	18.2	31.1	28.5	27.5	95.5
Direct	14.9	10.8	15.9	6.4	16.8	14.5	16.3	56.4
Indirect	12.0	12.9	11.8	11.9	14.3	14.0	11.1	88.2
Occupancy expenses	7.9	11.8	6.9	12.3	11.2	8.0	6.6	98.6
Depreciation	2.2	2.7	2.0	2.0	3.7	2.4	1.9	91.7
Repairs and maintenance	0.8	1.0	0.8	1.0	1.0	0.7	0.8	68.5
Fuel and oil	--	--	--	--	--	--	--	0.3
Utilities	1.9	2.8	1.7	2.9	2.7	2.1	1.6	90.7
Rent	3.0	5.3	2.4	6.4	3.9	2.8	2.2	72.7
Financial expenses	2.5	3.7	2.2	3.7	3.8	2.7	2.1	96.5
Interest and bank charges	1.7	2.3	1.6	2.1	2.6	1.9	1.5	85.1
Professional fees	0.8	1.4	0.6	1.6	1.1	0.8	0.6	93.1
General expenses	2.3	4.0	1.8	4.1	3.7	2.7	1.5	92.7
Advertising	0.9	1.4	0.8	1.2	1.7	1.2	0.6	75.4
Delivery expenses	1.0	1.8	0.7	2.2	1.4	1.0	0.6	66.4
Insurance	0.4	0.7	0.3	0.7	0.6	0.4	0.3	73.4
Other expenses	7.2	0.8	8.8	-2.9	5.8	7.2	9.3	99.7
Total expenses	97.8	100.9	97.0	102.4	99.0	97.7	96.8	100.0
Net profit/loss	2.2	-0.9	3.0	-2.4	1.0	2.3	3.2	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	696.7	153.0	1,567.5	90.9	296.1	701.5	2,419.2	
Total Expenses	643.4	133.6	1,459.9	73.2	272.7	643.2	2,263.0	
Net Profit	53.3	19.4	107.6	17.7	23.4	58.3	156.2	

Non-Profitable:

Gross Operating Revenue	331.3	125.9	1,379.8	102.2	283.8	762.2	2,206.5	
Total Expenses	359.3	141.3	1,472.4	115.5	312.9	823.2	2,341.4	
Net Loss	-28.2	-15.5	-92.5	-13.4	-29.9	-61.0	-134.8	

1989

Profitable:

Gross Operating Revenue	691.9	177.6	1,682.5	78.0	394.1	911.2	2,605.6	
Total Expenses	643.2	156.2	1,581.0	64.1	356.6	826.5	2,483.9	
Net Profit	48.7	21.3	101.5	13.9	37.5	84.6	121.7	

Non-Profitable:

Gross Operating Revenue	448.8	174.1	1,481.9	118.2	345.2	880.6	2,245.0	
Total Expenses	483.2	192.5	1,576.9	132.4	376.3	913.4	2,418.8	
Net Loss	-34.5	-18.4	-95.0	-14.2	-31.1	-32.8	-173.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	262							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	493	25	214	493	1,337	
- High value (\$'000)	5,000	493	5,000	214	493	1,337	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	501.1	150.2	1,039.7	107.5	224.6	627.3	1,469.4	99.2
Total current assets	376.3	107.5	788.9	71.8	169.9	495.0	1,095.1	100.0
Accounts receivable	146.9	33.7	320.7	24.4	50.0	161.4	486.8	93.1
Closing inventory	111.5	28.8	238.3	22.5	39.8	141.9	338.8	90.1
Other current assets	117.8	44.9	229.7	24.8	80.0	191.6	269.4	80.2
Net fixed assets	92.6	29.8	189.0	23.1	41.5	113.0	268.2	88.5
Other assets and adjustments	32.1	12.7	61.7	12.5	13.2	19.2	106.0	80.2
Total liabilities	429.6	163.1	838.5	81.0	306.4	508.1	1,182.7	99.2
Total current liabilities	220.7	64.3	460.7	51.8	86.2	347.9	578.2	97.3
Current bank loans	36.8	26.8	52.2	24.8	30.5	22.1	83.6	29.8
Other current liabilities	183.8	37.4	408.4	27.0	55.7	325.8	494.5	97.3
Long-term bank loans	5.8	5.3	6.5	3.4	8.6	1.9	11.3	16.4
Other liabilities and adjustments	203.0	93.4	371.2	25.7	211.5	158.1	593.2	85.9
Total equity	71.5	-12.9	201.2	26.4	-81.8	119.1	286.7	99.2

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.7	1.3	1.9	1.4	1.8	97.3
Debt to equity ratio	6.0	...	4.1	3.0	...	4.2	4.1	99.2
Interest coverage ratio	2.3	0.8	2.7	-0.2	1.8	1.6	3.2	85.9
Debt ratio	0.8	1.0	0.8	0.7	1.3	0.8	0.8	99.2
Revenue to equity ratio	10.8	...	8.2	4.4	...	7.2	8.6	99.2
Revenue to closing inventories ratio	6.9	6.9	6.9	5.1	8.7	6.0	7.3	90.1

(percent)

Current debt to equity	308.5	...	228.9	195.5	...	292.0	201.6	99.2
Operating profit on equity	24.9	6.9	23.1	...	...	10.4	28.7	99.2
Net fixed assets to equity	129.5	...	93.9	87.4	...	94.8	93.5	99.2
Gross margin	23.2	25.9	22.7	29.2	24.0	22.1	22.9	100.0
Return on total assets	6.2	2.6	7.0	-0.8	5.6	4.9	8.0	99.2

(days)

Collection period for accounts receivable	69.0	61.0	70.5	75.9	52.3	68.2	71.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 199 Other Textile Products Industries

Establishments primarily engaged in manufacturing narrow fabrics, household products of all types of textile materials, hygiene products, tire cord fabric and other textile products not elsewhere classified. Establishments primarily engaged in contract dyeing and finishing of textile goods are also classified in this industry.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1991 - NARROW FABRIC INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,337	25	370	1,337	2,339
- High value (\$'000)	5,000	1,337	5,000	370	1,337	2,339	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.6	39.8	50.0	36.2	40.2	53.4	46.4	100.0
Purchases and materials	48.9	33.7	53.5	35.2	33.6	58.4	48.4	100.0
Closing inventory	14.3	8.9	16.0	14.3	8.3	16.2	15.7	100.0
Opening inventory	13.1	15.0	12.5	15.4	14.9	11.2	13.7	100.0
Wages, salaries and benefits	26.0	35.7	23.1	38.2	35.5	21.5	24.7	100.0
Direct	11.2	12.4	10.9	-	13.7	8.0	13.7	64.7
Indirect	14.8	23.3	12.2	38.2	21.8	13.5	10.9	100.0
Occupancy expenses	4.8	5.5	4.7	11.3	4.9	4.1	5.3	100.0
Depreciation	2.0	0.7	2.5	2.8	0.4	2.0	2.9	100.0
Repairs and maintenance	0.3	0.1	0.3	0.6	0.1	0.3	0.4	64.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	1.2	0.8	1.8	1.1	0.9	0.8	76.5
Rent	1.6	3.5	1.0	6.1	3.2	0.9	1.1	76.5
Financial expenses	1.7	1.7	1.7	4.3	1.4	1.4	2.0	88.2
Interest and bank charges	0.9	0.8	0.9	2.6	0.6	0.4	1.4	64.7
Professional fees	0.8	0.9	0.8	1.7	0.8	1.0	0.6	88.2
General expenses	1.6	1.1	1.8	2.0	1.0	1.7	1.8	76.5
Advertising	0.5	0.6	0.4	0.8	0.6	0.7	0.1	64.7
Delivery expenses	0.9	0.1	1.1	-	0.1	0.8	1.4	41.2
Insurance	0.2	0.4	0.2	1.2	0.3	0.2	0.2	64.7
Other expenses	10.4	5.5	11.9	8.9	5.1	14.8	9.0	100.0
Total expenses	92.2	89.3	93.1	100.8	88.1	96.9	89.2	100.0
Net profit/loss	7.8	10.7	6.9	-0.8	11.9	3.1	10.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71						
Gross Operating Revenue	1,268.1	434.0	2,473.9	164.4	495.9	2,260.6	2,676.5
Total Expenses	1,107.0	368.1	2,175.3	157.9	416.3	1,951.6	2,387.8
Net Profit	161.1	65.9	298.6	6.5	79.5	309.1	288.7

Non-Profitable:

Gross Operating Revenue	1,025.7	715.9	1,444.1	349.1	899.3	1,444.1	-
Total Expenses	1,261.0	739.7	1,965.1	374.8	922.2	1,965.1	-
Net Loss	-235.3	-23.8	-521.0	-25.7	-22.9	-521.0	-

1989**Profitable:**

Gross Operating Revenue	422.1	123.7	2,232.1	49.4	413.3	1,046.5	3,356.8
Total Expenses	368.3	94.6	2,028.7	20.1	384.9	973.5	3,029.9
Net Profit	53.8	29.1	203.3	29.3	28.3	73.0	327.0

Non-Profitable:

Gross Operating Revenue	1,103.3	354.8	1,531.1	179.0	530.7	1,080.6	2,131.7
Total Expenses	1,420.0	382.2	2,013.1	224.7	539.6	1,121.6	3,201.8
Net Loss	-316.7	-27.3	-482.1	-45.7	-9.0	-41.0	-1,070.1

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,337	25	370	1,337	2,339	
- High value (\$'000)	5,000	1,337	5,000	370	1,337	2,339	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	663.5	332.8	1,136.1	109.5	392.3	828.2	1,551.9	94.1
Total current assets	660.5	325.9	1,138.7	89.1	389.0	832.7	1,551.9	100.0
Accounts receivable	221.0	107.4	383.3	29.4	128.2	286.3	514.4	94.1
Closing inventory	176.0	42.6	366.8	30.3	45.9	327.5	419.8	100.0
Other current assets	263.3	175.8	388.4	29.2	214.8	218.8	617.6	94.1
Net fixed assets	10.8	6.8	16.4	20.1	3.2	28.6	--	29.4
Other assets and adjustments	-7.8	--	-19.0	0.3	--	-33.1	--	29.4
Total liabilities	2,077.5	1,049.2	3,547.7	139.0	1,291.6	2,296.7	5,237.3	94.1
Total current liabilities	123.2	53.6	222.7	26.9	60.7	208.6	241.7	94.1
Current bank loans	5.5	0.6	12.5	3.2	--	21.8	--	11.8
Other current liabilities	117.6	52.9	210.1	23.7	60.7	186.7	241.7	94.1
Long-term bank loans	6.0	0.7	13.7	3.5	--	23.9	--	11.8
Other liabilities and adjustments	1,948.2	994.8	3,311.3	108.4	1,230.9	2,064.2	4,995.5	94.1
Total equity	-1,414.0	-716.3	-2,411.6	-29.4	-899.2	-1,468.5	-3,685.4	94.1

FINANCIAL RATIOS

(times)

Current ratio	5.3	6.0	5.1	3.3	6.4	3.9	6.4	94.1
Debt to equity ratio	...	...	...	...	...	...	...	94.1
Interest coverage ratio	9.8	15.0	8.5	0.6	21.5	8.1	8.7	64.7
Debt ratio	3.1	3.1	3.1	1.2	3.2	2.7	3.3	94.1
Revenue to equity ratio	...	...	...	...	...	...	...	94.1
Revenue to closing inventories ratio	6.9	11.2	6.2	6.9	11.9	6.1	6.3	100.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	94.1
Operating profit on equity	...	...	...	5.8	...	...	...	94.1
Net fixed assets to equity	...	...	...	...	...	...	--	94.1
Gross margin	26.3	24.4	26.9	25.6	24.3	25.0	28.8	100.0
Return on total assets	16.0	16.5	15.8	3.3	17.5	8.6	21.0	94.1

(days)

Collection period for accounts receivable	65.6	81.8	60.8	50.8	85.0	51.7	70.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1991 Narrow Fabric Industry

Establishments primarily engaged in manufacturing fabrics 12" (30.5cm) or less in width.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1992 - CONTRACT TEXTILE DYEING AND FINISHING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	78							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	475	25	181	475	1,007	
- High value (\$'000)	5,000	475	5,000	181	475	1,007	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.0	41.1	39.5	37.3	44.8	42.8	38.6	88.5
Purchases and materials	39.7	40.7	39.3	36.7	44.5	44.1	37.9	87.2
Closing inventory	8.2	3.8	9.9	4.1	3.4	7.7	10.5	70.5
Opening inventory	8.5	4.2	10.1	4.8	3.7	6.5	11.1	71.8
Wages, salaries and benefits	30.9	24.8	33.1	23.2	26.2	30.5	33.9	97.4
Direct	17.1	12.7	18.7	7.8	17.4	11.5	20.7	48.7
Indirect	13.8	12.0	14.4	15.4	8.9	19.0	13.1	84.6
Occupancy expenses	12.0	15.5	10.7	18.6	12.6	11.9	10.3	98.7
Depreciation	2.9	3.5	2.7	3.1	3.8	4.4	2.3	88.5
Repairs and maintenance	1.4	1.1	1.5	0.8	1.4	0.8	1.7	74.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	3.4	3.6	3.3	4.2	3.1	3.0	3.4	94.9
Rent	4.3	7.3	3.1	10.5	4.3	3.7	3.0	82.1
Financial expenses	2.6	3.6	2.3	4.2	3.0	2.7	2.1	98.7
Interest and bank charges	1.8	2.0	1.7	2.0	1.9	2.0	1.6	88.5
Professional fees	0.8	1.6	0.6	2.1	1.1	0.7	0.5	94.9
General expenses	2.2	4.2	1.5	4.6	3.8	3.2	1.0	96.2
Advertising	0.8	1.5	0.5	1.6	1.4	1.1	0.3	78.2
Delivery expenses	1.1	2.2	0.6	2.6	1.8	1.3	0.5	67.9
Insurance	0.4	0.5	0.4	0.4	0.6	0.8	0.3	76.9
Other expenses	9.1	6.0	10.3	8.4	3.7	6.5	11.3	100.0
Total expenses	96.8	95.2	97.4	96.3	94.0	97.7	97.3	100.0
Net profit/loss	3.2	4.8	2.6	3.7	6.0	2.3	2.7	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	58							
Gross Operating Revenue	428.7	151.4	1,665.5	87.5	297.4	711.5	2,319.5	
Total Expenses	383.8	125.9	1,534.3	61.9	272.3	651.9	2,139.3	
Net Profit	44.8	25.5	131.2	25.6	25.2	59.7	180.2	

Non-Profitable:

Gross Operating Revenue	325.2	96.2	1,352.6	72.1	242.6	697.5	2,182.2	
Total Expenses	350.4	112.3	1,418.5	90.3	246.3	718.2	2,305.2	
Net Loss	-25.4	-16.3	-65.9	-18.2	-4.1	-20.7	-123.0	

1989**Profitable:**

Gross Operating Revenue	637.3	119.9	1,650.8	44.1	251.9	732.7	2,477.4	
Total Expenses	594.7	105.5	1,552.9	30.0	237.0	670.5	2,347.4	
Net Profit	42.6	14.4	97.8	14.1	14.9	62.1	130.0	

Non-Profitable:

Gross Operating Revenue	361.3	109.8	1,707.2	64.4	293.8	693.2	2,553.9	
Total Expenses	384.3	117.1	1,813.7	71.8	301.2	791.4	2,667.3	
Net Loss	-22.9	-7.3	-106.5	-7.3	-7.4	-98.2	-113.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	67							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	597	25	241	597	1,174	
- High value (\$'000)	5,000	597	5,000	241	597	1,174	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	275.0	82.5	793.1	57.5	168.9	389.2	1,130.8	100.0
Total current assets	184.4	61.4	515.5	41.8	128.7	285.1	708.2	100.0
Accounts receivable	60.8	19.4	172.2	13.5	39.9	49.4	274.8	83.6
Closing inventory	52.9	11.2	165.3	7.7	23.5	62.9	250.9	82.1
Other current assets	70.5	30.7	177.9	20.6	65.3	172.6	182.4	89.6
Net fixed assets	53.0	19.2	144.0	13.1	40.1	28.3	240.7	83.6
Other assets and adjustments	37.5	1.9	133.5	2.4	--	75.7	181.8	83.6
Total liabilities	151.0	62.6	389.0	32.0	167.9	407.5	373.4	100.0
Total current liabilities	112.3	33.0	325.8	17.5	86.5	308.5	340.2	100.0
Current bank loans	21.7	12.4	46.8	4.9	38.2	32.7	58.5	31.3
Other current liabilities	90.6	20.6	279.0	12.6	48.3	275.7	281.7	100.0
Long-term bank loans	0.2	0.2	--	--	1.1	--	--	9.0
Other liabilities and adjustments	38.4	29.2	63.1	14.4	80.2	98.9	33.2	86.6
Total equity	123.9	19.9	404.1	25.4	0.9	-18.3	757.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.8	1.5	2.3	1.4	0.9	2.0	100.0
Debt to equity ratio	1.2	3.1	0.9	1.2	183.9	...	0.4	100.0
Interest coverage ratio	2.1	0.8	2.6	0.1	2.0	1.0	3.2	89.6
Debt ratio	0.5	0.7	0.4	0.5	0.9	1.0	0.3	100.0
Revenue to equity ratio	4.7	9.2	4.1	5.0	414.0	...	3.1	100.0
Revenue to closing inventories ratio	11.0	16.3	10.0	16.6	16.0	12.6	9.4	82.1

(percent)

Current debt to equity	90.6	165.8	80.6	68.9	9,482.0	...	44.9	100.0
Operating profit on equity	9.6	...	11.5	...	726.2	...	11.1	100.0
Net fixed assets to equity	42.7	96.3	35.6	51.6	4,394.9	...	31.7	100.0
Gross margin	27.9	29.1	27.5	32.2	25.5	24.3	28.4	100.0
Return on total assets	8.2	4.2	9.3	1.0	7.8	4.2	10.7	100.0

(days)

Collection period for accounts receivable	38.0	38.5	37.9	38.5	38.5	22.7	42.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1992 Contract Textile Dyeing and Finishing Industry

Establishments primarily engaged in the dyeing, sponging, finishing, bonding or laminating of textile fabrics or materials, owned by other establishments, on a fee-for-service basis.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1993 - HOUSEHOLD PRODUCTS OF TEXTILE MATERIALS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	101							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	353	25	164	353	997	
- High value (\$'000)	5,000	353	5,000	164	353	997	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.4	76.7	51.7	88.4	46.5	47.5	53.0	100.0
Purchases and materials	55.3	65.0	52.5	72.4	46.0	46.2	54.4	100.0
Closing inventory	13.9	5.5	16.4	3.2	11.2	14.0	17.1	80.2
Opening inventory	16.0	17.1	15.6	19.2	11.8	15.3	15.7	87.1
Wages, salaries and benefits	25.3	17.6	27.6	11.7	32.8	32.8	26.0	94.1
Direct	12.7	5.3	14.9	1.6	14.8	17.6	14.1	58.4
Indirect	12.6	12.3	12.7	10.1	18.0	15.2	11.9	90.1
Occupancy expenses	7.2	10.2	6.3	10.7	8.9	7.9	5.8	99.0
Depreciation	1.4	1.5	1.4	1.3	2.1	1.9	1.2	92.1
Repairs and maintenance	0.6	1.1	0.5	1.4	0.4	0.5	0.4	62.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.4	1.4	2.3	2.7	2.0	1.2	88.1
Rent	3.6	5.2	3.1	5.8	3.7	3.5	2.9	68.3
Financial expenses	2.7	3.0	2.6	3.2	2.4	3.2	2.4	96.0
Interest and bank charges	1.9	1.8	1.9	1.9	1.5	2.1	1.8	85.1
Professional fees	0.8	1.1	0.7	1.2	1.0	1.1	0.6	92.1
General expenses	3.1	4.2	2.8	4.2	4.2	4.6	2.2	94.1
Advertising	1.5	1.4	1.5	1.1	2.4	2.9	1.1	80.2
Delivery expenses	1.2	1.9	1.0	2.2	1.4	1.3	0.9	67.3
Insurance	0.4	0.9	0.3	1.0	0.5	0.4	0.3	70.3
Other expenses	3.5	-8.6	7.1	-14.4	6.2	6.2	7.4	99.0
Total expenses	99.2	103.1	98.1	103.8	101.2	102.4	96.8	100.0
Net profit/loss	0.8	-3.1	1.9	-3.8	-1.2	-2.4	3.2	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	667.7	120.4	1,481.8	80.4	245.0	592.0	2,140.9	
Total Expenses	629.7	108.2	1,405.6	69.7	228.0	547.7	2,041.2	
Net Profit	38.0	12.3	76.2	10.8	17.0	44.4	99.7	

Non-Profitable:

Gross Operating Revenue	271.1	147.4	988.5	135.0	250.6	650.3	1,729.9	
Total Expenses	295.0	160.7	1,073.8	146.6	278.8	744.0	1,796.7	
Net Loss	-24.1	-13.5	-85.3	-11.7	-28.2	-93.7	-66.8	

1989**Profitable:**

Gross Operating Revenue	599.2	150.7	1,369.7	85.6	356.7	712.8	2,195.9	
Total Expenses	570.5	138.5	1,312.5	76.6	334.5	668.8	2,122.1	
Net Profit	28.7	12.1	57.2	9.0	22.1	44.0	73.8	

Non-Profitable:

Gross Operating Revenue	574.4	222.6	1,164.8	90.7	342.2	797.4	2,027.8	
Total Expenses	594.2	229.6	1,206.2	94.1	352.4	815.5	2,123.8	
Net Loss	-19.8	-7.0	-41.4	-3.4	-10.2	-18.1	-96.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	91							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	425	25	202	425	1,147	
- High value (\$'000)	5,000	425	5,000	202	425	1,147	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	374.1	84.7	749.7	57.0	139.2	336.3	1,224.6	100.0
Total current assets	264.1	62.6	525.6	42.2	102.8	250.8	841.3	100.0
Accounts receivable	69.8	15.0	141.0	12.8	19.5	62.7	230.8	94.5
Closing inventory	115.6	19.9	239.8	15.9	27.8	97.1	403.7	89.0
Other current assets	78.6	27.6	144.8	13.5	55.4	90.9	206.7	79.1
Net fixed assets	59.1	18.1	112.3	13.2	27.8	40.4	195.1	94.5
Other assets and adjustments	50.7	3.8	111.6	1.4	8.5	45.0	188.2	85.7
Total liabilities	144.4	39.4	280.7	24.0	69.9	130.1	453.7	100.0
Total current liabilities	115.5	31.9	223.9	22.1	51.2	97.8	368.8	94.5
Current bank loans	6.7	0.5	14.7	--	1.6	6.7	24.0	9.9
Other current liabilities	108.7	31.4	209.1	22.1	49.6	91.1	344.7	94.5
Long-term bank loans	0.3	0.3	0.2	--	0.9	0.5	--	4.4
Other liabilities and adjustments	28.6	7.1	56.5	1.8	17.6	31.7	84.9	76.9
Total equity	229.6	45.2	469.0	33.0	69.2	206.1	770.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.9	2.3	1.9	2.0	2.5	2.2	94.5
Debt to equity ratio	0.6	0.8	0.5	0.7	1.0	0.6	0.5	100.0
Interest coverage ratio	1.7	0.1	2.0	0.3	-0.2	1.0	2.5	87.9
Debt ratio	0.3	0.4	0.3	0.4	0.5	0.3	0.3	100.0
Revenue to equity ratio	3.1	3.9	3.0	3.3	4.4	3.5	2.8	100.0
Revenue to closing inventories ratio	6.2	8.9	5.9	6.9	11.1	7.5	5.5	89.0

(percent)

Current debt to equity	50.3	70.7	47.7	67.1	74.0	47.4	47.8	100.0
Operating profit on equity	4.3	...	6.1	...	...	0.4	7.8	100.0
Net fixed assets to equity	25.7	40.2	23.9	40.2	40.2	19.5	25.3	100.0
Gross margin	21.0	21.9	20.8	26.6	18.6	22.0	20.4	100.0
Return on total assets	6.4	0.5	7.3	2.5	-1.0	4.6	8.2	100.0

(days)

Collection period for accounts receivable	35.2	30.8	35.9	42.1	22.9	31.2	37.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1993 Household Products Of Textile Materials Industry

Establishments primarily engaged in manufacturing household products of textile materials. Establishments primarily engaged in manufacturing bath mats and bath mat sets are classified in <1921 - Carpet, Mat and Rug Industry>; those primarily engaged in manufacturing woollen blankets are classified in <1821 - Wool Yarn and Woven Cloth Industry>; those primarily engaged in manufacturing broadwoven fabrics are classified in <1829 - Other Spun Yarn and Broadwoven Cloth Industries>; those primarily engaged in manufacturing electric blankets are classified in <3311 - Small Electrical Appliance Industry>; and those primarily engaged in manufacturing sanitary textile napkins are classified in <1994 - Hygiene Products of Textile Materials Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC1999 - OTHER TEXTILE PRODUCTS INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	87							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	454	25	184	454	1,166	
- High value (\$'000)	5,000	454	5,000	184	454	1,166	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.2	42.1	54.7	49.8	37.6	54.2	54.9	98.9
Purchases and materials	54.6	56.6	54.3	81.8	41.6	53.4	54.6	97.7
Closing inventory	16.7	28.8	15.0	45.0	19.1	25.9	11.7	89.7
Opening inventory	15.3	14.3	15.4	13.0	15.1	26.7	12.0	85.1
Wages, salaries and benefits	26.9	39.4	25.1	41.1	38.4	22.4	25.9	96.6
Direct	17.9	24.4	17.0	23.6	24.8	13.7	18.0	62.1
Indirect	9.0	15.1	8.1	17.5	13.7	8.7	7.9	89.7
Occupancy expenses	6.6	11.8	5.9	12.9	11.2	5.4	6.0	97.7
Depreciation	2.4	4.6	2.1	4.1	4.9	2.4	1.9	93.1
Repairs and maintenance	0.8	1.2	0.7	1.1	1.3	0.4	0.8	72.4
Fuel and oil	--	0.1	-	-	0.1	-	-	1.1
Utilities	1.5	2.7	1.3	2.8	2.6	1.2	1.3	92.0
Rent	2.0	3.2	1.8	4.9	2.3	1.4	1.9	69.0
Financial expenses	2.4	4.9	2.1	3.3	5.9	3.1	1.8	96.6
Interest and bank charges	1.8	3.5	1.6	1.9	4.4	2.5	1.3	85.1
Professional fees	0.6	1.4	0.5	1.3	1.5	0.6	0.5	93.1
General expenses	1.7	3.1	1.5	4.1	2.5	2.0	1.3	90.8
Advertising	0.6	1.1	0.5	1.2	1.0	0.7	0.5	69.0
Delivery expenses	0.7	1.4	0.6	2.1	0.9	0.9	0.5	69.0
Insurance	0.4	0.7	0.3	0.8	0.6	0.4	0.3	77.0
Other expenses	8.3	6.9	8.5	4.3	8.5	10.1	8.0	100.0
Total expenses	99.1	108.3	97.8	115.6	104.0	97.2	98.0	100.0
Net profit/loss	0.9	-8.3	2.2	-15.6	-4.0	2.8	2.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	66							
Gross Operating Revenue	1,005.6	205.8	1,620.3	114.5	316.7	747.8	2,425.9	
Total Expenses	955.3	194.8	1,539.7	109.5	298.4	699.5	2,315.5	
Net Profit	50.3	11.0	80.6	5.0	18.3	48.2	110.4	

Non-Profitable:

Gross Operating Revenue	634.0	179.6	1,674.2	114.4	323.4	903.2	2,446.9	
Total Expenses	684.9	218.9	1,751.6	147.9	375.3	944.7	2,560.1	
Net Loss	-50.8	-39.2	-77.3	-33.5	-51.9	-41.5	-113.2	

1989**Profitable:**

Gross Operating Revenue	909.7	295.6	1,901.5	82.2	486.0	1,097.0	2,999.7	
Total Expenses	834.9	235.8	1,802.5	66.4	386.9	1,031.0	2,855.8	
Net Profit	74.8	59.8	99.0	15.8	99.1	66.0	143.9	

Non-Profitable:

Gross Operating Revenue	409.0	201.6	1,646.0	164.6	422.8	1,130.5	2,485.3	
Total Expenses	442.8	228.8	1,719.7	191.7	449.7	1,181.7	2,595.3	
Net Loss	-33.8	-27.1	-73.6	-27.2	-26.9	-51.3	-110.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	82							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	509	25	185	509	1,259	
- High value (\$'000)	5,000	509	5,000	185	509	1,259	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	913.0	334.8	1,474.1	337.1	331.9	1,094.9	1,861.9	98.8
Total current assets	686.1	205.2	1,152.7	207.3	202.6	891.1	1,420.3	100.0
Accounts receivable	330.3	67.1	585.8	71.6	61.5	344.8	832.3	98.8
Closing inventory	163.8	72.9	252.1	74.3	71.2	218.9	286.0	95.1
Other current assets	191.8	65.2	314.7	61.4	69.8	327.3	301.9	73.2
Net fixed assets	210.9	78.6	339.3	68.2	91.5	252.7	427.9	97.6
Other assets and adjustments	15.8	50.8	-18.0	61.4	37.6	-48.9	13.6	81.7
Total liabilities	655.0	290.6	1,008.6	326.3	246.5	805.9	1,216.0	98.8
Total current liabilities	531.1	178.9	872.9	200.2	152.5	693.4	1,056.5	98.8
Current bank loans	105.5	104.2	106.7	124.0	79.7	35.8	179.3	50.0
Other current liabilities	425.6	74.7	766.2	76.2	72.8	657.6	877.2	98.8
Long-term bank loans	20.5	24.8	16.4	18.5	32.7	5.4	27.5	37.8
Other liabilities and adjustments	103.3	86.8	119.2	107.5	61.1	106.9	131.9	92.7
Total equity	257.9	44.1	465.4	10.8	85.4	289.0	645.8	98.8

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.3	1.0	1.3	1.2	1.3	98.8
Debt to equity ratio	2.5	6.5	2.1	30.1	2.8	2.7	1.8	98.8
Interest coverage ratio	1.7	-0.3	2.4	-1.6	--	2.3	2.4	84.1
Debt ratio	0.7	0.8	0.6	0.9	0.7	0.7	0.6	98.8
Revenue to equity ratio	3.7	4.8	3.6	11.1	3.8	2.9	3.9	98.8
Revenue to closing inventories ratio	5.8	2.9	6.6	1.6	4.6	3.8	8.8	95.1

(percent)

Current debt to equity	205.9	405.2	187.5	1,852.5	178.5	239.9	163.5	98.8
Operating profit on equity	5.1	...	7.9	...	...	9.4	7.2	98.8
Net fixed assets to equity	81.7	178.1	72.9	631.6	107.1	87.4	66.2	98.8
Gross margin	20.7	25.4	20.1	25.4	25.4	24.1	18.8	100.0
Return on total assets	3.3	-0.9	4.3	-1.4	-0.1	4.3	4.3	98.8

(days)

Collection period for accounts receivable	125.9	113.8	127.5	217.1	67.5	148.1	120.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 1999 Other Textile Products Industries n.e.c.

Establishments primarily engaged in manufacturing textile articles not elsewhere classified. Establishments primarily engaged in manufacturing cordage and twine of all fibres (except paper) are included here; those primarily engaged in manufacturing paper twine are classified in <2799 - Other Converted Paper Products Industries n.e.c.>; and those primarily engaged in manufacturing metal rope are classified in <3052 - Wire and Wire Rope Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2431 - MEN'S AND BOYS' COAT INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,106	25	410	1,106	1,685	
- High value (\$'000)	5,000	1,106	5,000	410	1,106	1,685	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.5	48.5	47.1	51.9	44.6	55.3	41.7	100.0
Purchases and materials	46.3	41.4	48.0	44.4	37.9	56.1	42.5	100.0
Closing inventory	17.2	14.2	18.3	7.1	22.5	20.8	16.6	93.1
Opening inventory	18.5	21.3	17.5	14.6	29.2	20.0	15.8	96.6
Wages, salaries and benefits	32.5	24.7	35.2	18.6	31.9	24.8	42.3	93.1
Direct	20.3	14.3	22.4	7.1	22.9	14.8	27.6	65.5
Indirect	12.2	10.4	12.8	11.5	9.0	10.1	14.7	93.1
Occupancy expenses	4.0	5.3	3.5	5.6	4.9	2.9	4.0	96.6
Depreciation	1.4	1.7	1.2	1.9	1.4	0.8	1.5	96.6
Repairs and maintenance	0.4	0.3	0.4	0.2	0.4	0.5	0.3	72.4
Fuel and oil	--	0.1	-	-	0.2	-	-	3.4
Utilities	1.2	1.7	1.1	2.2	1.0	1.0	1.2	93.1
Rent	1.0	1.6	0.8	1.2	2.0	0.6	1.0	58.6
Financial expenses	2.6	3.6	2.3	2.6	4.8	3.4	1.5	100.0
Interest and bank charges	1.6	2.1	1.5	1.5	2.7	2.6	0.7	82.8
Professional fees	1.0	1.5	0.8	1.1	2.0	0.8	0.8	89.7
General expenses	2.1	3.5	1.6	4.1	2.8	2.2	1.1	86.2
Advertising	0.6	1.0	0.5	0.6	1.4	1.0	0.1	58.6
Delivery expenses	1.0	1.5	0.8	2.0	0.9	1.1	0.7	62.1
Insurance	0.5	1.1	0.2	1.5	0.5	0.2	0.3	69.0
Other expenses	8.2	11.9	6.9	11.6	12.2	11.4	3.8	100.0
Total expenses	96.9	97.5	96.7	94.4	101.2	100.1	94.3	100.0
Net profit/loss	3.1	2.5	3.3	5.6	-1.2	-0.1	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	728.8	180.7	2,026.1	151.9	711.5	1,454.3	2,680.8	
Total Expenses	688.8	162.3	1,935.1	135.1	664.4	1,417.0	2,528.3	
Net Profit	39.9	18.4	91.0	16.8	47.1	37.3	152.5	

Non-Profitable:

Gross Operating Revenue	627.9	572.8	1,115.7	257.0	805.9	1,115.7	-	
Total Expenses	704.7	619.4	1,459.1	323.3	838.0	1,459.1	-	
Net Loss	-76.7	-46.6	-343.4	-66.3	-32.1	-343.4	-	

1989**Profitable:**

Gross Operating Revenue	836.6	216.9	2,426.3	119.5	491.6	1,392.6	2,877.0	
Total Expenses	786.5	211.6	2,261.2	117.9	476.0	1,342.4	2,661.8	
Net Profit	50.1	5.3	165.1	1.6	15.6	50.2	215.2	

Non-Profitable:

Gross Operating Revenue	353.7	193.1	1,031.0	116.3	533.1	1,031.0	-	
Total Expenses	398.4	225.8	1,126.3	147.4	572.5	1,126.3	-	
Net Loss	-44.6	-32.6	-95.3	-31.1	-39.5	-95.3	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,116	25	413	1,116	1,699	
- High value (\$'000)	5,000	1,116	5,000	413	1,116	1,699	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	798.7	440.0	1,123.4	201.1	701.3	839.7	1,448.3	100.0
Total current assets	670.6	369.1	943.6	158.0	600.0	727.0	1,191.6	100.0
Accounts receivable	145.1	81.9	202.2	40.1	127.7	167.5	242.0	100.0
Closing inventory	256.1	122.8	376.8	77.2	172.7	316.6	445.8	96.4
Other current assets	269.3	164.3	364.5	40.7	299.5	242.8	503.7	89.3
Net fixed assets	76.5	48.5	101.9	46.5	50.7	108.1	94.8	100.0
Other assets and adjustments	51.4	22.3	77.8	-3.4	50.5	4.5	161.7	100.0
Total liabilities	418.3	257.9	563.5	181.3	341.8	608.1	512.6	100.0
Total current liabilities	212.1	126.1	290.0	85.6	170.4	271.9	310.9	100.0
Current bank loans	34.8	27.1	41.7	37.0	16.3	78.2	--	32.1
Other current liabilities	177.3	98.9	248.3	48.6	154.0	193.6	310.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	206.1	131.8	273.5	95.6	171.3	336.1	201.7	82.1
Total equity	380.3	182.0	559.8	19.8	359.4	231.6	935.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.1	2.9	3.2	1.8	3.5	2.6	3.8	100.0
Debt to equity ratio	1.1	1.4	1.0	9.1	0.9	2.6	0.5	100.0
Interest coverage ratio	2.2	-1.5	4.2	-3.1	-1.2	2.0	9.0	82.1
Debt ratio	0.5	0.5	0.5	0.9	0.4	0.7	0.3	100.0
Revenue to equity ratio	3.5	3.2	3.6	16.1	2.4	6.2	2.8	100.0
Revenue to closing inventories ratio	5.2	4.7	5.3	4.1	5.0	4.5	6.0	96.4

(percent)

Current debt to equity	55.7	69.2	51.8	431.8	47.4	117.3	33.2	100.0
Operating profit on equity	7.3	...	16.2	...	...	16.0	16.3	100.0
Net fixed assets to equity	20.1	26.6	18.2	234.7	14.1	46.6	10.1	100.0
Gross margin	18.5	21.7	17.6	21.9	21.6	20.2	16.0	100.0
Return on total assets	6.2	-5.7	10.5	-7.2	-5.3	8.6	11.8	100.0

(days)

Collection period for accounts receivable	39.4	50.9	36.4	45.6	53.1	42.0	32.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	846	665,094	38,834.6	51
Less than 20	542	50,654	3,069.0	28
20-99	217	157,446	9,605.4	19
100-499	76	255,242	14,864.4	4
500 and over	11	201,752	11,295.8	-
1989				
Total	795	582,658	29,972.7	
Less than 20	514	49,040	2,261.2	
20-99	198	133,613	6,974.5	
100-499	72	224,417	12,058.8	
500 and over	11	175,588	8,678.2	

SIC 2431 Men's and Boys' Coat Industry

Establishments primarily engaged in manufacturing overcoats, top coats, rainwear, etc. of knit or woven fabric, or any material including leather and imitation leather but excepting fur and vulcanized rubber. Secondary products of establishments in this industry include women's coats and jackets. "Contract" factories manufacturing men's coats are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing occupational clothing such as laboratory coats are classified in <2492 - Occupational Clothing Industry>; those primarily engaged in manufacturing women's coats and jackets are classified in <2441 - Women's Coat and Jacket Industry>; those primarily engaged in manufacturing clothing of vulcanized rubber are classified in <1599 - Other Rubber Products Industries>; and those primarily engaged in manufacturing fur coats are classified in <2495 - Fur Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2432 - MEN'S AND BOYS' SUIT AND JACKET INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	796	25	248	796	1,564	
- High value (\$'000)	5,000	796	5,000	248	796	1,564	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	47.8	41.1	49.4	41.7	41.0	43.6	52.5	100.0
Purchases and materials	47.7	34.5	50.7	37.7	33.8	41.3	56.0	100.0
Closing inventory	18.6	15.8	19.3	27.5	13.2	26.7	15.1	87.9
Opening inventory	18.7	22.5	17.9	31.6	20.4	29.0	11.7	91.4
Wages, salaries and benefits	31.3	36.8	30.0	38.0	36.5	37.6	25.8	98.3
Direct	20.9	29.4	19.0	24.2	30.6	23.2	16.6	77.6
Indirect	10.4	7.3	11.0	13.7	5.9	14.4	9.2	79.3
Occupancy expenses	5.1	8.1	4.4	13.0	7.0	5.6	3.8	98.3
Depreciation	1.8	2.5	1.6	3.1	2.4	1.2	1.9	93.1
Repairs and maintenance	0.4	0.9	0.3	0.9	1.0	0.4	0.2	67.2
Fuel and oil	--	--	-	--	-	-	-	1.7
Utilities	1.0	1.9	0.8	3.8	1.5	1.4	0.5	91.4
Rent	1.9	2.7	1.7	5.1	2.2	2.6	1.2	65.5
Financial expenses	2.8	4.8	2.3	8.8	3.9	2.5	2.3	98.3
Interest and bank charges	2.2	3.8	1.8	6.6	3.2	1.9	1.7	82.8
Professional fees	0.6	1.0	0.5	2.1	0.7	0.6	0.5	94.8
General expenses	2.2	3.9	1.8	3.9	3.9	2.3	1.5	98.3
Advertising	0.8	1.1	0.7	0.6	1.3	0.9	0.6	74.1
Delivery expenses	1.0	2.2	0.7	1.9	2.3	0.8	0.6	70.7
Insurance	0.4	0.6	0.4	1.5	0.3	0.6	0.2	65.5
Other expenses	9.4	8.1	9.7	3.2	9.2	7.2	11.0	100.0
Total expenses	98.5	102.8	97.6	108.5	101.5	98.7	97.0	100.0
Net profit/loss	1.5	-2.8	2.4	-8.5	-1.5	1.3	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50							
Gross Operating Revenue	1,243.1	337.4	1,997.6	139.4	413.7	1,157.4	2,697.7	
Total Expenses	1,188.4	315.5	1,915.7	129.7	387.1	1,096.8	2,598.0	
Net Profit	54.6	21.9	81.9	9.7	26.6	60.6	99.7	

Non-Profitable:

Gross Operating Revenue	481.1	230.7	1,269.3	93.6	463.1	1,159.3	1,732.7	
Total Expenses	514.8	258.0	1,323.0	108.0	512.6	1,208.3	1,806.0	
Net Loss	-33.7	-27.4	-53.7	-14.3	-49.5	-49.1	-73.3	

1989

Profitable:

Gross Operating Revenue	1,143.6	438.1	2,387.2	131.0	680.4	1,619.7	3,170.9	
Total Expenses	1,085.7	411.4	2,274.3	118.4	642.5	1,552.5	3,011.3	
Net Profit	57.9	26.7	112.9	12.6	37.9	67.2	159.6	

Non-Profitable:

Gross Operating Revenue	782.6	382.5	1,551.8	163.3	629.9	1,435.3	2,291.6	
Total Expenses	847.5	411.5	1,685.8	181.4	671.1	1,528.1	2,687.4	
Net Loss	-64.9	-29.0	-134.0	-18.1	-41.2	-92.8	-395.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	55							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	822	25	293	822	1,603	
- High value (\$'000)	5,000	822	5,000	293	822	1,603	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	509.2	207.7	890.6	187.8	221.1	728.2	1,082.9	98.2
Total current assets	305.9	105.7	559.2	101.6	108.5	428.4	714.0	98.2
Accounts receivable	94.6	35.1	169.8	31.5	37.5	70.6	287.3	83.6
Closing inventory	185.9	54.5	352.1	54.0	54.8	320.1	390.0	92.7
Other current assets	25.4	16.1	37.2	16.0	16.1	37.6	36.6	47.3
Net fixed assets	234.6	121.5	377.6	113.7	126.8	334.1	429.1	98.2
Other assets and adjustments	-31.3	-19.6	-46.1	-27.5	-14.3	-34.3	-60.2	72.7
Total liabilities	370.9	153.8	645.6	147.2	158.3	581.0	722.0	98.2
Total current liabilities	216.2	80.6	387.8	70.9	87.1	297.9	494.4	98.2
Current bank loans	45.2	27.9	67.1	28.7	27.4	16.9	126.6	83.6
Other current liabilities	170.9	52.6	320.6	42.1	59.7	280.9	367.7	98.2
Long-term bank loans	14.9	10.2	20.8	8.7	11.2	19.5	22.3	21.8
Other liabilities and adjustments	139.8	63.0	236.8	67.6	59.9	263.6	205.2	92.7
Total equity	138.2	53.8	245.0	40.5	62.7	147.2	360.9	98.2

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.4	1.2	1.4	1.4	98.2
Debt to equity ratio	2.6	2.8	2.6	3.6	2.5	3.9	2.0	98.2
Interest coverage ratio	1.7	0.2	2.3	-2.3	0.7	1.7	2.7	81.8
Debt ratio	0.7	0.7	0.7	0.7	0.7	0.7	0.6	98.2
Revenue to equity ratio	7.1	6.2	7.4	3.7	7.3	7.9	7.1	98.2
Revenue to closing inventories ratio	5.3	6.1	5.1	2.7	8.4	3.6	6.6	92.7

(percent)

Current debt to equity	156.4	149.7	158.2	174.7	138.9	202.3	136.9	98.2
Operating profit on equity	11.2	...	18.2	...	...	11.0	21.7	98.2
Net fixed assets to equity	169.7	225.9	154.0	280.2	202.1	226.9	118.8	98.2
Gross margin	20.9	22.3	20.6	18.2	23.2	18.7	21.6	100.0
Return on total assets	7.0	1.1	8.7	-5.0	4.6	5.3	11.4	98.2

(days)

Collection period for accounts receivable	34.8	38.1	34.0	76.3	29.7	21.9	40.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	846	665,094	38,834.6	51
Less than 20	542	50,654	3,069.0	28
20-99	217	157,446	9,605.4	19
100-499	76	255,242	14,864.4	4
500 and over	11	201,752	11,295.8	-
1989				
Total	795	582,658	29,972.7	
Less than 20	514	49,040	2,261.2	
20-99	198	133,613	6,974.5	
100-499	72	224,417	12,058.8	
500 and over	11	175,588	8,678.2	

SIC 2432 Men's and Boys' Suit and Jacket Industry

Establishments primarily engaged in manufacturing men's, youths' and boys' suits and jackets of knit or woven fabric and of any textile material as well as leather and imitation leather. Secondary products of this industry are pants and slacks. Establishments primarily engaged in manufacturing occupational clothing such as uniforms are classified in <2492 - Occupational Clothing Industry>. "Contract" factories making men's suits and jackets are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing men's and boys' pants and slacks are classified in <2433 - Men's and Boys' Pants Industry> and those primarily engaged in custom tailoring are classified in <6121 - Men's Clothing Stores>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2433 - MEN'S AND BOYS' PANTS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,130	25	516	1,130	1,937	
- High value (\$'000)	5,000	1,130	5,000	516	1,130	1,937	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.3	33.2	43.2	27.8	35.2	35.7	48.1	96.2
Purchases and materials	38.3	26.7	41.0	18.1	29.7	34.3	45.4	96.2
Closing inventory	17.1	24.0	15.4	7.2	29.9	15.2	15.5	84.6
Opening inventory	20.1	30.6	17.6	16.9	35.4	16.7	18.2	84.6
Wages, salaries and benefits	39.6	43.9	38.6	31.3	48.4	52.2	29.8	96.2
Direct	31.1	31.4	31.1	11.4	38.5	44.1	22.6	69.2
Indirect	8.5	12.5	7.5	19.9	9.9	8.0	7.2	88.5
Occupancy expenses	6.6	8.5	6.2	18.3	5.1	7.3	5.5	100.0
Depreciation	2.1	4.8	1.5	13.9	1.6	1.4	1.5	96.2
Repairs and maintenance	1.2	0.5	1.3	1.1	0.3	1.2	1.4	65.4
Fuel and oil	0.1	0.1	0.1	-	0.2	-	0.1	7.7
Utilities	1.1	1.1	1.1	1.4	1.0	1.5	0.9	92.3
Rent	2.2	2.0	2.2	1.9	2.0	3.2	1.6	76.9
Financial expenses	2.6	4.1	2.3	7.9	2.7	1.8	2.6	100.0
Interest and bank charges	2.0	3.4	1.7	6.8	2.3	0.9	2.2	100.0
Professional fees	0.6	0.6	0.6	1.1	0.5	0.9	0.4	96.2
General expenses	1.3	1.5	1.3	1.3	1.6	0.8	1.6	96.2
Advertising	0.3	0.4	0.3	0.3	0.4	0.3	0.3	73.1
Delivery expenses	0.5	0.6	0.5	0.6	0.6	0.2	0.7	53.8
Insurance	0.5	0.5	0.5	0.5	0.6	0.3	0.7	92.3
Other expenses	7.2	6.8	7.3	7.0	6.8	4.3	9.1	100.0
Total expenses	98.7	98.1	98.8	93.6	99.7	102.1	96.7	100.0
Net profit/loss	1.3	1.9	1.2	6.4	0.3	-2.1	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	1,492.2	472.5	2,448.3	176.2	851.7	1,455.1	3,330.2	
Total Expenses	1,426.2	414.4	2,374.9	137.1	769.4	1,424.0	3,219.2	
Net Profit	66.0	58.0	73.4	39.1	82.3	31.1	111.0	

Non-Profitable:

Gross Operating Revenue	1,086.7	623.5	1,844.1	371.7	989.2	1,844.1	-	
Total Expenses	1,209.1	726.0	1,998.9	409.5	1,185.8	1,998.9	-	
Net Loss	-122.4	-102.5	-154.8	-37.7	-196.6	-154.8	-	

1989

Profitable:

Gross Operating Revenue	1,685.2	569.0	3,124.0	333.6	848.2	1,781.0	3,528.8	
Total Expenses	1,606.1	530.6	2,992.4	293.7	811.6	1,702.3	3,381.3	
Net Profit	79.1	38.4	131.6	39.9	36.6	78.7	147.5	

Non-Profitable:

Gross Operating Revenue	1,391.6	451.4	1,645.5	47.0	700.9	1,645.5	-	
Total Expenses	1,434.4	475.8	1,693.2	68.5	726.9	1,693.2	-	
Net Loss	-42.7	-24.3	-47.7	-21.5	-26.1	-47.7	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,130	25	516	1,130	1,937	
- High value (\$'000)	5,000	1,130	5,000	516	1,130	1,937	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	858.3	642.6	1,090.4	604.4	693.3	721.1	1,590.4	100.0
Total current assets	743.6	536.5	966.3	486.3	603.3	628.7	1,423.3	100.0
Accounts receivable	340.2	236.2	452.0	258.8	206.1	312.9	640.3	96.2
Closing inventory	237.1	124.2	358.7	17.0	266.6	242.1	516.5	84.6
Other current assets	166.2	176.1	155.5	210.3	130.6	73.5	266.5	76.9
Net fixed assets	169.3	200.7	135.6	124.8	301.6	96.4	188.6	100.0
Other assets and adjustments	-54.5	-94.6	-11.4	-6.6	-211.6	-4.0	-21.5	76.9
Total liabilities	534.0	549.9	517.0	523.2	585.4	443.6	616.4	100.0
Total current liabilities	417.6	405.9	430.3	429.9	373.9	380.5	497.7	100.0
Current bank loans	62.1	21.0	106.3	11.6	33.5	48.3	184.9	53.8
Other current liabilities	355.5	384.8	323.9	418.3	340.3	332.2	312.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	116.4	144.0	86.7	93.2	211.5	63.0	118.7	100.0
Total equity	324.2	92.7	573.3	81.2	107.9	277.5	973.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.3	2.2	1.1	1.6	1.6	2.8	100.0
Debt to equity ratio	1.6	5.9	0.9	6.4	5.4	1.5	0.6	100.0
Interest coverage ratio	1.6	1.5	1.7	1.9	1.1	-1.1	2.5	100.0
Debt ratio	0.6	0.8	0.4	0.8	0.8	0.6	0.3	100.0
Revenue to equity ratio	4.2	5.5	4.0	2.9	8.2	5.7	3.4	100.0
Revenue to closing inventories ratio	5.8	4.1	6.4	13.8	3.3	6.5	6.4	84.6

(percent)

Current debt to equity	128.7	437.8	75.0	529.0	346.4	137.1	51.1	100.0
Operating profit on equity	5.7	10.5	4.9	18.5	2.4	...	11.3	100.0
Net fixed assets to equity	52.2	216.5	23.6	153.5	279.5	34.7	19.3	100.0
Gross margin	19.0	22.8	18.1	40.8	16.4	12.1	22.1	100.0
Return on total assets	5.4	4.2	6.2	5.1	3.2	-2.4	11.5	100.0

(days)

Collection period for accounts receivable	89.3	166.4	70.8	398.2	84.4	71.8	70.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	846	665,094	38,834.6	51
Less than 20	542	50,654	3,069.0	28
20-99	217	157,446	9,605.4	19
100-499	76	255,242	14,864.4	4
500 and over	11	201,752	11,295.8	-

1989				
Total	795	582,658	29,972.7	
Less than 20	514	49,040	2,261.2	
20-99	198	133,613	6,974.5	
100-499	72	224,417	12,058.8	
500 and over	11	175,588	8,678.2	

SIC 2433 Men's and Boys' Pants Industry

Establishments primarily engaged in manufacturing men's, youths' and boys' pants and unisex pants of any textile material. Secondary products of establishments in this industry include men's coats and women's skirts and slacks. Establishments primarily engaged in manufacturing occupational clothing are classified in <2492 - Occupational Clothing Industry>. "Contract" factories making men's pants and slacks are classified in <2435 - Men's and Boys' Clothing Contractors>. Establishments primarily engaged in manufacturing men's coats are classified in <2431 - Men's and Boys' Coat Industry> and those primarily engaged in manufacturing women's skirts and slacks are classified in <2442 - Women's Sportswear Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2434 - MEN'S AND BOYS' SHIRT AND UNDERWEAR INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,018	25	519	1,018	2,399	
- High value (\$'000)	5,000	1,018	5,000	519	1,018	2,399	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.5	63.9	45.1	56.9	65.8	48.6	42.6	100.0
Purchases and materials	47.0	61.2	43.9	58.5	62.0	47.8	41.1	100.0
Closing inventory	19.5	8.4	21.9	22.6	4.5	20.5	22.9	76.5
Opening inventory	21.0	11.0	23.1	21.0	8.2	21.3	24.5	82.4
Wages, salaries and benefits	35.5	20.7	38.7	21.1	20.6	40.1	37.7	94.1
Direct	22.3	9.8	25.0	14.8	8.4	26.2	24.0	64.7
Indirect	13.2	10.9	13.7	6.3	12.2	13.8	13.6	76.5
Occupancy expenses	4.5	5.3	4.3	7.7	4.7	1.7	6.2	100.0
Depreciation	1.7	1.6	1.7	2.6	1.3	0.6	2.5	94.1
Repairs and maintenance	0.2	0.3	0.2	0.4	0.3	--	0.3	52.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	1.3	0.8	1.9	1.2	0.4	1.1	94.1
Rent	1.7	2.1	1.6	2.8	1.9	0.8	2.2	76.5
Financial expenses	3.1	2.5	3.3	1.7	2.7	2.6	3.7	100.0
Interest and bank charges	2.3	1.6	2.4	0.6	1.9	2.1	2.7	88.2
Professional fees	0.8	0.9	0.8	1.2	0.8	0.6	1.0	100.0
General expenses	2.4	4.5	2.0	2.0	5.2	1.7	2.2	94.1
Advertising	1.6	3.4	1.2	0.2	4.3	1.0	1.3	82.4
Delivery expenses	0.5	0.6	0.4	0.5	0.6	0.5	0.4	76.5
Insurance	0.4	0.5	0.4	1.3	0.3	0.3	0.5	76.5
Other expenses	4.7	-0.5	5.8	5.2	-2.1	3.7	7.3	100.0
Total expenses	98.7	96.3	99.2	94.7	96.8	98.4	99.7	100.0
Net profit/loss	1.3	3.7	0.8	5.3	3.2	1.6	0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	82							
Gross Operating Revenue	1,585.8	621.3	2,559.4	377.5	717.6	1,961.4	3,356.6	
Total Expenses	1,536.5	594.9	2,486.9	342.2	694.7	1,912.6	3,252.5	
Net Profit	49.3	26.4	72.5	35.3	22.9	48.8	104.1	

Non-Profitable:

Gross Operating Revenue	1,048.3	152.4	1,795.7	152.4	-	1,103.6	2,487.7	
Total Expenses	1,142.2	162.4	1,959.7	162.4	-	1,159.4	2,760.0	
Net Loss	-94.0	-10.0	-164.0	-10.0	-	-55.8	-272.3	

1989

Profitable:

Gross Operating Revenue	1,790.3	523.2	3,441.0	258.3	884.9	2,247.9	3,990.1	
Total Expenses	1,731.5	484.6	3,355.7	251.6	802.8	2,162.5	3,904.8	
Net Profit	58.9	38.6	85.3	6.8	82.0	85.4	85.3	

Non-Profitable:

Gross Operating Revenue	225.3	173.5	1,418.3	89.6	897.5	1,418.3	-	
Total Expenses	253.5	202.5	1,428.1	102.4	1,066.6	1,428.1	-	
Net Loss	-28.2	-29.0	-9.7	-12.8	-169.1	-9.7	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,069	25	630	1,069	2,449	
- High value (\$'000)	5,000	1,069	5,000	630	1,069	2,449	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	944.2	169.9	1,686.4	169.5	170.3	1,409.8	1,962.9	100.0
Total current assets	662.8	115.5	1,187.5	109.0	121.4	940.0	1,435.1	100.0
Accounts receivable	146.6	26.4	261.9	20.8	31.5	146.1	377.8	100.0
Closing inventory	325.5	55.2	584.6	62.0	48.8	450.6	718.7	86.7
Other current assets	190.6	33.9	340.9	26.1	41.0	343.3	338.5	86.7
Net fixed assets	284.7	55.6	504.3	60.2	51.3	524.8	483.8	100.0
Other assets and adjustments	-3.4	-1.1	-5.5	0.1	-2.4	-55.1	44.0	93.3
Total liabilities	537.9	100.5	957.2	70.7	127.8	444.9	1,469.5	100.0
Total current liabilities	442.9	87.3	783.7	54.3	117.6	291.9	1,275.5	100.0
Current bank loans	38.6	2.1	73.6	2.6	1.6	24.6	122.5	80.0
Other current liabilities	404.3	85.2	710.1	51.6	116.0	267.3	1,152.9	100.0
Long-term bank loans	10.2	--	20.0	--	--	--	40.0	6.7
Other liabilities and adjustments	84.8	13.1	153.5	16.4	10.1	152.9	154.0	86.7
Total equity	406.2	69.4	729.1	98.7	42.5	964.8	493.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.5	2.0	1.0	3.2	1.1	100.0
Debt to equity ratio	1.3	1.4	1.3	0.7	3.0	0.4	2.9	100.0
Interest coverage ratio	1.4	4.1	1.1	10.6	3.5	1.2	1.1	86.7
Debt ratio	0.5	0.5	0.5	0.4	0.7	0.3	0.7	100.0
Revenue to equity ratio	3.9	8.6	3.5	2.7	21.1	2.0	6.3	100.0
Revenue to closing inventories ratio	4.9	10.8	4.3	4.4	18.3	4.3	4.3	86.7

(percent)

Current debt to equity	109.0	125.9	107.4	55.0	276.7	30.2	258.5	100.0
Operating profit on equity	4.3	36.2	1.4	14.8	81.6	1.0	2.0	100.0
Net fixed assets to equity	70.0	80.1	69.1	61.0	120.8	54.3	98.0	100.0
Gross margin	16.7	20.0	15.9	21.9	19.5	10.0	19.6	100.0
Return on total assets	5.8	19.4	4.5	9.5	28.4	3.9	4.8	100.0

(days)

Collection period for accounts receivable	33.4	16.0	37.3	27.6	12.7	26.9	43.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	846	665,094	38,834.6	51
Less than 20	542	50,654	3,069.0	28
20-99	217	157,446	9,605.4	19
100-499	76	255,242	14,864.4	4
500 and over	11	201,752	11,295.8	-

1989

Total	795	582,658	29,972.7	
Less than 20	514	49,040	2,261.2	
20-99	198	133,613	6,974.5	
100-499	72	224,417	12,058.8	
500 and over	11	175,588	8,678.2	

SIC 2434 Men's and Boys' Shirt and Underwear Industry

Establishments primarily engaged in manufacturing shirts and underwear for men, youths and boys. Secondary products of establishments in this industry include women's, misses' and girls' underwear and men's, youths' and boys' sweaters and pyjamas. Establishments primarily engaged in manufacturing women's underwear and men's pyjamas are classified in <2499 - Other Clothing and Apparel Industries n.e.c.> and those primarily engaged in manufacturing men's, youths' and boys' sweaters are classified in <2491 - Sweater Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2435 - MEN'S AND BOYS' CLOTHING CONTRACTORS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	688	25	209	688	1,597	
- High value (\$'000)	5,000	688	5,000	209	688	1,597	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	38.4	22.5	44.5	20.1	27.1	38.1	48.0	78.0
Purchases and materials	37.9	21.6	44.2	19.4	26.0	38.2	47.4	78.0
Closing inventory	7.7	0.9	10.3	0.1	2.3	5.2	13.1	51.2
Opening inventory	8.1	1.7	10.6	0.8	3.4	5.1	13.6	61.0
Wages, salaries and benefits	34.6	30.8	36.0	19.2	53.2	40.3	33.7	87.8
Direct	18.4	14.0	20.1	6.3	29.0	25.8	17.0	51.2
Indirect	16.2	16.8	15.9	12.9	24.3	14.5	16.7	78.0
Occupancy expenses	7.6	9.0	7.1	9.3	8.5	6.4	7.5	97.6
Depreciation	2.0	2.0	2.1	2.4	1.1	1.9	2.1	90.2
Repairs and maintenance	1.0	1.5	0.8	1.2	2.0	1.4	0.5	73.2
Fuel and oil	--	--	-	0.1	-	-	-	2.4
Utilities	1.1	1.3	1.1	1.4	1.2	1.4	0.9	90.2
Rent	3.5	4.2	3.2	4.2	4.2	1.7	4.0	73.2
Financial expenses	1.8	1.9	1.7	2.4	1.1	2.0	1.5	97.6
Interest and bank charges	1.3	1.4	1.2	1.8	0.5	1.4	1.2	85.4
Professional fees	0.5	0.6	0.5	0.6	0.6	0.7	0.4	90.2
General expenses	2.7	5.3	1.8	6.8	2.5	2.7	1.2	90.2
Advertising	0.4	0.3	0.5	0.2	0.5	0.6	0.5	56.1
Delivery expenses	1.9	4.5	0.9	6.0	1.6	1.4	0.7	63.4
Insurance	0.4	0.6	0.3	0.6	0.5	0.7	0.1	65.9
Other expenses	7.6	11.0	6.3	13.4	6.1	8.4	5.2	100.0
Total expenses	92.7	80.4	97.4	71.2	98.5	97.9	97.2	100.0
Net profit/loss	7.3	19.6	2.6	28.8	1.5	2.1	2.8	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	230.3	67.6	1,809.6	53.3	315.4	930.4	3,126.3	
Total Expenses	203.6	46.2	1,731.1	33.3	271.6	888.9	2,992.4	
Net Profit	26.7	21.3	78.5	20.0	43.8	41.5	133.9	

Non-Profitable:

Gross Operating Revenue	633.6	272.2	1,594.8	188.6	442.4	1,257.0	2,117.2	
Total Expenses	659.8	293.3	1,634.7	194.6	494.5	1,286.8	2,172.4	
Net Loss	-27.2	-22.2	-39.8	-5.9	-61.1	-29.9	-55.2	

1989**Profitable:**

Gross Operating Revenue	700.2	273.6	2,167.6	110.0	665.0	1,316.6	2,592.2	
Total Expenses	647.3	249.5	2,015.7	94.9	619.4	1,212.7	2,416.2	
Net Profit	52.9	24.1	152.0	15.1	45.5	103.9	176.0	

Non-Profitable:

Gross Operating Revenue	956.5	329.0	2,310.9	76.5	427.7	1,756.3	2,783.3	
Total Expenses	1,040.1	336.7	2,558.3	90.3	433.1	1,828.5	3,180.0	
Net Loss	-83.6	-7.7	-247.4	-13.8	-5.3	-72.2	-396.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	878	25	523	878	1,852	
- High value (\$'000)	5,000	878	5,000	523	878	1,852	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	588.9	525.5	696.9	549.9	475.6	388.6	1,068.3	100.0
Total current assets	301.8	160.4	543.0	96.4	291.7	320.9	810.4	100.0
Accounts receivable	91.7	13.2	225.5	19.0	1.2	168.5	294.2	62.5
Closing inventory	96.6	17.9	230.9	6.6	41.1	88.1	402.8	65.6
Other current assets	113.4	129.2	86.5	70.7	249.3	64.2	113.3	90.6
Net fixed assets	90.8	56.9	148.6	17.7	137.3	77.1	234.7	84.4
Other assets and adjustments	196.2	308.1	5.3	435.7	46.5	-9.4	23.0	65.6
Total liabilities	723.8	391.5	1,290.5	399.1	376.0	600.3	2,121.6	100.0
Total current liabilities	319.7	98.7	696.6	33.4	232.4	424.6	1,024.1	96.9
Current bank loans	1.1	1.7	--	2.6	--	--	--	9.4
Other current liabilities	318.5	96.9	696.6	30.8	232.4	424.6	1,024.1	96.9
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	404.1	292.8	593.9	365.6	143.5	175.7	1,097.5	87.5
Total equity	-134.8	134.0	-593.5	150.8	99.6	-211.6	-1,053.3	96.9

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.6	0.7	2.8	1.2	0.7	0.7	96.9
Debt to equity ratio	...	2.9	...	2.6	3.7	...	...	96.9
Interest coverage ratio	2.9	3.3	2.7	-1.2	4.8	0.4	5.5	90.6
Debt ratio	1.2	0.7	1.8	0.7	0.7	1.5	1.9	100.0
Revenue to equity ratio	...	3.0	...	1.5	7.6	...	...	96.9
Revenue to closing inventories ratio	10.7	22.6	9.2	34.7	18.5	15.0	7.6	65.6

(percent)

Current debt to equity	...	73.6	...	22.2	233.3	...	...	96.9
Operating profit on equity	...	9.4	...	...	47.5	6.4	...	96.9
Net fixed assets to equity	...	42.5	...	11.7	137.8	...	...	96.9
Gross margin	19.4	20.4	19.1	21.3	19.8	20.6	18.3	100.0
Return on total assets	6.0	3.4	9.5	-0.4	12.5	2.8	12.4	100.0

(days)

Collection period for accounts receivable	32.1	11.8	38.7	29.9	0.6	46.4	34.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	846	665,094	38,834.6	51
Less than 20	542	50,654	3,069.0	28
20-99	217	157,446	9,605.4	19
100-499	76	255,242	14,864.4	4
500 and over	11	201,752	11,295.8	-

1989

Total	795	582,658	29,972.7	
Less than 20	514	49,040	2,261.2	
20-99	198	133,613	6,974.5	
100-499	72	224,417	12,058.8	
500 and over	11	175,588	8,678.2	

SIC 2435 Men's and Boys' Clothing Contractors

Establishments primarily engaged in manufacturing men's, youths' and boys' clothing on a "contract" basis.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2441 - WOMEN'S COAT AND JACKET INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	699	25	397	699	1,612	
- High value (\$'000)	5,000	699	5,000	397	699	1,612	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.7	36.8	59.5	37.8	35.2	68.1	49.4	100.0
Purchases and materials	56.1	34.4	60.5	35.8	32.5	69.1	50.3	100.0
Closing inventory	13.8	13.5	13.9	15.0	11.3	13.3	14.5	78.7
Opening inventory	13.4	15.8	12.9	17.0	14.1	12.3	13.6	85.2
Wages, salaries and benefits	26.9	27.4	26.8	18.9	39.8	17.5	37.6	98.4
Direct	17.1	11.8	18.2	7.4	18.3	8.5	29.6	73.8
Indirect	9.7	15.6	8.6	11.5	21.6	9.0	8.0	90.2
Occupancy expenses	5.4	10.0	4.5	11.4	7.9	4.6	4.3	100.0
Depreciation	1.1	2.1	1.0	2.3	1.7	0.9	1.0	98.4
Repairs and maintenance	0.6	0.9	0.5	1.1	0.6	0.3	0.7	67.2
Fuel and oil	--	--	--	--	--	--	--	1.6
Utilities	1.1	1.8	0.9	2.0	1.4	0.8	1.0	95.1
Rent	2.6	5.3	2.1	6.1	4.1	2.5	1.6	85.2
Financial expenses	2.6	4.1	2.3	5.6	1.8	2.3	2.3	98.4
Interest and bank charges	1.9	2.9	1.7	4.2	1.0	1.7	1.7	82.0
Professional fees	0.7	1.2	0.6	1.5	0.8	0.6	0.6	98.4
General expenses	2.8	3.9	2.6	5.1	2.1	3.3	1.9	96.7
Advertising	1.0	1.4	0.9	1.9	0.7	1.0	0.8	86.9
Delivery expenses	1.4	1.8	1.3	2.3	1.0	1.8	0.8	73.8
Insurance	0.5	0.7	0.4	0.9	0.5	0.5	0.3	75.4
Other expenses	6.5	13.2	5.2	17.4	7.1	5.9	4.3	100.0
Total expenses	99.9	95.4	100.9	96.3	94.0	101.7	99.8	100.0
Net profit/loss	0.1	4.6	-0.9	3.7	6.0	-1.7	0.2	98.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70							
Gross Operating Revenue	830.9	228.2	1,960.1	139.8	522.1	1,068.1	3,024.4	
Total Expenses	791.6	205.5	1,889.7	124.5	474.6	1,027.4	2,918.7	
Net Profit	39.3	22.7	70.4	15.3	47.5	40.8	105.7	

Non-Profitable:

Gross Operating Revenue	661.5	274.2	898.3	235.5	558.3	770.3	3,096.6	
Total Expenses	696.3	280.6	950.5	240.7	573.7	801.1	3,517.3	
Net Loss	-35.2	-6.6	-52.2	-5.3	-15.3	-30.8	-420.7	

1989

Profitable:

Gross Operating Revenue	1,248.2	438.5	2,313.5	289.8	682.3	1,556.6	2,924.7	
Total Expenses	1,173.9	404.1	2,186.8	262.6	636.2	1,465.3	2,769.3	
Net Profit	74.3	34.4	126.8	27.2	46.1	91.3	155.4	

Non-Profitable:

Gross Operating Revenue	709.0	482.8	2,196.3	111.2	635.6	1,506.7	2,891.2	
Total Expenses	778.2	529.6	2,413.0	120.5	697.8	1,651.8	3,179.9	
Net Loss	-69.2	-46.8	-216.6	-9.3	-62.2	-145.1	-288.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	56							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	762	25	462	762	1,868	
- High value (\$'000)	5,000	762	5,000	462	762	1,868	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	444.3	303.6	933.7	264.8	334.8	516.4	1,425.9	100.0
Total current assets	355.2	211.2	855.9	86.0	311.8	448.9	1,335.8	100.0
Accounts receivable	143.9	107.9	269.4	12.3	184.6	173.2	382.8	82.1
Closing inventory	119.7	69.5	294.4	38.3	94.5	147.8	467.4	85.7
Other current assets	91.4	33.7	291.9	35.3	32.5	127.9	485.4	92.9
Net fixed assets	83.8	92.3	54.3	175.7	25.3	55.8	52.5	100.0
Other assets and adjustments	5.3	--	23.5	3.0	-2.3	11.6	37.5	80.4
Total liabilities	498.2	368.7	948.5	405.2	339.3	707.5	1,232.8	100.0
Total current liabilities	283.7	170.7	676.8	128.9	204.2	388.9	1,016.4	100.0
Current bank loans	126.2	64.8	339.7	6.3	111.8	102.7	619.2	55.4
Other current liabilities	157.4	105.8	337.0	122.5	92.4	286.1	397.1	100.0
Long-term bank loans	0.6	0.3	1.4	--	0.6	2.6	--	5.4
Other liabilities and adjustments	213.8	197.6	270.2	276.3	134.4	315.9	216.3	87.5
Total equity	-53.8	-65.0	-14.7	-140.4	-4.4	-191.0	193.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.2	1.2	0.6	1.5	1.1	1.3	100.0
Debt to equity ratio	...	...	...	...	...	...	6.3	100.0
Interest coverage ratio	0.8	0.6	1.1	1.4	0.1	1.8	1.0	82.1
Debt ratio	1.1	1.2	1.0	1.5	1.0	1.3	0.8	100.0
Revenue to equity ratio	...	...	...	...	...	...	16.1	100.0
Revenue to closing inventories ratio	7.0	6.9	7.0	5.5	7.4	8.1	6.6	85.7

(percent)

Current debt to equity	...	...	...	...	...	...	526.3	100.0
Operating profit on equity	3.8	6.8	...	...	266.4	...	0.6	100.0
Net fixed assets to equity	...	...	...	...	...	...	27.2	100.0
Gross margin	17.4	22.1	13.6	49.4	15.4	16.1	12.5	100.0
Return on total assets	3.2	2.6	4.0	5.6	0.6	4.3	3.9	100.0

(days)

Collection period for accounts receivable	62.5	81.2	47.3	21.1	95.8	52.7	44.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,715	631,763	35,582.2	5
Less than 20	1,276	121,415	6,425.9	28
20-99	376	270,899	15,632.5	28
100-499	61	x	x	5
500 and over	2	x	x	-

1989

Total	1,710	551,370	29,566.5	
Less than 20	1,304	121,950	5,618.6	
20-99	348	225,441	12,953.6	
100-499	56	x	x	
500 and over	2	x	x	

SIC 2441 Women's Coat and Jacket Industry

Establishments primarily engaged in manufacturing women's and misses' long and short coats (except fur), outer jackets, windbreakers and ski clothing of woven or knitted textile material as well as leather and imitation leather. Establishments primarily engaged in manufacturing girls' clothing are classified in <2451 - Children's Clothing Industry>; those primarily engaged in manufacturing occupational clothing, such as laboratory coats, are classified in <2492 - Occupational Clothing Industry>; and those primarily engaged in manufacturing fur coats are classified in <2495 - Fur Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2442 - WOMEN'S SPORTSWEAR INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	64							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,006	25	323	1,006	2,048	
- High value (\$'000)	5,000	1,006	5,000	323	1,006	2,048	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.1	38.5	50.1	38.1	38.7	46.3	52.0	98.4
Purchases and materials	48.3	37.6	50.6	34.1	39.5	48.3	51.7	96.9
Closing inventory	16.0	16.5	15.9	22.7	13.2	22.9	12.6	82.8
Opening inventory	15.8	17.3	15.5	26.8	12.3	20.9	12.9	84.4
Wages, salaries and benefits	33.2	42.5	31.3	43.1	42.3	29.1	32.3	90.6
Direct	25.6	33.7	23.9	35.1	32.9	21.3	25.2	71.9
Indirect	7.6	8.9	7.3	8.0	9.4	7.8	7.1	81.3
Occupancy expenses	4.7	8.6	3.9	9.8	7.9	5.4	3.2	95.3
Depreciation	1.5	3.3	1.1	3.2	3.3	1.7	0.8	84.4
Repairs and maintenance	0.6	1.4	0.4	1.1	1.6	0.4	0.4	67.2
Fuel and oil	--	--	-	--	-	-	-	3.1
Utilities	0.9	1.5	0.7	2.0	1.3	1.0	0.6	81.3
Rent	1.8	2.4	1.7	3.4	1.8	2.3	1.4	67.2
Financial expenses	3.1	4.1	2.8	6.9	2.6	3.8	2.3	93.8
Interest and bank charges	2.4	3.0	2.2	4.8	2.0	3.3	1.7	84.4
Professional fees	0.7	1.2	0.6	2.1	0.7	0.5	0.6	89.1
General expenses	1.7	2.4	1.6	4.0	1.6	1.7	1.5	90.6
Advertising	0.6	0.6	0.6	0.6	0.6	0.9	0.5	75.0
Delivery expenses	0.8	1.2	0.7	2.3	0.5	0.5	0.8	56.3
Insurance	0.3	0.7	0.2	1.0	0.5	0.3	0.2	71.9
Other expenses	11.1	22.6	8.8	45.2	10.5	10.6	7.9	100.0
Total expenses	102.0	118.8	98.5	147.2	103.6	96.9	99.3	100.0
Net profit/loss	-2.0	-18.8	1.5	-47.2	-3.6	3.1	0.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56							
Gross Operating Revenue	917.5	148.4	2,458.1	88.7	538.0	1,548.9	3,140.1	
Total Expenses	849.1	130.6	2,288.4	73.6	502.2	1,341.2	2,998.8	
Net Profit	68.4	17.8	169.7	15.1	35.8	207.7	141.3	

Non-Profitable:

Gross Operating Revenue	803.1	327.2	2,028.3	117.3	707.0	1,519.5	2,830.5	
Total Expenses	962.8	458.9	2,260.2	290.2	764.2	1,692.5	3,155.4	
Net Loss	-159.7	-131.7	-231.9	-172.9	-57.1	-172.9	-324.9	

1989**Profitable:**

Gross Operating Revenue	1,617.6	336.9	3,131.9	146.8	677.7	2,079.6	3,671.8	
Total Expenses	1,538.1	314.1	2,985.4	138.3	629.3	1,944.8	3,519.4	
Net Profit	79.4	22.8	146.4	8.5	48.4	134.8	152.4	

Non-Profitable:

Gross Operating Revenue	713.0	450.8	2,212.2	176.4	908.7	1,950.9	4,404.1	
Total Expenses	786.3	508.8	2,373.4	188.8	1,042.6	2,102.6	4,644.6	
Net Loss	-73.3	-58.0	-161.2	-12.4	-133.9	-151.8	-240.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,060	25	372	1,060	2,092	
- High value (\$'000)	5,000	1,060	5,000	372	1,060	2,092	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	944.4	311.3	1,763.4	199.3	508.0	2,233.7	1,283.3	100.0
Total current assets	751.9	239.5	1,414.8	152.8	391.7	1,817.5	1,003.6	100.0
Accounts receivable	219.8	55.2	432.6	12.2	130.6	450.3	414.5	77.0
Closing inventory	201.1	87.1	348.7	47.6	156.4	325.4	372.4	86.9
Other current assets	330.9	97.1	633.4	92.8	104.6	1,041.7	216.6	80.3
Net fixed assets	194.0	55.7	372.8	23.8	111.8	420.4	324.2	100.0
Other assets and adjustments	-1.5	16.0	-24.2	22.6	4.4	-4.3	-44.6	88.5
Total liabilities	928.8	450.5	1,547.5	421.3	501.8	1,981.3	1,104.7	100.0
Total current liabilities	697.2	338.6	1,161.2	324.9	362.7	1,546.1	768.2	100.0
Current bank loans	484.1	264.6	768.2	267.5	259.5	1,175.6	352.2	68.9
Other current liabilities	213.1	74.0	393.0	57.4	103.2	370.4	415.9	100.0
Long-term bank loans	29.1	4.1	61.6	--	11.3	40.6	83.0	18.0
Other liabilities and adjustments	202.3	107.7	324.7	96.4	127.7	394.5	253.4	91.8
Total equity	15.6	-139.2	215.8	-222.0	6.1	252.4	178.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.7	1.2	0.4	1.0	1.1	1.3	100.0
Debt to equity ratio	59.4	...	7.1	...	80.9	7.8	6.1	100.0
Interest coverage ratio	--	-5.9	2.0	-11.1	-1.8	2.8	1.3	83.6
Debt ratio	0.9	1.4	0.8	2.1	0.9	0.8	0.8	100.0
Revenue to equity ratio	78.6	...	10.8	...	114.3	6.3	17.4	100.0
Revenue to closing inventories ratio	6.1	4.1	6.7	3.3	4.5	4.9	8.3	86.9

(percent)

Current debt to equity	4,465.9	...	537.8	...	5,854.5	612.5	430.0	100.0
Operating profit on equity	...	70.4	24.3	53.8	...	32.7	12.2	100.0
Net fixed assets to equity	1,242.6	...	172.7	...	1,804.6	166.5	181.5	100.0
Gross margin	18.3	15.8	18.8	21.0	13.7	26.0	15.1	100.0
Return on total assets	-0.3	-26.9	5.7	-55.0	-7.6	5.6	6.0	100.0

(days)

Collection period for accounts receivable	65.3	56.2	67.1	28.2	67.3	102.6	48.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	1,715	631,763	35,582.2	5
Less than 20	1,276	121,415	6,425.9	28
20-99	376	270,899	15,632.5	28
100-499	61	x	x	5
500 and over	2	x	x	-

1989

Total	1,710	551,370	29,566.5	
Less than 20	1,304	121,950	5,618.6	
20-99	348	225,441	12,953.6	
100-499	56	x	x	
500 and over	2	x	x	

SIC 2442 Women's Sportswear Industry

Establishments primarily engaged in manufacturing women's and misses' co-ordinated clothing including suits, skirts, jackets and other sportswear. Establishments primarily engaged in manufacturing girls' sportswear are classified in <2451 - Children's Clothing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2443 - WOMEN'S DRESS INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	35							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,203	25	654	1,203	1,828	
- High value (\$'000)	5,000	1,203	5,000	654	1,203	1,828	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.1	50.1	47.3	35.8	57.9	44.8	48.6	100.0
Purchases and materials	47.5	50.2	46.3	31.4	60.3	40.3	49.5	100.0
Closing inventory	17.1	14.2	18.3	9.3	16.8	19.9	17.4	88.6
Opening inventory	17.7	14.1	19.3	13.6	14.3	24.4	16.5	94.3
Wages, salaries and benefits	36.6	31.0	38.9	46.6	22.6	41.3	37.7	91.4
Direct	24.0	22.5	24.6	38.1	14.0	30.5	21.4	77.1
Indirect	12.6	8.6	14.3	8.6	8.6	10.8	16.2	85.7
Occupancy expenses	5.7	7.1	5.2	11.9	4.4	5.8	4.8	100.0
Depreciation	1.0	1.0	1.0	1.3	0.9	1.2	0.8	97.1
Repairs and maintenance	0.3	0.4	0.3	0.8	0.2	0.5	0.2	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.0	1.2	0.9	1.7	0.9	1.1	0.9	94.3
Rent	3.4	4.4	3.0	8.1	2.4	3.1	2.9	80.0
Financial expenses	2.2	2.1	2.2	2.6	1.8	2.4	2.1	94.3
Interest and bank charges	1.4	1.4	1.4	1.4	1.4	1.6	1.4	82.9
Professional fees	0.8	0.6	0.8	1.2	0.4	0.8	0.8	88.6
General expenses	2.5	2.5	2.5	3.9	1.7	3.6	1.9	94.3
Advertising	0.8	0.5	1.0	0.3	0.6	0.8	1.0	68.6
Delivery expenses	1.2	1.2	1.2	2.0	0.8	2.2	0.6	71.4
Insurance	0.5	0.8	0.3	1.5	0.3	0.5	0.2	62.9
Other expenses	8.3	10.2	7.5	4.5	13.2	6.8	7.9	100.0
Total expenses	103.4	102.9	103.7	105.3	101.6	104.7	103.1	100.0
Net profit/loss	-3.4	-2.9	-3.7	-5.3	-1.6	-4.7	-3.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	51							
Gross Operating Revenue	910.0	249.2	2,380.3	155.2	865.0	1,642.1	3,142.2	
Total Expenses	878.9	231.2	2,319.8	145.4	794.0	1,598.2	3,064.6	
Net Profit	31.1	17.9	60.4	9.8	71.0	43.8	77.6	

Non-Profitable:

Gross Operating Revenue	883.2	548.0	1,804.3	234.4	945.1	1,623.2	1,921.6	
Total Expenses	999.4	596.6	2,106.5	283.1	993.6	1,947.6	2,209.3	
Net Loss	-116.2	-48.5	-302.2	-48.6	-48.4	-324.4	-287.8	

1989

Profitable:

Gross Operating Revenue	1,375.8	535.9	2,756.7	154.2	967.8	1,768.7	3,318.3	
Total Expenses	1,313.4	496.1	2,657.3	136.1	903.4	1,717.2	3,191.7	
Net Profit	62.4	39.8	99.4	18.2	64.4	51.5	126.6	

Non-Profitable:

Gross Operating Revenue	1,310.4	477.7	2,914.5	159.8	970.7	1,890.9	3,645.4	
Total Expenses	1,476.0	509.6	3,337.6	191.1	1,003.4	2,058.0	4,251.3	
Net Loss	-165.5	-31.8	-423.1	-31.3	-32.6	-167.0	-605.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,388	25	752	1,388	1,838	
- High value (\$'000)	5,000	1,388	5,000	752	1,388	1,838	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	645.2	285.4	1,148.5	146.4	454.7	910.4	1,374.1	100.0
Total current assets	614.9	273.0	1,093.1	125.1	453.1	886.0	1,289.4	100.0
Accounts receivable	317.1	133.9	573.3	55.1	229.9	466.7	674.3	97.0
Closing inventory	229.8	100.0	411.4	68.7	138.1	341.1	478.0	93.9
Other current assets	67.9	38.9	108.3	1.2	85.0	78.0	137.0	60.6
Net fixed assets	92.7	74.8	117.7	75.1	74.4	85.3	148.4	97.0
Other assets and adjustments	-62.4	-62.4	-62.4	-53.8	-72.8	-60.9	-63.7	81.8
Total liabilities	364.8	215.6	573.4	202.7	231.3	419.6	719.2	100.0
Total current liabilities	233.6	204.3	274.6	193.5	217.5	211.2	334.7	100.0
Current bank loans	25.2	41.5	2.4	41.9	41.1	5.0	--	30.3
Other current liabilities	208.4	162.8	272.2	151.6	176.4	206.2	334.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	131.1	11.2	298.8	9.2	13.7	208.3	384.5	60.6
Total equity	280.4	69.8	575.0	-56.2	223.4	490.7	654.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.6	1.3	3.9	0.6	2.0	4.1	3.8	100.0
Debt to equity ratio	1.3	3.0	0.9	...	1.0	0.8	1.0	100.0
Interest coverage ratio	-1.7	-2.4	-1.4	-5.4	0.5	-1.6	-1.3	81.8
Debt ratio	0.5	0.7	0.4	1.3	0.5	0.4	0.5	100.0
Revenue to equity ratio	4.5	8.6	3.8	...	4.3	3.4	4.0	100.0
Revenue to closing inventories ratio	5.5	6.0	5.3	4.3	7.1	4.9	5.6	93.9

(percent)

Current debt to equity	83.3	292.7	47.7	...	97.3	43.0	51.1	100.0
Operating profit on equity	...	...	...	95.4	...	...	...	100.0
Net fixed assets to equity	33.0	107.2	20.4	...	33.3	17.3	22.6	100.0
Gross margin	14.6	16.6	13.8	9.8	19.1	13.9	13.8	100.0
Return on total assets	-5.0	-7.8	-4.0	-30.9	1.2	-5.0	-3.5	100.0

(days)

Collection period for accounts receivable	91.0	80.5	95.0	67.3	85.4	100.7	91.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,715	631,763	35,582.2	5
Less than 20	1,276	121,415	6,425.9	28
20-99	376	270,899	15,632.5	28
100-499	61	x	x	5
500 and over	2	x	x	-

1989

Total	1,710	551,370	29,566.5	
Less than 20	1,304	121,950	5,618.6	
20-99	348	225,441	12,953.6	
100-499	56	x	x	
500 and over	2	x	x	

SIC 2443 Women's Dress Industry

Establishments primarily engaged in manufacturing dresses for women and misses. Establishments primarily engaged in manufacturing dresses for girls are classified in <2451 - Children's Clothing Industry> and those primarily engaged in manufacturing occupational clothing, such as nurses' uniforms, are classified in <2492 - Occupational Clothing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2444 - WOMEN'S BLOUSE AND SHIRT INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	866	-	-	-	-	
- High value (\$'000)	5,000	866	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.8	35.2	53.3	-	-	-	-	100.0
Purchases and materials	49.1	29.4	52.3	-	-	-	-	100.0
Closing inventory	5.9	14.4	4.5	-	-	-	-	75.0
Opening inventory	7.6	20.2	5.5	-	-	-	-	91.7
Wages, salaries and benefits	31.9	52.1	28.6	-	-	-	-	100.0
Direct	23.9	43.8	20.6	-	-	-	-	75.0
Indirect	8.0	8.3	7.9	-	-	-	-	83.3
Occupancy expenses	5.7	10.9	4.8	-	-	-	-	100.0
Depreciation	1.3	2.9	1.0	-	-	-	-	83.3
Repairs and maintenance	0.9	0.8	0.9	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.5	1.1	-	-	-	-	91.7
Rent	2.4	5.6	1.8	-	-	-	-	75.0
Financial expenses	2.6	4.1	2.4	-	-	-	-	100.0
Interest and bank charges	1.6	3.6	1.3	-	-	-	-	83.3
Professional fees	1.0	0.6	1.0	-	-	-	-	83.3
General expenses	2.8	0.4	3.2	-	-	-	-	83.3
Advertising	1.3	--	1.5	-	-	-	-	83.3
Delivery expenses	1.0	0.1	1.2	-	-	-	-	66.7
Insurance	0.5	0.3	0.5	-	-	-	-	66.7
Other expenses	9.1	6.7	9.5	-	-	-	-	100.0
Total expenses	102.9	109.5	101.8	-	-	-	-	100.0
Net profit/loss	-2.9	-9.5	-1.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	33							
Gross Operating Revenue	1,232.6	114.4	2,350.8	-	-	-	-	
Total Expenses	1,188.5	112.5	2,264.4	-	-	-	-	
Net Profit	44.2	2.0	86.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,317.0	519.2	2,007.8	-	-	-	-	
Total Expenses	1,391.8	574.8	2,099.2	-	-	-	-	
Net Loss	-74.8	-55.6	-91.4	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,820.9	765.9	2,888.6	293.9	1,093.3	2,083.6	3,735.6	
Total Expenses	1,745.0	721.1	2,781.3	254.9	1,044.5	2,005.8	3,597.2	
Net Profit	75.9	44.9	107.3	39.1	48.9	77.8	138.4	

Non-Profitable:

Gross Operating Revenue	1,311.9	393.3	2,443.8	379.6	559.4	1,612.2	3,128.9	
Total Expenses	1,438.1	482.4	2,615.7	471.5	615.0	1,751.9	3,327.5	
Net Loss	-126.2	-89.1	-171.9	-91.9	-55.6	-139.7	-198.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	872	-	-	-	-	
- High value (\$'000)	5,000	872	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	845.9	275.4	1,276.8	-	-	-	-	100.0
Total current assets	184.2	208.3	165.9	-	-	-	-	100.0
Accounts receivable	12.8	13.3	12.4	-	-	-	-	63.6
Closing inventory	82.5	66.2	94.7	-	-	-	-	81.8
Other current assets	88.8	128.7	58.6	-	-	-	-	63.6
Net fixed assets	0.9	2.1	--	-	-	-	-	18.2
Other assets and adjustments	660.8	64.9	1,110.8	-	-	-	-	54.5
Total liabilities	1,246.9	745.6	1,625.5	-	-	-	-	100.0
Total current liabilities	523.5	640.6	435.1	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	523.5	640.6	435.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	723.4	105.0	1,190.4	-	-	-	-	72.7
Total equity	-401.0	-470.2	-348.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.3	0.3	0.3	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	-0.7	-1.6	-0.3	-	-	-	-	90.9
Debt ratio	1.4	2.7	1.2	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	16.8	6.4	22.2	-	-	-	-	81.8

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	10.0	9.4	10.8	...	...	...	...	100.0
Net fixed assets to equity	...	...	--	...	...	...	...	100.0
Gross margin	17.6	14.7	18.0	-	-	-	-	100.0
Return on total assets	-2.0	-10.0	-0.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	3.3	11.3	2.1	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,715	631,763	35,582.2	5
Less than 20	1,276	121,415	6,425.9	28
20-99	376	270,899	15,632.5	28
100-499	61	x	x	5
500 and over	2	x	x	-

1989

Total	1,710	551,370	29,566.5	
Less than 20	1,304	121,950	5,618.6	
20-99	348	225,441	12,953.6	
100-499	56	x	x	
500 and over	2	x	x	

SIC 2444 Women's Blouse and Shirt Industry

Establishments primarily engaged in manufacturing women's and misses' blouses and shirts whether of knitted or woven fabric. Establishments primarily engaged in manufacturing girls' clothing are classified in <2451 - Children's Clothing Industry>; those primarily engaged in manufacturing women's sleepwear and beachwear are classified in <2499 - Other Clothing and Apparel Industries n.e.c.>; and those primarily engaged in manufacturing women's sweaters are classified in <2491 - Sweater Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2445 - WOMEN'S CLOTHING CONTRACTORS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	149							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	506	25	192	506	1,135	
- High value (\$'000)	5,000	506	5,000	192	506	1,135	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.1	38.5	29.5	44.4	35.1	17.7	35.0	83.2
Purchases and materials	34.1	37.6	30.4	42.2	35.0	17.6	36.3	83.2
Closing inventory	4.1	1.0	7.4	1.7	0.7	3.7	9.1	40.3
Opening inventory	4.1	1.9	6.5	3.9	0.8	3.7	7.8	46.3
Wages, salaries and benefits	36.1	24.5	48.3	9.6	33.1	54.7	45.4	87.9
Direct	20.8	13.3	28.8	1.9	19.8	32.5	27.0	40.3
Indirect	15.3	11.3	19.6	7.7	13.3	22.2	18.3	75.2
Occupancy expenses	8.8	11.3	6.2	11.6	11.1	7.5	5.6	97.3
Depreciation	3.9	5.5	2.1	5.3	5.6	2.3	2.1	89.3
Repairs and maintenance	0.9	1.2	0.7	1.1	1.2	1.0	0.5	71.8
Fuel and oil	0.2	0.3	--	0.9	--	--	--	4.7
Utilities	1.3	1.6	1.0	2.1	1.4	1.1	0.9	89.3
Rent	2.5	2.7	2.4	2.2	2.9	3.1	2.1	69.8
Financial expenses	1.9	1.7	2.0	3.4	0.8	1.7	2.1	94.6
Interest and bank charges	1.2	1.1	1.4	2.4	0.4	1.1	1.5	77.9
Professional fees	0.6	0.6	0.6	1.0	0.4	0.6	0.7	89.3
General expenses	2.2	2.6	1.9	3.1	2.3	2.0	1.8	89.9
Advertising	0.5	0.4	0.6	0.5	0.3	0.3	0.7	60.4
Delivery expenses	1.1	1.3	0.9	1.3	1.2	1.2	0.8	64.4
Insurance	0.6	0.9	0.4	1.4	0.7	0.5	0.3	65.1
Other expenses	13.5	14.9	12.1	12.2	16.4	15.8	10.3	99.3
Total expenses	96.7	93.5	100.0	84.4	98.8	99.5	100.2	100.0
Net profit/loss	3.3	6.5	--	15.6	1.2	0.5	-0.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	295.8	160.5	1,415.0	102.0	353.6	799.5	2,075.6	
Total Expenses	272.1	142.1	1,347.4	81.8	341.2	751.1	1,987.3	
Net Profit	23.7	18.4	67.7	20.2	12.4	48.4	88.3	

Non-Profitable:

Gross Operating Revenue	347.6	235.6	1,059.9	65.0	358.3	719.5	1,532.4	
Total Expenses	376.7	244.5	1,216.8	78.5	364.1	807.7	1,784.6	
Net Loss	-29.1	-9.0	-156.9	-13.5	-5.7	-88.2	-252.2	

1989**Profitable:**

Gross Operating Revenue	380.8	188.6	1,127.1	116.7	326.7	729.9	1,588.9	
Total Expenses	342.3	162.6	1,040.1	96.4	289.8	682.7	1,455.7	
Net Profit	38.5	26.0	87.0	20.3	36.9	47.2	133.2	

Non-Profitable:

Gross Operating Revenue	450.1	175.2	1,373.7	92.5	329.4	714.5	2,278.0	
Total Expenses	484.9	188.0	1,482.9	100.1	351.7	861.2	2,335.7	
Net Loss	-34.9	-12.7	-109.2	-7.6	-22.4	-146.7	-57.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	104							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	804	25	446	804	1,423	
- High value (\$'000)	5,000	804	5,000	446	804	1,423	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	199.9	111.6	634.3	105.3	130.0	368.4	881.5	100.0
Total current assets	115.4	59.4	390.7	55.5	70.7	230.0	540.0	100.0
Accounts receivable	23.8	8.8	97.6	6.1	16.8	54.6	137.5	80.8
Closing inventory	27.6	8.3	122.7	4.9	18.1	25.7	212.9	57.7
Other current assets	63.9	42.2	170.3	44.4	35.7	149.6	189.4	88.5
Net fixed assets	67.0	52.2	139.7	49.4	60.6	124.7	153.5	93.3
Other assets and adjustments	17.4	-0.1	103.9	0.2	-1.3	13.5	187.8	59.6
Total liabilities	138.2	100.5	323.3	90.0	131.4	242.0	398.8	100.0
Total current liabilities	67.2	39.6	203.4	33.0	58.7	151.9	251.2	100.0
Current bank loans	7.6	4.6	21.9	5.2	2.9	9.7	33.3	22.1
Other current liabilities	59.6	34.9	181.4	27.7	55.8	142.2	217.8	100.0
Long-term bank loans	15.6	15.3	17.0	2.7	52.1	26.6	8.1	24.0
Other liabilities and adjustments	55.3	45.6	102.8	54.2	20.5	63.4	139.4	81.7
Total equity	61.7	11.0	311.0	15.2	-1.4	126.3	482.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.5	1.9	1.6	1.2	1.5	2.1	100.0
Debt to equity ratio	2.2	9.1	1.0	5.8	...	1.9	0.8	100.0
Interest coverage ratio	0.9	1.0	0.9	1.1	0.8	1.9	0.5	82.7
Debt ratio	0.6	0.9	0.5	0.8	1.0	0.6	0.4	100.0
Revenue to equity ratio	8.2	26.1	5.1	13.3	...	8.3	4.4	100.0
Revenue to closing inventories ratio	18.4	34.5	13.1	41.0	29.2	40.7	9.9	57.7

(percent)

Current debt to equity	109.0	359.8	65.4	216.4	...	120.3	52.0	100.0
Operating profit on equity	...	0.9	...	1.9	29.0	8.6	...	100.0
Net fixed assets to equity	108.6	475.0	44.9	323.7	...	98.7	31.8	100.0
Gross margin	26.2	32.6	20.5	46.7	16.7	22.6	19.6	100.0
Return on total assets	2.7	2.2	3.2	2.2	2.0	6.0	2.1	100.0

(days)

Collection period for accounts receivable	17.0	11.2	22.1	10.9	11.5	18.9	23.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

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1989

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Less than 20	1,304	121,950	5,618.6	
20-99	348	225,441	12,953.6	
100-499	56	x	x	
500 and over	2	x	x	

SIC 2445 Women's Clothing Contractors

Establishments primarily engaged in manufacturing women's and misses' clothing on a "contract" basis. Included are establishments primarily engaged in embroidering, hemstitching and pleating for the clothing trade. Establishments primarily engaged in embroidering on textiles are classified in <1999 - Other Textile Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2451 - CHILDREN'S CLOTHING INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	765	25	282	765	2,073	
- High value (\$'000)	5,000	765	5,000	282	765	2,073	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.5	48.1	52.4	46.1	51.0	47.7	55.4	96.7
Purchases and materials	50.9	42.6	53.2	38.7	48.3	46.8	57.2	96.7
Closing inventory	12.3	6.3	13.9	0.4	14.9	11.8	15.2	70.0
Opening inventory	12.8	11.8	13.1	7.8	17.7	12.7	13.4	83.3
Wages, salaries and benefits	30.0	34.5	28.7	32.1	38.0	32.2	26.6	96.7
Direct	17.1	14.8	17.7	15.4	14.0	20.6	15.9	63.3
Indirect	12.9	19.6	11.0	16.7	24.0	11.7	10.7	83.3
Occupancy expenses	3.7	6.7	2.8	7.3	5.9	2.3	3.2	86.7
Depreciation	0.9	2.2	0.6	1.8	2.9	0.4	0.7	76.7
Repairs and maintenance	0.5	1.1	0.3	1.5	0.6	0.3	0.4	53.3
Fuel and oil	0.1	0.5	-	0.8	-	-	-	10.0
Utilities	0.6	1.0	0.5	1.0	1.1	0.5	0.5	76.7
Rent	1.5	1.9	1.4	2.2	1.3	1.0	1.7	60.0
Financial expenses	2.6	4.5	2.0	4.2	4.9	1.8	2.2	100.0
Interest and bank charges	1.7	3.3	1.3	3.6	2.7	1.0	1.4	93.3
Professional fees	0.9	1.2	0.8	0.5	2.2	0.9	0.7	100.0
General expenses	3.0	1.6	3.4	1.5	1.6	3.6	3.3	86.7
Advertising	1.3	0.5	1.5	0.6	0.3	0.9	1.9	76.7
Delivery expenses	1.5	0.4	1.7	0.2	0.7	2.6	1.2	56.7
Insurance	0.3	0.7	0.2	0.7	0.7	0.1	0.3	60.0
Other expenses	5.2	2.1	6.0	-1.5	7.4	4.7	6.8	100.0
Total expenses	95.9	97.4	95.5	89.7	108.9	92.4	97.4	100.0
Net profit/loss	4.1	2.6	4.5	10.3	-8.9	7.6	2.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	77							
Gross Operating Revenue	910.0	253.4	2,233.6	197.5	704.6	1,598.3	3,293.8	
Total Expenses	836.9	220.8	2,079.1	165.6	666.2	1,476.5	3,084.7	
Net Profit	73.0	32.6	154.5	31.9	38.4	121.8	209.1	

Non-Profitable:

Gross Operating Revenue	757.2	324.1	2,535.4	221.5	432.2	-	2,535.4	
Total Expenses	868.9	402.2	2,785.1	265.4	546.3	-	2,785.1	
Net Loss	-111.7	-78.1	-249.7	-43.9	-114.0	-	-249.7	

1989

Profitable:

Gross Operating Revenue	928.9	298.5	2,486.5	121.0	727.3	1,666.0	3,133.7	
Total Expenses	869.9	262.6	2,370.6	98.0	660.0	1,556.9	3,012.5	
Net Profit	59.0	36.0	115.9	23.0	67.2	109.2	121.3	

Non-Profitable:

Gross Operating Revenue	256.0	224.6	1,286.0	169.1	830.3	1,286.0	-	
Total Expenses	273.9	239.0	1,416.2	183.2	848.1	1,416.2	-	
Net Loss	-17.8	-14.4	-130.2	-14.1	-17.7	-130.2	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,412	25	594	1,412	2,302	
- High value (\$'000)	5,000	1,412	5,000	594	1,412	2,302	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	747.7	343.3	1,128.8	192.7	488.1	813.8	1,463.6	100.0
Total current assets	758.6	356.4	1,137.6	199.5	507.4	844.2	1,449.4	100.0
Accounts receivable	172.3	196.3	149.8	72.1	315.8	193.4	103.4	100.0
Closing inventory	226.3	79.3	364.9	30.3	126.5	212.8	526.5	91.3
Other current assets	359.9	80.7	622.8	97.1	65.0	437.9	819.5	82.6
Net fixed assets	8.4	6.7	10.0	1.6	11.7	6.2	14.1	100.0
Other assets and adjustments	-19.3	-19.9	-18.8	-8.4	-31.0	-36.6	--	87.0
Total liabilities	366.2	275.9	451.2	92.2	452.7	331.5	578.4	100.0
Total current liabilities	247.5	73.3	411.6	49.6	96.1	255.2	577.8	100.0
Current bank loans	0.8	--	1.6	--	--	0.5	2.8	26.1
Other current liabilities	246.6	73.3	409.9	49.6	96.1	254.7	575.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	118.6	202.6	39.5	42.6	356.6	76.2	0.5	100.0
Total equity	381.5	67.3	677.6	100.4	35.4	482.3	885.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.0	4.8	2.7	4.0	5.2	3.3	2.5	100.0
Debt to equity ratio	0.9	4.0	0.6	0.9	12.7	0.6	0.6	100.0
Interest coverage ratio	3.3	1.5	4.0	-2.0	3.3	9.7	2.3	95.7
Debt ratio	0.4	0.8	0.3	0.4	0.9	0.4	0.3	100.0
Revenue to equity ratio	4.2	9.7	3.7	3.6	26.2	3.9	3.6	100.0
Revenue to closing inventories ratio	7.1	8.2	6.9	12.2	7.3	8.9	6.0	91.3

(percent)

Current debt to equity	64.8	108.9	60.7	49.4	271.4	52.9	65.2	100.0
Operating profit on equity	14.1	10.0	14.4	...	110.1	25.6	8.0	100.0
Net fixed assets to equity	2.2	10.0	1.4	1.6	33.0	1.2	1.5	100.0
Gross margin	18.1	17.0	18.3	7.0	20.9	20.2	17.1	100.0
Return on total assets	10.2	5.6	11.5	-9.2	11.3	16.8	8.3	100.0

(days)

Collection period for accounts receivable	38.6	109.2	21.5	71.0	123.8	36.8	11.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 2451 Children's Clothing Industry

Establishments primarily engaged in manufacturing girls', children's and infants' clothing according to recognized size scales, whether of knit or woven fabric or of any textile material as well as leather and imitation leather. Establishments primarily engaged in manufacturing boys' clothing are included in the various men's clothing industries; those primarily engaged in producing misses' clothing are classified in the various women's clothing industries; and those primarily engaged in manufacturing fur coats including children's are classified in <2495 - Fur Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2491 - SWEATER INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	592	25	262	592	1,310	
- High value (\$'000)	5,000	592	5,000	262	592	1,310	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.5	74.0	50.1	60.9	81.3	58.5	46.8	93.5
Purchases and materials	53.2	48.7	54.0	35.4	56.1	65.2	49.6	93.5
Closing inventory	19.6	8.6	21.4	1.2	12.7	35.1	16.1	80.6
Opening inventory	19.9	33.9	17.6	26.7	38.0	28.4	13.3	83.9
Wages, salaries and benefits	29.5	20.4	31.0	13.5	24.2	30.2	31.3	90.3
Direct	20.1	8.1	22.0	3.7	10.6	21.9	22.1	61.3
Indirect	9.4	12.2	9.0	9.8	13.6	8.3	9.2	87.1
Occupancy expenses	7.3	11.6	6.6	18.1	7.9	9.7	5.4	93.5
Depreciation	2.6	3.8	2.4	6.2	2.5	3.2	2.1	87.1
Repairs and maintenance	0.4	0.3	0.4	0.3	0.4	0.4	0.5	61.3
Fuel and oil	--	--	--	--	--	--	--	3.2
Utilities	1.4	0.9	1.4	0.8	0.9	2.1	1.2	80.6
Rent	2.9	6.5	2.3	10.8	4.1	4.0	1.7	64.5
Financial expenses	3.4	3.4	3.4	1.1	4.7	4.5	2.9	96.8
Interest and bank charges	2.8	2.5	2.8	0.4	3.7	3.8	2.4	77.4
Professional fees	0.6	0.9	0.6	0.7	1.0	0.7	0.5	93.5
General expenses	2.3	3.7	2.0	6.8	2.1	2.7	1.8	96.8
Advertising	0.7	1.0	0.7	1.5	0.8	0.4	0.8	71.0
Delivery expenses	0.9	1.5	0.9	3.1	0.6	1.2	0.7	54.8
Insurance	0.6	1.2	0.5	2.2	0.7	1.0	0.3	67.7
Other expenses	8.3	7.4	8.4	3.5	9.5	7.3	8.9	100.0
Total expenses	104.2	120.4	101.5	103.9	129.7	112.9	97.1	100.0
Net profit/loss	-4.2	-20.4	-1.5	-3.9	-29.7	-12.9	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	956.9	174.7	1,937.9	69.6	399.7	790.7	2,219.7	
Total Expenses	905.3	164.0	1,834.8	64.1	378.1	705.7	2,112.2	
Net Profit	51.6	10.6	103.1	5.5	21.6	85.0	107.5	

Non-Profitable:

Gross Operating Revenue	571.2	167.6	1,473.7	92.9	419.9	1,103.4	3,425.6	
Total Expenses	679.7	236.2	1,671.2	101.9	690.0	1,303.7	3,608.4	
Net Loss	-108.4	-68.6	-197.5	-9.0	-270.1	-200.3	-182.8	

1989

Profitable:

Gross Operating Revenue	1,155.1	463.5	1,984.3	125.6	630.7	1,543.8	2,754.2	
Total Expenses	1,044.9	446.5	1,762.3	114.0	611.1	1,432.5	2,338.6	
Net Profit	110.2	17.0	222.0	11.6	19.6	111.2	415.7	

Non-Profitable:

Gross Operating Revenue	1,018.0	171.5	1,775.0	69.4	596.6	1,141.7	2,244.7	
Total Expenses	1,142.8	205.6	1,981.0	105.8	621.2	1,370.8	2,433.5	
Net Loss	-124.8	-34.1	-206.0	-36.4	-24.6	-229.1	-188.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	755	25	305	755	1,341	
- High value (\$'000)	5,000	755	5,000	305	755	1,341	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	796.8	253.7	1,276.7	136.3	372.0	925.9	1,624.0	96.4
Total current assets	534.4	181.9	846.0	71.7	292.7	655.7	1,034.3	96.4
Accounts receivable	162.4	54.1	258.2	21.1	87.3	188.7	326.9	96.4
Closing inventory	237.4	43.4	408.8	23.6	63.4	427.3	390.6	89.3
Other current assets	134.5	84.2	178.9	26.9	141.9	39.5	316.8	78.6
Net fixed assets	276.0	72.0	456.2	64.4	79.7	317.4	593.7	96.4
Other assets and adjustments	-13.6	-0.2	-25.5	0.1	-0.5	-47.1	-4.0	53.6
Total liabilities	682.8	167.4	1,138.3	78.1	257.3	796.3	1,476.9	96.4
Total current liabilities	467.7	99.6	793.2	39.2	160.3	573.9	1,010.2	96.4
Current bank loans	204.0	19.2	367.3	2.5	36.1	248.2	485.3	64.3
Other current liabilities	263.7	80.3	425.8	36.7	124.2	325.7	524.9	96.4
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	215.0	67.8	345.1	38.8	96.9	222.3	466.7	75.0
Total equity	113.9	86.3	138.3	58.1	114.6	129.6	147.0	96.4

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.8	1.0	1.8	1.8	1.1	1.0	96.4
Debt to equity ratio	5.9	1.9	8.2	1.3	2.2	6.1	10.0	96.4
Interest coverage ratio	-0.4	-7.6	0.9	1.4	-9.3	-0.4	1.7	82.1
Debt ratio	0.8	0.6	0.8	0.5	0.6	0.8	0.9	96.4
Revenue to equity ratio	10.2	4.2	13.4	3.3	4.7	8.9	17.4	96.4
Revenue to closing inventories ratio	4.9	8.5	4.5	8.2	8.5	2.7	6.5	89.3

(percent)

Current debt to equity	410.4	115.4	573.1	67.5	139.8	442.7	686.9	96.4
Operating profit on equity	...	...	...	2.5	...	...	33.6	96.4
Net fixed assets to equity	242.1	83.5	329.6	110.8	69.5	244.8	403.7	96.4
Gross margin	17.1	7.6	18.7	31.4	-0.9	12.1	21.7	100.0
Return on total assets	-1.7	-33.5	3.8	3.6	-47.2	-2.1	7.1	96.4

(days)

Collection period for accounts receivable	50.8	53.3	50.4	39.3	58.4	59.0	46.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2491 Sweater Industry

Establishments primarily engaged in manufacturing for men, women and children, sweaters of wool, cotton or man-made fibre yarns either alone or with combinations of other materials such as suede, other leather or imitation leather incorporated into the garment.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2492 - OCCUPATIONAL CLOTHING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,152	25	590	1,152	2,115	
- High value (\$'000)	5,000	1,152	5,000	590	1,152	2,115	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.2	54.8	53.9	62.4	52.6	36.1	63.2	100.0
Purchases and materials	53.3	50.7	54.2	52.4	50.2	36.6	63.4	100.0
Closing inventory	15.0	14.2	15.3	16.1	13.6	19.5	13.1	87.2
Opening inventory	15.9	18.3	15.0	26.1	16.0	19.1	12.9	94.9
Wages, salaries and benefits	28.2	32.9	26.7	20.3	36.7	35.2	22.3	97.4
Direct	16.7	24.0	14.3	10.4	28.2	22.7	9.9	64.1
Indirect	11.5	8.8	12.4	9.9	8.5	12.5	12.4	89.7
Occupancy expenses	5.6	5.7	5.6	6.5	5.4	7.5	4.5	100.0
Depreciation	1.7	1.2	1.8	2.0	1.0	2.7	1.4	94.9
Repairs and maintenance	0.5	0.6	0.5	0.5	0.6	0.5	0.4	69.2
Fuel and oil	--	-	--	-	-	-	--	2.6
Utilities	1.1	1.1	1.0	2.0	0.9	1.6	0.8	87.2
Rent	2.3	2.7	2.2	2.0	2.9	2.7	1.9	69.2
Financial expenses	2.6	3.4	2.3	3.7	3.4	2.8	2.1	97.4
Interest and bank charges	1.9	2.9	1.6	3.2	2.8	1.9	1.5	84.6
Professional fees	0.7	0.6	0.7	0.6	0.6	0.9	0.6	92.3
General expenses	1.8	1.7	1.9	2.9	1.3	1.2	2.3	89.7
Advertising	0.9	0.5	1.0	1.3	0.2	0.3	1.4	69.2
Delivery expenses	0.6	0.8	0.6	1.0	0.7	0.7	0.5	59.0
Insurance	0.3	0.4	0.3	0.7	0.3	0.2	0.3	76.9
Other expenses	6.7	3.4	7.8	-0.6	4.6	11.0	6.1	100.0
Total expenses	99.1	101.8	98.2	95.2	103.8	93.8	100.5	100.0
Net profit/loss	0.9	-1.8	1.8	4.8	-3.8	6.2	-0.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	1,333.5	514.5	2,137.3	189.2	840.2	1,491.0	3,274.7	
Total Expenses	1,252.2	490.4	1,999.8	154.4	826.9	1,385.2	3,081.4	
Net Profit	81.3	24.1	137.5	34.9	13.3	105.8	193.3	

Non-Profitable:

Gross Operating Revenue	1,234.8	615.4	2,831.7	342.2	894.5	1,626.1	3,104.1	
Total Expenses	1,342.7	666.2	3,087.1	356.0	982.9	1,664.3	3,408.5	
Net Loss	-107.9	-50.7	-255.4	-13.8	-88.4	-38.2	-304.4	

1989**Profitable:**

Gross Operating Revenue	1,312.6	540.4	2,068.9	278.6	882.3	1,492.8	2,726.2	
Total Expenses	1,236.6	495.6	1,962.4	246.4	821.0	1,431.1	2,568.4	
Net Profit	76.0	44.8	106.6	32.2	61.3	61.7	157.8	

Non-Profitable:

Gross Operating Revenue	1,042.6	621.4	1,989.8	215.3	810.8	1,673.8	3,080.2	
Total Expenses	1,128.2	729.3	2,025.1	230.1	962.2	1,695.2	3,163.2	
Net Loss	-85.6	-107.9	-35.3	-14.8	-151.4	-21.4	-83.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,251	25	626	1,251	2,657	
- High value (\$'000)	5,000	1,251	5,000	626	1,251	2,657	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	757.7	396.6	1,189.2	280.5	498.0	1,114.5	1,273.5	100.0
Total current assets	601.7	323.0	934.6	240.6	395.1	786.3	1,101.9	100.0
Accounts receivable	168.6	94.7	256.9	75.8	111.1	230.2	287.1	100.0
Closing inventory	230.8	128.1	353.5	98.7	153.7	259.5	459.6	94.4
Other current assets	202.2	100.2	324.1	65.9	130.1	296.5	355.2	91.7
Net fixed assets	143.1	72.2	227.8	49.4	92.1	278.0	171.2	97.2
Other assets and adjustments	12.9	1.3	26.7	-9.4	10.7	50.1	0.2	75.0
Total liabilities	376.5	245.0	533.6	213.5	272.6	335.7	756.9	100.0
Total current liabilities	329.1	172.3	516.4	108.6	228.0	303.4	756.6	100.0
Current bank loans	123.5	46.5	215.5	28.7	62.0	36.4	417.6	72.2
Other current liabilities	205.5	125.7	300.8	79.8	165.9	267.0	339.0	100.0
Long-term bank loans	5.5	2.1	9.6	0.9	3.1	18.1	--	11.1
Other liabilities and adjustments	41.9	70.6	7.6	103.9	41.4	14.1	0.2	86.1
Total equity	381.2	151.5	655.5	67.0	225.4	778.8	516.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.8	1.8	2.2	1.7	2.5	1.4	100.0
Debt to equity ratio	0.9	1.6	0.8	3.1	1.2	0.4	1.4	100.0
Interest coverage ratio	1.3	0.4	1.8	0.5	0.4	4.6	0.2	86.1
Debt ratio	0.4	0.6	0.4	0.7	0.5	0.3	0.5	100.0
Revenue to equity ratio	3.9	4.9	3.6	7.0	4.4	2.1	6.3	100.0
Revenue to closing inventories ratio	6.5	5.9	6.8	4.8	6.5	6.4	7.0	94.4

(percent)

Current debt to equity	86.3	113.7	78.7	161.9	101.1	38.9	146.4	100.0
Operating profit on equity	2.5	...	5.3	...	...	12.8	...	100.0
Net fixed assets to equity	37.5	47.6	34.7	73.6	40.8	35.7	33.1	100.0
Gross margin	17.6	15.5	18.4	16.7	15.0	26.1	14.0	100.0
Return on total assets	5.1	2.4	6.1	2.3	2.4	11.4	1.0	100.0

(days)

Collection period for accounts receivable	40.7	45.7	38.8	58.1	40.5	50.4	32.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2492 Occupational Clothing Industry

Establishments primarily engaged in manufacturing occupational clothing, uniforms and separate components of uniforms of knit or woven fabric or of any material including asbestos but excluding vulcanized rubber. Establishments primarily engaged in manufacturing men's work shirts are classified in <2434 - Men's, and Boys' Shirt and Underwear Industry>; those primarily engaged in manufacturing clothing of vulcanized rubber are classified in <1599 - Other Rubber Products Industries>; those primarily engaged in manufacturing gloves including asbestos gloves are classified in <2493 - Glove Industry>; and those primarily engaged in manufacturing hats and caps including uniform hats and caps are classified in <2499 - Other Clothing and Apparel Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2493 - GLOVE INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,039	25	341	1,039	1,710	
- High value (\$'000)	5,000	1,039	5,000	341	1,039	1,710	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	43.2	59.3	40.5	75.5	55.8	43.7	38.7	100.0
Purchases and materials	41.3	52.6	39.4	66.8	49.5	42.1	37.8	100.0
Closing inventory	18.4	20.4	18.1	15.5	21.5	28.9	12.0	94.1
Opening inventory	20.3	27.1	19.2	24.1	27.8	30.5	12.8	100.0
Wages, salaries and benefits	39.5	29.7	41.1	28.9	29.8	38.8	42.4	94.1
Direct	25.4	13.3	27.5	3.9	15.4	26.6	28.0	76.5
Indirect	14.0	16.4	13.6	25.0	14.5	12.2	14.4	94.1
Occupancy expenses	5.9	4.6	6.1	2.9	5.0	5.2	6.6	100.0
Depreciation	1.9	1.5	2.0	0.4	1.8	1.3	2.3	82.4
Repairs and maintenance	1.5	0.3	1.7	--	0.4	0.8	2.2	70.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	0.8	1.6	1.2	0.7	1.3	1.7	100.0
Rent	1.0	2.0	0.8	1.2	2.2	1.8	0.2	58.8
Financial expenses	2.6	3.0	2.5	2.7	3.0	4.8	1.2	100.0
Interest and bank charges	2.1	2.2	2.1	0.3	2.6	4.1	0.9	94.1
Professional fees	0.5	0.8	0.4	2.5	0.4	0.7	0.3	94.1
General expenses	1.7	1.9	1.6	2.9	1.7	3.0	0.9	94.1
Advertising	0.4	0.4	0.5	0.2	0.4	1.2	--	52.9
Delivery expenses	0.7	1.2	0.7	1.5	1.1	1.2	0.4	47.1
Insurance	0.5	0.4	0.5	1.2	0.2	0.5	0.5	88.2
Other expenses	5.6	3.9	5.9	-3.0	5.4	10.4	3.4	100.0
Total expenses	98.4	102.4	97.7	109.9	100.7	105.9	93.1	100.0
Net profit/loss	1.6	-2.4	2.3	-9.9	-0.7	-5.9	6.9	88.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	41							
Gross Operating Revenue	2,382.7	414.6	3,136.9	268.2	561.0	1,502.0	3,524.3	
Total Expenses	2,222.5	374.6	2,930.6	245.8	503.4	1,449.3	3,281.7	
Net Profit	160.2	40.0	206.3	22.4	57.6	52.7	242.7	

Non-Profitable:

Gross Operating Revenue	801.2	416.0	1,382.2	104.1	826.8	1,382.2	-	
Total Expenses	859.1	439.2	1,492.7	125.9	851.7	1,492.7	-	
Net Loss	-78.5	-40.9	-110.5	-92.5	-24.9	-110.5	-	

1989**Profitable:**

Gross Operating Revenue	837.4	372.1	2,178.7	141.4	491.7	1,451.7	3,520.9	
Total Expenses	798.1	340.5	2,117.1	132.8	448.2	1,403.9	3,433.7	
Net Profit	39.3	31.6	61.6	8.6	43.5	47.8	87.3	

Non-Profitable:

Gross Operating Revenue	2,636.3	355.6	3,379.5	-	355.6	-	3,379.5	
Total Expenses	2,734.3	361.3	3,507.4	-	361.3	-	3,507.4	
Net Loss	-97.9	-5.7	-128.0	-	-5.7	-	-128.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,059	25	561	1,059	1,780	
- High value (\$'000)	5,000	1,059	5,000	561	1,059	1,780	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	886.2	306.8	1,433.3	199.9	419.2	978.7	1,966.1	100.0
Total current assets	803.8	246.0	1,330.6	168.5	327.6	936.9	1,792.0	100.0
Accounts receivable	366.8	99.5	619.2	78.9	121.2	442.3	826.4	100.0
Closing inventory	280.2	104.7	445.9	43.5	169.0	465.9	422.5	100.0
Other current assets	156.8	41.7	265.4	45.9	37.3	28.5	543.1	56.3
Net fixed assets	43.6	65.3	23.0	36.5	95.6	17.3	29.8	93.8
Other assets and adjustments	38.7	-4.6	79.6	-5.1	-4.0	24.5	144.1	93.8
Total liabilities	167.5	109.9	221.8	76.1	145.4	138.2	319.8	100.0
Total current liabilities	146.8	67.3	221.8	32.2	104.2	138.2	319.8	100.0
Current bank loans	61.1	12.4	107.1	12.5	12.2	56.8	166.1	81.3
Other current liabilities	85.6	54.8	114.7	19.6	91.9	81.4	153.6	100.0
Long-term bank loans	0.7	1.5	--	--	3.2	--	--	6.3
Other liabilities and adjustments	19.9	41.0	--	43.9	38.0	--	--	81.3
Total equity	718.6	196.9	1,211.5	123.7	273.7	840.5	1,646.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.4	3.6	5.9	5.2	3.1	6.7	5.6	100.0
Debt to equity ratio	0.2	0.5	0.1	0.6	0.5	0.1	0.1	100.0
Interest coverage ratio	1.7	-0.2	2.1	--	-0.2	-0.4	8.6	93.8
Debt ratio	0.1	0.3	0.1	0.3	0.3	0.1	0.1	100.0
Revenue to equity ratio	2.1	2.8	1.9	2.1	3.2	1.7	2.1	100.0
Revenue to closing inventories ratio	5.4	5.4	5.4	6.2	5.2	3.1	8.3	100.0

(percent)

Current debt to equity	20.4	34.1	18.3	26.0	38.0	16.4	19.4	100.0
Operating profit on equity	3.4	...	4.9	...	...	...	14.7	100.0
Net fixed assets to equity	6.0	33.2	1.9	29.5	34.9	2.0	1.8	100.0
Gross margin	17.4	16.1	17.7	10.6	17.9	15.4	18.9	100.0
Return on total assets	6.3	-0.8	7.7	--	-1.2	-2.7	13.9	100.0

(days)

Collection period for accounts receivable	88.1	63.8	93.5	106.2	50.1	109.7	85.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2493 Glove Industry

Establishments primarily engaged in manufacturing gloves, mitts and mittens of leather, textile or other materials either alone or in various combinations for men, women and children. Establishments primarily engaged in manufacturing fur gloves are classified in <2495 - Fur Goods Industry>; those primarily engaged in manufacturing rubber gloves are classified in <1599 - Other Rubber Products Industries>; and those primarily engaged in manufacturing gloves for hockey, baseball etc. are classified in <3931 - Sporting Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2494 - HOSIERY INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,042	-	-	-	-	
- High value (\$'000)	5,000	1,042	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.9	43.7	49.3	-	-	-	-	100.0
Purchases and materials	45.5	53.2	42.8	-	-	-	-	100.0
Closing inventory	20.6	22.8	19.8	-	-	-	-	90.0
Opening inventory	23.0	13.4	26.4	-	-	-	-	90.0
Wages, salaries and benefits	36.3	35.0	36.7	-	-	-	-	90.0
Direct	25.9	30.0	24.4	-	-	-	-	90.0
Indirect	10.4	5.0	12.3	-	-	-	-	80.0
Occupancy expenses	8.7	13.1	7.2	-	-	-	-	100.0
Depreciation	2.9	4.9	2.1	-	-	-	-	90.0
Repairs and maintenance	2.0	1.6	2.2	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.2	1.5	-	-	-	-	80.0
Rent	2.2	4.4	1.4	-	-	-	-	70.0
Financial expenses	3.2	0.5	4.2	-	-	-	-	90.0
Interest and bank charges	2.1	0.2	2.8	-	-	-	-	80.0
Professional fees	1.1	0.4	1.4	-	-	-	-	90.0
General expenses	1.5	1.8	1.4	-	-	-	-	90.0
Advertising	0.4	0.8	0.3	-	-	-	-	60.0
Delivery expenses	0.8	0.8	0.9	-	-	-	-	80.0
Insurance	0.3	0.1	0.3	-	-	-	-	50.0
Other expenses	4.6	8.7	3.2	-	-	-	-	100.0
Total expenses	102.3	102.8	102.1	-	-	-	-	100.0
Net profit/loss	-2.3	-2.8	-2.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	40							
Gross Operating Revenue	1,899.2	842.8	2,955.7	-	-	-	-	
Total Expenses	1,848.4	804.9	2,891.9	-	-	-	-	
Net Profit	50.8	37.9	63.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,483.9	784.5	2,263.9	-	-	-	-	
Total Expenses	1,553.2	828.9	2,360.9	-	-	-	-	
Net Loss	-69.3	-44.4	-97.0	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	813.8	219.9	3,153.6	116.9	1,235.8	2,510.9	4,265.8	
Total Expenses	737.0	197.0	2,863.9	101.3	1,142.4	2,230.8	3,959.4	
Net Profit	76.8	22.8	289.7	15.7	93.4	280.1	306.4	

Non-Profitable:

Gross Operating Revenue	1,998.1	910.7	4,072.1	-	910.7	2,005.4	4,823.0	
Total Expenses	2,153.6	1,111.8	4,140.7	-	1,111.8	2,068.4	4,893.5	
Net Loss	-155.5	-201.1	-68.5	-	-201.1	-63.0	-70.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,042	-	-	-	-	
- High value (\$'000)	5,000	1,042	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	927.3	611.8	1,268.7	-	-	-	-	100.0
Total current assets	1,068.1	705.8	1,460.2	-	-	-	-	100.0
Accounts receivable	513.9	483.9	546.5	-	-	-	-	100.0
Closing inventory	328.9	182.6	487.1	-	-	-	-	90.0
Other current assets	225.2	39.2	426.5	-	-	-	-	40.0
Net fixed assets	28.4	50.9	4.1	-	-	-	-	70.0
Other assets and adjustments	-169.2	-144.9	-195.6	-	-	-	-	70.0
Total liabilities	214.5	162.4	270.9	-	-	-	-	100.0
Total current liabilities	141.5	21.9	270.9	-	-	-	-	100.0
Current bank loans	112.1	8.5	224.3	-	-	-	-	40.0
Other current liabilities	29.3	13.4	46.5	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	73.0	140.4	--	-	-	-	-	90.0
Total equity	712.7	449.4	997.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	7.5	32.1	5.3	-	-	-	-	100.0
Debt to equity ratio	0.3	0.3	0.2	...	...	...	...	100.0
Interest coverage ratio	--	-16.0	0.2	-	-	-	-	80.0
Debt ratio	0.2	0.2	0.2	-	-	-	-	100.0
Revenue to equity ratio	2.2	1.7	2.4	...	...	...	...	100.0
Revenue to closing inventories ratio	4.8	4.3	5.0	-	-	-	-	90.0

(percent)

Current debt to equity	19.8	4.8	27.1	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	3.9	11.3	0.4	...	...	...	...	100.0
Gross margin	15.8	21.2	13.9	-	-	-	-	100.0
Return on total assets	-0.2	-3.4	1.4	-	-	-	-	100.0

(days)

Collection period for accounts receivable	117.3	220.8	81.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2494 Hosiery Industry

Establishments primarily engaged in manufacturing hosiery for men, women and children. Establishments primarily engaged in dyeing or finishing hosiery and other textile products on a contract basis are classified in <1992 - Contract Textile Dyeing and Finishing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2495 - FUR GOODS INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	54						
Gross Operating Revenues:							
- Low value (\$'000)	25	563	25	197	563	1,073	
- High value (\$'000)	5,000	563	5,000	197	563	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	58.1	49.1	60.4	32.4	63.4	62.0	59.5	100.0
Purchases and materials	50.9	31.9	55.8	20.6	41.6	58.1	54.7	100.0
Closing inventory	35.4	50.4	31.5	30.3	67.6	41.3	26.6	81.5
Opening inventory	42.5	67.6	36.1	42.2	89.4	45.2	31.5	90.7
Wages, salaries and benefits	19.3	26.9	17.3	26.5	27.2	22.8	14.6	94.4
Direct	9.8	19.5	7.3	21.4	17.8	8.0	6.9	77.8
Indirect	9.5	7.4	10.1	5.1	9.3	14.7	7.7	88.9
Occupancy expenses	5.7	7.4	5.3	9.8	5.3	8.3	3.7	100.0
Depreciation	1.2	1.1	1.3	1.3	0.9	2.6	0.6	92.6
Repairs and maintenance	0.2	0.2	0.2	0.4	0.1	0.2	0.2	40.7
Fuel and oil	--	--	--	--	--	--	--	1.9
Utilities	1.1	1.8	0.9	2.4	1.4	1.2	0.8	92.6
Rent	3.2	4.3	2.9	5.8	3.0	4.3	2.2	81.5
Financial expenses	4.5	6.6	4.0	6.4	6.8	4.1	3.9	100.0
Interest and bank charges	3.5	4.2	3.3	2.6	5.5	3.4	3.2	77.8
Professional fees	1.1	2.5	0.7	3.8	1.3	0.8	0.7	96.3
General expenses	4.1	4.3	4.1	3.8	4.8	4.3	4.0	94.4
Advertising	2.2	1.6	2.4	1.1	2.0	2.1	2.6	64.8
Delivery expenses	0.9	1.2	0.8	1.5	0.8	0.6	0.9	66.7
Insurance	1.0	1.6	0.9	1.2	1.9	1.5	0.5	64.8
Other expenses	10.3	10.8	10.2	13.1	8.9	4.5	13.0	100.0
Total expenses	102.0	105.2	101.2	92.0	116.4	106.1	98.8	100.0
Net profit/loss	-2.0	-5.2	-1.2	8.0	-16.4	-6.1	1.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	46						
Gross Operating Revenue	360.6	86.7	1,374.9	61.5	369.5	850.2	1,960.4
Total Expenses	328.5	71.7	1,279.5	46.6	352.5	824.5	1,787.2
Net Profit	32.2	15.1	95.4	14.9	17.1	25.7	173.2

Non-Profitable:

Gross Operating Revenue	551.6	189.0	1,212.8	88.7	351.0	748.3	1,786.0
Total Expenses	626.5	237.3	1,336.4	110.9	441.6	865.5	1,917.3
Net Loss	-75.0	-48.3	-123.5	-22.2	-90.5	-117.2	-131.4

1989**Profitable:**

Gross Operating Revenue	516.3	202.4	1,833.7	151.1	427.8	999.2	3,065.3
Total Expenses	489.3	186.0	1,762.1	137.2	400.8	961.0	2,944.5
Net Profit	27.0	16.3	71.6	13.9	27.0	38.2	120.9

Non-Profitable:

Gross Operating Revenue	594.9	352.0	1,633.2	173.3	525.4	1,046.6	1,965.6
Total Expenses	652.1	389.7	1,773.7	191.0	582.6	1,143.4	2,130.8
Net Loss	-57.2	-37.7	-140.5	-17.7	-57.1	-96.8	-165.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	603	25	309	603	1,109	
- High value (\$'000)	5,000	603	5,000	309	603	1,109	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	617.2	262.0	1,123.5	153.9	471.4	775.7	1,488.6	100.0
Total current assets	579.1	250.9	1,047.0	150.9	444.6	737.1	1,372.3	100.0
Accounts receivable	113.2	27.8	234.9	11.6	59.2	133.4	341.5	100.0
Closing inventory	290.7	157.8	480.2	109.9	250.6	412.6	551.1	95.7
Other current assets	175.1	65.2	331.8	29.3	134.7	190.9	479.6	89.1
Net fixed assets	42.0	11.3	85.8	2.2	28.9	50.4	122.8	100.0
Other assets and adjustments	-3.9	-0.2	-9.2	0.7	-2.2	-11.8	-6.5	78.3
Total liabilities	412.6	168.2	760.9	87.9	323.8	552.5	979.5	100.0
Total current liabilities	332.6	137.7	610.3	64.9	278.7	364.7	868.1	100.0
Current bank loans	194.0	44.3	407.4	24.4	82.9	204.0	621.0	45.7
Other current liabilities	138.5	93.4	202.9	40.4	195.8	160.7	247.1	100.0
Long-term bank loans	0.5	0.2	1.0	0.3	--	1.9	--	8.7
Other liabilities and adjustments	79.4	30.2	149.5	22.6	45.1	185.8	111.3	87.0
Total equity	204.6	93.7	362.6	66.0	147.5	223.1	509.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.8	1.7	2.3	1.5	2.0	1.5	100.0
Debt to equity ratio	2.0	1.7	2.0	1.3	2.1	2.4	1.9	100.0
Interest coverage ratio	0.1	-1.8	1.0	-2.5	-1.3	0.8	1.1	84.8
Debt ratio	0.6	0.6	0.6	0.5	0.6	0.7	0.6	100.0
Revenue to equity ratio	3.5	2.5	3.9	1.8	3.1	4.1	3.9	100.0
Revenue to closing inventories ratio	2.5	1.5	3.0	1.1	1.8	2.2	3.6	95.7

(percent)

Current debt to equity	162.5	146.9	168.3	98.3	188.9	163.4	170.5	100.0
Operating profit on equity	...	...	0.7	...	...	...	1.7	100.0
Net fixed assets to equity	20.5	12.0	23.6	3.3	19.6	22.6	24.1	100.0
Gross margin	22.3	16.4	23.6	22.1	13.5	18.6	26.1	100.0
Return on total assets	0.8	-9.7	4.3	-13.7	-7.1	3.0	5.0	100.0

(days)

Collection period for accounts receivable	56.1	42.5	59.3	34.6	46.5	52.7	62.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2495 Fur Goods Industry

Establishments primarily engaged in manufacturing women's men's and children's fur garments and fur trimmings. Establishments primarily engaged in fur dressing and dyeing are classified in <3999 - Other Manufactured Products Industries n.e.c.> and those primarily engaged in selling purchased fur goods at retail but which also make up fur coats and other fur goods are classified in <6142 - Fur Stores>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2496 - FOUNDATION GARMENT INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.2	-	-	-	-	-	-	100.0
Purchases and materials	44.7	-	-	-	-	-	-	100.0
Closing inventory	20.2	-	-	-	-	-	-	100.0
Opening inventory	15.7	-	-	-	-	-	-	100.0
Wages, salaries and benefits	36.5	-	-	-	-	-	-	100.0
Direct	29.2	-	-	-	-	-	-	100.0
Indirect	7.4	-	-	-	-	-	-	100.0
Occupancy expenses	3.8	-	-	-	-	-	-	100.0
Depreciation	1.2	-	-	-	-	-	-	100.0
Repairs and maintenance	0.3	-	-	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.5	-	-	-	-	-	-	100.0
Rent	1.7	-	-	-	-	-	-	80.0
Financial expenses	1.6	-	-	-	-	-	-	100.0
Interest and bank charges	1.1	-	-	-	-	-	-	100.0
Professional fees	0.5	-	-	-	-	-	-	100.0
General expenses	1.5	-	-	-	-	-	-	100.0
Advertising	0.1	-	-	-	-	-	-	40.0
Delivery expenses	1.1	-	-	-	-	-	-	80.0
Insurance	0.2	-	-	-	-	-	-	100.0
Other expenses	3.8	-	-	-	-	-	-	100.0
Total expenses	87.4	-	-	-	-	-	-	100.0
Net profit/loss	12.6	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	100							
Gross Operating Revenue	2,130.8	-	-	-	-	-	-	
Total Expenses	1,861.3	-	-	-	-	-	-	
Net Profit	269.5	-	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	-	-	-	-	-	-	-	
Total Expenses	-	-	-	-	-	-	-	
Net Loss	-	-	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,254.8	-	-	-	-	-	-	100.0
Total current assets	759.5	-	-	-	-	-	-	100.0
Accounts receivable	197.8	-	-	-	-	-	-	100.0
Closing inventory	430.8	-	-	-	-	-	-	100.0
Other current assets	130.8	-	-	-	-	-	-	80.0
Net fixed assets	17.3	-	-	-	-	-	-	100.0
Other assets and adjustments	477.9	-	-	-	-	-	-	100.0
Total liabilities	753.5	-	-	-	-	-	-	100.0
Total current liabilities	449.3	-	-	-	-	-	-	100.0
Current bank loans	157.7	-	-	-	-	-	-	100.0
Other current liabilities	291.6	-	-	-	-	-	-	100.0
Long-term bank loans	179.9	-	-	-	-	-	-	100.0
Other liabilities and adjustments	124.2	-	-	-	-	-	-	100.0
Total equity	501.3	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	-	-	-	-	-	-	100.0
Debt to equity ratio	1.5	...	...	...	...	...	...	100.0
Interest coverage ratio	12.2	-	-	-	-	-	-	100.0
Debt ratio	0.6	-	-	-	-	-	-	100.0
Revenue to equity ratio	4.2	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	4.9	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	89.6	...	...	...	...	...	...	100.0
Operating profit on equity	53.7	...	...	...	...	...	...	100.0
Net fixed assets to equity	3.4	...	...	...	...	...	...	100.0
Gross margin	23.2	-	-	-	-	-	-	100.0
Return on total assets	23.3	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	33.8	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2496 Foundation Garment Industry

Establishments primarily engaged in manufacturing foundation garments.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2499 - OTHER CLOTHING AND APPAREL INDUSTRIES N.E.C.

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	155							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	812	25	342	812	1,751	
- High value (\$'000)	5,000	812	5,000	342	812	1,751	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.9	40.2	52.3	51.3	34.8	49.1	53.6	97.4
Purchases and materials	48.0	35.3	52.9	39.0	33.4	49.1	54.5	97.4
Closing inventory	16.2	7.0	19.7	3.8	8.6	15.9	21.3	78.1
Opening inventory	17.1	12.0	19.1	16.1	9.9	16.0	20.4	81.9
Wages, salaries and benefits	32.7	38.3	30.5	23.2	45.8	34.3	29.0	89.7
Direct	21.9	25.1	20.7	3.8	35.6	25.5	18.8	60.0
Indirect	10.8	13.3	9.8	19.4	10.2	8.8	10.2	84.5
Occupancy expenses	6.0	9.2	4.8	9.3	9.2	6.0	4.3	98.1
Depreciation	2.0	3.6	1.4	3.0	3.8	1.7	1.3	93.5
Repairs and maintenance	0.9	1.7	0.6	0.3	2.4	0.7	0.5	71.6
Fuel and oil	--	--	-	--	--	-	-	1.3
Utilities	1.1	1.4	1.0	1.4	1.3	1.2	0.9	84.5
Rent	2.0	2.6	1.8	4.5	1.6	2.4	1.6	72.9
Financial expenses	3.0	2.7	3.0	2.1	3.1	2.4	3.3	97.4
Interest and bank charges	2.2	1.9	2.3	1.2	2.2	1.5	2.6	85.2
Professional fees	0.8	0.9	0.7	0.8	0.9	0.8	0.7	91.6
General expenses	2.3	2.7	2.2	4.7	1.8	2.4	2.1	93.5
Advertising	0.9	1.1	0.8	1.8	0.7	0.7	0.8	76.1
Delivery expenses	1.1	1.3	1.0	2.6	0.6	1.3	0.9	75.5
Insurance	0.4	0.4	0.3	0.3	0.5	0.4	0.3	69.0
Other expenses	6.8	5.8	7.1	5.7	5.9	5.7	7.7	97.4
Total expenses	99.7	99.1	99.9	96.3	100.5	99.9	99.9	100.0
Net profit/loss	0.3	0.9	0.1	3.7	-0.5	0.1	0.1	98.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56							
Gross Operating Revenue	709.6	289.8	1,986.1	122.4	512.0	1,203.0	2,771.7	
Total Expenses	681.3	274.8	1,917.5	108.8	495.1	1,158.6	2,678.8	
Net Profit	28.3	15.0	68.6	13.6	16.9	44.4	92.9	

Non-Profitable:

Gross Operating Revenue	606.5	182.1	2,038.2	109.8	543.2	1,138.2	2,925.6	
Total Expenses	637.1	195.6	2,126.4	113.3	606.7	1,196.7	3,043.1	
Net Loss	-32.3	-14.4	-90.5	-3.8	-66.3	-61.6	-117.5	

1989

Profitable:

Gross Operating Revenue	703.7	193.2	2,075.9	122.5	341.2	1,209.0	3,121.8	
Total Expenses	658.5	178.0	1,949.8	109.9	320.7	1,145.1	2,920.7	
Net Profit	45.2	15.2	126.1	12.6	20.6	63.9	201.1	

Non-Profitable:

Gross Operating Revenue	425.5	129.4	1,804.9	51.4	492.4	1,174.2	3,280.9	
Total Expenses	448.5	141.4	1,879.3	61.2	514.5	1,215.3	3,433.1	
Net Loss	-23.0	-12.0	-74.4	-9.8	-22.1	-41.1	-152.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	134							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	976	25	497	976	1,967	
- High value (\$'000)	5,000	976	5,000	497	976	1,967	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	469.0	168.0	1,267.0	113.4	252.7	778.9	1,777.1	100.0
Total current assets	383.0	138.6	1,031.1	93.9	207.9	556.6	1,527.1	100.0
Accounts receivable	136.1	38.6	394.6	31.6	49.3	192.4	605.9	100.0
Closing inventory	143.9	29.7	446.5	15.9	51.3	215.9	687.4	90.3
Other current assets	103.0	70.2	190.0	46.3	107.1	148.2	233.7	68.7
Net fixed assets	84.9	31.4	226.8	22.5	45.2	156.5	300.2	98.5
Other assets and adjustments	1.0	-2.0	9.0	-3.0	-0.4	65.7	-50.3	79.1
Total liabilities	296.3	93.3	834.4	77.9	117.2	472.2	1,212.8	100.0
Total current liabilities	200.4	49.9	599.2	35.6	72.3	337.7	872.4	100.0
Current bank loans	65.7	14.7	201.1	13.1	17.1	40.0	369.5	47.8
Other current liabilities	134.6	35.2	398.0	22.4	55.2	297.7	502.8	100.0
Long-term bank loans	0.3	0.3	0.2	--	0.9	0.4	--	5.2
Other liabilities and adjustments	95.5	42.9	234.9	42.3	43.9	134.0	340.4	85.8
Total equity	172.7	74.6	432.6	35.4	135.4	306.7	564.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.7	1.7	2.6	2.8	1.6	1.7	100.0
Debt to equity ratio	1.7	1.2	1.9	2.1	0.8	1.5	2.1	100.0
Interest coverage ratio	1.0	0.9	1.0	0.7	1.0	1.1	1.0	86.6
Debt ratio	0.6	0.5	0.6	0.6	0.4	0.6	0.6	100.0
Revenue to equity ratio	4.9	4.7	5.0	5.5	4.4	4.5	5.3	100.0
Revenue to closing inventories ratio	5.9	11.9	4.9	12.3	11.8	6.5	4.3	90.3

(percent)

Current debt to equity	116.0	66.9	138.5	100.3	53.3	110.1	154.6	100.0
Operating profit on equity	0.3	...	0.6	...	0.1	0.9	0.4	100.0
Net fixed assets to equity	49.1	42.0	52.4	63.4	33.3	51.0	53.2	100.0
Gross margin	18.1	19.9	17.3	21.8	18.9	16.8	17.5	100.0
Return on total assets	4.1	3.6	4.3	1.6	5.1	3.1	4.8	100.0

(days)

Collection period for accounts receivable	57.7	39.4	65.5	58.8	29.7	49.8	73.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2499 Other Clothing and Apparel Industries n.e.c.

Establishments primarily engaged in manufacturing items of apparel not elsewhere classified. Establishments primarily engaged in manufacturing hard hats are classified in <1699 - Other Plastic Products Industries n.e.c.> and those primarily engaged in manufacturing fur goods including women's fur hats are classified in <2495 - Fur Goods Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2511 - SHINGLE AND SHAKE INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	454	25	84	454	2,863	
- High value (\$'000)	5,000	454	5,000	84	454	2,863	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.8	36.1	61.3	41.5	31.8	48.4	66.4	92.9
Purchases and materials	58.1	34.9	63.1	33.2	36.2	44.6	70.4	92.9
Closing inventory	10.5	9.6	10.7	7.6	11.2	9.6	11.2	60.7
Opening inventory	9.3	10.8	8.9	15.9	6.8	13.3	7.2	60.7
Wages, salaries and benefits	18.6	31.0	15.9	35.2	27.8	10.4	18.1	85.7
Direct	13.5	13.8	13.4	25.9	4.2	7.8	15.6	57.1
Indirect	5.1	17.2	2.5	9.3	23.5	2.6	2.5	67.9
Occupancy expenses	8.7	18.4	6.6	24.9	13.3	9.4	5.5	100.0
Depreciation	3.1	6.6	2.4	8.0	5.4	5.1	1.3	82.1
Repairs and maintenance	2.3	4.8	1.8	7.7	2.5	0.8	2.2	71.4
Fuel and oil	0.8	2.7	0.4	5.8	0.3	0.3	0.5	42.9
Utilities	1.1	2.0	0.9	2.4	1.8	0.8	0.9	85.7
Rent	1.3	2.3	1.1	1.0	3.3	2.5	0.5	60.7
Financial expenses	2.7	5.4	2.2	7.3	3.8	3.3	1.7	100.0
Interest and bank charges	2.3	4.5	1.8	6.3	3.1	2.8	1.5	92.9
Professional fees	0.4	0.8	0.3	1.0	0.7	0.5	0.2	75.0
General expenses	3.0	7.2	2.1	11.6	3.8	3.3	1.6	89.3
Advertising	0.1	0.2	0.1	0.2	0.2	0.1	0.1	42.9
Delivery expenses	2.4	5.6	1.7	9.8	2.2	2.8	1.3	60.7
Insurance	0.5	1.5	0.3	1.6	1.4	0.4	0.3	53.6
Other expenses	9.3	7.2	9.7	6.3	7.9	26.3	3.2	100.0
Total expenses	99.1	105.3	97.7	126.7	88.4	101.1	96.4	100.0
Net profit/loss	0.9	-5.3	2.3	-26.7	11.6	-1.1	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64						
Gross Operating Revenue	821.6	180.1	1,896.2	80.3	214.8	581.4	3,776.7
Total Expenses	775.9	154.6	1,816.8	66.3	185.3	553.5	3,623.6
Net Profit	45.6	25.5	79.4	14.0	29.5	27.9	153.0

Non-Profitable:

Gross Operating Revenue	196.1	62.9	1,880.9	58.3	330.5	1,609.0	2,875.4
Total Expenses	222.4	83.9	1,974.3	78.6	390.9	1,723.5	2,891.8
Net Loss	-26.3	-20.9	-93.4	-20.3	-60.4	-114.5	-16.4

1989

Profitable:

Gross Operating Revenue	1,801.0	240.7	2,924.0	142.4	619.4	2,034.9	3,224.9
Total Expenses	1,726.0	213.3	2,814.6	121.8	565.9	1,904.9	3,122.5
Net Profit	75.1	27.4	109.4	20.6	53.5	130.0	102.5

Non-Profitable:

Gross Operating Revenue	1,129.1	263.7	2,747.7	93.2	679.4	2,014.3	3,433.4
Total Expenses	1,218.3	295.0	2,945.2	118.0	726.5	2,321.1	3,528.7
Net Loss	-89.2	-31.3	-197.5	-24.9	-47.2	-306.8	-95.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	818	25	228	818	3,141	
- High value (\$'000)	5,000	818	5,000	228	818	3,141	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	343.4	104.6	1,513.1	90.0	257.7	1,649.8	1,337.0	100.0
Total current assets	108.4	30.8	488.4	24.3	99.5	480.3	498.8	100.0
Accounts receivable	27.3	6.2	131.0	5.4	14.1	121.7	143.0	100.0
Closing inventory	76.1	21.8	341.9	16.1	82.0	331.1	355.7	85.0
Other current assets	4.9	2.8	15.4	2.7	3.3	27.3	--	30.0
Net fixed assets	268.1	80.4	1,187.9	69.2	197.1	1,281.2	1,067.7	100.0
Other assets and adjustments	-33.1	-6.6	-163.1	-3.5	-38.9	-111.7	-229.4	95.0
Total liabilities	442.1	125.3	1,994.3	107.5	312.3	2,133.8	1,814.4	100.0
Total current liabilities	145.5	37.3	675.3	32.3	90.0	678.1	671.6	100.0
Current bank loans	53.1	11.4	257.5	10.0	25.7	234.0	287.7	90.0
Other current liabilities	92.3	25.9	417.7	22.2	64.3	444.0	383.9	100.0
Long-term bank loans	5.8	2.2	23.7	1.8	6.1	32.3	12.6	35.0
Other liabilities and adjustments	290.7	85.7	1,295.2	73.3	216.1	1,423.3	1,130.1	100.0
Total equity	-98.7	-20.6	-481.1	-17.4	-54.5	-484.0	-477.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.8	0.7	0.7	1.1	0.7	0.7	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	0.9	-0.7	2.0	-1.3	1.0	0.3	5.0	100.0
Debt ratio	1.2	1.1	1.3	1.1	1.2	1.2	1.3	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	8.0	5.2	8.8	4.7	6.4	6.8	11.2	85.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	0.1	62.6	...	81.8	...	9.5	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	23.6	27.4	22.9	28.0	26.4	29.9	17.7	100.0
Return on total assets	4.6	-5.4	8.0	-9.1	8.3	1.2	18.8	100.0

(days)

Collection period for accounts receivable	16.3	19.6	15.7	26.1	9.7	19.4	12.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,718	2,164,458	65,887.9	165
Less than 20	1,317	106,568	5,323.8	136
20-99	306	305,564	13,275.0	26
100-499	78	542,146	16,703.0	3
500 and over	17	1,210,180	30,586.1	-

1989				
Total	1,553	2,139,724	60,403.1	
Less than 20	1,181	120,156	4,490.6	
20-99	280	284,701	10,813.1	
100-499	75	509,426	14,855.8	
500 and over	17	1,225,441	30,243.6	

SIC 2511 Shingle and Shake Industry

Establishments primarily engaged in manufacturing wooden shingles and shakes including those that are hand-split and resawn, tapered and straight split. Establishments primarily engaged in manufacturing asphalt shingles are classified in <2721 - Asphalt Roofing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2512 - SAWMILL AND PLANING MILL PRODUCTS INDUSTRY (EXCEPT
SHINGLES AND SHAKES)**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	217							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	804	25	244	804	1,499	
- High value (\$'000)	5,000	804	5,000	244	804	1,499	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.6	31.2	56.2	17.2	39.3	55.3	56.6	89.9
Purchases and materials	50.9	31.2	56.7	14.1	41.0	54.7	57.5	89.9
Closing inventory	12.7	8.5	13.9	2.5	11.9	14.8	13.5	60.8
Opening inventory	12.3	8.5	13.4	5.6	10.2	15.4	12.7	71.4
Wages, salaries and benefits	22.1	25.1	21.3	26.0	24.5	22.8	20.7	94.9
Direct	12.0	9.8	12.7	2.5	14.0	12.8	12.6	48.8
Indirect	10.1	15.3	8.6	23.5	10.6	10.0	8.1	77.0
Occupancy expenses	15.3	20.6	13.7	27.2	16.9	12.1	14.3	99.5
Depreciation	6.6	7.7	6.2	10.4	6.2	3.8	7.2	92.6
Repairs and maintenance	3.9	6.0	3.3	9.9	3.9	3.6	3.2	71.4
Fuel and oil	1.5	3.5	0.9	3.9	3.2	1.4	0.8	43.8
Utilities	2.1	2.1	2.1	1.2	2.6	2.7	1.9	88.9
Rent	1.1	1.3	1.0	1.8	1.0	0.6	1.2	36.9
Financial expenses	5.1	5.1	5.1	6.0	4.6	3.3	5.8	96.8
Interest and bank charges	4.5	4.5	4.6	5.2	4.1	2.8	5.3	90.8
Professional fees	0.6	0.6	0.6	0.7	0.5	0.5	0.6	88.0
General expenses	2.2	3.1	2.0	3.2	3.0	2.4	1.9	86.2
Advertising	0.1	0.2	0.1	0.1	0.2	0.2	0.1	53.9
Delivery expenses	1.2	1.8	1.1	1.7	1.8	1.2	1.0	46.1
Insurance	0.9	1.1	0.8	1.3	1.0	1.0	0.7	68.7
Other expenses	8.1	9.0	7.9	11.9	7.4	4.3	9.3	100.0
Total expenses	103.5	94.1	106.2	91.4	95.6	100.1	108.6	100.0
Net profit/loss	-3.5	5.9	-6.2	8.6	4.4	-0.1	-8.6	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	472.3	169.4	1,848.7	90.6	444.8	1,156.0	2,857.0	
Total Expenses	440.3	148.0	1,768.5	78.7	390.2	1,089.8	2,756.4	
Net Profit	32.0	21.4	80.2	11.9	54.6	66.2	100.6	

Non-Profitable:

Gross Operating Revenue	951.1	215.9	2,070.9	76.1	438.8	990.9	2,785.1	
Total Expenses	1,113.8	244.6	2,437.8	88.5	493.5	1,115.7	3,312.2	
Net Loss	-163.9	-29.0	-366.9	-12.4	-56.4	-124.8	-527.1	

1989**Profitable:**

Gross Operating Revenue	708.8	202.3	2,137.8	82.3	490.4	1,269.3	3,192.7	
Total Expenses	662.4	178.1	2,028.7	65.9	447.6	1,201.7	3,033.2	
Net Profit	46.4	24.2	109.1	16.5	42.9	67.6	159.5	

Non-Profitable:

Gross Operating Revenue	613.0	222.7	1,768.9	85.9	470.5	1,149.3	2,861.5	
Total Expenses	686.3	264.4	1,936.0	130.5	507.0	1,301.7	3,054.4	
Net Loss	-73.3	-41.7	-167.1	-44.6	-36.4	-152.4	-192.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	166							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	998	25	479	998	2,117	
- High value (\$'000)	5,000	998	5,000	479	998	2,117	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	847.6	321.0	1,921.2	234.3	520.8	1,286.8	2,604.3	100.0
Total current assets	393.2	122.8	944.7	79.2	223.2	552.8	1,366.6	98.8
Accounts receivable	90.6	21.8	231.0	8.1	53.3	147.6	320.8	94.0
Closing inventory	137.8	47.3	322.2	26.5	95.5	214.2	438.4	79.5
Other current assets	164.7	53.5	391.4	44.5	74.3	191.0	607.3	76.5
Net fixed assets	435.1	183.9	947.5	139.5	286.2	695.6	1,218.8	99.4
Other assets and adjustments	19.1	14.3	28.9	15.5	11.4	38.3	18.8	80.1
Total liabilities	572.8	210.8	1,311.0	160.3	327.4	762.2	1,901.8	100.0
Total current liabilities	290.5	127.2	623.3	116.6	151.7	282.3	990.5	100.0
Current bank loans	109.0	67.9	192.8	65.7	73.0	86.6	307.1	58.4
Other current liabilities	181.4	59.3	430.5	50.9	78.7	195.7	683.3	99.4
Long-term bank loans	41.1	4.5	115.7	4.5	4.6	23.3	215.2	25.9
Other liabilities and adjustments	241.2	79.0	571.8	39.1	171.0	456.4	696.0	91.6
Total equity	274.7	110.1	610.2	73.9	193.4	524.6	702.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	0.9	1.5	0.6	1.4	1.9	1.3	100.0
Debt to equity ratio	2.0	1.9	2.1	2.1	1.6	1.4	2.7	100.0
Interest coverage ratio	0.1	0.8	-0.1	1.7	--	1.6	-0.5	92.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.7	100.0
Revenue to equity ratio	3.5	3.0	3.6	2.2	3.6	2.6	4.4	100.0
Revenue to closing inventories ratio	6.9	7.0	6.9	6.3	7.4	6.5	7.1	79.5

(percent)

Current debt to equity	105.7	115.5	102.1	157.6	78.4	53.8	141.0	100.0
Operating profit on equity	...	...	...	13.3	...	4.7	...	100.0
Net fixed assets to equity	158.4	166.9	155.2	188.5	147.9	132.5	173.5	100.0
Gross margin	26.2	35.2	23.5	48.4	28.0	25.0	22.8	100.0
Return on total assets	0.7	4.6	-0.6	9.5	-0.4	5.0	-3.6	100.0

(days)

Collection period for accounts receivable	34.3	23.9	37.5	17.6	27.3	38.2	37.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,718	2,164,458	65,887.9	165
Less than 20	1,317	106,568	5,323.8	136
20-99	306	305,564	13,275.0	26
100-499	78	542,146	16,703.0	3
500 and over	17	1,210,180	30,586.1	-

1989

Total	1,553	2,139,724	60,403.1	
Less than 20	1,181	120,156	4,490.6	
20-99	280	284,701	10,813.1	
100-499	75	509,426	14,855.8	
500 and over	17	1,225,441	30,243.6	

SIC 2512 Sawmill and Planing Mill Products Industry (except Shingles and Shakes)

Establishments primarily engaged in sawing and planing lumber from round wood. Establishments primarily engaged in drying lumber are included here. By-products of establishments in this industry are wood chips, hogged fuel, sawdust, shavings and slabs.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC252 - VENEER AND PLYWOOD INDUSTRIES
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,303	25	772	1,303	2,858
- High value (\$'000)	5,000	1,303	5,000	772	1,303	2,858	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	58.6	41.6	65.4	37.3	45.0	64.0	66.2	100.0
Purchases and materials	58.3	43.5	64.3	42.7	44.1	63.6	64.7	100.0
Closing inventory	11.5	17.5	9.0	24.4	12.2	10.7	8.0	100.0
Opening inventory	11.7	15.6	10.1	19.1	13.0	11.2	9.5	100.0
Wages, salaries and benefits	20.4	30.6	16.3	30.6	30.6	18.5	15.0	90.0
Direct	15.3	23.6	11.9	26.0	21.8	14.3	10.5	85.0
Indirect	5.1	7.0	4.4	4.6	8.8	4.2	4.5	85.0
Occupancy expenses	8.0	12.1	6.4	11.3	12.6	7.6	5.7	100.0
Depreciation	3.8	5.3	3.2	3.7	6.5	3.3	3.2	100.0
Repairs and maintenance	1.4	2.1	1.1	2.6	1.8	2.1	0.5	80.0
Fuel and oil	0.1	-	0.1	-	-	0.3	-	5.0
Utilities	1.5	3.0	0.9	3.9	2.3	0.9	0.9	85.0
Rent	1.2	1.6	1.0	1.1	2.1	0.9	1.1	50.0
Financial expenses	2.2	5.1	1.0	5.9	4.4	1.3	0.8	95.0
Interest and bank charges	1.6	3.8	0.8	4.1	3.6	1.1	0.6	95.0
Professional fees	0.5	1.2	0.3	1.8	0.8	0.3	0.3	90.0
General expenses	1.4	2.3	1.1	2.3	2.2	1.1	1.0	95.0
Advertising	0.2	0.4	0.1	0.3	0.5	0.2	0.1	75.0
Delivery expenses	0.6	1.0	0.4	1.2	1.0	0.2	0.5	60.0
Insurance	0.6	0.8	0.5	0.8	0.8	0.7	0.4	90.0
Other expenses	6.4	6.5	6.4	7.2	6.0	4.3	7.7	100.0
Total expenses	97.0	98.1	96.6	94.6	100.8	96.9	96.5	100.0
Net profit/loss	3.0	1.9	3.4	5.4	-0.8	3.1	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	85						
Gross Operating Revenue	1,559.1	817.8	2,741.7	689.4	1,020.9	2,277.5	3,595.9
Total Expenses	1,461.1	763.4	2,574.2	652.2	939.6	2,205.9	3,251.8
Net Profit	98.0	54.4	167.5	37.3	81.4	71.6	344.1

Non-Profitable:

Gross Operating Revenue	2,976.0	1,176.1	4,465.9	-	1,176.1	-	4,465.9
Total Expenses	3,177.7	1,448.3	4,609.1	-	1,448.3	-	4,609.1
Net Loss	-201.7	-272.3	-143.2	-	-272.3	-	-143.2

1989

Profitable:

Gross Operating Revenue	1,243.1	637.8	2,693.8	315.6	689.8	1,913.2	3,786.7
Total Expenses	1,132.7	563.4	2,497.2	291.8	607.3	1,726.9	3,575.6
Net Profit	110.4	74.4	196.6	23.9	82.6	186.3	211.2

Non-Profitable:

Gross Operating Revenue	853.3	543.7	2,404.3	258.6	556.6	1,769.1	4,708.5
Total Expenses	960.7	653.5	2,499.6	326.8	668.3	1,873.1	4,772.4
Net Loss	-107.4	-109.8	-95.3	-68.1	-111.7	-104.0	-63.9

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,303	25	772	1,303	2,858	
- High value (\$'000)	5,000	1,303	5,000	772	1,303	2,858	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,078.8	836.9	1,427.2	547.9	1,178.6	1,131.1	1,744.0	100.0
Total current assets	721.9	649.1	826.7	508.9	814.7	612.4	1,056.0	100.0
Accounts receivable	236.8	196.8	294.4	132.9	272.3	214.8	379.6	100.0
Closing inventory	203.1	150.5	278.9	168.5	129.2	244.6	315.6	100.0
Other current assets	281.9	301.7	253.3	207.5	413.2	153.0	360.6	100.0
Net fixed assets	342.4	175.7	582.5	28.5	349.7	502.4	668.3	100.0
Other assets and adjustments	14.4	12.0	17.9	10.3	14.1	16.2	19.7	90.0
Total liabilities	774.6	458.1	1,230.4	111.0	868.3	963.4	1,516.0	100.0
Total current liabilities	606.7	364.9	955.0	106.0	671.0	758.6	1,165.2	100.0
Current bank loans	169.9	106.8	260.8	--	233.1	149.8	379.6	30.0
Other current liabilities	436.8	258.1	694.1	106.0	437.8	608.7	785.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	167.8	93.1	275.3	5.0	197.2	204.8	350.8	100.0
Total equity	304.2	378.8	196.8	436.8	310.3	167.7	227.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.7	0.8	4.7	1.2	0.8	0.9	100.0
Debt to equity ratio	2.5	1.2	6.2	0.2	2.7	5.7	6.6	100.0
Interest coverage ratio	2.8	1.4	5.4	2.3	0.7	3.9	7.2	95.0
Debt ratio	0.7	0.5	0.8	0.2	0.7	0.8	0.8	100.0
Revenue to equity ratio	5.8	2.2	15.7	1.5	3.4	13.5	17.3	100.0
Revenue to closing inventories ratio	8.7	5.7	11.0	4.0	8.2	9.3	12.5	100.0

(percent)

Current debt to equity	199.4	96.3	485.2	24.2	216.2	452.3	511.1	100.0
Operating profit on equity	17.2	4.3	53.2	8.5	...	42.6	61.4	100.0
Net fixed assets to equity	112.5	46.3	296.0	6.5	112.6	299.6	293.1	100.0
Gross margin	21.0	27.7	18.2	32.0	24.4	17.4	18.7	100.0
Return on total assets	7.5	5.8	8.9	11.9	2.5	8.4	9.3	100.0

(days)

Collection period for accounts receivable	48.7	83.6	34.7	70.3	93.7	34.4	34.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	68	146,543	5,552.5	1
Less than 20	29	4,152	161.9	3
20-99	21	24,731	954.4	1
100-499	17	x	x	1
500 and over	1	x	x	-

1989

Total	69	150,659	5,446.4	
Less than 20	32	9,098	440.3	
20-99	20	20,209	889.0	
100-499	16	x	x	
500 and over	1	x	x	

SIC 252 Veneer and Plywood Industries

Establishments primarily engaged in manufacturing hardwood and softwood veneer and plywood. Plywood is classified by the type of wood on the best face; the core may be veneer, plywood, particle board or lumber. Establishments primarily engaged in overlaying one surface only of particle board are classified in <2592 - Particle Board Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2521 - HARDWOOD VENEER AND PLYWOOD INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,228	25	768	1,228	2,858	
- High value (\$'000)	5,000	1,228	5,000	768	1,228	2,858	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	59.6	42.1	66.7	33.3	50.0	61.4	69.7	100.0
Purchases and materials	59.1	45.3	64.7	39.0	50.9	59.2	67.8	100.0
Closing inventory	13.2	18.6	11.0	26.4	11.7	14.0	9.3	100.0
Opening inventory	13.7	15.5	13.0	20.7	10.8	16.3	11.2	100.0
Wages, salaries and benefits	20.4	32.4	15.5	30.1	34.5	19.3	13.3	87.5
Direct	15.4	24.6	11.7	26.0	23.2	16.7	8.9	81.3
Indirect	4.9	7.9	3.8	4.1	11.3	2.7	4.4	81.3
Occupancy expenses	6.8	12.1	4.6	12.7	11.6	6.4	3.6	100.0
Depreciation	3.0	4.0	2.6	4.1	3.8	3.1	2.3	100.0
Repairs and maintenance	1.2	2.5	0.6	2.9	2.2	1.0	0.4	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	3.4	0.7	4.4	2.5	1.0	0.6	81.3
Rent	1.1	2.2	0.6	1.3	3.0	1.4	0.3	56.3
Financial expenses	2.3	5.9	0.8	6.7	5.3	0.6	0.9	93.8
Interest and bank charges	1.7	4.4	0.6	4.6	4.2	0.4	0.7	93.8
Professional fees	0.6	1.6	0.2	2.1	1.1	0.2	0.2	87.5
General expenses	1.2	2.2	0.9	2.7	1.8	1.2	0.6	93.8
Advertising	0.2	0.4	0.1	0.4	0.5	0.3	--	75.0
Delivery expenses	0.6	1.2	0.3	1.4	1.0	0.3	0.3	56.3
Insurance	0.5	0.6	0.4	0.9	0.4	0.6	0.3	87.5
Other expenses	7.2	5.4	7.9	8.2	2.8	7.4	8.2	100.0
Total expenses	97.5	100.2	96.4	93.7	106.0	96.4	96.4	100.0
Net profit/loss	2.5	-0.2	3.6	6.3	-6.0	3.6	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	81						
Gross Operating Revenue	1,386.1	750.2	2,497.6	673.8	903.9	2,038.2	3,675.6
Total Expenses	1,284.8	705.7	2,297.0	631.3	855.3	1,963.9	3,151.3
Net Profit	101.3	44.5	200.5	42.5	48.6	74.3	524.3

Non-Profitable:

Gross Operating Revenue	2,976.0	1,176.1	4,465.9	-	1,176.1	-	4,465.9
Total Expenses	3,177.7	1,448.3	4,609.1	-	1,448.3	-	4,609.1
Net Loss	-201.7	-272.3	-143.2	-	-272.3	-	-143.2

1989**Profitable:**

Gross Operating Revenue	1,221.4	556.4	2,319.1	315.6	602.8	1,724.8	3,953.5
Total Expenses	1,115.0	487.4	2,150.9	291.8	525.0	1,588.8	3,696.7
Net Profit	106.4	69.0	168.2	23.9	77.7	136.0	256.7

Non-Profitable:

Gross Operating Revenue	746.8	543.7	3,101.1	258.6	556.6	1,493.7	4,708.5
Total Expenses	852.3	653.5	3,156.7	326.8	668.3	1,541.1	4,772.4
Net Loss	-105.5	-109.8	-55.7	-68.1	-111.7	-47.5	-63.9

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,228	25	768	1,228	2,858	
- High value (\$'000)	5,000	1,228	5,000	768	1,228	2,858	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,010.3	701.8	1,474.6	548.7	905.1	1,338.8	1,627.1	100.0
Total current assets	791.1	642.7	1,014.3	509.7	819.3	880.5	1,164.7	100.0
Accounts receivable	254.7	170.8	380.8	133.1	221.0	348.4	417.3	100.0
Closing inventory	223.6	151.4	332.3	177.7	116.5	286.2	384.0	100.0
Other current assets	312.7	320.3	301.1	198.8	481.8	245.8	363.3	100.0
Net fixed assets	207.8	46.2	450.8	28.5	69.7	451.8	449.6	100.0
Other assets and adjustments	11.4	12.8	9.4	10.4	16.0	6.4	12.7	87.5
Total liabilities	645.7	169.8	1,361.7	111.2	247.7	1,357.2	1,366.7	100.0
Total current liabilities	495.7	154.6	1,009.0	106.2	219.0	998.4	1,020.9	100.0
Current bank loans	216.7	13.5	522.4	--	31.6	533.7	509.7	37.5
Other current liabilities	279.0	141.0	486.5	106.2	187.4	464.6	511.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	149.9	15.2	352.7	5.0	28.7	358.8	345.8	100.0
Total equity	364.6	531.9	112.8	437.5	657.3	-18.4	260.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	4.1	1.0	4.7	3.7	0.8	1.1	100.0
Debt to equity ratio	1.7	0.3	12.0	0.2	0.3	...	5.2	100.0
Interest coverage ratio	2.5	0.9	7.1	2.3	-0.4	10.4	6.1	93.8
Debt ratio	0.6	0.2	0.9	0.2	0.2	1.0	0.8	100.0
Revenue to equity ratio	4.6	1.5	26.7	1.5	1.5	...	15.8	100.0
Revenue to closing inventories ratio	7.5	5.3	9.0	3.7	8.5	7.1	10.7	100.0

(percent)

Current debt to equity	135.9	29.0	894.0	24.2	33.3	...	392.0	100.0
Operating profit on equity	11.7	...	97.1	9.7	...	...	57.3	100.0
Net fixed assets to equity	56.9	8.7	399.4	6.5	10.6	...	172.6	100.0
Gross margin	20.0	25.4	17.8	36.5	15.4	19.2	16.9	100.0
Return on total assets	7.0	4.8	8.6	13.3	-2.0	6.1	10.9	100.0

(days)

Collection period for accounts receivable	54.9	76.7	46.0	72.1	80.9	62.3	36.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	68	146,543	5,552.5	1
Less than 20	29	4,152	161.9	3
20-99	21	24,731	954.4	1
100-499	17	x	x	1
500 and over	1	x	x	-

1989

Total	69	150,659	5,446.4	
Less than 20	32	9,098	440.3	
20-99	20	20,209	889.0	
100-499	16	x	x	
500 and over	1	x	x	

SIC 2521 Hardwood Veneer and Plywood Industry

Establishments primarily engaged in manufacturing veneer and plywood of hardwoods such as oak, birch and poplar.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2541 - PREFABRICATED WOODEN BUILDINGS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,200	25	361	1,200	1,832	
- High value (\$'000)	5,000	1,200	5,000	361	1,200	1,832	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.8	57.5	57.9	41.4	61.8	54.7	59.2	100.0
Purchases and materials	56.9	56.5	57.0	41.7	60.5	54.9	58.0	100.0
Closing inventory	10.6	13.2	10.0	22.3	10.7	11.6	9.4	84.4
Opening inventory	11.5	14.1	10.8	22.0	12.0	11.4	10.6	87.5
Wages, salaries and benefits	22.9	40.5	18.7	41.8	40.1	23.2	16.7	100.0
Direct	13.1	27.1	9.7	6.0	32.8	17.0	6.7	75.0
Indirect	9.8	13.3	8.9	35.8	7.3	6.2	10.1	93.8
Occupancy expenses	6.5	11.9	5.1	8.3	12.9	5.8	4.9	100.0
Depreciation	2.0	2.6	1.9	2.5	2.7	2.1	1.8	93.8
Repairs and maintenance	0.8	2.0	0.5	0.7	2.4	0.9	0.4	75.0
Fuel and oil	0.1	0.2	0.1	0.9	-	0.2	-	9.4
Utilities	1.4	2.4	1.1	2.5	2.4	1.4	1.1	96.9
Rent	2.1	4.6	1.5	1.7	5.4	1.3	1.6	46.9
Financial expenses	2.5	4.2	2.1	3.1	4.5	2.8	1.8	100.0
Interest and bank charges	1.7	3.1	1.4	2.2	3.4	1.9	1.1	96.9
Professional fees	0.8	1.1	0.7	0.9	1.1	0.9	0.6	100.0
General expenses	3.3	4.6	3.0	2.0	5.3	4.2	2.5	96.9
Advertising	1.5	1.7	1.5	1.1	1.8	2.3	1.1	87.5
Delivery expenses	1.3	1.8	1.1	-	2.3	1.2	1.1	53.1
Insurance	0.5	1.1	0.4	0.9	1.1	0.7	0.3	78.1
Other expenses	8.9	10.2	8.6	0.9	12.7	4.5	10.3	100.0
Total expenses	101.9	128.9	95.3	97.5	137.3	95.3	95.3	100.0
Net profit/loss	-1.9	-28.9	4.7	2.5	-37.3	4.7	4.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50						
Gross Operating Revenue	1,718.1	250.0	2,236.0	250.0	-	1,440.0	3,047.1
Total Expenses	1,569.7	225.2	2,043.9	225.2	-	1,322.5	2,778.9
Net Profit	148.5	24.7	192.1	24.7	-	117.5	268.1

Non-Profitable:

Gross Operating Revenue	1,196.7	696.6	2,699.5	256.5	877.8	1,719.4	3,210.6
Total Expenses	1,410.7	933.5	2,844.7	273.2	1,205.3	1,868.6	3,353.6
Net Loss	-214.0	-236.9	-145.2	-16.7	-327.5	-149.3	-143.1

1989**Profitable:**

Gross Operating Revenue	1,412.2	637.8	2,672.3	325.2	1,302.0	2,015.5	3,739.8
Total Expenses	1,329.4	588.2	2,535.7	302.8	1,194.4	1,884.5	3,594.2
Net Profit	82.7	49.6	136.6	22.4	107.5	131.0	145.6

Non-Profitable:

Gross Operating Revenue	1,862.6	851.1	2,501.8	345.8	1,262.9	2,175.5	2,930.0
Total Expenses	1,924.9	876.1	2,587.7	357.9	1,298.4	2,201.5	3,094.6
Net Loss	-62.3	-25.0	-85.9	-12.1	-35.5	-26.0	-164.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,256	25	628	1,256	1,886	
- High value (\$'000)	5,000	1,256	5,000	628	1,256	1,886	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	740.3	361.7	1,093.3	245.6	445.3	902.6	1,287.6	100.0
Total current assets	479.5	273.8	671.2	216.8	314.8	529.5	815.5	100.0
Accounts receivable	154.3	90.2	214.1	41.4	125.4	198.5	230.0	100.0
Closing inventory	169.6	88.7	245.0	76.5	97.5	248.7	241.2	90.0
Other current assets	155.5	94.8	212.0	98.8	91.9	82.2	344.2	86.7
Net fixed assets	266.1	84.5	435.6	28.5	124.7	409.6	462.0	100.0
Other assets and adjustments	-5.3	3.3	-13.4	0.1	5.7	-36.5	10.0	86.7
Total liabilities	551.4	292.7	792.5	237.4	332.6	650.0	937.7	100.0
Total current liabilities	244.5	90.9	387.8	26.0	137.7	424.7	350.2	100.0
Current bank loans	127.6	40.3	209.0	5.1	65.6	202.2	215.9	100.0
Other current liabilities	116.9	50.6	178.7	20.8	72.0	222.4	134.2	100.0
Long-term bank loans	10.0	3.9	15.6	1.6	5.5	31.0	--	10.0
Other liabilities and adjustments	296.8	197.8	389.0	209.7	189.3	194.2	587.5	100.0
Total equity	188.9	68.9	300.8	8.2	112.7	252.5	349.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	3.0	1.7	8.3	2.2	1.2	2.3	100.0
Debt to equity ratio	2.9	4.2	2.6	28.9	2.9	2.5	2.6	100.0
Interest coverage ratio	-0.1	-7.8	4.3	--	-8.9	3.7	4.7	96.7
Debt ratio	0.7	0.8	0.7	0.9	0.7	0.7	0.7	100.0
Revenue to equity ratio	8.3	9.8	8.0	37.9	8.3	6.2	9.3	100.0
Revenue to closing inventories ratio	9.2	7.6	9.8	4.0	9.6	6.3	13.4	90.0

(percent)

Current debt to equity	129.4	131.9	128.9	317.7	122.2	168.1	100.0	100.0
Operating profit on equity	...	...	36.4	...	...	29.8	41.2	100.0
Net fixed assets to equity	140.8	122.5	144.8	348.4	110.7	162.1	132.0	100.0
Gross margin	19.4	5.2	23.2	24.7	0.5	22.1	23.7	100.0
Return on total assets	-0.6	-45.1	13.0	-0.1	-63.0	11.4	14.2	100.0

(days)

Collection period for accounts receivable	35.7	48.4	32.4	48.5	48.4	45.9	25.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	2,475	1,078,770	44,632.8	88
Less than 20	1,973	214,122	10,148.9	65
20-99	435	429,042	17,782.6	24
100-499	60	293,622	11,231.1	-
500 and over	7	141,984	5,470.2	1
1989				
Total	2,387	924,939	36,002.4	
Less than 20	1,908	217,754	9,243.8	
20-99	411	364,541	14,945.3	
100-499	60	215,254	7,573.7	
500 and over	8	127,390	4,239.6	

SIC 2541 Prefabricated Wooden Buildings Industry

Establishments primarily engaged in manufacturing prefabricated or pre-cut buildings of wood frame construction. Prefabricated (factory built) buildings include all buildings that are pre-manufactured at a plant either in sections, complete units or in components for "on-site" erection. Establishments primarily engaged in manufacturing mobile homes are classified in <3244 - Mobile Home Industry> and those primarily engaged in the erection of prefabricated wooden homes on the site of construction are classified in <4011 - Single Family Housing>, construction or <4023 - Institutional Building>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2542 - WOODEN KITCHEN CABINET AND BATHROOM VANITY INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	183							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	904	25	279	904	1,495	
- High value (\$'000)	5,000	904	5,000	279	904	1,495	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.9	55.9	47.1	55.8	56.0	46.0	47.6	100.0
Purchases and materials	48.1	49.3	47.5	41.0	54.9	47.7	47.4	99.5
Closing inventory	9.4	5.2	11.4	1.1	7.9	11.6	11.3	83.1
Opening inventory	11.3	11.8	11.0	15.8	9.0	10.0	11.5	90.2
Wages, salaries and benefits	29.1	22.5	32.2	18.4	25.2	31.0	32.8	94.5
Direct	18.5	13.0	21.1	11.9	13.8	20.8	21.2	71.0
Indirect	10.6	9.5	11.2	6.6	11.5	10.3	11.6	87.4
Occupancy expenses	8.1	9.9	7.2	14.2	7.0	7.2	7.2	98.9
Depreciation	3.1	4.0	2.7	6.6	2.3	2.5	2.7	95.1
Repairs and maintenance	0.9	0.8	0.9	0.6	1.0	1.0	0.9	76.0
Fuel and oil	0.1	0.2	--	0.4	0.1	--	0.1	7.7
Utilities	1.8	2.1	1.6	2.7	1.7	1.7	1.6	93.4
Rent	2.2	2.7	1.9	3.9	2.0	1.9	1.9	62.3
Financial expenses	2.8	3.0	2.7	3.4	2.8	2.5	2.8	97.3
Interest and bank charges	2.0	1.9	2.1	2.2	1.7	2.0	2.1	90.2
Professional fees	0.8	1.1	0.6	1.1	1.1	0.5	0.7	91.3
General expenses	2.9	3.2	2.8	2.8	3.4	2.5	2.9	97.3
Advertising	0.8	0.6	0.9	0.4	0.7	0.7	1.0	82.5
Delivery expenses	1.4	1.7	1.2	1.5	1.8	1.1	1.2	71.0
Insurance	0.7	0.9	0.7	0.9	0.9	0.7	0.6	77.6
Other expenses	6.1	4.4	6.8	2.0	6.1	8.5	6.1	100.0
Total expenses	98.9	98.9	98.9	96.5	100.5	97.7	99.4	100.0
Net profit/loss	1.1	1.1	1.1	3.5	-0.5	2.3	0.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	538.5	170.4	1,776.6	114.3	524.4	1,125.4	2,483.8	
Total Expenses	505.2	152.3	1,691.9	100.9	477.0	1,058.3	2,380.0	
Net Profit	33.3	18.1	84.7	13.4	47.4	67.1	103.8	

Non-Profitable:

Gross Operating Revenue	551.9	281.6	1,808.2	129.5	484.9	1,087.6	2,401.0	
Total Expenses	584.2	299.9	1,905.2	143.6	508.7	1,149.5	2,526.8	
Net Loss	-32.2	-18.3	-97.0	-14.2	-23.8	-62.0	-125.8	

1989

Profitable:

Gross Operating Revenue	547.8	233.8	1,805.9	134.7	506.1	1,098.7	2,840.4	
Total Expenses	505.9	210.3	1,689.9	114.5	473.5	1,000.9	2,698.0	
Net Profit	41.9	23.4	115.9	20.1	32.6	97.9	142.4	

Non-Profitable:

Gross Operating Revenue	490.2	216.7	1,318.5	143.0	408.3	1,021.3	2,776.6	
Total Expenses	519.7	236.5	1,377.6	157.3	442.0	1,059.9	2,936.5	
Net Loss	-29.5	-19.8	-59.1	-14.4	-33.8	-38.6	-159.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	158							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,025	25	493	1,025	1,569	
- High value (\$'000)	5,000	1,025	5,000	493	1,025	1,569	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	493.2	264.1	999.0	160.0	486.0	658.8	1,339.8	100.0
Total current assets,	315.6	174.4	627.2	89.1	356.1	425.4	829.4	100.0
Accounts receivable	120.4	41.2	295.1	15.4	96.3	163.4	427.0	92.4
Closing inventory	90.2	34.4	213.3	8.0	90.6	126.5	300.3	96.2
Other current assets	104.9	98.7	118.7	65.7	169.1	135.5	102.0	77.8
Net fixed assets	153.5	65.8	347.2	37.1	126.9	219.5	475.1	98.7
Other assets and adjustments	24.0	23.8	24.5	33.6	2.9	13.7	35.2	84.8
Total liabilities	284.8	101.5	689.5	38.1	236.5	337.7	1,041.9	100.0
Total current liabilities	165.3	66.5	383.2	27.2	150.4	239.8	526.9	100.0
Current bank loans	41.9	16.2	98.6	4.2	41.8	25.1	172.2	53.8
Other current liabilities	123.3	50.2	284.5	22.9	108.5	214.6	354.6	100.0
Long-term bank loans	4.9	5.7	3.3	0.9	15.7	2.1	4.6	7.0
Other liabilities and adjustments	114.5	29.2	302.9	9.9	70.3	95.8	510.4	94.9
Total equity	208.3	162.6	309.4	121.8	249.5	321.0	297.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.6	1.6	3.2	2.3	1.7	1.5	100.0
Debt to equity ratio	1.3	0.6	2.2	0.3	0.9	1.0	3.4	100.0
Interest coverage ratio	1.1	-0.3	1.6	-3.7	0.2	1.9	1.4	91.1
Debt ratio	0.5	0.3	0.6	0.2	0.4	0.5	0.7	100.0
Revenue to equity ratio	4.1	2.4	6.2	1.9	2.9	3.8	8.7	100.0
Revenue to closing inventories ratio	9.6	11.4	9.0	29.4	8.0	9.8	8.7	96.2

(percent)

Current debt to equity	79.3	40.9	123.8	22.3	60.2	74.7	176.9	100.0
Operating profit on equity	1.2	...	8.1	...	...	8.1	8.1	100.0
Net fixed assets to equity	73.6	40.4	112.2	30.4	50.8	68.4	159.5	100.0
Gross margin	20.1	18.7	20.8	18.7	18.7	23.6	19.5	100.0
Return on total assets	3.8	-0.7	6.5	-2.7	0.7	8.0	5.8	100.0

(days)

Collection period for accounts receivable	50.3	38.1	55.8	23.9	47.9	47.9	59.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	2,475	1,078,770	44,632.8	88
Less than 20	1,973	214,122	10,148.9	65
20-99	435	429,042	17,782.6	24
100-499	60	293,622	11,231.1	-
500 and over	7	141,984	5,470.2	1

1989

Total	2,387	924,939	36,002.4	
Less than 20	1,908	217,754	9,243.8	
20-99	411	364,541	14,945.3	
100-499	60	215,254	7,573.7	
500 and over	8	127,390	4,239.6	

SIC 2542 Wooden Kitchen Cabinet and Bathroom Vanity Industry

Establishments primarily engaged in manufacturing wooden kitchen cabinets, bathroom vanities (finished and unfinished) and wooden tops for tables, bars and counters (finished and unfinished). Establishments primarily engaged in manufacturing free standing wooden kitchen cabinets are classified in <2611 - Wooden Household Furniture Industry> and those primarily engaged in the installation of wooden components in buildings are classified in <4274 - Finish Carpentry>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2543 - WOODEN DOOR AND WINDOW INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	130							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	958	25	428	958	1,773	
- High value (\$'000)	5,000	958	5,000	428	958	1,773	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.8	54.1	56.3	48.8	57.2	59.0	55.0	100.0
Purchases and materials	57.4	53.8	58.5	46.3	58.2	59.8	57.9	100.0
Closing inventory	14.6	13.3	15.0	7.5	16.7	15.7	14.6	90.8
Opening inventory	13.0	13.6	12.8	10.0	15.7	14.9	11.8	91.5
Wages, salaries and benefits	26.7	27.3	26.5	31.7	24.8	24.5	27.4	96.9
Direct	14.5	13.5	14.8	9.4	15.8	13.1	15.7	70.8
Indirect	12.2	13.9	11.6	22.2	8.9	11.5	11.7	89.2
Occupancy expenses	7.6	8.2	7.4	9.6	7.3	6.9	7.6	100.0
Depreciation	2.4	2.3	2.5	1.9	2.5	1.8	2.8	92.3
Repairs and maintenance	1.0	1.2	0.9	1.0	1.2	0.9	0.9	80.0
Fuel and oil	--	--	0.1	--	0.1	0.1	--	6.2
Utilities	1.7	2.0	1.6	2.4	1.8	1.5	1.7	97.7
Rent	2.4	2.7	2.3	4.2	1.7	2.7	2.1	66.2
Financial expenses	3.2	2.6	3.4	2.6	2.6	1.9	4.1	100.0
Interest and bank charges	2.4	1.9	2.5	2.0	1.9	1.3	3.1	89.2
Professional fees	0.8	0.7	0.9	0.7	0.7	0.7	1.0	93.8
General expenses	2.7	3.0	2.7	3.2	2.9	2.7	2.6	99.2
Advertising	0.9	0.7	1.0	0.5	0.8	1.0	0.9	86.2
Delivery expenses	1.3	1.4	1.3	1.6	1.3	1.2	1.4	73.8
Insurance	0.5	0.9	0.4	1.1	0.8	0.5	0.4	80.8
Other expenses	6.1	2.6	7.2	0.6	3.8	5.6	7.9	100.0
Total expenses	102.0	97.8	103.3	96.5	98.6	100.6	104.6	100.0
Net profit/loss	-2.0	2.2	-3.3	3.5	1.4	-0.6	-4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	52						
Gross Operating Revenue	825.0	316.4	2,378.0	172.8	605.9	1,440.8	3,191.9
Total Expenses	778.3	292.9	2,260.4	152.1	576.4	1,357.2	3,044.7
Net Profit	46.8	23.6	117.6	20.6	29.5	83.6	147.1

Non-Profitable:

Gross Operating Revenue	880.4	247.5	1,978.2	119.5	705.5	1,272.7	2,862.9
Total Expenses	979.4	267.6	2,214.1	134.2	744.4	1,347.3	3,300.9
Net Loss	-99.0	-20.0	-235.8	-14.8	-38.9	-74.6	-438.0

1989**Profitable:**

Gross Operating Revenue	1,109.0	347.4	2,042.7	181.0	608.0	1,412.7	3,006.3
Total Expenses	1,034.8	321.1	1,909.8	161.5	570.9	1,310.9	2,825.9
Net Profit	74.2	26.3	132.9	19.4	37.0	101.9	180.4

Non-Profitable:

Gross Operating Revenue	796.8	329.3	2,011.7	242.9	479.9	1,295.8	2,779.4
Total Expenses	846.1	359.0	2,111.7	269.0	516.0	1,358.9	2,918.9
Net Loss	-49.3	-29.7	-100.0	-26.1	-36.0	-63.1	-139.5

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	121							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,053	25	503	1,053	1,894	
- High value (\$'000)	5,000	1,053	5,000	503	1,053	1,894	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	599.9	210.6	1,366.9	138.7	379.7	814.4	1,932.9	99.2
Total current assets	409.0	142.3	934.3	94.5	254.9	525.8	1,352.7	99.2
Accounts receivable	167.7	49.8	399.9	24.3	109.8	218.3	585.9	95.9
Closing inventory	149.8	53.4	339.8	30.7	106.7	218.2	464.3	97.5
Other current assets	91.4	39.1	194.5	39.4	38.3	89.1	302.4	75.2
Net fixed assets	199.0	66.9	459.2	40.5	129.1	300.2	621.9	99.2
Other assets and adjustments	-8.1	1.2	-26.5	3.6	-4.3	-11.6	-41.8	83.5
Total liabilities	376.6	126.6	869.2	82.2	231.2	432.4	1,316.6	99.2
Total current liabilities	219.5	81.7	491.1	53.3	148.6	224.4	764.3	99.2
Current bank loans	63.3	20.1	148.4	11.4	40.6	68.1	230.7	52.1
Other current liabilities	156.2	61.5	342.6	41.8	107.9	156.3	533.5	99.2
Long-term bank loans	31.7	1.6	91.0	0.1	5.4	21.2	162.4	16.5
Other liabilities and adjustments	125.3	43.2	287.0	28.8	77.2	186.7	389.8	97.5
Total equity	223.2	83.9	497.7	56.5	148.4	382.0	616.2	99.2

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.7	1.9	1.7	1.7	2.3	1.7	99.2
Debt to equity ratio	1.6	1.5	1.7	1.4	1.5	1.1	2.1	99.2
Interest coverage ratio	--	0.7	-0.2	0.6	0.8	1.5	-0.5	89.3
Debt ratio	0.6	0.6	0.6	0.5	0.6	0.5	0.6	99.2
Revenue to equity ratio	4.4	4.2	4.5	3.3	4.9	3.7	5.0	99.2
Revenue to closing inventories ratio	6.6	6.6	6.6	6.2	6.9	6.5	6.6	97.5

(percent)

Current debt to equity	98.3	97.3	98.6	94.2	100.1	58.7	124.0	99.2
Operating profit on equity	...	...	...	...	...	2.1	...	99.2
Net fixed assets to equity	89.1	79.8	92.2	71.7	87.0	78.6	100.9	99.2
Gross margin	17.3	17.4	17.2	18.2	16.9	16.9	17.4	100.0
Return on total assets	-0.2	2.7	-1.1	2.1	3.2	2.9	-2.8	99.2

(days)

Collection period for accounts receivable	61.6	51.1	64.9	46.3	54.0	56.0	69.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	2,475	1,078,770	44,632.8	88
Less than 20	1,973	214,122	10,148.9	65
20-99	435	429,042	17,782.6	24
100-499	60	293,622	11,231.1	-
500 and over	7	141,984	5,470.2	1

1989

Total	2,387	924,939	36,002.4
Less than 20	1,908	217,754	9,243.8
20-99	411	364,541	14,945.3
100-499	60	215,254	7,573.7
500 and over	8	127,390	4,239.6

SIC 2543 Wooden Door and Window Industry

Establishments primarily engaged in manufacturing, for industrial or residential use, wooden doors and frames, wooden window units and frames, including those covered with metal or plastic. Establishments primarily engaged in manufacturing metal doors and windows are classified in <3031 - Metal Door and Window Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2549 - OTHER MILLWORK INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	152							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,062	25	479	1,062	2,192	
- High value (\$'000)	5,000	1,062	5,000	479	1,062	2,192	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.7	48.7	51.6	50.2	47.2	52.5	51.1	99.3
Purchases and materials	50.2	48.9	50.7	52.1	45.4	52.6	49.7	98.7
Closing inventory	12.3	11.2	12.7	8.2	14.4	13.5	12.3	88.8
Opening inventory	12.8	11.1	13.6	6.2	16.2	13.4	13.6	95.4
Wages, salaries and benefits	28.9	30.4	28.2	26.1	35.0	26.9	28.9	97.4
Direct	17.1	15.8	17.7	8.4	23.7	18.1	17.5	76.3
Indirect	11.8	14.6	10.5	17.7	11.3	8.8	11.4	87.5
Occupancy expenses	8.0	8.2	8.0	7.5	8.9	8.0	7.9	99.3
Depreciation	2.9	3.0	2.8	2.5	3.5	2.8	2.8	97.4
Repairs and maintenance	1.3	1.3	1.3	1.6	1.0	1.2	1.3	80.3
Fuel and oil	0.1	0.2	0.1	0.4	--	--	0.1	9.2
Utilities	1.6	1.9	1.5	2.0	1.8	1.7	1.4	95.4
Rent	2.1	1.7	2.3	0.9	2.6	2.3	2.2	69.1
Financial expenses	3.0	3.8	2.7	4.6	2.8	2.8	2.6	97.4
Interest and bank charges	2.2	2.7	2.0	3.3	2.0	2.0	2.1	88.8
Professional fees	0.8	1.1	0.6	1.4	0.8	0.8	0.6	96.1
General expenses	3.0	4.0	2.5	3.8	4.2	2.3	2.6	98.7
Advertising	0.7	0.6	0.8	0.5	0.7	0.4	1.0	80.9
Delivery expenses	1.4	2.2	1.1	1.9	2.5	1.1	1.1	75.0
Insurance	0.8	1.2	0.6	1.4	1.0	0.7	0.5	86.8
Other expenses	7.4	5.8	8.1	5.8	5.8	9.3	7.5	100.0
Total expenses	101.0	100.9	101.0	98.0	104.0	101.8	100.6	100.0
Net profit/loss	-1.0	-0.9	-1.0	2.0	-4.0	-1.8	-0.6	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	52						
Gross Operating Revenue	559.3	209.3	2,383.7	140.1	756.5	1,548.5	3,049.7
Total Expenses	528.3	192.1	2,281.2	125.4	719.4	1,468.4	2,929.3
Net Profit	31.0	17.3	102.6	14.8	37.0	80.2	120.5

Non-Profitable:

Gross Operating Revenue	905.3	372.5	2,193.8	215.2	787.3	1,583.6	3,008.4
Total Expenses	984.0	419.1	2,350.0	244.0	880.9	1,700.0	3,217.6
Net Loss	-79.1	-47.0	-156.1	-29.1	-93.6	-116.4	-209.2

1989

Profitable:

Gross Operating Revenue	1,119.5	489.3	2,260.4	267.1	939.8	1,526.3	3,068.5
Total Expenses	1,044.4	442.3	2,134.1	238.9	854.8	1,430.9	2,908.4
Net Profit	75.2	46.9	126.2	28.2	85.0	95.4	160.2

Non-Profitable:

Gross Operating Revenue	632.0	403.8	1,992.6	237.5	1,011.8	1,527.2	2,646.9
Total Expenses	712.7	470.3	2,158.1	299.3	1,095.0	1,669.1	2,845.7
Net Loss	-80.7	-66.4	-165.5	-61.8	-83.2	-141.9	-198.8

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	141							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,149	25	666	1,149	2,207	
- High value (\$'000)	5,000	1,149	5,000	666	1,149	2,207	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	617.2	327.4	1,258.7	267.3	533.1	940.7	1,607.1	99.3
Total current assets	357.9	180.9	749.8	141.9	314.5	527.0	993.9	99.3
Accounts receivable	147.9	60.9	340.5	44.8	116.1	224.0	468.2	85.8
Closing inventory	135.2	57.7	306.8	38.3	124.0	211.3	411.6	95.7
Other current assets	74.7	62.2	102.3	58.7	74.2	91.6	114.0	63.8
Net fixed assets	272.5	150.2	543.2	124.4	238.8	405.4	694.2	99.3
Other assets and adjustments	-13.2	-3.7	-34.3	1.0	-20.2	8.2	-81.0	85.8
Total liabilities	409.4	230.5	805.3	187.4	378.0	595.3	1,035.4	99.3
Total current liabilities	232.1	135.6	445.7	106.2	236.6	314.6	589.4	99.3
Current bank loans	87.9	55.7	159.2	44.8	93.3	114.4	208.3	83.0
Other current liabilities	144.2	79.8	286.5	61.3	143.2	200.1	381.1	99.3
Long-term bank loans	17.6	6.5	42.1	5.3	10.7	50.5	32.9	29.1
Other liabilities and adjustments	159.6	88.3	317.4	75.9	130.7	230.1	413.0	96.5
Total equity	207.7	96.8	453.3	79.8	155.0	345.3	571.6	99.3

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.3	1.6	1.3	1.3	1.6	1.6	99.3
Debt to equity ratio	1.9	2.3	1.7	2.3	2.4	1.7	1.8	99.3
Interest coverage ratio	0.2	-0.2	0.6	-0.4	0.1	0.3	0.8	88.7
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.6	0.6	99.3
Revenue to equity ratio	4.8	4.2	5.1	3.4	5.6	4.7	5.4	99.3
Revenue to closing inventories ratio	7.4	7.1	7.6	7.1	7.1	7.7	7.5	95.7

(percent)

Current debt to equity	111.7	140.0	98.3	132.9	152.5	91.1	103.1	99.3
Operating profit on equity	...	...	...	...	...	...	...	99.3
Net fixed assets to equity	131.1	155.1	119.8	155.7	154.0	117.4	121.4	99.3
Gross margin	20.6	20.1	20.8	20.4	19.9	21.9	20.1	100.0
Return on total assets	1.0	-0.9	2.2	-1.8	0.5	1.0	3.0	99.3

(days)

Collection period for accounts receivable	53.3	53.8	53.1	59.3	48.0	49.8	55.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	2,475	1,078,770	44,632.8	88
Less than 20	1,973	214,122	10,148.9	65
20-99	435	429,042	17,782.6	24
100-499	60	293,622	11,231.1	-
500 and over	7	141,984	5,470.2	1
1989				
Total	2,387	924,939	36,002.4	
Less than 20	1,908	217,754	9,243.8	
20-99	411	364,541	14,945.3	
100-499	60	215,254	7,573.7	
500 and over	8	127,390	4,239.6	

SIC 2549 Other Millwork Industries

Establishments primarily engaged in manufacturing woodworking mill products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2561 - WOODEN BOX AND PALLET INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	95							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	852	25	428	852	1,628	
- High value (\$'000)	5,000	852	5,000	428	852	1,628	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.1	48.8	57.5	51.8	46.3	50.7	60.1	100.0
Purchases and materials	55.5	48.9	57.9	52.4	46.1	53.2	59.7	100.0
Closing inventory	9.3	7.5	10.0	5.4	9.2	11.8	9.3	86.3
Opening inventory	8.9	7.3	9.5	4.9	9.3	9.3	9.7	91.6
Wages, salaries and benefits	26.5	33.3	23.9	37.7	29.7	26.2	23.0	96.8
Direct	15.8	20.9	13.9	21.5	20.4	17.3	12.6	75.8
Indirect	10.7	12.4	10.0	16.2	9.2	8.9	10.5	82.1
Occupancy expenses	9.3	15.1	7.2	18.6	12.2	8.2	6.8	98.9
Depreciation	2.5	3.2	2.3	2.4	3.9	2.6	2.1	94.7
Repairs and maintenance	2.0	3.2	1.6	4.5	2.1	1.3	1.7	86.3
Fuel and oil	0.5	0.8	0.3	0.5	1.1	0.3	0.3	30.5
Utilities	1.7	2.4	1.4	2.7	2.1	1.5	1.4	94.7
Rent	2.7	5.5	1.6	8.4	3.0	2.5	1.3	63.2
Financial expenses	3.3	5.6	2.4	6.6	4.8	3.2	2.1	95.8
Interest and bank charges	2.2	3.4	1.8	2.6	4.0	2.4	1.6	91.6
Professional fees	1.0	2.2	0.6	4.0	0.8	0.8	0.5	91.6
General expenses	3.5	4.8	3.0	6.8	3.2	3.4	2.8	96.8
Advertising	0.4	0.4	0.4	0.4	0.4	0.5	0.4	70.5
Delivery expenses	2.4	3.5	2.0	5.6	1.7	2.3	2.0	67.4
Insurance	0.6	1.0	0.5	0.9	1.0	0.7	0.4	82.1
Other expenses	4.7	5.8	4.3	6.3	5.3	5.4	3.9	98.9
Total expenses	102.3	113.4	98.2	127.8	101.4	97.0	98.7	100.0
Net profit/loss	-2.3	-13.4	1.8	-27.8	-1.4	3.0	1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	676.0	209.9	1,875.5	119.3	710.4	1,093.8	2,616.6	
Total Expenses	647.6	194.4	1,814.0	108.0	671.4	1,039.4	2,548.3	
Net Profit	28.4	15.5	61.5	11.3	39.0	54.4	68.3	

Non-Profitable:

Gross Operating Revenue	608.7	291.5	1,909.9	166.1	630.6	1,139.4	2,551.3	
Total Expenses	719.2	415.7	1,964.1	313.1	693.1	1,178.0	2,618.4	
Net Loss	-110.5	-124.2	-54.2	-147.0	-62.5	-38.6	-67.1	

1989

Profitable:

Gross Operating Revenue	800.7	326.3	1,776.6	176.0	581.7	1,087.4	3,067.6	
Total Expenses	753.4	301.6	1,683.0	160.6	541.2	1,013.8	2,936.4	
Net Profit	47.2	24.7	93.6	15.4	40.6	73.5	131.2	

Non-Profitable:

Gross Operating Revenue	702.4	190.4	2,118.1	108.4	544.4	1,328.9	2,886.3	
Total Expenses	771.5	211.8	2,319.0	126.5	579.9	1,578.7	3,039.6	
Net Loss	-69.1	-21.4	-200.9	-18.1	-35.5	-249.8	-153.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	85							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	912	25	601	912	1,742	
- High value (\$'000)	5,000	912	5,000	601	912	1,742	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	538.4	273.4	924.4	199.9	388.2	607.8	1,217.1	100.0
Total current assets	342.7	181.1	578.1	138.0	248.3	391.2	751.0	100.0
Accounts receivable	154.9	72.6	274.9	50.1	107.8	182.1	360.6	100.0
Closing inventory	106.9	47.9	192.9	31.2	74.0	165.5	218.2	96.5
Other current assets	80.7	60.5	110.2	56.6	66.5	43.4	172.0	76.5
Net fixed assets	169.6	72.3	311.4	40.0	122.7	235.2	381.9	98.8
Other assets and adjustments	25.9	19.9	34.7	21.8	17.0	-18.6	84.2	88.2
Total liabilities	330.4	155.6	584.9	99.3	243.5	461.5	699.1	100.0
Total current liabilities	203.3	110.7	338.3	84.5	151.6	233.7	435.0	100.0
Current bank loans	46.7	20.8	84.3	19.1	23.5	49.1	116.9	52.9
Other current liabilities	156.6	89.8	253.9	65.4	128.0	184.6	318.0	100.0
Long-term bank loans	17.4	6.3	33.5	5.8	7.2	7.1	57.9	15.3
Other liabilities and adjustments	109.6	38.5	213.1	9.0	84.7	220.6	206.1	84.7
Total equity	207.9	117.7	339.4	100.5	144.6	146.2	518.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.7	1.6	1.6	1.6	1.7	100.0
Debt to equity ratio	1.5	1.3	1.7	0.9	1.6	3.1	1.3	100.0
Interest coverage ratio	-0.3	-3.7	1.8	-11.6	1.1	1.7	2.0	90.6
Debt ratio	0.6	0.5	0.6	0.4	0.6	0.7	0.5	100.0
Revenue to equity ratio	5.1	3.7	5.8	2.4	5.1	8.2	5.1	100.0
Revenue to closing inventories ratio	9.9	9.2	10.2	7.9	10.0	7.3	12.3	96.5

(percent)

Current debt to equity	97.7	93.9	99.6	84.0	104.7	159.7	83.9	100.0
Operating profit on equity	...	...	9.3	...	3.2	16.6	7.5	100.0
Net fixed assets to equity	81.5	61.4	91.7	39.8	84.8	160.8	73.7	100.0
Gross margin	16.6	10.9	18.5	-13.1	23.4	22.9	16.6	100.0
Return on total assets	-1.6	-22.6	7.3	-60.4	7.8	9.4	6.3	100.0

(days)

Collection period for accounts receivable	52.9	59.8	50.7	73.4	52.7	55.0	48.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2561 Wooden Box and Pallet Industry

Establishments primarily engaged in manufacturing wooden boxes and pallets. Establishments primarily engaged in manufacturing wooden barrels are classified in <2599 - Other Wood Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2581 - COFFIN AND CASKET INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,703	-	-	-	-	
- High value (\$'000)	5,000	1,703	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.1	50.8	51.2	-	-	-	-	100.0
Purchases and materials	50.0	50.7	49.7	-	-	-	-	100.0
Closing inventory	20.0	13.0	22.4	-	-	-	-	88.9
Opening inventory	21.1	13.1	23.8	-	-	-	-	100.0
Wages, salaries and benefits	27.9	18.9	31.0	-	-	-	-	88.9
Direct	19.3	14.6	20.9	-	-	-	-	77.8
Indirect	8.6	4.3	10.1	-	-	-	-	88.9
Occupancy expenses	5.9	6.2	5.8	-	-	-	-	100.0
Depreciation	2.4	2.3	2.4	-	-	-	-	100.0
Repairs and maintenance	1.6	1.5	1.6	-	-	-	-	77.8
Fuel and oil	0.1	-	0.2	-	-	-	-	11.1
Utilities	1.5	1.2	1.6	-	-	-	-	100.0
Rent	0.3	1.1	0.1	-	-	-	-	33.3
Financial expenses	2.3	2.7	2.2	-	-	-	-	100.0
Interest and bank charges	2.1	2.3	2.0	-	-	-	-	77.8
Professional fees	0.3	0.4	0.2	-	-	-	-	88.9
General expenses	2.9	5.1	2.1	-	-	-	-	100.0
Advertising	0.5	0.5	0.5	-	-	-	-	88.9
Delivery expenses	1.6	3.8	0.9	-	-	-	-	66.7
Insurance	0.7	0.8	0.7	-	-	-	-	100.0
Other expenses	3.2	4.2	2.9	-	-	-	-	100.0
Total expenses	93.3	87.9	95.1	-	-	-	-	100.0
Net profit/loss	6.7	12.1	4.9	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	100							
Gross Operating Revenue	844.9	280.5	2,686.7	-	-	-	-	
Total Expenses	788.4	246.6	2,556.1	-	-	-	-	
Net Profit	56.6	33.9	130.6	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	-	-	-	-	-	-	-	
Total Expenses	-	-	-	-	-	-	-	
Net Loss	-	-	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,489.0	756.9	1,806.8	621.5	774.1	1,166.1	2,717.5	
Total Expenses	1,385.3	738.7	1,666.0	613.7	754.6	1,050.9	2,540.2	
Net Profit	103.7	18.2	140.8	7.8	19.5	115.2	177.3	

Non-Profitable:

Gross Operating Revenue	577.4	364.7	1,632.3	298.3	688.5	1,632.3	-	
Total Expenses	689.8	481.5	1,723.2	432.3	721.2	1,723.2	-	
Net Loss	-112.4	-116.8	-90.9	-134.0	-32.8	-90.9	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,977	-	-	-	-	
- High value (\$'000)	5,000	1,977	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,385.3	741.1	2,044.2	-	-	-	-	100.0
Total current assets	1,036.9	514.4	1,571.2	-	-	-	-	100.0
Accounts receivable	297.7	210.5	387.0	-	-	-	-	100.0
Closing inventory	445.6	241.3	654.5	-	-	-	-	100.0
Other current assets	293.4	62.5	529.6	-	-	-	-	100.0
Net fixed assets	316.7	226.6	408.8	-	-	-	-	100.0
Other assets and adjustments	31.7	--	64.2	-	-	-	-	62.5
Total liabilities	304.1	197.0	413.6	-	-	-	-	100.0
Total current liabilities	267.9	153.1	385.3	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	267.9	153.1	385.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	36.1	43.9	28.2	-	-	-	-	87.5
Total equity	1,081.2	544.0	1,630.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.8	3.3	4.0	-	-	-	-	100.0
Debt to equity ratio	0.2	0.3	0.2	...	...	...	...	100.0
Interest coverage ratio	4.0	9.7	2.8	-	-	-	-	75.0
Debt ratio	0.2	0.2	0.2	-	-	-	-	100.0
Revenue to equity ratio	1.9	2.4	1.7	...	...	...	...	100.0
Revenue to closing inventories ratio	4.6	5.5	4.3	-	-	-	-	100.0

(percent)

Current debt to equity	24.7	28.1	23.6	...	...	...	...	100.0
Operating profit on equity	11.3	22.9	7.3	...	...	...	...	100.0
Net fixed assets to equity	29.2	41.6	25.0	...	...	...	...	100.0
Gross margin	19.3	24.2	16.9	-	-	-	-	100.0
Return on total assets	11.7	18.7	9.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	51.9	57.5	49.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2581 Coffin and Casket Industry

Establishments primarily engaged in manufacturing coffins, caskets and other morticians' supplies.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2591 - WOOD PRESERVATION INDUSTRY
(Reliability: A)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,121	25	584	1,121	2,591
- High value (\$'000)	5,000	1,121	5,000	584	1,121	2,591	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	58.8	46.4	61.2	35.2	50.6	49.1	67.7	100.0
Purchases and materials	68.7	47.2	72.8	35.1	51.8	56.7	81.4	100.0
Closing inventory	18.3	8.2	20.3	1.5	10.7	21.3	19.7	94.7
Opening inventory	8.5	7.4	8.7	1.6	9.6	13.8	6.0	84.2
Wages, salaries and benefits	15.8	22.0	14.6	41.5	14.6	28.4	7.2	84.2
Direct	9.1	10.4	8.8	17.8	7.5	13.6	6.3	63.2
Indirect	6.7	11.7	5.8	23.7	7.0	14.8	1.0	73.7
Occupancy expenses	7.7	12.9	6.8	15.4	11.9	5.8	7.3	100.0
Depreciation	4.3	5.2	4.1	3.5	5.8	2.4	5.0	100.0
Repairs and maintenance	1.6	3.1	1.3	2.5	3.3	1.5	1.2	73.7
Fuel and oil	0.1	0.3	--	-	0.4	-	0.1	15.8
Utilities	1.3	2.4	1.1	3.4	2.0	1.9	0.7	84.2
Rent	0.5	1.9	0.2	6.0	0.4	--	0.3	42.1
Financial expenses	3.8	2.8	4.0	2.8	2.9	2.2	4.9	100.0
Interest and bank charges	3.3	1.8	3.6	1.4	2.0	1.7	4.7	94.7
Professional fees	0.5	1.0	0.4	1.4	0.9	0.5	0.3	84.2
General expenses	5.8	2.6	6.4	4.2	2.0	4.0	7.7	94.7
Advertising	2.8	0.6	3.3	1.2	0.3	0.5	4.8	78.9
Delivery expenses	2.5	1.1	2.8	2.3	0.7	3.0	2.6	52.6
Insurance	0.4	0.9	0.4	0.7	0.9	0.4	0.3	63.2
Other expenses	7.8	9.9	7.3	11.5	9.3	4.6	8.8	100.0
Total expenses	99.7	96.6	100.3	110.6	91.2	94.1	103.6	100.0
Net profit/loss	0.3	3.4	-0.3	-10.6	8.8	5.9	-3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	53						
Gross Operating Revenue	1,901.0	747.2	2,379.6	382.9	929.4	1,949.1	3,445.3
Total Expenses	1,779.7	598.9	2,269.4	367.5	714.6	1,834.0	3,347.6
Net Profit	121.3	148.3	110.2	15.4	214.8	115.2	97.7

Non-Profitable:

Gross Operating Revenue	1,665.3	558.4	3,733.2	377.3	754.0	-	3,733.2
Total Expenses	1,792.9	603.1	4,015.5	435.7	783.9	-	4,015.5
Net Loss	-127.6	-44.7	-282.4	-58.4	-29.9	-	-282.4

1989**Profitable:**

Gross Operating Revenue	1,240.0	298.4	2,122.2	123.3	640.9	1,145.3	3,034.6
Total Expenses	1,138.5	260.5	1,961.1	112.7	549.8	972.7	2,884.2
Net Profit	101.5	37.8	161.2	10.6	91.1	172.7	150.4

Non-Profitable:

Gross Operating Revenue	547.3	410.6	951.6	246.8	731.4	951.6	-
Total Expenses	563.6	422.6	980.9	262.2	736.7	980.9	-
Net Loss	-16.3	-11.9	-29.4	-15.3	-5.3	-29.4	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,121	25	584	1,121	2,591	
- High value (\$'000)	5,000	1,121	5,000	584	1,121	2,591	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,462.6	529.9	2,255.5	304.0	718.8	1,457.1	3,050.5	100.0
Total current assets	747.2	185.8	1,224.4	128.9	233.4	707.9	1,738.7	100.0
Accounts receivable	231.2	55.1	381.0	43.8	64.5	178.9	582.2	100.0
Closing inventory	328.5	50.8	564.6	5.8	88.4	415.2	713.5	94.7
Other current assets	187.3	79.9	278.7	79.2	80.4	113.8	442.9	73.7
Net fixed assets	545.4	197.7	840.9	124.2	259.3	447.8	1,232.4	100.0
Other assets and adjustments	169.9	146.2	190.0	50.8	226.0	301.2	79.4	78.9
Total liabilities	875.2	262.7	1,395.9	153.2	354.3	957.2	1,832.7	100.0
Total current liabilities	143.9	83.7	195.1	28.6	129.9	253.1	137.4	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	143.9	83.7	195.1	28.6	129.9	253.1	137.4	100.0
Long-term bank loans	--	--	0.1	--	--	--	0.2	21.1
Other liabilities and adjustments	731.1	178.9	1,200.6	124.6	224.4	704.1	1,694.9	100.0
Total equity	587.3	267.1	859.6	150.8	364.5	499.8	1,217.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.1	2.2	6.2	4.5	1.7	2.7	12.6	100.0
Debt to equity ratio	1.4	0.9	1.6	1.0	0.9	1.9	1.5	100.0
Interest coverage ratio	1.0	2.8	0.9	-6.4	5.3	4.4	0.2	94.7
Debt ratio	0.5	0.4	0.6	0.5	0.4	0.6	0.6	100.0
Revenue to equity ratio	3.0	2.3	3.2	2.5	2.2	3.8	2.9	100.0
Revenue to closing inventories ratio	5.4	12.2	4.9	64.9	9.3	4.6	5.0	94.7

(percent)

Current debt to equity	24.5	31.3	22.7	18.9	35.6	50.6	11.2	100.0
Operating profit on equity	0.9	7.9	...	...	19.8	23.0	...	100.0
Net fixed assets to equity	92.8	74.0	97.8	82.3	71.1	89.6	101.1	100.0
Gross margin	25.3	31.6	24.2	23.3	34.8	22.4	25.1	100.0
Return on total assets	4.4	6.1	4.1	-11.3	12.3	10.1	1.2	100.0

(days)

Collection period for accounts receivable	47.1	32.2	49.9	42.2	28.4	33.5	58.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2591 Wood Preservation Industry

Establishments primarily engaged in treating wood and wood products against normal decay.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2592 - PARTICLE BOARD INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.7	-	-	-	-	-	-	100.0
Purchases and materials	61.9	-	-	-	-	-	-	100.0
Closing inventory	9.5	-	-	-	-	-	-	100.0
Opening inventory	8.2	-	-	-	-	-	-	100.0
Wages, salaries and benefits	19.6	-	-	-	-	-	-	100.0
Direct	10.7	-	-	-	-	-	-	100.0
Indirect	8.9	-	-	-	-	-	-	100.0
Occupancy expenses	8.0	-	-	-	-	-	-	100.0
Depreciation	2.5	-	-	-	-	-	-	100.0
Repairs and maintenance	1.4	-	-	-	-	-	-	100.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	-	-	-	-	-	-	100.0
Rent	2.9	-	-	-	-	-	-	80.0
Financial expenses	2.2	-	-	-	-	-	-	100.0
Interest and bank charges	1.9	-	-	-	-	-	-	100.0
Professional fees	0.3	-	-	-	-	-	-	100.0
General expenses	0.9	-	-	-	-	-	-	100.0
Advertising	0.1	-	-	-	-	-	-	80.0
Delivery expenses	0.3	-	-	-	-	-	-	40.0
Insurance	0.5	-	-	-	-	-	-	80.0
Other expenses	3.5	-	-	-	-	-	-	100.0
Total expenses	94.8	-	-	-	-	-	-	100.0
Net profit/loss	5.2	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	100						
Gross Operating Revenue	1,981.9	-	-	-	-	-	-
Total Expenses	1,879.1	-	-	-	-	-	-
Net Profit	102.9	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-
Net Loss	-	-	-	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,162.3	-	-	-	-	-	-	100.0
Total current assets	564.9	-	-	-	-	-	-	100.0
Accounts receivable	210.0	-	-	-	-	-	-	100.0
Closing inventory	188.5	-	-	-	-	-	-	100.0
Other current assets	166.3	-	-	-	-	-	-	100.0
Net fixed assets	573.4	-	-	-	-	-	-	100.0
Other assets and adjustments	23.9	-	-	-	-	-	-	100.0
Total liabilities	1,161.4	-	-	-	-	-	-	100.0
Total current liabilities	995.6	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	995.6	-	-	-	-	-	-	100.0
Long-term bank loans	1.0	-	-	-	-	-	-	20.0
Other liabilities and adjustments	164.7	-	-	-	-	-	-	60.0
Total equity	0.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	-	-	-	-	-	-	100.0
Debt to equity ratio	1,338.2	...	...	...	...	...	...	100.0
Interest coverage ratio	3.7	-	-	-	-	-	-	100.0
Debt ratio	0.9	-	-	-	-	-	-	100.0
Revenue to equity ratio	2,283.6	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	10.5	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	114,724.6	...	...	...	...	...	...	100.0
Operating profit on equity	11,851.9	...	...	...	...	...	...	100.0
Net fixed assets to equity	66,075.5	...	...	...	...	...	...	100.0
Gross margin	19.7	-	-	-	-	-	-	100.0
Return on total assets	12.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	38.6	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2592 Particle Board Industry

Establishments primarily engaged in manufacturing a board made from small, discrete wood elements with a water-resistant adhesive binder (usually urea-formaldehyde) mainly for interior uses but excluding wafer board. Establishments primarily engaged in manufacturing plywood are classified in <Industry Group 252 - Veneer and Plywood Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2599 - OTHER WOOD INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	147							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	423	25	118	423	1,067	
- High value (\$'000)	5,000	423	5,000	118	423	1,067	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.0	55.5	54.8	41.6	61.7	57.4	53.0	98.0
Purchases and materials	53.9	51.5	55.1	32.8	59.9	57.8	53.2	97.3
Closing inventory	10.0	4.4	12.8	0.5	6.1	8.3	15.9	65.3
Opening inventory	11.1	8.4	12.5	9.3	8.0	7.9	15.6	74.1
Wages, salaries and benefits	21.6	14.9	25.0	4.2	19.7	21.1	27.7	92.5
Direct	12.8	7.2	15.7	0.9	10.0	11.2	18.7	56.5
Indirect	8.8	7.7	9.4	3.3	9.7	9.9	9.0	78.9
Occupancy expenses	8.4	11.1	7.0	17.0	8.5	6.1	7.6	100.0
Depreciation	2.5	3.1	2.2	4.6	2.4	2.0	2.3	87.1
Repairs and maintenance	1.4	2.0	1.1	2.0	2.0	0.9	1.3	71.4
Fuel and oil	0.2	0.3	0.2	0.8	0.1	0.1	0.2	10.2
Utilities	1.9	2.6	1.5	4.4	1.8	1.1	1.8	87.8
Rent	2.4	3.1	2.0	5.2	2.2	2.0	2.0	55.1
Financial expenses	2.8	3.1	2.7	2.2	3.5	1.8	3.3	94.6
Interest and bank charges	2.1	2.3	1.9	1.6	2.6	1.1	2.5	85.7
Professional fees	0.8	0.8	0.7	0.7	0.8	0.7	0.8	85.0
General expenses	2.4	3.4	1.9	6.2	2.1	2.2	1.6	95.2
Advertising	0.6	0.8	0.5	1.8	0.4	0.7	0.4	70.7
Delivery expenses	1.1	1.7	0.8	2.8	1.2	0.8	0.8	61.2
Insurance	0.6	0.9	0.5	1.6	0.5	0.6	0.4	79.6
Other expenses	5.7	4.4	6.3	2.5	5.2	7.9	5.3	100.0
Total expenses	95.9	92.4	97.7	73.7	100.8	96.5	98.5	100.0
Net profit/loss	4.1	7.6	2.3	26.3	-0.8	3.5	1.5	98.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	233.5	103.1	1,110.0	48.5	268.0	715.2	2,253.6	
Total Expenses	212.2	89.0	1,040.2	34.3	254.1	666.5	2,122.6	
Net Profit	21.3	14.1	69.8	14.2	13.8	48.7	131.0	

Non-Profitable:

Gross Operating Revenue	496.1	161.1	1,200.1	54.6	207.7	607.5	1,832.5	
Total Expenses	541.0	193.7	1,270.6	64.9	250.1	662.8	1,919.2	
Net Loss	-49.7	-38.1	-70.5	-13.9	-46.8	-55.3	-86.8	

1989**Profitable:**

Gross Operating Revenue	308.5	106.7	913.8	58.0	205.6	619.6	2,085.2	
Total Expenses	281.3	85.0	870.3	39.1	178.0	596.2	1,961.3	
Net Profit	27.2	21.8	43.5	18.9	27.6	23.4	123.9	

Non-Profitable:

Gross Operating Revenue	411.3	99.2	1,185.4	41.3	180.3	558.7	2,045.4	
Total Expenses	441.7	107.5	1,270.5	46.1	193.7	607.6	2,180.1	
Net Loss	-30.4	-8.3	-85.1	-4.7	-13.4	-48.9	-134.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	107							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	763	25	299	763	1,464	
- High value (\$'000)	5,000	763	5,000	299	763	1,464	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	417.8	183.5	1,110.1	163.2	200.7	870.3	1,367.5	100.0
Total current assets	199.6	96.4	504.7	71.3	117.6	435.9	578.5	100.0
Accounts receivable	58.6	30.9	140.7	24.0	36.7	140.9	140.4	89.7
Closing inventory	89.4	34.5	251.4	24.3	43.2	158.9	350.6	89.7
Other current assets	51.5	30.9	112.6	22.9	37.7	136.0	87.4	73.8
Net fixed assets	163.0	70.6	435.6	77.6	64.7	296.9	584.5	100.0
Other assets and adjustments	55.1	16.4	169.7	14.2	18.2	137.3	204.4	82.2
Total liabilities	316.6	165.9	761.7	148.0	181.0	505.4	1,036.7	100.0
Total current liabilities	126.6	80.7	262.1	56.8	101.0	302.4	218.8	100.0
Current bank loans	29.5	20.4	56.3	13.0	26.7	64.0	48.2	56.1
Other current liabilities	97.0	60.3	205.7	43.7	74.3	238.4	170.5	100.0
Long-term bank loans	29.4	1.4	111.9	1.7	1.2	112.8	111.0	12.1
Other liabilities and adjustments	160.5	83.6	387.7	89.4	78.7	90.1	706.9	90.7
Total equity	101.2	17.6	348.3	15.1	19.6	364.8	330.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.1	1.9	1.2	1.1	1.4	2.6	100.0
Debt to equity ratio	3.1	9.4	2.1	9.7	9.2	1.3	3.1	100.0
Interest coverage ratio	1.2	0.2	1.8	-0.2	1.0	1.6	1.9	86.9
Debt ratio	0.7	0.9	0.6	0.9	0.9	0.5	0.7	100.0
Revenue to equity ratio	6.5	17.8	4.8	9.8	23.0	2.8	7.1	100.0
Revenue to closing inventories ratio	7.3	9.0	6.6	6.1	10.5	6.4	6.7	89.7

(percent)

Current debt to equity	125.0	458.7	75.2	374.5	513.7	82.9	66.1	100.0
Operating profit on equity	4.3	...	10.0	...	2.3	3.4	17.8	100.0
Net fixed assets to equity	160.9	401.4	125.0	511.6	329.3	81.3	176.7	100.0
Gross margin	20.2	19.3	20.7	24.8	17.8	21.6	20.3	100.0
Return on total assets	5.0	1.3	6.8	-1.4	3.2	3.8	8.9	100.0

(days)

Collection period for accounts receivable	32.4	35.9	30.6	58.8	29.5	49.8	21.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 2599 Other Wood Industries n.e.c.

Establishments primarily engaged in manufacturing wooden products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2611 - WOODEN HOUSEHOLD FURNITURE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	221							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	784	25	248	784	1,394	
- High value (\$'000)	5,000	784	5,000	248	784	1,394	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.6	44.3	51.6	50.7	40.5	51.5	51.6	99.1
Purchases and materials	48.5	43.0	52.3	46.7	40.8	51.6	52.6	99.1
Closing inventory	10.5	3.6	15.3	1.4	4.9	14.7	15.5	76.0
Opening inventory	10.6	4.9	14.5	5.3	4.7	14.7	14.5	83.3
Wages, salaries and benefits	26.2	26.1	26.2	13.9	33.3	28.1	25.4	91.9
Direct	17.0	14.6	18.6	5.2	20.1	19.4	18.3	66.5
Indirect	9.2	11.6	7.6	8.8	13.2	8.8	7.0	82.8
Occupancy expenses	8.6	10.0	7.6	11.2	9.2	7.9	7.5	98.2
Depreciation	2.7	3.4	2.3	4.4	2.7	2.4	2.3	90.5
Repairs and maintenance	1.0	1.1	0.9	0.8	1.3	0.8	0.9	70.6
Fuel and oil	--	--	--	--	--	--	--	5.9
Utilities	1.7	2.1	1.5	2.0	2.2	1.5	1.5	90.0
Rent	3.1	3.3	2.9	4.0	2.9	3.2	2.8	65.6
Financial expenses	2.4	2.5	2.3	2.8	2.3	2.7	2.2	94.6
Interest and bank charges	1.8	1.7	1.9	2.0	1.5	2.2	1.7	88.7
Professional fees	0.6	0.8	0.5	0.8	0.8	0.5	0.4	86.4
General expenses	3.8	5.8	2.5	8.1	4.4	2.9	2.4	94.1
Advertising	1.7	2.4	1.3	3.3	1.9	1.3	1.3	81.0
Delivery expenses	1.4	2.4	0.8	3.4	1.7	1.0	0.7	67.4
Insurance	0.7	1.0	0.4	1.4	0.7	0.6	0.4	80.1
Other expenses	6.8	4.7	8.2	1.0	6.8	4.8	9.7	99.1
Total expenses	96.3	93.3	98.4	87.7	96.6	98.0	98.6	100.0
Net profit/loss	3.7	6.7	1.6	12.3	3.4	2.0	1.4	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	61							
Gross Operating Revenue	330.1	150.5	1,869.0	90.8	363.5	1,082.5	2,533.6	
Total Expenses	302.2	130.9	1,770.7	76.2	325.9	1,003.0	2,419.3	
Net Profit	27.8	19.6	98.3	14.5	37.6	79.4	114.3	

Non-Profitable:

Gross Operating Revenue	505.3	248.9	1,615.7	95.7	345.7	1,050.6	2,348.8	
Total Expenses	538.5	266.5	1,716.5	108.3	366.4	1,115.7	2,496.1	
Net Loss	-33.5	-17.7	-100.9	-12.9	-20.7	-65.1	-147.3	

1989**Profitable:**

Gross Operating Revenue	526.4	173.2	1,688.7	58.3	390.7	956.3	2,816.9	
Total Expenses	490.6	158.8	1,582.4	46.6	371.1	897.1	2,638.0	
Net Profit	35.8	14.4	106.3	11.7	19.6	59.2	178.9	

Non-Profitable:

Gross Operating Revenue	356.3	176.9	1,397.5	143.7	368.4	932.1	2,504.5	
Total Expenses	399.4	208.1	1,509.7	171.3	420.1	1,002.2	2,716.9	
Net Loss	-43.1	-31.2	-112.2	-27.6	-51.7	-70.1	-212.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	178							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	957	25	471	957	1,587	
- High value (\$'000)	5,000	957	5,000	471	957	1,587	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	353.5	147.5	1,056.9	105.3	325.5	692.0	1,404.8	100.0
Total current assets	242.7	85.5	779.7	61.7	185.7	509.0	1,037.7	100.0
Accounts receivable	96.8	33.4	313.3	24.5	71.1	175.6	444.5	96.6
Closing inventory	89.1	23.7	312.5	14.0	64.8	205.4	414.6	94.4
Other current assets	56.7	28.2	153.8	23.1	49.7	127.8	178.5	80.3
Net fixed assets	88.3	57.4	194.0	39.9	131.1	133.5	251.6	96.1
Other assets and adjustments	22.4	4.6	83.2	3.6	8.6	49.4	115.3	77.0
Total liabilities	208.6	120.1	511.1	82.4	278.9	387.9	628.5	100.0
Total current liabilities	158.6	82.2	419.6	59.6	177.4	326.4	508.5	100.0
Current bank loans	51.6	29.6	126.9	24.3	51.8	111.7	141.4	64.6
Other current liabilities	106.9	52.5	292.6	35.2	125.6	214.7	367.0	100.0
Long-term bank loans	9.3	2.7	31.6	2.1	5.3	1.7	60.0	15.7
Other liabilities and adjustments	40.6	35.0	59.8	20.6	96.1	59.7	59.9	92.7
Total equity	144.8	27.4	545.8	22.8	46.6	304.1	776.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.0	1.8	1.0	1.0	1.5	2.0	100.0
Debt to equity ratio	1.4	4.3	0.9	3.6	5.9	1.2	0.8	100.0
Interest coverage ratio	1.7	1.7	1.7	1.3	2.2	1.2	2.0	87.6
Debt ratio	0.5	0.8	0.4	0.7	0.8	0.5	0.4	100.0
Revenue to equity ratio	4.8	12.1	3.6	10.4	15.7	4.1	3.4	100.0
Revenue to closing inventories ratio	7.9	14.0	6.3	17.0	11.2	6.1	6.4	94.4

(percent)

Current debt to equity	109.5	299.7	76.8	260.6	380.6	107.3	65.5	100.0
Operating profit on equity	6.2	13.7	4.9	6.0	29.8	2.8	5.7	100.0
Net fixed assets to equity	60.9	209.2	35.5	174.5	281.2	43.9	32.4	100.0
Gross margin	24.0	26.7	22.5	28.9	23.6	19.8	23.7	100.0
Return on total assets	6.0	6.1	6.0	5.0	7.7	5.7	6.1	100.0

(days)

Collection period for accounts receivable	49.8	36.6	57.3	37.4	35.4	50.8	60.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,921	666,176	31,452.2	95
Less than 20	1,632	131,522	6,479.6	58
20-99	229	210,438	10,198.1	29
100-499	55	x	x	6
500 and over	5	x	x	2

1989

Total	1,826	532,783	24,665.6	
Less than 20	1,574	124,159	6,011.3	
20-99	200	178,820	8,378.7	
100-499	49	x	x	
500 and over	3	x	x	

SIC 2611 Wooden Household Furniture Industry

Establishments primarily engaged in manufacturing household furniture of all kinds whose chief component material is wood. Establishments primarily engaged in manufacturing free standing household cabinets are included here and those primarily engaged in manufacturing kitchen cabinets are classified in <2542 - Wooden Kitchen Cabinet and Bathroom Vanity Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2612 - UPHOLSTERED HOUSEHOLD FURNITURE INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	51							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	826	25	371	826	1,420	
- High value (\$'000)	5,000	826	5,000	371	826	1,420	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.6	35.9	47.9	42.0	34.0	45.9	48.7	100.0
Purchases and materials	42.8	35.7	46.6	39.4	34.6	45.7	47.0	100.0
Closing inventory	12.3	4.6	16.5	4.3	4.8	15.3	17.0	90.2
Opening inventory	13.2	4.9	17.8	6.9	4.2	15.5	18.7	100.0
Wages, salaries and benefits	38.8	47.5	34.0	42.3	49.2	35.9	33.3	98.0
Direct	20.1	13.6	23.7	24.0	10.4	23.2	23.9	84.3
Indirect	18.7	33.9	10.3	18.3	38.8	12.7	9.4	92.2
Occupancy expenses	5.9	6.7	5.5	9.4	5.8	6.1	5.3	98.0
Depreciation	0.8	0.6	1.0	1.3	0.3	0.8	1.0	84.3
Repairs and maintenance	0.5	0.5	0.5	0.9	0.3	0.5	0.4	74.5
Fuel and oil	--	--	--	--	--	--	--	2.0
Utilities	1.4	1.7	1.2	2.3	1.5	1.3	1.2	92.2
Rent	3.3	3.9	2.9	5.0	3.6	3.4	2.7	76.5
Financial expenses	3.0	4.6	2.1	3.6	4.9	1.9	2.2	92.2
Interest and bank charges	2.5	3.9	1.7	2.1	4.4	1.4	1.8	88.2
Professional fees	0.5	0.7	0.4	1.6	0.5	0.5	0.4	90.2
General expenses	3.1	2.9	3.2	4.3	2.5	3.6	3.0	94.1
Advertising	1.3	0.7	1.7	1.2	0.5	1.5	1.7	86.3
Delivery expenses	1.2	1.7	1.0	2.1	1.5	1.3	0.9	72.5
Insurance	0.5	0.6	0.5	0.9	0.5	0.8	0.4	72.5
Other expenses	6.6	6.6	6.6	5.1	7.1	6.2	6.7	100.0
Total expenses	101.0	104.3	99.2	106.9	103.5	99.5	99.1	100.0
Net profit/loss	-1.0	-4.3	0.8	-6.9	-3.5	0.5	0.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	51							
Gross Operating Revenue	1,370.2	380.4	2,173.3	168.1	661.5	1,179.8	2,984.8	
Total Expenses	1,324.0	361.3	2,105.2	161.5	625.8	1,125.4	2,905.4	
Net Profit	46.2	19.1	68.1	6.6	35.7	54.4	79.3	

Non-Profitable:

Gross Operating Revenue	630.9	457.0	1,584.3	209.4	722.4	1,148.0	2,115.5	
Total Expenses	668.6	486.3	1,668.1	229.2	761.9	1,215.8	2,218.8	
Net Loss	-37.7	-29.3	-83.8	-19.8	-39.5	-67.8	-103.3	

1989

Profitable:

Gross Operating Revenue	1,032.8	357.0	2,142.7	196.0	836.9	1,549.8	3,212.8	
Total Expenses	979.7	337.4	2,034.6	179.9	806.8	1,471.5	3,050.7	
Net Profit	53.1	19.6	108.2	16.0	30.1	78.3	162.1	

Non-Profitable:

Gross Operating Revenue	1,898.8	574.1	3,651.7	216.9	825.7	1,205.0	4,235.8	
Total Expenses	1,934.7	603.8	3,695.8	238.6	860.9	1,236.6	4,282.9	
Net Loss	-35.9	-29.7	-44.1	-21.7	-35.3	-31.6	-47.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	51							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	826	25	371	826	1,420	
- High value (\$'000)	5,000	826	5,000	371	826	1,420	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	475.5	271.5	976.0	91.8	472.9	504.9	1,418.7	100.0
Total current assets	281.4	57.9	829.5	40.6	77.2	435.0	1,200.3	100.0
Accounts receivable	78.2	16.6	229.4	12.8	20.8	151.0	303.0	90.2
Closing inventory	108.5	20.4	324.7	8.5	33.8	179.0	461.6	90.2
Other current assets	94.6	20.8	275.4	19.3	22.6	104.8	435.7	76.5
Net fixed assets	56.1	14.6	157.8	22.0	6.3	52.1	257.0	86.3
Other assets and adjustments	138.0	198.9	-11.3	29.0	389.2	17.7	-38.6	84.3
Total liabilities	201.9	71.2	522.6	78.0	63.6	362.5	673.0	100.0
Total current liabilities	135.2	56.6	328.0	59.3	53.6	215.5	433.8	100.0
Current bank loans	26.6	10.4	66.3	2.7	19.1	66.0	66.5	39.2
Other current liabilities	108.6	46.2	261.7	56.6	34.5	149.4	367.2	100.0
Long-term bank loans	0.9	1.2	--	2.4	--	--	--	5.9
Other liabilities and adjustments	65.8	13.2	194.5	16.2	9.9	147.0	239.1	86.3
Total equity	273.5	200.2	453.4	13.7	409.2	142.3	745.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	1.0	2.5	0.6	1.4	2.0	2.7	100.0
Debt to equity ratio	0.7	0.3	1.1	5.6	0.1	2.5	0.9	100.0
Interest coverage ratio	0.5	-0.1	1.4	-2.3	0.2	1.3	1.4	88.2
Debt ratio	0.4	0.2	0.5	0.8	0.1	0.7	0.4	100.0
Revenue to equity ratio	3.2	2.2	4.3	14.5	1.7	8.1	3.6	100.0
Revenue to closing inventories ratio	8.1	21.5	6.0	23.4	20.9	6.5	5.8	90.2

(percent)

Current debt to equity	49.4	28.3	72.3	431.9	13.1	151.3	58.1	100.0
Operating profit on equity	...	...	3.2	...	...	4.0	3.1	100.0
Net fixed assets to equity	20.5	7.3	34.8	160.6	1.5	36.6	34.4	100.0
Gross margin	17.5	16.5	18.0	15.6	16.7	18.2	18.0	100.0
Return on total assets	2.6	-0.7	4.8	-10.4	1.4	4.3	5.0	100.0

(days)

Collection period for accounts receivable	32.3	13.7	42.5	23.3	10.7	47.2	40.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,921	666,176	31,452.2	95
Less than 20	1,632	131,522	6,479.6	58
20-99	229	210,438	10,198.1	29
100-499	55	x	x	6
500 and over	5	x	x	2

1989				
Total	1,826	532,783	24,665.6	
Less than 20	1,574	124,159	6,011.3	
20-99	200	178,820	8,378.7	
100-499	49	x	x	
500 and over	3	x	x	

SIC 2612 Upholstered Household Furniture Industry

Establishments primarily engaged in manufacturing household furniture whose chief component material is upholstery fabric.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2619 - OTHER HOUSEHOLD FURNITURE INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,148	25	546	1,148	2,451	
- High value (\$'000)	5,000	1,148	5,000	546	1,148	2,451	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.5	49.1	53.5	50.5	48.4	48.3	56.3	100.0
Purchases and materials	51.1	50.5	51.3	57.2	47.2	45.6	54.3	100.0
Closing inventory	14.8	15.0	14.8	13.1	15.9	11.9	16.4	92.1
Opening inventory	16.2	13.6	17.0	6.4	17.0	14.6	18.3	92.1
Wages, salaries and benefits	27.8	30.2	27.1	30.1	30.3	28.1	26.6	94.7
Direct	18.3	19.1	18.1	22.8	17.3	20.6	16.8	76.3
Indirect	9.5	11.1	9.0	7.3	13.0	7.5	9.8	92.1
Occupancy expenses	6.6	8.9	5.9	10.3	8.3	8.1	4.7	100.0
Depreciation	1.6	2.6	1.3	2.7	2.6	1.6	1.1	97.4
Repairs and maintenance	0.6	0.6	0.6	0.5	0.6	0.8	0.5	68.4
Fuel and oil	--	--	-	-	--	-	-	2.6
Utilities	1.4	1.6	1.4	1.7	1.6	2.0	1.0	92.1
Rent	3.0	4.1	2.7	5.5	3.4	3.8	2.2	78.9
Financial expenses	3.0	4.4	2.6	3.9	4.6	2.2	2.8	100.0
Interest and bank charges	2.4	3.4	2.1	2.9	3.6	1.7	2.4	92.1
Professional fees	0.6	1.0	0.4	1.0	1.0	0.5	0.4	92.1
General expenses	3.3	3.7	3.1	2.7	4.2	4.4	2.4	94.7
Advertising	1.8	1.9	1.8	0.9	2.3	2.7	1.3	81.6
Delivery expenses	1.0	1.4	1.0	1.2	1.4	1.4	0.7	76.3
Insurance	0.4	0.5	0.4	0.6	0.5	0.4	0.4	84.2
Other expenses	9.2	7.4	9.8	3.2	9.4	11.9	8.7	100.0
Total expenses	102.4	103.8	102.0	100.8	105.2	102.9	101.5	100.0
Net profit/loss	-2.4	-3.8	-2.0	-0.8	-5.2	-2.9	-1.5	97.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	34							
Gross Operating Revenue	1,500.0	690.4	3,057.3	364.2	907.0	2,068.6	3,516.4	
Total Expenses	1,426.2	658.3	2,903.5	345.7	865.8	1,948.0	3,347.2	
Net Profit	73.8	32.2	153.8	18.6	41.2	120.6	169.2	

Non-Profitable:

Gross Operating Revenue	1,479.5	496.2	2,601.1	319.5	921.4	1,880.2	3,647.9	
Total Expenses	1,588.3	562.7	2,758.2	332.1	1,117.5	1,983.0	3,883.8	
Net Loss	-112.6	-71.0	-157.1	-13.9	-196.1	-102.8	-235.9	

1989

Profitable:

Gross Operating Revenue	1,322.7	411.8	2,985.3	256.3	908.4	2,023.1	3,824.5	
Total Expenses	1,272.2	387.6	2,887.1	230.5	889.1	1,918.1	3,732.2	
Net Profit	50.4	24.2	98.3	25.8	19.4	105.0	92.3	

Non-Profitable:

Gross Operating Revenue	1,035.3	514.5	2,732.0	216.8	610.0	1,716.6	3,624.0	
Total Expenses	1,083.6	547.4	2,830.4	230.2	649.1	1,821.2	3,717.0	
Net Loss	-48.3	-32.9	-98.4	-13.4	-39.1	-104.6	-93.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,171	25	610	1,171	2,488	
- High value (\$'000)	5,000	1,171	5,000	610	1,171	2,488	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	829.7	392.7	1,330.5	205.8	591.4	947.6	1,716.3	100.0
Total current assets	615.7	255.1	1,028.9	157.9	358.3	722.2	1,337.9	100.0
Accounts receivable	246.2	85.9	429.9	33.5	141.6	342.7	517.7	100.0
Closing inventory	246.7	106.6	407.2	68.9	146.7	228.9	586.8	94.6
Other current assets	122.7	62.4	191.7	55.5	69.9	150.5	233.2	75.7
Net fixed assets	220.0	134.5	317.8	59.8	214.0	225.7	410.7	100.0
Other assets and adjustments	-5.9	3.0	-16.2	-12.0	19.0	-0.3	-32.3	83.8
Total liabilities	549.4	300.1	835.1	82.7	531.2	843.4	826.8	100.0
Total current liabilities	363.9	212.2	537.8	56.9	377.2	432.1	644.3	100.0
Current bank loans	42.9	48.1	37.0	4.4	94.5	34.9	39.1	35.1
Other current liabilities	321.0	164.0	500.8	52.4	282.6	397.2	605.2	100.0
Long-term bank loans	0.7	--	1.6	--	--	3.1	--	5.4
Other liabilities and adjustments	184.7	87.9	295.7	25.8	153.9	408.0	182.5	94.6
Total equity	280.3	92.5	495.3	123.0	60.2	104.2	889.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.2	1.9	2.7	0.9	1.6	2.0	100.0
Debt to equity ratio	1.9	3.2	1.6	0.6	8.8	8.0	0.9	100.0
Interest coverage ratio	--	-0.4	--	-0.4	-0.4	-0.7	0.3	91.9
Debt ratio	0.6	0.7	0.6	0.4	0.8	0.8	0.4	100.0
Revenue to equity ratio	5.7	6.8	5.5	2.7	15.6	18.4	4.0	100.0
Revenue to closing inventories ratio	6.5	5.9	6.7	4.9	6.4	8.3	6.1	94.6

(percent)

Current debt to equity	129.8	229.1	108.5	46.2	626.2	414.5	72.4	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	78.4	145.3	64.1	48.6	355.3	216.5	46.1	100.0
Gross margin	19.6	20.7	19.4	19.2	21.3	23.6	17.1	100.0
Return on total assets	-0.4	-2.5	0.2	-1.5	-2.9	-2.5	1.8	100.0

(days)

Collection period for accounts receivable	55.5	49.6	57.0	35.9	54.8	65.1	52.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,921	666,176	31,452.2	95
Less than 20	1,632	131,522	6,479.6	58
20-99	229	210,438	10,198.1	29
100-499	55	x	x	6
500 and over	5	x	x	2

1989

Total	1,826	532,783	24,665.6	
Less than 20	1,574	124,159	6,011.3	
20-99	200	178,820	8,378.7	
100-499	49	x	x	
500 and over	3	x	x	

SIC 2619 Other Household Furniture Industries

Establishments primarily engaged in manufacturing household furniture whose chief component material is other than wood or upholstery. Establishments primarily engaged in manufacturing wooden outdoor furniture are classified in <2611 - Wooden Household Furniture Industry> and those primarily engaged in manufacturing concrete furniture are classified in <3549 - Other Concrete Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2641 - METAL OFFICE FURNITURE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,115	25	737	1,115	1,389	
- High value (\$'000)	5,000	1,115	5,000	737	1,115	1,389	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.8	69.3	40.3	79.5	40.2	27.0	44.5	100.0
Purchases and materials	54.8	69.4	46.6	79.3	41.4	28.6	52.1	100.0
Closing inventory	9.5	7.4	10.6	4.3	16.1	11.9	10.2	89.5
Opening inventory	5.4	7.2	4.4	4.5	14.8	10.3	2.6	78.9
Wages, salaries and benefits	32.1	21.2	38.3	15.2	38.3	49.4	34.9	100.0
Direct	20.9	15.1	24.1	11.1	26.6	36.5	20.3	100.0
Indirect	11.3	6.1	14.2	4.1	11.7	12.9	14.6	100.0
Occupancy expenses	6.7	4.6	7.9	3.2	8.8	10.2	7.2	100.0
Depreciation	1.4	1.0	1.6	0.2	3.3	2.4	1.3	94.7
Repairs and maintenance	0.9	0.3	1.2	--	1.2	1.1	1.2	68.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	1.2	1.4	0.8	2.3	1.6	1.4	100.0
Rent	3.2	2.1	3.7	2.2	2.1	5.2	3.3	78.9
Financial expenses	2.2	1.8	2.5	1.1	3.7	2.3	2.5	94.7
Interest and bank charges	1.5	1.2	1.6	0.8	2.4	1.9	1.5	94.7
Professional fees	0.8	0.6	0.9	0.3	1.3	0.4	1.0	94.7
General expenses	1.9	1.0	2.4	0.5	2.1	3.0	2.3	100.0
Advertising	1.0	0.3	1.3	0.1	0.9	0.8	1.5	78.9
Delivery expenses	0.7	0.5	0.8	0.3	1.0	1.5	0.6	73.7
Insurance	0.3	0.2	0.3	0.2	0.3	0.7	0.2	84.2
Other expenses	5.9	4.5	6.6	3.5	7.4	5.3	7.1	100.0
Total expenses	99.6	102.4	98.1	103.0	100.5	97.1	98.4	100.0
Net profit/loss	0.4	-2.4	1.9	-3.0	-0.5	2.9	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	37						
Gross Operating Revenue	1,697.1	928.0	1,820.4	-	928.0	1,354.5	2,005.3
Total Expenses	1,624.7	880.6	1,744.0	-	880.6	1,261.3	1,935.5
Net Profit	72.4	47.4	76.4	-	47.4	93.2	69.7

Non-Profitable:

Gross Operating Revenue	738.3	577.9	1,624.8	536.0	935.0	1,196.6	1,934.0
Total Expenses	766.0	596.8	1,701.4	552.2	977.1	1,257.1	2,022.1
Net Loss	-27.7	-18.9	-76.5	-16.2	-42.1	-60.5	-88.1

1989

Profitable:

Gross Operating Revenue	1,517.6	578.9	2,464.2	336.3	1,282.3	2,023.3	3,221.2
Total Expenses	1,442.5	554.1	2,338.4	327.7	1,210.4	1,919.6	3,057.4
Net Profit	75.1	24.8	125.8	8.5	71.9	103.7	163.7

Non-Profitable:

Gross Operating Revenue	1,585.1	1,350.4	1,819.7	-	1,350.4	1,819.7	-
Total Expenses	1,708.7	1,398.3	2,019.1	-	1,398.3	2,019.1	-
Net Loss	-123.6	-47.9	-199.4	-	-47.9	-199.4	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,115	25	737	1,115	1,389	
- High value (\$'000)	5,000	1,115	5,000	737	1,115	1,389	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	382.9	151.6	765.5	81.8	497.6	720.8	786.7	100.0
Total current assets	325.3	114.7	673.6	65.7	357.7	665.3	677.5	100.0
Accounts receivable	161.4	55.6	336.5	36.7	149.3	331.8	338.7	100.0
Closing inventory	98.3	44.3	187.6	23.1	149.6	154.3	203.4	89.5
Other current assets	65.5	14.7	149.4	5.9	58.7	179.1	135.4	73.7
Net fixed assets	62.0	45.6	89.2	17.3	185.8	56.4	104.8	100.0
Other assets and adjustments	-4.4	-8.7	2.6	-1.2	-45.8	-0.9	4.3	100.0
Total liabilities	347.6	143.1	685.7	84.6	433.7	659.2	698.3	100.0
Total current liabilities	294.7	76.2	656.0	47.8	217.4	659.2	654.4	100.0
Current bank loans	46.7	18.2	93.9	7.3	72.2	86.3	97.5	63.2
Other current liabilities	248.0	58.0	562.0	40.4	145.2	572.8	556.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	52.9	66.8	29.7	36.8	216.2	--	43.9	89.5
Total equity	35.2	8.4	79.7	-2.7	63.9	61.5	88.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.5	1.0	1.3	1.6	1.0	1.0	100.0
Debt to equity ratio	9.8	17.0	8.6	...	6.7	10.7	7.9	100.0
Interest coverage ratio	1.2	-0.9	2.2	-2.6	0.7	2.5	2.0	94.7
Debt ratio	0.9	0.9	0.8	1.0	0.8	0.9	0.8	100.0
Revenue to equity ratio	29.4	71.6	22.1	...	14.5	21.0	22.5	100.0
Revenue to closing inventories ratio	10.5	13.5	9.4	23.1	6.2	8.4	9.7	89.5

(percent)

Current debt to equity	835.2	906.8	822.7	...	340.0	1,070.2	740.8	100.0
Operating profit on equity	10.9	...	42.4	582.8	...	60.8	36.3	100.0
Net fixed assets to equity	175.8	542.1	111.9	...	290.5	91.6	118.6	100.0
Gross margin	17.0	9.5	21.3	5.3	21.4	23.5	20.6	100.0
Return on total assets	4.9	-4.5	8.0	-14.4	3.5	8.5	7.8	100.0

(days)

Collection period for accounts receivable	56.6	33.6	69.5	25.0	58.4	93.3	62.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	276	334,677	12,707.1	4
Less than 20	179	24,903	1,076.1	2
20-99	72	79,197	3,309.5	1
100-499	20	x	x	3
500 and over	5	x	x	-

1989				
Total	272	297,433	10,394.0	
Less than 20	177	25,446	1,087.0	
20-99	73	108,121	3,619.7	
100-499	17	x	x	
500 and over	5	x	x	

SIC 2641 Metal Office Furniture Industry

Establishments primarily engaged in manufacturing office furniture whose chief component material is metal. Secondary products of establishments in this industry include partitions of wood. Establishments primarily engaged in manufacturing wooden partitions are classified in <2549 - Other Millwork Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2649 - OTHER OFFICE FURNITURE INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,030	25	761	1,030	1,443	
- High value (\$'000)	5,000	1,030	5,000	761	1,030	1,443	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.0	44.2	42.5	44.4	44.1	46.3	40.5	100.0
Purchases and materials	43.9	45.2	43.5	45.7	44.9	46.7	41.7	100.0
Closing inventory	13.5	11.1	14.3	18.4	7.0	13.2	15.0	97.1
Opening inventory	12.5	10.1	13.4	17.1	6.2	12.7	13.8	94.1
Wages, salaries and benefits	37.4	32.9	39.1	32.4	33.1	35.0	41.3	100.0
Direct	25.7	19.8	27.9	11.5	24.4	22.4	31.0	76.5
Indirect	11.7	13.1	11.2	20.8	8.7	12.7	10.3	97.1
Occupancy expenses	7.7	11.3	6.4	13.6	10.1	6.8	6.1	100.0
Depreciation	1.9	3.1	1.4	3.6	2.8	2.1	1.0	97.1
Repairs and maintenance	0.7	0.9	0.7	0.9	1.0	0.6	0.7	73.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.3	1.5	3.1	1.9	1.4	1.5	97.1
Rent	3.4	5.0	2.8	6.0	4.5	2.7	2.9	76.5
Financial expenses	2.7	2.5	2.8	3.1	2.1	2.6	2.9	97.1
Interest and bank charges	1.8	1.6	1.9	1.9	1.4	1.7	2.0	88.2
Professional fees	0.9	0.9	0.9	1.2	0.7	0.9	0.9	97.1
General expenses	2.4	2.8	2.2	4.7	1.7	2.5	2.1	97.1
Advertising	0.8	0.5	0.9	0.7	0.4	0.9	0.9	82.4
Delivery expenses	1.0	1.4	0.8	2.3	0.9	1.3	0.6	73.5
Insurance	0.6	0.8	0.5	1.7	0.3	0.3	0.6	73.5
Other expenses	4.8	5.8	4.4	8.8	4.1	3.2	5.1	100.0
Total expenses	97.9	99.4	97.4	106.9	95.2	96.4	98.0	100.0
Net profit/loss	2.1	0.6	2.6	-6.9	4.8	3.6	2.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	1,297.1	771.4	1,740.5	509.4	898.3	1,331.5	2,003.8	
Total Expenses	1,220.8	722.5	1,641.0	492.4	833.9	1,183.3	1,935.6	
Net Profit	76.4	48.9	99.6	16.9	64.4	148.3	68.2	

Non-Profitable:

Gross Operating Revenue	636.9	235.1	1,755.4	169.2	774.0	1,176.4	3,085.6	
Total Expenses	671.8	260.3	1,817.4	192.3	816.2	1,244.6	3,133.2	
Net Loss	-34.9	-25.2	-62.0	-23.1	-42.2	-68.2	-47.7	

1989**Profitable:**

Gross Operating Revenue	807.5	250.1	2,614.0	76.7	481.7	1,547.0	3,759.2	
Total Expenses	766.6	232.0	2,499.3	64.0	456.4	1,481.0	3,592.3	
Net Profit	40.9	18.1	114.7	12.7	25.3	66.1	166.9	

Non-Profitable:

Gross Operating Revenue	750.4	305.1	2,490.2	134.4	394.7	1,074.6	4,198.3	
Total Expenses	804.5	317.7	2,706.8	151.4	404.9	1,182.4	4,546.3	
Net Loss	-54.1	-12.5	-216.7	-17.0	-10.2	-107.9	-348.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,030	25	761	1,030	1,443	
- High value (\$'000)	5,000	1,030	5,000	761	1,030	1,443	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	479.4	229.3	853.3	162.1	371.8	743.2	960.8	100.0
Total current assets	379.2	155.1	714.1	115.9	238.2	585.4	839.9	100.0
Accounts receivable	186.9	71.1	359.9	54.0	107.5	317.7	401.0	100.0
Closing inventory	129.2	48.4	250.0	42.4	61.3	165.7	332.3	97.1
Other current assets	63.0	35.5	104.2	19.5	69.3	101.9	106.5	73.5
Net fixed assets	117.0	77.2	176.6	45.1	145.1	187.4	166.2	100.0
Other assets and adjustments	-16.8	-3.0	-37.4	0.9	-11.5	-29.5	-45.2	76.5
Total liabilities	311.5	155.6	544.6	112.2	247.8	470.1	617.3	100.0
Total current liabilities	241.1	108.2	439.7	86.1	155.0	347.6	529.8	100.0
Current bank loans	41.7	33.6	53.8	23.1	55.8	28.7	78.4	67.6
Other current liabilities	199.3	74.5	385.9	62.9	99.1	318.8	451.3	100.0
Long-term bank loans	60.2	26.2	111.1	8.6	63.6	99.2	122.7	58.8
Other liabilities and adjustments	10.1	21.2	-6.3	17.4	29.1	23.2	-35.2	94.1
Total equity	167.8	73.6	308.7	49.9	124.0	273.1	343.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.4	1.6	1.3	1.5	1.6	1.5	100.0
Debt to equity ratio	1.8	2.1	1.7	2.2	1.9	1.7	1.7	100.0
Interest coverage ratio	2.1	1.3	2.3	-2.7	4.3	3.1	2.0	88.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	100.0
Revenue to equity ratio	5.7	5.9	5.6	4.6	7.0	4.6	6.4	100.0
Revenue to closing inventories ratio	7.4	8.9	6.9	5.4	14.2	7.5	6.6	97.1

(percent)

Current debt to equity	143.6	146.8	142.4	172.4	125.0	127.2	154.2	100.0
Operating profit on equity	11.7	3.5	14.6	...	33.6	16.7	13.0	100.0
Net fixed assets to equity	69.7	104.8	57.2	90.4	117.0	68.6	48.3	100.0
Gross margin	19.6	22.9	18.4	23.2	22.7	18.7	18.2	100.0
Return on total assets	7.7	4.1	9.1	-7.1	14.6	9.0	9.3	100.0

(days)

Collection period for accounts receivable	70.9	59.5	75.2	85.5	45.0	92.1	65.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	276	334,677	12,707.1	4
Less than 20	179	24,903	1,076.1	2
20-99	72	79,197	3,309.5	1
100-499	20	x	x	3
500 and over	5	x	x	-

1989

Total	272	297,433	10,394.0
Less than 20	177	25,446	1,087.0
20-99	73	108,121	3,619.7
100-499	17	x	x
500 and over	5	x	x

SIC 2649 Other Office Furniture Industries

Establishments primarily engaged in manufacturing office furniture whose chief component material is wood, textile, plastic or other materials except metal. Secondary products of establishments in this industry include wooden partitions. Establishments primarily engaged in producing wooden partitions are classified in <2549 - Other Millwork Industries> and those primarily engaged in manufacturing metal office furniture are classified in <2641 - Metal Office Furniture Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2691 - BED SPRING AND MATTRESS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,029	25	537	1,029	1,684	
- High value (\$'000)	5,000	1,029	5,000	537	1,029	1,684	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	57.1	54.2	58.2	55.1	53.9	54.9	60.0	100.0
Cost of goods sold								
Purchases and materials	57.1	53.6	58.5	54.2	53.4	56.2	59.8	100.0
Closing inventory	13.8	15.4	13.2	14.4	15.6	15.3	12.0	97.6
Opening inventory	13.8	16.0	12.9	15.4	16.1	14.0	12.3	100.0
Wages, salaries and benefits	22.8	25.3	21.8	25.1	25.4	20.1	22.8	100.0
Direct	12.5	12.9	12.3	4.2	15.2	10.3	13.4	66.7
Indirect	10.4	12.5	9.5	20.9	10.2	9.8	9.4	90.5
Occupancy expenses	7.3	9.7	6.4	9.3	9.8	6.9	6.1	100.0
Depreciation	2.1	2.3	2.0	1.9	2.4	2.0	1.9	97.6
Repairs and maintenance	1.2	1.0	1.3	0.9	1.1	1.3	1.3	83.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	2.2	0.9	1.8	2.3	1.0	0.9	95.2
Rent	2.8	4.2	2.2	4.7	4.1	2.7	1.9	66.7
Financial expenses	2.4	2.7	2.2	1.7	2.9	2.3	2.2	95.2
Interest and bank charges	1.8	1.9	1.7	0.9	2.1	1.7	1.8	81.0
Professional fees	0.6	0.8	0.5	0.7	0.8	0.6	0.5	92.9
General expenses	3.8	5.4	3.1	3.7	5.8	2.8	3.3	95.2
Advertising	2.0	2.9	1.6	2.8	2.9	2.1	1.4	85.7
Delivery expenses	1.4	1.9	1.2	0.5	2.2	0.5	1.7	59.5
Insurance	0.4	0.6	0.3	0.4	0.7	0.3	0.3	71.4
Other expenses	5.7	3.1	6.7	3.2	3.1	9.1	5.3	100.0
Total expenses	99.0	100.4	98.5	98.1	101.0	96.1	99.8	100.0
Net profit/loss	1.0	-0.4	1.5	1.9	-1.0	3.9	0.2	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	1,160.3	592.5	1,821.5	369.1	698.7	1,346.1	2,512.8	
Total Expenses	1,117.5	582.9	1,740.1	342.3	697.2	1,263.7	2,432.6	
Net Profit	42.8	9.6	81.5	26.8	1.5	82.3	80.2	

Non-Profitable:

Gross Operating Revenue	1,263.2	635.1	2,218.0	388.4	783.8	1,444.1	2,636.0	
Total Expenses	1,301.7	654.9	2,284.8	404.9	805.5	1,483.8	2,717.5	
Net Loss	-41.1	-22.2	-66.9	-16.6	-26.3	-39.7	-81.5	

1989**Profitable:**

Gross Operating Revenue	1,410.0	638.8	2,004.1	419.2	770.8	1,258.0	3,312.8	
Total Expenses	1,360.0	594.4	1,949.7	398.6	712.1	1,196.6	3,270.6	
Net Profit	50.1	44.4	54.4	20.6	58.7	61.4	42.2	

Non-Profitable:

Gross Operating Revenue	1,544.3	610.8	2,401.9	282.3	1,037.4	1,699.9	2,568.8	
Total Expenses	1,652.9	718.1	2,511.6	320.6	1,234.2	1,722.9	2,699.2	
Net Loss	-108.6	-107.3	-109.7	-38.3	-196.8	-23.0	-130.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,029	25	552	1,029	1,733	
- High value (\$'000)	5,000	1,029	5,000	552	1,029	1,733	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	591.6	290.5	965.9	215.6	331.1	636.6	1,305.4	100.0
Total current assets	429.4	235.9	669.7	188.5	261.6	490.2	854.9	100.0
Accounts receivable	86.4	43.4	139.8	27.9	51.8	92.6	188.4	100.0
Closing inventory	169.2	97.2	258.6	92.7	99.6	209.3	309.5	100.0
Other current assets	173.7	95.2	271.2	67.8	110.1	188.1	357.0	92.7
Net fixed assets	158.9	50.2	294.0	22.1	65.4	153.3	439.2	100.0
Other assets and adjustments	3.3	4.2	2.0	4.8	3.9	-6.8	11.3	80.5
Total liabilities	494.7	208.9	849.9	154.5	238.4	422.2	1,290.9	100.0
Total current liabilities	286.2	141.2	466.4	99.7	163.7	254.2	685.2	100.0
Current bank loans	60.9	12.3	121.4	7.2	15.1	30.2	215.4	65.9
Other current liabilities	225.2	128.8	345.0	92.5	148.5	224.0	469.8	100.0
Long-term bank loans	20.3	2.2	42.8	3.0	1.8	--	87.0	14.6
Other liabilities and adjustments	188.1	65.4	340.6	51.7	72.8	168.0	518.6	87.8
Total equity	96.8	81.5	115.9	61.0	92.6	214.3	14.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.4	1.8	1.5	1.9	1.2	100.0
Debt to equity ratio	5.1	2.5	7.3	2.5	2.5	1.9	88.9	100.0
Interest coverage ratio	1.5	0.7	1.8	1.4	0.2	3.3	1.1	82.9
Debt ratio	0.8	0.7	0.8	0.7	0.7	0.6	0.9	100.0
Revenue to equity ratio	12.6	7.7	16.9	6.9	8.0	6.3	177.0	100.0
Revenue to closing inventories ratio	7.2	6.4	7.5	4.5	7.4	6.5	8.3	100.0

(percent)

Current debt to equity	295.4	173.2	402.1	163.3	176.7	118.6	4,721.2	100.0
Operating profit on equity	11.6	...	25.3	10.4	...	24.6	36.9	100.0
Net fixed assets to equity	164.0	61.6	253.5	36.2	70.7	71.5	3,026.1	100.0
Gross margin	20.0	20.3	19.9	22.2	19.8	24.9	17.1	100.0
Return on total assets	5.6	3.0	6.5	8.9	0.8	11.8	3.9	100.0

(days)

Collection period for accounts receivable	25.7	25.2	26.0	24.1	25.5	24.6	26.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	887	490,641	19,487.9	29
Less than 20	638	80,313	3,637.6	12
20-99	215	222,053	9,061.1	15
100-499	32	x	x	2
500 and over	2	x	x	-

1989				
Total	858	447,206	16,445.9	
Less than 20	626	80,588	3,825.1	
20-99	200	199,642	7,439.7	
100-499	30	x	x	
500 and over	2	x	x	

SIC 2691 Bed Spring and Mattress Industry

Establishments primarily engaged in manufacturing bed springs and mattresses. A secondary product of establishments in this industry is upholstered furniture such as sofa beds. Establishments primarily engaged in manufacturing upholstered furniture are classified in <2612 - Upholstered Household Furniture Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2692 - HOTEL, RESTAURANT AND INSTITUTIONAL FURNITURE AND
FIXTURE INDUSTRY**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	892	25	427	892	1,767	
- High value (\$'000)	5,000	892	5,000	427	892	1,767	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.8	43.7	49.1	43.1	44.3	46.4	50.3	100.0
Purchases and materials	51.5	53.3	50.9	63.4	43.1	48.0	52.2	100.0
Closing inventory	17.5	34.5	12.2	56.1	13.0	16.2	10.4	90.1
Opening inventory	13.9	25.0	10.4	35.8	14.1	14.6	8.5	93.0
Wages, salaries and benefits	32.7	31.2	33.2	27.9	34.4	36.7	31.6	95.8
Direct	20.9	17.9	21.8	12.4	23.3	23.1	21.2	77.5
Indirect	11.8	13.3	11.4	15.5	11.1	13.6	10.4	88.7
Occupancy expenses	7.7	12.2	6.2	15.6	8.8	7.1	5.8	100.0
Depreciation	1.9	3.2	1.5	3.8	2.5	1.6	1.4	93.0
Repairs and maintenance	0.7	0.6	0.7	0.2	0.9	1.0	0.6	66.2
Fuel and oil	0.1	-	0.1	-	-	0.3	-	4.2
Utilities	1.6	1.9	1.5	1.6	2.2	1.8	1.3	93.0
Rent	3.5	6.6	2.5	9.9	3.3	2.4	2.5	71.8
Financial expenses	2.9	4.5	2.5	5.9	3.1	3.1	2.2	97.2
Interest and bank charges	2.2	3.5	1.7	5.1	2.0	2.3	1.5	93.0
Professional fees	0.8	0.9	0.7	0.8	1.1	0.9	0.7	93.0
General expenses	2.6	2.8	2.6	3.1	2.6	3.2	2.3	95.8
Advertising	0.9	1.0	0.9	1.2	0.9	1.1	0.8	83.1
Delivery expenses	1.1	1.0	1.2	0.9	1.1	1.2	1.2	69.0
Insurance	0.6	0.8	0.5	0.9	0.6	1.0	0.3	76.1
Other expenses	7.2	8.6	6.8	10.0	7.3	7.0	6.7	100.0
Total expenses	101.0	103.1	100.3	105.6	100.5	103.5	98.9	100.0
Net profit/loss	-1.0	-3.1	-0.3	-5.6	-0.5	-3.5	1.1	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	59							
Gross Operating Revenue	817.0	211.1	2,294.0	115.3	666.8	1,156.8	2,900.4	
Total Expenses	783.2	201.8	2,200.2	110.0	638.3	1,105.1	2,784.3	
Net Profit	33.8	9.3	93.7	5.2	28.5	51.7	116.1	

Non-Profitable:

Gross Operating Revenue	608.3	262.6	1,692.9	175.5	640.3	1,322.2	2,658.8	
Total Expenses	663.8	288.3	1,842.3	198.7	676.6	1,431.2	2,913.2	
Net Loss	-57.5	-26.8	-149.3	-23.2	-47.5	-109.0	-254.4	

1989**Profitable:**

Gross Operating Revenue	1,280.2	530.0	2,199.1	351.0	711.1	1,355.8	3,033.0	
Total Expenses	1,193.0	483.5	2,062.0	317.6	651.4	1,279.5	2,835.8	
Net Profit	87.2	46.5	137.1	33.4	59.7	76.2	197.2	

Non-Profitable:

Gross Operating Revenue	587.2	323.6	1,877.8	215.2	707.7	1,448.7	2,889.8	
Total Expenses	652.9	339.3	2,188.6	224.5	745.8	1,665.0	3,423.1	
Net Loss	-65.7	-15.7	-310.7	-9.4	-38.1	-216.3	-533.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	67							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	925	25	511	925	1,790	
- High value (\$'000)	5,000	925	5,000	511	925	1,790	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	460.6	232.4	1,000.1	198.5	364.3	726.3	1,275.2	100.0
Total current assets	357.9	205.1	719.0	183.1	290.9	534.6	904.3	100.0
Accounts receivable	122.3	44.7	305.8	27.4	111.7	206.6	405.5	100.0
Closing inventory	146.8	99.6	258.5	102.0	90.3	219.6	297.5	95.5
Other current assets	88.7	60.8	154.6	53.6	88.9	108.2	201.2	79.1
Net fixed assets	92.5	25.8	250.1	11.4	81.8	145.6	355.2	97.0
Other assets and adjustments	10.1	1.4	30.8	3.9	-8.5	46.0	15.6	86.6
Total liabilities	364.4	228.3	686.1	246.3	158.4	388.3	985.4	100.0
Total current liabilities	294.3	207.9	498.6	230.0	121.9	212.9	785.7	100.0
Current bank loans	96.2	48.2	209.9	48.0	48.9	105.9	314.3	86.6
Other current liabilities	198.0	159.7	288.7	182.0	72.9	106.9	471.4	100.0
Long-term bank loans	5.0	0.1	16.8	---	0.5	31.8	1.8	11.9
Other liabilities and adjustments	64.9	20.2	170.6	16.2	35.9	143.6	197.7	92.5
Total equity	96.1	4.1	313.9	-47.7	205.8	337.9	289.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.9	1.4	0.7	2.3	2.5	1.1	100.0
Debt to equity ratio	3.7	55.4	2.1	...	0.7	1.1	3.4	100.0
Interest coverage ratio	0.4	-0.1	0.8	-0.5	0.6	-0.4	1.7	94.0
Debt ratio	0.7	0.9	0.6	1.2	0.4	0.5	0.7	100.0
Revenue to equity ratio	8.3	61.7	6.6	...	3.4	3.8	9.9	100.0
Revenue to closing inventories ratio	5.4	2.5	8.1	1.3	7.8	5.9	9.7	95.5

(percent)

Current debt to equity	306.0	5,047.3	158.8	...	59.2	63.0	271.1	100.0
Operating profit on equity	...	...	...	24.1	...	...	10.6	100.0
Net fixed assets to equity	96.1	627.7	79.6	...	39.7	43.0	122.5	100.0
Gross margin	18.6	21.9	17.7	23.2	20.9	16.6	18.1	100.0
Return on total assets	1.7	-0.4	2.9	-2.0	2.9	-1.9	5.8	100.0

(days)

Collection period for accounts receivable	55.5	64.1	53.0	73.2	57.3	57.4	51.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	887	490,641	19,487.9	29
Less than 20	638	80,313	3,637.6	12
20-99	215	222,053	9,061.1	15
100-499	32	x	x	2
500 and over	2	x	x	-

1989

Total	858	447,206	16,445.9	
Less than 20	626	80,588	3,825.1	
20-99	200	199,642	7,439.7	
100-499	30	x	x	
500 and over	2	x	x	

SIC 2692 Hotel, Restaurant and Institutional Furniture and Fixture Industry

Establishments primarily engaged in manufacturing special purpose furniture and fixtures for hotel, motel, restaurant, store, office and institutions. A secondary product of establishments in this industry is wooden office furniture and equipment. Establishments primarily engaged in manufacturing wooden office furniture and equipment are classified in <2649 - Other Office Furniture Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2699 - OTHER FURNITURE AND FIXTURE INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	825	25	331	825	1,542	
- High value (\$'000)	5,000	825	5,000	331	825	1,542	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.9	44.7	46.3	48.5	40.3	46.0	46.4	98.4
Purchases and materials	45.8	44.6	46.2	45.3	43.9	44.4	47.0	98.4
Closing inventory	13.1	9.8	14.1	7.8	12.1	17.0	12.6	88.5
Opening inventory	13.2	9.9	14.2	11.0	8.5	18.5	12.0	83.6
Wages, salaries and benefits	32.0	37.9	30.2	40.1	35.3	33.2	28.8	95.1
Direct	20.0	19.9	20.0	17.7	22.4	23.0	18.5	68.9
Indirect	12.0	18.0	10.2	22.4	12.9	10.2	10.2	82.0
Occupancy expenses	7.8	9.6	7.3	9.0	10.2	8.7	6.5	100.0
Depreciation	2.3	2.3	2.4	2.6	1.9	3.0	2.1	93.4
Repairs and maintenance	1.0	0.9	1.1	0.8	1.0	0.9	1.1	85.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	1.9	1.7	1.8	2.1	2.0	1.6	96.7
Rent	2.7	4.5	2.1	3.9	5.2	2.9	1.7	73.8
Financial expenses	2.4	2.2	2.4	2.4	2.0	2.6	2.3	100.0
Interest and bank charges	1.6	1.1	1.8	0.9	1.2	2.0	1.7	96.7
Professional fees	0.7	1.1	0.6	1.4	0.8	0.6	0.6	95.1
General expenses	2.8	5.2	2.1	6.4	3.8	2.0	2.1	96.7
Advertising	0.8	0.9	0.8	0.5	1.3	0.5	0.9	82.0
Delivery expenses	1.4	3.4	0.8	4.8	1.7	0.9	0.8	73.8
Insurance	0.6	1.0	0.4	1.1	0.8	0.6	0.4	72.1
Other expenses	9.4	4.4	10.9	1.3	8.1	9.9	11.3	100.0
Total expenses	100.2	104.0	99.1	107.6	99.7	102.6	97.4	100.0
Net profit/loss	-0.2	-4.0	0.9	-7.6	0.3	-2.6	2.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	1,025.4	220.2	2,104.5	104.1	497.2	1,207.3	2,794.9	
Total Expenses	982.5	207.7	2,020.9	96.4	473.1	1,174.7	2,672.2	
Net Profit	42.9	12.6	83.6	7.7	24.1	32.6	122.8	

Non-Profitable:

Gross Operating Revenue	506.3	260.2	1,625.5	202.3	579.9	1,164.8	3,588.1	
Total Expenses	551.0	285.1	1,760.3	226.6	608.2	1,273.3	3,835.5	
Net Loss	-44.7	-24.9	-134.9	-24.3	-28.2	-108.4	-247.4	

1989**Profitable:**

Gross Operating Revenue	895.8	222.8	2,414.3	141.0	378.1	1,230.1	3,459.1	
Total Expenses	843.8	206.5	2,281.7	131.2	349.3	1,142.7	3,286.7	
Net Profit	52.0	16.3	132.6	9.7	28.7	87.4	172.4	

Non-Profitable:

Gross Operating Revenue	551.8	184.0	1,527.7	83.1	400.9	1,285.1	2,595.5	
Total Expenses	587.2	211.4	1,584.3	107.6	434.6	1,346.5	2,631.2	
Net Loss	-35.4	-27.4	-56.6	-24.5	-33.7	-61.3	-35.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	57							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	865	25	366	865	1,632	
- High value (\$'000)	5,000	865	5,000	366	865	1,632	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	457.1	141.5	1,068.7	67.8	363.4	648.8	1,604.9	100.0
Total current assets	358.1	101.7	855.0	40.3	286.7	490.4	1,320.7	100.0
Accounts receivable	114.6	38.6	261.9	10.2	124.2	201.3	339.2	94.7
Closing inventory	116.9	43.1	260.1	18.6	116.8	163.3	383.7	94.7
Other current assets	126.5	20.0	332.9	11.5	45.5	125.6	597.7	84.2
Net fixed assets	99.4	50.4	194.5	26.0	123.9	183.5	208.5	100.0
Other assets and adjustments	-0.4	-10.6	19.1	1.5	-47.1	-25.1	75.7	86.0
Total liabilities	220.4	132.4	390.8	118.4	174.6	203.3	630.3	100.0
Total current liabilities	185.3	107.1	337.0	87.7	165.4	190.5	524.0	100.0
Current bank loans	12.9	9.5	19.5	5.1	22.7	22.2	16.1	54.4
Other current liabilities	172.4	97.5	317.4	82.6	142.7	168.3	507.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	35.0	25.3	53.8	30.6	9.2	12.8	106.3	91.2
Total equity	236.7	9.0	677.8	-50.5	188.7	445.5	974.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	0.9	2.5	0.4	1.7	2.5	2.5	100.0
Debt to equity ratio	0.9	14.5	0.5	...	0.9	0.4	0.6	100.0
Interest coverage ratio	0.7	-4.2	1.5	-8.5	-0.2	0.1	2.4	96.5
Debt ratio	0.4	0.9	0.3	1.7	0.4	0.3	0.3	100.0
Revenue to equity ratio	3.7	33.5	2.9	...	3.0	2.7	3.0	100.0
Revenue to closing inventories ratio	7.5	7.0	7.6	11.4	4.9	7.5	7.7	94.7

(percent)

Current debt to equity	78.3	1,178.5	49.7	...	87.6	42.7	53.7	100.0
Operating profit on equity	...	...	3.1	38.7	...	...	7.5	100.0
Net fixed assets to equity	42.0	554.4	28.6	...	65.6	41.2	21.3	100.0
Gross margin	22.1	17.4	23.5	12.0	23.4	21.0	24.8	100.0
Return on total assets	2.3	-9.6	5.4	-25.8	-0.5	0.7	7.8	100.0

(days)

Collection period for accounts receivable	47.4	46.2	47.7	17.4	78.2	59.5	41.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	887	490,641	19,487.9	29
Less than 20	638	80,313	3,637.6	12
20-99	215	222,053	9,061.1	15
100-499	32	x	x	2
500 and over	2	x	x	-

1989				
Total	858	447,206	16,445.9	
Less than 20	626	80,588	3,825.1	
20-99	200	199,642	7,439.7	
100-499	30	x	x	
500 and over	2	x	x	

SIC 2699 Other Furniture and Fixture Industries n.e.c.

Establishments primarily engaged in manufacturing furniture and fixtures, not elsewhere classified. Establishments primarily engaged in manufacturing plastic parts and components for furniture are classified in <1699 - Other Plastic Products Industries n.e.c.> and those primarily engaged in manufacturing concrete furniture are classified in <3549 - Other Concrete Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC271 - PULP AND PAPER INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,448	25	992	1,448	2,251	
- High value (\$'000)	5,000	1,448	5,000	992	1,448	2,251	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.1	36.7	49.4	30.8	39.5	47.4	49.9	93.8
Purchases and materials	48.8	38.7	51.0	30.2	42.7	46.7	52.1	93.8
Closing inventory	6.8	7.2	6.7	10.9	5.4	10.0	5.9	93.8
Opening inventory	5.1	5.1	5.1	11.4	2.1	10.7	3.7	81.3
Wages, salaries and benefits	26.2	17.7	28.0	39.8	7.1	25.2	28.8	93.8
Direct	18.4	11.8	19.8	24.5	5.7	16.7	20.6	81.3
Indirect	7.8	5.9	8.3	15.4	1.4	8.5	8.2	81.3
Occupancy expenses	5.8	7.8	5.4	14.2	4.8	15.4	2.8	93.8
Depreciation	2.4	3.4	2.2	7.6	1.4	4.8	1.5	93.8
Repairs and maintenance	0.8	1.2	0.7	1.6	1.0	2.5	0.2	75.0
Fuel and oil	--	0.2	-	0.8	-	-	-	6.3
Utilities	2.0	1.7	2.0	3.6	0.8	7.2	0.7	81.3
Rent	0.6	1.3	0.5	0.7	1.6	1.0	0.3	50.0
Financial expenses	3.5	3.3	3.5	5.1	2.4	2.7	3.7	93.8
Interest and bank charges	2.7	1.8	2.9	3.7	0.9	2.3	3.1	75.0
Professional fees	0.7	1.5	0.6	1.4	1.5	0.4	0.6	93.8
General expenses	3.2	3.5	3.2	7.2	1.7	2.0	3.5	81.3
Advertising	0.8	0.1	1.0	0.3	0.1	0.1	1.2	50.0
Delivery expenses	1.9	2.4	1.8	4.3	1.6	1.4	1.8	75.0
Insurance	0.5	0.9	0.4	2.6	0.1	0.5	0.4	75.0
Other expenses	12.6	31.1	8.6	7.9	42.1	7.4	8.9	100.0
Total expenses	98.4	100.0	98.1	105.1	97.6	100.0	97.6	100.0
Net profit/loss	1.6	--	1.9	-5.1	2.4	--	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56							
Gross Operating Revenue	3,198.7	1,057.0	3,641.0	-	1,057.0	2,044.0	4,267.1	
Total Expenses	3,087.1	989.6	3,520.3	-	989.6	1,878.3	4,164.0	
Net Profit	111.6	67.4	120.7	-	67.4	165.8	103.1	

Non-Profitable:

Gross Operating Revenue	1,156.0	988.8	2,250.7	710.5	1,425.5	2,250.7	-	
Total Expenses	1,241.4	1,011.5	2,747.2	746.5	1,427.2	2,747.2	-	
Net Loss	-85.4	-22.7	-496.4	-36.0	-1.7	-496.4	-	

1989

Profitable:

Gross Operating Revenue	1,186.0	922.4	1,832.8	236.6	1,104.4	1,555.5	2,414.3	
Total Expenses	1,131.2	884.3	1,736.9	197.3	1,066.5	1,422.4	2,396.7	
Net Profit	54.8	38.1	95.8	39.3	37.8	133.1	17.6	

Non-Profitable:

Gross Operating Revenue	2,301.5	58.8	3,087.7	58.8	-	1,930.5	3,656.5	
Total Expenses	2,521.7	77.8	3,378.4	77.8	-	1,943.6	4,083.7	
Net Loss	-220.2	-19.0	-290.7	-19.0	-	-13.1	-427.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,448	25	992	1,448	2,251	
- High value (\$'000)	5,000	1,448	5,000	992	1,448	2,251	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,966.5	983.2	2,704.9	629.4	1,281.2	1,373.6	3,400.7	100.0
Total current assets	903.8	466.8	1,232.0	323.8	587.3	662.1	1,529.9	100.0
Accounts receivable	420.0	140.8	629.6	146.1	136.4	231.2	837.8	100.0
Closing inventory	165.8	71.9	236.4	77.2	67.4	209.9	250.2	93.8
Other current assets	317.9	254.0	365.9	100.4	383.4	220.9	441.7	87.5
Net fixed assets	933.6	359.2	1,364.9	322.9	389.7	682.5	1,721.6	100.0
Other assets and adjustments	129.0	157.1	107.9	-17.4	304.2	28.9	149.2	93.8
Total liabilities	1,105.6	467.7	1,584.6	421.8	506.3	722.8	2,035.0	100.0
Total current liabilities	674.7	256.7	988.6	189.4	313.3	242.8	1,378.5	100.0
Current bank loans	72.9	53.5	87.6	26.8	75.9	--	133.4	37.5
Other current liabilities	601.7	203.1	901.0	162.5	237.4	242.8	1,245.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	430.8	211.0	595.9	232.4	193.0	479.9	656.5	100.0
Total equity	860.9	515.5	1,120.3	207.5	774.8	650.8	1,365.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.8	1.2	1.7	1.8	2.7	1.1	100.0
Debt to equity ratio	1.2	0.9	1.4	2.0	0.6	1.1	1.4	100.0
Interest coverage ratio	1.5	0.9	1.6	-0.3	3.7	1.0	1.7	75.0
Debt ratio	0.5	0.4	0.5	0.6	0.3	0.5	0.5	100.0
Revenue to equity ratio	2.8	1.9	3.1	3.4	1.6	3.2	3.1	100.0
Revenue to closing inventories ratio	14.7	13.9	14.8	9.1	18.6	9.9	17.0	93.8

(percent)

Current debt to equity	78.3	49.7	88.2	91.2	40.4	37.3	100.9	100.0
Operating profit on equity	4.4	...	6.0	...	3.9	--	7.5	100.0
Net fixed assets to equity	108.4	69.6	121.8	155.6	50.2	104.8	126.0	100.0
Gross margin	26.6	45.6	22.5	29.3	53.4	27.4	21.3	100.0
Return on total assets	5.3	1.8	6.3	-1.5	3.2	3.5	6.9	100.0

(days)

Collection period for accounts receivable	62.7	51.1	65.2	75.0	39.6	40.2	71.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	100	4,114,081	101,871.8	21
Less than 20	30	3,423	163.7	10
20-99	19	26,524	1,013.0	7
100-499	17	197,133	4,767.5	2
500 and over	34	3,887,001	95,927.6	2

1989

Total	121	3,939,220	87,033.3	
Less than 20	40	6,419	247.2	
20-99	26	78,228	2,000.4	
100-499	19	215,898	4,665.2	
500 and over	36	3,638,675	80,120.5	

SIC 271 Pulp and Paper Industries

Establishments primarily engaged in manufacturing pulp, paper, paperboard and building and insulation board. Establishments primarily engaged in manufacturing converted paper and paperboard products are classified in <Industry Groups 273 - Paper Box and Bag Industries> or <279 - Other Converted Paper Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2713 - PAPERBOARD INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,725	-	-	-	-	
- High value (\$'000)	5,000	1,725	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.9	40.0	49.7	-	-	-	-	100.0
Purchases and materials	51.9	44.8	52.6	-	-	-	-	100.0
Closing inventory	6.4	10.9	6.0	-	-	-	-	100.0
Opening inventory	3.4	6.2	3.1	-	-	-	-	71.4
Wages, salaries and benefits	28.6	34.4	28.1	-	-	-	-	100.0
Direct	20.1	24.5	19.7	-	-	-	-	100.0
Indirect	8.5	9.9	8.4	-	-	-	-	85.7
Occupancy expenses	3.4	10.1	2.7	-	-	-	-	100.0
Depreciation	1.8	5.0	1.5	-	-	-	-	100.0
Repairs and maintenance	0.2	1.9	0.1	-	-	-	-	57.1
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.7	1.8	0.6	-	-	-	-	85.7
Rent	0.6	1.5	0.6	-	-	-	-	57.1
Financial expenses	3.7	6.5	3.4	-	-	-	-	85.7
Interest and bank charges	2.9	4.0	2.8	-	-	-	-	85.7
Professional fees	0.8	2.5	0.6	-	-	-	-	85.7
General expenses	3.8	4.9	3.6	-	-	-	-	85.7
Advertising	1.2	0.1	1.3	-	-	-	-	57.1
Delivery expenses	2.1	4.1	1.9	-	-	-	-	85.7
Insurance	0.4	0.6	0.4	-	-	-	-	85.7
Other expenses	9.4	6.7	9.6	-	-	-	-	100.0
Total expenses	97.7	102.5	97.2	-	-	-	-	100.0
Net profit/loss	2.3	-2.5	2.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	3,972.5	-	3,972.5	-	-	-	-	
Total Expenses	3,862.3	-	3,862.3	-	-	-	-	
Net Profit	110.2	-	110.2	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	996.7	996.7	-	-	-	-	-	
Total Expenses	1,021.8	1,021.8	-	-	-	-	-	
Net Loss	-25.0	-25.0	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	937.6	649.9	1,579.6	-	-	-	-	
Total Expenses	846.8	580.4	1,440.9	-	-	-	-	
Net Profit	90.9	69.5	138.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	3,719.0	-	3,719.0	-	-	-	-	
Total Expenses	3,731.8	-	3,731.8	-	-	-	-	
Net Loss	-12.8	-	-12.8	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,725	-	-	-	-	
- High value (\$'000)	5,000	1,725	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	2,577.1	939.0	3,219.3	-	-	-	-	100.0
Total current assets	1,163.2	467.2	1,436.1	-	-	-	-	100.0
Accounts receivable	673.7	314.8	814.4	-	-	-	-	100.0
Closing inventory	202.0	108.7	238.6	-	-	-	-	100.0
Other current assets	287.4	43.6	383.0	-	-	-	-	71.4
Net fixed assets	1,314.0	509.6	1,629.4	-	-	-	-	100.0
Other assets and adjustments	99.8	-37.8	153.7	-	-	-	-	85.7
Total liabilities	1,624.8	878.4	1,917.5	-	-	-	-	100.0
Total current liabilities	1,123.7	448.4	1,388.5	-	-	-	-	100.0
Current bank loans	126.4	108.7	133.4	-	-	-	-	42.9
Other current liabilities	997.3	339.7	1,255.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	501.1	429.9	528.9	-	-	-	-	100.0
Total equity	952.2	60.5	1,301.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.0	-	-	-	-	100.0
Debt to equity ratio	1.7	14.4	1.4	...	...	...	...	100.0
Interest coverage ratio	1.7	0.3	1.9	-	-	-	-	85.7
Debt ratio	0.6	0.9	0.5	-	-	-	-	100.0
Revenue to equity ratio	3.2	16.4	3.0	...	...	...	...	100.0
Revenue to closing inventories ratio	15.5	9.1	16.6	-	-	-	-	100.0

(percent)

Current debt to equity	118.0	740.0	106.6	...	...	...	...	100.0
Operating profit on equity	7.5	...	8.4	...	...	...	...	100.0
Net fixed assets to equity	137.9	840.9	125.1	...	...	...	...	100.0
Gross margin	22.5	25.5	22.2	-	-	-	-	100.0
Return on total assets	6.3	1.5	6.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	78.4	115.2	74.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	100	4,114,081	101,871.8	21
Less than 20	30	3,423	163.7	10
20-99	19	26,524	1,013.0	7
100-499	17	197,133	4,767.5	2
500 and over	34	3,887,001	95,927.6	2

1989				
Total	121	3,939,220	87,033.3	
Less than 20	40	6,419	247.2	
20-99	26	78,228	2,000.4	
100-499	19	215,898	4,665.2	
500 and over	36	3,638,675	80,120.5	

SIC 2713 Paperboard Industry

Establishments primarily engaged in manufacturing paperboard and building paper (used in asphalt coated vapour barrier or in the manufacture of insulation batts).
Establishments primarily engaged in manufacturing building board are classified in <2714 - Building Board Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2714 - BUILDING BOARD INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,411	-	-	-	-	
- High value (\$'000)	5,000	1,411	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.1	32.4	48.4	-	-	-	-	87.5
Purchases and materials	42.2	33.7	46.5	-	-	-	-	87.5
Closing inventory	7.6	5.4	8.7	-	-	-	-	87.5
Opening inventory	8.5	4.1	10.7	-	-	-	-	87.5
Wages, salaries and benefits	21.6	8.7	27.9	-	-	-	-	87.5
Direct	15.2	5.8	19.9	-	-	-	-	75.0
Indirect	6.3	2.9	8.0	-	-	-	-	75.0
Occupancy expenses	10.6	6.2	12.9	-	-	-	-	87.5
Depreciation	3.5	2.3	4.1	-	-	-	-	87.5
Repairs and maintenance	1.9	0.7	2.5	-	-	-	-	87.5
Fuel and oil	0.1	0.4	-	-	-	-	-	12.5
Utilities	4.5	1.4	6.1	-	-	-	-	75.0
Rent	0.6	1.3	0.2	-	-	-	-	50.0
Financial expenses	3.0	1.7	3.7	-	-	-	-	100.0
Interest and bank charges	2.4	0.8	3.2	-	-	-	-	75.0
Professional fees	0.6	0.9	0.4	-	-	-	-	100.0
General expenses	1.8	1.7	1.9	-	-	-	-	75.0
Advertising	0.1	0.1	0.1	-	-	-	-	37.5
Delivery expenses	1.0	0.5	1.3	-	-	-	-	62.5
Insurance	0.7	1.1	0.5	-	-	-	-	62.5
Other expenses	19.6	47.5	5.8	-	-	-	-	100.0
Total expenses	99.7	98.2	100.5	-	-	-	-	100.0
Net profit/loss	0.3	1.8	-0.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63						
Gross Operating Revenue	2,059.9	1,057.0	2,795.4	-	-	-	-
Total Expenses	1,946.3	989.6	2,647.9	-	-	-	-
Net Profit	113.6	67.4	147.5	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,465.6	1,157.7	2,250.7	-	-	-	-
Total Expenses	1,620.4	1,178.5	2,747.2	-	-	-	-
Net Loss	-154.8	-20.8	-496.4	-	-	-	-

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,411	-	-	-	-	
- High value (\$'000)	5,000	1,411	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,381.9	1,096.5	1,720.7	-	-	-	-	100.0
Total current assets	659.1	505.4	841.5	-	-	-	-	100.0
Accounts receivable	148.5	41.1	276.0	-	-	-	-	100.0
Closing inventory	138.4	59.4	232.2	-	-	-	-	87.5
Other current assets	372.1	404.8	333.3	-	-	-	-	100.0
Net fixed assets	544.2	279.1	858.9	-	-	-	-	100.0
Other assets and adjustments	178.6	311.9	20.2	-	-	-	-	100.0
Total liabilities	563.4	239.8	947.6	-	-	-	-	100.0
Total current liabilities	196.6	173.8	223.7	-	-	-	-	100.0
Current bank loans	16.2	29.9	--	-	-	-	-	37.5
Other current liabilities	180.4	143.9	223.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	366.7	66.0	723.9	-	-	-	-	100.0
Total equity	818.4	856.7	773.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.3	2.9	3.7	-	-	-	-	100.0
Debt to equity ratio	0.6	0.2	1.2	...	...	...	...	100.0
Interest coverage ratio	1.1	3.3	0.8	-	-	-	-	75.0
Debt ratio	0.4	0.2	0.5	-	-	-	-	100.0
Revenue to equity ratio	2.2	1.2	3.4	...	...	...	...	100.0
Revenue to closing inventories ratio	13.1	18.6	11.4	-	-	-	-	87.5

(percent)

Current debt to equity	24.0	20.2	28.9	...	...	...	...	100.0
Operating profit on equity	0.5	2.3	...	...	...	...	...	100.0
Net fixed assets to equity	66.4	32.5	111.1	...	...	...	...	100.0
Gross margin	35.3	58.8	23.6	-	-	-	-	100.0
Return on total assets	3.5	2.6	4.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	29.8	13.5	37.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	100	4,114,081	101,871.8	21
Less than 20	30	3,423	163.7	10
20-99	19	26,524	1,013.0	7
100-499	17	197,133	4,767.5	2
500 and over	34	3,887,001	95,927.6	2

1989

Total	121	3,939,220	87,033.3	
Less than 20	40	6,419	247.2	
20-99	26	78,228	2,000.4	
100-499	19	215,898	4,665.2	
500 and over	36	3,638,675	80,120.5	

SIC 2714 Building Board Industry

Establishments primarily engaged in manufacturing building board, except asphalt or tar saturated. Establishments primarily engaged in manufacturing wafer board are classified in <2593 - Wafer Board Industry>; those primarily engaged in manufacturing building paper are classified in <2713 - Paperboard Industry>; and those primarily engaged in manufacturing expanded plastic insulation board are classified in <1611 - Foamed and Expanded Plastic Products Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2731 - FOLDING CARTON AND SET-UP BOX INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	892	25	422	892	1,865	
- High value (\$'000)	5,000	892	5,000	422	892	1,865	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.6	44.6	49.2	68.6	39.4	59.4	45.1	96.3
Purchases and materials	48.9	48.3	49.0	62.3	45.3	61.1	44.2	96.3
Closing inventory	10.9	10.2	11.0	7.0	10.9	13.4	10.0	88.9
Opening inventory	10.6	6.5	11.2	13.3	5.0	11.7	11.0	88.9
Wages, salaries and benefits	33.1	33.8	33.0	21.0	36.5	20.6	37.9	100.0
Direct	22.5	16.4	23.4	11.3	17.5	10.4	28.6	77.8
Indirect	10.6	17.4	9.6	9.7	19.1	10.2	9.3	88.9
Occupancy expenses	7.5	8.5	7.4	14.7	7.1	8.5	6.9	100.0
Depreciation	1.9	1.9	1.9	2.8	1.8	1.8	1.9	96.3
Repairs and maintenance	0.7	0.3	0.8	0.5	0.3	0.6	0.8	63.0
Fuel and oil	--	--	--	--	--	--	--	3.7
Utilities	1.1	1.6	1.0	2.5	1.4	1.5	0.8	92.6
Rent	3.8	4.6	3.7	8.9	3.7	4.6	3.3	81.5
Financial expenses	2.9	3.0	2.9	2.0	3.2	2.2	3.1	100.0
Interest and bank charges	2.3	2.0	2.3	1.3	2.1	1.5	2.6	96.3
Professional fees	0.6	1.0	0.6	0.7	1.0	0.7	0.5	100.0
General expenses	2.1	2.2	2.1	3.7	1.8	2.9	1.7	96.3
Advertising	0.3	0.2	0.3	1.2	--	0.4	0.2	66.7
Delivery expenses	1.5	1.6	1.5	1.8	1.5	2.0	1.3	74.1
Insurance	0.3	0.3	0.3	0.7	0.2	0.6	0.2	66.7
Other expenses	5.0	7.2	4.7	2.9	8.1	4.8	4.6	100.0
Total expenses	99.2	99.2	99.2	112.8	96.2	98.5	99.4	100.0
Net profit/loss	0.8	0.8	0.8	-12.8	3.8	1.5	0.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67							
Gross Operating Revenue	1,432.7	305.2	2,266.7	110.9	540.9	1,406.2	2,884.3	
Total Expenses	1,371.6	264.1	2,190.9	95.8	468.3	1,336.0	2,804.5	
Net Profit	61.1	41.1	75.8	15.1	72.6	70.2	79.9	

Non-Profitable:

Gross Operating Revenue	1,369.4	549.5	2,394.3	216.1	771.8	1,699.0	3,089.6	
Total Expenses	1,471.7	613.2	2,544.9	314.6	812.3	1,796.4	3,293.3	
Net Loss	-102.3	-63.7	-150.5	-98.5	-40.5	-97.4	-203.7	

1989**Profitable:**

Gross Operating Revenue	1,318.4	263.7	2,480.9	128.1	428.4	1,612.4	3,381.6	
Total Expenses	1,253.6	244.1	2,366.3	115.7	400.1	1,542.4	3,220.8	
Net Profit	64.8	19.6	114.6	12.3	28.3	70.0	160.7	

Non-Profitable:

Gross Operating Revenue	881.8	272.1	1,937.9	33.3	290.5	1,836.7	2,578.8	
Total Expenses	954.0	310.5	2,068.8	39.3	331.3	1,984.0	2,605.9	
Net Loss	-72.2	-38.3	-130.9	-6.0	-40.8	-147.2	-27.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	971	25	487	971	1,904	
- High value (\$'000)	5,000	971	5,000	487	971	1,904	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	780.1	259.6	1,227.1	100.5	441.3	755.8	1,641.3	100.0
Total current assets	539.1	182.4	845.5	83.5	295.4	560.6	1,095.8	100.0
Accounts receivable	301.8	93.5	480.6	46.9	146.8	251.4	682.0	92.0
Closing inventory	165.0	48.4	265.1	24.4	75.9	196.1	325.7	96.0
Other current assets	72.3	40.4	99.7	12.2	72.6	113.0	88.1	64.0
Net fixed assets	302.7	91.5	484.0	16.7	176.9	315.8	631.9	100.0
Other assets and adjustments	-61.7	-14.3	-102.4	0.2	-31.0	-120.6	-86.4	80.0
Total liabilities	544.7	180.1	857.9	59.4	317.9	466.3	1,202.0	100.0
Total current liabilities	389.6	132.8	610.1	57.9	218.3	283.3	897.3	100.0
Current bank loans	102.7	22.3	171.6	--	47.9	--	322.5	20.0
Other current liabilities	286.9	110.4	438.4	57.9	170.3	283.3	574.8	100.0
Long-term bank loans	15.6	8.0	22.1	1.4	15.5	47.3	--	32.0
Other liabilities and adjustments	139.5	39.2	225.6	--	84.0	135.6	304.6	96.0
Total equity	235.3	79.5	369.2	41.0	123.4	289.4	439.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.3	1.4	1.3	1.9	1.2	100.0
Debt to equity ratio	2.3	2.2	2.3	1.4	2.5	1.6	2.7	100.0
Interest coverage ratio	1.3	1.1	1.3	-3.1	2.2	1.9	1.2	100.0
Debt ratio	0.6	0.6	0.6	0.5	0.7	0.6	0.7	100.0
Revenue to equity ratio	6.3	5.9	6.4	5.8	6.0	5.6	6.9	100.0
Revenue to closing inventories ratio	9.1	9.8	9.0	9.8	9.8	8.3	9.3	96.0

(percent)

Current debt to equity	165.5	167.0	165.2	141.2	176.8	97.8	204.2	100.0
Operating profit on equity	4.7	2.3	5.2	...	19.1	6.8	4.2	100.0
Net fixed assets to equity	128.6	115.1	131.1	40.7	143.3	109.1	143.8	100.0
Gross margin	18.3	22.0	17.7	20.6	22.5	20.0	16.6	100.0
Return on total assets	5.8	4.8	5.9	-12.9	9.5	5.3	6.2	100.0

(days)

Collection period for accounts receivable	73.1	71.6	73.4	71.5	71.6	56.3	81.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	231	573,472	19,482.6	1
Less than 20	92	12,278	641.0	6
20-99	113	128,805	5,146.2	6
100-499	20	118,855	3,829.2	-
500 and over	6	313,534	9,866.2	1

1989				
Total	232	590,883	16,500.7	
Less than 20	98	20,860	701.0	
20-99	107	131,112	4,294.5	
100-499	20	119,698	3,338.1	
500 and over	7	319,213	8,167.1	

SIC 2731 Folding Carton and Set-Up Box Industry

Establishments primarily engaged in manufacturing paper and paperboard set-up boxes; folding boxes and cartons; and fibrous cans. Establishments primarily engaged in manufacturing corrugated boxes are classified in <2732 - Corrugated Box Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2732 - CORRUGATED BOX INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,921	25	1,075	1,921	2,839	
- High value (\$'000)	5,000	1,921	5,000	1,075	1,921	2,839	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	56.5	48.3	58.4	42.0	50.1	59.3	57.1	100.0
Purchases and materials	56.7	48.2	58.6	42.5	49.8	59.1	57.9	100.0
Closing inventory	5.0	3.5	5.4	5.9	2.7	4.8	6.1	92.3
Opening inventory	4.9	3.6	5.2	5.5	3.0	5.0	5.4	92.3
Wages, salaries and benefits	22.0	24.7	21.4	24.8	24.7	19.3	24.2	92.3
Direct	8.4	9.9	8.0	17.1	7.9	4.6	12.8	69.2
Indirect	13.6	14.8	13.3	7.7	16.9	14.7	11.4	88.5
Occupancy expenses	6.7	9.0	6.2	14.0	7.6	5.4	7.3	100.0
Depreciation	2.2	4.1	1.7	5.3	3.8	1.2	2.5	96.2
Repairs and maintenance	1.3	1.1	1.4	2.3	0.7	0.9	2.0	80.8
Fuel and oil	--	--	-	--	-	-	-	3.8
Utilities	1.2	1.4	1.2	1.8	1.2	1.0	1.4	96.2
Rent	2.1	2.4	2.0	4.6	1.8	2.3	1.5	65.4
Financial expenses	1.8	2.4	1.6	1.8	2.6	1.7	1.5	96.2
Interest and bank charges	1.2	1.8	1.1	1.0	2.0	1.3	0.8	84.6
Professional fees	0.5	0.7	0.5	0.8	0.6	0.4	0.6	92.3
General expenses	3.2	3.7	3.1	4.6	3.4	2.8	3.6	92.3
Advertising	0.8	1.4	0.6	0.7	1.6	0.9	0.3	61.5
Delivery expenses	2.1	2.0	2.2	3.2	1.6	1.7	2.8	88.5
Insurance	0.3	0.3	0.3	0.7	0.2	0.3	0.4	76.9
Other expenses	6.6	8.1	6.3	8.0	8.1	7.6	4.5	96.2
Total expenses	96.9	96.2	97.1	95.2	96.5	96.2	98.2	100.0
Net profit/loss	3.1	3.8	2.9	4.8	3.5	3.8	1.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	58							
Gross Operating Revenue	2,019.3	1,117.6	2,658.3	613.4	1,420.2	2,267.9	3,247.2	
Total Expenses	1,852.8	1,031.1	2,435.2	548.3	1,320.8	1,986.9	3,111.4	
Net Profit	166.4	86.5	223.1	65.1	99.4	281.0	135.8	

Non-Profitable:

Gross Operating Revenue	2,202.6	871.9	2,881.1	377.8	1,613.1	2,724.9	3,235.4	
Total Expenses	2,270.4	909.2	2,964.4	394.8	1,680.7	2,817.8	3,296.9	
Net Loss	-67.8	-37.3	-83.3	-17.0	-67.6	-92.9	-61.5	

1989**Profitable:**

Gross Operating Revenue	2,197.8	1,447.8	3,669.0	854.7	2,113.8	3,002.6	4,267.2	
Total Expenses	2,074.7	1,325.7	3,543.7	706.4	2,021.2	2,866.3	4,151.8	
Net Profit	123.2	122.1	125.3	148.3	92.6	136.3	115.5	

Non-Profitable:

Gross Operating Revenue	2,517.1	1,168.8	3,866.7	805.8	1,927.4	3,115.7	4,338.6	
Total Expenses	2,624.4	1,246.1	4,004.1	905.5	1,957.7	3,250.5	4,477.7	
Net Loss	-107.3	-77.3	-137.4	-99.8	-30.3	-134.8	-139.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	2,015	25	1,169	2,015	2,900	
- High value (\$'000)	5,000	2,015	5,000	1,169	2,015	2,900	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,336.9	480.5	1,824.2	380.4	580.6	1,497.4	2,416.5	96.0
Total current assets	898.8	314.0	1,231.4	236.4	391.6	964.0	1,716.1	96.0
Accounts receivable	591.4	197.6	815.5	165.1	230.1	543.0	1,309.3	96.0
Closing inventory	108.1	38.3	147.8	31.1	45.5	120.0	198.2	96.0
Other current assets	199.2	78.0	268.1	40.1	115.9	300.9	208.6	80.0
Net fixed assets	415.7	151.9	565.7	137.9	165.9	464.8	748.8	96.0
Other assets and adjustments	22.4	14.5	26.9	6.0	23.0	68.5	-48.4	76.0
Total liabilities	1,026.8	410.5	1,377.4	396.3	424.7	1,378.2	1,375.8	96.0
Total current liabilities	763.2	278.0	1,039.2	195.7	360.4	908.9	1,275.3	96.0
Current bank loans	141.2	70.0	181.7	72.4	67.7	282.0	--	52.0
Other current liabilities	621.9	207.9	857.4	123.2	292.7	626.9	1,275.3	96.0
Long-term bank loans	61.6	22.7	83.7	4.5	40.8	87.7	76.4	72.0
Other liabilities and adjustments	201.9	109.7	254.4	196.1	23.4	381.4	24.0	96.0
Total equity	310.1	69.9	446.8	-15.9	155.8	119.1	1,040.6	96.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	1.2	1.0	1.0	1.3	96.0
Debt to equity ratio	3.3	5.8	3.0	...	2.7	11.5	1.3	96.0
Interest coverage ratio	3.5	3.2	3.6	7.2	2.2	3.8	3.0	84.0
Debt ratio	0.7	0.8	0.7	1.0	0.7	0.9	0.5	96.0
Revenue to equity ratio	6.9	15.8	6.1	...	9.8	20.9	3.1	96.0
Revenue to closing inventories ratio	19.9	28.8	18.6	21.7	33.6	20.7	16.3	96.0

(percent)

Current debt to equity	246.0	397.4	232.5	...	231.2	762.7	122.5	96.0
Operating profit on equity	21.6	61.5	18.0	...	25.8	78.6	5.4	96.0
Net fixed assets to equity	134.0	217.1	126.6	...	106.4	390.0	71.9	96.0
Gross margin	21.4	27.0	20.2	33.8	23.9	21.3	18.6	100.0
Return on total assets	7.0	12.9	6.1	14.0	12.3	8.4	3.4	96.0

(days)

Collection period for accounts receivable	99.8	65.2	107.7	88.8	54.7	79.3	147.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	231	573,472	19,482.6	1
Less than 20	92	12,278	641.0	6
20-99	113	128,805	5,146.2	6
100-499	20	118,855	3,829.2	-
500 and over	6	313,534	9,866.2	1

1989

Total	232	590,883	16,500.7	
Less than 20	98	20,860	701.0	
20-99	107	131,112	4,294.5	
100-499	20	119,698	3,338.1	
500 and over	7	319,213	8,167.1	

SIC 2732 Corrugated Box Industry

Establishments primarily engaged in manufacturing shipping boxes or cases made of corrugated paper or paperboard. Establishments primarily engaged in manufacturing folding and set-up boxes are classified in <2731 - Folding Carton and Set-Up Box Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2733 - PAPER BAG INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,215	-	-	-	-	
- High value (\$'000)	5,000	1,215	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.6	45.8	55.4	-	-	-	-	100.0
Purchases and materials	52.4	45.5	55.2	-	-	-	-	100.0
Closing inventory	13.1	11.8	13.7	-	-	-	-	100.0
Opening inventory	13.4	12.2	13.9	-	-	-	-	100.0
Wages, salaries and benefits	23.4	24.4	23.0	-	-	-	-	100.0
Direct	19.2	19.8	19.0	-	-	-	-	100.0
Indirect	4.1	4.6	4.0	-	-	-	-	87.5
Occupancy expenses	9.7	15.2	7.5	-	-	-	-	100.0
Depreciation	3.9	5.9	3.1	-	-	-	-	100.0
Repairs and maintenance	1.7	1.2	1.8	-	-	-	-	100.0
Fuel and oil	0.1	0.3	0.1	-	-	-	-	25.0
Utilities	1.8	2.8	1.4	-	-	-	-	100.0
Rent	2.2	4.9	1.1	-	-	-	-	75.0
Financial expenses	5.1	5.7	4.9	-	-	-	-	100.0
Interest and bank charges	3.2	5.1	2.4	-	-	-	-	100.0
Professional fees	1.9	0.6	2.5	-	-	-	-	100.0
General expenses	1.5	1.3	1.5	-	-	-	-	100.0
Advertising	0.2	0.1	0.3	-	-	-	-	62.5
Delivery expenses	0.8	0.3	1.0	-	-	-	-	62.5
Insurance	0.5	0.9	0.3	-	-	-	-	87.5
Other expenses	5.4	5.8	5.3	-	-	-	-	100.0
Total expenses	97.8	98.2	97.6	-	-	-	-	100.0
Net profit/loss	2.2	1.8	2.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	1,850.4	983.7	2,233.3	-	-	-	-	
Total Expenses	1,760.6	923.6	2,130.3	-	-	-	-	
Net Profit	89.8	60.1	102.9	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,050.7	706.0	2,643.0	-	-	-	-	
Total Expenses	1,083.4	711.7	2,800.8	-	-	-	-	
Net Loss	-32.8	-5.7	-157.8	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,991.6	917.2	2,359.6	601.6	1,232.7	2,056.8	2,888.9	
Total Expenses	1,865.9	821.3	2,223.6	512.1	1,130.6	1,917.6	2,758.6	
Net Profit	125.7	95.8	135.9	89.5	102.1	139.2	130.3	

Non-Profitable:

Gross Operating Revenue	653.9	408.5	2,145.4	355.1	688.6	2,145.4	-	
Total Expenses	724.7	444.6	2,427.3	391.7	722.6	2,427.3	-	
Net Loss	-70.9	-36.1	-281.9	-36.6	-34.0	-281.9	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,215	-	-	-	-	
- High value (\$'000)	5,000	1,215	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,006.7	623.0	1,466.3	-	-	-	-	100.0
Total current assets	800.6	484.6	1,179.1	-	-	-	-	100.0
Accounts receivable	523.4	340.0	743.0	-	-	-	-	100.0
Closing inventory	194.6	93.4	315.8	-	-	-	-	100.0
Other current assets	82.6	51.1	120.2	-	-	-	-	62.5
Net fixed assets	213.8	147.4	293.4	-	-	-	-	100.0
Other assets and adjustments	-7.7	-9.1	-6.2	-	-	-	-	87.5
Total liabilities	972.8	602.6	1,416.1	-	-	-	-	100.0
Total current liabilities	924.3	558.5	1,362.5	-	-	-	-	100.0
Current bank loans	42.4	16.8	73.1	-	-	-	-	37.5
Other current liabilities	881.9	541.6	1,289.4	-	-	-	-	100.0
Long-term bank loans	20.1	--	44.2	-	-	-	-	25.0
Other liabilities and adjustments	28.2	44.1	9.3	-	-	-	-	100.0
Total equity	33.9	20.4	50.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.8	-	-	-	-	100.0
Debt to equity ratio	28.6	29.5	28.2	...	...	...	...	100.0
Interest coverage ratio	1.6	1.3	2.0	-	-	-	-	100.0
Debt ratio	0.9	0.9	0.9	-	-	-	-	100.0
Revenue to equity ratio	43.5	38.7	45.9	...	...	...	...	100.0
Revenue to closing inventories ratio	7.6	8.4	7.3	-	-	-	-	100.0

(percent)

Current debt to equity	2,721.2	2,737.3	2,713.4	...	...	...	...	100.0
Operating profit on equity	97.4	69.4	111.0	...	...	...	...	100.0
Net fixed assets to equity	629.7	722.8	584.3	...	...	...	...	100.0
Gross margin	23.9	29.7	21.5	-	-	-	-	100.0
Return on total assets	7.9	8.7	7.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	129.0	157.1	117.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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Less than 20	92	12,278	641.0	6
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100-499	20	118,855	3,829.2	-
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1989				
Total	232	590,883	16,500.7	
Less than 20	98	20,860	701.0	
20-99	107	131,112	4,294.5	
100-499	20	119,698	3,338.1	
500 and over	7	319,213	8,167.1	

SIC 2733 Paper Bag Industry

Establishments primarily engaged in manufacturing paper bags of all kinds. Establishments in this industry may produce bags of other materials such as foil or polycoated paper.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2791 - COATED AND TREATED PAPER INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	542	25	134	542	1,135	
- High value (\$'000)	5,000	542	5,000	134	542	1,135	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	48.1	52.3	47.3	34.7	54.0	45.1	47.8	92.3
Purchases and materials	53.0	53.3	52.9	37.5	54.8	42.7	55.3	92.3
Closing inventory	11.6	5.3	12.8	9.2	4.9	10.4	13.3	84.6
Opening inventory	6.7	4.3	7.1	6.4	4.1	12.7	5.8	84.6
Wages, salaries and benefits	24.3	15.3	26.0	37.5	13.1	29.7	25.1	100.0
Direct	15.1	1.3	17.6	-	1.4	15.3	18.2	46.2
Indirect	9.2	14.0	8.3	37.5	11.7	14.4	6.9	92.3
Occupancy expenses	9.8	11.2	9.6	15.5	10.8	9.5	9.6	100.0
Depreciation	4.2	5.2	4.1	3.7	5.4	6.8	3.4	100.0
Repairs and maintenance	0.9	0.2	1.0	1.2	0.2	1.5	0.9	92.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.3	1.5	3.4	2.2	1.2	1.6	92.3
Rent	3.1	3.4	3.0	7.2	3.1	-	3.7	69.2
Financial expenses	5.1	2.9	5.5	2.0	3.0	3.7	6.0	100.0
Interest and bank charges	3.2	2.1	3.4	1.5	2.2	3.1	3.4	76.9
Professional fees	2.0	0.8	2.2	0.5	0.8	0.6	2.6	92.3
General expenses	1.0	1.4	0.9	2.0	1.3	1.7	0.7	92.3
Advertising	0.4	0.7	0.3	0.5	0.8	0.6	0.2	69.2
Delivery expenses	0.2	0.6	0.1	1.2	0.5	0.7	--	38.5
Insurance	0.4	0.1	0.5	0.3	0.1	0.4	0.5	76.9
Other expenses	8.6	9.5	8.5	14.5	9.0	9.5	8.2	100.0
Total expenses	96.9	92.6	97.7	106.2	91.3	99.2	97.4	100.0
Net profit/loss	3.1	7.4	2.3	-6.2	8.7	0.8	2.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	54							
Gross Operating Revenue	834.1	456.1	1,421.4	-	456.1	834.3	1,946.2	
Total Expenses	738.8	416.4	1,239.8	-	416.4	697.7	1,724.3	
Net Profit	95.3	39.8	181.6	-	39.8	136.6	222.0	

Non-Profitable:

Gross Operating Revenue	1,377.4	88.1	2,133.6	88.1	-	875.4	2,828.8	
Total Expenses	1,420.0	93.6	2,198.0	93.6	-	998.1	2,861.0	
Net Loss	-42.6	-5.5	-64.4	-5.5	-	-122.7	-32.3	

1989**Profitable:**

Gross Operating Revenue	856.1	291.2	996.4	-	291.2	580.4	1,921.5	
Total Expenses	761.7	245.3	890.0	-	245.3	502.6	1,751.5	
Net Profit	94.4	45.9	106.4	-	45.9	77.8	170.0	

Non-Profitable:

Gross Operating Revenue	207.4	102.0	865.9	64.4	165.2	594.2	1,137.6	
Total Expenses	254.9	143.8	949.1	119.8	184.1	692.0	1,206.2	
Net Loss	-47.5	-41.8	-83.2	-55.4	-18.9	-97.8	-68.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	544	-	-	-	-	
- High value (\$'000)	5,000	544	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	936.2	301.7	1,644.0	-	-	-	-	100.0
Total current assets	579.9	181.6	1,024.1	-	-	-	-	100.0
Accounts receivable	383.5	118.2	679.5	-	-	-	-	100.0
Closing inventory	131.9	32.8	242.5	-	-	-	-	91.7
Other current assets	64.3	30.5	102.0	-	-	-	-	91.7
Net fixed assets	354.9	118.7	618.3	-	-	-	-	100.0
Other assets and adjustments	1.4	1.3	1.5	-	-	-	-	75.0
Total liabilities	663.9	133.1	1,256.1	-	-	-	-	100.0
Total current liabilities	527.6	111.5	991.6	-	-	-	-	100.0
Current bank loans	113.3	--	239.6	-	-	-	-	41.7
Other current liabilities	414.3	111.5	751.9	-	-	-	-	100.0
Long-term bank loans	34.0	32.8	35.3	-	-	-	-	41.7
Other liabilities and adjustments	102.3	-11.3	229.1	-	-	-	-	100.0
Total equity	272.2	168.6	387.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.6	1.0	-	-	-	-	100.0
Debt to equity ratio	2.4	0.7	3.2	...	...	...	...	100.0
Interest coverage ratio	1.9	1.9	1.9	-	-	-	-	75.0
Debt ratio	0.7	0.4	0.7	-	-	-	-	100.0
Revenue to equity ratio	4.1	2.2	5.0	...	...	...	...	100.0
Revenue to closing inventories ratio	8.5	11.5	8.1	-	-	-	-	91.7

(percent)

Current debt to equity	193.7	66.1	255.6	...	...	...	...	100.0
Operating profit on equity	12.8	8.3	15.0	...	...	...	...	100.0
Net fixed assets to equity	130.3	70.3	159.4	...	...	...	...	100.0
Gross margin	27.5	31.4	26.6	-	-	-	-	100.0
Return on total assets	7.5	9.4	7.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	123.6	113.9	125.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	316	442,613	15,306.0	15
Less than 20	185	24,361	1,119.9	15
20-99	100	105,370	4,371.7	1
100-499	26	x	x	1
500 and over	5	x	x	-

1989

Total	331	498,898	15,465.5	
Less than 20	200	36,086	1,317.5	
20-99	99	116,458	4,283.5	
100-499	27	x	x	
500 and over	5	x	x	

SIC 2791 Coated and Treated Paper Industry

Establishments primarily engaged in coating and treating paper (except asphalt roofing). Establishments primarily engaged in manufacturing asphalt roofing are classified in <2721 - Asphalt Roofing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2792 - STATIONERY PAPER PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,355	25	517	1,355	2,249	
- High value (\$'000)	5,000	1,355	5,000	517	1,355	2,249	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	63.2	55.9	64.3	74.1	52.2	59.1	66.9	100.0
Cost of goods sold								
Purchases and materials	65.0	56.9	66.3	73.9	53.4	59.3	69.7	100.0
Closing inventory	9.4	8.7	9.5	4.2	9.7	6.4	11.0	85.7
Opening inventory	7.6	7.8	7.5	4.4	8.5	6.2	8.2	78.6
Wages, salaries and benefits	13.4	24.4	11.7	6.9	27.9	17.7	8.7	85.7
Direct	6.6	12.4	5.7	-	14.9	10.4	3.4	50.0
Indirect	6.8	11.9	6.0	6.9	12.9	7.2	5.3	85.7
Occupancy expenses	5.0	8.1	4.5	4.8	8.7	5.4	4.0	100.0
Depreciation	1.3	2.2	1.2	1.5	2.3	1.7	1.0	100.0
Repairs and maintenance	0.3	1.0	0.2	2.1	0.8	0.2	0.2	64.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.9	1.4	0.8	0.4	1.5	1.1	0.7	78.6
Rent	2.4	3.5	2.2	0.9	4.0	2.4	2.1	71.4
Financial expenses	3.0	3.6	2.9	1.9	4.0	2.5	3.1	92.9
Interest and bank charges	2.4	2.7	2.4	1.3	3.0	2.2	2.5	92.9
Professional fees	0.6	0.9	0.5	0.7	0.9	0.3	0.6	78.6
General expenses	1.7	2.4	1.6	2.0	2.4	3.1	0.9	85.7
Advertising	0.4	0.9	0.3	0.7	1.0	0.4	0.2	71.4
Delivery expenses	1.2	1.0	1.2	0.7	1.1	2.5	0.6	57.1
Insurance	0.2	0.4	0.1	0.6	0.4	0.1	0.1	71.4
Other expenses	11.4	4.4	12.5	10.0	3.2	10.9	13.3	100.0
Total expenses	97.7	98.7	97.5	99.7	98.5	98.7	96.9	100.0
Net profit/loss	2.3	1.3	2.5	0.3	1.5	1.3	3.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	2,033.8	826.8	2,744.1	261.9	988.2	1,800.7	3,362.3	
Total Expenses	1,943.4	800.0	2,616.2	247.6	957.8	1,727.5	3,198.6	
Net Profit	90.4	26.8	127.9	14.2	30.4	73.3	163.7	

Non-Profitable:

Gross Operating Revenue	1,735.3	383.9	2,951.6	276.9	598.0	2,144.8	4,449.8	
Total Expenses	1,776.8	403.4	3,013.0	282.8	644.4	2,186.6	4,547.8	
Net Loss	-41.5	-19.4	-61.4	-5.9	-46.4	-41.8	-97.9	

1989**Profitable:**

Gross Operating Revenue	1,706.4	490.2	2,379.4	124.3	612.2	1,860.9	3,110.2	
Total Expenses	1,592.2	431.0	2,234.8	110.7	537.8	1,781.7	2,873.5	
Net Profit	114.2	59.2	144.6	13.6	74.5	79.3	236.7	

Non-Profitable:

Gross Operating Revenue	1,170.0	334.8	2,582.9	162.7	575.8	1,863.7	3,512.9	
Total Expenses	1,217.9	388.5	2,621.1	240.6	595.5	1,885.6	3,571.9	
Net Loss	-47.9	-53.7	-38.1	-78.0	-19.7	-22.0	-59.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,355	25	517	1,355	2,249	
- High value (\$'000)	5,000	1,355	5,000	517	1,355	2,249	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	882.8	337.5	1,255.3	86.5	504.9	627.0	1,819.3	100.0
Total current assets	662.6	235.8	954.1	69.7	346.5	416.4	1,436.7	100.0
Accounts receivable	428.3	157.0	613.6	53.5	225.9	199.8	985.0	100.0
Closing inventory	181.9	56.8	267.4	11.3	87.1	125.3	395.0	85.7
Other current assets	52.3	22.0	73.0	4.9	33.4	91.2	56.6	78.6
Net fixed assets	244.6	98.7	344.3	16.3	153.6	235.8	441.7	100.0
Other assets and adjustments	-24.4	2.9	-43.1	0.3	4.7	-25.2	-59.1	64.3
Total liabilities	853.2	337.4	1,205.5	77.3	510.7	619.0	1,732.0	100.0
Total current liabilities	736.8	288.2	1,043.2	64.6	437.3	494.2	1,535.9	100.0
Current bank loans	46.1	18.9	64.7	1.6	30.5	51.1	76.9	71.4
Other current liabilities	690.6	269.3	978.4	62.9	406.8	443.0	1,459.0	100.0
Long-term bank loans	1.2	3.1	--	7.8	--	--	--	7.1
Other liabilities and adjustments	115.1	45.9	162.3	4.8	73.3	124.7	196.0	100.0
Total equity	29.6	0.1	49.7	9.1	-5.7	7.9	87.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.9	1.0	0.7	0.8	0.9	100.0
Debt to equity ratio	28.7	1,864.4	24.2	8.4	...	77.6	19.8	100.0
Interest coverage ratio	1.9	1.4	2.0	1.2	1.4	1.6	2.2	92.9
Debt ratio	0.9	0.9	0.9	0.8	1.0	0.9	0.9	100.0
Revenue to equity ratio	65.1	3,589.8	56.3	29.8	...	243.8	41.0	100.0
Revenue to closing inventories ratio	10.6	11.4	10.4	24.0	10.3	15.5	9.0	85.7

(percent)

Current debt to equity	2,484.4	159,303.7	2,095.1	708.6	...	6,198.4	1,758.8	100.0
Operating profit on equity	152.4	4,586.6	141.4	8.6	...	316.7	127.0	100.0
Net fixed assets to equity	824.9	54,553.1	691.5	179.3	...	2,957.3	505.8	100.0
Gross margin	23.4	19.7	24.0	19.0	19.8	23.2	24.3	100.0
Return on total assets	10.4	7.7	10.8	4.8	8.0	10.7	10.9	100.0

(days)

Collection period for accounts receivable	80.9	88.2	79.7	71.9	91.5	37.5	100.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	316	442,613	15,306.0	15
Less than 20	185	24,361	1,119.9	15
20-99	100	105,370	4,371.7	1
100-499	26	x	x	1
500 and over	5	x	x	-

1989				
Total	331	498,898	15,465.5	
Less than 20	200	36,086	1,317.5	
20-99	99	116,458	4,283.5	
100-499	27	x	x	
500 and over	5	x	x	

SIC 2792 Stationery Paper Products Industry

Establishments primarily engaged in converting paper stock into stationery products.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2793 - PAPER CONSUMER PRODUCTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	65.5	-	-	-	-	-	-	100.0
Purchases and materials	67.9	-	-	-	-	-	-	100.0
Closing inventory	20.4	-	-	-	-	-	-	100.0
Opening inventory	18.0	-	-	-	-	-	-	80.0
Wages, salaries and benefits	10.9	-	-	-	-	-	-	80.0
Direct	7.7	-	-	-	-	-	-	60.0
Indirect	3.2	-	-	-	-	-	-	60.0
Occupancy expenses	10.5	-	-	-	-	-	-	100.0
Depreciation	6.3	-	-	-	-	-	-	60.0
Repairs and maintenance	0.7	-	-	-	-	-	-	40.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	-	-	-	-	-	-	80.0
Rent	2.8	-	-	-	-	-	-	60.0
Financial expenses	1.9	-	-	-	-	-	-	80.0
Interest and bank charges	1.4	-	-	-	-	-	-	60.0
Professional fees	0.5	-	-	-	-	-	-	80.0
General expenses	0.7	-	-	-	-	-	-	80.0
Advertising	0.1	-	-	-	-	-	-	60.0
Delivery expenses	0.3	-	-	-	-	-	-	80.0
Insurance	0.3	-	-	-	-	-	-	60.0
Other expenses	10.1	-	-	-	-	-	-	100.0
Total expenses	99.6	-	-	-	-	-	-	100.0
Net profit/loss	0.4	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	2,369.2	-	-	-	-	-	-	
Total Expenses	2,267.6	-	-	-	-	-	-	
Net Profit	101.5	-	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,323.1	-	-	-	-	-	-	
Total Expenses	2,458.2	-	-	-	-	-	-	
Net Loss	-135.1	-	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	2,864.3	-	-	-	-	-	-	100.0
Total current assets	1,864.2	-	-	-	-	-	-	100.0
Accounts receivable	671.5	-	-	-	-	-	-	100.0
Closing inventory	479.2	-	-	-	-	-	-	100.0
Other current assets	713.5	-	-	-	-	-	-	100.0
Net fixed assets	970.6	-	-	-	-	-	-	100.0
Other assets and adjustments	29.3	-	-	-	-	-	-	80.0
Total liabilities	2,399.2	-	-	-	-	-	-	100.0
Total current liabilities	1,933.8	-	-	-	-	-	-	100.0
Current bank loans	674.8	-	-	-	-	-	-	100.0
Other current liabilities	1,259.0	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	465.3	-	-	-	-	-	-	100.0
Total equity	465.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	-	-	-	-	-	-	100.0
Debt to equity ratio	5.1	...	...	...	...	...	...	100.0
Interest coverage ratio	1.2	-	-	-	-	-	-	60.0
Debt ratio	0.8	-	-	-	-	-	-	100.0
Revenue to equity ratio	5.0	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	4.9	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	415.8	...	...	...	...	...	...	100.0
Operating profit on equity	1.8	...	...	...	...	...	...	100.0
Net fixed assets to equity	208.7	...	...	...	...	...	...	100.0
Gross margin	23.5	-	-	-	-	-	-	100.0
Return on total assets	1.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	104.2	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	316	442,613	15,306.0	15
Less than 20	185	24,361	1,119.9	15
20-99	100	105,370	4,371.7	1
100-499	26	x	x	1
500 and over	5	x	x	-

1989

Total	331	498,898	15,465.5	
Less than 20	200	36,086	1,317.5	
20-99	99	116,458	4,283.5	
100-499	27	x	x	
500 and over	5	x	x	

SIC 2793 Paper Consumer Products Industry

Establishments primarily engaged in converting sanitary paper stock into consumer products including paper sanitary napkins and disposable diapers. Establishments primarily engaged in producing sanitary napkins and diapers of textile material are classified in <1994 - Hygiene Products of Textile Materials Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2799 - OTHER CONVERTED PAPER PRODUCTS INDUSTRIES N.E.C.
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	658	25	74	658	1,765	
- High value (\$'000)	5,000	658	5,000	74	658	1,765	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.0	43.2	58.5	49.2	42.8	47.0	61.9	100.0
Purchases and materials	56.5	43.1	60.5	47.6	42.8	42.4	65.9	97.0
Closing inventory	7.6	1.0	9.6	7.6	0.6	7.9	10.1	78.8
Opening inventory	6.1	1.1	7.6	9.2	0.6	12.6	6.1	78.8
Wages, salaries and benefits	18.1	11.4	20.1	8.0	11.7	22.8	19.2	84.8
Direct	7.3	4.9	8.0	4.3	5.0	16.3	5.5	66.7
Indirect	10.8	6.5	12.1	3.6	6.7	6.5	13.7	66.7
Occupancy expenses	5.8	5.0	6.1	15.0	4.4	8.5	5.4	93.9
Depreciation	2.7	1.6	3.1	5.5	1.3	2.3	3.3	93.9
Repairs and maintenance	0.6	0.5	0.6	1.6	0.4	1.6	0.3	63.6
Fuel and oil	0.1	0.2	0.1	3.1	--	0.3	--	12.1
Utilities	0.9	0.8	0.9	2.1	0.7	1.9	0.6	78.8
Rent	1.5	1.9	1.4	2.7	1.8	2.5	1.0	63.6
Financial expenses	1.4	1.3	1.4	6.0	1.0	2.2	1.2	90.9
Interest and bank charges	1.0	0.4	1.2	3.6	0.1	1.7	1.0	69.7
Professional fees	0.4	0.9	0.2	2.5	0.8	0.5	0.1	81.8
General expenses	1.4	1.9	1.3	4.4	1.7	3.1	0.7	72.7
Advertising	0.4	1.2	0.2	1.1	1.2	0.3	0.1	51.5
Delivery expenses	0.8	0.4	0.9	1.2	0.4	2.1	0.5	45.5
Insurance	0.2	0.2	0.2	2.1	0.1	0.6	0.1	66.7
Other expenses	14.9	16.4	14.5	7.0	17.0	9.4	16.0	100.0
Total expenses	96.6	79.2	101.8	89.6	78.5	93.0	104.5	100.0
Net profit/loss	3.4	20.8	-1.8	10.4	21.5	7.0	-4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64						
Gross Operating Revenue	871.8	410.6	1,914.3	59.7	537.9	1,033.8	2,603.6
Total Expenses	779.0	316.7	1,823.6	44.7	415.4	898.4	2,547.9
Net Profit	92.9	93.8	90.7	15.0	122.4	135.3	55.7

Non-Profitable:

Gross Operating Revenue	1,306.1	140.8	2,253.6	68.3	295.6	1,103.9	3,222.9
Total Expenses	1,439.3	147.7	2,489.3	76.0	300.8	1,120.3	3,643.7
Net Loss	-133.1	-6.9	-235.8	-7.7	-5.2	-16.3	-420.8

1989

Profitable:

Gross Operating Revenue	1,461.4	243.4	2,478.9	57.2	356.4	1,832.0	3,510.2
Total Expenses	1,365.6	226.0	2,317.7	48.2	333.9	1,681.2	3,332.4
Net Profit	95.8	17.4	161.2	9.0	22.5	150.8	177.8

Non-Profitable:

Gross Operating Revenue	1,106.4	130.2	3,860.6	69.1	216.3	1,643.1	4,747.6
Total Expenses	1,166.6	141.9	4,057.7	81.5	227.1	1,656.2	5,018.3
Net Loss	-60.2	-11.7	-197.1	-12.4	-10.8	-13.1	-270.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	31							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	723	25	108	723	1,879	
- High value (\$'000)	5,000	723	5,000	108	723	1,879	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	762.4	333.2	1,457.2	56.3	456.9	714.6	2,010.3	100.0
Total current assets	433.2	121.9	937.0	32.5	161.9	525.5	1,243.6	100.0
Accounts receivable	238.3	77.8	498.1	15.6	105.5	229.3	698.3	93.5
Closing inventory	79.8	4.6	201.5	7.5	3.3	87.9	286.2	83.9
Other current assets	115.0	39.5	237.3	9.3	52.9	208.2	259.0	90.3
Net fixed assets	301.9	209.2	452.1	24.0	291.9	132.8	689.9	90.3
Other assets and adjustments	27.2	2.0	68.0	-0.2	3.0	56.3	76.7	74.2
Total liabilities	572.1	315.8	987.0	42.4	437.9	353.5	1,458.9	100.0
Total current liabilities	248.3	98.5	490.8	36.2	126.3	284.2	644.6	100.0
Current bank loans	59.3	55.3	65.7	19.5	71.3	37.4	86.8	61.3
Other current liabilities	188.9	43.1	425.0	16.7	54.9	246.8	557.8	100.0
Long-term bank loans	14.9	24.1	--	1.7	34.2	--	--	12.9
Other liabilities and adjustments	308.8	193.1	496.2	4.5	277.3	69.2	814.2	87.1
Total equity	190.3	17.4	470.2	13.8	19.0	361.1	551.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.2	1.9	0.8	1.2	1.8	1.9	100.0
Debt to equity ratio	3.0	18.1	2.0	3.0	23.0	0.9	2.6	100.0
Interest coverage ratio	4.2	58.4	-0.5	1.2	141.7	5.1	-3.3	67.7
Debt ratio	0.7	0.9	0.6	0.7	0.9	0.4	0.7	100.0
Revenue to equity ratio	5.4	22.8	4.4	4.5	28.7	3.0	5.1	100.0
Revenue to closing inventories ratio	13.0	85.1	10.3	8.3	161.1	12.4	9.9	83.9

(percent)

Current debt to equity	130.4	566.1	104.3	262.5	664.6	78.7	116.9	100.0
Operating profit on equity	17.8	451.2	...	5.2	595.9	22.4	...	100.0
Net fixed assets to equity	158.6	1,202.2	96.1	173.7	1,536.0	36.7	125.1	100.0
Gross margin	26.8	44.4	21.4	37.2	44.7	30.5	18.8	100.0
Return on total assets	5.8	23.9	-0.9	5.9	24.9	14.0	-4.8	100.0

(days)

Collection period for accounts receivable	83.2	71.5	86.7	91.6	70.5	76.5	89.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	316	442,613	15,306.0	15
Less than 20	185	24,361	1,119.9	15
20-99	100	105,370	4,371.7	1
100-499	26	x	x	1
500 and over	5	x	x	-

1989

Total	331	498,898	15,465.5	
Less than 20	200	36,086	1,317.5	
20-99	99	116,458	4,283.5	
100-499	27	x	x	
500 and over	5	x	x	

SIC 2799 Other Converted Paper Products Industries n.e.c.

Establishments primarily engaged in converting paper stock into products not elsewhere classified. Included in this industry are establishments primarily engaged in manufacturing aluminum foil laminates and aluminum plates and containers.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2811 - BUSINESS FORMS PRINTING INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	47							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	735	25	338	735	1,564	
- High value (\$'000)	5,000	735	5,000	338	735	1,564	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.3	42.7	42.1	47.2	41.4	40.0	43.0	97.9
Purchases and materials	42.6	42.7	42.6	46.7	41.6	39.1	44.1	97.9
Closing inventory	5.8	2.6	7.4	3.4	2.4	7.7	7.2	83.0
Opening inventory	5.4	2.6	6.9	4.0	2.3	8.6	6.1	83.0
Wages, salaries and benefits	29.8	24.2	32.7	27.4	23.4	36.3	31.1	93.6
Direct	16.6	10.8	19.5	8.1	11.6	18.6	19.9	74.5
Indirect	13.2	13.4	13.1	19.2	11.8	17.7	11.1	91.5
Occupancy expenses	11.1	16.7	8.3	9.7	18.7	7.7	8.5	100.0
Depreciation	5.9	9.8	3.9	3.5	11.5	3.7	4.0	93.6
Repairs and maintenance	1.2	0.9	1.3	0.9	0.9	1.7	1.2	80.9
Fuel and oil	--	--	-	0.1	-	-	-	2.1
Utilities	1.6	2.2	1.3	1.7	2.4	1.5	1.3	95.7
Rent	2.4	3.8	1.7	3.5	3.9	0.9	2.0	72.3
Financial expenses	4.4	4.0	4.6	2.4	4.5	3.4	5.1	97.9
Interest and bank charges	3.4	2.7	3.8	1.4	3.0	2.7	4.2	87.2
Professional fees	1.0	1.3	0.8	1.0	1.4	0.7	0.9	95.7
General expenses	3.2	5.0	2.3	3.8	5.3	1.8	2.6	93.6
Advertising	1.3	1.4	1.2	0.8	1.6	0.8	1.3	91.5
Delivery expenses	1.3	2.1	0.9	2.7	1.9	0.5	1.0	68.1
Insurance	0.7	1.5	0.3	0.3	1.8	0.6	0.2	83.0
Other expenses	5.6	6.7	5.1	10.3	5.6	8.5	3.6	97.9
Total expenses	96.5	99.3	95.1	100.7	98.9	97.7	93.9	100.0
Net profit/loss	3.5	0.7	4.9	-0.7	1.1	2.3	6.1	97.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	836.1	364.5	1,925.1	114.9	452.5	1,057.8	3,272.6	
Total Expenses	786.7	352.8	1,788.7	100.6	441.8	1,026.9	2,972.4	
Net Profit	49.3	11.7	136.3	14.4	10.7	30.9	300.2	

Non-Profitable:

Gross Operating Revenue	556.7	285.0	2,069.1	201.6	503.1	873.2	2,966.1	
Total Expenses	577.6	298.3	2,131.5	212.2	523.7	889.9	3,062.7	
Net Loss	-21.3	-13.4	-72.8	-10.6	-20.6	-16.8	-128.9	

1989

Profitable:

Gross Operating Revenue	704.7	374.2	1,879.3	276.3	618.9	1,229.5	2,973.5	
Total Expenses	651.6	349.0	1,727.0	262.4	565.7	1,081.8	2,813.5	
Net Profit	53.1	25.1	152.3	13.9	53.1	147.7	160.0	

Non-Profitable:

Gross Operating Revenue	539.8	54.8	1,434.0	54.8	-	1,309.1	1,971.2	
Total Expenses	568.4	70.1	1,487.0	70.1	-	1,365.1	2,011.4	
Net Loss	-28.5	-15.3	-53.0	-15.3	-	-55.9	-40.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	813	25	378	813	1,887	
- High value (\$'000)	5,000	813	5,000	378	813	1,887	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	511.9	233.2	1,302.8	127.1	302.2	608.2	2,117.0	100.0
Total current assets	281.7	122.6	733.2	41.4	175.3	412.3	1,109.2	100.0
Accounts receivable	175.5	81.4	442.7	22.7	119.6	201.5	725.4	100.0
Closing inventory	50.8	11.8	161.6	8.8	13.7	98.0	236.1	90.7
Other current assets	55.2	29.3	128.8	9.8	42.0	112.8	147.7	81.4
Net fixed assets	230.0	108.8	574.0	80.9	127.0	210.7	999.8	95.3
Other assets and adjustments	0.1	1.7	-4.3	4.7	-0.1	-14.8	7.8	72.1
Total liabilities	333.8	130.4	911.0	102.9	148.3	243.6	1,693.2	100.0
Total current liabilities	180.8	77.5	473.7	52.9	93.6	181.5	816.2	100.0
Current bank loans	44.3	2.3	163.4	3.5	1.6	32.5	316.8	41.9
Other current liabilities	136.4	75.1	310.2	49.3	91.9	149.0	499.3	100.0
Long-term bank loans	41.1	0.7	155.9	1.8	--	25.3	308.9	27.9
Other liabilities and adjustments	111.8	52.1	281.3	48.1	54.7	36.6	568.0	90.7
Total equity	178.1	102.8	391.8	24.1	153.9	364.6	423.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	0.7	1.8	2.2	1.3	100.0
Debt to equity ratio	1.8	1.2	2.3	4.2	0.9	0.6	3.9	100.0
Interest coverage ratio	2.2	1.5	2.3	-1.6	2.2	2.5	2.3	88.4
Debt ratio	0.6	0.5	0.6	0.8	0.4	0.4	0.7	100.0
Revenue to equity ratio	4.6	3.6	5.4	8.4	3.1	3.1	7.7	100.0
Revenue to closing inventories ratio	16.3	31.7	13.1	22.8	35.4	11.6	13.9	90.7

(percent)

Current debt to equity	101.5	75.4	120.8	218.8	60.7	49.7	192.6	100.0
Operating profit on equity	17.1	3.6	27.1	...	7.6	8.5	45.9	100.0
Net fixed assets to equity	129.1	105.9	146.4	334.6	82.5	57.7	235.9	100.0
Gross margin	27.2	31.3	25.2	23.7	33.4	23.2	26.0	100.0
Return on total assets	10.9	4.6	14.0	-4.1	7.0	8.5	15.9	100.0

(days)

Collection period for accounts receivable	77.0	79.2	75.9	40.7	89.7	64.3	80.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	4,674	1,826,624	68,543.2	63
Less than 20	3,968	418,645	18,763.0	92
20-99	619	629,901	22,374.7	26
100-499	76	421,838	13,584.6	1
500 and over	11	356,240	13,820.9	2

1989

Total	4,737	1,826,641	63,176.9	
Less than 20	4,060	472,213	20,157.1	
20-99	593	620,728	21,639.1	
100-499	75	385,293	11,030.6	
500 and over	9	348,407	10,350.1	

SIC 2811 Business Forms Printing Industry

Establishments primarily engaged in printing business forms including business and accounting records.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2819 - OTHER COMMERCIAL PRINTING INDUSTRIES
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	591						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	627	25	272	627	1,237
- High value (\$'000)	5,000	627	5,000	272	627	1,237	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.8	44.1	46.5	45.9	42.4	44.5	47.2	95.9
Purchases and materials	44.8	44.4	44.9	44.7	44.1	44.9	44.9	95.6
Closing inventory	4.6	3.3	5.2	2.1	4.4	3.3	5.9	74.5
Opening inventory	5.7	3.0	6.8	3.3	2.7	2.9	8.2	76.6
Wages, salaries and benefits	26.9	25.0	27.7	17.2	32.3	29.2	27.1	95.1
Direct	13.1	12.2	13.5	3.8	20.1	11.9	14.1	48.7
Indirect	13.7	12.8	14.1	13.4	12.2	17.3	13.1	88.7
Occupancy expenses	10.3	13.1	9.1	16.7	9.7	9.0	9.1	99.0
Depreciation	4.2	5.4	3.7	7.3	3.6	4.1	3.6	94.8
Repairs and maintenance	1.2	1.4	1.1	1.5	1.3	1.3	1.0	81.0
Fuel and oil	--	0.1	--	0.1	--	--	--	3.0
Utilities	1.3	1.8	1.2	1.8	1.7	1.3	1.1	92.2
Rent	3.5	4.4	3.1	5.9	3.0	2.4	3.4	77.8
Financial expenses	4.5	5.8	3.9	6.3	5.5	3.9	3.9	98.5
Interest and bank charges	3.4	4.5	2.9	4.9	4.1	3.1	2.9	90.7
Professional fees	1.1	1.4	1.0	1.4	1.4	0.8	1.0	91.9
General expenses	3.0	3.8	2.7	4.6	3.0	2.6	2.7	97.1
Advertising	0.9	1.0	0.8	1.0	1.0	1.1	0.7	84.3
Delivery expenses	1.7	2.0	1.6	2.6	1.5	1.1	1.7	74.5
Insurance	0.5	0.8	0.3	1.0	0.5	0.4	0.3	74.6
Other expenses	8.9	9.4	8.7	11.0	8.0	7.7	9.1	99.7
Total expenses	99.4	101.2	98.6	101.6	100.9	97.0	99.2	100.0
Net profit/loss	0.6	-1.2	1.4	-1.6	-0.9	3.0	0.8	99.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62						
Gross Operating Revenue	486.2	186.1	1,496.9	116.9	459.4	878.3	2,167.0
Total Expenses	456.0	169.1	1,422.4	101.6	435.9	831.8	2,062.3
Net Profit	30.1	16.9	74.5	15.3	23.5	46.6	104.7

Non-Profitable:

Gross Operating Revenue	483.1	186.6	1,852.2	113.3	411.0	898.3	2,322.1
Total Expenses	522.8	216.9	1,935.6	141.4	447.8	935.4	2,428.3
Net Loss	-42.3	-32.6	-84.7	-31.1	-36.8	-37.0	-108.7

1989**Profitable:**

Gross Operating Revenue	592.9	265.4	1,948.9	137.4	506.5	1,288.2	2,944.0
Total Expenses	545.3	236.8	1,822.4	119.7	457.3	1,194.0	2,768.7
Net Profit	47.7	28.6	126.5	17.7	49.1	94.2	175.3

Non-Profitable:

Gross Operating Revenue	486.4	225.3	1,941.4	165.1	466.8	1,191.1	3,052.9
Total Expenses	514.0	239.1	2,046.0	175.7	493.1	1,257.0	3,214.7
Net Loss	-27.5	-13.7	-104.5	-10.6	-26.3	-65.9	-161.8

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	500							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	782	25	363	782	1,405	
- High value (\$'000)	5,000	782	5,000	363	782	1,405	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	474.0	241.2	939.5	222.1	281.5	505.2	1,320.8	99.8
Total current assets	272.8	146.9	524.4	143.8	153.6	272.4	745.7	100.0
Accounts receivable	151.4	57.7	338.7	43.5	87.7	168.8	487.9	99.4
Closing inventory	40.1	14.5	91.3	8.8	26.5	39.0	137.1	88.0
Other current assets	81.2	74.6	94.4	91.3	39.3	64.5	120.6	81.8
Net fixed assets	181.1	60.6	422.2	44.5	94.6	225.4	594.9	97.8
Other assets and adjustments	20.0	33.6	-7.1	33.8	33.3	7.2	-19.8	86.2
Total liabilities	317.1	138.9	673.5	88.6	245.0	350.0	957.6	99.8
Total current liabilities	167.0	87.8	325.2	49.2	169.3	172.9	459.0	99.8
Current bank loans	44.0	18.4	95.0	7.0	42.6	23.8	157.6	59.0
Other current liabilities	122.9	69.3	230.1	42.2	126.6	149.1	301.3	99.8
Long-term bank loans	12.2	9.3	17.8	6.6	15.1	22.1	14.1	23.8
Other liabilities and adjustments	137.9	41.6	330.4	32.7	60.5	154.9	484.4	94.2
Total equity	156.8	102.3	265.9	133.5	36.5	155.1	363.2	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	2.9	0.9	1.5	1.6	99.8
Debt to equity ratio	2.0	1.3	2.5	0.6	6.7	2.2	2.6	99.8
Interest coverage ratio	0.9	0.1	1.4	-0.5	1.3	1.8	1.2	91.0
Debt ratio	0.6	0.5	0.7	0.3	0.8	0.6	0.7	99.8
Revenue to equity ratio	4.9	3.0	6.4	1.4	15.0	6.4	6.4	99.8
Revenue to closing inventories ratio	19.4	21.2	18.8	21.9	20.7	25.5	17.2	88.0

(percent)

Current debt to equity	106.4	85.8	122.3	36.8	463.0	111.4	126.3	99.8
Operating profit on equity	...	...	8.0	...	14.8	16.8	4.6	99.8
Net fixed assets to equity	115.4	59.2	158.7	33.3	258.7	145.2	163.8	99.8
Gross margin	26.4	28.7	25.5	35.1	24.0	25.2	25.6	100.0
Return on total assets	5.3	0.8	7.7	-3.5	8.1	11.4	6.4	99.8

(days)

Collection period for accounts receivable	70.7	68.0	71.7	81.3	58.0	61.7	75.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	4,674	1,826,624	68,543.2	63
Less than 20	3,968	418,645	18,763.0	92
20-99	619	629,901	22,374.7	26
100-499	76	421,838	13,584.6	1
500 and over	11	356,240	13,820.9	2

1989				
Total	4,737	1,826,641	63,176.9	
Less than 20	4,060	472,213	20,157.1	
20-99	593	620,728	21,639.1	
100-499	75	385,293	11,030.6	
500 and over	9	348,407	10,350.1	

SIC 2819 Other Commercial Printing Industries

Establishments primarily engaged in commercial printing, without publishing, not elsewhere classified. Establishments primarily engaged in printing and publishing are classified in <Industry Group 284 - Combined Publishing and Printing Industries> and those primarily engaged in printing business forms are classified in <2811 - Business Forms Printing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2821 - PLATEMAKING, TYPESETTING AND BINDERY INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	177							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	428	25	151	428	973	
- High value (\$'000)	5,000	428	5,000	151	428	973	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.9	32.6	34.8	32.5	32.7	31.5	36.3	85.9
Purchases and materials	33.0	29.9	35.1	29.4	31.2	32.7	36.2	85.3
Closing inventory	4.8	1.9	6.7	1.1	3.7	9.4	5.6	56.5
Opening inventory	5.7	4.5	6.5	4.2	5.2	8.1	5.8	61.0
Wages, salaries and benefits	31.2	24.4	35.9	21.8	30.4	37.7	35.1	93.2
Direct	10.2	3.1	15.0	2.1	5.2	13.2	15.8	33.3
Indirect	21.0	21.3	20.9	19.6	25.2	24.5	19.3	89.3
Occupancy expenses	13.2	16.2	11.2	16.0	16.8	13.3	10.3	98.9
Depreciation	4.8	4.8	4.8	4.1	6.4	5.4	4.6	88.7
Repairs and maintenance	1.1	1.1	1.1	0.9	1.6	1.3	1.0	79.7
Fuel and oil	--	0.1	--	0.1	-	-	0.1	2.3
Utilities	1.6	2.0	1.3	1.9	2.1	1.7	1.1	88.1
Rent	5.7	8.3	4.0	9.0	6.7	4.9	3.6	78.5
Financial expenses	4.2	4.6	3.9	4.4	5.1	4.5	3.7	96.6
Interest and bank charges	3.2	3.6	2.9	3.3	4.2	3.5	2.6	88.1
Professional fees	1.0	1.0	1.0	1.1	0.9	1.1	1.0	89.3
General expenses	3.2	4.8	2.0	5.4	3.6	2.5	1.8	94.9
Advertising	1.2	1.8	0.9	1.9	1.4	1.0	0.8	83.1
Delivery expenses	1.5	2.3	0.9	2.7	1.4	1.1	0.7	62.7
Insurance	0.5	0.7	0.3	0.7	0.7	0.4	0.2	78.0
Other expenses	12.5	15.2	10.8	18.1	8.5	9.7	11.2	98.9
Total expenses	98.3	97.8	98.6	98.1	97.2	99.2	98.4	100.0
Net profit/loss	1.7	2.2	1.4	1.9	2.8	0.8	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63						
Gross Operating Revenue	217.8	96.9	1,287.9	73.6	235.0	660.4	1,936.4
Total Expenses	196.6	82.5	1,206.6	59.1	220.9	598.6	1,835.1
Net Profit	21.2	14.4	81.3	14.5	14.1	61.8	101.4

Non-Profitable:

Gross Operating Revenue	187.0	83.7	1,132.4	69.6	296.7	671.3	1,828.8
Total Expenses	206.9	98.0	1,203.3	83.9	310.9	730.5	1,917.5
Net Loss	-19.9	-14.3	-70.9	-14.3	-14.1	-59.2	-88.6

1989**Profitable:**

Gross Operating Revenue	613.7	175.4	1,594.3	119.0	414.8	828.8	2,374.0
Total Expenses	563.7	156.9	1,473.9	106.5	371.2	751.2	2,210.2
Net Profit	50.0	18.5	120.3	12.6	43.6	77.6	163.8

Non-Profitable:

Gross Operating Revenue	323.3	154.2	1,399.2	101.2	393.9	809.1	2,436.1
Total Expenses	353.1	175.7	1,482.3	122.7	415.0	866.5	2,564.3
Net Loss	-29.8	-21.4	-83.1	-21.5	-21.1	-57.4	-128.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	140							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	614	25	299	614	1,159	
- High value (\$'000)	5,000	614	5,000	299	614	1,159	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	261.7	82.3	1,336.4	57.5	287.7	555.5	2,263.7	99.3
Total current assets	118.0	36.4	606.6	22.6	150.6	313.5	954.4	100.0
Accounts receivable	66.7	13.2	387.2	8.0	55.7	152.8	665.5	95.0
Closing inventory	18.3	5.8	92.8	2.5	33.5	63.6	127.4	71.4
Other current assets	32.9	17.3	126.4	12.0	61.3	97.0	161.4	80.7
Net fixed assets	128.5	42.5	644.1	31.2	135.6	253.1	1,108.3	99.3
Other assets and adjustments	15.1	3.3	85.7	3.6	1.4	-11.2	200.8	71.4
Total liabilities	206.3	76.6	983.3	58.3	227.6	346.4	1,739.3	99.3
Total current liabilities	103.2	43.4	461.4	35.2	111.4	185.2	789.2	99.3
Current bank loans	28.6	11.2	133.2	10.9	13.1	49.6	232.5	48.6
Other current liabilities	74.5	32.2	328.1	24.2	98.2	135.5	556.6	99.3
Long-term bank loans	13.7	11.0	30.1	8.9	28.2	35.4	23.7	25.7
Other liabilities and adjustments	89.3	22.1	491.7	14.1	88.0	125.7	926.3	91.4
Total equity	55.4	5.6	353.1	-0.8	60.0	209.0	524.3	99.3

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.8	1.3	0.6	1.3	1.6	1.2	99.3
Debt to equity ratio	3.7	13.4	2.7	...	3.7	1.6	3.3	99.3
Interest coverage ratio	1.6	1.5	1.6	1.9	0.8	1.8	1.4	90.0
Debt ratio	0.7	0.9	0.7	1.0	0.7	0.6	0.7	99.3
Revenue to equity ratio	5.7	22.8	4.0	...	7.2	4.0	4.0	99.3
Revenue to closing inventories ratio	17.3	22.1	15.4	36.9	12.9	13.3	16.7	71.4

(percent)

Current debt to equity	186.3	763.0	130.6	...	185.5	88.6	150.5	99.3
Operating profit on equity	10.3	42.7	7.2	...	...	13.8	4.1	99.3
Net fixed assets to equity	232.0	746.2	182.3	...	225.8	121.1	211.3	99.3
Gross margin	32.8	39.3	29.2	42.9	33.0	34.3	26.8	100.0
Return on total assets	5.8	8.1	5.0	10.3	4.3	10.9	3.2	99.3

(days)

Collection period for accounts receivable	76.7	36.9	98.3	31.4	46.8	65.4	113.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	1,631	527,426	21,632.9	37
Less than 20	1,384	122,631	5,757.8	56
20-99	216	225,184	8,344.3	17
100-499	28	x	x	2
500 and over	3	x	x	-

1989

Total	1,668	501,293	18,198.6	
Less than 20	1,440	138,603	5,277.4	
20-99	199	201,308	6,314.2	
100-499	26	x	x	
500 and over	3	x	x	

SIC 2821 Platemaking, Typesetting and Bindery Industry

Establishments primarily engaged in providing specialized services to the printing and publishing trades, advertising agencies or others; the making of <image bearing> photographic films, plates and printers' dies of all types; typesetting for the printing trade; making binders or covers; hand or machine bindery work and allied post-printing, converting or finishing operations. Included are establishments engaged in photographic film developing, printing and enlarging. Establishments primarily engaged in engraving jewellery are classified in <6562 - Watch and Jewellery Repair Shops>; those primarily engaged in engraving on base metals for purposes other than printing are classified in <3921 - Jewellery and Silverware Industry>; and those primarily engaged in developing commercial motion picture films are classified in <9613 - Motion Picture Laboratories and Video Production Facilities>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2831 - BOOK PUBLISHING INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	517	25	288	517	1,083	
- High value (\$'000)	5,000	517	5,000	288	517	1,083	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.8	54.7	40.9	52.9	55.8	39.9	41.6	95.7
Purchases and materials	47.5	54.2	43.7	52.1	55.3	45.5	42.5	95.7
Closing inventory	19.3	10.2	24.3	7.9	11.4	37.7	15.3	63.0
Opening inventory	17.7	10.7	21.5	8.7	11.8	32.1	14.4	63.0
Wages, salaries and benefits	29.1	18.5	35.0	18.2	18.6	44.0	28.8	93.5
Direct	7.3	0.9	10.9	1.9	0.3	17.6	6.3	23.9
Indirect	21.8	17.6	24.1	16.3	18.3	26.4	22.5	91.3
Occupancy expenses	5.8	5.1	6.2	6.0	4.6	7.6	5.3	97.8
Depreciation	2.7	1.5	3.4	1.8	1.3	3.8	3.2	97.8
Repairs and maintenance	0.3	0.2	0.3	0.1	0.3	0.4	0.2	41.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	0.9	1.4	1.6	0.5	1.8	1.1	80.4
Rent	1.6	2.5	1.1	2.5	2.5	1.6	0.8	60.9
Financial expenses	3.4	2.0	4.1	3.5	1.2	5.8	3.0	97.8
Interest and bank charges	1.3	0.6	1.7	0.6	0.6	1.8	1.6	87.0
Professional fees	2.1	1.4	2.4	2.9	0.6	4.0	1.4	84.8
General expenses	3.9	3.7	4.0	6.4	2.2	6.0	2.6	89.1
Advertising	2.6	1.9	3.0	3.9	0.8	4.5	2.0	78.3
Delivery expenses	1.0	1.5	0.7	2.3	1.0	1.3	0.4	47.8
Insurance	0.3	0.3	0.3	0.1	0.4	0.2	0.3	69.6
Other expenses	14.4	13.4	15.0	11.0	14.7	14.7	15.2	97.8
Total expenses	102.4	97.5	105.2	98.0	97.2	118.1	96.5	100.0
Net profit/loss	-2.4	2.5	-5.2	2.0	2.8	-18.1	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	584.2	174.4	1,749.7	97.0	363.9	714.6	2,536.4	
Total Expenses	536.2	151.3	1,631.0	86.5	310.1	646.5	2,379.1	
Net Profit	48.0	23.1	118.8	10.5	53.8	68.0	157.3	

Non-Profitable:

Gross Operating Revenue	242.7	132.2	1,082.0	60.8	319.8	1,001.7	1,358.6	
Total Expenses	272.5	134.8	1,317.8	62.3	325.6	1,277.4	1,457.1	
Net Loss	-29.8	-2.7	-235.8	-1.5	-5.8	-275.7	-98.4	

1989

Profitable:

Gross Operating Revenue	499.8	228.8	1,392.3	153.1	362.8	829.9	1,838.3	
Total Expenses	451.9	201.8	1,275.0	138.2	314.6	733.8	1,704.2	
Net Profit	48.0	26.9	117.3	14.9	48.2	96.1	134.1	

Non-Profitable:

Gross Operating Revenue	191.5	91.4	1,140.3	61.4	384.1	778.7	1,660.9	
Total Expenses	222.5	111.8	1,271.0	75.1	469.8	879.7	1,834.3	
Net Loss	-30.9	-20.4	-130.7	-13.7	-85.6	-101.0	-173.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	579	25	307	579	1,116	
- High value (\$'000)	5,000	579	5,000	307	579	1,116	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	232.5	49.2	1,243.2	31.7	195.3	870.9	1,809.9	100.0
Total current assets	181.8	41.3	956.3	27.4	157.5	708.8	1,333.1	100.0
Accounts receivable	56.2	10.3	309.0	7.1	37.3	176.3	511.1	100.0
Closing inventory	66.1	16.2	341.4	13.8	36.1	347.5	332.1	67.4
Other current assets	59.5	14.8	305.8	6.5	84.0	184.9	489.8	86.0
Net fixed assets	35.0	6.8	190.1	4.6	25.6	104.8	319.8	100.0
Other assets and adjustments	15.6	0.9	96.7	-0.3	12.1	57.2	156.9	83.7
Total liabilities	229.5	82.4	1,040.3	46.9	378.7	804.5	1,399.1	100.0
Total current liabilities	175.4	63.7	791.2	37.4	283.9	643.3	1,016.4	100.0
Current bank loans	23.7	23.5	25.2	13.0	110.6	22.1	29.8	30.2
Other current liabilities	151.7	40.2	766.0	24.3	173.2	621.2	986.5	100.0
Long-term bank loans	3.7	1.2	17.8	0.6	5.7	17.1	18.7	18.6
Other liabilities and adjustments	50.2	17.4	231.2	8.8	88.9	144.0	363.9	83.7
Total equity	3.0	-33.1	202.9	-15.2	-183.3	66.4	410.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.6	1.2	0.7	0.5	1.1	1.3	100.0
Debt to equity ratio	74.7	...	5.1	...	...	12.1	3.4	100.0
Interest coverage ratio	-0.9	5.6	-2.3	1.2	15.5	-9.6	3.1	86.0
Debt ratio	0.9	1.6	0.8	1.4	1.9	0.9	0.7	100.0
Revenue to equity ratio	111.1	...	6.9	...	...	13.9	5.2	100.0
Revenue to closing inventories ratio	5.1	9.0	4.1	8.4	10.7	2.6	6.5	67.4

(percent)

Current debt to equity	5,714.6	...	389.9	...	...	968.8	247.4	100.0
Operating profit on equity	...	...	...	...	...	...	18.6	100.0
Net fixed assets to equity	1,140.0	...	93.6	...	...	157.9	77.8	100.0
Gross margin	24.9	26.8	23.8	21.0	41.4	15.1	29.5	100.0
Return on total assets	-1.8	10.4	-4.5	2.7	20.8	-19.3	6.1	100.0

(days)

Collection period for accounts receivable	60.1	25.8	79.5	22.2	35.0	69.3	86.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	1,424	767,086	26,120.1	55
Less than 20	1,269	123,299	4,549.5	54
20-99	122	138,084	5,184.0	-
100-499	27	164,191	5,637.7	1
500 and over	6	341,512	10,748.9	-

1989				
Total	1,479	794,661	26,490.1	
Less than 20	1,323	139,014	5,790.6	
20-99	122	154,504	5,434.0	
100-499	28	179,037	5,476.3	
500 and over	6	322,106	9,789.2	

SIC 2831 Book Publishing Industry

Establishments primarily engaged in publishing but not in the printing of books. Establishments primarily engaged in printing books are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in publishing and printing books are classified in <2849 - Other Combined Publishing and Printing Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2839 - OTHER PUBLISHING INDUSTRIES

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	179							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	430	25	154	430	922	
- High value (\$'000)	5,000	430	5,000	154	430	922	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.7	30.5	38.5	33.5	29.4	38.2	38.6	78.2
Purchases and materials	34.2	29.8	38.2	33.6	28.4	39.0	37.9	77.7
Closing inventory	1.8	0.3	3.2	0.5	0.3	7.0	1.7	22.3
Opening inventory	2.3	1.0	3.4	0.4	1.2	6.2	2.3	26.3
Wages, salaries and benefits	25.2	27.2	23.4	22.0	29.2	30.1	20.8	87.2
Direct	3.1	2.8	3.4	3.1	2.7	4.2	3.1	16.2
Indirect	22.1	24.4	20.0	18.9	26.5	25.9	17.7	83.2
Occupancy expenses	6.6	7.9	5.5	7.8	8.0	7.2	4.8	96.1
Depreciation	2.2	2.8	1.7	2.3	3.0	1.9	1.6	87.7
Repairs and maintenance	0.3	0.3	0.4	0.3	0.3	0.2	0.5	44.1
Fuel and oil	--	0.1	-	0.3	-	-	-	1.1
Utilities	1.8	2.0	1.6	2.4	1.8	2.1	1.4	84.4
Rent	2.3	2.8	1.8	2.5	2.9	2.9	1.4	64.8
Financial expenses	2.9	3.6	2.3	3.6	3.6	2.6	2.2	92.2
Interest and bank charges	1.4	1.6	1.2	1.7	1.6	1.4	1.1	81.0
Professional fees	1.5	1.9	1.1	1.9	1.9	1.2	1.1	83.8
General expenses	3.8	4.6	3.1	3.9	4.9	3.0	3.1	89.9
Advertising	1.8	1.6	1.9	1.0	1.9	1.4	2.1	72.1
Delivery expenses	1.7	2.5	0.9	2.4	2.5	1.2	0.8	53.1
Insurance	0.3	0.5	0.2	0.5	0.5	0.3	0.1	55.9
Other expenses	20.2	14.6	25.3	20.4	12.3	19.4	27.6	99.4
Total expenses	93.5	88.4	98.0	91.2	87.4	100.5	97.1	100.0
Net profit/loss	6.5	11.6	2.0	8.8	12.6	-0.5	2.9	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	61							
Gross Operating Revenue	347.8	195.4	1,230.8	87.9	283.4	672.4	1,598.1	
Total Expenses	295.4	150.6	1,134.2	60.8	224.2	623.6	1,469.9	
Net Profit	52.4	44.8	96.6	27.1	59.2	48.8	128.1	

Non-Profitable:

Gross Operating Revenue	255.5	136.3	996.0	91.3	234.7	638.1	1,792.1	
Total Expenses	291.1	159.2	1,111.5	105.4	276.6	697.0	2,033.6	
Net Loss	-36.5	-23.4	-115.5	-14.6	-41.9	-58.8	-241.6	

1989

Profitable:

Gross Operating Revenue	441.0	163.1	1,533.7	121.5	356.4	879.8	2,330.7	
Total Expenses	391.9	132.1	1,413.7	91.9	319.1	796.3	2,166.2	
Net Profit	49.0	31.0	120.0	29.6	37.3	83.5	164.5	

Non-Profitable:

Gross Operating Revenue	372.2	147.8	1,338.3	112.0	347.4	832.6	1,897.6	
Total Expenses	483.7	264.6	1,427.2	122.9	1,054.4	897.3	2,013.3	
Net Loss	-111.5	-116.7	-88.9	-10.9	-706.9	-64.7	-115.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	156							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	522	25	258	522	1,095	
- High value (\$'000)	5,000	522	5,000	258	522	1,095	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	234.8	126.8	754.6	92.5	184.5	376.4	1,214.7	99.4
Total current assets	158.1	59.9	630.5	51.5	74.0	302.9	1,029.0	98.7
Accounts receivable	56.2	22.1	220.4	17.8	29.2	115.7	347.8	94.2
Closing inventory	7.9	0.9	41.5	1.2	0.4	46.9	34.9	25.6
Other current assets	93.9	36.8	368.5	32.3	44.4	140.2	646.1	87.2
Net fixed assets	59.1	57.4	67.0	30.6	102.6	40.3	99.5	91.7
Other assets and adjustments	17.6	9.4	57.1	10.4	7.8	33.1	86.2	78.8
Total liabilities	176.8	117.7	461.1	110.9	129.1	166.3	819.5	99.4
Total current liabilities	123.5	81.0	327.9	61.3	114.2	152.4	541.3	99.4
Current bank loans	7.6	3.2	29.1	2.4	4.5	17.5	43.2	43.6
Other current liabilities	115.8	77.8	298.8	58.9	109.6	134.9	498.1	99.4
Long-term bank loans	1.9	1.1	5.3	1.8	--	--	11.9	6.4
Other liabilities and adjustments	51.3	35.4	127.7	47.7	14.9	13.9	266.2	73.7
Total equity	58.0	9.0	293.5	-18.3	55.3	210.0	395.2	99.4

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.7	1.9	0.8	0.6	1.9	1.9	99.4
Debt to equity ratio	3.0	12.9	1.5	...	2.3	0.7	2.0	99.4
Interest coverage ratio	5.1	7.4	2.9	--	20.4	2.4	3.2	80.1
Debt ratio	0.7	0.9	0.6	1.1	0.6	0.4	0.6	99.4
Revenue to equity ratio	6.8	23.9	4.2	...	6.3	3.7	4.5	99.4
Revenue to closing inventories ratio	49.7	227.5	30.0	111.7	756.1	16.7	51.8	25.6

(percent)

Current debt to equity	212.7	890.8	111.6	...	206.2	72.5	136.9	99.4
Operating profit on equity	36.8	215.9	10.1	16.3	104.3	6.4	12.5	99.4
Net fixed assets to equity	101.7	631.5	22.8	...	185.4	19.1	25.1	99.4
Gross margin	38.6	39.0	38.3	28.8	45.8	34.3	40.5	100.0
Return on total assets	11.2	17.8	5.9	--	32.9	6.0	5.8	99.4

(days)

Collection period for accounts receivable	51.8	37.0	64.3	46.6	30.5	53.6	69.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,424	767,086	26,120.1	55
Less than 20	1,269	123,299	4,549.5	54
20-99	122	138,084	5,184.0	-
100-499	27	164,191	5,637.7	1
500 and over	6	341,512	10,748.9	-

1989

Total	1,479	794,661	26,490.1	
Less than 20	1,323	139,014	5,790.6	
20-99	122	154,504	5,434.0	
100-499	28	179,037	5,476.3	
500 and over	6	322,106	9,789.2	

SIC 2839 Other Publishing Industries

Establishments primarily engaged in publishing, without printing, not elsewhere classified. Establishments primarily engaged in the printing but not in the publishing of the publications listed hereunder are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in printing and publishing these publications are classified in <Industry Group 284 - Combined Publishing and Printing Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2841 - NEWSPAPER, MAGAZINE AND PERIODICAL (COMBINED PUBLISHING
AND PRINTING) INDUSTRY**
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	103							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	537	25	319	537	1,151	
- High value (\$'000)	5,000	537	5,000	319	537	1,151	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	20.1	34.4	17.2	41.2	29.4	32.4	14.4	88.3
Purchases and materials	20.4	34.5	17.6	40.9	29.7	34.5	14.5	88.3
Closing inventory	2.3	4.1	2.0	1.0	6.3	5.5	1.3	48.5
Opening inventory	2.0	4.0	1.5	1.3	6.0	3.4	1.2	46.6
Wages, salaries and benefits	33.3	31.6	33.6	22.2	38.4	40.3	32.4	96.1
Direct	8.4	10.4	7.9	1.9	16.7	17.3	6.2	36.9
Indirect	24.9	21.1	25.7	20.3	21.7	22.9	26.2	84.5
Occupancy expenses	6.3	7.8	6.0	7.9	7.8	7.4	5.7	98.1
Depreciation	2.1	3.4	1.9	3.4	3.4	2.4	1.8	89.3
Repairs and maintenance	0.6	1.0	0.5	0.8	1.2	1.0	0.4	74.8
Fuel and oil	--	--	--	--	--	--	--	3.9
Utilities	1.3	1.7	1.2	1.2	2.1	1.5	1.2	85.4
Rent	2.2	1.7	2.3	2.5	1.1	2.4	2.3	62.1
Financial expenses	3.7	2.6	4.0	2.3	2.8	2.5	4.2	95.1
Interest and bank charges	2.8	1.8	3.0	1.3	2.1	1.8	3.2	79.6
Professional fees	0.9	0.8	0.9	1.0	0.7	0.7	1.0	85.4
General expenses	2.6	2.4	2.6	2.6	2.2	2.8	2.6	92.2
Advertising	1.3	0.7	1.4	0.8	0.6	0.7	1.5	68.9
Delivery expenses	1.1	1.2	1.1	1.5	1.0	1.7	1.0	62.1
Insurance	0.2	0.4	0.1	0.3	0.6	0.4	0.1	62.1
Other expenses	42.3	20.2	46.9	18.0	21.8	9.5	53.7	99.0
Total expenses	108.3	99.0	110.2	94.2	102.4	94.9	112.9	100.0
Net profit/loss	-8.3	1.0	-10.2	5.8	-2.4	5.1	-12.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	66							
Gross Operating Revenue	563.9	166.6	1,390.2	107.2	400.9	796.3	1,884.6	
Total Expenses	513.0	146.4	1,275.6	89.2	372.1	733.9	1,726.6	
Net Profit	50.9	20.2	114.6	18.0	28.8	62.5	158.0	

Non-Profitable:

Gross Operating Revenue	820.4	207.4	1,670.4	97.3	444.6	876.3	1,793.1	
Total Expenses	1,006.3	231.3	2,080.7	111.2	490.2	900.1	2,263.1	
Net Loss	-185.8	-23.9	-410.3	-13.8	-45.5	-23.8	-470.1	

1989**Profitable:**

Gross Operating Revenue	682.0	317.9	1,350.3	176.7	579.3	990.4	2,070.5	
Total Expenses	620.9	283.0	1,240.9	158.2	514.2	904.6	1,914.0	
Net Profit	61.1	34.8	109.4	18.5	65.1	85.8	156.5	

Non-Profitable:

Gross Operating Revenue	578.0	229.5	1,773.4	105.9	512.1	1,074.6	2,172.7	
Total Expenses	620.1	250.9	1,886.4	119.4	551.6	1,133.8	2,316.5	
Net Loss	-42.1	-21.5	-113.0	-13.6	-39.5	-59.1	-143.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	96							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	630	25	341	630	1,238	
- High value (\$'000)	5,000	630	5,000	341	630	1,238	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	380.1	137.0	720.1	71.5	302.9	475.1	809.9	99.0
Total current assets	205.7	61.9	406.9	36.4	126.4	210.3	479.0	99.0
Accounts receivable	72.5	26.6	136.7	16.1	53.2	88.4	154.4	96.9
Closing inventory	18.9	10.1	31.1	3.0	28.3	48.6	24.6	52.1
Other current assets	114.2	25.0	239.0	17.2	44.8	73.1	299.8	91.7
Net fixed assets	134.2	64.2	232.1	34.0	140.7	213.4	239.0	96.9
Other assets and adjustments	40.1	10.8	81.0	1.0	35.7	51.4	91.9	85.4
Total liabilities	211.9	81.3	394.5	46.4	169.8	262.3	443.0	99.0
Total current liabilities	118.1	40.3	226.8	29.7	67.2	118.7	266.5	99.0
Current bank loans	6.3	3.9	9.7	1.3	10.5	25.5	3.9	42.7
Other current liabilities	111.7	36.4	217.1	28.4	56.6	93.1	262.6	99.0
Long-term bank loans	19.4	3.6	41.5	2.3	6.9	39.9	42.1	25.0
Other liabilities and adjustments	74.3	37.3	126.1	14.2	95.6	103.6	134.3	94.8
Total equity	168.2	55.7	325.5	25.1	133.0	212.7	366.9	99.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.5	1.7	1.2	1.8	1.7	1.7	99.0
Debt to equity ratio	1.2	1.4	1.2	1.8	1.2	1.2	1.2	99.0
Interest coverage ratio	-2.0	1.1	-2.4	2.9	-0.5	4.3	-3.0	80.2
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.5	99.0
Revenue to equity ratio	4.7	4.2	4.8	5.5	3.5	4.2	5.0	99.0
Revenue to closing inventories ratio	42.2	23.0	51.0	46.6	16.7	18.3	74.7	52.1

(percent)

Current debt to equity	70.2	72.4	69.6	118.2	50.5	55.8	72.6	99.0
Operating profit on equity	...	1.0	...	23.1	...	24.6	...	99.0
Net fixed assets to equity	79.8	115.3	71.3	135.3	105.7	100.3	65.1	99.0
Gross margin	46.6	31.3	49.7	31.9	30.8	27.2	53.7	100.0
Return on total assets	-12.0	3.6	-16.2	12.2	-1.5	14.3	-22.8	99.0

(days)

Collection period for accounts receivable	33.1	41.3	31.4	42.0	40.8	36.1	30.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	653	1,399,369	48,154.1	13
Less than 20	506	46,162	2,926.1	21
20-99	114	88,207	4,475.5	8
100-499	23	121,456	4,793.4	-
500 and over	10	1,143,544	35,959.1	-

1989				
Total	666	1,499,721	54,991.2	
Less than 20	527	68,926	2,858.0	
20-99	106	87,899	3,907.3	
100-499	23	133,831	5,017.8	
500 and over	10	1,209,065	43,208.1	

SIC 2841 Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry

Establishments primarily engaged in the combined printing and publishing of newspapers, magazines and periodicals. Establishments primarily engaged in printing newspapers, magazines and periodicals are classified in <2819 - Other Commercial Printing Industries> and those primarily engaged in publishing newspapers, magazines, periodicals and pamphlets are classified in <2839 - Other Publishing Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2849 - OTHER COMBINED PUBLISHING AND PRINTING INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	673	25	371	673	1,600	
- High value (\$'000)	5,000	673	5,000	371	673	1,600	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	37.6	39.5	37.0	25.9	45.8	28.3	40.2	90.0
Purchases and materials	40.4	44.8	39.0	36.6	48.6	30.1	42.3	90.0
Closing inventory	17.1	7.0	20.2	12.1	4.6	3.7	26.2	70.0
Opening inventory	14.3	1.6	18.1	1.3	1.8	1.9	24.1	56.7
Wages, salaries and benefits	26.5	30.0	25.4	32.5	28.9	30.6	23.6	90.0
Direct	11.9	6.4	13.6	4.4	7.4	15.6	12.9	53.3
Indirect	14.6	23.6	11.9	28.1	21.5	15.0	10.7	83.3
Occupancy expenses	6.9	12.1	5.3	12.9	11.6	7.1	4.7	90.0
Depreciation	2.5	4.0	2.0	5.2	3.4	2.7	1.8	86.7
Repairs and maintenance	1.0	1.6	0.8	1.5	1.7	0.7	0.9	63.3
Fuel and oil	--	--	-	0.1	-	-	-	3.3
Utilities	1.4	2.0	1.3	1.4	2.3	1.0	1.4	83.3
Rent	1.9	4.4	1.2	4.7	4.2	2.7	0.7	70.0
Financial expenses	4.4	3.7	4.6	4.8	3.2	7.3	3.6	93.3
Interest and bank charges	2.4	2.4	2.4	3.5	1.9	1.5	2.7	80.0
Professional fees	2.0	1.3	2.2	1.2	1.3	5.8	0.9	86.7
General expenses	4.9	1.8	5.8	0.7	2.3	2.4	7.1	76.7
Advertising	3.7	0.9	4.5	0.3	1.1	1.4	5.6	70.0
Delivery expenses	0.9	0.7	0.9	0.1	1.0	0.4	1.2	40.0
Insurance	0.3	0.2	0.4	0.2	0.2	0.6	0.3	60.0
Other expenses	18.0	7.2	21.3	8.4	6.7	19.6	21.9	100.0
Total expenses	98.3	94.2	99.5	85.1	98.4	95.3	101.0	100.0
Net profit/loss	1.7	5.8	0.5	14.9	1.6	4.7	-1.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	924.4	321.9	2,128.1	228.8	484.8	1,301.8	2,837.0	
Total Expenses	857.4	281.1	2,008.7	189.7	440.9	1,159.5	2,737.4	
Net Profit	67.0	40.8	119.4	39.1	43.9	142.4	99.6	

Non-Profitable:

Gross Operating Revenue	1,015.2	409.0	1,842.7	153.6	476.1	1,051.8	2,429.2	
Total Expenses	1,096.6	435.2	1,999.5	165.3	506.1	1,138.6	2,637.9	
Net Loss	-81.4	-26.2	-156.8	-11.7	-30.0	-86.8	-208.6	

1989

Profitable:

Gross Operating Revenue	998.6	369.0	1,999.1	229.1	521.1	1,321.3	2,328.2	
Total Expenses	930.8	329.4	1,886.4	216.7	452.0	1,216.6	2,211.6	
Net Profit	67.8	39.5	112.7	12.3	69.1	104.7	116.6	

Non-Profitable:

Gross Operating Revenue	272.7	121.0	1,189.6	79.8	696.6	1,189.6	-	
Total Expenses	300.2	126.2	1,351.8	80.8	760.6	1,351.8	-	
Net Loss	-27.5	-5.2	-162.3	-1.0	-64.0	-162.3	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	673	25	371	673	1,600	
- High value (\$'000)	5,000	673	5,000	371	673	1,600	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	766.8	180.2	1,792.4	169.8	190.8	887.7	2,525.5	100.0
Total current assets	581.0	138.8	1,354.1	152.8	124.5	446.0	2,089.9	100.0
Accounts receivable	290.2	23.8	756.2	25.7	21.7	294.8	1,130.0	76.7
Closing inventory	163.3	24.3	406.2	26.5	22.1	44.4	699.5	70.0
Other current assets	127.3	90.6	191.6	100.4	80.7	106.7	260.3	83.3
Net fixed assets	95.1	42.7	186.9	33.6	51.8	262.2	125.8	100.0
Other assets and adjustments	90.6	-1.2	251.3	-16.7	14.4	179.4	309.6	83.3
Total liabilities	597.2	150.3	1,378.6	134.8	166.2	716.6	1,915.1	100.0
Total current liabilities	518.4	95.8	1,257.3	74.0	117.9	612.8	1,779.6	100.0
Current bank loans	28.2	4.7	69.1	3.9	5.6	121.9	26.4	50.0
Other current liabilities	490.2	91.0	1,188.2	70.0	112.3	490.9	1,753.1	100.0
Long-term bank loans	7.3	0.3	19.5	0.1	0.4	--	35.4	10.0
Other liabilities and adjustments	71.5	54.2	101.7	60.6	47.7	103.7	100.0	93.3
Total equity	169.5	29.8	413.7	35.0	24.6	171.0	610.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.4	1.0	2.0	1.0	0.7	1.1	100.0
Debt to equity ratio	3.5	5.0	3.3	3.8	6.7	4.1	3.1	100.0
Interest coverage ratio	1.7	3.4	1.2	5.1	1.8	4.0	0.6	80.0
Debt ratio	0.7	0.8	0.7	0.7	0.8	0.8	0.7	100.0
Revenue to equity ratio	5.6	11.6	4.8	6.2	19.4	7.0	4.3	100.0
Revenue to closing inventories ratio	5.8	14.3	4.9	8.2	21.7	27.1	3.8	70.0

(percent)

Current debt to equity	305.7	320.6	303.8	211.3	478.5	358.2	291.5	100.0
Operating profit on equity	9.8	67.6	2.5	93.1	30.6	32.9	...	100.0
Net fixed assets to equity	56.1	142.9	45.1	96.2	210.4	153.3	20.6	100.0
Gross margin	35.9	30.5	37.5	41.6	25.3	41.1	36.2	100.0
Return on total assets	5.1	15.8	3.2	23.7	8.6	8.4	1.7	100.0

(days)

Collection period for accounts receivable	110.9	24.9	136.9	42.9	16.5	89.0	154.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	653	1,399,369	48,154.1	13
Less than 20	506	46,162	2,926.1	21
20-99	114	88,207	4,475.5	8
100-499	23	121,456	4,793.4	-
500 and over	10	1,143,544	35,959.1	-

1989

Total	666	1,499,721	54,991.2	
Less than 20	527	68,926	2,858.0	
20-99	106	87,899	3,907.3	
100-499	23	133,831	5,017.8	
500 and over	10	1,209,065	43,208.1	

SIC 2849 Other Combined Publishing and Printing Industries

Establishments primarily engaged in combined publishing and printing not elsewhere classified. Establishments primarily engaged in the printing of the items listed hereunder are classified in <2819 - Other Commercial Printing Industries> and those publishing these same items are classified in <2839 - Other Publishing Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC291 - PRIMARY STEEL INDUSTRIES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	636	25	221	636	1,474	
- High value (\$'000)	5,000	636	5,000	221	636	1,474	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.1	61.6	54.1	31.8	63.6	43.6	56.8	100.0
Purchases and materials	57.6	61.9	56.1	32.6	63.8	51.1	57.3	100.0
Closing inventory	9.3	1.7	12.0	3.2	1.6	10.9	12.3	78.4
Opening inventory	7.7	1.4	10.0	2.4	1.3	3.4	11.7	75.7
Wages, salaries and benefits	21.0	15.3	23.1	36.2	14.0	34.9	20.0	97.3
Direct	14.5	6.4	17.5	16.7	5.7	19.7	16.9	73.0
Indirect	6.5	9.0	5.6	19.5	8.3	15.2	3.1	83.8
Occupancy expenses	6.7	7.5	6.4	13.4	7.1	9.7	5.6	100.0
Depreciation	2.9	1.7	3.4	4.3	1.5	2.3	3.7	91.9
Repairs and maintenance	0.8	0.8	0.7	1.0	0.8	1.7	0.5	81.1
Fuel and oil	0.2	0.7	-	-	0.7	-	-	2.7
Utilities	1.5	2.3	1.1	3.2	2.3	2.2	0.9	89.2
Rent	1.4	2.0	1.1	4.9	1.8	3.4	0.5	70.3
Financial expenses	3.1	1.5	3.7	4.7	1.3	2.9	3.9	94.6
Interest and bank charges	2.6	1.1	3.1	3.1	1.0	1.8	3.5	89.2
Professional fees	0.5	0.4	0.6	1.6	0.3	1.1	0.4	91.9
General expenses	1.9	4.0	1.1	4.1	4.0	1.2	1.1	91.9
Advertising	0.7	1.3	0.4	1.3	1.3	0.3	0.5	73.0
Delivery expenses	1.0	2.4	0.5	1.8	2.5	0.5	0.6	64.9
Insurance	0.2	0.3	0.2	1.0	0.2	0.4	0.1	73.0
Other expenses	8.4	4.9	9.7	8.8	4.6	6.2	10.6	100.0
Total expenses	97.2	94.8	98.1	99.1	94.5	98.6	98.0	100.0
Net profit/loss	2.8	5.2	1.9	0.9	5.5	1.4	2.0	94.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65							
Gross Operating Revenue	1,034.8	389.5	2,643.6	175.3	427.0	1,183.3	3,154.6	
Total Expenses	988.7	360.9	2,553.8	170.8	394.1	1,082.4	3,068.9	
Net Profit	46.1	28.7	89.7	4.5	32.9	100.9	85.8	

Non-Profitable:

Gross Operating Revenue	638.2	234.9	1,605.1	88.5	256.3	1,046.8	2,667.5	
Total Expenses	646.9	235.6	1,632.9	93.0	256.5	1,081.3	2,682.6	
Net Loss	-9.3	-0.7	-30.8	-4.4	-0.2	-40.4	-15.2	

1989**Profitable:**

Gross Operating Revenue	1,497.3	517.3	2,472.9	357.7	825.6	1,983.4	3,040.3	
Total Expenses	1,408.7	460.0	2,353.0	308.3	753.2	1,904.2	2,873.4	
Net Profit	88.6	57.2	119.8	49.4	72.3	79.2	166.9	

Non-Profitable:

Gross Operating Revenue	1,238.4	486.5	3,085.1	334.3	878.2	1,658.9	4,259.6	
Total Expenses	1,259.8	509.0	3,103.5	335.0	957.3	1,699.7	4,259.6	
Net Loss	-21.4	-22.6	-18.4	-0.6	-79.1	-40.8	--	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	636	25	221	636	1,474	
- High value (\$'000)	5,000	636	5,000	221	636	1,474	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	640.5	102.0	1,962.1	83.3	105.1	1,021.2	2,641.3	100.0
Total current assets	266.5	75.3	735.8	64.2	77.1	564.4	859.6	100.0
Accounts receivable	131.2	47.1	337.6	20.7	51.5	334.9	339.5	97.3
Closing inventory	81.3	5.5	267.4	4.6	5.7	119.9	373.9	78.4
Other current assets	53.8	22.5	130.7	38.8	19.8	109.5	146.0	94.6
Net fixed assets	143.6	25.2	434.4	18.6	26.2	346.8	497.7	97.3
Other assets and adjustments	230.3	1.5	791.7	0.4	1.7	110.0	1,283.9	78.4
Total liabilities	567.2	72.9	1,780.5	27.8	80.3	951.0	2,379.4	100.0
Total current liabilities	205.0	68.1	541.1	20.6	75.8	625.8	479.9	100.0
Current bank loans	33.1	13.8	80.7	--	16.0	46.8	105.2	43.2
Other current liabilities	171.8	54.2	460.3	20.6	59.7	579.0	374.7	100.0
Long-term bank loans	86.4	2.7	291.8	--	3.1	59.1	459.7	10.8
Other liabilities and adjustments	275.8	2.1	947.5	7.1	1.2	265.9	1,439.6	81.1
Total equity	73.2	29.1	181.5	55.4	24.8	70.2	261.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.3	3.1	1.0	0.9	1.7	100.0
Debt to equity ratio	7.7	2.5	9.8	0.5	3.2	13.5	9.0	100.0
Interest coverage ratio	2.0	5.6	1.6	1.2	6.5	1.7	1.5	89.2
Debt ratio	0.8	0.7	0.9	0.3	0.7	0.9	0.9	100.0
Revenue to equity ratio	11.9	11.2	12.2	2.5	14.4	15.6	11.5	100.0
Revenue to closing inventories ratio	10.7	58.9	8.3	30.9	62.6	9.1	8.1	78.4

(percent)

Current debt to equity	279.9	233.8	298.0	37.2	305.6	891.1	183.2	100.0
Operating profit on equity	33.2	58.6	23.2	2.3	79.1	21.9	23.5	100.0
Net fixed assets to equity	196.1	86.5	239.3	33.5	105.9	493.7	190.0	100.0
Gross margin	22.9	23.0	22.8	32.0	22.4	21.4	23.2	100.0
Return on total assets	7.3	20.3	5.7	7.0	22.0	3.4	6.3	100.0

(days)

Collection period for accounts receivable	54.6	52.4	55.4	52.5	52.4	111.4	40.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	169	1,992,504	48,404.4	27
Less than 20	117	11,530	538.0	27
20-99	30	33,995	1,290.4	-
100-499	14	98,552	2,757.6	1
500 and over	8	1,848,427	43,818.4	1

1989

Total	196	1,836,782	41,427.3	
Less than 20	144	22,155	732.1	
20-99	30	38,088	1,076.9	
100-499	15	129,452	3,193.9	
500 and over	7	1,647,087	36,424.4	

SIC 291 Primary Steel Industries

Establishments primarily engaged in manufacturing ferro-alloys; steel castings; other steel primary shapes; and coke from ovens operated in connection with blast furnaces. Establishments primarily engaged in manufacturing coke when not connected with blast furnaces are classified in <3699 - Other Petroleum and Coal Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2912 - STEEL FOUNDRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	635	25	261	635	2,625	
- High value (\$'000)	5,000	635	5,000	261	635	2,625	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.1	68.2	52.5	83.6	59.2	56.4	50.9	100.0
Purchases and materials	57.6	68.3	53.1	83.5	59.4	56.5	51.8	100.0
Closing inventory	5.0	1.1	6.6	0.1	1.7	7.2	6.4	70.6
Opening inventory	4.5	1.0	6.0	0.1	1.5	7.1	5.5	76.5
Wages, salaries and benefits	21.1	9.9	25.8	0.9	15.1	23.1	26.9	94.1
Direct	15.3	1.2	21.2	0.5	1.5	13.2	24.4	70.6
Indirect	5.8	8.7	4.6	0.4	13.6	9.8	2.5	76.5
Occupancy expenses	6.5	5.9	6.8	7.8	4.8	10.0	5.5	100.0
Depreciation	3.2	0.4	4.4	0.4	0.4	4.4	4.3	88.2
Repairs and maintenance	0.5	--	0.7	0.1	--	1.2	0.5	64.7
Fuel and oil	0.3	1.0	-	-	1.5	-	-	5.9
Utilities	1.5	2.6	1.0	6.2	0.5	2.5	0.5	76.5
Rent	1.1	1.9	0.7	1.2	2.2	1.9	0.2	47.1
Financial expenses	3.3	0.6	4.5	0.7	0.5	2.9	5.2	88.2
Interest and bank charges	3.1	0.3	4.3	0.2	0.4	2.2	5.1	82.4
Professional fees	0.2	0.3	0.2	0.5	0.2	0.6	0.1	82.4
General expenses	1.6	4.6	0.4	0.8	6.8	0.5	0.4	82.4
Advertising	0.5	1.4	0.1	0.3	2.1	0.1	0.1	58.8
Delivery expenses	1.0	3.1	0.2	0.4	4.7	0.1	0.2	52.9
Insurance	0.1	0.1	0.2	0.1	0.1	0.3	0.1	70.6
Other expenses	6.9	4.6	7.8	6.1	3.7	6.7	8.3	100.0
Total expenses	96.6	93.7	97.8	99.8	90.1	99.5	97.1	100.0
Net profit/loss	3.4	6.3	2.2	0.2	9.9	0.5	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	1,270.5	405.4	3,065.6	171.4	413.5	2,302.4	3,488.7	
Total Expenses	1,216.8	365.2	2,983.9	150.5	372.7	2,256.4	3,387.3	
Net Profit	53.7	40.2	81.7	20.9	40.9	46.0	101.4	

Non-Profitable:

Gross Operating Revenue	274.6	244.1	696.5	244.1	-	696.5	-	
Total Expenses	280.8	244.4	783.8	244.4	-	783.8	-	
Net Loss	-6.2	-0.3	-87.3	-0.3	-	-87.3	-	

1989

Profitable:

Gross Operating Revenue	2,010.4	1,079.5	2,344.7	-	-	-	-	
Total Expenses	1,936.1	1,010.6	2,268.5	-	-	-	-	
Net Profit	74.2	68.9	76.1	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	750.9	482.7	1,789.9	-	-	-	-	
Total Expenses	763.2	483.2	1,848.3	-	-	-	-	
Net Loss	-12.3	-0.4	-58.4	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	635	25	261	635	2,625	
- High value (\$'000)	5,000	635	5,000	261	635	2,625	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	405.5	66.8	1,596.9	14.8	118.8	1,008.3	2,051.2	100.0
Total current assets	171.1	55.5	577.9	6.6	104.3	255.4	826.9	100.0
Accounts receivable	91.9	41.0	271.2	0.1	81.9	66.2	429.4	94.1
Closing inventory	43.4	3.6	183.3	0.1	7.1	133.7	221.5	70.6
Other current assets	35.7	10.7	123.4	6.3	15.2	55.4	175.8	94.1
Net fixed assets	150.4	9.3	646.7	5.6	13.0	692.6	611.3	94.1
Other assets and adjustments	83.9	1.9	372.1	2.5	1.4	60.2	612.9	76.5
Total liabilities	328.7	58.9	1,277.4	10.4	107.5	849.9	1,607.4	100.0
Total current liabilities	150.9	57.6	479.0	9.8	105.4	244.9	659.7	100.0
Current bank loans	10.8	6.3	26.8	--	12.6	61.6	--	35.3
Other current liabilities	140.0	51.3	452.1	9.8	92.8	183.2	659.7	100.0
Long-term bank loans	128.2	--	579.5	--	--	113.1	939.6	11.8
Other liabilities and adjustments	49.4	1.2	218.8	0.5	2.0	491.9	8.0	70.6
Total equity	76.8	7.8	319.4	4.4	11.2	158.3	443.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.9	1.2	0.6	0.9	1.0	1.2	100.0
Debt to equity ratio	4.2	7.5	3.9	2.3	9.5	5.3	3.6	100.0
Interest coverage ratio	2.0	21.2	1.5	1.8	27.7	1.2	1.5	82.4
Debt ratio	0.8	0.8	0.7	0.7	0.9	0.8	0.7	100.0
Revenue to equity ratio	11.3	41.6	8.6	54.4	36.6	11.6	7.8	100.0
Revenue to closing inventories ratio	20.0	89.4	15.1	1,729.5	57.5	13.8	15.7	70.6

(percent)

Current debt to equity	196.4	734.0	149.9	222.8	934.9	154.6	148.6	100.0
Operating profit on equity	38.4	262.6	19.0	9.4	362.1	5.3	22.8	100.0
Net fixed assets to equity	195.8	119.1	202.4	127.5	115.8	437.3	137.7	100.0
Gross margin	21.7	21.9	21.7	15.5	25.6	20.5	22.2	100.0
Return on total assets	13.9	32.3	11.2	6.2	35.6	4.9	13.5	100.0

(days)

Collection period for accounts receivable	38.6	45.7	35.6	0.1	72.3	13.0	44.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	169	1,992,504	48,404.4	27
Less than 20	117	11,530	538.0	27
20-99	30	33,995	1,290.4	-
100-499	14	98,552	2,757.6	1
500 and over	8	1,848,427	43,818.4	1
1989				
Total	196	1,836,782	41,427.3	
Less than 20	144	22,155	732.1	
20-99	30	38,088	1,076.9	
100-499	15	129,452	3,193.9	
500 and over	7	1,647,087	36,424.4	

SIC 2912 Steel Foundries

Establishments primarily engaged in manufacturing steel castings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2919 - OTHER PRIMARY STEEL INDUSTRIES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	533	25	172	533	1,382	
- High value (\$'000)	5,000	533	5,000	172	533	1,382	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.4	42.9	55.9	32.2	43.7	48.3	60.1	100.0
Purchases and materials	57.2	43.6	60.3	31.6	44.5	61.4	59.7	100.0
Closing inventory	17.7	3.5	21.0	2.4	3.5	14.5	24.6	84.2
Opening inventory	13.9	2.7	16.5	2.9	2.7	1.4	25.1	73.7
Wages, salaries and benefits	21.0	29.5	19.1	34.5	29.1	30.8	12.4	100.0
Direct	13.5	19.9	12.0	18.5	20.0	25.3	4.5	78.9
Indirect	7.5	9.6	7.1	16.1	9.1	5.6	7.9	89.5
Occupancy expenses	7.0	11.9	5.9	21.0	11.3	11.1	2.9	100.0
Depreciation	2.5	5.1	1.9	7.5	5.0	2.8	1.4	94.7
Repairs and maintenance	1.3	3.2	0.8	1.4	3.3	1.6	0.4	94.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.8	1.3	3.9	1.7	2.0	0.9	100.0
Rent	1.9	1.8	1.9	8.3	1.3	4.7	0.4	89.5
Financial expenses	2.7	4.5	2.4	5.2	4.4	2.5	2.3	100.0
Interest and bank charges	1.7	3.6	1.2	3.4	3.6	1.4	1.1	94.7
Professional fees	1.1	0.9	1.1	1.8	0.8	1.1	1.1	100.0
General expenses	2.5	2.7	2.4	6.3	2.4	1.2	3.1	100.0
Advertising	1.1	1.2	1.0	2.4	1.1	0.3	1.5	84.2
Delivery expenses	1.1	0.7	1.2	2.6	0.5	0.7	1.5	78.9
Insurance	0.3	0.8	0.2	1.3	0.8	0.3	0.1	78.9
Other expenses	11.7	5.8	13.0	3.4	5.9	5.7	17.2	100.0
Total expenses	98.3	97.2	98.6	102.6	96.8	99.6	98.0	100.0
Net profit/loss	1.7	2.8	1.4	-2.6	3.2	0.4	2.0	94.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	593.2	335.0	1,214.1	128.9	365.8	831.6	1,709.1	
Total Expenses	561.2	323.9	1,131.9	127.8	353.2	791.5	1,572.3	
Net Profit	32.0	11.1	82.3	1.0	12.6	40.1	136.8	

Non-Profitable:

Gross Operating Revenue	1,416.2	165.6	1,883.5	71.3	278.7	1,219.6	2,667.5	
Total Expenses	1,431.2	169.2	1,902.8	78.0	278.7	1,242.4	2,682.6	
Net Loss	-17.1	-6.6	-19.3	-6.6	-	-22.7	-15.2	

1989**Profitable:**

Gross Operating Revenue	1,263.2	478.8	2,634.0	333.7	706.4	2,012.3	3,854.4	
Total Expenses	1,168.0	425.1	2,466.3	281.1	650.9	1,842.3	3,691.4	
Net Profit	95.2	53.7	167.7	52.6	55.4	170.0	163.0	

Non-Profitable:

Gross Operating Revenue	1,840.3	198.0	3,643.0	46.8	749.7	1,397.1	4,259.6	
Total Expenses	1,843.9	203.9	3,644.2	47.8	773.3	1,402.6	4,259.6	
Net Loss	-3.6	-5.9	-1.2	-1.0	-23.6	-5.6	--	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	533	25	172	533	1,382	
- High value (\$'000)	5,000	533	5,000	172	533	1,382	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,122.3	194.6	2,246.0	48.6	232.3	1,104.7	3,645.3	100.0
Total current assets	458.7	128.6	858.5	42.2	151.0	681.7	1,075.4	100.0
Accounts receivable	208.8	63.4	384.9	14.2	76.1	420.5	341.3	100.0
Closing inventory	158.0	10.5	336.8	2.3	12.6	152.8	562.3	84.2
Other current assets	91.8	54.7	136.7	25.5	62.2	108.2	171.7	94.7
Net fixed assets	133.6	65.4	216.2	5.9	80.8	359.6	40.5	100.0
Other assets and adjustments	529.8	0.5	1,171.1	0.4	0.5	63.4	2,529.3	84.2
Total liabilities	1,054.2	108.9	2,199.2	26.1	130.3	1,003.1	3,665.7	100.0
Total current liabilities	312.0	94.6	575.4	11.5	116.1	757.8	351.8	100.0
Current bank loans	75.2	32.5	127.0	--	40.9	39.0	234.9	47.4
Other current liabilities	236.7	62.0	448.4	11.5	75.1	718.8	116.9	100.0
Long-term bank loans	5.8	9.6	1.3	--	12.1	2.4	--	10.5
Other liabilities and adjustments	736.2	4.6	1,622.4	14.5	2.0	242.9	3,313.9	89.5
Total equity	68.1	85.7	46.7	22.4	102.0	101.5	-20.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	3.6	1.3	0.8	3.0	100.0
Debt to equity ratio	15.4	1.2	47.0	1.1	1.2	9.8	...	100.0
Interest coverage ratio	1.9	1.7	2.1	0.2	1.8	1.2	2.7	94.7
Debt ratio	0.9	0.5	0.9	0.5	0.5	0.9	1.0	100.0
Revenue to equity ratio	13.1	3.5	34.3	4.4	3.4	10.3	...	100.0
Revenue to closing inventories ratio	5.6	28.9	4.7	42.3	28.3	6.9	4.0	84.2

(percent)

Current debt to equity	458.2	110.4	1,230.4	51.3	113.7	746.1	...	100.0
Operating profit on equity	21.7	9.8	48.3	...	11.0	3.7	...	100.0
Net fixed assets to equity	196.2	76.3	462.5	26.6	79.2	354.0	...	100.0
Gross margin	25.5	27.6	25.0	33.2	27.1	20.8	27.4	100.0
Return on total assets	2.6	9.9	1.8	1.5	10.4	1.6	1.9	100.0

(days)

Collection period for accounts receivable	85.2	76.0	87.4	51.5	77.8	145.4	54.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	169	1,992,504	48,404.4	27
Less than 20	117	11,530	538.0	27
20-99	30	33,995	1,290.4	-
100-499	14	98,552	2,757.6	1
500 and over	8	1,848,427	43,818.4	1

1989

Total	196	1,836,782	41,427.3
Less than 20	144	22,155	732.1
20-99	30	38,088	1,076.9
100-499	15	129,452	3,193.9
500 and over	7	1,647,087	36,424.4

SIC 2919 Other Primary Steel Industries

Establishments classified to this industry comprise two main types - integrated and non-integrated. Integrated operations generally include establishments producing pig iron in blast furnaces for subsequent smelting into molten steel in steelmaking vessels. Subsequent processing steps include the casting and rolling of the steel into primary shapes. Non-integrated establishments may produce molten steel from scrap or pre-reduced pellets in a steelmaking vessel prior to casting and rolling the same products as an integrated producer or the establishments may perform only the final step of rolling the primary shapes. Establishments primarily engaged in extruding steel pipe are classified in <2921 - Steel Pipe and Tube Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2921 - STEEL PIPE AND TUBE INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	393	-	-	-	-	
- High value (\$'000)	5,000	393	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.9	56.0	54.6	-	-	-	-	100.0
Purchases and materials	56.9	55.4	57.3	-	-	-	-	100.0
Closing inventory	7.3	1.4	8.6	-	-	-	-	71.4
Opening inventory	5.2	2.0	5.9	-	-	-	-	85.7
Wages, salaries and benefits	24.6	3.7	29.0	-	-	-	-	85.7
Direct	14.1	-	17.1	-	-	-	-	14.3
Indirect	10.5	3.7	11.9	-	-	-	-	85.7
Occupancy expenses	5.5	9.8	4.5	-	-	-	-	100.0
Depreciation	1.5	0.9	1.6	-	-	-	-	71.4
Repairs and maintenance	0.9	3.9	0.3	-	-	-	-	71.4
Fuel and oil	0.5	2.6	-	-	-	-	-	28.6
Utilities	0.5	0.8	0.4	-	-	-	-	85.7
Rent	2.1	1.6	2.2	-	-	-	-	85.7
Financial expenses	2.8	0.9	3.2	-	-	-	-	100.0
Interest and bank charges	1.6	0.4	1.9	-	-	-	-	85.7
Professional fees	1.2	0.5	1.4	-	-	-	-	85.7
General expenses	2.4	0.3	2.8	-	-	-	-	100.0
Advertising	1.3	--	1.6	-	-	-	-	71.4
Delivery expenses	0.4	-	0.4	-	-	-	-	42.9
Insurance	0.7	0.3	0.8	-	-	-	-	71.4
Other expenses	6.6	11.3	5.6	-	-	-	-	100.0
Total expenses	96.6	82.0	99.8	-	-	-	-	100.0
Net profit/loss	3.4	18.0	0.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	271.2	48.1	2,852.8	-	-	-	-	
Total Expenses	260.8	37.5	2,844.5	-	-	-	-	
Net Profit	10.4	10.6	8.2	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	311.8	157.0	603.1	-	-	-	-	
Total Expenses	317.2	163.3	606.7	-	-	-	-	
Net Loss	-5.4	-6.3	-3.5	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,758.1	634.4	2,654.2	-	-	-	-	
Total Expenses	1,667.6	621.5	2,501.8	-	-	-	-	
Net Profit	90.5	12.9	152.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,843.7	270.1	4,779.6	-	-	-	-	
Total Expenses	3,229.3	392.5	5,363.2	-	-	-	-	
Net Loss	-385.6	-122.5	-583.5	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	663.1	-	-	-	-	-	-	100.0
Total current assets	355.0	-	-	-	-	-	-	100.0
Accounts receivable	183.0	-	-	-	-	-	-	100.0
Closing inventory	163.1	-	-	-	-	-	-	100.0
Other current assets	8.8	-	-	-	-	-	-	40.0
Net fixed assets	121.0	-	-	-	-	-	-	100.0
Other assets and adjustments	186.9	-	-	-	-	-	-	100.0
Total liabilities	498.4	-	-	-	-	-	-	100.0
Total current liabilities	220.0	-	-	-	-	-	-	100.0
Current bank loans	137.7	-	-	-	-	-	-	100.0
Other current liabilities	82.3	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	278.4	-	-	-	-	-	-	100.0
Total equity	164.6	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	-	-	-	-	-	-	100.0
Debt to equity ratio	3.0	...	...	...	...	...	...	100.0
Interest coverage ratio	1.1	-	-	-	-	-	-	100.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Revenue to equity ratio	11.4	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	11.5	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	133.6	...	...	...	...	...	...	100.0
Operating profit on equity	2.3	...	...	...	...	...	...	100.0
Net fixed assets to equity	73.5	...	...	...	...	...	...	100.0
Gross margin	16.5	-	-	-	-	-	-	100.0
Return on total assets	5.8	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	35.5	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	69	144,710	4,435.7	7
Less than 20	35	5,360	219.0	6
20-99	21	22,652	828.6	1
100-499	12	x	x	-
500 and over	1	x	x	-

1989

Total	76	135,310	3,512.8	
Less than 20	41	8,649	268.5	
20-99	22	25,479	728.6	
100-499	12	x	x	
500 and over	1	x	x	

SIC 2921 Steel Pipe and Tube Industry

Establishments primarily engaged in manufacturing steel pipes and tubes including line pipe for the transmission of fluids, gases and other materials.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2941 - IRON FOUNDRIES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	412	25	135	412	867	
- High value (\$'000)	5,000	412	5,000	135	412	867	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.5	31.6	41.8	29.0	33.6	39.0	42.7	97.0
Purchases and materials	40.0	35.0	40.7	32.8	36.7	37.9	41.6	97.0
Closing inventory	6.7	9.6	6.3	7.9	10.9	6.6	6.2	75.8
Opening inventory	7.2	6.2	7.4	4.1	7.8	7.7	7.3	69.7
Wages, salaries and benefits	34.7	40.3	33.9	36.2	43.5	38.7	32.4	87.9
Direct	22.6	15.6	23.7	2.1	26.1	30.6	21.5	66.7
Indirect	12.1	24.7	10.2	34.1	17.4	8.1	10.9	75.8
Occupancy expenses	7.6	11.1	7.0	6.5	14.6	8.4	6.6	100.0
Depreciation	2.6	2.9	2.6	2.0	3.6	3.3	2.4	93.9
Repairs and maintenance	1.4	1.4	1.5	0.3	2.3	1.4	1.5	75.8
Fuel and oil	0.3	--	0.3	0.1	-	1.2	--	15.2
Utilities	2.0	3.1	1.8	1.1	4.7	2.1	1.7	87.9
Rent	1.3	3.6	0.9	3.1	4.0	0.6	1.0	54.5
Financial expenses	3.4	4.8	3.2	7.2	2.9	2.9	3.2	93.9
Interest and bank charges	2.2	1.9	2.3	2.0	1.8	2.4	2.3	78.8
Professional fees	1.1	2.9	0.9	5.2	1.1	0.5	0.9	90.9
General expenses	2.1	4.5	1.8	6.1	3.3	2.3	1.6	93.9
Advertising	0.5	1.0	0.4	1.4	0.7	0.2	0.5	69.7
Delivery expenses	1.0	2.8	0.7	4.3	1.7	0.9	0.6	57.6
Insurance	0.7	0.7	0.7	0.4	0.9	1.2	0.5	72.7
Other expenses	12.0	9.1	12.5	15.3	4.3	8.2	13.8	100.0
Total expenses	100.3	101.4	100.2	100.3	102.2	99.5	100.4	100.0
Net profit/loss	-0.3	-1.4	-0.2	-0.3	-2.2	0.5	-0.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	42							
Gross Operating Revenue	379.8	50.5	1,548.3	42.1	188.6	583.6	3,037.6	
Total Expenses	363.5	45.4	1,492.1	37.9	170.5	552.3	2,943.2	
Net Profit	16.3	5.1	56.1	4.3	18.2	31.3	94.4	

Non-Profitable:

Gross Operating Revenue	695.1	210.9	1,335.8	71.0	258.0	657.5	2,183.8	
Total Expenses	750.7	238.0	1,429.4	140.2	270.8	702.4	2,338.2	
Net Loss	-55.7	-27.0	-93.6	-69.2	-12.8	-44.9	-154.5	

1989**Profitable:**

Gross Operating Revenue	1,502.6	223.4	2,227.4	53.1	292.3	924.7	3,227.8	
Total Expenses	1,408.5	186.8	2,100.7	43.9	244.7	885.2	3,034.2	
Net Profit	94.1	36.6	126.7	9.2	47.6	39.5	193.6	

Non-Profitable:

Gross Operating Revenue	357.5	250.5	1,745.2	124.9	456.6	959.6	2,425.0	
Total Expenses	390.2	281.4	1,801.0	131.5	527.4	1,009.5	2,486.1	
Net Loss	-32.7	-30.9	-55.9	-6.6	-70.8	-49.9	-61.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	523	25	245	523	874	
- High value (\$'000)	5,000	523	5,000	245	523	874	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	309.9	96.0	1,165.5	60.4	238.1	437.8	1,762.3	100.0
Total current assets	187.0	52.2	726.2	30.7	138.0	328.8	1,052.1	100.0
Accounts receivable	82.7	31.5	287.2	17.2	88.6	153.1	397.3	100.0
Closing inventory	33.6	11.1	123.6	5.2	34.3	66.7	170.2	89.3
Other current assets	70.7	9.5	315.3	8.1	14.9	108.9	484.5	85.7
Net fixed assets	105.9	41.2	364.8	26.7	99.0	112.4	571.8	100.0
Other assets and adjustments	16.9	2.5	74.4	2.9	1.0	-3.4	138.3	85.7
Total liabilities	211.5	77.8	746.2	47.3	199.8	183.4	1,207.6	100.0
Total current liabilities	84.7	36.7	276.8	18.3	110.2	109.7	413.9	100.0
Current bank loans	3.3	3.6	2.2	1.7	10.8	4.9	--	25.0
Other current liabilities	81.4	33.1	274.6	16.5	99.4	104.7	413.9	100.0
Long-term bank loans	21.2	22.9	14.3	11.4	68.9	31.8	--	25.0
Other liabilities and adjustments	105.5	18.1	455.0	17.5	20.7	41.9	793.7	92.9
Total equity	98.3	18.1	419.3	13.1	38.2	254.3	554.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.4	2.6	1.6	1.2	2.9	2.5	100.0
Debt to equity ratio	2.1	4.2	1.7	3.6	5.2	0.7	2.1	100.0
Interest coverage ratio	0.7	0.2	0.9	-0.1	0.5	0.2	0.9	82.1
Debt ratio	0.6	0.8	0.6	0.7	0.8	0.4	0.6	100.0
Revenue to equity ratio	4.9	7.1	4.6	4.3	10.9	3.0	5.2	100.0
Revenue to closing inventories ratio	14.6	11.7	15.6	10.8	12.2	11.5	16.9	89.3

(percent)

Current debt to equity	86.1	202.3	66.0	139.7	287.8	43.1	74.6	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	107.6	226.9	87.0	203.7	258.6	44.2	103.1	100.0
Gross margin	24.4	24.1	24.5	31.4	20.2	26.0	24.1	100.0
Return on total assets	2.6	1.0	3.2	-0.4	2.6	0.5	3.7	100.0

(days)

Collection period for accounts receivable	61.4	88.5	54.1	109.6	77.0	72.4	50.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	107	147,427	4,996.0	5
Less than 20	55	7,441	325.8	1
20-99	38	58,273	2,055.7	3
100-499	14	81,713	2,614.5	1
500 and over	-	-	-	-

1989

Total	102	126,069	3,867.2	
Less than 20	54	6,889	334.3	
20-99	35	44,509	1,415.8	
100-499	13	74,671	2,117.1	
500 and over	-	-	-	

SIC 2941 Iron Foundries

Establishments primarily engaged in manufacturing iron castings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC295 - NON-FERROUS METAL SMELTING AND REFINING INDUSTRIES
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	541	-	-	-	-	
- High value (\$'000)	5,000	541	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.0	39.6	38.9	-	-	-	-	87.5
Purchases and materials	37.3	39.2	37.0	-	-	-	-	87.5
Closing inventory	10.1	5.9	10.9	-	-	-	-	75.0
Opening inventory	11.8	6.3	12.8	-	-	-	-	87.5
Wages, salaries and benefits	41.1	43.9	40.5	-	-	-	-	100.0
Direct	15.7	2.8	18.3	-	-	-	-	62.5
Indirect	25.4	41.0	22.3	-	-	-	-	87.5
Occupancy expenses	9.6	10.2	9.5	-	-	-	-	100.0
Depreciation	2.9	5.8	2.3	-	-	-	-	100.0
Repairs and maintenance	1.9	0.7	2.1	-	-	-	-	75.0
Fuel and oil	0.6	0.4	0.6	-	-	-	-	25.0
Utilities	2.2	1.7	2.4	-	-	-	-	75.0
Rent	2.1	1.6	2.2	-	-	-	-	62.5
Financial expenses	2.9	1.8	3.1	-	-	-	-	100.0
Interest and bank charges	2.5	1.1	2.8	-	-	-	-	100.0
Professional fees	0.3	0.7	0.2	-	-	-	-	50.0
General expenses	1.8	3.4	1.5	-	-	-	-	100.0
Advertising	0.1	0.3	0.1	-	-	-	-	50.0
Delivery expenses	0.8	2.3	0.5	-	-	-	-	75.0
Insurance	0.9	0.8	0.9	-	-	-	-	75.0
Other expenses	3.0	4.5	2.7	-	-	-	-	100.0
Total expenses	97.5	103.3	96.3	-	-	-	-	100.0
Net profit/loss	2.5	-3.3	3.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	1,630.3	473.5	2,429.1	-	-	-	-	
Total Expenses	1,527.7	405.9	2,302.4	-	-	-	-	
Net Profit	102.6	67.6	126.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	217.4	70.5	1,979.7	-	-	-	-	
Total Expenses	236.0	87.2	2,020.8	-	-	-	-	
Net Loss	-18.6	-16.7	-41.1	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	805.5	210.7	1,704.0	57.9	487.1	842.3	2,873.5	
Total Expenses	692.8	176.7	1,472.4	22.8	455.0	769.7	2,426.2	
Net Profit	112.7	34.0	231.6	35.1	32.0	72.6	447.3	

Non-Profitable:

Gross Operating Revenue	206.3	206.3	-	33.2	336.1	-	-	
Total Expenses	223.7	223.7	-	52.7	352.0	-	-	
Net Loss	-17.4	-17.4	-	-19.6	-15.9	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	541	-	-	-	-	
- High value (\$'000)	5,000	541	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	420.7	120.0	1,478.5	-	-	-	-	100.0
Total current assets	152.9	44.8	533.3	-	-	-	-	100.0
Accounts receivable	38.7	12.6	130.7	-	-	-	-	100.0
Closing inventory	61.7	7.6	252.1	-	-	-	-	75.0
Other current assets	52.4	24.6	150.4	-	-	-	-	87.5
Net fixed assets	65.7	22.6	217.5	-	-	-	-	100.0
Other assets and adjustments	201.9	52.5	727.6	-	-	-	-	87.5
Total liabilities	201.7	56.2	713.3	-	-	-	-	100.0
Total current liabilities	183.9	50.0	654.8	-	-	-	-	100.0
Current bank loans	34.1	12.4	110.7	-	-	-	-	50.0
Other current liabilities	149.7	37.6	544.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	17.7	6.2	58.5	-	-	-	-	87.5
Total equity	219.0	63.7	765.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.8	-	-	-	-	100.0
Debt to equity ratio	0.9	0.8	0.9	...	...	...	...	100.0
Interest coverage ratio	1.9	-1.9	2.2	-	-	-	-	100.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Revenue to equity ratio	2.8	2.0	3.0	...	...	...	...	100.0
Revenue to closing inventories ratio	9.9	16.9	9.1	-	-	-	-	75.0

(percent)

Current debt to equity	83.9	78.5	85.5	...	...	...	...	100.0
Operating profit on equity	7.0	...	11.0	...	...	...	...	100.0
Net fixed assets to equity	30.0	35.4	28.4	...	...	...	...	100.0
Gross margin	19.8	16.5	20.5	-	-	-	-	100.0
Return on total assets	7.3	-2.3	10.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	23.0	35.5	20.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	28	727,871	19,992.1	1
Less than 20	17	2,008	75.3	-
20-99	3	x	x	-
100-499	1	x	x	1
500 and over	7	702,553	19,346.1	-

1989

Total	29	785,991	17,632.5	
Less than 20	17	2,827	97.6	
20-99	3	x	x	
100-499	2	x	x	
500 and over	7	759,333	17,016.0	

SIC 295 Non-Ferrous Metal Smelting and Refining Industries

Establishments primarily engaged in the primary production of aluminum and in the smelting and refining of other non-ferrous metals.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2959 - OTHER PRIMARY SMELTING AND REFINING OF NON-FERROUS
METAL INDUSTRIES**
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	567	-	-	-	-	
- High value (\$'000)	5,000	567	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.5	42.9	38.9	-	-	-	-	100.0
Purchases and materials	37.8	42.4	37.0	-	-	-	-	100.0
Closing inventory	10.2	6.4	10.9	-	-	-	-	85.7
Opening inventory	11.9	6.8	12.8	-	-	-	-	100.0
Wages, salaries and benefits	40.8	42.1	40.5	-	-	-	-	100.0
Direct	15.9	3.1	18.3	-	-	-	-	71.4
Indirect	24.9	39.0	22.3	-	-	-	-	85.7
Occupancy expenses	9.5	9.1	9.5	-	-	-	-	100.0
Depreciation	2.9	6.2	2.3	-	-	-	-	100.0
Repairs and maintenance	1.9	0.8	2.1	-	-	-	-	85.7
Fuel and oil	0.6	0.5	0.6	-	-	-	-	28.6
Utilities	2.2	1.1	2.4	-	-	-	-	71.4
Rent	1.9	0.6	2.2	-	-	-	-	57.1
Financial expenses	2.9	1.9	3.1	-	-	-	-	100.0
Interest and bank charges	2.6	1.2	2.8	-	-	-	-	100.0
Professional fees	0.3	0.7	0.2	-	-	-	-	42.9
General expenses	1.8	2.9	1.5	-	-	-	-	100.0
Advertising	0.2	0.3	0.1	-	-	-	-	57.1
Delivery expenses	0.7	1.8	0.5	-	-	-	-	71.4
Insurance	0.9	0.8	0.9	-	-	-	-	71.4
Other expenses	3.0	4.5	2.7	-	-	-	-	100.0
Total expenses	97.4	103.3	96.3	-	-	-	-	100.0
Net profit/loss	2.6	-3.3	3.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71							
Gross Operating Revenue	1,630.3	473.5	2,429.1	-	-	-	-	
Total Expenses	1,527.7	405.9	2,302.4	-	-	-	-	
Net Profit	102.6	67.6	126.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	223.8	64.2	1,979.7	-	-	-	-	
Total Expenses	243.6	82.0	2,020.8	-	-	-	-	
Net Loss	-19.8	-17.8	-41.1	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	821.5	218.2	1,782.6	-	-	-	-	
Total Expenses	704.4	180.9	1,538.5	-	-	-	-	
Net Profit	117.1	37.3	244.2	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	206.3	206.3	-	-	-	-	-	
Total Expenses	223.7	223.7	-	-	-	-	-	
Net Loss	-17.4	-17.4	-	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	567	-	-	-	-	
- High value (\$'000)	5,000	567	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	444.9	128.6	1,478.5	-	-	-	-	100.0
Total current assets	161.6	47.9	533.3	-	-	-	-	100.0
Accounts receivable	41.0	13.5	130.7	-	-	-	-	100.0
Closing inventory	65.3	8.2	252.1	-	-	-	-	85.7
Other current assets	55.2	26.1	150.4	-	-	-	-	85.7
Net fixed assets	69.4	24.0	217.5	-	-	-	-	100.0
Other assets and adjustments	213.8	56.5	727.6	-	-	-	-	100.0
Total liabilities	213.0	59.9	713.3	-	-	-	-	100.0
Total current liabilities	194.1	53.2	654.8	-	-	-	-	100.0
Current bank loans	36.1	13.3	110.7	-	-	-	-	57.1
Other current liabilities	157.9	39.8	544.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	18.8	6.6	58.5	-	-	-	-	100.0
Total equity	231.8	68.6	765.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.9	0.8	-	-	-	-	100.0
Debt to equity ratio	0.9	0.8	0.9	...	...	...	...	100.0
Interest coverage ratio	2.0	-1.7	2.2	-	-	-	-	100.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Revenue to equity ratio	2.7	1.8	3.0	...	...	...	...	100.0
Revenue to closing inventories ratio	9.8	15.6	9.1	-	-	-	-	85.7

(percent)

Current debt to equity	83.7	77.4	85.5	...	...	...	...	100.0
Operating profit on equity	7.1	...	11.0	...	...	...	...	100.0
Net fixed assets to equity	29.9	35.0	28.4	...	...	...	...	100.0
Gross margin	19.7	15.0	20.5	-	-	-	-	100.0
Return on total assets	7.4	-2.1	10.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	23.3	38.4	20.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	28	727,871	19,992.1	1
Less than 20	17	2,008	75.3	-
20-99	3	x	x	-
100-499	1	x	x	1
500 and over	7	702,553	19,346.1	-

1989

Total	29	785,991	17,632.5	
Less than 20	17	2,827	97.6	
20-99	3	x	x	
100-499	2	x	x	
500 and over	7	759,333	17,016.0	

SIC 2959 Other Primary Smelting and Refining Of Non-Ferrous Metal Industries

Establishments primarily engaged in smelting and refining non-ferrous metals (except aluminum). In the case of gold mines, production of bullion at the site of the mine is included with the mining operations in <0611 - Gold Mines>. Establishments primarily engaged in producing aluminum are classified in <2951 - Primary Production of Aluminum Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC2961 - ALUMINUM ROLLING, CASTING AND EXTRUDING INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	351	25	234	351	1,062	
- High value (\$'000)	5,000	351	5,000	234	351	1,062	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.9	43.7	47.6	34.6	45.9	42.7	50.1	100.0
Purchases and materials	46.2	44.5	46.6	34.4	47.0	39.9	50.1	100.0
Closing inventory	6.1	8.4	5.6	3.9	9.6	6.2	5.3	88.9
Opening inventory	6.8	7.6	6.6	4.2	8.5	9.0	5.4	88.9
Wages, salaries and benefits	32.1	25.7	33.4	38.3	22.7	35.2	32.5	94.4
Direct	22.7	10.0	25.5	10.4	9.9	27.8	24.4	66.7
Indirect	9.3	15.8	7.9	27.9	12.8	7.4	8.1	83.3
Occupancy expenses	9.2	12.8	8.5	6.9	14.3	8.6	8.4	100.0
Depreciation	3.5	5.8	3.0	1.4	6.9	3.3	2.9	94.4
Repairs and maintenance	2.1	3.8	1.8	1.3	4.4	0.7	2.3	83.3
Fuel and oil	0.1	0.3	0.1	1.6	-	0.3	-	16.7
Utilities	1.9	1.6	2.0	1.0	1.8	1.9	2.0	88.9
Rent	1.6	1.3	1.6	1.7	1.2	2.3	1.2	50.0
Financial expenses	3.8	7.1	3.1	0.9	8.6	4.9	2.2	100.0
Interest and bank charges	3.1	6.5	2.4	0.3	8.0	4.3	1.4	88.9
Professional fees	0.7	0.6	0.7	0.6	0.6	0.6	0.8	88.9
General expenses	1.6	1.8	1.5	2.9	1.5	2.3	1.1	88.9
Advertising	0.3	0.4	0.3	0.6	0.4	0.6	0.2	72.2
Delivery expenses	0.9	1.0	0.8	1.7	0.9	1.4	0.5	72.2
Insurance	0.4	0.3	0.4	0.6	0.3	0.3	0.4	66.7
Other expenses	5.9	9.0	5.2	7.9	9.2	5.6	5.0	100.0
Total expenses	99.5	100.1	99.3	91.6	102.2	99.3	99.3	100.0
Net profit/loss	0.5	-0.1	0.7	8.4	-2.2	0.7	0.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	44						
Gross Operating Revenue	848.9	220.4	2,036.0	161.2	287.2	1,166.7	2,470.6
Total Expenses	792.8	203.8	1,905.4	137.3	278.6	973.2	2,371.6
Net Profit	56.1	16.7	130.6	23.9	8.5	193.5	99.1

Non-Profitable:

Gross Operating Revenue	730.4	263.9	1,237.7	99.3	293.7	847.2	2,018.6
Total Expenses	762.5	279.0	1,288.2	121.7	307.5	888.2	2,088.2
Net Loss	-32.1	-15.1	-50.5	-22.5	-13.8	-40.9	-69.6

1989**Profitable:**

Gross Operating Revenue	1,347.9	294.1	2,802.4	96.5	741.9	1,537.9	3,625.8
Total Expenses	1,260.3	262.6	2,637.4	75.8	686.1	1,474.8	3,394.4
Net Profit	87.6	31.4	165.0	20.7	55.8	63.1	231.4

Non-Profitable:

Gross Operating Revenue	1,578.8	639.5	2,231.3	-	639.5	1,667.9	3,014.5
Total Expenses	1,825.9	724.6	2,590.9	-	724.6	1,692.3	3,840.0
Net Loss	-247.1	-85.1	-359.6	-	-85.1	-24.4	-825.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	554	25	273	554	1,114	
- High value (\$'000)	5,000	554	5,000	273	554	1,114	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	572.1	302.0	908.0	374.9	200.1	723.2	1,139.0	100.0
Total current assets	253.6	91.2	455.5	82.6	103.1	390.0	537.4	100.0
Accounts receivable	114.0	41.8	203.7	39.1	45.5	147.4	274.1	100.0
Closing inventory	49.9	22.4	84.1	29.8	11.9	56.4	118.7	94.1
Other current assets	89.6	26.9	167.6	13.6	45.5	186.1	144.4	82.4
Net fixed assets	284.8	209.2	378.7	294.5	90.0	272.1	512.0	100.0
Other assets and adjustments	33.7	1.5	73.7	-2.3	6.9	61.0	89.6	64.7
Total liabilities	534.8	390.5	714.4	545.5	173.8	760.6	656.6	100.0
Total current liabilities	306.1	192.5	447.4	271.4	82.3	429.3	470.0	100.0
Current bank loans	24.2	9.6	42.4	5.1	15.9	71.5	6.1	47.1
Other current liabilities	281.8	182.9	404.9	266.2	66.3	357.8	463.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	228.7	197.9	266.9	274.0	91.4	331.2	186.6	94.1
Total equity	37.2	-88.5	193.6	-170.6	26.3	-37.4	482.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.4	1.0	0.3	1.2	0.9	1.1	100.0
Debt to equity ratio	14.3	...	3.6	...	6.6	...	1.3	100.0
Interest coverage ratio	1.0	0.7	1.2	0.6	1.0	1.1	1.4	88.2
Debt ratio	0.9	1.2	0.7	1.4	0.8	1.0	0.5	100.0
Revenue to equity ratio	21.7	...	7.7	...	11.7	...	4.6	100.0
Revenue to closing inventories ratio	16.2	11.3	17.8	7.1	25.7	16.1	18.8	94.1

(percent)

Current debt to equity	822.0	...	231.0	...	313.0	...	97.4	100.0
Operating profit on equity	6.1	4.3	5.0	3.9	1.4	...	3.0	100.0
Net fixed assets to equity	764.7	...	195.6	...	342.2	...	106.1	100.0
Gross margin	20.8	30.1	18.9	38.3	22.1	22.0	17.3	100.0
Return on total assets	4.8	4.4	5.0	4.0	5.2	6.2	4.0	100.0

(days)

Collection period for accounts receivable	51.3	60.1	49.4	66.6	53.8	59.0	44.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	79	764,020	24,162.4	12
Less than 20	54	7,138	313.1	13
20-99	18	22,424	836.4	1
100-499	6	x	x	-
500 and over	1	x	x	-

1989

Total	91	781,430	17,998.7	
Less than 20	67	8,861	321.5	
20-99	17	19,603	535.8	
100-499	6	x	x	
500 and over	1	x	x	

SIC 2961 Aluminum Rolling, Casting and Extruding Industry

Establishments primarily engaged in manufacturing aluminum and aluminum alloys in primary shapes, also pipe tubing and aluminum powder. Establishments primarily engaged in pressure die casting of aluminum are classified in <2999 - Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries> and those primarily engaged in extracting aluminum from alumina are classified in <2951 - Primary Production of Aluminum Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2971 - COPPER AND COPPER ALLOY ROLLING, CASTING AND EXTRUDING
INDUSTRY**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	855	25	274	855	1,300	
- High value (\$'000)	5,000	855	5,000	274	855	1,300	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.3	52.7	40.2	45.4	54.0	34.2	44.1	100.0
Purchases and materials	46.8	84.6	38.9	45.3	91.8	34.2	42.1	100.0
Closing inventory	14.5	37.0	9.8	2.8	43.3	11.5	8.8	88.2
Opening inventory	10.0	5.1	11.1	2.9	5.5	11.4	10.8	82.4
Wages, salaries and benefits	28.4	30.4	28.0	33.4	29.8	32.9	24.8	100.0
Direct	18.9	20.1	18.7	5.6	22.8	22.4	16.2	82.4
Indirect	9.5	10.3	9.4	27.8	7.0	10.4	8.6	82.4
Occupancy expenses	9.1	12.6	8.3	5.5	13.9	10.5	6.9	100.0
Depreciation	3.6	5.7	3.1	2.0	6.4	3.5	2.9	94.1
Repairs and maintenance	1.6	0.3	1.8	0.6	0.3	2.2	1.6	82.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	3.0	3.0	3.0	3.0	3.0	4.0	2.4	100.0
Rent	0.9	3.6	0.4	-	4.3	0.9	0.1	35.3
Financial expenses	4.9	7.4	4.4	1.7	8.5	4.2	4.5	100.0
Interest and bank charges	3.7	5.2	3.4	0.3	6.1	3.4	3.4	88.2
Professional fees	1.2	2.3	1.0	1.4	2.4	0.8	1.1	94.1
General expenses	2.4	2.3	2.5	6.4	1.6	3.4	1.8	100.0
Advertising	0.7	0.3	0.8	0.5	0.3	0.7	0.9	70.6
Delivery expenses	1.1	1.2	1.1	3.0	0.8	2.2	0.4	58.8
Insurance	0.6	0.9	0.6	2.9	0.5	0.6	0.5	94.1
Other expenses	14.2	8.8	15.3	13.0	8.0	9.0	19.4	100.0
Total expenses	101.3	114.3	98.7	105.3	115.9	94.3	101.6	100.0
Net profit/loss	-1.3	-14.3	1.3	-5.3	-15.9	5.7	-1.6	94.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	53							
Gross Operating Revenue	972.7	324.4	1,264.0	70.8	451.2	1,133.5	2,004.5	
Total Expenses	919.1	308.1	1,193.6	43.8	440.2	1,068.3	1,904.8	
Net Profit	53.6	16.3	70.4	27.0	11.0	65.2	99.7	

Non-Profitable:

Gross Operating Revenue	1,112.1	392.4	2,576.5	150.3	626.4	-	2,576.5	
Total Expenses	1,197.9	479.1	2,660.6	168.6	779.2	-	2,660.6	
Net Loss	-96.5	-103.7	-84.1	-27.4	-152.8	-	-84.1	

1989**Profitable:**

Gross Operating Revenue	1,284.9	523.8	2,051.6	221.5	775.1	1,544.0	3,389.2	
Total Expenses	1,218.1	485.2	1,956.5	212.3	712.0	1,485.2	3,198.6	
Net Profit	66.7	38.6	95.0	9.3	63.1	58.8	190.6	

Non-Profitable:

Gross Operating Revenue	3,013.8	-	3,013.8	-	-	-	3,013.8	
Total Expenses	3,027.8	-	3,027.8	-	-	-	3,027.8	
Net Loss	-14.0	-	-14.0	-	-	-	-14.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,009	25	403	1,009	1,302	
- High value (\$'000)	5,000	1,009	5,000	403	1,009	1,302	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	876.2	649.0	1,154.0	121.5	1,014.0	736.9	1,571.0	100.0
Total current assets	385.5	282.8	511.0	57.1	438.9	379.1	642.9	100.0
Accounts receivable	171.0	64.4	301.3	19.1	95.6	179.9	422.8	100.0
Closing inventory	159.7	142.6	180.5	5.0	237.9	147.7	213.3	93.8
Other current assets	54.7	75.7	29.1	32.8	105.3	51.5	6.7	93.8
Net fixed assets	329.1	214.9	468.7	64.4	319.0	357.7	579.6	100.0
Other assets and adjustments	161.6	151.3	174.2	--	256.0	--	348.5	75.0
Total liabilities	727.8	673.7	794.0	45.8	1,108.2	584.6	1,003.4	100.0
Total current liabilities	596.8	648.4	533.7	45.8	1,065.4	353.2	714.1	100.0
Current bank loans	226.1	223.1	229.8	--	377.6	209.8	249.8	68.8
Other current liabilities	370.6	425.2	303.8	45.8	687.8	143.4	464.2	100.0
Long-term bank loans	42.4	--	94.4	--	--	64.9	123.9	12.5
Other liabilities and adjustments	88.5	25.3	165.9	--	42.8	166.3	165.4	87.5
Total equity	148.3	-24.7	359.9	75.7	-94.2	152.2	567.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.4	0.9	1.2	0.4	1.0	0.9	100.0
Debt to equity ratio	4.9	...	2.2	0.6	...	3.8	1.7	100.0
Interest coverage ratio	0.5	-0.8	1.2	-18.6	-0.6	2.7	0.5	87.5
Debt ratio	0.8	1.0	0.6	0.3	1.0	0.7	0.6	100.0
Revenue to equity ratio	7.3	...	5.0	2.8	...	7.7	4.2	100.0
Revenue to closing inventories ratio	6.8	3.5	10.0	42.2	3.0	8.0	11.4	93.8

(percent)

Current debt to equity	402.3	...	148.2	60.4	...	231.9	125.8	100.0
Operating profit on equity	...	178.7	4.9	...	70.6	48.3	...	100.0
Net fixed assets to equity	221.8	...	130.2	85.0	...	234.9	102.1	100.0
Gross margin	29.1	22.9	31.2	21.5	23.2	31.7	31.0	100.0
Return on total assets	2.7	-3.1	6.8	-9.2	-2.6	15.5	2.8	100.0

(days)

Collection period for accounts receivable	57.0	46.0	60.7	32.7	48.8	55.3	63.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	44	73,412	2,457.9	2
Less than 20	27	3,250	152.9	2
20-99	13	14,701	624.0	-
100-499	3	x	x	-
500 and over	1	x	x	-

1989

Total	46	64,394	1,893.3	
Less than 20	29	3,215	122.5	
20-99	13	12,770	467.5	
100-499	3	x	x	
500 and over	1	x	x	

SIC 2971 Copper and Copper Alloy Rolling, Casting and Extruding Industry

Establishments primarily engaged in manufacturing copper and copper alloy castings and extrusions. Establishments primarily engaged in pressure die casting of copper alloys are classified in <2999 - Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries> and those primarily engaged in extracting copper from copper ore are classified in <2959 - Other Primary Smelting and Refining of Non-Ferrous Metal Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC2999 - OTHER ROLLED, CAST AND EXTRUDED NON-FERROUS METAL
PRODUCTS INDUSTRIES**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	287	25	126	287	745	
- High value (\$'000)	5,000	287	5,000	126	287	745	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.1	44.5	42.9	42.6	45.9	35.7	46.0	100.0
Purchases and materials	42.9	46.0	42.6	48.4	44.1	34.9	45.8	100.0
Closing inventory	10.3	12.0	10.1	21.9	4.5	3.1	13.1	91.7
Opening inventory	10.5	10.6	10.5	16.1	6.3	3.9	13.2	91.7
Wages, salaries and benefits	29.3	20.0	30.5	9.5	28.1	29.1	31.1	91.7
Direct	15.5	6.2	16.7	-	10.9	12.0	18.6	50.0
Indirect	13.8	13.8	13.8	9.5	17.1	17.1	12.4	83.3
Occupancy expenses	12.1	15.1	11.8	22.7	9.3	17.9	9.2	100.0
Depreciation	4.1	5.1	4.0	7.5	3.4	8.0	2.3	100.0
Repairs and maintenance	1.1	2.3	0.9	3.4	1.4	1.1	0.8	83.3
Fuel and oil	0.1	0.2	--	0.5	-	0.1	-	8.3
Utilities	3.0	4.6	2.8	7.2	2.6	4.2	2.2	95.8
Rent	3.9	2.9	4.0	4.2	1.8	4.5	3.8	75.0
Financial expenses	4.2	2.9	4.4	5.3	1.1	8.4	2.7	100.0
Interest and bank charges	3.5	1.9	3.7	3.7	0.5	7.0	2.3	91.7
Professional fees	0.7	1.0	0.7	1.6	0.6	1.4	0.4	83.3
General expenses	5.0	5.0	4.9	6.5	3.8	4.0	5.4	91.7
Advertising	1.4	1.2	1.5	2.0	0.6	1.3	1.5	83.3
Delivery expenses	2.9	2.3	2.9	2.4	2.2	2.2	3.3	66.7
Insurance	0.7	1.5	0.6	2.1	1.1	0.4	0.6	70.8
Other expenses	6.8	8.2	6.6	8.8	7.8	13.2	3.9	100.0
Total expenses	100.6	95.7	101.2	95.5	95.9	108.2	98.1	100.0
Net profit/loss	-0.6	4.3	-1.2	4.5	4.1	-8.2	1.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	46						
Gross Operating Revenue	788.4	143.2	1,286.1	106.9	216.3	520.8	1,928.4
Total Expenses	747.3	116.1	1,234.3	82.2	184.4	491.0	1,858.1
Net Profit	41.1	27.1	51.8	24.7	31.9	29.8	70.3

Non-Profitable:

Gross Operating Revenue	501.1	127.9	993.9	79.3	212.8	569.3	2,338.2
Total Expenses	536.4	133.9	1,068.0	87.1	215.7	657.1	2,368.4
Net Loss	-35.3	-6.0	-74.0	-7.8	-2.8	-87.9	-30.2

1989

Profitable:

Gross Operating Revenue	646.2	152.5	1,525.3	83.9	339.5	617.8	2,464.1
Total Expenses	600.8	138.7	1,423.7	80.5	297.3	590.3	2,285.9
Net Profit	45.4	13.8	101.5	3.4	42.2	27.5	178.2

Non-Profitable:

Gross Operating Revenue	872.4	142.4	1,401.4	79.0	208.4	945.0	2,188.6
Total Expenses	1,017.8	158.4	1,640.6	90.4	229.2	1,276.4	2,268.7
Net Loss	-145.4	-16.0	-239.2	-11.4	-20.8	-331.4	-80.1

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	338	25	122	338	751	
- High value (\$'000)	5,000	338	5,000	122	338	751	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	544.2	119.9	965.4	106.1	142.9	864.2	1,125.5	100.0
Total current assets,	237.0	74.8	397.9	65.8	89.8	184.3	736.2	100.0
Accounts receivable	153.6	47.3	259.0	47.5	47.1	156.7	421.0	100.0
Closing inventory	66.1	17.0	114.9	17.1	16.8	17.0	270.1	95.7
Other current assets	17.2	10.4	23.9	1.1	25.9	10.5	45.0	47.8
Net fixed assets	277.9	56.3	498.0	54.5	59.4	492.9	506.1	100.0
Other assets and adjustments	29.2	-11.2	69.3	-14.2	-6.3	186.9	-116.8	95.7
Total liabilities	433.4	116.0	748.4	123.8	103.0	535.7	1,085.3	100.0
Total current liabilities	199.3	74.5	323.2	87.5	52.9	181.2	548.1	100.0
Current bank loans	63.1	34.5	91.4	48.8	10.6	46.0	163.2	65.2
Other current liabilities	136.2	39.9	231.8	38.6	42.2	135.1	384.8	100.0
Long-term bank loans	6.3	--	12.6	--	--	18.6	3.1	8.7
Other liabilities and adjustments	227.7	41.5	412.5	36.3	50.1	335.8	534.0	100.0
Total equity	110.7	3.8	216.9	-17.7	39.9	328.5	40.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.2	0.7	1.6	1.0	1.3	100.0
Debt to equity ratio	3.9	30.0	3.4	...	2.5	1.6	26.9	100.0
Interest coverage ratio	0.7	2.1	0.6	3.1	-0.9	-0.1	1.8	91.3
Debt ratio	0.7	0.9	0.7	1.1	0.7	0.6	0.9	100.0
Revenue to equity ratio	5.7	33.8	5.2	...	5.1	1.6	51.1	100.0
Revenue to closing inventories ratio	9.5	7.6	9.8	4.9	12.2	32.3	7.6	95.7

(percent)

Current debt to equity	179.9	1,931.9	149.0	...	132.4	55.1	1,362.0	100.0
Operating profit on equity	...	79.2	...	...	...	...	94.8	100.0
Net fixed assets to equity	250.9	1,460.0	229.5	...	148.7	150.0	1,257.7	100.0
Gross margin	27.5	35.5	26.6	51.1	24.6	35.1	22.9	100.0
Return on total assets	3.1	4.7	2.9	9.5	-1.1	-0.7	7.5	100.0

(days)

Collection period for accounts receivable	88.3	132.4	83.2	202.4	83.6	103.6	74.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	131	193,169	6,209.0	1
Less than 20	84	11,621	476.0	2
20-99	29	41,723	1,437.2	1
100-499	18	139,825	4,295.8	-
500 and over	-	-	-	-

1989

Total	132	173,788	5,168.5	
Less than 20	86	11,748	466.1	
20-99	28	33,327	1,021.0	
100-499	18	128,713	3,681.4	
500 and over	-	-	-	

SIC 2999 Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries

Establishments primarily engaged in manufacturing non-ferrous metals, except aluminum and copper, such as zinc, lead, nickel and titanium and their alloys, in cast, extruded or rolled shapes. In addition, this industry includes establishments primarily engaged in pressure die casting of all non-ferrous metals and their alloys including aluminum and copper and those engaged in the recovery of non-ferrous metals from scrap.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3011 - POWER BOILER AND HEAT EXCHANGER INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,461	25	1,055	1,461	2,400	
- High value (\$'000)	5,000	1,461	5,000	1,055	1,461	2,400	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.5	52.5	43.4	42.8	56.3	47.2	41.3	100.0
Purchases and materials	44.4	49.6	42.9	41.8	52.6	47.5	40.3	100.0
Closing inventory	5.3	10.9	3.5	15.3	9.1	4.4	3.1	85.7
Opening inventory	6.3	13.8	4.1	16.3	12.8	4.1	4.1	85.7
Wages, salaries and benefits	35.8	26.8	38.5	35.7	23.3	38.3	38.7	85.7
Direct	21.1	18.5	21.8	20.7	17.7	8.6	29.3	71.4
Indirect	14.7	8.2	16.7	15.0	5.6	29.6	9.4	78.6
Occupancy expenses	5.6	6.4	5.4	8.4	5.6	7.5	4.2	92.9
Depreciation	1.7	1.3	1.9	1.4	1.3	2.9	1.3	85.7
Repairs and maintenance	1.1	0.6	1.3	1.5	0.3	1.4	1.2	71.4
Fuel and oil	--	0.1	-	-	0.1	-	-	7.1
Utilities	1.2	1.5	1.1	0.9	1.8	1.8	0.7	85.7
Rent	1.6	2.8	1.2	4.6	2.1	1.4	1.1	64.3
Financial expenses	1.4	1.6	1.4	2.2	1.4	2.5	0.7	100.0
Interest and bank charges	0.7	1.0	0.7	1.5	0.8	1.8	--	71.4
Professional fees	0.7	0.7	0.7	0.7	0.6	0.7	0.7	85.7
General expenses	1.9	3.3	1.5	3.6	3.2	2.8	0.7	92.9
Advertising	0.6	0.8	0.5	0.8	0.9	1.3	0.1	64.3
Delivery expenses	0.9	1.9	0.5	2.4	1.7	0.9	0.3	71.4
Insurance	0.4	0.6	0.4	0.4	0.6	0.6	0.3	78.6
Other expenses	7.3	6.3	7.6	4.0	7.2	5.2	9.0	100.0
Total expenses	97.6	96.9	97.8	96.6	97.0	103.5	94.6	100.0
Net profit/loss	2.4	3.1	2.2	3.4	3.0	-3.5	5.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	79							
Gross Operating Revenue	1,840.2	1,013.7	2,925.4	682.9	1,248.1	1,991.0	3,460.3	
Total Expenses	1,738.1	982.3	2,730.4	659.8	1,210.8	1,877.3	3,218.7	
Net Profit	102.1	31.4	195.0	23.0	37.3	113.7	241.5	

Non-Profitable:

Gross Operating Revenue	2,395.0	-	2,395.0	-	-	2,059.2	3,150.6	
Total Expenses	2,562.2	-	2,562.2	-	-	2,292.7	3,168.7	
Net Loss	-167.2	-	-167.2	-	-	-233.5	-18.1	

1989

Profitable:

Gross Operating Revenue	1,702.9	376.1	2,445.3	278.0	411.0	1,432.2	3,241.3	
Total Expenses	1,578.9	349.4	2,266.8	258.8	381.6	1,287.9	3,036.0	
Net Profit	124.0	26.7	178.5	19.3	29.4	144.3	205.3	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,461	25	1,055	1,461	2,400	
- High value (\$'000)	5,000	1,461	5,000	1,055	1,461	2,400	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	997.8	611.6	1,316.5	371.3	781.8	1,598.0	1,050.3	100.0
Total current assets	732.2	447.9	966.7	271.7	572.7	1,305.0	646.8	100.0
Accounts receivable	541.8	293.6	746.5	166.8	383.5	1,025.3	482.8	100.0
Closing inventory	102.8	110.1	96.6	104.5	114.1	88.4	104.5	85.7
Other current assets	87.6	44.0	123.5	0.2	74.9	191.2	59.5	64.3
Net fixed assets	291.5	221.1	349.7	146.9	273.6	292.9	403.4	100.0
Other assets and adjustments	-25.9	-57.3	--	-47.2	-64.5	--	--	71.4
Total liabilities	731.9	394.6	1,010.2	223.5	515.9	1,393.8	647.4	100.0
Total current liabilities	726.3	389.0	1,004.6	219.4	509.1	1,393.8	636.5	100.0
Current bank loans	4.8	4.8	4.8	3.5	5.7	--	9.3	35.7
Other current liabilities	721.4	384.1	999.7	215.9	503.3	1,393.8	627.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	5.6	5.6	5.6	4.0	6.7	--	10.8	85.7
Total equity	265.9	217.0	306.3	147.8	265.9	204.2	402.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	0.9	1.2	1.1	0.9	1.0	100.0
Debt to equity ratio	2.7	1.8	3.2	1.5	1.9	6.8	1.6	100.0
Interest coverage ratio	4.2	4.1	4.3	3.2	4.8	-0.9	341.9	71.4
Debt ratio	0.7	0.6	0.7	0.6	0.6	0.8	0.6	100.0
Revenue to equity ratio	7.3	4.6	8.9	4.6	4.6	9.9	8.4	100.0
Revenue to closing inventories ratio	18.9	9.1	28.2	6.5	10.9	22.9	32.4	85.7

(percent)

Current debt to equity	273.1	179.2	327.9	148.3	191.4	682.5	157.9	100.0
Operating profit on equity	17.7	14.4	19.7	15.5	14.0	...	45.6	100.0
Net fixed assets to equity	109.6	101.8	114.1	99.3	102.8	143.4	100.1	100.0
Gross margin	18.6	20.7	18.0	21.5	20.4	14.5	20.0	100.0
Return on total assets	6.1	6.7	5.9	8.9	6.0	-2.1	17.5	100.0

(days)

Collection period for accounts receivable	101.2	105.7	99.8	89.1	112.1	184.6	51.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	56	297,082	8,218.8	5
Less than 20	37	7,482	232.7	4
20-99	11	15,351	491.0	2
100-499	5	x	x	1
500 and over	3	x	x	-

1989

Total	51	192,816	4,820.9	
Less than 20	33	7,858	251.2	
20-99	9	13,783	557.3	
100-499	6	x	x	
500 and over	3	x	x	

SIC 3011 Power Boiler and Heat Exchanger Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC302 - FABRICATED STRUCTURAL METAL PRODUCTS INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	84							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,266	25	597	1,266	2,045	
- High value (\$'000)	5,000	1,266	5,000	597	1,266	2,045	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.8	40.5	55.9	31.5	52.0	48.5	58.7	98.8
Purchases and materials	51.9	41.4	55.7	32.3	53.1	48.4	58.5	98.8
Closing inventory	10.1	6.3	11.5	4.0	9.3	5.7	13.7	90.5
Opening inventory	10.0	5.4	11.7	3.2	8.2	5.8	13.9	88.1
Wages, salaries and benefits	25.6	22.3	26.7	16.5	29.7	33.1	24.4	96.4
Direct	17.7	14.8	18.8	11.7	18.6	25.2	16.4	79.8
Indirect	7.9	7.6	8.0	4.8	11.1	7.9	8.0	84.5
Occupancy expenses	6.9	11.4	5.3	13.0	9.3	4.8	5.4	98.8
Depreciation	2.7	6.1	1.5	8.0	3.6	1.3	1.6	94.0
Repairs and maintenance	1.1	0.9	1.2	0.8	1.0	0.9	1.3	76.2
Fuel and oil	--	--	--	--	--	--	--	4.8
Utilities	0.9	1.6	0.7	1.5	1.6	1.1	0.6	88.1
Rent	2.1	2.9	1.8	2.7	3.1	1.5	1.9	70.2
Financial expenses	2.3	3.4	1.9	2.1	5.1	1.6	2.0	97.6
Interest and bank charges	1.5	2.1	1.3	1.4	2.9	0.9	1.5	89.3
Professional fees	0.8	1.4	0.5	0.7	2.2	0.7	0.5	94.0
General expenses	1.7	2.7	1.3	2.9	2.6	1.7	1.1	92.9
Advertising	0.5	0.6	0.4	0.6	0.7	0.5	0.4	81.0
Delivery expenses	0.7	1.5	0.4	1.7	1.3	0.7	0.4	67.9
Insurance	0.5	0.6	0.4	0.5	0.6	0.6	0.4	79.8
Other expenses	6.9	6.5	7.0	7.4	5.4	7.6	6.8	100.0
Total expenses	95.1	86.9	98.1	73.4	104.1	97.3	98.3	100.0
Net profit/loss	4.9	13.1	1.9	26.6	-4.1	2.7	1.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56							
Gross Operating Revenue	991.8	381.8	2,551.3	310.9	884.2	1,642.1	3,373.9	
Total Expenses	883.0	275.0	2,437.2	195.6	837.3	1,545.8	3,243.7	
Net Profit	108.9	106.8	114.1	115.3	46.9	96.3	130.2	

Non-Profitable:

Gross Operating Revenue	1,296.7	503.6	2,779.0	232.6	902.5	1,614.8	3,489.6	
Total Expenses	1,366.3	577.2	2,841.1	288.5	1,002.0	1,689.3	3,544.1	
Net Loss	-69.6	-73.6	-62.1	-55.9	-99.6	-74.6	-54.5	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	80							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,305	25	686	1,305	2,179	
- High value (\$'000)	5,000	1,305	5,000	686	1,305	2,179	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	605.9	273.9	1,381.9	188.8	658.5	729.1	1,891.6	100.0
Total current assets	466.8	151.1	1,204.5	99.5	384.3	456.6	1,788.5	100.0
Accounts receivable	266.7	49.5	774.3	21.8	174.5	293.3	1,149.9	97.5
Closing inventory	113.2	28.8	310.5	13.6	97.4	91.4	481.6	93.8
Other current assets	86.8	72.7	119.6	64.0	112.3	71.9	156.9	56.3
Net fixed assets	180.1	96.5	375.6	66.4	232.6	289.6	442.8	100.0
Other assets and adjustments	-41.0	26.2	-198.2	22.8	41.5	-17.1	-339.6	90.0
Total liabilities	348.9	123.6	875.4	47.0	470.3	417.6	1,232.8	100.0
Total current liabilities	251.1	65.7	684.3	28.3	235.2	274.6	1,004.2	100.0
Current bank loans	70.1	18.0	191.6	1.8	91.4	109.1	256.1	52.5
Other current liabilities	181.0	47.7	492.6	26.4	143.8	165.4	748.1	100.0
Long-term bank loans	11.9	9.9	16.5	4.2	35.8	4.8	25.6	40.0
Other liabilities and adjustments	85.8	47.8	174.5	14.4	199.1	138.1	202.9	90.0
Total equity	257.0	150.2	506.5	141.8	188.1	311.4	658.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.2	1.7	3.5	1.6	1.6	1.7	100.0
Debt to equity ratio	1.3	0.8	1.7	0.3	2.4	1.3	1.8	100.0
Interest coverage ratio	4.5	8.4	2.5	23.2	-0.9	4.7	2.0	90.0
Debt ratio	0.5	0.4	0.6	0.2	0.7	0.5	0.6	100.0
Revenue to equity ratio	4.3	2.9	5.2	2.2	5.2	5.4	5.2	100.0
Revenue to closing inventories ratio	9.8	15.3	8.6	23.6	10.1	18.4	7.1	93.8

(percent)

Current debt to equity	97.7	43.7	135.1	19.9	125.0	88.1	152.4	100.0
Operating profit on equity	22.9	40.7	10.6	61.2	...	15.9	8.6	100.0
Net fixed assets to equity	70.1	64.2	74.1	46.8	123.6	92.9	67.2	100.0
Gross margin	22.7	36.9	17.2	49.0	18.9	18.4	16.8	100.0
Return on total assets	12.4	25.3	6.4	48.0	-4.1	8.6	5.7	100.0

(days)

Collection period for accounts receivable	87.3	40.7	105.3	24.6	64.6	63.4	121.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	635	1,083,953	33,519.4	6
Less than 20	360	68,790	2,562.8	14
20-99	230	309,485	10,384.6	5
100-499	37	201,272	6,162.1	3
500 and over	8	504,406	14,409.9	-

1989

Total	641	915,804	24,569.0	
Less than 20	374	75,967	2,337.9	
20-99	225	277,637	7,791.3	
100-499	34	157,104	4,358.9	
500 and over	8	405,096	10,080.9	

SIC 302 Fabricated Structural Metal Products Industries

Establishments primarily engaged in manufacturing heavy gauge metal tanks, steel plate and fabricated structural metal products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3021 - METAL TANKS (HEAVY GAUGE) INDUSTRY
(Reliability: A)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,497	25	862	1,497	2,359
- High value (\$'000)	5,000	1,497	5,000	862	1,497	2,359	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.6	43.8	49.8	41.2	44.8	45.9	53.0	100.0
Purchases and materials	48.5	45.0	49.4	40.7	46.7	43.8	53.9	100.0
Closing inventory	9.3	15.3	7.8	17.8	14.3	6.2	9.1	100.0
Opening inventory	9.4	14.1	8.2	18.2	12.4	8.3	8.2	100.0
Wages, salaries and benefits	34.8	34.3	35.0	35.7	33.7	42.6	28.7	100.0
Direct	23.9	20.9	24.7	20.1	21.3	28.9	21.2	88.2
Indirect	10.9	13.4	10.3	15.7	12.5	13.7	7.5	88.2
Occupancy expenses	4.2	7.7	3.4	9.4	7.0	3.0	3.7	100.0
Depreciation	1.5	2.2	1.4	2.7	2.0	1.0	1.6	94.1
Repairs and maintenance	0.6	0.6	0.6	0.8	0.5	0.3	1.0	76.5
Fuel and oil	0.1	-	0.1	-	-	0.1	-	5.9
Utilities	0.9	2.0	0.6	2.4	1.8	0.7	0.5	88.2
Rent	1.2	3.0	0.7	3.6	2.7	0.9	0.6	70.6
Financial expenses	2.4	3.4	2.2	6.6	2.1	1.3	3.0	100.0
Interest and bank charges	1.5	2.1	1.3	5.0	1.0	0.8	1.8	88.2
Professional fees	1.0	1.2	0.9	1.6	1.1	0.5	1.2	100.0
General expenses	2.0	2.9	1.8	7.0	1.2	1.7	1.8	100.0
Advertising	0.7	0.7	0.6	1.4	0.5	0.5	0.7	70.6
Delivery expenses	0.6	1.3	0.5	4.0	0.2	0.5	0.4	58.8
Insurance	0.7	0.8	0.6	1.6	0.5	0.6	0.6	94.1
Other expenses	7.5	7.7	7.5	9.2	7.1	6.7	8.1	100.0
Total expenses	99.6	99.7	99.6	109.2	96.0	101.1	98.3	100.0
Net profit/loss	0.4	0.3	0.4	-9.2	4.0	-1.1	1.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	53						
Gross Operating Revenue	2,102.8	983.1	2,970.5	272.5	1,219.9	1,839.5	3,685.9
Total Expenses	1,993.5	891.2	2,847.8	233.4	1,110.4	1,742.0	3,547.3
Net Profit	109.2	91.9	122.7	39.0	109.5	97.5	138.6

Non-Profitable:

Gross Operating Revenue	1,760.8	737.4	2,584.5	561.1	1,266.2	2,270.7	3,830.6
Total Expenses	1,857.0	824.9	2,687.6	634.5	1,396.3	2,356.3	4,002.8
Net Loss	-96.1	-87.5	-103.0	-73.3	-130.1	-85.6	-172.1

1989

Profitable:

Gross Operating Revenue	2,122.6	747.5	2,699.5	510.3	839.7	2,047.3	3,289.4
Total Expenses	1,967.2	674.8	2,509.5	503.3	741.5	1,908.4	3,053.1
Net Profit	155.3	72.7	190.0	7.1	98.2	138.9	236.3

Non-Profitable:

Gross Operating Revenue	688.3	397.8	1,542.3	397.8	-	1,542.3	-
Total Expenses	779.9	516.3	1,554.8	516.3	-	1,554.8	-
Net Loss	-91.6	-118.5	-12.6	-118.5	-	-12.6	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,497	25	862	1,497	2,359	
- High value (\$'000)	5,000	1,497	5,000	862	1,497	2,359	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	957.4	466.9	1,344.7	294.4	639.4	781.4	2,152.8	100.0
Total current assets	886.1	421.8	1,252.6	215.9	627.7	836.9	1,848.9	100.0
Accounts receivable	681.6	286.8	993.2	123.5	450.2	664.8	1,464.4	100.0
Closing inventory	179.5	131.5	217.4	86.9	176.0	131.7	340.3	100.0
Other current assets	24.9	3.4	41.9	5.4	1.4	40.3	44.2	47.1
Net fixed assets	147.4	121.8	167.5	145.3	98.4	71.3	305.6	100.0
Other assets and adjustments	-76.0	-76.7	-75.5	-66.8	-86.7	-126.9	-1.8	88.2
Total liabilities	555.7	218.4	822.1	76.0	360.8	636.6	1,088.2	100.0
Total current liabilities	521.9	206.7	770.8	73.3	340.1	579.5	1,045.2	100.0
Current bank loans	300.2	106.4	453.3	20.6	192.3	388.9	545.7	100.0
Other current liabilities	221.6	100.2	317.4	52.6	147.8	190.6	499.4	100.0
Long-term bank loans	20.7	7.3	31.2	--	14.7	7.6	65.0	41.2
Other liabilities and adjustments	13.1	4.2	20.1	2.7	5.8	49.4	-22.0	82.4
Total equity	401.6	248.5	522.5	218.3	278.6	144.7	1,064.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.0	1.6	2.9	1.8	1.4	1.7	100.0
Debt to equity ratio	1.3	0.8	1.5	0.3	1.2	4.3	1.0	100.0
Interest coverage ratio	1.2	1.1	1.3	-0.8	5.1	-0.4	1.9	88.2
Debt ratio	0.5	0.4	0.6	0.2	0.5	0.8	0.5	100.0
Revenue to equity ratio	4.8	3.4	5.3	2.2	4.4	14.6	3.4	100.0
Revenue to closing inventories ratio	10.7	6.5	12.7	5.6	6.9	16.1	10.9	100.0

(percent)

Current debt to equity	129.9	83.2	147.5	33.5	122.0	400.3	98.1	100.0
Operating profit on equity	1.9	0.8	2.2	...	17.8	...	6.0	100.0
Net fixed assets to equity	36.7	49.0	32.0	66.5	35.3	49.2	28.7	100.0
Gross margin	16.5	21.8	15.2	23.0	21.4	11.5	18.3	100.0
Return on total assets	3.8	4.3	3.6	-7.0	9.6	-1.0	6.0	100.0

(days)

Collection period for accounts receivable	128.6	121.7	130.3	92.2	133.4	114.1	143.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	635	1,083,953	33,519.4	6
Less than 20	360	68,790	2,562.8	14
20-99	230	309,485	10,384.6	5
100-499	37	201,272	6,162.1	3
500 and over	8	504,406	14,409.9	-

1989

Total	641	915,804	24,569.0	
Less than 20	374	75,967	2,337.9	
20-99	225	277,637	7,791.3	
100-499	34	157,104	4,358.9	
500 and over	8	405,096	10,080.9	

SIC 3021 Metal Tanks (Heavy Gauge) Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3022 - PLATE WORK INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,289	25	600	1,289	2,033	
- High value (\$'000)	5,000	1,289	5,000	600	1,289	2,033	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.9	44.1	61.7	39.8	49.1	49.7	65.2	100.0
Purchases and materials	57.6	46.1	60.8	43.7	48.9	49.3	64.1	100.0
Closing inventory	15.4	6.1	18.0	6.2	6.0	7.0	21.1	85.7
Opening inventory	15.6	4.1	18.8	2.3	6.2	7.4	22.1	90.5
Wages, salaries and benefits	23.4	25.2	22.9	21.0	30.2	32.1	20.2	90.5
Direct	17.0	22.2	15.5	20.5	24.2	21.5	13.7	81.0
Indirect	6.4	3.0	7.4	0.5	6.0	10.5	6.5	71.4
Occupancy expenses	7.1	9.2	6.5	10.3	8.0	5.2	6.8	95.2
Depreciation	2.2	3.7	1.7	3.2	4.3	1.9	1.7	90.5
Repairs and maintenance	0.9	0.4	1.1	0.4	0.4	1.0	1.1	66.7
Fuel and oil	--	--	-	-	0.1	-	-	4.8
Utilities	0.7	1.3	0.6	1.3	1.2	1.4	0.3	81.0
Rent	3.2	3.8	3.1	5.3	2.0	0.9	3.7	61.9
Financial expenses	2.1	2.9	1.9	1.9	4.1	1.7	1.9	90.5
Interest and bank charges	1.7	2.0	1.6	1.3	2.8	1.1	1.7	90.5
Professional fees	0.4	0.9	0.3	0.6	1.3	0.7	0.2	81.0
General expenses	1.5	3.9	0.9	5.2	2.3	1.7	0.7	76.2
Advertising	0.3	0.8	0.2	0.8	0.8	0.4	0.2	71.4
Delivery expenses	0.8	2.3	0.4	3.3	1.0	0.8	0.3	66.7
Insurance	0.4	0.8	0.3	1.0	0.6	0.5	0.2	61.9
Other expenses	6.1	3.9	6.7	4.6	3.1	10.6	5.5	100.0
Total expenses	98.0	89.2	100.5	82.8	96.8	100.9	100.3	100.0
Net profit/loss	2.0	10.8	-0.5	17.2	3.2	-0.9	-0.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	48							
Gross Operating Revenue	967.2	509.5	3,187.6	401.9	889.7	1,991.4	3,975.0	
Total Expenses	897.4	440.0	3,116.2	328.9	832.5	1,897.4	3,918.4	
Net Profit	69.8	69.5	71.4	73.0	57.2	94.0	56.6	

Non-Profitable:

Gross Operating Revenue	1,784.4	247.6	2,948.6	50.7	878.6	1,571.1	3,860.5	
Total Expenses	1,816.2	258.4	2,996.4	52.1	919.6	1,629.7	3,901.2	
Net Loss	-31.9	-10.8	-47.8	-1.4	-41.0	-58.6	-40.7	

1989

Profitable:

Gross Operating Revenue	1,239.3	531.0	2,516.3	332.5	1,137.9	2,082.1	3,535.2	
Total Expenses	1,162.6	481.9	2,389.8	306.8	1,017.3	1,942.3	3,439.9	
Net Profit	76.7	49.1	126.5	25.7	120.6	139.8	95.3	

Non-Profitable:

Gross Operating Revenue	349.7	222.6	3,300.8	176.6	1,422.0	-	3,300.8	
Total Expenses	440.1	315.8	3,326.2	272.8	1,437.6	-	3,326.2	
Net Loss	-90.4	-93.2	-25.3	-96.2	-15.6	-	-25.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,305	25	685	1,305	2,045	
- High value (\$'000)	5,000	1,305	5,000	685	1,305	2,045	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	679.2	261.9	1,508.8	160.1	724.6	676.7	1,986.2	100.0
Total current assets	719.5	146.2	1,859.3	88.6	407.7	526.1	2,624.4	100.0
Accounts receivable	489.5	92.5	1,278.9	45.6	305.5	365.3	1,803.1	100.0
Closing inventory	209.3	33.4	559.0	22.0	85.1	102.3	821.1	90.0
Other current assets	20.6	20.2	21.3	21.0	17.0	58.4	--	40.0
Net fixed assets	98.7	68.1	159.5	24.9	264.5	152.1	163.7	100.0
Other assets and adjustments	-139.0	47.5	-510.1	46.5	52.3	-1.5	-801.9	90.0
Total liabilities	428.9	158.6	966.1	38.4	705.0	391.7	1,295.8	100.0
Total current liabilities	395.9	126.3	931.7	38.4	526.0	333.7	1,274.9	100.0
Current bank loans	45.2	44.2	47.1	--	245.2	79.4	28.5	35.0
Other current liabilities	350.7	82.1	884.6	38.4	280.7	254.3	1,246.3	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	32.9	32.2	34.3	--	179.0	57.9	20.8	80.0
Total equity	250.3	103.2	542.6	121.6	19.6	285.0	690.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.1	1.9	2.3	0.7	1.5	2.0	100.0
Debt to equity ratio	1.7	1.5	1.7	0.3	35.9	1.3	1.8	100.0
Interest coverage ratio	2.1	5.7	0.7	11.7	0.8	0.2	0.8	90.0
Debt ratio	0.6	0.6	0.6	0.2	0.9	0.5	0.6	100.0
Revenue to equity ratio	5.4	4.6	5.7	2.8	52.9	6.1	5.6	100.0
Revenue to closing inventories ratio	6.4	14.2	5.5	16.0	12.1	17.0	4.7	90.0

(percent)

Current debt to equity	158.1	122.3	171.7	31.5	2,680.6	117.0	184.6	100.0
Operating profit on equity	10.6	44.8	...	47.2	...	...	...	100.0
Net fixed assets to equity	39.4	65.9	29.3	20.4	1,348.0	53.3	23.7	100.0
Gross margin	18.6	29.9	15.1	34.7	22.5	17.5	14.5	100.0
Return on total assets	7.2	21.4	2.3	39.2	3.4	0.4	2.7	100.0

(days)

Collection period for accounts receivable	131.5	70.8	150.0	47.2	107.3	76.2	169.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	635	1,083,953	33,519.4	6
Less than 20	360	68,790	2,562.8	14
20-99	230	309,485	10,384.6	5
100-499	37	201,272	6,162.1	3
500 and over	8	504,406	14,409.9	-

1989

Total	641	915,804	24,569.0	
Less than 20	374	75,967	2,337.9	
20-99	225	277,637	7,791.3	
100-499	34	157,104	4,358.9	
500 and over	8	405,096	10,080.9	

SIC 3022 Plate Work Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3029 - OTHER FABRICATED STRUCTURAL METAL PRODUCTS INDUSTRIES
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	972	25	490	972	1,619	
- High value (\$'000)	5,000	972	5,000	490	972	1,619	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.8	35.9	52.9	25.1	55.3	52.8	52.9	97.6
Purchases and materials	47.0	35.9	53.2	24.9	55.6	53.9	52.8	97.6
Closing inventory	5.1	4.4	5.5	2.3	8.1	6.1	5.2	88.1
Opening inventory	4.9	4.3	5.2	2.4	7.7	5.0	5.3	83.3
Wages, salaries and benefits	23.2	16.1	27.1	10.4	26.3	31.1	25.2	97.6
Direct	16.2	9.3	20.0	5.6	15.9	20.4	19.8	76.2
Indirect	7.0	6.7	7.1	4.7	10.4	10.7	5.4	88.1
Occupancy expenses	8.0	12.1	5.7	13.8	9.0	5.9	5.6	100.0
Depreciation	3.7	7.6	1.5	10.0	3.3	1.6	1.5	95.2
Repairs and maintenance	1.5	1.0	1.9	0.9	1.0	1.6	2.0	78.6
Fuel and oil	0.1	-	0.1	-	-	-	0.1	4.8
Utilities	1.1	1.3	1.0	1.4	1.2	1.2	1.0	90.5
Rent	1.5	2.2	1.1	1.5	3.4	1.5	1.0	73.8
Financial expenses	2.4	3.2	1.9	1.6	5.9	2.1	1.8	100.0
Interest and bank charges	1.4	1.7	1.2	1.0	2.9	1.1	1.2	88.1
Professional fees	1.0	1.5	0.7	0.6	3.1	0.9	0.6	97.6
General expenses	1.7	1.9	1.6	1.5	2.6	2.3	1.3	97.6
Advertising	0.5	0.5	0.5	0.5	0.6	0.6	0.4	88.1
Delivery expenses	0.7	1.1	0.6	0.8	1.5	0.9	0.4	71.4
Insurance	0.4	0.3	0.5	0.2	0.5	0.7	0.4	83.3
Other expenses	7.3	7.3	7.3	7.9	6.2	5.7	8.1	100.0
Total expenses	89.4	76.5	96.5	60.3	105.3	99.9	94.8	100.0
Net profit/loss	10.6	23.5	3.5	39.7	-5.3	0.1	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	60							
Gross Operating Revenue	793.5	309.5	2,216.8	269.1	744.8	1,439.8	2,721.2	
Total Expenses	671.5	184.3	2,104.2	133.0	737.0	1,369.9	2,581.0	
Net Profit	122.0	125.2	112.5	136.1	7.8	69.9	140.2	

Non-Profitable:

Gross Operating Revenue	635.4	511.4	1,181.8	306.9	757.6	1,181.8	-	
Total Expenses	704.7	566.2	1,315.1	348.9	827.9	1,315.1	-	
Net Loss	-69.3	-54.8	-133.3	-42.0	-70.2	-133.3	-	

1989**Profitable:**

Gross Operating Revenue	1,953.5	888.0	3,166.4	504.0	1,331.9	2,311.2	3,729.7	
Total Expenses	1,838.9	818.9	3,000.0	467.4	1,225.3	2,176.3	3,542.5	
Net Profit	114.6	69.1	166.4	36.6	106.7	134.9	187.1	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	993	25	573	993	1,630	
- High value (\$'000)	5,000	993	5,000	573	993	1,630	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	480.8	235.0	1,287.5	190.5	486.1	849.0	1,677.3	100.0
Total current assets	236.7	116.6	630.9	96.2	231.6	391.1	844.2	100.0
Accounts receivable	62.7	12.2	228.2	6.7	43.7	135.6	310.6	95.0
Closing inventory	39.6	17.4	112.4	7.8	71.7	78.5	142.5	92.5
Other current assets	134.3	86.8	290.2	81.6	116.2	176.8	391.0	70.0
Net fixed assets	226.6	100.2	641.2	83.4	194.8	420.8	837.2	100.0
Other assets and adjustments	17.4	18.1	15.2	10.8	59.6	37.0	-4.1	90.0
Total liabilities	255.4	81.7	825.5	43.1	299.3	412.8	1,192.3	100.0
Total current liabilities	113.2	27.8	393.4	21.2	64.9	102.1	652.4	100.0
Current bank loans	35.2	3.2	140.1	1.6	11.8	7.8	257.8	37.5
Other current liabilities	78.0	24.6	253.2	19.5	53.1	94.3	394.5	100.0
Long-term bank loans	16.4	12.5	29.1	2.6	68.3	25.3	32.5	57.5
Other liabilities and adjustments	125.7	41.3	402.8	19.2	165.9	285.3	507.3	97.5
Total equity	225.4	153.3	461.9	147.3	186.8	436.1	484.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	4.1	1.6	4.5	3.5	3.8	1.2	100.0
Debt to equity ratio	1.1	0.5	1.7	0.2	1.6	0.9	2.4	100.0
Interest coverage ratio	8.7	14.4	4.4	40.1	-1.9	2.8	5.1	90.0
Debt ratio	0.5	0.3	0.6	0.2	0.6	0.4	0.7	100.0
Revenue to equity ratio	3.4	2.4	4.5	1.9	4.3	3.1	5.6	100.0
Revenue to closing inventories ratio	19.5	21.3	18.6	37.2	11.4	17.6	19.0	92.5

(percent)

Current debt to equity	50.2	18.1	85.1	14.4	34.7	23.4	134.5	100.0
Operating profit on equity	36.4	52.3	19.1	72.7	...	6.9	28.9	100.0
Net fixed assets to equity	100.5	65.3	138.8	56.6	104.2	96.4	172.6	100.0
Gross margin	29.9	46.3	20.4	61.0	16.6	17.1	21.9	100.0
Return on total assets	19.2	36.6	8.8	57.7	-9.8	5.5	10.3	100.0

(days)

Collection period for accounts receivable	29.5	12.0	39.7	8.3	19.4	35.6	41.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	635	1,083,953	33,519.4	6
Less than 20	360	68,790	2,562.8	14
20-99	230	309,485	10,384.6	5
100-499	37	201,272	6,162.1	3
500 and over	8	504,406	14,409.9	-

1989

Total	641	915,804	24,569.0	
Less than 20	374	75,967	2,337.9	
20-99	225	277,637	7,791.3	
100-499	34	157,104	4,358.9	
500 and over	8	405,096	10,080.9	

SIC 3029 Other Fabricated Structural Metal Products Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3031 - METAL DOOR AND WINDOW INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	121							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,146	25	575	1,146	2,460	
- High value (\$'000)	5,000	1,146	5,000	575	1,146	2,460	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.6	61.7	60.3	62.8	61.1	55.4	62.0	100.0
Purchases and materials	62.1	61.0	62.4	60.2	61.5	56.2	64.6	100.0
Closing inventory	14.2	17.7	13.3	16.3	18.5	13.3	13.3	93.4
Opening inventory	12.6	18.4	11.2	18.9	18.1	12.5	10.7	94.2
Wages, salaries and benefits	22.6	20.2	23.3	22.0	19.1	23.9	23.1	96.7
Direct	13.1	11.3	13.5	14.1	9.7	10.8	14.5	76.9
Indirect	9.6	8.9	9.7	7.9	9.4	13.0	8.6	89.3
Occupancy expenses	5.2	7.0	4.8	7.6	6.6	5.9	4.4	99.2
Depreciation	1.6	2.0	1.5	1.8	2.1	1.7	1.5	95.9
Repairs and maintenance	0.5	0.3	0.5	0.4	0.3	0.7	0.4	65.3
Fuel and oil	--	--	--	--	--	0.1	-	4.1
Utilities	1.1	1.5	1.0	1.5	1.5	1.2	0.9	94.2
Rent	2.0	3.1	1.7	3.9	2.6	2.2	1.5	71.9
Financial expenses	2.5	2.7	2.5	2.6	2.7	2.5	2.5	99.2
Interest and bank charges	1.8	1.7	1.9	1.3	1.9	1.8	1.9	94.2
Professional fees	0.7	1.0	0.6	1.3	0.8	0.7	0.6	95.9
General expenses	2.1	2.2	2.0	2.0	2.4	2.6	1.9	95.0
Advertising	0.8	0.7	0.8	0.7	0.7	0.9	0.8	83.5
Delivery expenses	1.0	1.2	1.0	1.0	1.3	1.3	0.9	66.9
Insurance	0.3	0.4	0.2	0.4	0.4	0.4	0.2	76.0
Other expenses	6.0	7.9	5.5	4.8	9.7	6.5	5.2	100.0
Total expenses	99.1	101.7	98.4	101.8	101.6	96.7	99.0	100.0
Net profit/loss	0.9	-1.7	1.6	-1.8	-1.6	3.3	1.0	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63						
Gross Operating Revenue	1,967.9	575.3	2,930.6	370.0	801.6	1,748.1	3,598.4
Total Expenses	1,866.5	534.0	2,787.5	341.2	746.7	1,611.2	3,451.8
Net Profit	101.5	41.3	143.1	28.8	55.0	136.9	146.6

Non-Profitable:

Gross Operating Revenue	707.3	356.7	2,251.8	183.9	928.4	1,588.7	3,319.4
Total Expenses	777.0	386.3	2,498.4	198.5	1,007.2	1,672.9	3,827.3
Net Loss	-70.6	-30.0	-246.6	-14.6	-84.5	-84.2	-507.9

1989**Profitable:**

Gross Operating Revenue	1,424.8	496.2	2,651.9	313.5	1,018.2	1,940.6	3,407.5
Total Expenses	1,335.0	467.6	2,481.1	296.3	957.1	1,747.1	3,260.8
Net Profit	89.8	28.6	170.8	17.1	61.1	193.5	146.7

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	114							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,224	25	612	1,224	2,525	
- High value (\$'000)	5,000	1,224	5,000	612	1,224	2,525	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	667.3	236.2	1,411.6	113.9	500.6	914.5	1,761.9	100.0
Total current assets	485.3	172.9	1,024.9	82.6	367.9	667.2	1,277.0	100.0
Accounts receivable	170.7	60.3	361.2	32.6	120.3	226.8	455.9	98.2
Closing inventory	191.5	82.6	379.5	41.2	172.1	233.3	482.5	99.1
Other current assets	123.1	29.9	284.1	8.8	75.5	207.0	338.4	80.7
Net fixed assets	175.1	69.4	357.7	26.8	161.4	205.0	465.3	98.2
Other assets and adjustments	6.7	-6.0	28.9	4.4	-28.7	42.1	19.5	80.7
Total liabilities	439.1	184.1	879.6	96.0	374.4	592.8	1,081.8	100.0
Total current liabilities	295.7	115.8	606.4	66.0	223.3	411.1	744.1	100.0
Current bank loans	66.9	28.6	133.0	10.7	67.3	126.0	137.9	58.8
Other current liabilities	228.8	87.1	473.4	55.3	155.9	285.1	606.2	100.0
Long-term bank loans	21.2	5.1	48.8	5.4	4.5	44.8	51.6	24.6
Other liabilities and adjustments	122.2	63.1	224.3	24.4	146.5	136.8	285.9	94.7
Total equity	228.1	52.1	531.9	17.9	126.2	321.6	680.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.4	1.6	1.2	1.6	1.6	1.7	100.0
Debt to equity ratio	1.9	3.5	1.6	5.3	2.9	1.8	1.5	100.0
Interest coverage ratio	1.4	-0.1	1.9	-0.4	--	3.2	1.5	93.9
Debt ratio	0.6	0.7	0.6	0.8	0.7	0.6	0.6	100.0
Revenue to equity ratio	5.8	8.6	5.3	12.9	7.3	5.6	5.2	100.0
Revenue to closing inventories ratio	6.9	5.4	7.5	5.6	5.3	7.7	7.4	99.1

(percent)

Current debt to equity	129.6	222.0	114.0	369.1	176.9	127.8	109.4	100.0
Operating profit on equity	5.1	...	9.0	...	...	20.1	5.3	100.0
Net fixed assets to equity	76.7	133.1	67.2	150.0	127.9	63.7	68.4	100.0
Gross margin	16.7	17.7	16.4	14.8	19.3	20.3	15.0	100.0
Return on total assets	5.4	-0.5	7.1	-1.7	--	10.2	6.0	100.0

(days)

Collection period for accounts receivable	46.6	48.7	46.1	51.5	47.3	45.5	46.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,129	564,941	21,492.8	18
Less than 20	844	114,105	5,122.5	4
20-99	245	248,241	9,332.0	13
100-499	38	x	x	-
500 and over	2	x	x	1

1989

Total	1,111	537,193	18,283.1	
Less than 20	840	123,333	4,476.9	
20-99	232	223,052	7,712.5	
100-499	38	x	x	
500 and over	1	x	x	

SIC 3031 Metal Door and Window Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3032 - PREFABRICATED PORTABLE METAL BUILDINGS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,120	-	-	-	-	
- High value (\$'000)	5,000	1,120	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.7	47.2	55.2	-	-	-	-	100.0
Purchases and materials	53.9	49.9	54.8	-	-	-	-	100.0
Closing inventory	9.1	11.7	8.5	-	-	-	-	83.3
Opening inventory	8.9	9.0	8.9	-	-	-	-	83.3
Wages, salaries and benefits	24.5	25.1	24.3	-	-	-	-	100.0
Direct	15.5	19.0	14.7	-	-	-	-	100.0
Indirect	8.9	6.1	9.6	-	-	-	-	83.3
Occupancy expenses	6.1	8.1	5.6	-	-	-	-	100.0
Depreciation	2.3	1.5	2.5	-	-	-	-	91.7
Repairs and maintenance	0.2	0.4	0.2	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.9	1.3	-	-	-	-	100.0
Rent	2.1	4.4	1.6	-	-	-	-	66.7
Financial expenses	3.2	2.6	3.4	-	-	-	-	100.0
Interest and bank charges	2.6	1.2	3.0	-	-	-	-	91.7
Professional fees	0.6	1.4	0.4	-	-	-	-	91.7
General expenses	2.5	2.6	2.5	-	-	-	-	100.0
Advertising	0.5	0.4	0.5	-	-	-	-	75.0
Delivery expenses	1.4	1.2	1.5	-	-	-	-	91.7
Insurance	0.6	1.0	0.5	-	-	-	-	91.7
Other expenses	7.4	12.5	6.2	-	-	-	-	100.0
Total expenses	97.4	98.1	97.2	-	-	-	-	100.0
Net profit/loss	2.6	1.9	2.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67						
Gross Operating Revenue	2,010.8	794.6	3,027.4	-	-	-	-
Total Expenses	1,911.2	729.7	2,898.9	-	-	-	-
Net Profit	99.5	64.8	128.5	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,490.6	530.3	2,953.2	-	-	-	-
Total Expenses	1,537.9	590.4	2,980.8	-	-	-	-
Net Loss	-47.3	-60.2	-27.7	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	1,541.4	472.7	1,919.5	-	472.7	1,500.9	3,255.7
Total Expenses	1,425.7	447.5	1,771.8	-	447.5	1,461.1	2,763.8
Net Profit	115.7	25.2	147.7	-	25.2	39.8	491.9

Non-Profitable:

Gross Operating Revenue	1,136.8	269.5	3,447.7	269.5	-	-	3,447.7
Total Expenses	1,164.7	290.7	3,493.6	290.7	-	-	3,493.6
Net Loss	-27.9	-21.1	-45.9	-21.1	-	-	-45.9

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,120	-	-	-	-	
- High value (\$'000)	5,000	1,120	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	921.2	360.9	1,497.3	-	-	-	-	100.0
Total current assets	869.0	336.6	1,416.4	-	-	-	-	100.0
Accounts receivable	266.2	96.9	440.3	-	-	-	-	100.0
Closing inventory	166.8	80.1	255.8	-	-	-	-	83.3
Other current assets	435.9	159.4	720.2	-	-	-	-	91.7
Net fixed assets	13.7	9.9	17.6	-	-	-	-	100.0
Other assets and adjustments	38.4	14.3	63.2	-	-	-	-	100.0
Total liabilities	771.2	279.9	1,276.2	-	-	-	-	100.0
Total current liabilities	692.9	248.5	1,149.8	-	-	-	-	100.0
Current bank loans	231.6	78.5	389.0	-	-	-	-	91.7
Other current liabilities	461.2	169.9	760.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	78.2	31.4	126.4	-	-	-	-	100.0
Total equity	150.0	80.9	221.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.2	-	-	-	-	100.0
Debt to equity ratio	5.1	3.4	5.7	...	...	...	...	100.0
Interest coverage ratio	2.0	2.5	1.9	-	-	-	-	91.7
Debt ratio	0.8	0.7	0.8	-	-	-	-	100.0
Revenue to equity ratio	12.1	8.4	13.6	...	...	...	...	100.0
Revenue to closing inventories ratio	10.9	8.5	11.7	-	-	-	-	83.3

(percent)

Current debt to equity	461.7	306.8	520.1	...	...	...	...	100.0
Operating profit on equity	32.2	16.1	38.3	...	...	...	...	100.0
Net fixed assets to equity	9.1	12.2	7.9	...	...	...	...	100.0
Gross margin	21.8	27.6	20.4	-	-	-	-	100.0
Return on total assets	10.5	5.9	11.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	53.1	51.6	53.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,129	564,941	21,492.8	18
Less than 20	844	114,105	5,122.5	4
20-99	245	248,241	9,332.0	13
100-499	38	x	x	-
500 and over	2	x	x	1

1989				
Total	1,111	537,193	18,283.1	
Less than 20	840	123,333	4,476.9	
20-99	232	223,052	7,712.5	
100-499	38	x	x	
500 and over	1	x	x	

SIC 3032 Prefabricated Portable Metal Buildings Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3039 - OTHER ORNAMENTAL AND ARCHITECTURAL METAL PRODUCTS
INDUSTRIES
 (Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	110							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	618	25	268	618	1,167	
- High value (\$'000)	5,000	618	5,000	268	618	1,167	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.4	40.9	48.8	33.0	45.9	48.0	49.2	99.1
Purchases and materials	46.8	41.2	49.1	34.7	45.2	47.7	49.9	99.1
Closing inventory	6.9	5.5	7.6	5.2	5.6	5.5	8.7	85.5
Opening inventory	6.6	5.2	7.2	3.5	6.2	5.8	8.0	88.2
Wages, salaries and benefits	30.4	27.3	31.8	24.2	29.2	32.9	31.1	97.3
Direct	21.4	20.0	22.0	14.7	23.3	22.2	21.9	77.3
Indirect	9.0	7.3	9.8	9.5	5.9	10.6	9.3	83.6
Occupancy expenses	7.8	10.2	6.8	15.3	7.1	8.1	6.0	100.0
Depreciation	2.5	3.0	2.3	4.8	2.0	2.5	2.1	95.5
Repairs and maintenance	0.7	0.4	0.8	0.3	0.5	0.7	0.9	69.1
Fuel and oil	0.1	0.1	0.1	0.1	0.1	0.1	0.1	6.4
Utilities	1.4	2.0	1.2	2.8	1.6	1.3	1.1	95.5
Rent	3.1	4.7	2.4	7.4	2.9	3.6	1.8	72.7
Financial expenses	3.2	4.2	2.8	7.8	1.9	1.9	3.3	99.1
Interest and bank charges	1.9	2.8	1.6	5.7	1.0	1.0	1.9	90.9
Professional fees	1.3	1.4	1.3	2.1	0.9	0.9	1.4	94.5
General expenses	2.9	3.3	2.7	4.9	2.3	3.5	2.3	99.1
Advertising	0.8	0.8	0.7	1.2	0.5	0.9	0.7	92.7
Delivery expenses	1.4	1.5	1.3	2.2	1.2	1.9	1.0	70.9
Insurance	0.7	0.9	0.7	1.5	0.5	0.8	0.6	79.1
Other expenses	6.6	9.5	5.4	13.5	7.0	4.7	5.8	100.0
Total expenses	97.4	95.3	98.3	98.7	93.3	99.2	97.7	100.0
Net profit/loss	2.6	4.7	1.7	1.3	6.7	0.8	2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	447.2	187.6	1,543.5	85.7	423.1	876.3	2,457.3	
Total Expenses	411.7	165.3	1,452.1	70.7	384.0	825.4	2,310.4	
Net Profit	35.5	22.3	91.4	15.0	39.1	50.8	147.0	

Non-Profitable:

Gross Operating Revenue	599.9	195.8	1,404.3	140.2	439.2	941.6	2,180.8	
Total Expenses	649.4	231.7	1,481.0	178.0	467.0	996.8	2,293.6	
Net Loss	-49.5	-35.9	-76.7	-37.7	-27.8	-55.2	-112.8	

1989**Profitable:**

Gross Operating Revenue	904.3	331.8	1,928.6	161.0	606.0	1,210.5	3,110.5	
Total Expenses	834.8	295.2	1,800.1	145.1	536.4	1,106.5	2,941.7	
Net Profit	69.5	36.5	128.5	16.0	69.5	104.1	168.8	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	100							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	708	25	335	708	1,263	
- High value (\$'000)	5,000	708	5,000	335	708	1,263	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	389.0	172.2	867.3	158.3	189.3	554.7	1,304.1	100.0
Total current assets	248.9	91.3	596.5	61.3	128.4	393.7	879.8	100.0
Accounts receivable	113.7	40.6	274.8	22.6	63.0	165.8	427.0	100.0
Closing inventory	51.9	20.5	121.3	12.8	30.0	62.1	204.0	94.0
Other current assets	83.2	30.1	200.3	25.9	35.4	165.7	248.8	93.0
Net fixed assets	110.1	76.4	184.4	94.4	54.3	103.2	297.8	96.0
Other assets and adjustments	29.9	4.3	86.4	2.5	6.5	57.8	126.4	81.0
Total liabilities	264.3	121.0	580.6	136.4	101.8	316.7	949.3	100.0
Total current liabilities	141.6	46.3	351.8	28.2	68.8	209.6	550.5	100.0
Current bank loans	37.6	8.2	102.4	4.9	12.4	32.8	199.6	46.0
Other current liabilities	104.0	38.0	249.4	23.2	56.4	176.7	350.9	100.0
Long-term bank loans	17.5	5.0	44.9	--	11.2	12.0	91.0	15.0
Other liabilities and adjustments	105.2	69.5	183.8	108.2	21.7	95.1	307.7	84.0
Total equity	124.6	51.2	286.6	21.9	87.5	237.9	354.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.9	1.6	2.1	1.8	1.8	1.5	100.0
Debt to equity ratio	2.1	2.3	2.0	6.2	1.1	1.3	2.6	100.0
Interest coverage ratio	1.9	1.8	2.0	-0.2	6.9	0.9	2.3	90.0
Debt ratio	0.6	0.7	0.6	0.8	0.5	0.5	0.7	100.0
Revenue to equity ratio	5.7	6.0	5.5	8.0	5.4	4.1	6.9	100.0
Revenue to closing inventories ratio	13.7	15.1	13.1	13.7	15.8	15.7	12.0	94.0

(percent)

Current debt to equity	113.6	90.5	122.7	128.7	78.7	88.0	155.1	100.0
Operating profit on equity	10.2	13.4	8.9	...	35.2	...	17.6	100.0
Net fixed assets to equity	88.3	149.3	64.3	430.8	62.0	43.3	83.9	100.0
Gross margin	21.4	26.4	19.2	29.7	24.9	18.1	19.8	100.0
Return on total assets	6.6	8.5	5.8	-1.4	19.0	1.7	8.2	100.0

(days)

Collection period for accounts receivable	58.2	47.7	62.7	46.7	48.2	61.7	63.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,129	564,941	21,492.8	18
Less than 20	844	114,105	5,122.5	4
20-99	245	248,241	9,332.0	13
100-499	38	x	x	-
500 and over	2	x	x	1

1989

Total	1,111	537,193	18,283.1	
Less than 20	840	123,333	4,476.9	
20-99	232	223,052	7,712.5	
100-499	38	x	x	
500 and over	1	x	x	

SIC 3039 Other Ornamental and Architectural Metal Products Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3041 - CUSTOM COATING OF METAL PRODUCTS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	95							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,020	25	603	1,020	2,081	
- High value (\$'000)	5,000	1,020	5,000	603	1,020	2,081	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	26.1	19.6	28.8	15.4	24.6	28.6	28.8	95.8
Purchases and materials	25.8	19.7	28.2	15.5	24.7	28.0	28.3	95.8
Closing inventory	6.7	4.5	7.6	3.5	5.7	7.3	7.8	85.3
Opening inventory	7.1	4.3	8.2	3.3	5.5	7.9	8.4	85.3
Wages, salaries and benefits	38.8	38.3	39.0	31.6	46.3	32.8	42.1	94.7
Direct	23.4	21.8	24.0	15.5	29.3	23.6	24.3	71.6
Indirect	15.4	16.5	14.9	16.1	17.0	9.3	17.8	86.3
Occupancy expenses	17.5	29.7	12.6	43.2	13.8	11.7	13.0	98.9
Depreciation	4.9	7.8	3.7	10.8	4.3	3.9	3.7	97.9
Repairs and maintenance	2.1	1.8	2.2	1.8	1.7	1.9	2.3	80.0
Fuel and oil	--	--	0.1	--	-	-	0.1	2.1
Utilities	5.3	7.3	4.6	8.6	5.6	3.3	5.2	95.8
Rent	5.1	12.9	2.1	21.9	2.1	2.7	1.7	66.3
Financial expenses	4.2	5.7	3.6	8.3	2.6	4.1	3.4	95.8
Interest and bank charges	3.3	4.5	2.8	6.7	1.9	3.3	2.6	88.4
Professional fees	0.9	1.2	0.8	1.7	0.7	0.8	0.8	93.7
General expenses	3.2	3.9	2.9	4.5	3.2	2.9	2.9	95.8
Advertising	0.8	0.9	0.8	0.9	0.9	0.8	0.8	70.5
Delivery expenses	1.6	2.2	1.4	2.8	1.5	1.3	1.5	75.8
Insurance	0.7	0.8	0.7	0.8	0.8	0.8	0.6	82.1
Other expenses	10.6	10.2	10.8	7.5	13.3	18.9	6.7	100.0
Total expenses	100.4	107.3	97.6	110.4	103.7	99.0	96.9	100.0
Net profit/loss	-0.4	-7.3	2.4	-10.4	-3.7	1.0	3.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	55						
Gross Operating Revenue	789.9	201.0	2,233.2	152.8	747.5	1,321.5	2,877.2
Total Expenses	740.7	186.3	2,099.5	143.0	676.3	1,203.8	2,732.3
Net Profit	49.2	14.7	133.7	9.8	71.3	117.7	144.9

Non-Profitable:

Gross Operating Revenue	624.7	359.7	1,887.6	209.2	804.6	1,502.0	3,069.6
Total Expenses	702.8	422.8	2,037.3	270.1	873.8	1,624.4	3,303.1
Net Loss	-78.0	-63.0	-149.7	-60.9	-69.2	-122.4	-233.5

1989**Profitable:**

Gross Operating Revenue	1,076.6	397.2	2,748.3	184.8	869.4	1,565.4	3,674.3
Total Expenses	977.3	343.4	2,536.8	156.0	760.1	1,396.7	3,429.2
Net Profit	99.3	53.7	211.5	28.7	109.3	168.6	245.1

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	91							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,053	25	650	1,053	2,094	
- High value (\$'000)	5,000	1,053	5,000	650	1,053	2,094	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	602.8	241.7	1,600.9	151.6	601.6	1,022.6	2,167.6	98.9
Total current assets	302.7	124.1	796.4	62.3	370.9	484.9	1,101.7	98.9
Accounts receivable	166.0	77.4	410.8	40.3	225.4	259.5	559.0	98.9
Closing inventory	57.5	15.8	172.8	8.3	45.6	108.9	235.3	89.0
Other current assets	79.2	30.8	212.7	13.6	99.8	116.3	307.2	85.7
Net fixed assets	254.0	107.5	658.7	87.4	187.8	444.5	868.5	98.9
Other assets and adjustments	46.0	10.0	145.7	1.7	42.8	93.1	197.3	79.1
Total liabilities	395.2	214.1	895.7	194.7	291.6	493.1	1,290.1	98.9
Total current liabilities	218.0	117.4	496.0	107.2	158.1	232.3	754.4	98.9
Current bank loans	45.0	18.8	117.4	19.1	17.4	45.7	187.7	48.4
Other current liabilities	173.0	98.6	378.6	88.0	140.6	186.6	566.7	98.9
Long-term bank loans	2.4	--	9.1	--	--	--	18.2	5.5
Other liabilities and adjustments	174.7	96.6	390.4	87.4	133.4	260.7	517.4	89.0
Total equity	207.6	27.5	705.2	-43.1	310.0	529.4	877.5	98.9

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.6	0.5	2.3	2.0	1.4	98.9
Debt to equity ratio	1.9	7.7	1.2	...	0.9	0.9	1.4	98.9
Interest coverage ratio	0.8	-0.3	1.5	-0.7	1.0	0.6	2.1	90.1
Debt ratio	0.6	0.8	0.5	1.2	0.4	0.4	0.5	98.9
Revenue to equity ratio	4.0	12.2	3.1	...	2.7	2.8	3.3	98.9
Revenue to closing inventories ratio	14.5	21.3	12.8	25.4	18.3	13.6	12.4	89.0

(percent)

Current debt to equity	105.0	426.2	70.3	...	51.0	43.8	85.9	98.9
Operating profit on equity	...	...	5.3	60.5	0.3	...	10.2	98.9
Net fixed assets to equity	122.3	390.3	93.4	...	60.5	83.9	98.9	98.9
Gross margin	34.5	41.9	31.4	50.2	33.5	37.0	28.7	100.0
Return on total assets	3.7	-2.3	6.3	-7.3	2.6	3.4	7.7	98.9

(days)

Collection period for accounts receivable	72.3	83.4	67.6	69.1	97.9	63.8	69.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	1,246	1,161,026	41,348.5	6
Less than 20	832	121,380	5,405.4	32
20-99	348	361,837	14,707.3	21
100-499	56	303,598	10,164.0	5
500 and over	10	374,211	11,071.8	-

1989

Total	1,252	1,130,113	34,358.5	
Less than 20	864	140,153	4,652.8	
20-99	327	311,991	10,903.2	
100-499	51	243,613	7,138.6	
500 and over	10	434,356	11,663.9	

SIC 3041 Custom Coating Of Metal Products Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3042 - METAL CLOSURE AND CONTAINER INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	601	-	-	-	-	
- High value (\$'000)	5,000	601	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.1	40.0	49.5	-	-	-	-	100.0
Purchases and materials	47.4	40.9	49.6	-	-	-	-	100.0
Closing inventory	8.9	6.9	9.5	-	-	-	-	100.0
Opening inventory	8.6	6.1	9.4	-	-	-	-	90.9
Wages, salaries and benefits	28.3	33.4	26.6	-	-	-	-	100.0
Direct	19.7	26.0	17.6	-	-	-	-	90.9
Indirect	8.7	7.4	9.1	-	-	-	-	100.0
Occupancy expenses	8.5	9.0	8.4	-	-	-	-	100.0
Depreciation	3.4	3.5	3.3	-	-	-	-	100.0
Repairs and maintenance	2.4	2.3	2.4	-	-	-	-	72.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.4	1.4	-	-	-	-	100.0
Rent	1.4	1.8	1.2	-	-	-	-	72.7
Financial expenses	3.3	2.3	3.6	-	-	-	-	100.0
Interest and bank charges	2.3	1.3	2.7	-	-	-	-	100.0
Professional fees	0.9	1.0	0.9	-	-	-	-	100.0
General expenses	2.5	1.2	2.9	-	-	-	-	90.9
Advertising	0.3	0.4	0.3	-	-	-	-	81.8
Delivery expenses	1.6	0.6	2.0	-	-	-	-	72.7
Insurance	0.5	0.2	0.6	-	-	-	-	72.7
Other expenses	6.0	6.7	5.7	-	-	-	-	100.0
Total expenses	95.7	92.6	96.7	-	-	-	-	100.0
Net profit/loss	4.3	7.4	3.3	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	73							
Gross Operating Revenue	1,011.8	490.6	1,492.2	-	-	-	-	
Total Expenses	948.8	440.6	1,417.2	-	-	-	-	
Net Profit	63.0	50.0	75.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	570.8	452.9	661.3	-	-	-	-	
Total Expenses	601.1	462.2	707.6	-	-	-	-	
Net Loss	-30.2	-9.3	-46.3	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	790.4	376.5	2,025.6	280.8	493.7	762.6	2,537.7
Total Expenses	742.7	341.4	1,939.9	261.2	439.6	696.9	2,444.0
Net Profit	47.8	35.1	85.7	19.6	54.0	65.7	93.7

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	601	-	-	-	-	
- High value (\$'000)	5,000	601	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	549.6	391.5	688.4	-	-	-	-	100.0
Total current assets	440.2	300.5	562.9	-	-	-	-	100.0
Accounts receivable	120.2	97.6	140.0	-	-	-	-	100.0
Closing inventory	79.5	33.3	120.2	-	-	-	-	100.0
Other current assets	240.3	169.5	302.6	-	-	-	-	81.8
Net fixed assets	109.5	93.7	123.3	-	-	-	-	100.0
Other assets and adjustments	-0.1	-2.7	2.1	-	-	-	-	54.5
Total liabilities	255.5	166.2	333.9	-	-	-	-	100.0
Total current liabilities	195.4	113.3	267.5	-	-	-	-	100.0
Current bank loans	56.0	13.6	93.3	-	-	-	-	45.5
Other current liabilities	139.3	99.7	174.1	-	-	-	-	100.0
Long-term bank loans	11.4	--	21.5	-	-	-	-	9.1
Other liabilities and adjustments	48.6	52.9	44.8	-	-	-	-	90.9
Total equity	294.1	225.3	354.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	2.6	2.1	-	-	-	-	100.0
Debt to equity ratio	0.8	0.7	0.9	...	...	...	...	100.0
Interest coverage ratio	2.8	6.7	2.2	-	-	-	-	100.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Revenue to equity ratio	3.0	2.1	3.5	...	...	...	...	100.0
Revenue to closing inventories ratio	11.2	14.4	10.4	-	-	-	-	100.0

(percent)

Current debt to equity	66.4	50.3	75.4	...	...	...	...	100.0
Operating profit on equity	13.1	15.7	11.6	...	...	...	...	100.0
Net fixed assets to equity	37.2	41.5	34.8	...	...	...	...	100.0
Gross margin	24.5	26.5	23.9	-	-	-	-	100.0
Return on total assets	10.8	10.6	10.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	48.9	74.0	40.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,246	1,161,026	41,348.5	6
Less than 20	832	121,380	5,405.4	32
20-99	348	361,837	14,707.3	21
100-499	56	303,598	10,164.0	5
500 and over	10	374,211	11,071.8	-

1989

Total	1,252	1,130,113	34,358.5	
Less than 20	864	140,153	4,652.8	
20-99	327	311,991	10,903.2	
100-499	51	243,613	7,138.6	
500 and over	10	434,356	11,663.9	

SIC 3042 Metal Closure and Container Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3049 - OTHER STAMPED AND PRESSED METAL PRODUCTS INDUSTRIES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	127							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	918	25	399	918	1,509	
- High value (\$'000)	5,000	918	5,000	399	918	1,509	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.1	36.2	56.6	37.5	35.6	65.0	49.7	99.2
Purchases and materials	54.6	36.8	58.4	36.5	36.9	66.7	51.5	99.2
Closing inventory	10.3	9.5	10.4	7.1	10.5	9.8	10.9	89.8
Opening inventory	8.7	8.9	8.7	8.0	9.2	8.1	9.1	91.3
Wages, salaries and benefits	26.3	36.5	24.2	29.5	39.5	22.5	25.5	97.6
Direct	16.2	22.9	14.8	10.4	28.3	12.9	16.4	75.6
Indirect	10.1	13.6	9.4	19.1	11.3	9.6	9.2	92.9
Occupancy expenses	6.6	10.6	5.8	10.1	10.9	6.3	5.3	99.2
Depreciation	2.6	4.6	2.2	2.8	5.4	2.4	2.0	96.9
Repairs and maintenance	0.7	1.2	0.5	0.5	1.5	0.4	0.6	70.9
Fuel and oil	--	0.1	--	0.2	--	--	--	4.7
Utilities	1.4	2.0	1.3	2.0	2.0	1.1	1.3	96.9
Rent	2.0	2.7	1.8	4.5	2.0	2.3	1.3	69.3
Financial expenses	2.7	4.7	2.3	2.7	5.5	3.0	1.7	99.2
Interest and bank charges	1.8	3.4	1.5	1.7	4.1	2.0	1.1	86.6
Professional fees	0.8	1.3	0.7	1.0	1.4	1.0	0.5	95.3
General expenses	2.0	2.6	1.9	3.6	2.2	1.9	1.9	97.6
Advertising	0.6	0.5	0.6	0.8	0.4	0.9	0.4	74.0
Delivery expenses	1.0	1.4	0.9	1.9	1.2	0.5	1.2	72.4
Insurance	0.4	0.7	0.4	0.9	0.6	0.5	0.3	79.5
Other expenses	9.7	7.3	10.2	4.4	8.5	3.4	15.8	100.0
Total expenses	100.4	97.8	100.9	87.8	102.2	102.2	99.9	100.0
Net profit/loss	-0.4	2.2	-0.9	12.2	-2.2	-2.2	0.1	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	966.8	306.4	1,871.4	172.8	608.1	1,188.4	2,527.6	
Total Expenses	904.3	265.0	1,779.9	138.9	549.8	1,110.4	2,423.1	
Net Profit	62.5	41.4	91.5	33.9	58.3	77.9	104.5	

Non-Profitable:

Gross Operating Revenue	928.7	389.7	1,280.6	148.1	616.5	962.0	2,757.2	
Total Expenses	1,008.3	439.5	1,379.7	160.9	701.1	1,032.1	2,990.6	
Net Loss	-83.3	-56.1	-99.1	-16.6	-84.6	-70.1	-233.4	

1989**Profitable:**

Gross Operating Revenue	1,327.1	526.8	2,650.9	247.6	923.2	1,809.3	3,492.6	
Total Expenses	1,225.5	455.3	2,499.4	218.2	791.9	1,701.6	3,297.1	
Net Profit	101.6	71.5	151.5	29.4	131.3	107.6	195.4	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	123							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	937	25	427	937	1,519	
- High value (\$'000)	5,000	937	5,000	427	937	1,519	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	609.7	327.0	1,228.4	177.0	433.3	764.7	1,626.8	100.0
Total current assets	366.5	169.0	798.9	64.6	242.9	559.9	1,004.3	100.0
Accounts receivable	152.5	77.8	316.0	24.0	115.8	211.0	406.2	100.0
Closing inventory	102.1	46.6	223.5	15.1	69.0	146.2	289.8	92.7
Other current assets	111.9	44.5	259.3	25.3	58.0	202.5	308.1	88.6
Net fixed assets	193.8	123.7	347.2	69.6	162.0	170.7	498.8	95.9
Other assets and adjustments	49.3	34.3	82.2	42.7	28.3	34.1	123.6	77.2
Total liabilities	322.6	141.7	718.8	95.4	174.4	320.1	1,061.3	100.0
Total current liabilities	170.5	67.7	395.4	58.6	74.2	246.4	523.4	100.0
Current bank loans	17.9	7.7	40.2	4.7	9.9	7.6	68.1	17.1
Other current liabilities	152.5	60.0	355.2	53.9	64.2	238.7	455.2	100.0
Long-term bank loans	23.6	5.0	64.5	4.3	5.5	37.0	88.1	28.5
Other liabilities and adjustments	128.4	68.8	258.8	32.4	94.6	36.6	449.7	90.2
Total equity	287.0	185.3	509.6	81.5	258.9	444.6	565.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.4	2.0	1.1	3.2	2.2	1.9	100.0
Debt to equity ratio	1.1	0.7	1.4	1.1	0.6	0.7	1.8	100.0
Interest coverage ratio	0.7	--	1.9	4.2	-0.6	4.2	1.0	86.2
Debt ratio	0.5	0.4	0.5	0.5	0.4	0.4	0.6	100.0
Revenue to equity ratio	3.4	2.9	3.8	2.3	3.0	2.7	4.6	100.0
Revenue to closing inventories ratio	9.6	11.6	8.8	12.5	11.5	8.2	9.0	92.7

(percent)

Current debt to equity	59.4	36.5	77.5	71.9	28.6	55.4	92.5	100.0
Operating profit on equity	...	...	4.2	17.6	...	10.1	0.2	100.0
Net fixed assets to equity	67.5	66.7	68.1	85.4	62.5	38.3	88.2	100.0
Gross margin	20.5	15.2	23.7	32.4	12.3	20.5	24.9	100.0
Return on total assets	2.1	-0.4	3.6	10.6	-3.6	7.7	1.9	100.0

(days)

Collection period for accounts receivable	56.2	52.2	58.6	46.3	53.2	64.0	56.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	1,246	1,161,026	41,348.5	6
Less than 20	832	121,380	5,405.4	32
20-99	348	361,837	14,707.3	21
100-499	56	303,598	10,164.0	5
500 and over	10	374,211	11,071.8	-

1989				
Total	1,252	1,130,113	34,358.5	
Less than 20	864	140,153	4,652.8	
20-99	327	311,991	10,903.2	
100-499	51	243,613	7,138.6	
500 and over	10	434,356	11,663.9	

SIC 3049 Other Stamped and Pressed Metal Products Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3051 - UPHOLSTERY AND COIL SPRING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	864	-	-	-	-	
- High value (\$'000)	5,000	864	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	40.0	32.0	55.1	-	-	-	-	100.0
Purchases and materials	41.5	36.1	51.5	-	-	-	-	100.0
Closing inventory	26.4	35.5	9.5	-	-	-	-	100.0
Opening inventory	25.0	31.3	13.1	-	-	-	-	100.0
Wages, salaries and benefits	41.3	48.0	28.8	-	-	-	-	88.9
Direct	32.6	39.5	19.6	-	-	-	-	77.8
Indirect	8.7	8.4	9.2	-	-	-	-	77.8
Occupancy expenses	5.0	5.2	4.6	-	-	-	-	88.9
Depreciation	1.4	1.1	2.0	-	-	-	-	88.9
Repairs and maintenance	0.7	0.6	0.9	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.4	3.2	0.8	-	-	-	-	66.7
Rent	0.5	0.3	0.9	-	-	-	-	55.6
Financial expenses	4.1	3.5	5.1	-	-	-	-	100.0
Interest and bank charges	3.3	2.5	4.8	-	-	-	-	100.0
Professional fees	0.7	1.0	0.3	-	-	-	-	77.8
General expenses	4.8	6.7	1.3	-	-	-	-	77.8
Advertising	0.4	0.6	0.1	-	-	-	-	55.6
Delivery expenses	4.3	6.1	1.0	-	-	-	-	55.6
Insurance	0.1	0.1	0.2	-	-	-	-	44.4
Other expenses	6.4	4.6	10.0	-	-	-	-	100.0
Total expenses	101.6	99.9	104.8	-	-	-	-	100.0
Net profit/loss	-1.6	0.1	-4.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56						
Gross Operating Revenue	1,354.2	573.2	2,099.3	-	-	-	-
Total Expenses	1,250.8	523.6	1,944.6	-	-	-	-
Net Profit	103.4	49.6	154.8	-	-	-	-

Non-Profitable:

Gross Operating Revenue	798.8	651.9	2,291.2	-	-	-	-
Total Expenses	827.1	654.6	2,579.0	-	-	-	-
Net Loss	-28.2	-2.7	-287.8	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,338.6	460.5	2,255.7	-	-	-	-
Total Expenses	1,248.2	410.3	2,123.4	-	-	-	-
Net Profit	90.4	50.2	132.3	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,543.8	1,225.0	3,401.2	-	-	-	-
Total Expenses	1,579.1	1,265.7	3,404.8	-	-	-	-
Net Loss	-35.2	-40.7	-3.6	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	864	-	-	-	-	
- High value (\$'000)	5,000	864	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	504.1	356.7	1,447.1	-	-	-	-	100.0
Total current assets	360.9	286.1	839.8	-	-	-	-	100.0
Accounts receivable	75.8	53.6	217.8	-	-	-	-	100.0
Closing inventory	227.1	229.7	210.3	-	-	-	-	100.0
Other current assets	57.9	2.6	411.7	-	-	-	-	77.8
Net fixed assets	210.1	148.7	603.3	-	-	-	-	100.0
Other assets and adjustments	-67.0	-78.1	3.9	-	-	-	-	100.0
Total liabilities	229.5	162.4	658.9	-	-	-	-	100.0
Total current liabilities	142.0	100.5	407.7	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	142.0	100.5	407.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	87.5	61.9	251.2	-	-	-	-	100.0
Total equity	274.6	194.2	788.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	2.8	2.0	-	-	-	-	100.0
Debt to equity ratio	0.8	0.8	0.8	...	...	...	...	100.0
Interest coverage ratio	0.5	1.0	--	-	-	-	-	100.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Revenue to equity ratio	3.1	3.3	2.8	...	...	...	...	100.0
Revenue to closing inventories ratio	3.7	2.8	10.5	-	-	-	-	100.0

(percent)

Current debt to equity	51.7	51.7	51.7	...	...	...	...	100.0
Operating profit on equity	...	0.2	...	...	...	...	...	100.0
Net fixed assets to equity	76.5	76.5	76.5	...	...	...	...	100.0
Gross margin	18.7	20.0	16.1	-	-	-	-	100.0
Return on total assets	2.9	4.7	--	-	-	-	-	100.0

(days)

Collection period for accounts receivable	32.2	30.2	35.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	369	302,737	10,642.9	8
Less than 20	245	45,484	1,697.4	2
20-99	103	125,241	4,685.1	7
100-499	20	x	x	1
500 and over	1	x	x	-

1989

Total	361	268,474	9,089.8	
Less than 20	243	43,993	1,997.5	
20-99	96	100,356	3,705.6	
100-499	21	x	x	
500 and over	1	x	x	

SIC 3051 Upholstery and Coil Spring Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3052 - WIRE AND WIRE ROPE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,046	-	-	-	-	
- High value (\$'000)	5,000	1,046	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.2	50.5	44.6	-	-	-	-	100.0
Purchases and materials	45.1	50.6	43.1	-	-	-	-	100.0
Closing inventory	17.0	15.8	17.5	-	-	-	-	100.0
Opening inventory	18.1	15.6	18.9	-	-	-	-	100.0
Wages, salaries and benefits	29.6	33.3	28.3	-	-	-	-	100.0
Direct	6.1	2.4	7.4	-	-	-	-	50.0
Indirect	23.5	30.9	20.9	-	-	-	-	100.0
Occupancy expenses	7.5	7.5	7.5	-	-	-	-	100.0
Depreciation	2.6	1.6	2.9	-	-	-	-	100.0
Repairs and maintenance	1.1	0.6	1.3	-	-	-	-	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.4	1.4	-	-	-	-	100.0
Rent	2.3	3.9	1.8	-	-	-	-	62.5
Financial expenses	3.8	4.4	3.6	-	-	-	-	100.0
Interest and bank charges	3.2	4.0	2.9	-	-	-	-	100.0
Professional fees	0.7	0.5	0.7	-	-	-	-	100.0
General expenses	2.5	2.0	2.6	-	-	-	-	100.0
Advertising	0.7	0.2	0.8	-	-	-	-	62.5
Delivery expenses	1.4	1.2	1.4	-	-	-	-	87.5
Insurance	0.4	0.6	0.4	-	-	-	-	62.5
Other expenses	11.4	6.1	13.3	-	-	-	-	100.0
Total expenses	100.9	103.9	99.9	-	-	-	-	100.0
Net profit/loss	-0.9	-3.9	0.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50							
Gross Operating Revenue	1,595.0	881.7	2,654.3	-	-	-	-	
Total Expenses	1,471.3	864.1	2,373.0	-	-	-	-	
Net Profit	123.7	17.6	281.2	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,292.1	433.1	2,591.4	-	-	-	-	
Total Expenses	1,398.3	485.0	2,779.7	-	-	-	-	
Net Loss	-106.2	-51.9	-188.3	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,728.9	729.0	2,832.0	464.7	1,156.6	1,877.2	3,441.4	
Total Expenses	1,636.4	694.6	2,675.5	435.4	1,113.9	1,648.5	3,330.9	
Net Profit	92.5	34.4	156.5	29.2	42.8	228.7	110.5	

Non-Profitable:

Gross Operating Revenue	1,117.8	788.5	1,367.2	-	788.5	1,367.2	-	
Total Expenses	1,166.0	789.6	1,450.9	-	789.6	1,450.9	-	
Net Loss	-48.1	-1.1	-83.7	-	-1.1	-83.7	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,046	-	-	-	-	
- High value (\$'000)	5,000	1,046	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	824.7	291.7	1,624.9	-	-	-	-	100.0
Total current assets	553.3	226.2	1,044.4	-	-	-	-	100.0
Accounts receivable	232.4	75.1	468.5	-	-	-	-	100.0
Closing inventory	240.5	96.6	456.6	-	-	-	-	100.0
Other current assets	80.3	54.4	119.2	-	-	-	-	50.0
Net fixed assets	257.9	43.8	579.2	-	-	-	-	100.0
Other assets and adjustments	13.4	21.5	1.3	-	-	-	-	100.0
Total liabilities	448.0	150.4	894.8	-	-	-	-	100.0
Total current liabilities	244.4	123.2	426.3	-	-	-	-	100.0
Current bank loans	25.1	41.9	--	-	-	-	-	25.0
Other current liabilities	219.2	81.3	426.3	-	-	-	-	100.0
Long-term bank loans	36.2	--	90.6	-	-	-	-	25.0
Other liabilities and adjustments	167.3	27.1	377.8	-	-	-	-	87.5
Total equity	376.7	141.2	730.1	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	1.8	2.4	-	-	-	-	100.0
Debt to equity ratio	1.1	1.0	1.2	...	...	...	...	100.0
Interest coverage ratio	0.7	--	1.0	-	-	-	-	100.0
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Revenue to equity ratio	3.7	4.3	3.5	...	...	...	...	100.0
Revenue to closing inventories ratio	5.8	6.3	5.7	-	-	-	-	100.0

(percent)

Current debt to equity	64.8	87.2	58.3	...	...	...	...	100.0
Operating profit on equity	...	...	0.3	...	...	...	...	100.0
Net fixed assets to equity	68.4	31.0	79.3	...	...	...	...	100.0
Gross margin	24.2	16.2	27.0	-	-	-	-	100.0
Return on total assets	3.8	0.1	4.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	59.9	44.7	65.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	369	302,737	10,642.9	8
Less than 20	245	45,484	1,697.4	2
20-99	103	125,241	4,685.1	7
100-499	20	x	x	1
500 and over	1	x	x	-

1989

Total	361	268,474	9,089.8	
Less than 20	243	43,993	1,997.5	
20-99	96	100,356	3,705.6	
100-499	21	x	x	
500 and over	1	x	x	

SIC 3052 Wire and Wire Rope Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3053 - INDUSTRIAL FASTENER INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,327	25	769	1,327	2,327	
- High value (\$'000)	5,000	1,327	5,000	769	1,327	2,327	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.7	31.2	51.9	34.2	29.7	41.3	55.3	100.0
Purchases and materials	54.6	32.0	58.7	35.5	30.3	40.1	64.9	100.0
Closing inventory	20.3	9.5	22.2	11.4	8.5	9.0	26.6	89.7
Opening inventory	14.3	8.6	15.3	10.2	7.9	10.2	17.0	86.2
Wages, salaries and benefits	35.9	41.8	34.8	37.5	44.0	39.4	33.3	100.0
Direct	18.5	24.7	17.3	22.8	25.7	25.9	14.5	86.2
Indirect	17.4	17.0	17.4	14.7	18.3	13.5	18.7	89.7
Occupancy expenses	6.8	8.9	6.4	9.1	8.8	9.2	5.5	96.6
Depreciation	3.4	3.9	3.3	4.3	3.7	4.1	3.0	89.7
Repairs and maintenance	0.6	0.7	0.6	0.8	0.7	0.5	0.6	69.0
Fuel and oil	0.1	0.2	0.1	0.6	-	0.2	--	13.8
Utilities	1.6	1.6	1.5	1.9	1.5	1.7	1.5	89.7
Rent	1.2	2.5	0.9	1.5	3.0	2.8	0.3	58.6
Financial expenses	2.9	3.3	2.8	3.2	3.4	4.2	2.4	93.1
Interest and bank charges	2.3	2.5	2.2	2.2	2.7	3.2	1.9	82.8
Professional fees	0.6	0.8	0.6	1.0	0.7	1.0	0.4	93.1
General expenses	1.6	1.7	1.6	2.0	1.5	2.4	1.4	93.1
Advertising	0.3	0.3	0.3	0.5	0.3	0.9	0.1	69.0
Delivery expenses	0.8	0.8	0.8	0.8	0.8	0.8	0.8	69.0
Insurance	0.5	0.6	0.5	0.6	0.5	0.6	0.4	82.8
Other expenses	6.5	6.1	6.6	7.9	5.1	6.0	6.8	100.0
Total expenses	102.4	93.0	104.1	93.9	92.5	102.4	104.6	100.0
Net profit/loss	-2.4	7.0	-4.1	6.1	7.5	-2.4	-4.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	48							
Gross Operating Revenue	1,689.9	841.6	2,965.9	551.1	1,075.6	1,638.8	3,629.4	
Total Expenses	1,556.3	720.1	2,814.0	438.3	947.1	1,557.0	3,442.6	
Net Profit	133.6	121.5	151.9	112.7	128.5	81.8	186.9	

Non-Profitable:

Gross Operating Revenue	2,104.7	634.3	2,647.4	437.7	946.4	1,901.2	3,101.7	
Total Expenses	2,262.5	676.2	2,848.0	490.5	971.2	1,984.2	3,373.9	
Net Loss	-157.9	-41.9	-200.6	-52.7	-24.8	-83.0	-272.3	

1989**Profitable:**

Gross Operating Revenue	1,348.6	572.1	2,311.3	278.1	1,013.5	1,603.9	3,140.7	
Total Expenses	1,248.8	511.2	2,163.2	245.1	910.7	1,509.3	2,929.8	
Net Profit	99.8	60.9	148.1	33.0	102.8	94.5	210.9	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,327	25	769	1,327	2,327	
- High value (\$'000)	5,000	1,327	5,000	769	1,327	2,327	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,649.3	862.8	2,166.0	571.1	1,174.2	1,078.6	2,796.4	100.0
Total current assets	964.0	381.5	1,346.7	204.7	570.2	640.8	1,756.0	100.0
Accounts receivable	433.3	179.8	599.8	76.2	290.3	320.3	761.8	100.0
Closing inventory	394.1	71.3	606.1	56.3	87.2	166.2	861.2	89.7
Other current assets	136.6	130.4	140.7	72.0	192.6	154.1	132.9	86.2
Net fixed assets	707.3	346.8	944.0	268.6	430.3	420.9	1,247.3	100.0
Other assets and adjustments	-22.0	134.4	-124.8	97.7	173.6	16.8	-206.9	79.3
Total liabilities	1,160.5	371.3	1,678.9	228.8	523.3	724.5	2,232.3	100.0
Total current liabilities	824.0	139.3	1,273.8	41.3	243.8	560.2	1,687.5	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	824.0	139.3	1,273.8	41.3	243.8	560.2	1,687.5	100.0
Long-term bank loans	35.4	77.6	7.6	132.7	18.9	20.9	--	17.2
Other liabilities and adjustments	301.0	154.3	397.4	54.7	260.6	143.2	544.8	79.3
Total equity	488.8	491.5	487.0	342.2	650.8	354.1	564.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	2.7	1.0	4.9	2.3	1.1	1.0	100.0
Debt to equity ratio	2.3	0.7	3.4	0.6	0.8	2.0	3.9	100.0
Interest coverage ratio	--	3.7	-0.8	3.7	3.7	0.2	-1.3	82.8
Debt ratio	0.7	0.4	0.7	0.4	0.4	0.6	0.7	100.0
Revenue to equity ratio	3.9	1.5	5.6	1.4	1.5	5.1	5.7	100.0
Revenue to closing inventories ratio	4.9	10.5	4.5	8.7	11.8	11.0	3.7	89.7

(percent)

Current debt to equity	168.5	28.3	261.5	12.0	37.4	158.1	299.1	100.0
Operating profit on equity	...	10.7	...	8.8	11.8	...	...	100.0
Net fixed assets to equity	144.6	70.5	193.8	78.4	66.1	118.8	221.1	100.0
Gross margin	15.4	26.9	13.3	28.2	26.3	19.3	11.3	100.0
Return on total assets	--	8.3	-2.3	7.2	8.9	1.2	-3.0	100.0

(days)

Collection period for accounts receivable	81.2	86.9	80.2	56.2	102.6	63.5	85.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	369	302,737	10,642.9	8
Less than 20	245	45,484	1,697.4	2
20-99	103	125,241	4,685.1	7
100-499	20	x	x	1
500 and over	1	x	x	-

1989

Total	361	268,474	9,089.8	
Less than 20	243	43,993	1,997.5	
20-99	96	100,356	3,705.6	
100-499	21	x	x	
500 and over	1	x	x	

SIC 3053 Industrial Fastener Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3059 - OTHER WIRE PRODUCTS INDUSTRIES

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,108	25	450	1,108	1,920	
- High value (\$'000)	5,000	1,108	5,000	450	1,108	1,920	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.3	52.5	58.4	53.6	52.1	50.6	62.7	100.0
Purchases and materials	59.4	50.6	61.2	43.1	53.8	48.8	68.2	100.0
Closing inventory	14.9	10.1	15.9	3.8	12.8	18.1	14.7	86.0
Opening inventory	12.9	12.1	13.0	14.4	11.1	19.9	9.2	86.0
Wages, salaries and benefits	23.8	24.3	23.7	27.7	22.8	26.5	22.2	97.7
Direct	12.1	12.4	12.0	7.0	14.7	14.5	10.6	69.8
Indirect	11.8	11.9	11.7	20.7	8.2	12.0	11.6	86.0
Occupancy expenses	6.5	8.2	6.1	6.7	8.9	8.6	4.7	97.7
Depreciation	2.9	3.1	2.8	2.7	3.3	3.1	2.7	95.3
Repairs and maintenance	0.9	1.2	0.8	0.7	1.5	0.9	0.7	69.8
Fuel and oil	--	--	--	--	-	0.1	-	4.7
Utilities	1.2	1.7	1.1	1.9	1.6	1.7	0.7	88.4
Rent	1.5	2.2	1.4	1.5	2.5	2.7	0.7	65.1
Financial expenses	2.8	3.9	2.5	3.7	3.9	3.0	2.3	95.3
Interest and bank charges	2.2	2.6	2.1	2.4	2.7	2.3	2.0	81.4
Professional fees	0.6	1.3	0.4	1.3	1.2	0.7	0.3	86.0
General expenses	1.7	2.7	1.5	2.5	2.8	2.5	0.8	90.7
Advertising	0.4	0.6	0.4	0.2	0.7	1.0	0.1	67.4
Delivery expenses	0.8	1.3	0.7	1.5	1.3	0.9	0.6	60.5
Insurance	0.4	0.8	0.3	0.7	0.8	0.7	0.1	81.4
Other expenses	8.5	8.8	8.4	15.5	6.0	7.1	9.1	100.0
Total expenses	100.6	100.5	100.6	109.8	96.5	98.4	101.8	100.0
Net profit/loss	-0.6	-0.5	-0.6	-9.8	3.5	1.6	-1.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	51							
Gross Operating Revenue	1,253.2	435.3	2,110.2	164.0	760.7	1,495.2	3,232.7	
Total Expenses	1,177.2	392.6	1,999.2	151.9	681.3	1,375.1	3,138.4	
Net Profit	76.0	42.7	111.0	12.1	79.4	120.1	94.3	

Non-Profitable:

Gross Operating Revenue	962.4	246.9	2,466.4	120.8	826.8	1,463.1	3,194.6	
Total Expenses	1,039.8	277.2	2,642.9	144.8	886.5	1,633.3	3,375.6	
Net Loss	-77.4	-30.3	-176.5	-23.9	-59.7	-170.2	-181.0	

1989

Profitable:

Gross Operating Revenue	1,226.7	434.1	2,132.7	194.2	792.5	1,543.5	3,298.4	
Total Expenses	1,157.0	401.6	2,020.4	175.7	739.1	1,465.7	3,118.0	
Net Profit	69.7	32.4	112.3	18.4	53.3	77.8	180.4	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,117	25	484	1,117	1,966	
- High value (\$'000)	5,000	1,117	5,000	484	1,117	1,966	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	760.5	423.2	1,231.3	150.5	1,018.8	914.0	1,650.0	100.0
Total current assets	545.3	317.4	863.5	124.3	738.9	617.9	1,187.6	100.0
Accounts receivable	201.2	86.4	361.5	61.8	140.2	242.1	519.2	100.0
Closing inventory	177.0	46.7	358.9	5.9	135.8	261.2	487.9	88.1
Other current assets	166.9	184.2	142.9	56.6	462.8	114.5	180.4	81.0
Net fixed assets	204.7	85.8	370.7	19.5	230.7	254.2	524.4	100.0
Other assets and adjustments	10.4	19.9	-2.9	6.6	49.0	41.8	-62.1	78.6
Total liabilities	549.3	238.5	983.2	122.0	493.0	604.1	1,483.5	100.0
Total current liabilities	332.4	123.3	624.2	68.2	243.6	392.5	930.2	100.0
Current bank loans	112.9	68.5	174.9	35.3	141.0	128.3	236.5	71.4
Other current liabilities	219.4	54.8	449.3	32.9	102.6	264.2	693.6	100.0
Long-term bank loans	52.3	27.0	87.5	10.4	63.4	80.0	97.5	61.9
Other liabilities and adjustments	164.5	88.1	271.3	43.2	185.9	131.5	455.8	92.9
Total equity	211.1	184.7	248.0	28.5	525.7	309.9	166.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.5	1.3	1.8	3.0	1.5	1.2	100.0
Debt to equity ratio	2.6	1.2	3.9	4.2	0.9	1.9	8.9	100.0
Interest coverage ratio	0.7	--	0.9	-1.7	1.4	2.1	-0.1	81.0
Debt ratio	0.7	0.5	0.7	0.8	0.4	0.6	0.8	100.0
Revenue to equity ratio	5.6	2.0	9.2	5.9	1.6	4.9	19.8	100.0
Revenue to closing inventories ratio	6.6	8.1	6.4	28.4	6.2	5.9	6.7	88.1

(percent)

Current debt to equity	157.4	66.7	251.6	238.7	46.3	126.6	558.8	100.0
Operating profit on equity	...	...	...	...	1.4	14.5	...	100.0
Net fixed assets to equity	96.9	46.4	149.4	68.2	43.8	82.0	315.0	100.0
Gross margin	18.9	21.5	18.2	20.5	21.9	24.4	14.5	100.0
Return on total assets	2.5	0.2	3.7	-6.4	2.3	9.3	-0.3	100.0

(days)

Collection period for accounts receivable	61.9	82.3	57.2	132.9	60.2	57.1	57.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	369	302,737	10,642.9	8
Less than 20	245	45,484	1,697.4	2
20-99	103	125,241	4,685.1	7
100-499	20	x	x	1
500 and over	1	x	x	-

1989				
Total	361	268,474	9,089.8	
Less than 20	243	43,993	1,997.5	
20-99	96	100,356	3,705.6	
100-499	21	x	x	
500 and over	1	x	x	

SIC 3059 Other Wire Products Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3061 - BASIC HARDWARE INDUSTRY

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	548	25	496	548	1,547	
- High value (\$'000)	5,000	548	5,000	496	548	1,547	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	61.1	69.2	48.4	78.0	62.7	38.3	53.3	100.0
Purchases and materials	58.7	66.2	47.1	78.2	57.4	41.6	49.7	100.0
Closing inventory	8.9	5.3	14.4	1.3	8.2	7.2	17.8	92.9
Opening inventory	11.2	8.3	15.8	1.1	13.5	3.9	21.4	92.9
Wages, salaries and benefits	20.5	12.8	32.6	2.1	20.6	29.9	33.8	100.0
Direct	10.9	5.5	19.4	0.7	9.1	10.1	23.8	57.1
Indirect	9.6	7.3	13.2	1.5	11.5	19.8	10.1	92.9
Occupancy expenses	4.0	3.6	4.8	4.3	3.0	8.6	3.0	92.9
Depreciation	1.7	1.4	2.2	0.5	2.1	3.6	1.5	85.7
Repairs and maintenance	0.3	0.3	0.2	--	0.5	0.1	0.3	50.0
Fuel and oil	--	--	-	--	0.1	-	-	14.3
Utilities	0.9	0.6	1.3	1.0	0.2	1.6	1.2	85.7
Rent	1.1	1.2	1.1	2.8	--	3.3	-	57.1
Financial expenses	1.2	1.2	1.3	1.0	1.3	2.4	0.8	92.9
Interest and bank charges	0.6	0.6	0.6	0.4	0.8	0.9	0.4	92.9
Professional fees	0.6	0.6	0.7	0.6	0.6	1.5	0.4	85.7
General expenses	1.6	1.7	1.6	1.6	1.8	3.8	0.5	92.9
Advertising	0.4	0.5	0.3	0.8	0.3	0.3	0.2	78.6
Delivery expenses	0.9	0.9	1.0	0.7	1.0	3.0	--	64.3
Insurance	0.3	0.3	0.3	--	0.5	0.5	0.3	71.4
Other expenses	3.4	0.9	7.3	1.8	0.3	7.9	7.0	100.0
Total expenses	92.0	89.4	96.0	88.9	89.7	90.9	98.4	100.0
Net profit/loss	8.0	10.6	4.0	11.1	10.3	9.1	1.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71						
Gross Operating Revenue	683.3	470.4	1,823.0	417.3	545.2	1,327.1	2,362.2
Total Expenses	599.5	396.9	1,684.2	366.5	439.7	1,206.3	2,203.7
Net Profit	83.8	73.5	138.8	50.7	105.5	120.8	158.5

Non-Profitable:

Gross Operating Revenue	602.9	475.4	1,866.5	337.6	507.7	-	1,866.5
Total Expenses	649.9	497.3	2,161.9	342.0	533.8	-	2,161.9
Net Loss	-47.0	-21.9	-295.4	-4.4	-26.1	-	-295.4

1989

Profitable:

Gross Operating Revenue	1,991.4	1,147.4	3,042.2	316.2	1,393.8	2,102.0	3,915.7
Total Expenses	1,870.0	1,103.5	2,824.3	265.4	1,351.9	1,961.7	3,625.7
Net Profit	121.4	43.9	217.9	50.8	41.9	140.3	290.0

Non-Profitable:

Gross Operating Revenue	906.9	531.4	2,687.9	253.3	780.0	2,687.9	-
Total Expenses	976.6	562.2	2,941.8	278.8	815.6	2,941.8	-
Net Loss	-69.7	-30.8	-253.9	-25.5	-35.6	-253.9	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	729	25	490	729	1,654	
- High value (\$'000)	5,000	729	5,000	490	729	1,654	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	225.2	83.7	1,047.7	35.4	133.3	804.7	1,241.1	100.0
Total current assets	155.8	60.4	710.5	27.9	93.7	550.6	837.7	100.0
Accounts receivable	47.1	24.7	177.5	15.5	34.2	225.0	139.8	100.0
Closing inventory	60.7	25.8	263.9	5.4	46.7	96.0	397.5	100.0
Other current assets	47.8	9.7	268.9	6.9	12.7	229.5	300.3	100.0
Net fixed assets	37.0	22.3	122.5	7.5	37.6	146.5	103.4	100.0
Other assets and adjustments	32.3	0.9	214.7	--	1.9	107.5	299.9	69.2
Total liabilities	81.6	40.6	320.3	32.9	48.4	465.7	204.7	100.0
Total current liabilities	80.0	39.6	314.9	32.3	47.0	460.5	199.0	100.0
Current bank loans	17.1	12.1	46.3	11.6	12.5	57.2	37.7	61.5
Other current liabilities	62.8	27.5	268.5	20.7	34.4	403.3	161.3	100.0
Long-term bank loans	0.3	--	2.3	--	--	0.4	3.9	30.8
Other liabilities and adjustments	1.2	0.9	3.0	0.5	1.3	4.7	1.6	92.3
Total equity	143.5	43.1	727.3	2.4	84.8	338.9	1,036.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	1.5	2.2	0.8	1.9	1.1	4.2	100.0
Debt to equity ratio	0.5	0.9	0.4	13.3	0.5	1.3	0.1	100.0
Interest coverage ratio	14.5	18.5	8.1	26.1	14.9	10.8	5.2	92.3
Debt ratio	0.3	0.4	0.3	0.9	0.3	0.5	0.1	100.0
Revenue to equity ratio	4.6	10.8	2.5	165.4	6.2	3.9	2.1	100.0
Revenue to closing inventories ratio	10.9	18.1	6.9	75.0	11.3	13.8	5.6	100.0

(percent)

Current debt to equity	55.7	91.8	43.2	1,308.5	55.4	135.8	19.2	100.0
Operating profit on equity	37.2	115.7	10.1	1,836.7	64.3	35.6	3.5	100.0
Net fixed assets to equity	25.8	51.8	16.8	304.4	44.3	43.2	9.9	100.0
Gross margin	19.5	19.9	18.9	19.8	20.0	31.8	12.8	100.0
Return on total assets	25.4	63.0	8.0	133.3	43.8	16.5	3.6	100.0

(days)

Collection period for accounts receivable	25.7	19.2	35.4	13.8	23.5	61.9	22.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,274	732,078	24,684.1	9
Less than 20	992	144,860	5,728.2	4
20-99	244	290,790	9,414.7	6
100-499	33	x	x	1
500 and over	5	x	x	-

1989

Total	1,265	722,058	21,107.7	
Less than 20	988	149,101	4,687.2	
20-99	238	282,416	8,290.3	
100-499	34	x	x	
500 and over	5	x	x	

SIC 3061 Basic Hardware Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3062 - METAL DIES, MOULDS AND PATTERNS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	113							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	810	25	332	810	1,735	
- High value (\$'000)	5,000	810	5,000	332	810	1,735	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.4	23.7	40.2	34.8	19.9	22.7	45.3	97.3
Purchases and materials	35.5	18.7	44.4	32.1	14.1	24.3	50.4	97.3
Closing inventory	11.5	12.3	11.1	0.4	16.3	7.8	12.1	72.6
Opening inventory	10.5	17.2	6.9	3.1	22.0	6.2	7.0	78.8
Wages, salaries and benefits	44.3	50.2	41.2	23.0	59.5	49.6	38.7	92.0
Direct	24.8	16.3	29.3	7.2	19.3	40.2	26.1	70.8
Indirect	19.5	34.0	11.9	15.8	40.1	9.4	12.6	81.4
Occupancy expenses	11.6	10.0	12.5	20.4	6.5	12.2	12.6	99.1
Depreciation	6.9	4.7	8.1	7.7	3.6	6.6	8.6	94.7
Repairs and maintenance	1.1	0.5	1.4	1.1	0.3	1.2	1.4	69.0
Fuel and oil	--	0.1	--	0.4	-	0.1	--	4.4
Utilities	1.5	1.5	1.4	3.0	1.1	2.0	1.3	92.9
Rent	2.1	3.2	1.5	8.3	1.4	2.3	1.3	61.9
Financial expenses	5.1	3.8	5.9	6.4	2.9	3.2	6.7	95.6
Interest and bank charges	4.1	2.6	5.0	4.6	1.9	2.3	5.7	80.5
Professional fees	1.0	1.1	0.9	1.8	0.9	0.9	0.9	90.3
General expenses	1.8	2.4	1.5	5.7	1.3	2.3	1.2	95.6
Advertising	0.4	0.4	0.3	1.1	0.2	0.5	0.3	74.3
Delivery expenses	1.0	1.4	0.7	3.4	0.8	1.3	0.6	69.9
Insurance	0.4	0.5	0.4	1.2	0.3	0.5	0.4	74.3
Other expenses	5.9	4.7	6.5	7.3	3.8	5.8	6.7	100.0
Total expenses	103.2	94.7	107.7	97.7	93.7	95.8	111.2	100.0
Net profit/loss	-3.2	5.3	-7.7	2.3	6.3	4.2	-11.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65						
Gross Operating Revenue	602.6	243.3	2,121.9	80.4	697.4	1,157.8	3,081.3
Total Expenses	548.7	207.4	1,991.4	69.2	593.0	1,051.8	2,926.3
Net Profit	54.0	35.8	130.5	11.3	104.4	106.0	155.0

Non-Profitable:

Gross Operating Revenue	513.7	219.5	2,474.9	86.5	488.9	1,175.0	3,244.4
Total Expenses	599.8	228.3	3,076.2	93.7	501.1	1,234.2	4,166.7
Net Loss	-86.1	-8.8	-601.3	-7.2	-12.2	-59.2	-922.2

1989**Profitable:**

Gross Operating Revenue	789.0	334.8	1,947.0	200.1	691.9	1,224.4	2,885.3
Total Expenses	705.5	279.1	1,792.6	167.6	574.6	1,089.8	2,705.4
Net Profit	83.5	55.7	154.3	32.5	117.3	134.7	179.9

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	96							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,016	25	565	1,016	2,046	
- High value (\$'000)	5,000	1,016	5,000	565	1,016	2,046	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,112.4	773.5	2,390.7	857.5	513.5	1,274.5	3,194.7	100.0
Total current assets	398.7	254.9	941.1	218.9	366.3	533.3	1,234.8	100.0
Accounts receivable	187.0	123.6	425.9	119.7	135.8	297.8	518.1	96.9
Closing inventory	98.7	49.0	286.3	54.8	31.2	106.4	415.9	85.4
Other current assets	112.8	82.1	228.8	44.3	199.2	129.0	300.7	85.4
Net fixed assets	586.9	512.2	868.6	632.6	139.7	685.1	1,000.8	100.0
Other assets and adjustments	126.7	6.3	581.0	5.9	7.3	56.0	959.1	65.6
Total liabilities	777.3	508.1	1,792.7	574.2	303.7	646.5	2,618.2	100.0
Total current liabilities	638.2	417.0	1,472.5	475.6	235.7	333.7	2,292.7	100.0
Current bank loans	85.0	93.2	54.2	114.6	27.1	65.8	45.8	46.9
Other current liabilities	553.1	323.8	1,418.2	361.0	208.5	267.8	2,246.9	100.0
Long-term bank loans	18.0	2.7	75.7	--	11.0	51.3	93.2	26.0
Other liabilities and adjustments	121.0	88.2	244.4	98.4	56.9	261.4	232.2	87.5
Total equity	335.0	265.3	598.0	283.3	209.7	627.9	576.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.6	0.6	0.4	1.5	1.5	0.5	100.0
Debt to equity ratio	2.3	1.9	2.9	2.0	1.4	1.0	4.5	100.0
Interest coverage ratio	--	4.0	-0.6	0.3	6.9	1.9	-1.0	80.2
Debt ratio	0.6	0.6	0.7	0.6	0.5	0.5	0.8	100.0
Revenue to equity ratio	2.4	1.3	4.1	0.7	3.6	2.2	5.7	100.0
Revenue to closing inventories ratio	8.1	7.2	8.7	4.0	24.5	13.1	7.9	85.4

(percent)

Current debt to equity	190.4	157.1	246.2	167.8	112.3	53.1	397.6	100.0
Operating profit on equity	...	7.7	...	...	44.1	5.2	...	100.0
Net fixed assets to equity	175.1	193.0	145.2	223.2	66.6	109.1	173.5	100.0
Gross margin	19.7	23.1	17.8	16.6	29.0	25.2	15.6	100.0
Return on total assets	0.2	3.5	-3.7	0.1	21.1	5.3	-6.3	100.0

(days)

Collection period for accounts receivable	84.5	126.5	61.9	194.9	64.6	77.7	57.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	1,274	732,078	24,684.1	9
Less than 20	992	144,860	5,728.2	4
20-99	244	290,790	9,414.7	6
100-499	33	x	x	1
500 and over	5	x	x	-

1989

Total	1,265	722,058	21,107.7
Less than 20	988	149,101	4,687.2
20-99	238	282,416	8,290.3
100-499	34	x	x
500 and over	5	x	x

SIC 3062 Metal Dies, Moulds and Patterns Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3063 - HAND TOOL AND IMPLEMENT INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	868	25	232	868	1,262	
- High value (\$'000)	5,000	868	5,000	232	868	1,262	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	38.8	35.7	40.1	43.6	27.4	39.2	40.7	100.0
Purchases and materials	39.1	35.7	40.5	38.1	33.2	39.2	41.4	100.0
Closing inventory	22.0	11.5	26.6	9.1	14.1	11.5	35.9	92.1
Opening inventory	21.7	11.5	26.1	14.6	8.3	11.5	35.2	94.7
Wages, salaries and benefits	32.9	29.7	34.3	16.4	43.7	38.8	31.5	92.1
Direct	20.8	22.6	20.0	10.2	35.6	24.7	17.2	76.3
Indirect	12.1	7.1	14.2	6.2	8.1	14.1	14.3	89.5
Occupancy expenses	10.8	14.2	9.3	16.5	11.7	10.3	8.6	100.0
Depreciation	5.2	6.6	4.6	7.5	5.6	4.5	4.6	97.4
Repairs and maintenance	1.5	2.1	1.3	2.3	1.9	1.0	1.4	78.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	2.5	1.4	3.0	2.1	1.8	1.2	97.4
Rent	2.3	2.9	2.0	3.8	2.1	3.0	1.4	71.1
Financial expenses	3.6	5.2	3.0	4.5	5.9	3.1	2.9	100.0
Interest and bank charges	2.3	3.4	1.9	3.3	3.4	2.4	1.6	84.2
Professional fees	1.3	1.8	1.1	1.2	2.4	0.7	1.3	92.1
General expenses	3.7	4.6	3.2	6.8	2.4	2.8	3.6	97.4
Advertising	1.1	0.8	1.3	0.6	0.9	1.1	1.4	71.1
Delivery expenses	1.8	2.7	1.4	4.4	0.8	1.1	1.6	60.5
Insurance	0.7	1.2	0.6	1.7	0.7	0.6	0.5	78.9
Other expenses	5.4	4.2	5.9	2.8	5.6	5.7	6.0	100.0
Total expenses	95.1	93.6	95.7	90.7	96.7	99.9	93.1	100.0
Net profit/loss	4.9	6.4	4.3	9.3	3.3	0.1	6.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71						
Gross Operating Revenue	282.9	96.0	1,784.3	56.5	518.6	1,085.7	2,198.5
Total Expenses	258.5	81.9	1,677.6	45.5	471.0	1,053.2	2,047.7
Net Profit	24.4	14.1	106.8	11.0	47.6	32.5	150.8

Non-Profitable:

Gross Operating Revenue	570.3	277.7	1,095.5	180.4	450.4	1,095.5	-
Total Expenses	623.7	346.2	1,121.9	252.1	513.4	1,121.9	-
Net Loss	-53.5	-68.5	-26.4	-71.7	-62.9	-26.4	-

1989**Profitable:**

Gross Operating Revenue	652.1	160.1	1,668.4	112.8	578.0	967.6	2,156.8
Total Expenses	588.0	142.7	1,507.6	98.7	532.9	848.4	1,966.9
Net Profit	64.1	17.3	160.9	14.2	45.1	119.2	189.9

Non-Profitable:

Gross Operating Revenue	381.6	284.8	1,057.6	218.8	486.1	1,057.6	-
Total Expenses	477.5	293.9	1,758.9	225.8	501.7	1,758.9	-
Net Loss	-95.9	-9.1	-701.3	-7.0	-15.6	-701.3	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	881	25	246	881	1,272	
- High value (\$'000)	5,000	881	5,000	246	881	1,272	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	608.7	292.7	1,389.6	218.8	621.4	810.8	2,113.2	100.0
Total current assets	323.5	90.2	899.9	48.8	274.2	321.3	1,623.2	100.0
Accounts receivable	89.1	42.4	204.5	21.0	137.7	157.6	263.2	97.3
Closing inventory	144.1	32.3	420.5	16.2	103.6	125.6	789.2	94.6
Other current assets	90.1	15.4	274.7	11.5	32.8	37.9	570.8	78.4
Net fixed assets	240.6	176.3	399.5	153.5	277.9	317.2	502.3	100.0
Other assets and adjustments	44.6	26.1	90.1	16.4	69.2	172.2	-12.4	75.7
Total liabilities	394.0	202.0	868.3	169.7	345.7	427.7	1,419.1	100.0
Total current liabilities	272.4	96.0	708.3	72.7	199.7	235.8	1,298.8	100.0
Current bank loans	41.3	28.7	72.6	16.1	84.4	80.6	62.5	64.9
Other current liabilities	231.0	67.3	635.7	56.5	115.2	155.2	1,236.3	100.0
Long-term bank loans	13.9	13.4	14.9	10.4	27.1	14.9	14.9	13.5
Other liabilities and adjustments	107.6	92.5	145.1	86.6	118.8	176.9	105.3	100.0
Total equity	214.7	90.6	521.2	49.0	275.6	383.0	694.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.9	1.2	0.6	1.3	1.3	1.2	100.0
Debt to equity ratio	1.8	2.2	1.6	3.4	1.2	1.1	2.0	100.0
Interest coverage ratio	2.2	0.9	3.2	1.0	0.8	1.0	5.3	86.5
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.5	0.6	100.0
Revenue to equity ratio	2.8	2.4	3.0	2.7	2.2	2.8	3.1	100.0
Revenue to closing inventories ratio	4.2	6.9	3.7	8.3	6.0	8.6	2.7	94.6

(percent)

Current debt to equity	126.8	105.9	135.8	148.1	72.4	61.5	187.1	100.0
Operating profit on equity	9.0	...	13.0	1.0	...	0.3	21.7	100.0
Net fixed assets to equity	112.0	194.4	76.6	312.6	100.8	82.8	72.3	100.0
Gross margin	27.8	34.0	25.6	41.9	26.3	21.9	27.8	100.0
Return on total assets	5.7	3.1	7.0	2.9	3.5	3.3	8.7	100.0

(days)

Collection period for accounts receivable	52.7	68.7	47.1	56.6	80.3	52.7	43.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	1,274	732,078	24,684.1	9
Less than 20	992	144,860	5,728.2	4
20-99	244	290,790	9,414.7	6
100-499	33	x	x	1
500 and over	5	x	x	-

1989

Total	1,265	722,058	21,107.7	
Less than 20	988	149,101	4,687.2	
20-99	238	282,416	8,290.3	
100-499	34	x	x	
500 and over	5	x	x	

SIC 3063 Hand Tool and Implement Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3069 - OTHER HARDWARE AND CUTLERY INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	655	25	368	655	1,654	
- High value (\$'000)	5,000	655	5,000	368	655	1,654	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	38.8	25.8	42.1	24.6	27.1	40.2	42.8	97.5
Purchases and materials	37.2	25.9	39.9	25.7	26.0	38.6	40.5	97.5
Closing inventory	13.1	6.9	14.6	2.9	11.4	19.6	12.7	82.5
Opening inventory	14.8	6.8	16.8	1.8	12.4	21.2	15.0	82.5
Wages, salaries and benefits	27.8	27.8	27.8	8.6	49.5	34.1	25.3	87.5
Direct	18.5	14.7	19.4	4.0	26.7	26.5	16.6	67.5
Indirect	9.3	13.1	8.4	4.6	22.8	7.6	8.7	82.5
Occupancy expenses	7.1	12.7	5.7	16.6	8.4	9.4	4.2	92.5
Depreciation	4.4	9.3	3.1	13.4	4.6	5.7	2.1	92.5
Repairs and maintenance	0.7	1.1	0.6	1.3	0.9	1.2	0.4	57.5
Fuel and oil	0.1	-	0.1	-	-	0.2	--	5.0
Utilities	1.3	1.1	1.4	0.7	1.7	1.8	1.2	77.5
Rent	0.6	1.2	0.4	1.2	1.3	0.4	0.5	40.0
Financial expenses	4.6	13.3	2.4	22.3	3.1	4.1	1.7	87.5
Interest and bank charges	3.9	12.3	1.8	21.4	2.0	3.3	1.2	77.5
Professional fees	0.7	1.0	0.6	0.9	1.1	0.8	0.5	82.5
General expenses	3.5	2.6	3.8	2.6	2.6	2.8	4.2	85.0
Advertising	0.8	0.6	0.9	0.4	0.8	0.3	1.1	65.0
Delivery expenses	2.3	1.6	2.4	2.1	1.0	1.7	2.8	60.0
Insurance	0.4	0.4	0.4	0.1	0.7	0.8	0.3	72.5
Other expenses	11.9	8.2	12.8	6.9	9.7	5.4	15.8	100.0
Total expenses	93.7	90.4	94.6	81.6	100.4	96.0	94.0	100.0
Net profit/loss	6.3	9.6	5.4	18.4	-0.4	4.0	6.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	602.5	175.2	1,639.9	135.7	544.2	1,208.8	2,055.5	
Total Expenses	528.1	140.9	1,468.4	100.9	513.6	1,134.4	1,790.3	
Net Profit	74.4	34.4	171.5	34.8	30.5	74.4	265.2	

Non-Profitable:

Gross Operating Revenue	1,166.3	365.5	2,307.5	184.3	527.2	1,047.1	3,068.2	
Total Expenses	1,203.7	394.2	2,357.3	218.3	551.2	1,077.1	3,130.0	
Net Loss	-37.4	-28.7	-49.8	-34.0	-24.0	-30.0	-61.7	

1989

Profitable:

Gross Operating Revenue	1,009.4	393.2	2,015.9	158.1	598.0	969.1	2,774.3	
Total Expenses	919.6	350.7	1,848.7	142.5	532.1	897.5	2,537.9	
Net Profit	89.8	42.5	167.2	15.6	65.8	71.7	236.4	

Non-Profitable:

Gross Operating Revenue	316.0	190.2	1,003.2	190.2	-	967.7	1,385.4	
Total Expenses	332.0	198.1	1,064.0	198.1	-	1,029.9	1,431.5	
Net Loss	-16.1	-7.9	-60.8	-7.9	-	-62.2	-46.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	890	25	512	890	1,721	
- High value (\$'000)	5,000	890	5,000	512	890	1,721	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	957.2	694.3	1,345.3	831.5	379.7	1,203.3	1,451.6	100.0
Total current assets	433.3	156.5	841.7	125.8	226.7	694.5	951.8	100.0
Accounts receivable	114.3	43.7	218.4	25.6	85.2	199.3	232.7	100.0
Closing inventory	138.1	43.0	278.5	12.1	113.9	221.5	321.1	91.7
Other current assets	180.8	69.7	344.8	88.1	27.5	273.6	398.0	86.1
Net fixed assets	503.0	544.3	442.2	698.5	191.1	545.7	364.7	100.0
Other assets and adjustments	20.8	-6.5	61.3	7.1	-38.1	-36.9	134.9	61.1
Total liabilities	749.0	611.9	951.3	791.5	200.4	1,179.8	780.4	100.0
Total current liabilities	406.4	75.5	894.6	61.3	108.1	1,098.1	742.3	100.0
Current bank loans	103.4	24.2	220.4	16.4	41.9	280.1	175.8	58.3
Other current liabilities	302.9	51.3	674.1	44.8	66.2	818.0	566.5	100.0
Long-term bank loans	7.4	12.4	--	10.2	17.6	--	--	5.6
Other liabilities and adjustments	335.2	523.9	56.7	720.0	74.6	81.7	38.0	86.1
Total equity	208.2	82.3	393.9	39.9	179.3	23.4	671.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	2.0	0.9	2.0	2.0	0.6	1.2	100.0
Debt to equity ratio	3.5	7.4	2.4	19.7	1.1	50.3	1.1	100.0
Interest coverage ratio	2.1	1.1	4.1	1.0	1.2	2.5	5.9	80.6
Debt ratio	0.7	0.8	0.7	0.9	0.5	0.9	0.5	100.0
Revenue to equity ratio	4.8	4.4	5.0	5.8	3.6	55.9	3.6	100.0
Revenue to closing inventories ratio	7.3	8.4	7.1	19.2	5.8	5.9	7.7	91.7

(percent)

Current debt to equity	195.1	91.8	227.0	153.4	60.3	4,686.0	110.6	100.0
Operating profit on equity	23.3	5.8	28.7	14.6	1.3	299.0	21.6	100.0
Net fixed assets to equity	241.6	661.2	112.2	1,747.1	106.5	2,328.6	54.3	100.0
Gross margin	31.9	36.7	30.6	55.5	21.5	28.4	31.5	100.0
Return on total assets	9.3	7.1	11.0	7.8	3.5	9.4	12.0	100.0

(days)

Collection period for accounts receivable	41.0	43.9	40.2	40.0	47.0	55.4	34.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	1,274	732,078	24,684.1	9
Less than 20	992	144,860	5,728.2	4
20-99	244	290,790	9,414.7	6
100-499	33	x	x	1
500 and over	5	x	x	-

1989				
Total	1,265	722,058	21,107.7	
Less than 20	988	149,101	4,687.2	
20-99	238	282,416	8,290.3	
100-499	34	x	x	
500 and over	5	x	x	

SIC 3069 Other Hardware and Cutlery Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3071 - HEATING EQUIPMENT INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,027	25	413	1,027	2,117	
- High value (\$'000)	5,000	1,027	5,000	413	1,027	2,117	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	53.2	48.8	54.2	44.8	50.3	53.9	54.4	97.6
Purchases and materials	54.7	50.8	55.6	46.8	52.3	53.8	56.6	97.6
Closing inventory	20.3	22.1	19.9	25.0	21.0	28.3	15.3	92.9
Opening inventory	18.8	20.1	18.6	23.0	19.0	28.3	13.1	92.9
Wages, salaries and benefits	23.5	26.0	22.9	25.6	26.2	27.1	20.5	92.9
Direct	12.6	14.2	12.3	9.8	15.9	18.0	9.1	64.3
Indirect	10.9	11.8	10.6	15.7	10.4	9.1	11.5	85.7
Occupancy expenses	6.6	11.1	5.6	13.1	10.4	6.8	5.0	95.2
Depreciation	2.1	4.0	1.7	5.4	3.4	2.7	1.1	95.2
Repairs and maintenance	0.6	0.7	0.6	1.0	0.6	0.9	0.4	66.7
Fuel and oil	--	0.1	-	0.2	0.1	-	-	4.8
Utilities	1.5	2.7	1.3	2.5	2.7	1.7	1.0	90.5
Rent	2.4	3.7	2.1	4.0	3.6	1.5	2.5	73.8
Financial expenses	3.3	4.7	2.9	4.7	4.6	2.4	3.3	100.0
Interest and bank charges	2.3	3.0	2.2	3.1	2.9	1.7	2.5	90.5
Professional fees	0.9	1.7	0.7	1.6	1.7	0.6	0.8	92.9
General expenses	3.5	3.5	3.5	5.1	2.9	3.9	3.3	90.5
Advertising	1.6	1.6	1.6	2.4	1.3	2.0	1.3	78.6
Delivery expenses	1.4	1.3	1.5	1.7	1.1	1.3	1.6	61.9
Insurance	0.5	0.6	0.4	0.9	0.5	0.6	0.4	64.3
Other expenses	8.7	13.2	7.8	23.9	9.1	6.1	8.7	100.0
Total expenses	98.8	107.3	97.0	117.2	103.5	100.1	95.2	100.0
Net profit/loss	1.2	-7.3	3.0	-17.2	-3.5	-0.1	4.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	1,425.8	381.6	2,598.3	214.6	655.4	1,704.0	3,367.6	
Total Expenses	1,328.1	366.4	2,408.0	195.8	646.1	1,594.8	3,107.5	
Net Profit	97.7	15.2	190.3	18.8	9.3	109.2	260.1	

Non-Profitable:

Gross Operating Revenue	875.6	314.3	2,119.8	94.4	782.2	1,510.9	3,226.5	
Total Expenses	948.4	371.1	2,228.1	150.6	840.1	1,637.4	3,301.9	
Net Loss	-72.8	-56.8	-108.3	-56.2	-57.9	-126.4	-75.4	

1989

Profitable:

Gross Operating Revenue	1,102.3	381.7	2,198.3	232.3	556.4	1,625.0	3,159.4	
Total Expenses	1,027.1	352.2	2,053.6	214.6	513.0	1,501.3	2,979.5	
Net Profit	75.2	29.5	144.7	17.6	43.3	123.7	179.9	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,108	25	445	1,108	2,150	
- High value (\$'000)	5,000	1,108	5,000	445	1,108	2,150	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	864.9	260.3	1,709.8	135.0	492.1	1,529.6	1,916.3	100.0
Total current assets	663.3	187.0	1,328.9	85.9	374.3	987.6	1,719.9	100.0
Accounts receivable	136.1	33.7	279.1	22.9	53.7	208.9	359.6	90.2
Closing inventory	249.4	84.3	480.0	46.8	153.8	455.7	507.8	95.1
Other current assets	277.8	68.9	569.7	16.0	166.7	322.8	852.5	92.7
Net fixed assets	129.7	66.8	217.6	39.5	117.3	247.0	184.0	100.0
Other assets and adjustments	71.8	6.4	163.2	9.6	0.4	294.9	12.3	75.6
Total liabilities	593.2	143.6	1,221.4	48.3	319.9	1,014.5	1,458.4	100.0
Total current liabilities	328.0	74.5	682.2	21.1	173.3	269.0	1,155.5	100.0
Current bank loans	25.6	8.9	48.9	4.8	16.5	21.4	80.5	43.9
Other current liabilities	302.3	65.5	633.2	16.2	156.8	247.6	1,075.0	100.0
Long-term bank loans	1.3	--	3.3	--	--	6.1	--	4.9
Other liabilities and adjustments	263.8	69.0	535.9	27.2	146.6	739.3	302.8	87.8
Total equity	271.7	116.6	488.3	86.7	172.1	515.0	457.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	2.5	1.9	4.0	2.1	3.6	1.4	100.0
Debt to equity ratio	2.1	1.2	2.5	0.5	1.8	1.9	3.1	100.0
Interest coverage ratio	1.5	-1.4	2.3	-4.4	-0.2	0.9	2.9	90.2
Debt ratio	0.6	0.5	0.7	0.3	0.6	0.6	0.7	100.0
Revenue to equity ratio	4.5	3.2	4.9	1.9	4.3	3.1	7.2	100.0
Revenue to closing inventories ratio	4.9	4.4	5.0	3.6	4.8	3.5	6.5	95.1

(percent)

Current debt to equity	120.7	63.8	139.6	24.3	100.6	52.2	252.3	100.0
Operating profit on equity	5.3	...	15.0	...	...	...	34.9	100.0
Net fixed assets to equity	47.7	57.2	44.5	45.5	68.1	47.9	40.1	100.0
Gross margin	23.3	25.5	22.8	32.4	22.5	19.0	25.0	100.0
Return on total assets	4.9	-6.3	7.4	-16.9	-0.9	1.6	12.6	100.0

(days)

Collection period for accounts receivable	40.6	32.9	42.2	48.6	26.2	47.3	39.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	202	136,055	5,564.6	9
Less than 20	148	18,668	812.7	3
20-99	42	42,032	1,711.1	6
100-499	10	x	x	-
500 and over	2	x	x	-

1989

Total	193	132,554	4,712.6	
Less than 20	145	19,779	811.0	
20-99	36	41,535	1,475.5	
100-499	10	x	x	
500 and over	2	x	x	

SIC 3071 Heating Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SMALL
BUSINESS
PROFILES**

**CANADA
1993 Edition**

Volume II of IV

SIC3081 - MACHINE SHOP INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	527							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	681	25	271	681	1,263	
- High value (\$'000)	5,000	681	5,000	271	681	1,263	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.3	33.3	33.3	32.4	34.0	31.5	34.2	94.5
Purchases and materials	33.4	32.9	33.7	30.3	34.9	32.3	34.3	94.5
Closing inventory	8.0	4.6	9.8	3.1	5.8	10.5	9.6	72.5
Opening inventory	7.9	5.0	9.5	5.2	4.9	9.7	9.4	78.6
Wages, salaries and benefits	36.7	28.3	41.5	22.0	33.3	42.0	41.2	93.5
Direct	22.4	11.4	28.6	7.0	14.8	28.6	28.7	61.7
Indirect	14.3	16.9	12.8	14.9	18.5	13.5	12.6	86.5
Occupancy expenses	11.4	13.3	10.3	14.7	12.2	10.6	10.2	99.2
Depreciation	4.9	5.1	4.9	5.8	4.5	4.8	4.9	94.5
Repairs and maintenance	1.5	1.8	1.3	2.3	1.5	1.2	1.4	77.8
Fuel and oil	0.1	0.1	0.1	0.1	0.1	--	0.1	5.9
Utilities	1.9	2.2	1.7	2.4	2.0	2.0	1.6	94.5
Rent	3.0	4.1	2.3	4.0	4.2	2.6	2.2	64.7
Financial expenses	3.6	3.5	3.6	2.9	4.0	4.2	3.4	97.9
Interest and bank charges	2.8	2.5	2.9	1.8	3.0	3.4	2.7	89.9
Professional fees	0.8	1.0	0.7	1.0	0.9	0.9	0.6	93.0
General expenses	2.6	3.5	2.1	3.8	3.2	2.4	2.0	96.6
Advertising	0.8	1.0	0.6	1.0	1.1	0.7	0.6	77.0
Delivery expenses	1.1	1.6	0.9	1.9	1.3	1.0	0.8	67.0
Insurance	0.7	0.9	0.6	0.8	0.9	0.7	0.5	79.3
Other expenses	8.4	10.0	7.6	8.2	11.4	7.5	7.6	99.8
Total expenses	96.0	91.8	98.4	83.8	98.1	98.2	98.5	100.0
Net profit/loss	4.0	8.2	1.6	16.2	1.9	1.8	1.5	99.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67							
Gross Operating Revenue	359.9	153.8	1,677.3	88.6	416.8	953.4	2,354.6	
Total Expenses	327.6	130.9	1,585.2	67.7	385.9	886.8	2,238.7	
Net Profit	32.3	22.9	92.1	21.0	30.9	66.6	116.0	

Non-Profitable:

Gross Operating Revenue	487.3	210.2	1,451.2	122.3	374.9	959.1	2,088.7	
Total Expenses	531.1	233.3	1,566.6	134.3	418.9	1,030.3	2,261.4	
Net Loss	-43.8	-23.1	-116.6	-12.0	-44.1	-71.2	-177.0	

1989

Profitable:

Gross Operating Revenue	526.8	176.8	1,413.1	100.7	365.3	780.6	2,120.3	
Total Expenses	475.7	151.5	1,296.7	80.9	326.1	700.3	1,963.5	
Net Profit	51.1	25.4	116.4	19.8	39.2	80.3	156.8	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	445							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	843	25	430	843	1,431	
- High value (\$'000)	5,000	843	5,000	430	843	1,431	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	465.6	208.9	1,313.7	163.0	365.8	816.7	1,837.5	100.0
Total current assets	219.6	104.4	600.0	77.5	196.7	366.1	846.6	100.0
Accounts receivable	102.4	51.1	271.9	36.6	100.5	174.7	374.3	98.2
Closing inventory	54.3	18.8	171.6	10.5	47.1	109.5	237.0	85.8
Other current assets	62.8	34.5	156.4	30.2	49.1	81.8	235.1	80.2
Net fixed assets	215.4	85.5	644.7	69.6	139.8	424.9	876.4	99.6
Other assets and adjustments	30.5	18.9	68.9	15.9	29.2	25.7	114.5	82.0
Total liabilities	309.1	135.7	882.0	114.2	209.4	519.8	1,263.8	100.0
Total current liabilities	154.9	75.3	417.9	63.8	114.6	238.1	607.3	100.0
Current bank loans	31.5	10.3	101.8	8.9	15.0	68.6	136.9	44.9
Other current liabilities	123.3	65.0	316.0	54.9	99.5	169.5	470.4	100.0
Long-term bank loans	23.2	8.8	71.1	5.8	18.8	62.1	80.6	28.5
Other liabilities and adjustments	130.9	51.6	393.0	44.4	75.9	219.5	575.9	92.4
Total equity	156.4	73.1	431.6	48.8	156.3	296.9	573.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	1.2	1.7	1.5	1.3	100.0
Debt to equity ratio	1.9	1.8	2.0	2.3	1.3	1.7	2.2	100.0
Interest coverage ratio	1.6	2.0	1.5	2.3	1.7	1.5	1.5	92.1
Debt ratio	0.6	0.6	0.6	0.7	0.5	0.6	0.6	100.0
Revenue to equity ratio	3.9	3.7	4.0	3.8	3.7	3.6	4.2	100.0
Revenue to closing inventories ratio	11.3	14.6	10.1	17.7	12.3	9.8	10.2	85.8

(percent)

Current debt to equity	99.0	103.0	96.8	130.8	73.3	80.2	105.8	100.0
Operating profit on equity	7.7	10.4	6.3	13.6	7.0	6.4	6.2	100.0
Net fixed assets to equity	137.7	116.8	149.3	142.5	89.4	143.1	152.7	100.0
Gross margin	27.7	32.1	25.4	36.9	26.8	26.1	25.1	100.0
Return on total assets	6.3	7.0	6.0	7.0	7.1	6.9	5.5	100.0

(days)

Collection period for accounts receivable	60.7	67.6	57.0	71.6	63.3	59.0	56.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	2,503	678,841	23,541.8	22
Less than 20	2,195	297,855	11,318.1	6
20-99	290	293,995	9,418.1	16
100-499	18	86,991	2,805.6	-
500 and over	-	-	-	-

1989

Total	2,481	640,079	21,044.0	
Less than 20	2,189	293,416	10,398.7	
20-99	274	263,773	8,128.9	
100-499	18	82,890	2,516.4	
500 and over	-	-	-	

SIC 3081 Machine Shop Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3091 - METAL PLUMBING FIXTURES AND FITTINGS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,436	-	-	-	-	
- High value (\$'000)	5,000	1,436	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.7	59.7	55.9	-	-	-	-	100.0
Purchases and materials	57.6	56.5	57.9	-	-	-	-	100.0
Closing inventory	24.8	12.4	28.3	-	-	-	-	81.8
Opening inventory	24.0	15.6	26.3	-	-	-	-	81.8
Wages, salaries and benefits	22.8	28.1	21.4	-	-	-	-	90.9
Direct	15.0	15.4	15.0	-	-	-	-	63.6
Indirect	7.8	12.8	6.4	-	-	-	-	90.9
Occupancy expenses	4.4	3.7	4.6	-	-	-	-	100.0
Depreciation	1.9	1.8	1.9	-	-	-	-	90.9
Repairs and maintenance	1.0	0.5	1.2	-	-	-	-	63.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	0.7	1.2	-	-	-	-	81.8
Rent	0.4	0.6	0.3	-	-	-	-	36.4
Financial expenses	2.7	4.1	2.3	-	-	-	-	90.9
Interest and bank charges	2.3	3.7	2.0	-	-	-	-	81.8
Professional fees	0.4	0.5	0.4	-	-	-	-	81.8
General expenses	2.2	2.2	2.1	-	-	-	-	81.8
Advertising	0.8	0.6	0.8	-	-	-	-	72.7
Delivery expenses	1.0	1.2	0.9	-	-	-	-	54.5
Insurance	0.4	0.5	0.4	-	-	-	-	54.5
Other expenses	12.1	13.6	11.7	-	-	-	-	100.0
Total expenses	101.0	111.5	98.0	-	-	-	-	100.0
Net profit/loss	-1.0	-11.5	2.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	55							
Gross Operating Revenue	2,527.8	-	2,527.8	-	-	-	-	
Total Expenses	2,476.8	-	2,476.8	-	-	-	-	
Net Profit	51.0	-	51.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	486.7	486.7	-	-	-	-	-	
Total Expenses	542.7	542.7	-	-	-	-	-	
Net Loss	-56.0	-56.0	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,282.5	475.8	2,605.1	330.2	1,029.3	2,481.3	2,670.6
Total Expenses	1,166.2	429.3	2,374.4	294.4	942.4	2,324.6	2,400.7
Net Profit	116.3	46.5	230.8	35.9	86.9	156.7	269.9

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,436	-	-	-	-	
- High value (\$'000)	5,000	1,436	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	777.0	218.7	1,595.1	-	-	-	-	100.0
Total current assets	385.6	101.3	802.3	-	-	-	-	100.0
Accounts receivable	28.6	8.0	58.8	-	-	-	-	100.0
Closing inventory	326.2	60.1	716.2	-	-	-	-	81.8
Other current assets	30.7	33.1	27.1	-	-	-	-	54.5
Net fixed assets	512.8	144.3	1,052.8	-	-	-	-	100.0
Other assets and adjustments	-121.5	-27.0	-260.0	-	-	-	-	100.0
Total liabilities	397.1	111.7	815.2	-	-	-	-	100.0
Total current liabilities	37.4	10.5	76.8	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	37.4	10.5	76.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	359.6	101.2	738.3	-	-	-	-	100.0
Total equity	379.9	106.9	779.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	10.3	9.6	10.4	-	-	-	-	100.0
Debt to equity ratio	1.0	1.0	1.0	...	...	...	...	100.0
Interest coverage ratio	0.5	-2.1	2.0	-	-	-	-	81.8
Debt ratio	0.5	0.5	0.5	-	-	-	-	100.0
Revenue to equity ratio	3.4	4.5	3.2	...	...	...	...	100.0
Revenue to closing inventories ratio	4.0	8.0	3.5	-	-	-	-	81.8

(percent)

Current debt to equity	9.8	9.8	9.8	...	...	...	...	100.0
Operating profit on equity	...	...	6.5	...	...	...	...	100.0
Net fixed assets to equity	134.9	134.9	134.9	...	...	...	...	100.0
Gross margin	20.4	12.1	22.7	-	-	-	-	100.0
Return on total assets	2.3	-17.4	6.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	7.9	6.0	8.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	741	638,482	22,893.7	13
Less than 20	518	83,448	3,405.2	21
20-99	188	220,352	7,763.6	10
100-499	29	139,785	4,969.2	-
500 and over	6	194,897	6,755.7	2

1989

Total	754	696,583	21,717.2
Less than 20	539	91,047	3,287.9
20-99	178	201,676	6,539.1
100-499	29	121,707	3,640.8
500 and over	8	282,153	8,249.4

SIC 3091 Metal Plumbing Fixtures and Fittings Industry

Establishments primarily engaged in manufacturing metal plumbing fixtures and plumbers' brass goods. Establishments primarily engaged in manufacturing sanitary ware of vitreous china are classified in <3512 - Clay Products Industry (From Imported Clay)> and those primarily engaged in manufacturing sanitary ware of synthetic materials are classified in <1699 - Other Plastic Products Industries n.e.c.>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3092 - METAL VALVE INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,091	-	-	-	-	
- High value (\$'000)	5,000	1,091	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.4	35.5	55.5	-	-	-	-	100.0
Purchases and materials	49.9	35.9	53.5	-	-	-	-	100.0
Closing inventory	22.2	11.5	25.0	-	-	-	-	91.7
Opening inventory	23.7	11.1	27.0	-	-	-	-	83.3
Wages, salaries and benefits	23.1	36.0	19.8	-	-	-	-	100.0
Direct	8.6	11.8	7.8	-	-	-	-	58.3
Indirect	14.5	24.1	12.0	-	-	-	-	100.0
Occupancy expenses	5.0	7.0	4.4	-	-	-	-	100.0
Depreciation	1.9	2.3	1.8	-	-	-	-	100.0
Repairs and maintenance	0.2	0.1	0.2	-	-	-	-	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	1.7	1.4	-	-	-	-	100.0
Rent	1.4	2.9	1.0	-	-	-	-	91.7
Financial expenses	1.3	1.6	1.2	-	-	-	-	100.0
Interest and bank charges	0.7	0.8	0.6	-	-	-	-	91.7
Professional fees	0.6	0.8	0.5	-	-	-	-	91.7
General expenses	3.6	3.5	3.6	-	-	-	-	100.0
Advertising	0.9	0.9	0.9	-	-	-	-	83.3
Delivery expenses	1.9	1.9	1.8	-	-	-	-	83.3
Insurance	0.9	0.6	0.9	-	-	-	-	75.0
Other expenses	4.7	5.2	4.6	-	-	-	-	100.0
Total expenses	89.1	88.8	89.2	-	-	-	-	100.0
Net profit/loss	10.9	11.2	10.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	92							
Gross Operating Revenue	1,715.7	693.4	2,458.2	-	-	-	-	
Total Expenses	1,518.1	587.8	2,193.8	-	-	-	-	
Net Profit	197.6	105.6	264.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,091.2	1,091.2	-	-	-	-	-	
Total Expenses	1,137.7	1,137.7	-	-	-	-	-	
Net Loss	-46.5	-46.5	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	2,315.5	489.7	2,881.5	292.4	713.2	1,405.5	3,144.9	
Total Expenses	2,015.2	420.6	2,509.6	199.6	670.9	1,268.1	2,731.1	
Net Profit	300.3	69.1	371.9	92.8	42.3	137.4	413.8	

Non-Profitable:

Gross Operating Revenue	705.7	387.0	1,778.2	-387.0	-	1,778.2	-	
Total Expenses	1,048.7	808.6	1,856.2	808.6	-	1,856.2	-	
Net Loss	-342.9	-421.7	-78.1	-421.7	-	-78.1	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,091	-	-	-	-	
- High value (\$'000)	5,000	1,091	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,245.1	400.6	1,959.3	-	-	-	-	100.0
Total current assets	903.7	335.3	1,384.3	-	-	-	-	100.0
Accounts receivable	456.7	200.1	673.8	-	-	-	-	100.0
Closing inventory	372.3	86.1	614.3	-	-	-	-	91.7
Other current assets	74.6	49.1	96.1	-	-	-	-	58.3
Net fixed assets	154.5	92.7	206.8	-	-	-	-	100.0
Other assets and adjustments	186.8	-27.4	368.0	-	-	-	-	75.0
Total liabilities	957.7	394.6	1,433.9	-	-	-	-	100.0
Total current liabilities	703.8	392.9	966.7	-	-	-	-	100.0
Current bank loans	139.8	--	258.0	-	-	-	-	33.3
Other current liabilities	564.0	392.9	708.6	-	-	-	-	100.0
Long-term bank loans	13.0	--	24.0	-	-	-	-	16.7
Other liabilities and adjustments	240.8	1.6	443.1	-	-	-	-	100.0
Total equity	287.4	6.0	525.4	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	0.8	1.4	-	-	-	-	100.0
Debt to equity ratio	3.3	65.5	2.7	...	...	...	...	100.0
Interest coverage ratio	17.2	15.1	17.9	-	-	-	-	91.7
Debt ratio	0.7	0.9	0.7	-	-	-	-	100.0
Revenue to equity ratio	5.8	124.3	4.6	...	...	...	...	100.0
Revenue to closing inventories ratio	4.4	8.7	4.0	-	-	-	-	91.7

(percent)

Current debt to equity	244.8	6,522.2	183.9	...	...	...	...	100.0
Operating profit on equity	63.2	1,397.0	50.3	...	...	...	...	100.0
Net fixed assets to equity	53.7	1,539.2	39.3	...	...	...	...	100.0
Gross margin	25.4	28.5	24.6	-	-	-	-	100.0
Return on total assets	15.5	22.4	14.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	99.5	97.4	100.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	741	638,482	22,893.7	13
Less than 20	518	83,448	3,405.2	21
20-99	188	220,352	7,763.6	10
100-499	29	139,785	4,969.2	-
500 and over	6	194,897	6,755.7	2
1989				
Total	754	696,583	21,717.2	
Less than 20	539	91,047	3,287.9	
20-99	178	201,676	6,539.1	
100-499	29	121,707	3,640.8	
500 and over	8	282,153	8,249.4	

SIC 3092 Metal Valve Industry

Establishments primarily engaged in manufacturing metal valves.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3099 - OTHER METAL FABRICATING INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	144							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,134	25	586	1,134	2,111	
- High value (\$'000)	5,000	1,134	5,000	586	1,134	2,111	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.4	41.7	51.2	41.0	42.3	48.7	52.5	99.3
Purchases and materials	47.7	45.6	48.6	47.7	43.4	48.1	48.9	99.3
Closing inventory	10.7	10.5	10.8	10.6	10.3	9.0	11.7	88.9
Opening inventory	11.3	6.6	13.4	4.0	9.3	9.6	15.2	88.9
Wages, salaries and benefits	27.2	29.2	26.4	22.6	36.2	26.5	26.3	96.5
Direct	16.4	15.7	16.6	6.8	25.0	16.5	16.7	74.3
Indirect	10.9	13.5	9.7	15.8	11.1	10.0	9.6	88.9
Occupancy expenses	8.4	9.4	7.9	10.0	8.8	8.7	7.5	98.6
Depreciation	2.7	2.8	2.7	2.7	3.0	2.9	2.6	93.8
Repairs and maintenance	1.1	0.7	1.3	0.3	1.1	1.1	1.3	70.1
Fuel and oil	0.1	--	0.1	-	0.1	--	0.2	4.2
Utilities	1.7	1.9	1.6	1.9	1.9	1.9	1.5	88.9
Rent	2.7	4.0	2.2	5.1	2.8	2.8	1.9	72.9
Financial expenses	3.3	3.0	3.3	2.8	3.3	2.7	3.6	98.6
Interest and bank charges	2.3	2.0	2.4	1.6	2.5	2.0	2.6	90.3
Professional fees	1.0	1.0	0.9	1.2	0.8	0.7	1.0	91.0
General expenses	2.7	4.5	1.9	6.5	2.3	2.5	1.7	95.8
Advertising	0.6	0.6	0.6	0.5	0.6	0.6	0.6	77.1
Delivery expenses	1.6	3.1	1.0	4.9	1.1	1.4	0.7	72.2
Insurance	0.5	0.8	0.4	1.0	0.6	0.4	0.4	77.1
Other expenses	7.2	6.4	7.5	7.7	5.1	7.7	7.4	100.0
Total expenses	97.1	94.2	98.3	90.6	98.1	96.9	98.9	100.0
Net profit/loss	2.9	5.8	1.7	9.4	1.9	3.1	1.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	742.2	326.6	2,213.3	228.4	870.5	1,503.4	2,977.6	
Total Expenses	688.2	294.6	2,081.3	200.3	817.0	1,401.3	2,813.3	
Net Profit	54.0	32.0	132.0	28.1	53.5	102.1	164.3	

Non-Profitable:

Gross Operating Revenue	1,139.3	369.1	2,558.4	135.8	839.8	1,531.4	3,504.0	
Total Expenses	1,207.3	397.6	2,699.1	154.7	887.7	1,602.3	3,709.0	
Net Loss	-68.0	-28.5	-140.7	-18.9	-47.9	-71.0	-205.0	

1989

Profitable:

Gross Operating Revenue	1,072.0	415.6	2,322.9	261.7	709.2	1,559.8	3,094.5	
Total Expenses	988.8	369.2	2,169.4	228.1	638.3	1,448.0	2,898.9	
Net Profit	83.3	46.4	153.5	33.6	70.8	111.8	195.7	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	137							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,152	25	621	1,152	2,165	
- High value (\$'000)	5,000	1,152	5,000	621	1,152	2,165	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	663.8	317.1	1,406.8	246.5	527.9	848.2	2,014.5	100.0
Total current assets	411.6	199.4	866.3	140.4	375.6	530.9	1,231.3	100.0
Accounts receivable	203.4	90.3	445.8	60.1	180.5	330.6	571.3	94.9
Closing inventory	117.4	51.0	259.6	37.3	91.9	139.3	390.5	93.4
Other current assets	90.7	58.0	160.8	42.9	103.1	60.9	269.4	65.0
Net fixed assets	245.7	126.4	501.3	109.8	176.2	328.1	689.6	100.0
Other assets and adjustments	6.4	-8.7	39.1	-3.7	-23.9	-10.8	93.5	81.8
Total liabilities	456.1	200.1	1,004.8	176.8	269.8	500.3	1,553.7	100.0
Total current liabilities	251.4	98.3	579.5	75.2	167.0	320.2	861.7	100.0
Current bank loans	74.2	32.8	162.8	25.5	54.6	76.3	256.9	65.7
Other current liabilities	177.2	65.4	416.7	49.7	112.4	243.8	604.8	100.0
Long-term bank loans	26.6	11.8	58.3	10.3	16.3	22.8	96.8	25.5
Other liabilities and adjustments	178.1	89.9	366.9	91.1	86.4	157.2	595.1	96.4
Total equity	207.6	116.9	401.9	69.7	258.0	347.9	460.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	2.0	1.4	1.8	2.2	1.6	1.4	100.0
Debt to equity ratio	2.1	1.7	2.4	2.5	1.0	1.4	3.3	100.0
Interest coverage ratio	2.0	3.0	1.6	6.0	1.6	2.4	1.3	91.2
Debt ratio	0.6	0.6	0.7	0.7	0.5	0.5	0.7	100.0
Revenue to equity ratio	4.8	3.2	5.8	2.9	3.5	4.4	7.0	100.0
Revenue to closing inventories ratio	8.6	7.4	9.1	5.4	9.8	11.2	8.2	93.4

(percent)

Current debt to equity	121.0	84.0	144.1	107.9	64.7	92.0	187.0	100.0
Operating profit on equity	11.8	15.4	9.6	27.1	6.0	14.1	5.9	100.0
Net fixed assets to equity	118.3	108.1	124.7	157.5	68.2	94.3	149.6	100.0
Gross margin	23.8	28.0	22.4	37.4	21.6	25.3	20.9	100.0
Return on total assets	7.3	8.4	6.8	9.1	7.3	9.7	5.5	100.0

(days)

Collection period for accounts receivable	73.3	86.4	68.7	107.1	72.4	77.1	64.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	741	638,482	22,893.7	13
Less than 20	518	83,448	3,405.2	21
20-99	188	220,352	7,763.6	10
100-499	29	139,785	4,969.2	-
500 and over	6	194,897	6,755.7	2

1989

Total	754	696,583	21,717.2	
Less than 20	539	91,047	3,287.9	
20-99	178	201,676	6,539.1	
100-499	29	121,707	3,640.8	
500 and over	8	282,153	8,249.4	

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

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3111 - AGRICULTURAL IMPLEMENT INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	81							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	622	25	220	622	1,207	
- High value (\$'000)	5,000	622	5,000	220	622	1,207	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.3	54.1	53.1	46.3	57.5	53.9	52.7	100.0
Purchases and materials	52.2	52.8	52.1	39.9	58.4	48.6	53.8	98.8
Closing inventory	23.8	20.7	24.7	26.0	18.4	14.3	29.9	84.0
Opening inventory	24.9	22.0	25.7	32.5	17.5	19.6	28.8	87.7
Wages, salaries and benefits	22.5	20.8	22.9	18.0	22.0	24.1	22.3	93.8
Direct	14.2	11.5	14.9	13.0	10.9	15.8	14.4	65.4
Indirect	8.3	9.3	8.0	5.1	11.1	8.3	7.9	76.5
Occupancy expenses	7.2	9.3	6.6	14.6	7.0	8.8	5.5	98.8
Depreciation	3.4	5.0	3.0	9.3	3.2	3.2	2.9	91.4
Repairs and maintenance	1.0	0.8	1.1	0.7	0.8	1.6	0.8	72.8
Fuel and oil	0.1	0.1	0.1	-	0.2	0.2	--	7.4
Utilities	1.3	1.8	1.1	2.4	1.5	1.3	1.1	86.4
Rent	1.4	1.6	1.4	2.2	1.4	2.6	0.7	53.1
Financial expenses	3.8	4.4	3.6	6.7	3.5	1.9	4.5	95.1
Interest and bank charges	2.7	3.2	2.6	4.3	2.7	1.3	3.2	86.4
Professional fees	1.1	1.2	1.0	2.3	0.7	0.6	1.2	90.1
General expenses	2.6	2.7	2.6	3.9	2.1	2.5	2.7	93.8
Advertising	1.3	1.0	1.4	0.8	1.1	0.8	1.7	84.0
Delivery expenses	0.7	0.9	0.7	2.1	0.4	1.2	0.5	53.1
Insurance	0.6	0.7	0.6	1.1	0.6	0.5	0.6	71.6
Other expenses	9.1	11.9	8.3	21.3	7.9	5.2	9.9	100.0
Total expenses	98.5	103.2	97.2	110.8	99.9	96.4	97.6	100.0
Net profit/loss	1.5	-3.2	2.8	-10.8	0.1	3.6	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	837.0	251.4	1,751.2	134.8	400.6	962.2	2,860.3	
Total Expenses	765.7	219.4	1,618.3	118.4	348.8	864.8	2,677.5	
Net Profit	71.4	31.9	132.9	16.4	51.8	97.4	182.8	

Non-Profitable:

Gross Operating Revenue	621.3	235.4	1,520.9	107.5	486.4	887.7	2,565.5	
Total Expenses	694.9	292.1	1,633.7	151.4	568.4	963.7	2,738.8	
Net Loss	-73.5	-56.7	-112.7	-43.8	-82.0	-76.0	-173.3	

1989

Profitable:

Gross Operating Revenue	812.9	286.5	1,693.1	191.6	455.0	919.7	2,619.8	
Total Expenses	748.1	248.1	1,584.2	160.8	403.0	847.7	2,466.6	
Net Profit	64.8	38.4	108.9	30.8	52.0	72.0	153.2	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	686	25	243	686	1,520	
- High value (\$'000)	5,000	686	5,000	243	686	1,520	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	638.6	287.3	1,333.3	153.7	503.0	759.4	2,101.3	98.7
Total current assets	414.0	132.9	969.9	97.9	189.4	511.5	1,583.3	98.7
Accounts receivable	74.1	26.7	167.9	11.1	51.8	80.6	284.7	98.7
Closing inventory	187.8	53.1	454.3	36.2	80.2	166.4	839.5	89.5
Other current assets	152.0	53.0	347.6	50.4	57.3	264.4	459.0	84.2
Net fixed assets	173.6	95.5	328.1	57.9	156.2	163.0	549.1	98.7
Other assets and adjustments	50.9	58.8	35.2	-2.2	157.3	84.7	-31.0	84.2
Total liabilities	328.7	171.9	638.6	106.7	277.3	586.5	708.3	98.7
Total current liabilities	194.1	109.6	361.3	68.7	175.5	289.3	457.6	98.7
Current bank loans	98.4	53.6	186.9	34.9	83.9	159.0	224.2	84.2
Other current liabilities	95.7	55.9	174.3	33.8	91.6	130.2	233.3	98.7
Long-term bank loans	5.0	7.5	--	12.2	--	--	--	5.3
Other liabilities and adjustments	129.5	54.7	277.3	25.6	101.7	297.1	250.7	97.4
Total equity	309.9	115.3	694.7	47.0	225.7	172.9	1,392.9	98.7

FINANCIAL RATIOS

(times)

Current ratio	2.1	1.2	2.6	1.4	1.0	1.7	3.4	98.7
Debt to equity ratio	1.0	1.4	0.9	2.2	1.2	3.3	0.5	98.7
Interest coverage ratio	1.3	--	1.8	-1.4	1.1	2.7	1.6	88.2
Debt ratio	0.5	0.5	0.4	0.6	0.5	0.7	0.3	98.7
Revenue to equity ratio	2.4	2.2	2.5	2.7	2.0	5.7	2.0	98.7
Revenue to closing inventories ratio	4.0	4.8	3.9	3.6	5.6	5.9	3.3	89.5

(percent)

Current debt to equity	62.6	95.0	52.0	146.3	77.7	167.3	32.8	98.7
Operating profit on equity	2.7	...	5.9	...	0.7	14.4	4.5	98.7
Net fixed assets to equity	56.0	82.8	47.2	123.3	69.2	94.3	39.4	98.7
Gross margin	24.8	25.0	24.7	34.4	20.6	24.0	25.0	100.0
Return on total assets	4.6	--	6.6	-5.5	2.7	5.1	7.3	98.7

(days)

Collection period for accounts receivable	35.3	38.2	34.5	31.2	41.5	29.5	36.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	310	268,701	9,784.2	5
Less than 20	222	27,088	1,251.5	9
20-99	69	64,832	2,721.4	2
100-499	17	x	x	2
500 and over	2	x	x	-
1989				
Total	315	222,592	7,611.9	
Less than 20	231	31,200	1,337.1	
20-99	67	64,625	2,539.9	
100-499	15	x	x	
500 and over	2	x	x	

SIC 3111 Agricultural Implement Industry

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

Symbols: Reliability A: very good; .B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC3121 - COMMERCIAL REFRIGERATION AND AIR CONDITIONING EQUIPMENT
INDUSTRY**
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	699	25	184	699	1,095	
- High value (\$'000)	5,000	699	5,000	184	699	1,095	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.2	49.2	44.5	56.6	48.3	48.1	43.2	94.4
Purchases and materials	51.1	54.8	46.2	48.3	55.6	49.0	45.1	94.4
Closing inventory	16.1	17.8	13.8	0.3	19.9	12.2	14.5	83.3
Opening inventory	12.2	12.2	12.2	8.5	12.6	11.3	12.5	83.3
Wages, salaries and benefits	20.9	13.7	30.5	3.3	15.0	20.4	34.3	88.9
Direct	16.4	11.5	23.0	1.8	12.7	10.6	27.5	55.6
Indirect	4.5	2.2	7.6	1.6	2.3	9.9	6.7	77.8
Occupancy expenses	9.1	9.0	9.1	2.9	9.7	7.5	9.8	100.0
Depreciation	2.7	2.3	3.2	0.1	2.6	3.5	3.1	88.9
Repairs and maintenance	0.4	0.1	0.8	0.5	0.1	1.1	0.8	77.8
Fuel and oil	0.8	1.4	-	-	1.5	-	-	5.6
Utilities	2.5	2.9	2.0	1.0	3.1	2.4	1.8	100.0
Rent	2.6	2.3	3.1	1.2	2.4	0.5	4.0	72.2
Financial expenses	3.5	2.7	4.5	0.4	3.0	7.0	3.5	94.4
Interest and bank charges	2.0	1.8	2.3	0.1	2.0	5.5	1.1	77.8
Professional fees	1.5	0.9	2.2	0.3	1.0	1.6	2.4	88.9
General expenses	5.9	2.3	10.8	4.5	2.0	2.3	13.9	94.4
Advertising	2.8	1.1	5.1	3.0	0.9	0.8	6.7	83.3
Delivery expenses	2.2	0.4	4.6	1.4	0.3	0.7	6.1	50.0
Insurance	0.9	0.8	1.0	--	0.9	0.8	1.1	88.9
Other expenses	13.3	15.4	10.4	9.1	16.2	15.2	8.6	100.0
Total expenses	99.8	92.3	109.8	76.7	94.3	100.6	113.2	100.0
Net profit/loss	0.2	7.7	-9.8	23.3	5.7	-0.6	-13.2	94.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56							
Gross Operating Revenue	325.2	270.8	1,524.7	48.3	641.7	994.0	2,055.4	
Total Expenses	289.5	238.5	1,412.5	35.0	577.9	912.7	1,912.2	
Net Profit	35.7	32.2	112.2	13.3	63.8	81.2	143.3	

Non-Profitable:

Gross Operating Revenue	1,152.7	415.0	1,555.6	155.1	485.8	987.9	1,912.4	
Total Expenses	1,395.7	600.0	1,830.2	231.7	700.4	1,046.8	2,322.6	
Net Loss	-262.9	-185.0	-311.0	-76.7	-214.6	-84.5	-410.2	

1989**Profitable:**

Gross Operating Revenue	2,118.3	883.4	2,802.4	180.2	1,577.4	2,325.2	3,984.2	
Total Expenses	2,011.0	820.0	2,670.6	163.9	1,467.6	2,210.6	3,810.1	
Net Profit	107.4	63.4	131.7	16.4	109.8	114.6	174.1	

Non-Profitable:

Gross Operating Revenue	500.0	201.5	2,928.5	35.6	1,605.5	-	2,928.5	
Total Expenses	531.1	222.7	3,040.3	55.6	1,636.6	-	3,040.3	
Net Loss	-31.1	-21.2	-111.8	-20.0	-31.1	-	-111.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	881	25	406	881	1,102	
- High value (\$'000)	5,000	881	5,000	406	881	1,102	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	439.5	298.8	941.2	219.6	315.8	970.3	925.2	100.0
Total current assets	348.0	208.8	844.5	183.7	214.2	969.9	775.3	100.0
Accounts receivable	82.6	55.6	178.8	54.4	55.8	181.4	177.3	100.0
Closing inventory	141.5	115.6	233.9	118.2	115.1	145.8	282.4	93.8
Other current assets	123.8	37.5	431.8	11.0	43.1	642.5	315.5	87.5
Net fixed assets	92.9	84.9	121.5	10.5	100.9	0.4	188.4	31.3
Other assets and adjustments	-1.5	5.0	-24.8	25.4	0.6	--	-38.5	31.3
Total liabilities	225.4	93.6	695.5	140.0	83.7	777.3	650.4	100.0
Total current liabilities	119.1	64.7	312.9	118.7	53.1	305.2	317.2	100.0
Current bank loans	5.3	4.1	9.5	23.5	--	--	14.7	12.5
Other current liabilities	113.7	60.6	303.4	95.2	53.1	305.2	302.4	100.0
Long-term bank loans	4.1	--	18.8	--	--	--	29.1	6.3
Other liabilities and adjustments	102.2	28.8	363.7	21.2	30.5	472.0	303.9	93.8
Total equity	214.0	205.1	245.7	79.6	232.1	193.0	274.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.9	3.2	2.6	1.5	4.0	3.1	2.4	100.0
Debt to equity ratio	1.0	0.4	2.8	1.7	0.3	4.0	2.3	100.0
Interest coverage ratio	0.2	3.0	-3.9	-9.0	4.9	1.5	-11.4	81.3
Debt ratio	0.5	0.3	0.7	0.6	0.2	0.8	0.7	100.0
Revenue to equity ratio	3.8	2.9	6.6	3.2	2.9	5.3	7.1	100.0
Revenue to closing inventories ratio	5.8	5.2	6.9	2.1	5.9	7.0	6.9	93.8

(percent)

Current debt to equity	55.6	31.5	127.3	149.2	22.9	158.1	115.4	100.0
Operating profit on equity	...	13.4	...	...	24.5	15.4	...	100.0
Net fixed assets to equity	43.4	41.4	49.4	13.2	43.4	0.2	68.5	100.0
Gross margin	31.2	35.5	25.5	48.1	34.5	35.8	22.5	100.0
Return on total assets	1.1	13.8	-13.1	-44.4	22.5	8.3	-25.5	100.0

(days)

Collection period for accounts receivable	36.3	33.3	40.2	77.8	29.8	64.5	33.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	98	118,857	4,475.7	9
Less than 20	57	7,328	308.3	13
20-99	33	42,756	1,640.9	2
100-499	7	x	x	2
500 and over	1	x	x	-
1989				
Total	107	101,129	3,349.4	
Less than 20	70	9,370	373.4	
20-99	31	41,050	1,341.7	
100-499	5	x	x	
500 and over	1	x	x	

SIC 3121 Commercial Refrigeration and Air Conditioning Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3191 - COMPRESSOR, PUMP AND INDUSTRIAL FAN INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	799	25	439	799	1,678	
- High value (\$'000)	5,000	799	5,000	439	799	1,678	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	48.8	50.7	48.3	50.3	50.9	48.3	48.3	100.0
Purchases and materials	48.9	49.1	48.8	46.3	50.5	50.4	47.5	94.6
Closing inventory	15.9	12.6	16.9	3.0	17.4	18.7	15.4	94.6
Opening inventory	15.9	14.2	16.4	7.0	17.8	16.6	16.2	94.6
Wages, salaries and benefits	23.3	28.7	21.6	15.6	35.2	29.3	15.2	94.6
Direct	9.6	14.3	8.1	5.8	18.5	8.5	7.9	64.9
Indirect	13.7	14.4	13.5	9.8	16.7	20.8	7.3	86.5
Occupancy expenses	5.0	8.5	3.9	6.8	9.4	5.0	3.0	97.3
Depreciation	1.7	2.1	1.6	2.5	1.9	2.3	1.0	91.9
Repairs and maintenance	0.4	0.8	0.3	0.3	1.0	0.3	0.4	64.9
Fuel and oil	--	-	0.1	-	-	-	0.1	2.7
Utilities	1.2	2.1	0.9	1.7	2.3	1.0	0.7	81.1
Rent	1.6	3.5	1.1	2.3	4.1	1.4	0.8	62.2
Financial expenses	2.5	4.0	2.1	2.6	4.7	2.4	1.8	97.3
Interest and bank charges	1.9	2.9	1.6	1.2	3.7	1.7	1.5	86.5
Professional fees	0.6	1.1	0.5	1.4	1.0	0.7	0.3	91.9
General expenses	2.1	3.5	1.7	2.9	3.8	1.3	2.0	91.9
Advertising	0.8	1.7	0.6	1.8	1.6	0.5	0.6	75.7
Delivery expenses	0.7	1.2	0.5	0.7	1.5	0.2	0.9	45.9
Insurance	0.6	0.6	0.6	0.5	0.7	0.7	0.5	73.0
Other expenses	13.8	7.5	15.7	5.8	8.4	10.1	20.4	100.0
Total expenses	95.5	102.9	93.3	84.0	112.3	96.4	90.7	100.0
Net profit/loss	4.5	-2.9	6.7	16.0	-12.3	3.6	9.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	833.6	208.3	1,767.0	135.6	538.2	1,173.3	2,829.3	
Total Expenses	741.4	175.5	1,586.2	102.6	506.3	1,081.7	2,488.8	
Net Profit	92.2	32.8	180.8	33.0	31.9	91.6	340.5	

Non-Profitable:

Gross Operating Revenue	853.1	516.3	1,600.4	300.4	610.7	1,212.4	2,624.5	
Total Expenses	936.4	605.6	1,670.6	310.6	734.6	1,294.3	2,663.9	
Net Loss	-83.4	-89.3	-70.2	-10.2	-123.9	-81.9	-39.4	

1989

Profitable:

Gross Operating Revenue	899.1	303.1	2,440.6	205.9	852.6	1,609.5	3,434.8	
Total Expenses	831.9	269.5	2,286.6	181.3	768.4	1,492.2	3,236.9	
Net Profit	67.2	33.6	154.0	24.6	84.3	117.3	197.9	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	799	25	439	799	1,678	
- High value (\$'000)	5,000	799	5,000	439	799	1,678	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	670.5	238.4	1,397.1	131.1	431.4	783.6	2,605.5	100.0
Total current assets	400.7	187.9	758.7	116.3	316.5	544.4	1,180.9	100.0
Accounts receivable	182.3	114.0	297.0	78.5	177.9	188.0	511.7	100.0
Closing inventory	133.6	39.6	291.7	4.8	102.1	221.7	429.5	94.6
Other current assets	84.8	34.2	169.9	32.9	36.5	134.6	239.6	86.5
Net fixed assets	172.7	14.9	438.2	5.0	32.7	267.5	774.4	100.0
Other assets and adjustments	96.9	35.5	200.1	9.6	82.0	-28.3	650.1	86.5
Total liabilities	473.1	238.8	867.2	45.3	586.8	606.2	1,381.3	100.0
Total current liabilities	221.4	75.5	466.6	39.3	140.8	323.0	749.4	100.0
Current bank loans	21.7	8.3	44.2	0.4	22.5	49.6	33.5	54.1
Other current liabilities	199.6	67.2	422.4	38.9	118.2	273.4	715.8	100.0
Long-term bank loans	2.6	2.4	2.9	2.5	2.2	4.5	--	16.2
Other liabilities and adjustments	249.1	160.8	397.5	3.4	443.8	278.6	631.8	89.2
Total equity	197.3	-0.3	529.8	85.7	-155.4	177.3	1,224.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.4	1.6	2.9	2.2	1.6	1.5	100.0
Debt to equity ratio	2.3	...	1.6	0.5	...	3.4	1.1	100.0
Interest coverage ratio	3.3	--	5.2	14.4	-2.3	3.1	7.1	86.5
Debt ratio	0.7	1.0	0.6	0.3	1.3	0.7	0.5	100.0
Revenue to equity ratio	4.2	...	3.2	1.8	...	6.6	2.2	100.0
Revenue to closing inventories ratio	6.2	7.9	5.9	33.3	5.7	5.3	6.4	94.6

(percent)

Current debt to equity	112.1	...	88.0	45.8	...	182.1	61.2	100.0
Operating profit on equity	18.9	2,282.6	21.8	30.2	46.4	23.8	21.2	100.0
Net fixed assets to equity	87.5	...	82.6	5.8	...	150.8	63.2	100.0
Gross margin	27.9	20.6	30.1	34.1	13.9	22.4	36.5	100.0
Return on total assets	7.9	--	10.2	21.2	-11.6	7.9	11.5	100.0

(days)

Collection period for accounts receivable	79.2	132.6	62.9	176.7	110.7	57.9	67.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	2,500	2,509,027	79,191.2	44
Less than 20	1,700	250,576	9,528.0	72
20-99	661	861,191	28,559.7	28
100-499	122	873,212	25,899.6	1
500 and over	17	524,048	15,203.9	1

1989

Total	2,544	2,363,873	66,446.1	
Less than 20	1,772	288,125	9,703.9	
20-99	633	817,398	23,838.9	
100-499	121	770,738	20,266.4	
500 and over	18	487,612	12,636.9	

SIC 3191 Compressor, Pump and Industrial Fan Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC3192 - CONSTRUCTION AND MINING MACHINERY AND MATERIALS
HANDLING EQUIPMENT INDUSTRY**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	113							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,103	25	481	1,103	2,265	
- High value (\$'000)	5,000	1,103	5,000	481	1,103	2,265	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.3	38.4	50.5	34.4	40.7	53.9	49.4	97.3
Purchases and materials	53.4	40.0	56.5	35.7	42.5	66.3	53.0	97.3
Closing inventory	18.1	15.4	18.7	10.9	18.0	24.7	16.6	88.5
Opening inventory	13.0	13.8	12.8	9.7	16.2	12.3	13.0	86.7
Wages, salaries and benefits	26.9	31.6	25.8	26.7	34.5	26.3	25.6	94.7
Direct	13.7	17.3	12.8	10.3	21.5	16.7	11.4	62.8
Indirect	13.2	14.3	13.0	16.4	13.0	9.6	14.2	85.8
Occupancy expenses	6.2	8.9	5.6	11.3	7.6	6.2	5.4	97.3
Depreciation	2.3	3.1	2.1	3.6	2.7	2.4	2.1	92.9
Repairs and maintenance	0.7	1.2	0.6	1.8	0.9	0.9	0.5	69.0
Fuel and oil	0.1	0.2	0.1	0.4	--	0.2	-	10.6
Utilities	1.4	1.8	1.3	1.7	1.8	1.4	1.2	87.6
Rent	1.8	2.7	1.6	3.6	2.2	1.3	1.6	59.3
Financial expenses	3.2	4.4	2.9	5.2	3.9	3.7	2.7	98.2
Interest and bank charges	2.4	3.3	2.2	3.7	3.1	2.7	2.0	93.8
Professional fees	0.8	1.1	0.8	1.5	0.8	1.0	0.7	91.2
General expenses	2.5	3.8	2.2	5.8	2.7	1.9	2.3	88.5
Advertising	0.7	1.0	0.6	0.9	1.1	0.7	0.5	77.9
Delivery expenses	1.2	2.2	0.9	4.4	1.0	0.8	1.0	55.8
Insurance	0.7	0.6	0.7	0.5	0.6	0.4	0.8	67.3
Other expenses	11.4	10.5	11.6	14.1	8.4	6.1	13.6	99.1
Total expenses	98.5	97.6	98.7	97.5	97.7	97.9	99.0	100.0
Net profit/loss	1.5	2.4	1.3	2.5	2.3	2.1	1.0	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	895.5	272.4	2,464.6	104.2	896.7	1,548.0	3,290.3	
Total Expenses	835.4	248.3	2,313.8	90.6	833.7	1,417.9	3,120.8	
Net Profit	60.1	24.1	150.8	13.6	63.0	130.1	169.5	

Non-Profitable:

Gross Operating Revenue	1,571.1	437.7	2,746.6	303.3	805.7	1,660.6	3,377.7	
Total Expenses	1,652.6	482.9	2,865.9	332.9	893.4	1,788.1	3,492.2	
Net Loss	-82.6	-46.3	-119.3	-29.6	-96.8	-127.5	-114.5	

1989

Profitable:

Gross Operating Revenue	1,559.9	465.1	2,594.3	224.2	837.7	1,687.6	3,353.1	
Total Expenses	1,429.3	414.5	2,388.2	179.6	777.7	1,537.7	3,099.8	
Net Profit	130.6	50.6	206.2	44.5	60.0	149.9	253.3	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	110							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,126	25	528	1,126	2,292	
- High value (\$'000)	5,000	1,126	5,000	528	1,126	2,292	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	781.6	232.8	1,829.7	100.6	678.0	1,683.0	1,940.7	100.0
Total current assets	505.7	149.1	1,186.9	64.9	432.3	877.5	1,421.1	100.0
Accounts receivable	194.8	50.8	469.9	20.7	152.1	263.4	626.3	100.0
Closing inventory	202.5	50.0	493.9	17.2	160.4	399.1	565.6	90.9
Other current assets	108.3	48.2	223.0	27.0	119.7	214.9	229.1	70.0
Net fixed assets	230.8	90.4	498.8	41.5	255.0	757.0	303.4	97.3
Other assets and adjustments	45.0	-6.6	143.9	-5.8	-9.2	48.4	216.2	76.4
Total liabilities	570.4	132.4	1,406.9	68.7	346.8	1,323.9	1,469.8	100.0
Total current liabilities	363.9	66.1	932.5	33.9	174.7	678.2	1,125.1	100.0
Current bank loans	113.6	18.8	294.6	10.4	47.1	253.0	326.1	50.9
Other current liabilities	250.2	47.3	637.9	23.4	127.5	425.2	798.9	100.0
Long-term bank loans	2.0	0.8	4.3	--	3.7	5.4	3.5	6.4
Other liabilities and adjustments	204.4	65.4	470.0	34.8	168.3	640.2	341.1	84.5
Total equity	211.2	100.4	422.7	31.8	331.2	359.1	470.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.2	1.2	1.9	2.4	1.2	1.2	100.0
Debt to equity ratio	2.7	1.3	3.3	2.1	1.0	3.6	3.1	100.0
Interest coverage ratio	1.5	1.3	1.6	1.5	1.3	2.1	1.4	93.6
Debt ratio	0.7	0.5	0.7	0.6	0.5	0.7	0.7	100.0
Revenue to equity ratio	5.2	3.2	6.2	4.6	2.7	4.5	7.1	100.0
Revenue to closing inventories ratio	5.5	6.4	5.3	8.7	5.6	4.1	5.9	90.9

(percent)

Current debt to equity	172.2	65.8	220.5	106.3	52.7	188.8	238.9	100.0
Operating profit on equity	7.4	4.2	8.9	9.1	2.6	13.7	6.1	100.0
Net fixed assets to equity	109.2	90.0	118.0	130.2	76.9	210.7	64.4	100.0
Gross margin	24.7	28.6	23.8	38.6	23.0	20.7	25.0	100.0
Return on total assets	5.4	6.4	5.1	8.5	5.3	5.4	4.9	100.0

(days)

Collection period for accounts receivable	63.7	57.4	65.2	50.5	61.2	58.2	67.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	2,500	2,509,027	79,191.2	44
Less than 20	1,700	250,576	9,528.0	72
20-99	661	861,191	28,559.7	28
100-499	122	873,212	25,899.6	1
500 and over	17	524,048	15,203.9	1
1989				
Total	2,544	2,363,873	66,446.1	
Less than 20	1,772	288,125	9,703.9	
20-99	633	817,398	23,838.9	
100-499	121	770,738	20,266.4	
500 and over	18	487,612	12,636.9	

SIC 3192 Construction and Mining Machinery and Materials Handling Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3193 - SAWMILL AND WOODWORKING MACHINERY INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	806	25	406	806	1,373	
- High value (\$'000)	5,000	806	5,000	406	806	1,373	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.5	54.6	47.8	75.7	32.4	49.9	47.6	100.0
Purchases and materials	49.7	62.0	45.8	75.9	47.2	49.8	45.4	100.0
Closing inventory	14.2	9.4	15.8	1.8	17.5	29.3	14.3	95.0
Opening inventory	14.0	2.1	17.8	1.6	2.7	29.4	16.5	90.0
Wages, salaries and benefits	31.1	25.0	33.0	8.5	42.4	26.2	33.8	90.0
Direct	19.2	15.7	20.3	8.5	23.2	15.8	20.8	90.0
Indirect	11.9	9.3	12.7	--	19.2	10.4	13.0	75.0
Occupancy expenses	6.0	8.5	5.2	3.3	13.9	4.6	5.2	95.0
Depreciation	1.7	2.2	1.6	0.5	4.0	2.0	1.5	90.0
Repairs and maintenance	0.9	0.6	1.0	--	1.2	1.1	1.0	60.0
Fuel and oil	--	--	-	-	--	-	-	5.0
Utilities	1.3	2.6	0.9	2.1	3.1	1.5	0.9	95.0
Rent	2.0	3.0	1.6	0.7	5.5	0.1	1.8	60.0
Financial expenses	3.0	2.2	3.2	0.8	3.7	7.4	2.8	100.0
Interest and bank charges	1.3	1.8	1.1	0.7	3.0	6.5	0.5	85.0
Professional fees	1.7	0.4	2.1	0.1	0.7	0.9	2.3	90.0
General expenses	1.9	2.5	1.6	0.4	4.6	1.6	1.7	85.0
Advertising	0.5	0.6	0.5	0.1	1.2	0.2	0.5	75.0
Delivery expenses	0.9	1.3	0.8	0.3	2.4	0.4	0.9	50.0
Insurance	0.4	0.5	0.3	0.1	1.0	0.9	0.3	60.0
Other expenses	6.1	4.1	6.7	4.9	3.2	33.5	3.8	100.0
Total expenses	97.5	96.9	97.6	93.7	100.2	123.1	94.8	100.0
Net profit/loss	2.5	3.1	2.4	6.3	-0.2	-23.1	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	75							
Gross Operating Revenue	1,190.3	291.0	3,688.7	257.6	604.7	905.6	4,117.8	
Total Expenses	1,124.2	269.1	3,499.9	240.9	534.8	873.9	3,904.7	
Net Profit	66.1	21.9	188.8	16.8	70.0	31.6	213.0	

Non-Profitable:

Gross Operating Revenue	606.2	467.4	1,238.4	148.8	490.2	1,238.4	-	
Total Expenses	701.3	488.3	1,671.3	159.2	511.7	1,671.3	-	
Net Loss	-95.0	-20.8	-432.8	-10.5	-21.6	-432.8	-	

1989

Profitable:

Gross Operating Revenue	1,342.9	352.4	2,157.5	241.3	831.8	1,571.2	2,330.4	
Total Expenses	1,256.9	317.8	2,029.3	217.0	752.7	1,457.6	2,197.9	
Net Profit	86.0	34.6	128.2	24.3	79.0	113.6	132.5	

Non-Profitable:

Gross Operating Revenue	730.5	356.2	1,585.0	356.2	-	1,585.0	-	
Total Expenses	914.7	620.9	1,585.3	620.9	-	1,585.3	-	
Net Loss	-184.1	-264.7	-0.3	-264.7	-	-0.3	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	806	25	406	806	1,373	
- High value (\$'000)	5,000	806	5,000	406	806	1,373	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	523.3	158.7	1,653.0	99.8	284.8	958.8	1,936.6	100.0
Total current assets	444.4	108.7	1,484.8	66.3	199.4	846.4	1,745.7	100.0
Accounts receivable	127.1	44.6	382.9	28.7	78.5	326.8	405.8	100.0
Closing inventory	148.9	31.8	511.6	4.6	90.1	326.0	587.4	95.0
Other current assets	168.3	32.2	590.2	32.9	30.7	193.4	752.3	80.0
Net fixed assets	78.9	49.8	169.3	33.5	84.6	126.7	186.7	75.0
Other assets and adjustments	-0.1	0.2	-1.2	--	0.7	-14.3	4.1	75.0
Total liabilities	513.0	167.8	1,582.7	106.2	299.7	958.5	1,837.8	100.0
Total current liabilities	376.7	89.0	1,268.4	54.9	162.2	595.4	1,543.3	100.0
Current bank loans	51.6	35.9	100.1	26.2	56.6	82.0	107.5	75.0
Other current liabilities	325.1	53.1	1,168.2	28.6	105.5	513.3	1,435.7	100.0
Long-term bank loans	36.5	40.7	23.6	26.6	70.9	81.4	--	30.0
Other liabilities and adjustments	99.6	38.0	290.7	24.7	66.5	281.6	294.4	95.0
Total equity	10.2	-9.1	70.2	-6.3	-14.9	0.2	98.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	1.1	1.2	1.2	1.4	1.1	100.0
Debt to equity ratio	50.0	...	22.5	...	...	3,831.5	18.5	100.0
Interest coverage ratio	3.0	2.7	3.1	10.0	0.9	-2.5	11.4	85.0
Debt ratio	0.9	1.0	0.9	1.0	1.0	0.9	0.9	100.0
Revenue to equity ratio	102.1	...	46.1	...	...	4,448.0	41.6	100.0
Revenue to closing inventories ratio	7.0	10.5	6.3	54.3	5.7	3.4	7.0	95.0

(percent)

Current debt to equity	3,673.5	...	1,804.9	...	...	238,002.5	1,560.8	100.0
Operating profit on equity	259.8	...	108.8	...	8.5	...	215.4	100.0
Net fixed assets to equity	770.0	...	241.0	...	...	50,667.3	188.8	100.0
Gross margin	19.4	20.3	19.1	15.8	25.1	23.9	18.6	100.0
Return on total assets	7.6	10.5	6.7	17.8	5.0	-19.3	12.0	100.0

(days)

Collection period for accounts receivable	44.3	48.2	43.0	41.2	55.6	107.2	35.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

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Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1989				
Total	2,544	2,363,873	66,446.1	
Less than 20	1,772	288,125	9,703.9	
20-99	633	817,398	23,838.9	
100-499	121	770,738	20,266.4	
500 and over	18	487,612	12,636.9	

SIC 3193 Sawmill and Woodworking Machinery Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3194 - TURBINE AND MECHANICAL POWER TRANSMISSION EQUIPMENT

INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,165	25	514	1,165	1,645	
- High value (\$'000)	5,000	1,165	5,000	514	1,165	1,645	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.5	23.2	53.6	13.8	39.1	43.0	59.2	100.0
Purchases and materials	43.4	23.3	55.1	13.5	39.6	44.3	60.7	100.0
Closing inventory	10.3	7.1	12.1	1.6	16.4	8.3	14.2	89.7
Opening inventory	9.4	7.1	10.7	1.8	16.0	7.0	12.6	87.2
Wages, salaries and benefits	34.6	53.4	23.7	62.7	37.8	32.2	19.3	97.4
Direct	25.4	46.1	13.5	61.3	20.6	20.1	10.0	66.7
Indirect	9.2	7.3	10.3	1.5	17.2	12.1	9.3	94.9
Occupancy expenses	10.6	16.6	7.2	21.1	9.0	8.5	6.5	100.0
Depreciation	2.7	4.5	1.7	5.4	2.9	2.4	1.3	97.4
Repairs and maintenance	0.8	0.7	0.9	0.7	0.6	1.5	0.6	69.2
Fuel and oil	--	--	--	--	--	0.1	--	2.6
Utilities	2.0	2.5	1.7	2.4	2.7	1.8	1.6	97.4
Rent	5.1	8.9	2.9	12.6	2.8	2.7	3.0	69.2
Financial expenses	3.0	2.3	3.4	1.5	3.7	2.2	4.1	100.0
Interest and bank charges	1.8	1.4	2.0	0.6	2.9	1.5	2.3	89.7
Professional fees	1.2	0.9	1.4	0.9	0.8	0.7	1.8	100.0
General expenses	2.5	2.7	2.4	1.6	4.5	3.3	2.0	100.0
Advertising	0.8	0.6	0.9	0.1	1.4	1.5	0.6	84.6
Delivery expenses	1.1	1.3	1.0	0.6	2.4	1.0	0.9	84.6
Insurance	0.7	0.8	0.5	1.0	0.6	0.7	0.4	92.3
Other expenses	7.0	7.8	6.5	7.8	7.8	5.6	7.1	100.0
Total expenses	100.3	106.0	96.9	108.5	101.9	94.8	98.1	100.0
Net profit/loss	-0.3	-6.0	3.1	-8.5	-1.9	5.2	1.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	1,330.6	666.4	1,706.9	328.2	938.4	1,339.5	2,297.1	
Total Expenses	1,237.9	647.5	1,572.4	317.1	913.3	1,243.4	2,100.9	
Net Profit	92.7	18.9	134.5	11.1	25.1	96.1	196.2	

Non-Profitable:

Gross Operating Revenue	770.2	496.0	2,001.0	445.5	747.5	1,216.8	2,224.3	
Total Expenses	820.8	539.1	2,085.2	488.2	793.3	1,281.7	2,314.0	
Net Loss	-50.6	-43.2	-84.2	-42.6	-45.7	-64.9	-89.7	

1989

Profitable:

Gross Operating Revenue	1,142.3	441.2	2,023.9	246.0	826.9	1,416.8	2,727.3	
Total Expenses	1,050.3	393.1	1,876.6	206.9	761.1	1,305.1	2,539.0	
Net Profit	92.0	48.1	147.2	39.1	65.8	111.7	188.3	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,178	25	549	1,178	1,668	
- High value (\$'000)	5,000	1,178	5,000	549	1,178	1,668	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	674.6	501.2	1,033.0	441.5	692.5	673.5	1,387.7	100.0
Total current assets	441.2	318.5	694.8	268.3	479.7	490.9	895.9	100.0
Accounts receivable	125.3	97.1	183.8	77.8	159.0	165.6	201.8	100.0
Closing inventory	99.9	41.8	220.1	11.8	138.2	-95.7	342.8	92.1
Other current assets	215.8	179.5	290.8	178.6	182.4	229.5	351.2	71.1
Net fixed assets	192.0	172.9	231.7	169.7	183.0	144.7	317.4	100.0
Other assets and adjustments	41.2	9.7	106.5	3.4	29.8	37.7	174.3	92.1
Total liabilities	452.7	144.2	1,090.4	87.6	325.7	519.8	1,653.5	100.0
Total current liabilities	319.1	109.5	752.3	76.4	215.6	353.9	1,145.4	100.0
Current bank loans	130.8	23.3	352.8	11.7	60.9	124.9	577.7	39.5
Other current liabilities	188.2	86.1	399.4	64.7	154.7	228.9	567.6	100.0
Long-term bank loans	67.9	5.6	196.7	5.8	5.1	56.7	334.8	39.5
Other liabilities and adjustments	65.6	29.0	141.4	5.3	104.8	109.1	173.2	97.4
Total equity	221.8	356.9	-57.4	353.9	366.8	153.7	-265.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	2.9	0.9	3.5	2.2	1.3	0.7	100.0
Debt to equity ratio	2.0	0.4	...	0.2	0.8	3.3	...	100.0
Interest coverage ratio	0.8	-3.0	2.3	-9.2	0.7	3.1	1.8	89.5
Debt ratio	0.6	0.2	1.0	0.1	0.4	0.7	1.1	100.0
Revenue to equity ratio	4.3	1.5	...	1.2	2.4	8.8	...	100.0
Revenue to closing inventories ratio	9.6	13.0	8.3	37.4	6.3	14.2	6.7	92.1

(percent)

Current debt to equity	143.8	30.6	...	21.6	58.7	230.1	...	100.0
Operating profit on equity	...	...	...	...	...	44.6	...	100.0
Net fixed assets to equity	86.5	48.4	...	47.9	49.8	94.1	...	100.0
Gross margin	22.7	22.8	22.7	23.1	22.1	29.3	18.9	100.0
Return on total assets	2.1	-4.5	8.8	-7.7	2.1	15.0	5.9	100.0

(days)

Collection period for accounts receivable	47.2	64.7	36.4	64.2	65.5	44.2	31.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

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100-499	122	873,212	25,899.6	1
500 and over	17	524,048	15,203.9	1
1989				
Total	2,544	2,363,873	66,446.1	
Less than 20	1,772	288,125	9,703.9	
20-99	633	817,398	23,838.9	
100-499	121	770,738	20,266.4	
500 and over	18	487,612	12,636.9	

SIC 3194 Turbine and Mechanical Power Transmission Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3199 - OTHER MACHINERY AND EQUIPMENT INDUSTRIES N.E.C.
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	156							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	989	25	478	989	1,950	
- High value (\$'000)	5,000	989	5,000	478	989	1,950	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.9	38.7	49.0	39.0	38.4	43.8	51.8	98.7
Purchases and materials	51.0	43.2	53.0	44.9	42.1	46.8	56.4	98.7
Closing inventory	17.0	15.1	17.5	17.1	13.7	17.7	17.5	89.1
Opening inventory	12.9	10.5	13.5	11.1	10.1	14.7	12.9	85.3
Wages, salaries and benefits	32.9	38.9	31.3	44.3	35.2	34.7	29.5	97.4
Direct	21.2	20.2	21.5	18.1	21.6	25.2	19.5	69.9
Indirect	11.6	18.7	9.8	26.2	13.6	9.5	10.0	86.5
Occupancy expenses	7.3	11.4	6.2	14.7	9.1	6.8	5.9	100.0
Depreciation	3.0	3.7	2.8	3.8	3.7	2.9	2.8	95.5
Repairs and maintenance	1.0	1.5	0.9	2.7	0.7	0.6	1.1	69.2
Fuel and oil	--	--	--	0.1	--	0.1	--	5.1
Utilities	1.4	2.2	1.1	3.2	1.5	1.1	1.1	89.7
Rent	1.8	3.9	1.3	5.0	3.3	2.1	0.8	67.9
Financial expenses	3.7	3.6	3.8	5.6	2.3	2.6	4.4	96.8
Interest and bank charges	2.6	2.0	2.8	2.8	1.5	1.9	3.3	82.1
Professional fees	1.1	1.6	0.9	2.8	0.8	0.7	1.1	89.7
General expenses	2.0	3.4	1.6	4.7	2.6	1.9	1.5	92.9
Advertising	0.7	1.0	0.7	1.3	0.8	0.6	0.7	78.2
Delivery expenses	0.8	1.6	0.6	2.5	1.0	0.8	0.5	64.1
Insurance	0.5	0.8	0.4	0.9	0.8	0.5	0.3	73.1
Other expenses	9.4	11.5	8.8	15.1	9.1	6.7	10.0	100.0
Total expenses	102.2	107.6	100.7	123.4	96.8	96.6	103.0	100.0
Net profit/loss	-2.2	-7.6	-0.7	-23.4	3.2	3.4	-3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	1,244.3	506.5	2,099.1	288.4	716.9	1,570.4	2,915.9	
Total Expenses	1,166.8	467.2	1,977.3	268.7	658.8	1,486.6	2,735.3	
Net Profit	77.5	39.3	121.8	19.8	58.1	83.8	180.6	

Non-Profitable:

Gross Operating Revenue	908.8	249.4	2,387.3	180.0	778.0	1,310.4	2,995.5	
Total Expenses	1,050.1	338.7	2,645.2	266.0	891.9	1,354.6	3,374.0	
Net Loss	-141.3	-89.3	-257.9	-86.0	-113.9	-44.2	-378.5	

1989

Profitable:

Gross Operating Revenue	1,027.5	407.0	2,419.2	174.6	839.5	1,612.7	3,206.7	
Total Expenses	952.5	366.9	2,265.8	141.6	786.3	1,498.2	3,015.4	
Net Profit	75.0	40.1	153.4	33.0	53.3	114.5	191.3	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	152							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,013	25	559	1,013	1,974	
- High value (\$'000)	5,000	1,013	5,000	559	1,013	1,974	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,405.0	1,211.6	1,696.7	1,410.8	645.6	917.1	2,515.6	100.0
Total current assets	1,034.7	975.0	1,124.8	1,189.8	364.4	638.0	1,636.1	100.0
Accounts receivable	207.1	113.0	349.0	95.6	162.6	265.0	437.2	97.4
Closing inventory	194.1	60.7	395.3	47.3	98.9	272.0	524.8	91.4
Other current assets	633.4	801.2	380.4	1,046.8	102.8	100.9	673.9	80.9
Net fixed assets	310.3	209.1	462.9	185.5	276.4	344.7	587.1	98.7
Other assets and adjustments	59.9	27.4	108.9	35.4	4.7	-65.6	292.3	79.6
Total liabilities	1,047.4	1,110.9	951.7	1,385.3	331.0	544.8	1,379.1	100.0
Total current liabilities	380.8	174.9	691.4	171.7	184.0	405.7	991.4	100.0
Current bank loans	48.7	29.5	77.6	27.6	35.1	52.8	103.7	41.4
Other current liabilities	332.1	145.4	613.7	144.1	148.9	352.8	887.7	100.0
Long-term bank loans	36.9	5.6	84.1	0.9	19.2	100.9	66.4	19.1
Other liabilities and adjustments	629.6	930.2	176.2	1,212.6	127.6	38.1	321.2	92.8
Total equity	357.5	100.7	744.9	25.4	314.6	372.2	1,136.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	5.5	1.6	6.9	1.9	1.5	1.6	100.0
Debt to equity ratio	2.9	11.0	1.2	54.4	1.0	1.4	1.2	100.0
Interest coverage ratio	0.1	-2.5	0.7	-6.4	1.6	3.0	--	82.9
Debt ratio	0.7	0.9	0.5	0.9	0.5	0.5	0.5	100.0
Revenue to equity ratio	3.1	4.0	3.0	10.4	2.5	4.1	2.6	100.0
Revenue to closing inventories ratio	5.8	6.6	5.6	5.6	8.1	5.6	5.6	91.4

(percent)

Current debt to equity	106.5	173.7	92.8	674.7	58.5	109.0	87.2	100.0
Operating profit on equity	...	...	...	...	3.3	15.6	...	100.0
Net fixed assets to equity	86.7	207.7	62.1	728.6	87.8	92.6	51.6	100.0
Gross margin	20.1	21.6	19.7	19.0	23.9	21.9	18.5	100.0
Return on total assets	0.3	-1.8	2.7	-2.7	4.0	9.4	0.2	100.0

(days)

Collection period for accounts receivable	66.5	101.5	56.9	131.2	73.7	62.8	53.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's employees	Change in number of businesses 1989 to 1991
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1991

Total	2,500	2,509,027	79,191.2	44
Less than 20	1,700	250,576	9,528.0	72
20-99	661	861,191	28,559.7	28
100-499	122	873,212	25,899.6	1
500 and over	17	524,048	15,203.9	1

1989

Total	2,544	2,363,873	66,446.1	
Less than 20	1,772	288,125	9,703.9	
20-99	633	817,398	23,838.9	
100-499	121	770,738	20,266.4	
500 and over	18	487,612	12,636.9	

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

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3211 - AIRCRAFT AND AIRCRAFT PARTS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	62							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	489	25	194	489	1,599	
- High value (\$'000)	5,000	489	5,000	194	489	1,599	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.6	30.7	35.5	33.7	29.8	41.2	32.7	91.9
Purchases and materials	37.7	32.1	39.1	25.4	34.1	45.5	35.9	90.3
Closing inventory	15.7	12.8	16.4	20.8	10.4	16.0	16.6	77.4
Opening inventory	12.6	11.5	12.8	29.1	6.1	11.7	13.4	72.6
Wages, salaries and benefits	34.6	32.8	35.1	19.0	37.0	28.0	38.5	90.3
Direct	19.9	8.2	22.7	10.0	7.7	15.5	26.2	50.0
Indirect	14.7	24.6	12.4	9.0	29.3	12.5	12.3	82.3
Occupancy expenses	9.6	13.0	8.8	18.0	11.4	11.8	7.3	95.2
Depreciation	4.6	3.9	4.8	7.8	2.7	5.3	4.6	90.3
Repairs and maintenance	0.9	1.9	0.7	7.2	0.3	0.4	0.9	50.0
Fuel and oil	--	0.2	--	0.1	0.2	--	-	8.1
Utilities	1.8	3.2	1.4	2.0	3.6	2.2	1.1	77.4
Rent	2.2	3.8	1.8	1.0	4.6	4.0	0.8	54.8
Financial expenses	3.2	2.5	3.4	5.2	1.7	3.9	3.1	95.2
Interest and bank charges	2.5	1.6	2.8	3.4	1.0	3.2	2.6	85.5
Professional fees	0.7	1.0	0.6	1.8	0.7	0.7	0.6	79.0
General expenses	2.3	2.8	2.2	4.6	2.2	2.7	1.9	87.1
Advertising	0.8	0.8	0.8	0.9	0.8	0.6	0.9	61.3
Delivery expenses	0.7	1.4	0.5	2.0	1.2	0.6	0.5	61.3
Insurance	0.8	0.6	0.8	1.7	0.3	1.5	0.5	72.6
Other expenses	13.5	12.8	13.7	17.1	11.5	17.1	12.0	98.4
Total expenses	97.8	94.6	98.6	97.7	93.6	104.8	95.6	100.0
Net profit/loss	2.2	5.4	1.4	2.3	6.4	-4.8	4.4	98.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65							
Gross Operating Revenue	730.8	213.3	2,242.3	86.8	299.1	862.8	2,952.3	
Total Expenses	662.6	190.4	2,042.2	65.7	274.9	769.3	2,697.3	
Net Profit	68.2	23.0	200.1	21.1	24.2	93.4	255.0	

Non-Profitable:

Gross Operating Revenue	605.2	138.2	1,321.4	89.0	266.2	1,138.8	2,204.5	
Total Expenses	684.6	155.5	1,496.0	110.3	273.2	1,256.2	2,655.8	
Net Loss	-81.2	-18.0	-174.6	-21.3	-8.1	-117.4	-451.3	

1989**Profitable:**

Gross Operating Revenue	637.9	131.6	1,716.9	63.2	275.4	790.9	2,553.7	
Total Expenses	564.9	111.4	1,531.4	45.2	250.5	685.3	2,295.9	
Net Profit	73.0	20.2	185.5	18.0	24.9	105.6	257.8	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	536	25	211	536	1,653	
- High value (\$'000)	5,000	536	5,000	211	536	1,653	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	545.7	160.5	1,422.2	167.2	153.4	697.7	2,387.9	100.0
Total current assets	349.8	92.4	935.4	90.4	94.4	433.9	1,603.8	100.0
Accounts receivable	101.9	22.4	283.0	14.4	30.7	157.8	449.8	86.2
Closing inventory	113.7	27.9	309.1	20.0	36.1	172.5	491.1	82.8
Other current assets	134.0	42.0	343.2	55.9	27.5	103.5	662.7	79.3
Net fixed assets	190.0	64.1	476.5	76.0	51.7	233.5	800.4	94.8
Other assets and adjustments	5.8	3.9	10.2	0.7	7.2	30.2	-16.3	70.7
Total liabilities	292.9	148.5	621.5	156.6	140.1	445.8	855.6	100.0
Total current liabilities	173.9	58.6	436.4	40.0	78.1	263.3	667.2	94.8
Current bank loans	27.9	14.6	58.3	15.3	13.8	56.6	60.5	46.6
Other current liabilities	146.0	44.0	378.1	24.7	64.2	206.6	606.6	94.8
Long-term bank loans	7.7	11.2	--	5.4	17.3	--	--	8.6
Other liabilities and adjustments	111.1	78.7	185.0	111.1	44.6	182.5	188.4	87.9
Total equity	252.7	11.9	800.7	10.6	13.3	251.8	1,532.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.0	1.5	2.1	2.2	1.2	1.6	2.4	94.8
Debt to equity ratio	1.1	12.4	0.7	14.6	10.5	1.7	0.5	100.0
Interest coverage ratio	1.8	4.1	1.4	2.2	8.4	-0.2	2.6	86.2
Debt ratio	0.5	0.9	0.4	0.9	0.9	0.6	0.3	100.0
Revenue to equity ratio	2.8	16.9	2.3	9.6	23.1	4.4	1.8	100.0
Revenue to closing inventories ratio	6.2	7.2	6.0	5.1	8.5	6.5	5.8	82.8

(percent)

Current debt to equity	68.8	490.6	54.5	375.5	587.3	104.5	43.5	100.0
Operating profit on equity	5.9	85.3	3.3	52.1	113.1	...	8.0	100.0
Net fixed assets to equity	75.2	537.0	59.5	713.2	388.9	92.7	52.2	100.0
Gross margin	30.3	35.8	29.0	50.5	30.7	29.3	28.8	100.0
Return on total assets	6.1	8.3	5.5	5.8	11.1	-1.3	8.2	100.0

(days)

Collection period for accounts receivable	52.0	40.3	54.8	51.5	36.4	51.0	56.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	280	1,841,071	49,764.2	7
Less than 20	185	19,600	886.7	6
20-99	59	59,468	2,257.5	1
100-499	23	184,163	5,245.2	-
500 and over	13	1,577,840	41,374.8	-

1989

Total	273	2,022,998	48,481.3	
Less than 20	179	21,312	700.5	
20-99	58	65,922	2,027.6	
100-499	23	190,192	4,719.9	
500 and over	13	1,745,572	41,033.3	

SIC 3211 Aircraft and Aircraft Parts Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3231 - MOTOR VEHICLE INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,514	-	-	-	-	
- High value (\$'000)	5,000	1,514	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	69.0	67.5	69.3	-	-	-	-	85.7
Purchases and materials	70.0	67.4	70.5	-	-	-	-	85.7
Closing inventory	13.6	13.6	13.7	-	-	-	-	85.7
Opening inventory	12.7	13.7	12.4	-	-	-	-	85.7
Wages, salaries and benefits	16.5	11.2	17.7	-	-	-	-	85.7
Direct	8.8	1.7	10.4	-	-	-	-	71.4
Indirect	7.7	9.4	7.3	-	-	-	-	85.7
Occupancy expenses	4.2	5.2	3.9	-	-	-	-	100.0
Depreciation	1.6	3.4	1.2	-	-	-	-	100.0
Repairs and maintenance	0.7	0.1	0.8	-	-	-	-	85.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	1.1	1.1	-	-	-	-	100.0
Rent	0.9	0.7	0.9	-	-	-	-	57.1
Financial expenses	3.2	5.3	2.8	-	-	-	-	100.0
Interest and bank charges	2.8	4.9	2.3	-	-	-	-	85.7
Professional fees	0.5	0.4	0.5	-	-	-	-	100.0
General expenses	2.2	5.1	1.6	-	-	-	-	100.0
Advertising	0.9	0.6	1.0	-	-	-	-	85.7
Delivery expenses	0.7	3.3	0.2	-	-	-	-	57.1
Insurance	0.6	1.2	0.4	-	-	-	-	85.7
Other expenses	3.8	3.4	3.9	-	-	-	-	100.0
Total expenses	98.9	97.6	99.2	-	-	-	-	100.0
Net profit/loss	1.1	2.4	0.8	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	956.2	437.4	2,324.2	-	-	-	-	
Total Expenses	918.6	427.1	2,214.9	-	-	-	-	
Net Profit	37.6	10.3	109.3	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,822.5	-	2,822.5	-	-	-	-	
Total Expenses	2,893.4	-	2,893.4	-	-	-	-	
Net Loss	-70.9	-	-70.9	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,489.0	365.3	2,750.0	-	-	-	-	
Total Expenses	1,427.2	353.8	2,631.6	-	-	-	-	
Net Profit	61.8	11.5	118.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,505.3	953.3	2,058.5	-	-	-	-	
Total Expenses	1,762.0	1,338.4	2,186.6	-	-	-	-	
Net Loss	-256.7	-385.0	-128.0	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	663.1	-	-	-	-	-	-	100.0
Total current assets	416.5	-	-	-	-	-	-	100.0
Accounts receivable	132.0	-	-	-	-	-	-	100.0
Closing inventory	283.0	-	-	-	-	-	-	100.0
Other current assets	1.4	-	-	-	-	-	-	33.3
Net fixed assets	325.7	-	-	-	-	-	-	100.0
Other assets and adjustments	-79.1	-	-	-	-	-	-	100.0
Total liabilities	725.9	-	-	-	-	-	-	100.0
Total current liabilities	513.7	-	-	-	-	-	-	100.0
Current bank loans	246.6	-	-	-	-	-	-	100.0
Other current liabilities	267.0	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	212.2	-	-	-	-	-	-	100.0
Total equity	-62.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	-	-	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	1.2	-	-	-	-	-	-	100.0
Debt ratio	1.0	-	-	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	7.2	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	13.8	-	-	-	-	-	-	100.0
Return on total assets	11.1	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	23.4	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	57	3,510,281	92,910.1	15
Less than 20	36	2,364	98.9	14
20-99	6	5,682	242.3	1
100-499	2	x	x	-
500 and over	13	x	x	-

1989

Total	72	3,444,111	77,614.2	
Less than 20	50	2,386	90.3	
20-99	7	58,914	1,403.2	
100-499	2	x	x	
500 and over	13	x	x	

SIC 3231 Motor Vehicle Industry

Establishments primarily engaged in manufacturing passenger automobiles, buses, truck chassis and truck tractors. Establishments primarily engaged in manufacturing automobile parts are classified in <Industry Group 325 - Motor Vehicle Parts and Accessories Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3241 - TRUCK AND BUS BODY INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	43							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	994	25	279	994	2,014	
- High value (\$'000)	5,000	994	5,000	279	994	2,014	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.9	50.7	55.6	57.8	48.3	56.7	55.0	100.0
Purchases and materials	54.3	48.7	55.3	48.0	49.0	58.9	53.4	100.0
Closing inventory	15.1	14.1	15.3	5.8	16.9	15.0	15.5	90.7
Opening inventory	15.7	16.0	15.6	15.5	16.2	12.7	17.2	93.0
Wages, salaries and benefits	27.0	31.1	26.3	25.3	33.1	24.9	27.1	97.7
Direct	17.0	16.3	17.2	9.6	18.5	16.3	17.6	65.1
Indirect	10.0	14.8	9.2	15.7	14.6	8.5	9.5	90.7
Occupancy expenses	5.4	8.7	4.8	8.6	8.7	4.5	5.0	100.0
Depreciation	1.7	2.9	1.4	2.2	3.2	1.4	1.5	83.7
Repairs and maintenance	0.8	1.0	0.8	1.3	1.0	0.7	0.8	74.4
Fuel and oil	--	0.1	--	0.2	--	--	-	11.6
Utilities	1.6	2.7	1.4	4.0	2.3	1.6	1.3	95.3
Rent	1.3	1.9	1.2	1.0	2.2	0.7	1.4	51.2
Financial expenses	3.0	4.2	2.7	3.1	4.6	1.5	3.4	95.3
Interest and bank charges	2.2	2.6	2.1	1.6	2.9	1.0	2.7	83.7
Professional fees	0.8	1.6	0.6	1.5	1.6	0.5	0.7	95.3
General expenses	1.8	3.8	1.4	4.7	3.4	1.6	1.3	97.7
Advertising	0.7	1.0	0.6	1.1	1.0	0.7	0.6	88.4
Delivery expenses	0.4	1.2	0.3	1.5	1.1	0.5	0.1	51.2
Insurance	0.7	1.6	0.5	2.1	1.4	0.4	0.6	81.4
Other expenses	6.3	4.0	6.7	-3.7	6.6	8.2	5.8	100.0
Total expenses	98.3	102.5	97.6	95.8	104.7	97.4	97.7	100.0
Net profit/loss	1.7	-2.5	2.4	4.2	-4.7	2.6	2.3	97.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	53							
Gross Operating Revenue	1,199.3	270.9	2,153.8	95.2	614.4	1,261.1	3,422.8	
Total Expenses	1,124.1	253.7	2,018.9	79.5	594.5	1,168.1	3,228.3	
Net Profit	75.2	17.1	134.9	15.6	20.0	93.0	194.5	

Non-Profitable:

Gross Operating Revenue	1,086.8	395.4	2,015.4	179.4	703.5	1,335.5	2,871.3	
Total Expenses	1,159.2	440.0	2,124.9	191.2	795.1	1,422.4	3,009.5	
Net Loss	-77.2	-50.1	-109.6	-14.5	-91.6	-86.9	-138.1	

1989

Profitable:

Gross Operating Revenue	1,670.0	626.7	2,804.9	310.0	1,061.3	1,958.2	3,903.2	
Total Expenses	1,579.2	582.2	2,663.8	285.7	989.1	1,850.4	3,719.0	
Net Profit	90.8	44.5	141.1	24.3	72.2	107.9	184.2	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,109	25	537	1,109	2,177	
- High value (\$'000)	5,000	1,109	5,000	537	1,109	2,177	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	917.8	452.1	1,444.2	146.7	669.5	906.2	2,003.6	100.0
Total current assets	651.1	284.4	1,065.4	93.3	420.4	679.1	1,467.2	100.0
Accounts receivable	272.6	119.0	446.3	35.4	178.5	247.4	653.1	100.0
Closing inventory	223.3	83.8	381.0	24.8	125.8	279.0	487.2	100.0
Other current assets	155.0	81.5	238.0	33.0	116.1	152.6	326.8	82.1
Net fixed assets	227.5	114.4	355.2	54.8	156.8	216.6	499.4	100.0
Other assets and adjustments	39.2	53.2	23.4	-1.5	92.2	10.5	36.9	92.3
Total liabilities	495.5	138.3	899.2	28.8	216.2	504.7	1,309.4	100.0
Total current liabilities	417.8	117.2	757.4	21.5	185.3	440.3	1,087.2	100.0
Current bank loans	117.6	22.0	225.6	--	37.6	132.1	322.8	46.2
Other current liabilities	300.1	95.2	531.7	21.5	147.7	308.1	764.3	100.0
Long-term bank loans	5.2	3.0	7.7	--	5.1	5.6	9.8	25.6
Other liabilities and adjustments	72.5	18.0	134.0	7.3	25.6	58.7	212.3	76.9
Total equity	422.3	313.8	544.9	117.8	453.3	401.4	694.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	2.4	1.4	4.3	2.2	1.5	1.3	100.0
Debt to equity ratio	1.1	0.4	1.6	0.2	0.4	1.2	1.8	100.0
Interest coverage ratio	1.6	1.7	1.6	-0.2	2.1	1.5	1.6	84.6
Debt ratio	0.5	0.3	0.6	0.1	0.3	0.5	0.6	100.0
Revenue to equity ratio	3.4	1.9	4.3	2.1	1.9	3.7	4.7	100.0
Revenue to closing inventories ratio	6.4	7.3	6.2	9.9	6.9	5.3	6.8	100.0

(percent)

Current debt to equity	98.9	37.3	138.9	18.2	40.8	109.6	156.6	100.0
Operating profit on equity	5.1	2.3	6.8	...	3.6	3.4	8.9	100.0
Net fixed assets to equity	53.8	36.4	65.1	46.5	34.5	53.9	71.9	100.0
Gross margin	18.1	20.2	17.5	18.4	20.6	17.4	17.6	100.0
Return on total assets	5.8	3.8	6.5	-0.6	4.5	4.1	7.5	100.0

(days)

Collection period for accounts receivable	68.6	70.9	67.9	52.2	74.7	60.3	71.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	475	426,972	16,297.8	40
Less than 20	312	43,754	1,761.8	26
20-99	126	141,823	5,634.5	8
100-499	35	x	x	5
500 and over	2	x	x	1

1989

Total	435	303,033	10,730.2	
Less than 20	286	43,347	1,716.5	
20-99	118	109,808	3,841.6	
100-499	30	x	x	
500 and over	1	x	x	

SIC 3241 Truck and Bus Body Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3242 - COMMERCIAL TRAILER INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	418	25	284	418	2,436	
- High value (\$'000)	5,000	418	5,000	284	418	2,436	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	62.6	67.6	61.6	73.9	57.6	56.3	64.3	100.0
Purchases and materials	59.7	59.2	59.8	61.5	55.6	54.4	62.6	100.0
Closing inventory	17.0	26.4	15.1	27.1	25.4	19.0	13.2	100.0
Opening inventory	19.9	34.8	16.9	39.5	27.4	20.8	14.9	89.3
Wages, salaries and benefits	21.6	15.5	22.9	13.4	18.9	25.0	21.8	100.0
Direct	14.4	4.7	16.4	3.8	6.1	17.0	16.1	60.7
Indirect	7.2	10.8	6.4	9.6	12.8	8.0	5.6	85.7
Occupancy expenses	5.6	10.2	4.7	10.6	9.5	6.9	3.5	100.0
Depreciation	2.2	5.2	1.6	5.6	4.6	2.3	1.3	89.3
Repairs and maintenance	0.9	0.7	0.9	0.7	0.8	1.5	0.6	64.3
Fuel and oil	0.1	-	0.1	-	-	0.2	-	10.7
Utilities	1.5	2.5	1.2	2.4	2.7	2.1	0.8	100.0
Rent	1.0	1.7	0.9	1.9	1.5	0.8	0.9	53.6
Financial expenses	3.3	5.9	2.8	8.5	2.0	3.0	2.6	96.4
Interest and bank charges	2.4	4.1	2.1	5.9	1.2	2.6	1.8	82.1
Professional fees	0.9	1.9	0.7	2.6	0.7	0.4	0.9	96.4
General expenses	1.8	3.7	1.4	3.2	4.7	1.8	1.2	96.4
Advertising	0.6	1.1	0.5	1.3	1.0	0.6	0.4	85.7
Delivery expenses	0.5	1.3	0.3	0.5	2.5	0.2	0.4	57.1
Insurance	0.7	1.3	0.6	1.4	1.1	1.0	0.4	78.6
Other expenses	6.0	5.1	6.2	5.4	4.6	6.7	6.0	100.0
Total expenses	100.9	108.1	99.5	115.0	97.2	99.6	99.5	100.0
Net profit/loss	-0.9	-8.1	0.5	-15.0	2.8	0.4	0.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	54							
Gross Operating Revenue	1,381.8	290.1	2,366.6	140.0	376.6	1,294.7	3,208.5	
Total Expenses	1,318.2	261.1	2,271.7	139.8	331.0	1,221.7	3,096.6	
Net Profit	63.6	29.0	94.8	0.2	45.6	73.0	112.0	

Non-Profitable:

Gross Operating Revenue	567.2	183.3	2,190.2	165.9	384.5	1,638.3	3,285.7	
Total Expenses	615.1	215.0	2,306.3	193.5	464.8	1,700.9	3,508.0	
Net Loss	-47.9	-31.8	-116.1	-27.6	-80.3	-62.6	-222.2	

1989**Profitable:**

Gross Operating Revenue	1,267.2	395.4	2,245.5	227.4	515.5	1,513.2	3,035.8	
Total Expenses	1,214.8	373.5	2,158.8	215.0	486.8	1,441.4	2,933.1	
Net Profit	52.4	21.9	86.7	12.4	28.6	71.8	102.7	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	418	25	284	418	2,436	
- High value (\$'000)	5,000	418	5,000	284	418	2,436	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	400.9	141.8	976.0	91.5	325.1	918.6	1,040.4	100.0
Total current assets	244.4	90.6	585.9	57.8	210.3	491.8	691.5	100.0
Accounts receivable	77.9	26.8	191.4	13.6	74.6	135.5	254.2	100.0
Closing inventory	146.0	55.3	347.2	44.1	96.3	278.0	424.9	100.0
Other current assets	20.4	8.4	47.2	--	39.2	78.1	12.4	50.0
Net fixed assets	176.5	64.6	424.9	48.1	124.8	427.6	421.7	100.0
Other assets and adjustments	-20.0	-13.4	-34.7	-14.3	-9.9	-0.8	-72.9	100.0
Total liabilities	257.1	78.7	653.2	42.0	212.7	608.0	703.9	100.0
Total current liabilities	173.8	58.9	428.8	28.5	170.0	385.4	477.5	100.0
Current bank loans	63.1	27.1	143.2	11.1	85.1	166.9	116.6	71.4
Other current liabilities	110.6	31.8	285.5	17.3	84.8	218.5	360.9	100.0
Long-term bank loans	4.6	1.9	10.7	0.3	7.7	6.3	15.5	46.4
Other liabilities and adjustments	78.6	17.8	213.6	13.1	34.9	216.2	210.8	96.4
Total equity	143.7	63.1	322.7	49.5	112.4	310.6	336.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.3	2.0	1.2	1.2	1.4	100.0
Debt to equity ratio	1.7	1.2	2.0	0.8	1.8	1.9	2.0	100.0
Interest coverage ratio	0.6	-0.9	1.2	-1.5	3.3	1.1	1.3	82.1
Debt ratio	0.6	0.5	0.6	0.4	0.6	0.6	0.6	100.0
Revenue to equity ratio	5.9	3.3	7.1	3.2	3.3	4.7	9.6	100.0
Revenue to closing inventories ratio	5.8	3.7	6.6	3.6	3.9	5.2	7.6	100.0

(percent)

Current debt to equity	120.9	93.4	132.8	57.5	151.1	124.0	141.9	100.0
Operating profit on equity	...	...	3.4	...	9.4	1.7	5.2	100.0
Net fixed assets to equity	122.7	102.4	131.6	97.1	110.9	137.6	125.3	100.0
Gross margin	15.7	16.9	15.5	12.7	23.5	18.7	13.8	100.0
Return on total assets	3.1	-5.8	6.0	-16.1	4.6	4.7	7.2	100.0

(days)

Collection period for accounts receivable	33.1	46.7	30.4	30.6	71.9	33.7	28.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	475	426,972	16,297.8	40
Less than 20	312	43,754	1,761.8	26
20-99	126	141,823	5,634.5	8
100-499	35	x	x	5
500 and over	2	x	x	1

1989

Total	435	303,033	10,730.2	
Less than 20	286	43,347	1,716.5	
20-99	118	109,808	3,841.6	
100-499	30	x	x	
500 and over	1	x	x	

SIC 3242 Commercial Trailer Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3243 - NON-COMMERCIAL TRAILER INDUSTRY

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	357	25	213	357	1,035	
- High value (\$'000)	5,000	357	5,000	213	357	1,035	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	56.1	44.7	58.9	43.6	46.0	57.2	59.5	96.0
Cost of goods sold								
Purchases and materials	119.3	363.6	58.1	613.6	46.2	52.2	59.8	96.0
Closing inventory	77.8	331.4	14.3	575.7	21.3	21.0	12.3	92.0
Opening inventory	14.6	12.5	15.1	5.7	21.1	25.9	12.0	88.0
Wages, salaries and benefits	22.6	24.0	22.3	19.4	30.0	26.0	21.2	96.0
Direct	14.0	7.2	15.7	5.1	9.9	16.7	15.4	68.0
Indirect	8.7	16.8	6.6	14.3	20.0	9.3	5.8	84.0
Occupancy expenses	11.4	38.4	4.7	60.5	10.3	6.7	4.1	100.0
Depreciation	7.7	29.7	2.2	47.4	7.2	2.7	2.1	96.0
Repairs and maintenance	1.1	3.6	0.4	6.1	0.4	0.6	0.4	68.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	4.4	0.8	6.4	2.0	1.4	0.6	88.0
Rent	1.1	0.6	1.2	0.6	0.7	2.0	1.0	52.0
Financial expenses	13.1	54.5	2.8	96.4	1.2	5.1	2.1	96.0
Interest and bank charges	7.3	27.0	2.4	47.7	0.6	4.1	1.9	80.0
Professional fees	5.8	27.5	0.4	48.7	0.5	1.0	0.2	84.0
General expenses	1.2	1.4	1.2	1.6	1.1	1.8	1.0	92.0
Advertising	0.3	0.2	0.3	0.1	0.4	0.3	0.2	60.0
Delivery expenses	0.7	0.7	0.6	1.1	0.2	0.9	0.6	56.0
Insurance	0.3	0.4	0.3	0.4	0.4	0.6	0.2	56.0
Other expenses	9.5	22.0	6.4	34.0	6.7	4.3	7.0	100.0
Total expenses	114.0	184.9	96.2	255.6	95.2	101.1	94.8	100.0
Net profit/loss	-14.0	-84.9	3.8	-155.6	4.8	-1.1	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56							
Gross Operating Revenue	1,066.1	263.6	2,229.7	61.1	303.3	636.0	2,952.3	
Total Expenses	986.2	248.9	2,055.1	45.6	288.8	529.3	2,747.0	
Net Profit	80.0	14.7	174.6	15.5	14.6	106.7	205.3	

Non-Profitable:

Gross Operating Revenue	280.7	102.1	997.8	102.1	-	564.5	4,209.0	
Total Expenses	421.3	266.8	1,041.7	266.8	-	606.9	4,264.2	
Net Loss	-140.6	-164.7	-43.9	-164.7	-	-42.4	-55.2	

1989**Profitable:**

Gross Operating Revenue	1,110.7	138.4	2,192.8	56.8	350.1	1,375.7	3,506.4	
Total Expenses	1,068.9	128.3	2,115.8	51.9	326.5	1,326.3	3,385.2	
Net Profit	41.8	10.1	77.0	4.9	23.6	49.5	121.3	

Non-Profitable:

Gross Operating Revenue	337.5	154.6	1,526.1	69.4	391.2	1,336.5	1,998.8	
Total Expenses	381.9	186.5	1,650.8	96.2	437.4	1,359.5	2,377.5	
Net Loss	-44.3	-32.0	-124.7	-26.9	-46.2	-22.9	-378.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1989

Total	435	303,033	10,730.2	
Less than 20	286	43,347	1,716.5	
20-99	118	109,808	3,841.6	
100-499	30	x	x	
500 and over	1	x	x	

SIC 3243 Non-Commercial Trailer Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3244 - MOBILE HOME INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,213	-	-	-	-	
- High value (\$'000)	5,000	1,213	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	57.2	61.9	55.5	-	-	-	-	100.0
Purchases and materials	56.5	52.5	57.9	-	-	-	-	100.0
Closing inventory	14.6	15.8	14.1	-	-	-	-	100.0
Opening inventory	15.2	25.2	11.7	-	-	-	-	90.0
Wages, salaries and benefits	25.4	16.9	28.4	-	-	-	-	100.0
Direct	14.0	8.4	16.0	-	-	-	-	70.0
Indirect	11.4	8.5	12.5	-	-	-	-	100.0
Occupancy expenses	6.8	11.6	5.1	-	-	-	-	100.0
Depreciation	3.9	8.1	2.4	-	-	-	-	100.0
Repairs and maintenance	0.5	0.5	0.5	-	-	-	-	70.0
Fuel and oil	--	0.1	-	-	-	-	-	10.0
Utilities	1.6	2.0	1.5	-	-	-	-	100.0
Rent	0.8	0.8	0.8	-	-	-	-	60.0
Financial expenses	3.5	8.5	1.8	-	-	-	-	100.0
Interest and bank charges	2.8	7.3	1.2	-	-	-	-	90.0
Professional fees	0.8	1.2	0.6	-	-	-	-	100.0
General expenses	1.8	3.2	1.2	-	-	-	-	100.0
Advertising	0.6	0.8	0.5	-	-	-	-	100.0
Delivery expenses	0.7	1.9	0.3	-	-	-	-	50.0
Insurance	0.4	0.6	0.4	-	-	-	-	80.0
Other expenses	3.9	7.3	2.7	-	-	-	-	100.0
Total expenses	98.6	109.4	94.8	-	-	-	-	100.0
Net profit/loss	1.4	-9.4	5.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50						
Gross Operating Revenue	1,750.7	1,212.8	1,889.1	-	-	-	-
Total Expenses	1,653.1	1,196.4	1,770.6	-	-	-	-
Net Profit	97.6	16.4	118.5	-	-	-	-

Non-Profitable:

Gross Operating Revenue	504.6	355.4	1,315.2	-	-	-	-
Total Expenses	556.1	414.3	1,326.2	-	-	-	-
Net Loss	-51.5	-58.9	-11.0	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	3,114.1	769.8	3,849.9	-	-	-	-
Total Expenses	2,963.5	624.5	3,697.5	-	-	-	-
Net Profit	150.7	145.3	152.4	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,199.0	409.8	1,830.3	-	-	-	-
Total Expenses	1,278.9	414.3	1,970.5	-	-	-	-
Net Loss	-79.9	-4.5	-140.3	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,213	-	-	-	-	
- High value (\$'000)	5,000	1,213	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	742.7	561.0	973.3	-	-	-	-	100.0
Total current assets	474.1	367.9	608.8	-	-	-	-	100.0
Accounts receivable	111.3	88.9	139.6	-	-	-	-	100.0
Closing inventory	154.2	78.0	250.9	-	-	-	-	100.0
Other current assets	208.5	200.9	218.2	-	-	-	-	80.0
Net fixed assets	278.1	192.5	386.6	-	-	-	-	100.0
Other assets and adjustments	-9.5	0.4	-22.2	-	-	-	-	70.0
Total liabilities	542.0	374.5	754.5	-	-	-	-	100.0
Total current liabilities	301.5	224.7	398.9	-	-	-	-	100.0
Current bank loans	15.0	8.0	23.8	-	-	-	-	40.0
Other current liabilities	286.5	216.7	375.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	240.4	149.7	355.6	-	-	-	-	100.0
Total equity	200.7	186.5	218.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.5	-	-	-	-	100.0
Debt to equity ratio	2.7	2.0	3.4	...	...	...	...	100.0
Interest coverage ratio	1.5	-0.2	5.4	-	-	-	-	90.0
Debt ratio	0.7	0.6	0.7	-	-	-	-	100.0
Revenue to equity ratio	5.2	2.6	8.1	...	...	...	...	100.0
Revenue to closing inventories ratio	6.8	6.3	7.0	-	-	-	-	100.0

(percent)

Current debt to equity	150.2	120.5	182.3	...	...	...	...	100.0
Operating profit on equity	7.4	...	42.6	...	...	...	...	100.0
Net fixed assets to equity	138.5	103.2	176.7	...	...	...	...	100.0
Gross margin	17.4	21.1	16.1	-	-	-	-	100.0
Return on total assets	5.9	-1.8	11.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	38.3	65.5	28.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	475	426,972	16,297.8	40
Less than 20	312	43,754	1,761.8	26
20-99	126	141,823	5,634.5	8
100-499	35	x	x	5
500 and over	2	x	x	1

1989

Total	435	303,033	10,730.2	
Less than 20	286	43,347	1,716.5	
20-99	118	109,808	3,841.6	
100-499	30	x	x	
500 and over	1	x	x	

SIC 3244 Mobile Home Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3251 - MOTOR VEHICLE ENGINE AND ENGINE PARTS INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	834	25	551	834	1,178	
- High value (\$'000)	5,000	834	5,000	551	834	1,178	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.7	27.8	58.3	21.9	42.5	38.6	60.0	100.0
Purchases and materials	51.8	29.3	56.8	23.7	43.4	39.4	58.3	100.0
Closing inventory	14.1	12.6	14.5	13.0	11.6	12.8	14.6	93.8
Opening inventory	15.1	11.1	16.0	11.3	10.7	12.0	16.3	93.8
Wages, salaries and benefits	32.4	43.3	30.0	48.7	29.7	27.5	30.3	100.0
Direct	9.0	32.5	3.8	38.1	18.4	17.3	2.6	62.5
Indirect	23.4	10.8	26.2	10.7	11.3	10.3	27.6	81.3
Occupancy expenses	6.2	14.2	4.4	16.5	8.7	12.1	3.7	100.0
Depreciation	3.5	4.0	3.4	4.6	2.6	5.2	3.2	100.0
Repairs and maintenance	0.3	1.0	0.1	1.2	0.3	1.7	-	50.0
Fuel and oil	0.1	0.4	-	0.4	0.3	-	-	12.5
Utilities	0.8	2.8	0.4	3.1	1.8	3.6	0.1	87.5
Rent	1.5	6.1	0.5	7.1	3.8	1.5	0.4	62.5
Financial expenses	3.2	4.0	3.0	3.8	4.6	3.0	3.0	100.0
Interest and bank charges	2.8	3.1	2.8	2.7	4.2	2.2	2.8	87.5
Professional fees	0.4	0.9	0.3	1.1	0.4	0.9	0.2	87.5
General expenses	1.3	5.1	0.5	5.5	4.3	3.0	0.3	87.5
Advertising	0.4	1.5	0.1	1.6	1.1	0.8	--	62.5
Delivery expenses	0.7	2.7	0.2	2.8	2.4	1.7	0.1	62.5
Insurance	0.3	1.0	0.1	1.0	0.8	0.5	0.1	75.0
Other expenses	8.9	5.9	9.6	6.1	5.4	12.4	9.3	100.0
Total expenses	104.8	100.4	105.8	102.5	95.3	96.7	106.6	100.0
Net profit/loss	-4.8	-0.4	-5.8	-2.5	4.7	3.3	-6.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56							
Gross Operating Revenue	2,194.0	644.8	3,879.4	534.7	807.2	1,036.9	4,719.0	
Total Expenses	2,109.9	615.1	3,736.1	510.7	769.3	956.7	4,557.0	
Net Profit	84.1	29.6	143.3	24.0	38.0	80.1	162.0	

Non-Profitable:

Gross Operating Revenue	865.5	262.7	3,138.5	262.7	-	1,037.1	4,519.7	
Total Expenses	1,060.2	281.1	3,997.5	281.1	-	1,050.7	5,934.4	
Net Loss	-194.6	-18.4	-859.0	-18.4	-	-13.6	-1,414.7	

1989**Profitable:**

Gross Operating Revenue	1,224.7	370.7	2,163.8	222.0	436.1	1,299.6	3,280.9	
Total Expenses	1,139.6	350.4	2,007.5	182.2	424.4	1,122.0	3,152.0	
Net Profit	85.1	20.3	156.4	39.8	11.7	177.6	128.9	

Non-Profitable:

Gross Operating Revenue	509.6	363.1	922.1	268.6	536.4	922.1	-	
Total Expenses	542.2	390.3	970.0	307.1	542.8	970.0	-	
Net Loss	-32.6	-27.2	-47.9	-38.5	-6.4	-47.9	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	834	25	551	834	1,178	
- High value (\$'000)	5,000	834	5,000	551	834	1,178	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	897.0	241.6	2,228.9	192.6	542.5	785.6	2,811.0	100.0
Total current assets	512.1	137.2	1,274.1	114.7	275.4	260.4	1,682.9	100.0
Accounts receivable	248.9	72.4	607.5	58.1	160.2	112.3	807.2	100.0
Closing inventory	206.3	49.8	524.4	42.7	93.3	132.5	682.4	93.8
Other current assets	56.9	15.0	142.1	13.9	21.9	15.5	193.2	62.5
Net fixed assets	240.3	119.4	485.9	93.2	280.3	484.9	486.3	100.0
Other assets and adjustments	144.4	-15.1	468.8	-15.4	-13.2	40.2	641.6	93.8
Total liabilities	674.4	168.8	1,701.8	139.9	346.8	441.4	2,210.1	100.0
Total current liabilities	575.1	164.6	1,409.4	139.9	316.6	391.7	1,819.9	100.0
Current bank loans	116.2	30.4	290.5	23.9	70.4	23.5	398.2	50.0
Other current liabilities	458.9	134.1	1,118.9	115.9	246.2	368.1	1,421.6	100.0
Long-term bank loans	43.7	12.6	107.0	8.5	37.8	29.3	138.2	50.0
Other liabilities and adjustments	55.5	-8.3	185.3	-8.5	-7.6	20.3	251.9	75.0
Total equity	222.5	72.7	527.1	52.7	195.6	344.2	600.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.8	0.9	0.8	0.8	0.6	0.9	100.0
Debt to equity ratio	3.0	2.3	3.2	2.6	1.7	1.2	3.6	100.0
Interest coverage ratio	-0.7	0.8	-1.0	--	2.1	2.5	-1.3	87.5
Debt ratio	0.7	0.6	0.7	0.7	0.6	0.5	0.7	100.0
Revenue to equity ratio	6.5	5.4	6.8	6.2	4.1	3.0	7.7	100.0
Revenue to closing inventories ratio	7.0	7.9	6.9	7.6	8.6	7.8	6.8	93.8

(percent)

Current debt to equity	258.4	226.4	267.3	265.4	161.8	113.7	302.8	100.0
Operating profit on equity	...	...	...	...	19.3	10.0	...	100.0
Net fixed assets to equity	107.9	164.3	92.1	177.0	143.2	140.8	80.9	100.0
Gross margin	14.8	28.8	11.7	29.3	27.7	33.8	9.7	100.0
Return on total assets	-3.2	4.3	-4.9	0.2	13.2	7.2	-6.2	100.0

(days)

Collection period for accounts receivable	62.3	66.8	61.2	64.6	72.4	39.5	63.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1

1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3251 Motor Vehicle Engine and Engine Parts Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3252 - MOTOR VEHICLE WIRING ASSEMBLIES INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	637	25	313	637	1,850	
- High value (\$'000)	5,000	637	5,000	313	637	1,850	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	47.6	45.7	48.3	45.2	46.9	43.7	55.2	100.0
Purchases and materials	48.7	48.5	48.8	48.2	49.0	44.9	54.7	100.0
Closing inventory	16.0	27.7	11.5	28.1	26.8	7.0	18.3	100.0
Opening inventory	14.8	24.9	11.0	25.0	24.7	5.9	18.8	92.3
Wages, salaries and benefits	31.9	35.3	30.6	36.0	34.0	33.9	25.5	92.3
Direct	17.9	4.9	22.9	-	15.1	25.5	19.0	61.5
Indirect	13.9	30.4	7.6	36.0	19.0	8.4	6.5	76.9
Occupancy expenses	5.8	7.7	5.1	8.3	6.4	3.5	7.6	100.0
Depreciation	1.9	2.2	1.8	2.9	0.9	1.8	1.8	100.0
Repairs and maintenance	0.6	1.0	0.4	1.3	0.2	0.3	0.5	61.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.7	1.3	3.1	1.9	1.3	1.3	100.0
Rent	1.6	1.8	1.6	1.0	3.3	--	4.0	69.2
Financial expenses	2.8	3.7	2.5	2.7	5.8	2.9	1.9	100.0
Interest and bank charges	1.9	2.3	1.8	0.9	5.0	2.2	1.3	92.3
Professional fees	0.9	1.5	0.7	1.8	0.8	0.7	0.6	100.0
General expenses	2.5	3.6	2.1	4.3	2.4	2.1	2.2	100.0
Advertising	0.6	1.4	0.3	1.9	0.4	0.5	0.1	69.2
Delivery expenses	1.4	1.4	1.4	1.3	1.7	1.3	1.5	69.2
Insurance	0.5	0.8	0.4	1.1	0.2	0.3	0.6	76.9
Other expenses	6.3	6.5	6.3	5.5	8.5	7.3	4.7	100.0
Total expenses	96.9	102.6	94.8	101.9	104.0	93.3	97.0	100.0
Net profit/loss	3.1	-2.6	5.2	-1.9	-4.0	6.7	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	54						
Gross Operating Revenue	1,312.0	281.4	1,494.9	281.4	-	1,157.8	3,694.3
Total Expenses	1,222.6	275.6	1,390.6	275.6	-	1,080.0	3,417.5
Net Profit	89.4	5.8	104.3	5.8	-	77.8	276.8

Non-Profitable:

Gross Operating Revenue	383.9	308.0	2,557.9	264.6	438.5	-	2,557.9
Total Expenses	401.2	317.1	2,812.2	270.8	456.1	-	2,812.2
Net Loss	-17.4	-9.1	-254.3	-6.3	-17.6	-	-254.3

1989

Profitable:

Gross Operating Revenue	1,375.5	394.7	2,401.0	-	-	-	-
Total Expenses	1,248.1	348.7	2,188.7	-	-	-	-
Net Profit	127.4	46.1	212.4	-	-	-	-

Non-Profitable:

Gross Operating Revenue	2,550.2	-	2,550.2	-	-	-	-
Total Expenses	2,552.6	-	2,552.6	-	-	-	-
Net Loss	-2.5	-	-2.5	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	637	25	313	637	1,850	
- High value (\$'000)	5,000	637	5,000	313	637	1,850	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	419.6	201.5	845.1	184.9	257.7	629.8	1,781.9	100.0
Total current assets	317.2	146.2	650.7	122.9	225.0	470.8	1,433.5	100.0
Accounts receivable	139.9	55.5	304.6	42.7	98.5	209.6	717.5	100.0
Closing inventory	116.8	84.6	179.5	74.8	117.6	81.3	606.6	100.0
Other current assets	60.5	6.1	166.6	5.3	8.7	179.7	109.2	84.6
Net fixed assets	109.4	55.2	215.2	61.9	32.5	156.1	472.2	100.0
Other assets and adjustments	-7.0	--	-20.8	--	0.1	2.8	-123.8	69.2
Total liabilities	266.0	139.1	513.6	72.6	363.8	396.8	1,021.9	100.0
Total current liabilities	180.2	88.5	358.9	68.5	156.2	276.6	717.1	100.0
Current bank loans	40.7	30.4	60.7	11.3	95.0	74.7	--	53.8
Other current liabilities	139.4	58.1	298.1	57.2	61.2	201.9	717.1	100.0
Long-term bank loans	27.6	0.5	80.4	0.3	1.0	41.1	251.6	53.8
Other liabilities and adjustments	58.2	49.9	74.2	3.7	206.4	79.0	53.2	100.0
Total equity	153.6	62.4	331.5	112.2	-106.0	233.0	759.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.6	1.8	1.7	1.4	1.7	1.9	100.0
Debt to equity ratio	1.7	2.2	1.5	0.6	...	1.7	1.3	100.0
Interest coverage ratio	2.5	-0.1	3.8	-1.0	0.2	4.1	3.3	92.3
Debt ratio	0.6	0.6	0.6	0.3	1.4	0.6	0.5	100.0
Revenue to equity ratio	4.7	4.8	4.7	2.3	...	4.9	4.3	100.0
Revenue to closing inventories ratio	6.2	3.6	8.6	3.5	3.7	14.2	5.4	100.0

(percent)

Current debt to equity	117.3	141.8	108.2	61.0	...	118.6	94.3	100.0
Operating profit on equity	14.7	...	24.7	...	16.6	33.3	13.1	100.0
Net fixed assets to equity	71.2	88.4	64.9	55.1	...	66.9	62.1	100.0
Gross margin	20.5	18.9	21.1	18.8	19.1	22.3	19.3	100.0
Return on total assets	8.7	-0.4	13.0	-1.3	1.7	16.3	7.9	100.0

(days)

Collection period for accounts receivable	69.8	66.2	71.2	58.5	82.0	66.0	79.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1

1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3252 Motor Vehicle Wiring Assemblies Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3253 - MOTOR VEHICLE STAMPINGS INDUSTRY

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.8	-	-	-	-	-	-	100.0
Purchases and materials	40.9	-	-	-	-	-	-	100.0
Closing inventory	17.0	-	-	-	-	-	-	100.0
Opening inventory	17.8	-	-	-	-	-	-	100.0
Wages, salaries and benefits	30.0	-	-	-	-	-	-	100.0
Direct	21.1	-	-	-	-	-	-	80.0
Indirect	8.9	-	-	-	-	-	-	80.0
Occupancy expenses	8.1	-	-	-	-	-	-	100.0
Depreciation	3.9	-	-	-	-	-	-	80.0
Repairs and maintenance	2.0	-	-	-	-	-	-	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.0	-	-	-	-	-	-	100.0
Rent	0.2	-	-	-	-	-	-	60.0
Financial expenses	6.1	-	-	-	-	-	-	100.0
Interest and bank charges	5.3	-	-	-	-	-	-	80.0
Professional fees	0.8	-	-	-	-	-	-	100.0
General expenses	4.5	-	-	-	-	-	-	100.0
Advertising	0.8	-	-	-	-	-	-	80.0
Delivery expenses	3.3	-	-	-	-	-	-	100.0
Insurance	0.4	-	-	-	-	-	-	80.0
Other expenses	4.1	-	-	-	-	-	-	100.0
Total expenses	94.6	-	-	-	-	-	-	100.0
Net profit/loss	5.4	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	2,511.2	-	-	-	-	-	-	
Total Expenses	2,345.0	-	-	-	-	-	-	
Net Profit	166.2	-	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	234.9	-	-	-	-	-	-	
Total Expenses	267.0	-	-	-	-	-	-	
Net Loss	-32.2	-	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,796.8	969.3	2,969.2	-	-	-	-	
Total Expenses	1,715.7	912.2	2,854.1	-	-	-	-	
Net Profit	81.1	57.1	115.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,965.0	2,091.1	3,409.6	-	-	-	-	
Total Expenses	3,157.3	2,477.6	3,503.0	-	-	-	-	
Net Loss	-192.2	-386.5	-93.4	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,116.4	-	-	-	-	-	-	100.0
Total current assets	758.0	-	-	-	-	-	-	100.0
Accounts receivable	395.9	-	-	-	-	-	-	100.0
Closing inventory	272.0	-	-	-	-	-	-	100.0
Other current assets	89.9	-	-	-	-	-	-	80.0
Net fixed assets	363.9	-	-	-	-	-	-	100.0
Other assets and adjustments	-5.5	-	-	-	-	-	-	100.0
Total liabilities	651.2	-	-	-	-	-	-	100.0
Total current liabilities	413.0	-	-	-	-	-	-	100.0
Current bank loans	238.1	-	-	-	-	-	-	100.0
Other current liabilities	174.9	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	238.2	-	-	-	-	-	-	100.0
Total equity	465.1	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	-	-	-	-	-	-	100.0
Debt to equity ratio	1.4	...	...	...	...	...	...	100.0
Interest coverage ratio	2.0	-	-	-	-	-	-	80.0
Debt ratio	0.5	-	-	-	-	-	-	100.0
Revenue to equity ratio	3.4	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	5.8	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	88.7	...	...	...	...	...	...	100.0
Operating profit on equity	18.6	...	...	...	...	...	...	100.0
Net fixed assets to equity	78.2	...	...	...	...	...	...	100.0
Gross margin	28.2	-	-	-	-	-	-	100.0
Return on total assets	15.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	90.2	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1

1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3253 Motor Vehicle Stampings Industry

Establishments primarily engaged in manufacturing automobile stampings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3254 - MOTOR VEHICLE STEERING AND SUSPENSION PARTS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	654	-	-	-	-	
- High value (\$'000)	5,000	654	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.0	36.1	44.8	-	-	-	-	100.0
Purchases and materials	40.0	34.1	41.5	-	-	-	-	100.0
Closing inventory	12.2	11.8	12.3	-	-	-	-	100.0
Opening inventory	15.2	13.8	15.6	-	-	-	-	88.9
Wages, salaries and benefits	31.8	30.6	32.2	-	-	-	-	100.0
Direct	22.5	15.2	24.3	-	-	-	-	66.7
Indirect	9.4	15.4	7.8	-	-	-	-	88.9
Occupancy expenses	11.3	32.3	5.9	-	-	-	-	100.0
Depreciation	6.9	19.5	3.7	-	-	-	-	100.0
Repairs and maintenance	0.5	0.4	0.5	-	-	-	-	66.7
Fuel and oil	0.2	-	0.3	-	-	-	-	22.2
Utilities	1.6	4.1	0.9	-	-	-	-	88.9
Rent	2.1	8.4	0.5	-	-	-	-	66.7
Financial expenses	5.0	4.0	5.3	-	-	-	-	100.0
Interest and bank charges	2.7	2.4	2.8	-	-	-	-	100.0
Professional fees	2.3	1.6	2.5	-	-	-	-	88.9
General expenses	4.0	11.2	2.1	-	-	-	-	88.9
Advertising	1.0	1.1	1.0	-	-	-	-	88.9
Delivery expenses	1.7	7.2	0.3	-	-	-	-	77.8
Insurance	1.3	2.9	0.8	-	-	-	-	77.8
Other expenses	7.0	4.2	7.7	-	-	-	-	100.0
Total expenses	102.2	118.3	98.1	-	-	-	-	100.0
Net profit/loss	-2.2	-18.3	1.9	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	33							
Gross Operating Revenue	1,707.0	242.0	2,439.5	-	-	-	-	
Total Expenses	1,611.2	217.5	2,308.1	-	-	-	-	
Net Profit	95.8	24.5	131.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	358.8	179.8	938.4	-	-	-	-	
Total Expenses	398.4	219.9	976.3	-	-	-	-	
Net Loss	-39.6	-40.1	-37.9	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,045.7	339.3	1,940.7	-	-	-	-	
Total Expenses	927.8	300.1	1,723.1	-	-	-	-	
Net Profit	117.9	39.2	217.6	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	475.4	475.4	-	-	-	-	-	
Total Expenses	501.1	501.1	-	-	-	-	-	
Net Loss	-25.7	-25.7	-	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	654	-	-	-	-	
- High value (\$'000)	5,000	654	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	477.1	219.6	1,028.7	-	-	-	-	100.0
Total current assets	154.5	49.0	380.6	-	-	-	-	100.0
Accounts receivable	56.3	20.8	132.1	-	-	-	-	100.0
Closing inventory	75.0	21.9	188.8	-	-	-	-	100.0
Other current assets	23.2	6.2	59.6	-	-	-	-	55.6
Net fixed assets	328.9	178.2	651.8	-	-	-	-	100.0
Other assets and adjustments	-6.4	-7.6	-3.7	-	-	-	-	88.9
Total liabilities	398.3	153.8	921.9	-	-	-	-	100.0
Total current liabilities	172.3	43.7	447.6	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	172.3	43.7	447.6	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	226.0	110.1	474.3	-	-	-	-	88.9
Total equity	78.7	65.7	106.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.1	0.8	-	-	-	-	100.0
Debt to equity ratio	5.0	2.3	8.6	...	...	...	...	100.0
Interest coverage ratio	0.1	-6.6	1.6	-	-	-	-	100.0
Debt ratio	0.8	0.7	0.8	-	-	-	-	100.0
Revenue to equity ratio	7.8	2.8	14.4	...	...	...	...	100.0
Revenue to closing inventories ratio	8.2	8.4	8.1	-	-	-	-	100.0

(percent)

Current debt to equity	218.6	66.5	419.1	...	...	...	...	100.0
Operating profit on equity	...	...	27.9	...	...	...	...	100.0
Net fixed assets to equity	417.4	271.1	610.3	...	...	...	...	100.0
Gross margin	25.1	33.3	23.0	-	-	-	-	100.0
Return on total assets	0.6	-13.4	7.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	33.3	41.0	31.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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Total	709	2,789,808	86,295.0	3
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1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3254 Motor Vehicle Steering and Suspension Parts Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3255 - MOTOR VEHICLE WHEEL AND BRAKE INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	740	-	-	-	-	
- High value (\$'000)	5,000	740	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	44.6	43.7	44.9	-	-	-	-	100.0
Purchases and materials	47.1	51.1	46.0	-	-	-	-	100.0
Closing inventory	16.3	39.5	9.7	-	-	-	-	100.0
Opening inventory	13.8	32.1	8.6	-	-	-	-	100.0
Wages, salaries and benefits	26.0	26.4	25.8	-	-	-	-	88.9
Direct	15.0	19.8	13.7	-	-	-	-	88.9
Indirect	10.9	6.6	12.2	-	-	-	-	77.8
Occupancy expenses	8.6	11.3	7.9	-	-	-	-	88.9
Depreciation	2.7	4.0	2.3	-	-	-	-	88.9
Repairs and maintenance	1.7	1.2	1.8	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.8	1.4	-	-	-	-	88.9
Rent	2.6	3.3	2.4	-	-	-	-	88.9
Financial expenses	3.0	6.3	2.0	-	-	-	-	88.9
Interest and bank charges	2.3	5.3	1.5	-	-	-	-	77.8
Professional fees	0.6	1.0	0.5	-	-	-	-	88.9
General expenses	1.6	2.1	1.4	-	-	-	-	88.9
Advertising	0.3	--	0.4	-	-	-	-	44.4
Delivery expenses	1.0	1.3	0.9	-	-	-	-	77.8
Insurance	0.3	0.7	0.1	-	-	-	-	55.6
Other expenses	5.9	8.2	5.2	-	-	-	-	100.0
Total expenses	89.6	97.9	87.3	-	-	-	-	100.0
Net profit/loss	10.4	2.1	12.7	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67							
Gross Operating Revenue	1,455.9	565.4	2,599.3	-	-	-	-	
Total Expenses	1,178.9	522.4	2,021.9	-	-	-	-	
Net Profit	277.0	43.0	577.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	763.5	223.1	2,561.4	-	-	-	-	
Total Expenses	788.3	237.2	2,621.5	-	-	-	-	
Net Loss	-24.8	-14.1	-60.1	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	1,253.4	277.7	1,493.0	-	277.7	1,077.3	2,698.4	
Total Expenses	1,153.6	270.7	1,370.4	-	270.7	982.7	2,495.0	
Net Profit	99.8	7.0	122.5	-	7.0	94.7	203.4	

Non-Profitable:

Gross Operating Revenue	436.8	362.1	1,032.9	163.5	602.9	1,032.9	-	
Total Expenses	452.7	379.5	1,036.7	188.5	611.2	1,036.7	-	
Net Loss	-15.9	-17.5	-3.8	-25.0	-8.3	-3.8	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	740	-	-	-	-	
- High value (\$'000)	5,000	740	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	624.0	325.1	1,245.7	-	-	-	-	100.0
Total current assets	506.8	264.0	1,011.7	-	-	-	-	100.0
Accounts receivable	158.5	82.6	316.5	-	-	-	-	100.0
Closing inventory	175.4	139.0	251.1	-	-	-	-	100.0
Other current assets	172.7	42.3	444.0	-	-	-	-	100.0
Net fixed assets	29.6	15.4	59.2	-	-	-	-	100.0
Other assets and adjustments	87.5	45.6	174.7	-	-	-	-	100.0
Total liabilities	670.9	349.6	1,339.4	-	-	-	-	100.0
Total current liabilities	377.3	196.6	753.2	-	-	-	-	100.0
Current bank loans	261.6	136.3	522.4	-	-	-	-	100.0
Other current liabilities	115.6	60.2	230.8	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	293.6	153.0	586.2	-	-	-	-	100.0
Total equity	-46.9	-24.4	-93.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.3	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	5.4	1.3	9.5	-	-	-	-	77.8
Debt ratio	1.0	1.0	1.0	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	6.1	2.5	10.2	-	-	-	-	100.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	29.4	29.8	29.2	-	-	-	-	100.0
Return on total assets	21.9	7.9	29.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	53.7	85.6	44.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

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100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3255 Motor Vehicle Wheel and Brake Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3256 - PLASTIC PARTS AND ACCESSORIES FOR MOTOR VEHICLES

INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	500	-	-	-	-	
- High value (\$'000)	5,000	500	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	65.0	41.1	67.5	-	-	-	-	91.7
Purchases and materials	75.8	41.4	79.4	-	-	-	-	91.7
Closing inventory	18.7	2.9	20.4	-	-	-	-	83.3
Opening inventory	7.9	2.6	8.5	-	-	-	-	75.0
Wages, salaries and benefits	15.5	13.6	15.7	-	-	-	-	83.3
Direct	4.0	2.4	4.1	-	-	-	-	50.0
Indirect	11.5	11.2	11.5	-	-	-	-	66.7
Occupancy expenses	4.7	7.7	4.4	-	-	-	-	100.0
Depreciation	1.8	2.2	1.7	-	-	-	-	91.7
Repairs and maintenance	0.4	0.7	0.3	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	2.6	0.9	-	-	-	-	83.3
Rent	1.5	2.3	1.4	-	-	-	-	50.0
Financial expenses	2.8	2.4	2.9	-	-	-	-	91.7
Interest and bank charges	2.1	1.5	2.1	-	-	-	-	66.7
Professional fees	0.8	0.9	0.7	-	-	-	-	83.3
General expenses	2.5	8.4	1.9	-	-	-	-	91.7
Advertising	1.2	2.8	1.0	-	-	-	-	83.3
Delivery expenses	1.2	5.4	0.7	-	-	-	-	83.3
Insurance	0.2	0.2	0.2	-	-	-	-	58.3
Other expenses	8.3	9.0	8.3	-	-	-	-	100.0
Total expenses	98.8	82.2	100.6	-	-	-	-	100.0
Net profit/loss	1.2	17.8	-0.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	804.7	145.7	2,763.7	-	-	-	-	
Total Expenses	754.6	116.2	2,652.2	-	-	-	-	
Net Profit	50.1	29.5	111.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,530.0	112.8	2,312.9	-	-	-	-	
Total Expenses	1,643.9	116.8	2,487.6	-	-	-	-	
Net Loss	-113.9	-4.0	-174.7	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,335.9	524.7	3,330.6	185.4	554.7	-	3,330.6	
Total Expenses	1,275.3	509.5	3,158.3	69.2	548.5	-	3,158.3	
Net Profit	60.6	15.1	172.3	116.2	6.2	-	172.3	

Non-Profitable:

Gross Operating Revenue	596.9	364.9	1,180.3	285.8	632.1	1,180.3	-	
Total Expenses	652.5	394.6	1,301.0	314.1	666.8	1,301.0	-	
Net Loss	-55.6	-29.7	-120.7	-28.3	-34.7	-120.7	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	830	-	-	-	-	
- High value (\$'000)	5,000	830	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,909.8	173.9	3,101.8	-	-	-	-	100.0
Total current assets	1,202.0	122.6	1,943.2	-	-	-	-	100.0
Accounts receivable	649.9	37.9	1,070.2	-	-	-	-	100.0
Closing inventory	358.0	29.2	583.7	-	-	-	-	100.0
Other current assets	194.0	55.4	289.2	-	-	-	-	80.0
Net fixed assets	701.5	50.1	1,148.8	-	-	-	-	100.0
Other assets and adjustments	6.2	1.1	9.6	-	-	-	-	60.0
Total liabilities	1,658.0	40.1	2,769.1	-	-	-	-	100.0
Total current liabilities	1,075.8	35.6	1,790.1	-	-	-	-	100.0
Current bank loans	361.1	3.8	606.5	-	-	-	-	60.0
Other current liabilities	714.7	31.8	1,183.6	-	-	-	-	100.0
Long-term bank loans	519.1	3.0	873.4	-	-	-	-	40.0
Other liabilities and adjustments	63.1	1.4	105.5	-	-	-	-	100.0
Total equity	251.7	133.8	332.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	3.4	1.0	-	-	-	-	100.0
Debt to equity ratio	6.5	0.2	8.3	...	...	...	...	100.0
Interest coverage ratio	0.8	6.7	0.3	-	-	-	-	80.0
Debt ratio	0.8	0.2	0.8	-	-	-	-	100.0
Revenue to equity ratio	7.1	2.5	8.4	...	...	...	...	100.0
Revenue to closing inventories ratio	5.0	11.7	4.8	-	-	-	-	100.0

(percent)

Current debt to equity	427.3	26.6	538.0	...	...	...	...	100.0
Operating profit on equity	...	29.1	...	...	...	...	...	100.0
Net fixed assets to equity	278.6	37.4	345.3	...	...	...	...	100.0
Gross margin	17.1	27.1	16.3	-	-	-	-	100.0
Return on total assets	1.7	26.3	0.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	131.5	40.4	139.2	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1

1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3256 Plastic Parts and Accessories For Motor Vehicles Industry

Establishments primarily engaged in manufacturing plastic parts for motor vehicles.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3257 - MOTOR VEHICLE FABRIC ACCESSORIES INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	378	25	290	378	596	
- High value (\$'000)	5,000	378	5,000	290	378	596	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.8	69.1	42.7	95.9	41.4	35.5	49.5	100.0
Purchases and materials	42.4	51.7	40.2	64.0	39.0	33.7	46.3	100.0
Closing inventory	8.6	14.5	7.2	17.4	11.5	7.9	6.5	84.6
Opening inventory	14.0	31.9	9.7	49.4	13.9	9.7	9.8	92.3
Wages, salaries and benefits	31.7	32.3	31.6	30.1	34.6	44.7	19.3	100.0
Direct	11.3	20.6	9.1	11.1	30.4	6.4	11.6	61.5
Indirect	20.4	11.8	22.5	19.0	4.2	38.3	7.7	84.6
Occupancy expenses	9.4	7.0	10.0	7.5	6.6	7.2	12.6	100.0
Depreciation	3.3	0.8	3.9	0.1	1.5	2.6	5.1	84.6
Repairs and maintenance	0.4	0.4	0.4	0.2	0.5	0.5	0.3	76.9
Fuel and oil	--	-	0.1	-	-	-	0.1	7.7
Utilities	2.0	2.9	1.8	3.6	2.2	2.2	1.3	92.3
Rent	3.7	3.0	3.9	3.5	2.4	1.9	5.8	76.9
Financial expenses	2.9	3.4	2.7	5.2	1.7	4.1	1.5	100.0
Interest and bank charges	2.2	2.4	2.2	3.6	1.1	3.3	1.2	84.6
Professional fees	0.6	1.1	0.5	1.5	0.6	0.8	0.3	92.3
General expenses	3.0	3.5	2.8	3.6	3.4	4.3	1.5	92.3
Advertising	1.3	0.8	1.5	--	1.6	1.9	1.0	69.2
Delivery expenses	0.9	1.6	0.7	2.4	0.8	1.4	--	61.5
Insurance	0.8	1.0	0.7	1.1	0.9	0.9	0.5	76.9
Other expenses	3.5	-10.0	6.7	-28.0	8.7	4.9	8.3	100.0
Total expenses	98.3	105.4	96.5	114.2	96.3	100.6	92.8	100.0
Net profit/loss	1.7	-5.4	3.5	-14.2	3.7	-0.6	7.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	46							
Gross Operating Revenue	946.5	350.1	1,065.8	-	350.1	569.6	1,396.6	
Total Expenses	867.2	301.9	980.2	-	301.9	507.0	1,295.7	
Net Profit	79.4	48.2	85.6	-	48.2	62.6	100.9	

Non-Profitable:

Gross Operating Revenue	172.8	79.1	540.6	54.4	302.9	540.6	-	
Total Expenses	184.7	86.7	569.6	62.1	309.2	569.6	-	
Net Loss	-11.9	-7.6	-28.9	-7.7	-6.3	-28.9	-	

1989

Profitable:

Gross Operating Revenue	333.0	110.3	1,340.5	84.8	327.1	592.9	2,105.3	
Total Expenses	293.4	94.2	1,194.8	68.2	315.0	515.5	1,889.8	
Net Profit	39.6	16.1	145.7	16.6	12.1	77.4	215.5	

Non-Profitable:

Gross Operating Revenue	1,591.3	301.4	1,815.3	-	301.4	545.8	2,044.1	
Total Expenses	1,656.6	324.9	1,887.9	-	324.9	973.7	2,052.7	
Net Loss	-65.4	-23.4	-72.6	-	-23.4	-427.9	-8.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	406	-	-	-	-	
- High value (\$'000)	5,000	406	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	217.6	83.5	351.6	-	-	-	-	100.0
Total current assets	149.6	62.2	236.9	-	-	-	-	100.0
Accounts receivable	21.8	10.2	33.3	-	-	-	-	58.3
Closing inventory	47.2	33.0	61.4	-	-	-	-	91.7
Other current assets	80.5	18.8	142.1	-	-	-	-	58.3
Net fixed assets	74.1	31.2	117.0	-	-	-	-	58.3
Other assets and adjustments	-6.1	-9.9	-2.3	-	-	-	-	66.7
Total liabilities	80.5	36.6	124.3	-	-	-	-	100.0
Total current liabilities	56.6	25.0	88.3	-	-	-	-	58.3
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	56.6	25.0	88.3	-	-	-	-	58.3
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	23.8	11.6	36.0	-	-	-	-	91.7
Total equity	137.1	46.8	227.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.6	2.4	2.6	-	-	-	-	58.3
Debt to equity ratio	0.5	0.7	0.5	...	...	...	...	100.0
Interest coverage ratio	2.1	0.2	2.6	-	-	-	-	91.7
Debt ratio	0.3	0.4	0.3	-	-	-	-	100.0
Revenue to equity ratio	3.8	4.5	3.7	...	...	...	...	100.0
Revenue to closing inventories ratio	11.1	6.4	13.7	-	-	-	-	91.7

(percent)

Current debt to equity	41.3	53.3	38.8	...	...	...	...	100.0
Operating profit on equity	10.2	...	14.0	...	...	...	...	100.0
Net fixed assets to equity	54.1	66.6	51.5	...	...	...	...	100.0
Gross margin	25.2	21.1	26.3	-	-	-	-	100.0
Return on total assets	12.1	1.6	14.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	15.0	17.6	14.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1
1989				
Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3257 Motor Vehicle Fabric Accessories Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3259 - OTHER MOTOR VEHICLE ACCESSORIES, PARTS AND ASSEMBLIES

INDUSTRIES
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	618	25	240	618	1,586	
- High value (\$'000)	5,000	618	5,000	240	618	1,586	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	42.8	54.4	40.8	64.0	48.4	48.5	36.6	100.0
Purchases and materials	44.3	56.5	42.2	70.0	48.0	48.6	38.7	100.0
Closing inventory	21.8	18.7	22.3	21.7	16.7	25.8	20.4	96.2
Opening inventory	20.3	16.6	20.9	15.6	17.2	25.8	18.3	100.0
Wages, salaries and benefits	28.3	21.3	29.5	10.5	28.1	32.5	27.9	96.2
Direct	13.6	7.5	14.6	2.7	10.6	16.7	13.4	65.4
Indirect	14.8	13.7	14.9	7.8	17.5	15.8	14.5	92.3
Occupancy expenses	8.7	11.6	8.2	14.4	9.8	10.7	6.8	100.0
Depreciation	3.1	5.8	2.7	10.0	3.1	4.5	1.7	96.2
Repairs and maintenance	1.6	0.4	1.9	0.1	0.7	0.7	2.5	69.2
Fuel and oil	--	0.1	-	0.2	-	-	-	3.8
Utilities	1.5	2.1	1.4	2.1	2.1	1.6	1.2	88.5
Rent	2.4	3.2	2.3	2.1	3.9	3.9	1.5	76.9
Financial expenses	3.9	5.5	3.6	8.6	3.6	8.0	1.2	100.0
Interest and bank charges	3.4	4.7	3.2	7.6	2.9	7.6	0.8	92.3
Professional fees	0.5	0.8	0.4	1.0	0.6	0.4	0.4	92.3
General expenses	2.9	3.6	2.8	2.7	4.1	1.8	3.3	92.3
Advertising	1.0	1.3	1.0	1.5	1.1	0.5	1.3	88.5
Delivery expenses	1.2	1.4	1.1	0.6	1.9	0.9	1.2	61.5
Insurance	0.7	0.9	0.6	0.6	1.1	0.4	0.8	73.1
Other expenses	12.8	9.6	13.4	17.2	4.8	6.0	17.4	100.0
Total expenses	99.4	106.0	98.3	117.3	98.8	107.5	93.2	100.0
Net profit/loss	0.6	-6.0	1.7	-17.3	1.2	-7.5	6.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	73						
Gross Operating Revenue	1,171.0	316.0	1,718.3	163.5	416.5	1,305.9	2,051.9
Total Expenses	1,097.3	305.4	1,604.2	155.3	404.3	1,255.8	1,886.0
Net Profit	73.7	10.5	114.1	8.1	12.1	50.1	165.9

Non-Profitable:

Gross Operating Revenue	422.5	215.1	1,048.3	165.6	614.4	749.5	1,646.0
Total Expenses	562.5	260.7	1,473.2	212.4	649.7	1,325.4	1,768.7
Net Loss	-140.0	-45.6	-424.9	-46.8	-35.4	-576.0	-122.7

1989

Profitable:

Gross Operating Revenue	2,243.4	428.3	2,911.4	303.6	520.0	1,384.1	3,892.9
Total Expenses	2,146.9	397.9	2,790.6	272.8	489.8	1,253.7	3,778.1
Net Profit	96.5	30.4	120.9	30.8	30.2	130.4	114.8

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	633	25	278	633	1,615	
- High value (\$'000)	5,000	633	5,000	278	633	1,615	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	794.7	251.6	1,291.3	233.6	284.3	1,567.5	1,033.8	100.0
Total current assets	347.4	192.1	489.5	212.1	155.6	458.8	518.2	100.0
Accounts receivable	89.9	61.4	115.9	75.7	35.4	128.9	103.7	100.0
Closing inventory	214.4	55.8	359.4	45.8	74.1	305.7	409.5	100.0
Other current assets	43.1	74.7	14.2	90.5	46.0	24.1	4.9	68.0
Net fixed assets	231.8	55.2	393.4	27.4	105.8	313.6	467.7	96.0
Other assets and adjustments	215.3	4.2	408.3	-5.9	22.8	795.1	47.8	72.0
Total liabilities	569.8	107.6	992.4	64.8	185.7	1,172.3	824.8	100.0
Total current liabilities	311.6	81.1	522.3	58.6	122.1	625.8	425.9	100.0
Current bank loans	138.0	22.6	243.4	13.1	40.1	377.1	118.9	76.0
Other current liabilities	173.5	58.4	278.8	45.5	82.0	248.7	307.0	100.0
Long-term bank loans	3.2	--	6.2	--	--	10.5	2.1	8.0
Other liabilities and adjustments	254.9	26.5	463.8	6.1	63.6	535.9	396.7	96.0
Total equity	224.8	143.9	298.8	168.8	98.6	395.2	208.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	2.3	0.9	3.6	1.2	0.7	1.2	100.0
Debt to equity ratio	2.5	0.7	3.3	0.3	1.8	2.9	3.9	100.0
Interest coverage ratio	1.1	-0.3	1.5	-1.4	1.2	--	9.3	92.0
Debt ratio	0.7	0.4	0.7	0.2	0.6	0.7	0.7	100.0
Revenue to equity ratio	4.3	1.9	5.3	1.0	4.7	2.9	9.6	100.0
Revenue to closing inventories ratio	4.5	5.1	4.4	3.9	6.3	3.8	4.9	100.0

(percent)

Current debt to equity	138.5	56.3	174.8	34.7	123.8	158.3	203.7	100.0
Operating profit on equity	2.3	...	9.2	...	3.5	...	65.1	100.0
Net fixed assets to equity	103.1	38.3	131.6	16.2	107.3	79.3	223.8	100.0
Gross margin	28.7	23.0	29.6	22.4	23.5	19.0	35.4	100.0
Return on total assets	4.9	-2.1	6.1	-7.9	6.5	--	14.7	100.0

(days)

Collection period for accounts receivable	33.5	78.6	26.2	151.8	27.3	39.8	18.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	709	2,789,808	86,295.0	3
Less than 20	380	53,107	2,286.3	13
20-99	186	225,636	8,703.4	7
100-499	115	803,236	25,885.9	8
500 and over	28	1,707,829	49,419.4	1

1989

Total	706	2,202,993	65,532.3	
Less than 20	393	74,039	2,777.6	
20-99	179	222,097	8,328.3	
100-499	107	665,372	20,263.2	
500 and over	27	1,241,485	34,163.2	

SIC 3259 Other Motor Vehicle Accessories, Parts and Assemblies Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3261 - RAILROAD ROLLING STOCK INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.2	-	-	-	-	-	-	100.0
Purchases and materials	46.6	-	-	-	-	-	-	100.0
Closing inventory	2.5	-	-	-	-	-	-	50.0
Opening inventory	3.2	-	-	-	-	-	-	66.7
Wages, salaries and benefits	27.6	-	-	-	-	-	-	66.7
Direct	19.9	-	-	-	-	-	-	66.7
Indirect	7.7	-	-	-	-	-	-	66.7
Occupancy expenses	10.6	-	-	-	-	-	-	100.0
Depreciation	3.6	-	-	-	-	-	-	100.0
Repairs and maintenance	0.2	-	-	-	-	-	-	33.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	-	-	-	-	-	-	100.0
Rent	5.3	-	-	-	-	-	-	66.7
Financial expenses	3.7	-	-	-	-	-	-	100.0
Interest and bank charges	2.6	-	-	-	-	-	-	100.0
Professional fees	1.1	-	-	-	-	-	-	66.7
General expenses	1.9	-	-	-	-	-	-	83.3
Advertising	0.9	-	-	-	-	-	-	66.7
Delivery expenses	0.7	-	-	-	-	-	-	83.3
Insurance	0.3	-	-	-	-	-	-	66.7
Other expenses	3.6	-	-	-	-	-	-	100.0
Total expenses	94.6	-	-	-	-	-	-	100.0
Net profit/loss	5.4	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	67						
Gross Operating Revenue	724.8	-	-	-	-	-	-
Total Expenses	674.0	-	-	-	-	-	-
Net Profit	50.8	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	117.4	-	-	-	-	-	-
Total Expenses	129.8	-	-	-	-	-	-
Net Loss	-12.4	-	-	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	668.3	-	-	-	-	-	-	100.0
Total current assets	475.7	-	-	-	-	-	-	100.0
Accounts receivable	70.7	-	-	-	-	-	-	100.0
Closing inventory	12.2	-	-	-	-	-	-	50.0
Other current assets	392.7	-	-	-	-	-	-	100.0
Net fixed assets	168.0	-	-	-	-	-	-	100.0
Other assets and adjustments	24.5	-	-	-	-	-	-	83.3
Total liabilities	397.7	-	-	-	-	-	-	100.0
Total current liabilities	112.4	-	-	-	-	-	-	100.0
Current bank loans	1.1	-	-	-	-	-	-	16.7
Other current liabilities	111.3	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	285.2	-	-	-	-	-	-	100.0
Total equity	270.6	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	4.2	-	-	-	-	-	-	100.0
Debt to equity ratio	1.4	...	...	...	...	...	...	100.0
Interest coverage ratio	3.0	-	-	-	-	-	-	100.0
Debt ratio	0.5	-	-	-	-	-	-	100.0
Revenue to equity ratio	1.8	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	39.9	-	-	-	-	-	-	50.0

(percent)

Current debt to equity	41.5	...	...	...	...	...	...	100.0
Operating profit on equity	9.7	...	...	...	...	...	...	100.0
Net fixed assets to equity	62.1	...	...	...	...	...	...	100.0
Gross margin	25.1	-	-	-	-	-	-	100.0
Return on total assets	5.8	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	52.6	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	22	148,048	4,155.9	2
Less than 20	11	2,201	73.4	2
20-99	5	x	x	-
100-499	3	x	x	-
500 and over	3	x	x	-

1989

Total	24	132,735	3,334.0	
Less than 20	13	5,102	156.4	
20-99	5	x	x	
100-499	3	x	x	
500 and over	3	x	x	

SIC 3261 Railroad Rolling Stock Industry

Establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, including frames and parts such as wheels and brakes but excluding springs. These cars may be for passengers or freight including special purpose cars and mine cars. Establishments primarily engaged in manufacturing chassis springs including springs for railway cars are classified in <3254 - Motor Vehicle Steering and Suspension Parts Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3271 - SHIPBUILDING AND REPAIR INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	409	-	-	-	-	
- High value (\$'000)	5,000	409	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.2	57.2	45.7	-	-	-	-	100.0
Purchases and materials	49.6	63.8	45.6	-	-	-	-	100.0
Closing inventory	4.4	9.9	2.9	-	-	-	-	63.6
Opening inventory	3.0	3.4	3.0	-	-	-	-	54.5
Wages, salaries and benefits	31.9	16.5	36.4	-	-	-	-	100.0
Direct	25.7	7.1	31.0	-	-	-	-	63.6
Indirect	6.2	9.4	5.3	-	-	-	-	72.7
Occupancy expenses	7.7	9.6	7.2	-	-	-	-	100.0
Depreciation	2.3	3.6	1.9	-	-	-	-	81.8
Repairs and maintenance	2.1	3.2	1.8	-	-	-	-	72.7
Fuel and oil	--	-	0.1	-	-	-	-	9.1
Utilities	1.8	1.3	1.9	-	-	-	-	100.0
Rent	1.5	1.6	1.5	-	-	-	-	63.6
Financial expenses	4.0	5.6	3.5	-	-	-	-	100.0
Interest and bank charges	2.8	4.0	2.4	-	-	-	-	90.9
Professional fees	1.2	1.5	1.0	-	-	-	-	100.0
General expenses	2.4	2.4	2.4	-	-	-	-	90.9
Advertising	0.3	0.1	0.3	-	-	-	-	81.8
Delivery expenses	0.9	0.9	0.9	-	-	-	-	81.8
Insurance	1.2	1.4	1.2	-	-	-	-	72.7
Other expenses	5.8	5.2	6.0	-	-	-	-	100.0
Total expenses	100.0	96.5	101.0	-	-	-	-	100.0
Net profit/loss	--	3.5	-1.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	45						
Gross Operating Revenue	489.7	247.3	920.4	-	-	-	-
Total Expenses	466.9	232.8	882.8	-	-	-	-
Net Profit	22.8	14.5	37.6	-	-	-	-

Non-Profitable:

Gross Operating Revenue	768.5	288.6	1,096.0	-	-	-	-
Total Expenses	794.5	288.7	1,139.7	-	-	-	-
Net Loss	-26.0	--	-43.7	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	958.8	210.4	2,534.5	55.1	737.2	1,487.7	3,317.8
Total Expenses	897.6	188.5	2,390.5	45.7	672.6	1,381.7	3,145.4
Net Profit	61.2	22.0	144.0	9.4	64.6	106.0	172.4

Non-Profitable:

Gross Operating Revenue	577.7	299.2	1,804.1	96.0	327.2	1,804.1	-
Total Expenses	582.6	304.3	1,808.1	100.7	332.4	1,808.1	-
Net Loss	-4.9	-5.1	-4.0	-4.7	-5.2	-4.0	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	438	-	-	-	-	
- High value (\$'000)	5,000	438	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	526.9	239.0	908.4	-	-	-	-	100.0
Total current assets	121.0	60.6	201.1	-	-	-	-	100.0
Accounts receivable	35.1	15.9	60.5	-	-	-	-	100.0
Closing inventory	36.7	32.2	42.6	-	-	-	-	70.0
Other current assets	49.1	12.3	97.9	-	-	-	-	80.0
Net fixed assets	410.3	186.1	707.2	-	-	-	-	100.0
Other assets and adjustments	-4.3	-7.6	--	-	-	-	-	80.0
Total liabilities	529.4	240.1	912.6	-	-	-	-	100.0
Total current liabilities	75.2	34.1	129.7	-	-	-	-	100.0
Current bank loans	9.5	4.3	16.4	-	-	-	-	100.0
Other current liabilities	65.6	29.8	113.2	-	-	-	-	100.0
Long-term bank loans	49.8	22.6	85.8	-	-	-	-	100.0
Other liabilities and adjustments	404.3	183.4	697.0	-	-	-	-	100.0
Total equity	-2.4	-1.1	-4.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.7	1.5	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	0.7	0.4	0.8	-	-	-	-	90.0
Debt ratio	1.0	1.0	1.0	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	20.3	10.3	30.3	-	-	-	-	70.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	255.6	709.6	97.3	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	19.0	21.3	18.2	-	-	-	-	100.0
Return on total assets	3.0	2.9	3.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	17.2	17.4	17.1	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	70	396,565	11,647.6	12
Less than 20	35	7,070	238.7	11
20-99	23	32,404	998.7	1
100-499	7	x	x	-
500 and over	5	x	x	-

1989

Total	58	413,900	10,977.5	
Less than 20	24	6,129	183.4	
20-99	22	26,765	737.2	
100-499	7	x	x	
500 and over	5	x	x	

SIC 3271 Shipbuilding and Repair Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3281 - BOATBUILDING AND REPAIR INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	138							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	341	25	150	341	812	
- High value (\$'000)	5,000	341	5,000	150	341	812	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.8	42.1	53.2	39.9	44.6	53.8	53.0	97.8
Purchases and materials	49.6	44.0	52.2	42.9	45.2	53.4	51.6	97.8
Closing inventory	10.7	9.9	11.0	9.3	10.7	11.2	10.9	67.4
Opening inventory	10.8	8.0	12.1	6.2	10.1	11.6	12.3	74.6
Wages, salaries and benefits	24.2	18.4	26.9	11.7	26.1	27.9	26.4	88.4
Direct	14.9	7.2	18.3	1.2	14.2	15.2	19.6	55.8
Indirect	9.4	11.2	8.6	10.5	11.9	12.8	6.8	72.5
Occupancy expenses	6.7	8.8	5.7	10.4	7.0	5.0	6.0	97.8
Depreciation	2.1	3.3	1.6	4.2	2.3	2.2	1.3	87.7
Repairs and maintenance	0.8	0.8	0.7	0.9	0.7	0.3	0.9	70.3
Fuel and oil	--	0.1	--	0.1	0.1	--	--	8.7
Utilities	1.3	1.9	1.0	1.6	2.3	1.2	0.9	89.9
Rent	2.5	2.6	2.4	3.6	1.6	1.2	2.9	48.6
Financial expenses	2.1	2.8	1.8	2.7	2.9	2.6	1.5	96.4
Interest and bank charges	1.6	1.8	1.5	1.7	1.9	2.1	1.2	89.9
Professional fees	0.6	0.9	0.4	1.0	0.9	0.5	0.3	87.7
General expenses	4.0	7.1	2.6	8.9	5.0	2.8	2.5	97.8
Advertising	1.0	1.6	0.8	1.8	1.3	0.8	0.8	79.0
Delivery expenses	1.9	4.1	1.0	5.7	2.2	1.0	1.0	73.9
Insurance	1.0	1.5	0.8	1.4	1.5	1.0	0.7	81.9
Other expenses	6.8	5.2	7.5	4.9	5.5	6.1	8.1	100.0
Total expenses	93.6	84.4	97.7	78.5	91.2	98.3	97.5	100.0
Net profit/loss	6.4	15.6	2.3	21.5	8.8	1.7	2.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	245.6	96.3	992.2	69.3	237.9	563.4	1,379.4	
Total Expenses	217.7	73.4	938.6	50.3	194.7	529.3	1,308.1	
Net Profit	28.0	22.8	53.6	18.9	43.2	34.1	71.3	

Non-Profitable:

Gross Operating Revenue	297.2	105.5	858.0	46.4	255.8	519.4	1,400.2	
Total Expenses	315.6	115.7	900.4	52.5	276.1	547.9	1,464.7	
Net Loss	-18.4	-10.1	-42.4	-6.1	-20.3	-28.6	-64.5	

1989**Profitable:**

Gross Operating Revenue	435.5	122.7	1,136.9	81.4	202.3	569.6	1,795.6	
Total Expenses	401.3	106.7	1,062.1	66.5	184.3	506.5	1,707.2	
Net Profit	34.1	16.0	74.8	14.9	18.0	63.2	88.4	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	109							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	480	25	215	480	893	
- High value (\$'000)	5,000	480	5,000	215	480	893	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	235.5	100.2	552.5	64.3	180.4	389.3	726.7	100.0
Total current assets	161.7	69.9	376.6	49.7	115.0	239.3	523.3	100.0
Accounts receivable	53.2	14.0	144.9	7.3	29.0	89.5	204.2	89.9
Closing inventory	54.7	25.6	123.0	18.9	40.5	76.1	173.1	85.3
Other current assets	53.7	30.3	108.6	23.5	45.4	73.6	146.0	75.2
Net fixed assets	75.6	30.0	182.4	17.9	57.0	126.5	242.0	100.0
Other assets and adjustments	-1.7	0.2	-6.5	-3.3	8.3	23.4	-38.6	78.9
Total liabilities	135.1	45.0	345.9	18.6	103.9	252.1	446.0	100.0
Total current liabilities	62.8	19.8	163.6	10.8	40.0	92.9	239.1	92.7
Current bank loans	5.8	5.1	7.3	0.3	15.7	8.0	6.6	19.3
Other current liabilities	57.0	14.7	156.2	10.4	24.2	84.9	232.4	92.7
Long-term bank loans	4.1	1.8	9.4	1.1	3.4	18.2	--	8.3
Other liabilities and adjustments	68.1	23.3	172.8	6.7	60.5	141.0	206.9	87.2
Total equity	100.4	55.1	206.5	45.6	76.5	137.1	280.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	3.5	2.3	4.6	2.8	2.5	2.1	92.7
Debt to equity ratio	1.3	0.8	1.6	0.4	1.3	1.8	1.5	100.0
Interest coverage ratio	2.8	2.6	2.8	2.4	2.7	2.7	2.9	92.7
Debt ratio	0.5	0.4	0.6	0.2	0.5	0.6	0.6	100.0
Revenue to equity ratio	4.2	2.7	5.2	1.7	4.1	5.0	5.3	100.0
Revenue to closing inventories ratio	7.8	5.9	8.7	4.1	7.8	9.0	8.6	85.3

(percent)

Current debt to equity	62.5	35.9	79.2	23.6	52.2	67.7	85.1	100.0
Operating profit on equity	12.2	10.2	13.5	4.3	17.9	13.5	13.5	100.0
Net fixed assets to equity	75.2	54.4	88.2	39.3	74.5	92.2	86.2	100.0
Gross margin	22.3	26.7	20.9	29.5	25.2	20.3	21.2	100.0
Return on total assets	8.1	8.9	7.7	5.2	11.9	7.5	7.8	100.0

(days)

Collection period for accounts receivable	45.0	33.4	48.8	33.9	33.2	47.5	49.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	663	137,067	6,276.4	42
Less than 20	591	45,718	2,400.9	27
20-99	61	42,865	1,877.0	12
100-499	11	48,484	1,998.5	3
500 and over	-	-	-	-

1989

Total	621	94,030	3,736.9	
Less than 20	564	41,192	1,796.4	
20-99	49	30,270	1,169.0	
100-499	8	22,568	771.5	
500 and over	-	-	-	

SIC 3281 Boatbuilding and Repair Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3311 - SMALL ELECTRICAL APPLIANCE INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	384	25	197	384	1,410	
- High value (\$'000)	5,000	384	5,000	197	384	1,410	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.4	19.3	58.4	37.6	12.5	54.0	62.3	92.9
Purchases and materials	47.5	17.5	62.3	35.9	10.7	52.5	70.8	92.9
Closing inventory	20.7	4.4	28.7	9.7	2.5	23.0	33.7	92.9
Opening inventory	18.6	6.2	24.8	11.4	4.3	24.5	25.1	92.9
Wages, salaries and benefits	20.6	17.3	22.3	19.8	16.4	24.6	20.3	100.0
Direct	10.0	5.4	12.3	11.1	3.3	15.5	9.5	64.3
Indirect	10.6	11.9	10.0	8.8	13.1	9.1	10.7	85.7
Occupancy expenses	8.6	16.0	4.9	9.7	18.3	5.6	4.3	85.7
Depreciation	3.4	7.1	1.6	4.4	8.1	1.2	2.0	78.6
Repairs and maintenance	0.7	0.7	0.7	0.1	0.9	0.5	0.8	71.4
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.3	5.2	0.9	3.7	5.8	1.1	0.6	85.7
Rent	2.2	3.0	1.8	1.5	3.6	2.8	1.0	57.1
Financial expenses	3.5	6.0	2.3	6.3	5.9	3.5	1.2	100.0
Interest and bank charges	2.7	4.7	1.7	5.2	4.5	3.0	0.5	92.9
Professional fees	0.8	1.3	0.6	1.1	1.4	0.4	0.7	85.7
General expenses	3.6	5.5	2.6	3.8	6.1	2.2	3.0	85.7
Advertising	0.8	0.4	1.0	0.8	0.2	0.6	1.4	78.6
Delivery expenses	1.6	2.6	1.2	1.9	2.9	1.2	1.1	57.1
Insurance	1.1	2.5	0.4	1.1	3.0	0.4	0.4	78.6
Other expenses	14.4	31.1	6.1	5.7	40.6	6.2	6.0	100.0
Total expenses	96.2	95.2	96.6	82.9	99.8	96.1	97.1	100.0
Net profit/loss	3.8	4.8	3.4	17.1	0.2	3.9	2.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71							
Gross Operating Revenue	419.7	207.1	1,495.1	185.7	216.3	1,266.0	1,804.6	
Total Expenses	392.8	192.6	1,405.7	146.9	212.3	1,176.5	1,715.4	
Net Profit	26.9	14.5	89.4	38.8	4.0	89.5	89.2	

Non-Profitable:

Gross Operating Revenue	733.9	102.0	1,573.5	42.4	238.3	1,114.8	2,249.5	
Total Expenses	764.7	134.0	1,602.8	59.4	304.5	1,151.7	2,267.6	
Net Loss	-30.8	-32.0	-29.3	-17.0	-66.2	-36.9	-18.0	

1989**Profitable:**

Gross Operating Revenue	1,174.8	772.3	1,962.8	704.2	950.6	1,267.9	2,371.4	
Total Expenses	1,115.4	721.6	1,886.5	698.8	781.2	1,240.2	2,266.4	
Net Profit	59.4	50.7	76.3	5.4	169.4	27.6	104.9	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	384	25	197	384	1,410	
- High value (\$'000)	5,000	384	5,000	197	384	1,410	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	364.7	197.9	1,008.3	118.8	239.5	671.8	1,475.7	100.0
Total current assets	272.6	102.7	928.0	57.0	126.8	624.5	1,349.5	100.0
Accounts receivable	122.9	69.7	328.4	42.1	84.2	218.7	480.6	100.0
Closing inventory	96.7	8.6	436.7	14.8	5.3	280.2	654.1	92.9
Other current assets	52.8	24.3	162.8	--	37.1	125.4	214.7	64.3
Net fixed assets	92.9	94.7	86.2	61.4	112.1	57.4	126.1	100.0
Other assets and adjustments	-0.8	0.4	-5.9	0.3	0.5	-10.1	--	85.7
Total liabilities	429.7	209.9	1,278.1	123.5	255.4	851.5	1,870.5	100.0
Total current liabilities	289.9	85.0	1,080.8	43.4	106.9	720.1	1,581.9	100.0
Current bank loans	126.7	42.1	453.1	22.4	52.4	301.9	663.1	100.0
Other current liabilities	163.2	42.9	627.7	20.9	54.4	418.2	918.7	100.0
Long-term bank loans	35.9	45.3	--	29.9	53.4	--	--	35.7
Other liabilities and adjustments	103.8	79.6	197.2	50.2	95.0	131.4	288.6	100.0
Total equity	-65.0	-12.0	-269.7	-4.7	-15.8	-179.7	-394.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.2	0.8	1.3	1.1	0.8	0.8	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	2.4	2.0	3.0	4.2	1.0	2.2	6.6	92.9
Debt ratio	1.1	1.0	1.2	1.0	1.0	1.2	1.2	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	4.8	22.5	3.4	10.3	40.3	4.3	2.9	92.9

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	33.9	63.4	19.3	42.5	71.1	21.4	17.4	100.0
Return on total assets	8.3	9.3	7.6	28.8	4.2	12.6	4.4	100.0

(days)

Collection period for accounts receivable	95.9	130.2	78.8	100.2	141.4	65.6	90.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3311 Small Electrical Appliance Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3321 - MAJOR APPLIANCE INDUSTRY (ELECTRIC AND NON-ELECTRIC)

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	805	-	-	-	-	
- High value (\$'000)	5,000	805	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	70.3	59.9	71.0	-	-	-	-	100.0
Purchases and materials	78.6	61.7	79.7	-	-	-	-	100.0
Closing inventory	20.0	9.8	20.7	-	-	-	-	80.0
Opening inventory	11.7	8.0	12.0	-	-	-	-	80.0
Wages, salaries and benefits	16.5	20.4	16.3	-	-	-	-	80.0
Direct	10.7	10.1	10.8	-	-	-	-	70.0
Indirect	5.8	10.3	5.5	-	-	-	-	60.0
Occupancy expenses	5.9	3.6	6.0	-	-	-	-	90.0
Depreciation	1.8	0.2	1.9	-	-	-	-	70.0
Repairs and maintenance	0.8	1.1	0.8	-	-	-	-	80.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	1.1	0.8	-	-	-	-	80.0
Rent	2.4	1.1	2.5	-	-	-	-	60.0
Financial expenses	5.6	0.6	6.0	-	-	-	-	80.0
Interest and bank charges	1.5	0.3	1.6	-	-	-	-	60.0
Professional fees	4.2	0.3	4.4	-	-	-	-	70.0
General expenses	3.1	2.7	3.1	-	-	-	-	80.0
Advertising	2.2	1.1	2.3	-	-	-	-	60.0
Delivery expenses	0.7	1.4	0.6	-	-	-	-	50.0
Insurance	0.2	0.1	0.2	-	-	-	-	50.0
Other expenses	12.7	11.6	12.8	-	-	-	-	100.0
Total expenses	114.1	98.7	115.1	-	-	-	-	100.0
Net profit/loss	-14.1	1.3	-15.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50							
Gross Operating Revenue	1,060.2	449.3	1,823.7	-	-	-	-	
Total Expenses	977.6	425.5	1,667.7	-	-	-	-	
Net Profit	82.6	23.8	156.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,115.3	502.4	2,428.1	-	-	-	-	
Total Expenses	2,475.2	512.1	2,855.9	-	-	-	-	
Net Loss	-359.9	-9.7	-427.8	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	957.1	186.3	1,472.9	-	-	-	-	
Total Expenses	869.3	173.2	1,335.3	-	-	-	-	
Net Profit	87.7	13.1	137.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,109.4	388.8	1,315.8	-	-	-	-	
Total Expenses	1,460.4	442.7	1,751.9	-	-	-	-	
Net Loss	-350.9	-53.9	-436.0	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,768	-	-	-	-	
- High value (\$'000)	5,000	1,768	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,046.0	440.9	1,238.6	-	-	-	-	100.0
Total current assets	705.8	253.8	849.6	-	-	-	-	100.0
Accounts receivable	229.4	96.7	271.6	-	-	-	-	100.0
Closing inventory	410.3	94.1	510.9	-	-	-	-	100.0
Other current assets	66.0	62.9	67.0	-	-	-	-	50.0
Net fixed assets	20.1	8.5	23.9	-	-	-	-	100.0
Other assets and adjustments	320.0	178.5	365.0	-	-	-	-	100.0
Total liabilities	8.4	3.5	9.9	-	-	-	-	100.0
Total current liabilities	8.4	3.5	9.9	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	8.4	3.5	9.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	--	--	--	-	-	-	-	75.0
Total equity	1,037.6	437.4	1,228.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	83.6	71.3	85.0	-	-	-	-	100.0
Debt to equity ratio	--	--	--	...	...	...	...	100.0
Interest coverage ratio	-8.5	3.0	-10.3	-	-	-	-	50.0
Debt ratio	--	--	--	-	-	-	-	100.0
Revenue to equity ratio	1.9	1.9	1.9	...	...	...	...	100.0
Revenue to closing inventories ratio	4.9	9.2	4.6	-	-	-	-	100.0

(percent)

Current debt to equity	0.8	0.8	0.8	...	...	...	...	100.0
Operating profit on equity	...	7.8	...	...	...	...	...	100.0
Net fixed assets to equity	1.9	1.9	1.9	...	...	...	...	100.0
Gross margin	13.1	22.5	12.1	-	-	-	-	100.0
Return on total assets	-24.8	11.4	-28.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	41.2	40.6	41.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	48	177,458	6,391.6	-
Less than 20	38	4,296	205.2	3
20-99	4	x	x	1
100-499	3	x	x	2
500 and over	3	x	x	-

1989

Total	48	134,561	3,978.4	
Less than 20	41	5,616	207.2	
20-99	3	x	x	
100-499	1	x	x	
500 and over	3	x	x	

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

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3331 - LIGHTING FIXTURE INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,056	25	540	1,056	2,022	
- High value (\$'000)	5,000	1,056	5,000	540	1,056	2,022	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.2	46.9	63.6	49.7	45.8	67.3	60.8	100.0
Purchases and materials	64.2	46.3	68.8	47.8	45.8	78.5	61.4	100.0
Closing inventory	21.7	15.4	23.4	16.6	14.9	36.8	13.1	95.0
Opening inventory	17.7	16.0	18.1	18.5	15.0	25.6	12.5	90.0
Wages, salaries and benefits	18.9	34.2	14.9	44.6	30.1	10.6	18.1	92.5
Direct	7.9	15.3	6.0	12.8	16.3	4.3	7.3	70.0
Indirect	10.9	18.9	8.9	31.8	13.8	6.3	10.9	85.0
Occupancy expenses	5.7	7.7	5.2	7.3	7.9	6.2	4.4	100.0
Depreciation	1.7	2.3	1.5	1.8	2.5	0.8	2.0	100.0
Repairs and maintenance	0.2	0.2	0.2	0.4	0.2	0.2	0.3	45.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	1.8	1.2	1.8	1.8	1.6	0.9	87.5
Rent	2.5	3.4	2.3	3.3	3.4	3.6	1.2	80.0
Financial expenses	2.6	3.6	2.3	2.1	4.2	2.2	2.4	100.0
Interest and bank charges	1.9	2.5	1.8	1.0	3.1	1.5	1.9	90.0
Professional fees	0.7	1.1	0.5	1.0	1.1	0.6	0.5	92.5
General expenses	2.8	2.8	2.8	3.6	2.4	3.5	2.3	92.5
Advertising	1.0	0.9	1.0	1.0	0.9	0.8	1.1	72.5
Delivery expenses	1.6	1.4	1.6	2.1	1.1	2.5	0.9	65.0
Insurance	0.3	0.4	0.2	0.5	0.4	0.2	0.2	72.5
Other expenses	8.9	12.4	8.0	15.6	11.2	8.4	7.7	100.0
Total expenses	99.0	107.7	96.8	122.8	101.7	98.2	95.7	100.0
Net profit/loss	1.0	-7.7	3.2	-22.8	-1.7	1.8	4.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	1,511.8	620.9	2,013.4	209.8	852.1	1,547.6	2,683.0	
Total Expenses	1,413.7	579.9	1,883.3	194.8	796.4	1,482.5	2,459.6	
Net Profit	98.0	41.1	130.1	15.0	55.7	65.2	223.4	

Non-Profitable:

Gross Operating Revenue	417.3	170.6	1,955.9	88.7	783.4	1,192.6	3,030.3	
Total Expenses	471.8	210.1	2,104.3	116.4	910.1	1,293.1	3,246.1	
Net Loss	-54.5	-39.4	-148.4	-27.7	-126.7	-100.6	-215.8	

1989

Profitable:

Gross Operating Revenue	1,075.9	362.7	1,452.3	227.0	603.8	1,294.2	2,393.0	
Total Expenses	1,000.3	341.1	1,348.1	212.3	570.1	1,201.3	2,222.1	
Net Profit	75.6	21.6	104.2	14.7	33.8	93.0	170.9	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,108	25	594	1,108	2,061	
- High value (\$'000)	5,000	1,108	5,000	594	1,108	2,061	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	714.5	330.2	1,073.9	200.4	463.0	924.0	1,305.7	100.0
Total current assets	689.7	265.3	1,086.6	119.4	414.5	1,010.0	1,205.0	100.0
Accounts receivable	250.4	56.2	432.1	16.5	96.7	378.5	514.9	86.8
Closing inventory	291.4	94.7	475.4	53.3	137.0	546.7	365.1	100.0
Other current assets	147.8	114.4	179.0	49.5	180.7	84.7	324.9	86.8
Net fixed assets	74.7	62.3	86.4	78.7	45.5	86.7	85.8	100.0
Other assets and adjustments	-49.9	2.5	-99.1	2.2	2.9	-172.7	14.8	81.6
Total liabilities	433.7	223.6	630.2	103.7	346.2	395.8	992.8	100.0
Total current liabilities	311.0	125.2	484.7	47.4	204.7	266.6	822.0	100.0
Current bank loans	67.2	26.7	105.0	1.9	51.9	84.8	136.4	71.1
Other current liabilities	243.7	98.5	379.6	45.4	152.7	181.8	685.6	100.0
Long-term bank loans	5.1	10.6	--	14.3	6.8	--	--	7.9
Other liabilities and adjustments	117.6	87.7	145.5	41.9	134.6	129.1	170.7	86.8
Total equity	280.7	106.6	443.6	96.6	116.7	528.1	312.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	2.1	2.2	2.5	2.0	3.7	1.4	100.0
Debt to equity ratio	1.5	2.0	1.4	1.0	2.9	0.7	3.1	100.0
Interest coverage ratio	2.1	0.2	2.8	-2.7	0.7	1.6	3.7	92.1
Debt ratio	0.6	0.6	0.5	0.5	0.7	0.4	0.7	100.0
Revenue to equity ratio	4.6	5.0	4.5	2.2	7.3	2.8	9.0	100.0
Revenue to closing inventories ratio	4.4	5.6	4.2	4.0	6.2	2.7	7.7	100.0

(percent)

Current debt to equity	110.7	117.4	109.2	49.1	175.2	50.4	262.7	100.0
Operating profit on equity	10.3	...	14.9	...	...	2.9	46.3	100.0
Net fixed assets to equity	26.6	58.4	19.4	81.4	38.9	16.4	27.4	100.0
Gross margin	22.0	24.2	21.4	22.8	24.6	21.7	21.2	100.0
Return on total assets	7.6	0.9	9.5	-5.7	3.9	4.3	15.1	100.0

(days)

Collection period for accounts receivable	69.9	38.3	77.7	28.2	40.9	91.0	66.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3331 Lighting Fixture Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3332 - ELECTRIC LAMP AND SHADE INDUSTRY (EXCEPT BULB AND TUBE)

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	501	25	98	501	1,475	
- High value (\$'000)	5,000	501	5,000	98	501	1,475	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.6	53.2	46.9	29.6	57.3	35.9	50.7	100.0
Purchases and materials	48.0	56.8	47.0	22.7	62.8	33.8	51.6	100.0
Closing inventory	28.4	23.8	28.9	7.0	26.8	31.7	27.9	84.2
Opening inventory	27.9	20.2	28.7	13.8	21.3	33.8	27.0	94.7
Wages, salaries and benefits	30.8	27.6	31.2	17.1	29.4	35.6	29.7	84.2
Direct	21.2	5.8	23.0	6.9	5.6	20.6	23.8	68.4
Indirect	9.6	21.8	8.2	10.2	23.8	15.0	5.9	78.9
Occupancy expenses	6.7	8.6	6.5	12.0	8.0	6.4	6.5	94.7
Depreciation	2.0	1.5	2.1	2.1	1.4	1.3	2.4	84.2
Repairs and maintenance	0.5	0.8	0.4	2.7	0.5	0.3	0.5	78.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.5	1.5	2.1	2.6	1.7	1.4	84.2
Rent	2.6	3.7	2.5	5.1	3.5	3.1	2.2	68.4
Financial expenses	4.2	6.6	3.9	3.0	7.2	5.1	3.5	100.0
Interest and bank charges	3.4	5.3	3.2	1.4	6.0	4.0	3.0	89.5
Professional fees	0.7	1.3	0.7	1.6	1.2	1.1	0.5	89.5
General expenses	3.0	3.4	3.0	6.2	3.0	3.0	2.9	89.5
Advertising	1.1	1.0	1.1	1.5	0.9	1.0	1.1	63.2
Delivery expenses	1.6	1.8	1.5	4.6	1.3	1.4	1.6	78.9
Insurance	0.3	0.7	0.3	0.2	0.8	0.6	0.2	68.4
Other expenses	11.7	21.3	10.7	17.4	21.9	10.6	10.7	100.0
Total expenses	104.0	120.7	102.1	85.3	126.9	96.6	104.0	100.0
Net profit/loss	-4.0	-20.7	-2.1	14.7	-26.9	3.4	-4.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	37							
Gross Operating Revenue	403.2	79.4	1,073.2	45.5	255.4	1,073.2	-	
Total Expenses	374.5	72.0	1,000.2	36.8	255.3	1,000.2	-	
Net Profit	28.7	7.3	73.0	8.7	0.1	73.0	-	

Non-Profitable:

Gross Operating Revenue	1,086.2	208.6	1,902.3	67.6	230.6	732.9	2,295.0	
Total Expenses	1,156.2	271.6	1,978.6	68.2	303.4	763.6	2,386.6	
Net Loss	-69.9	-63.1	-76.3	-0.6	-72.8	-30.7	-91.6	

1989

Profitable:

Gross Operating Revenue	482.0	113.5	1,398.0	67.1	408.2	1,000.0	1,706.4	
Total Expenses	457.4	104.2	1,335.5	57.6	400.5	966.9	1,621.2	
Net Profit	24.5	9.3	62.5	9.5	7.8	33.1	85.2	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	581	25	256	581	1,545	
- High value (\$'000)	5,000	581	5,000	256	581	1,545	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	724.8	161.4	1,313.2	124.3	220.7	775.7	1,855.5	100.0
Total current assets	649.5	126.4	1,195.8	86.9	189.7	727.2	1,668.5	100.0
Accounts receivable	253.3	45.0	470.8	30.5	68.2	278.1	665.3	100.0
Closing inventory	284.0	61.0	516.8	50.0	78.6	283.8	752.0	94.1
Other current assets	112.1	20.3	208.0	6.2	42.8	165.3	251.1	76.5
Net fixed assets	89.8	40.0	141.8	38.1	43.0	83.8	200.4	100.0
Other assets and adjustments	-14.5	-5.0	-24.4	-0.6	-12.1	-35.3	-13.4	76.5
Total liabilities	454.8	138.8	784.9	120.6	167.9	463.6	1,109.0	100.0
Total current liabilities	438.1	106.0	784.9	84.8	140.0	463.6	1,109.0	100.0
Current bank loans	252.7	77.6	435.6	67.5	93.6	257.3	615.6	100.0
Other current liabilities	185.3	28.4	349.2	17.2	46.3	206.2	493.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	16.7	32.7	--	35.8	27.8	--	--	82.4
Total equity	269.9	22.6	528.3	3.7	52.7	312.0	746.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.1	1.5	1.0	1.3	1.5	1.5	100.0
Debt to equity ratio	1.6	6.1	1.4	32.0	3.1	1.4	1.4	100.0
Interest coverage ratio	-0.2	-3.2	0.4	0.1	-7.0	1.9	-0.3	88.2
Debt ratio	0.6	0.8	0.5	0.9	0.7	0.5	0.5	100.0
Revenue to equity ratio	3.6	10.2	3.3	31.0	7.9	3.6	3.2	100.0
Revenue to closing inventories ratio	3.4	3.8	3.4	2.3	5.3	4.0	3.2	94.1

(percent)

Current debt to equity	162.2	468.9	148.5	2,252.8	265.4	148.5	148.5	100.0
Operating profit on equity	...	...	...	...	...	11.9	...	100.0
Net fixed assets to equity	33.2	177.0	26.8	1,013.4	81.6	26.8	26.8	100.0
Gross margin	21.2	17.4	21.7	38.2	8.1	29.6	18.1	100.0
Return on total assets	-1.0	-23.3	1.8	1.5	-45.8	9.8	-1.5	100.0

(days)

Collection period for accounts receivable	93.1	70.8	96.1	95.6	59.6	88.9	99.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

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

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3333 - ELECTRIC LAMP (BULB AND TUBE) INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6						
Gross Operating Revenues:							
- Low value (\$'000)	25	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.5	-	-	-	-	-	100.0
Purchases and materials	60.7	-	-	-	-	-	100.0
Closing inventory	23.1	-	-	-	-	-	100.0
Opening inventory	22.9	-	-	-	-	-	100.0
Wages, salaries and benefits	24.2	-	-	-	-	-	100.0
Direct	12.0	-	-	-	-	-	66.7
Indirect	12.2	-	-	-	-	-	83.3
Occupancy expenses	6.1	-	-	-	-	-	100.0
Depreciation	1.7	-	-	-	-	-	100.0
Repairs and maintenance	0.2	-	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-
Utilities	1.5	-	-	-	-	-	100.0
Rent	2.6	-	-	-	-	-	50.0
Financial expenses	3.0	-	-	-	-	-	100.0
Interest and bank charges	2.4	-	-	-	-	-	66.7
Professional fees	0.6	-	-	-	-	-	100.0
General expenses	5.1	-	-	-	-	-	100.0
Advertising	1.8	-	-	-	-	-	66.7
Delivery expenses	3.2	-	-	-	-	-	83.3
Insurance	0.2	-	-	-	-	-	50.0
Other expenses	4.7	-	-	-	-	-	100.0
Total expenses	103.6	-	-	-	-	-	100.0
Net profit/loss	-3.6	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	33						
Gross Operating Revenue	599.4	-	-	-	-	-	
Total Expenses	566.8	-	-	-	-	-	
Net Profit	32.6	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,417.8	-	-	-	-	-	
Total Expenses	1,485.0	-	-	-	-	-	
Net Loss	-67.2	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,612.6	838.9	2,493.4	-	-	-	
Total Expenses	1,569.3	814.5	2,428.5	-	-	-	
Net Profit	43.3	24.3	64.9	-	-	-	

Non-Profitable:

Gross Operating Revenue	791.0	46.1	1,329.0	-	-	-	
Total Expenses	915.9	69.5	1,527.1	-	-	-	
Net Loss	-124.9	-23.4	-198.1	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	722.5	-	-	-	-	-	-	100.0
Total current assets	487.6	-	-	-	-	-	-	100.0
Accounts receivable	203.3	-	-	-	-	-	-	100.0
Closing inventory	284.1	-	-	-	-	-	-	100.0
Other current assets	0.2	-	-	-	-	-	-	33.3
Net fixed assets	365.6	-	-	-	-	-	-	100.0
Other assets and adjustments	-130.8	-	-	-	-	-	-	100.0
Total liabilities	88.0	-	-	-	-	-	-	100.0
Total current liabilities	87.7	-	-	-	-	-	-	100.0
Current bank loans	37.3	-	-	-	-	-	-	66.7
Other current liabilities	50.4	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	0.2	-	-	-	-	-	-	83.3
Total equity	634.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.5	-	-	-	-	-	-	100.0
Debt to equity ratio	0.1	...	...	...	...	...	...	100.0
Interest coverage ratio	-0.5	-	-	-	-	-	-	66.7
Debt ratio	0.1	-	-	-	-	-	-	100.0
Revenue to equity ratio	1.9	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	4.3	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	13.8	...	...	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	57.6	...	...	...	...	...	...	100.0
Gross margin	15.2	-	-	-	-	-	-	100.0
Return on total assets	-2.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	60.2	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3333 Electric Lamp (Bulb and Tube) Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3351 - TELECOMMUNICATION EQUIPMENT INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	669	-	-	-	-	
- High value (\$'000)	5,000	669	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.7	30.4	55.2	-	-	-	-	100.0
Purchases and materials	79.7	31.3	85.2	-	-	-	-	100.0
Closing inventory	36.6	19.2	38.6	-	-	-	-	72.7
Opening inventory	9.6	18.2	8.6	-	-	-	-	63.6
Wages, salaries and benefits	15.1	29.2	13.6	-	-	-	-	81.8
Direct	3.4	11.1	2.5	-	-	-	-	45.5
Indirect	11.8	18.1	11.0	-	-	-	-	72.7
Occupancy expenses	6.9	10.6	6.5	-	-	-	-	100.0
Depreciation	3.8	6.2	3.6	-	-	-	-	100.0
Repairs and maintenance	0.6	0.1	0.6	-	-	-	-	45.5
Fuel and oil	0.6	-	0.6	-	-	-	-	9.1
Utilities	0.7	1.6	0.6	-	-	-	-	81.8
Rent	1.2	2.7	1.0	-	-	-	-	54.5
Financial expenses	1.7	4.5	1.4	-	-	-	-	72.7
Interest and bank charges	1.2	2.0	1.2	-	-	-	-	63.6
Professional fees	0.5	2.5	0.3	-	-	-	-	72.7
General expenses	0.9	3.0	0.7	-	-	-	-	72.7
Advertising	0.3	0.2	0.3	-	-	-	-	45.5
Delivery expenses	0.4	2.4	0.2	-	-	-	-	36.4
Insurance	0.2	0.3	0.2	-	-	-	-	63.6
Other expenses	25.9	18.5	26.8	-	-	-	-	100.0
Total expenses	103.3	96.2	104.1	-	-	-	-	100.0
Net profit/loss	-3.3	3.8	-4.1	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	73							
Gross Operating Revenue	1,035.4	291.7	1,560.9	-	-	-	-	
Total Expenses	994.0	258.8	1,513.4	-	-	-	-	
Net Profit	41.4	32.9	47.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,380.5	427.3	1,675.1	-	-	-	-	
Total Expenses	1,617.8	508.3	1,960.7	-	-	-	-	
Net Loss	-237.3	-80.9	-285.6	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,687.9	765.1	2,662.0	144.0	800.6	1,194.4	3,238.8
Total Expenses	1,548.7	686.3	2,459.0	126.8	718.2	1,114.8	2,987.3
Net Profit	139.2	78.8	203.0	17.3	82.3	79.6	251.5

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	699	-	-	-	-	
- High value (\$'000)	5,000	699	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,593.7	639.7	2,383.5	-	-	-	-	100.0
Total current assets	1,068.0	468.9	1,564.0	-	-	-	-	100.0
Accounts receivable	496.3	199.2	742.3	-	-	-	-	100.0
Closing inventory	463.9	227.4	659.8	-	-	-	-	80.0
Other current assets	107.6	42.2	161.8	-	-	-	-	60.0
Net fixed assets	479.0	192.2	716.4	-	-	-	-	100.0
Other assets and adjustments	46.6	-21.4	103.0	-	-	-	-	100.0
Total liabilities	1,208.2	484.9	1,806.9	-	-	-	-	100.0
Total current liabilities	559.5	224.5	836.7	-	-	-	-	100.0
Current bank loans	158.2	63.5	236.6	-	-	-	-	100.0
Other current liabilities	401.2	161.0	600.1	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	648.7	260.4	970.2	-	-	-	-	100.0
Total equity	385.4	154.7	576.5	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.8	-	-	-	-	100.0
Debt to equity ratio	3.1	3.1	3.1	...	...	...	...	100.0
Interest coverage ratio	-1.8	-5.7	1.7	-	-	-	-	70.0
Debt ratio	0.7	0.7	0.7	-	-	-	-	100.0
Revenue to equity ratio	3.2	3.3	3.2	...	...	...	...	100.0
Revenue to closing inventories ratio	2.7	2.2	2.8	-	-	-	-	80.0

(percent)

Current debt to equity	145.1	145.1	145.1	...	...	...	...	100.0
Operating profit on equity	...	...	1.8	...	...	...	...	100.0
Net fixed assets to equity	124.2	124.2	124.2	...	...	...	...	100.0
Gross margin	32.0	20.7	34.6	-	-	-	-	100.0
Return on total assets	-1.8	-15.0	1.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	143.9	140.0	144.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	849	2,231,344	66,457.3	46
Less than 20	627	72,677	3,076.6	48
20-99	155	161,883	7,203.5	1
100-499	49	319,973	10,353.7	-
500 and over	18	1,676,811	45,823.5	1

1989				
Total	895	2,121,229	57,887.7	
Less than 20	675	90,386	4,064.1	
20-99	154	178,664	6,439.9	
100-499	49	358,877	10,122.2	
500 and over	17	1,493,302	37,261.5	

SIC 3351 Telecommunication Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3352 - ELECTRONIC PARTS AND COMPONENTS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	69							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	889	25	339	889	1,824	
- High value (\$'000)	5,000	889	5,000	339	889	1,824	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.2	38.0	42.3	33.3	38.6	36.7	46.6	100.0
Purchases and materials	52.1	38.7	56.9	32.7	39.6	40.0	69.8	100.0
Closing inventory	18.2	3.5	23.4	5.3	3.3	11.9	32.3	88.4
Opening inventory	7.3	2.8	8.8	5.9	2.3	8.6	9.0	84.1
Wages, salaries and benefits	30.4	30.6	30.3	27.8	31.0	37.4	24.8	94.2
Direct	18.2	23.9	16.2	6.3	26.5	18.3	14.6	66.7
Indirect	12.2	6.7	14.1	21.6	4.5	19.1	10.2	84.1
Occupancy expenses	8.1	11.2	7.0	9.4	11.4	6.9	7.1	100.0
Depreciation	4.0	6.0	3.3	4.7	6.2	2.5	3.9	97.1
Repairs and maintenance	1.0	2.0	0.6	0.3	2.3	0.4	0.7	58.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	1.9	1.6	1.4	2.0	2.1	1.3	84.1
Rent	1.4	1.2	1.4	3.0	0.9	1.9	1.1	59.4
Financial expenses	3.3	3.2	3.3	2.8	3.3	4.7	2.2	92.8
Interest and bank charges	2.0	2.4	1.8	0.9	2.6	2.5	1.3	78.3
Professional fees	1.3	0.9	1.5	1.9	0.7	2.2	0.9	85.5
General expenses	2.6	4.3	2.0	6.6	4.0	2.2	1.9	88.4
Advertising	0.8	1.0	0.7	1.1	1.0	0.7	0.8	73.9
Delivery expenses	1.5	3.1	1.0	5.2	2.8	1.1	0.8	65.2
Insurance	0.3	0.2	0.3	0.3	0.2	0.4	0.3	62.3
Other expenses	10.2	8.2	10.9	10.7	7.8	7.0	14.0	100.0
Total expenses	95.7	95.4	95.8	90.6	96.1	94.9	96.5	100.0
Net profit/loss	4.3	4.6	4.2	9.4	3.9	5.1	3.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68						
Gross Operating Revenue	966.1	385.6	2,065.4	129.0	476.0	1,528.6	2,970.7
Total Expenses	899.2	360.0	1,920.3	100.3	451.4	1,430.4	2,746.4
Net Profit	67.0	25.7	145.1	28.7	24.6	98.2	224.3

Non-Profitable:

Gross Operating Revenue	374.4	111.4	2,143.8	44.2	553.8	1,230.4	3,046.5
Total Expenses	410.0	118.5	2,371.5	47.5	585.4	1,310.0	3,420.7
Net Loss	-35.6	-7.1	-227.7	-3.3	-31.7	-79.6	-374.2

1989**Profitable:**

Gross Operating Revenue	1,270.3	393.8	2,924.4	76.4	575.2	1,523.2	3,568.9
Total Expenses	1,190.4	362.2	2,753.5	56.0	537.3	1,316.3	3,414.5
Net Profit	79.8	31.6	170.9	20.4	38.0	206.8	154.4

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	849	2,231,344	66,457.3	46
Less than 20	627	72,677	3,076.6	48
20-99	155	161,883	7,203.5	1
100-499	49	319,973	10,353.7	-
500 and over	18	1,676,811	45,823.5	1

1989

Total	895	2,121,229	57,887.7	
Less than 20	675	90,386	4,064.1	
20-99	154	178,664	6,439.9	
100-499	49	358,877	10,122.2	
500 and over	17	1,493,302	37,261.5	

SIC 3352 Electronic Parts and Components Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC3359 - OTHER COMMUNICATION AND ELECTRONIC EQUIPMENT
INDUSTRIES**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	518	25	185	518	1,323	
- High value (\$'000)	5,000	518	5,000	185	518	1,323	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.9	35.3	52.5	30.3	37.1	55.4	51.3	95.0
Purchases and materials	54.8	31.5	59.0	24.8	33.9	65.0	56.7	95.0
Closing inventory	20.3	7.8	22.6	9.5	7.1	17.4	24.6	82.5
Opening inventory	15.4	11.6	16.0	15.1	10.3	7.8	19.2	75.0
Wages, salaries and benefits	23.1	31.9	21.5	20.8	35.9	28.9	18.7	90.0
Direct	7.2	5.5	7.5	7.4	4.8	13.3	5.3	40.0
Indirect	15.9	26.4	14.0	13.4	31.1	15.6	13.4	87.5
Occupancy expenses	8.6	13.1	7.8	21.6	10.1	5.4	8.7	97.5
Depreciation	5.1	6.1	5.0	13.8	3.3	1.4	6.3	87.5
Repairs and maintenance	0.3	0.1	0.3	0.1	0.1	0.5	0.3	37.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.8	1.3	1.4	2.0	2.0	1.1	82.5
Rent	1.7	5.1	1.1	6.3	4.7	1.5	1.0	62.5
Financial expenses	5.4	1.8	6.1	3.1	1.4	7.8	5.4	95.0
Interest and bank charges	3.3	0.9	3.7	1.5	0.8	2.5	4.1	90.0
Professional fees	2.1	0.9	2.4	1.7	0.6	5.3	1.2	90.0
General expenses	3.4	4.8	3.2	11.5	2.3	2.2	3.6	90.0
Advertising	1.8	0.9	1.9	1.2	0.8	1.0	2.3	72.5
Delivery expenses	1.3	3.4	0.9	9.9	1.1	0.8	0.9	67.5
Insurance	0.4	0.4	0.4	0.4	0.4	0.4	0.4	57.5
Other expenses	13.7	14.5	13.5	38.6	5.8	8.1	15.6	100.0
Total expenses	104.0	101.5	104.5	126.0	92.6	107.9	103.2	100.0
Net profit/loss	-4.0	-1.5	-4.5	-26.0	7.4	-7.9	-3.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	830.9	262.8	1,911.2	63.7	335.1	766.8	2,591.3	
Total Expenses	773.3	239.3	1,788.6	52.8	307.0	705.7	2,432.1	
Net Profit	57.7	23.5	122.6	10.9	28.0	61.1	159.2	

Non-Profitable:

Gross Operating Revenue	447.5	50.6	1,566.5	46.0	215.6	1,028.4	2,497.2	
Total Expenses	526.4	67.6	1,819.8	62.4	252.9	1,172.0	2,940.3	
Net Loss	-78.8	-17.0	-253.3	-16.4	-37.4	-143.6	-443.1	

1989

Profitable:

Gross Operating Revenue	624.3	167.4	953.8	66.1	273.1	629.7	1,898.8	
Total Expenses	569.9	138.2	881.2	48.1	232.2	587.3	1,738.4	
Net Profit	54.4	29.2	72.5	18.0	40.9	42.4	160.4	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	609	25	217	609	1,393	
- High value (\$'000)	5,000	609	5,000	217	609	1,393	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	958.0	240.6	1,868.9	206.7	262.0	943.9	2,816.1	100.0
Total current assets	601.7	134.5	1,195.0	116.7	145.7	668.3	1,734.4	100.0
Accounts receivable	244.1	35.3	509.1	28.2	39.8	309.0	714.0	100.0
Closing inventory	201.4	38.2	408.6	22.1	48.4	160.4	662.6	89.2
Other current assets	156.2	60.9	277.2	66.3	57.4	198.7	357.6	67.6
Net fixed assets	183.1	89.9	301.3	25.0	131.0	209.4	395.3	100.0
Other assets and adjustments	173.1	16.0	372.5	64.9	-14.8	66.1	686.3	94.6
Total liabilities	700.7	162.0	1,384.7	126.7	184.3	667.9	2,118.7	100.0
Total current liabilities	440.6	107.9	863.0	76.0	128.2	502.9	1,231.8	100.0
Current bank loans	151.8	6.1	336.9	9.3	4.1	274.8	400.5	32.4
Other current liabilities	288.7	101.8	526.1	66.7	124.0	228.1	831.2	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	260.0	54.0	521.6	50.7	56.1	164.9	886.9	75.7
Total equity	257.3	78.5	484.2	79.9	77.7	276.0	697.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.3	1.5	1.1	1.3	1.4	100.0
Debt to equity ratio	2.7	2.0	2.8	1.5	2.3	2.4	3.0	100.0
Interest coverage ratio	-0.1	4.6	-0.3	-18.7	15.1	-2.3	0.1	91.9
Debt ratio	0.7	0.6	0.7	0.6	0.7	0.7	0.7	100.0
Revenue to equity ratio	3.7	3.5	3.8	1.5	4.8	3.8	3.8	100.0
Revenue to closing inventories ratio	4.8	7.3	4.5	5.6	7.8	6.5	4.0	89.2

(percent)

Current debt to equity	171.2	137.4	178.2	95.1	164.8	182.2	176.6	100.0
Operating profit on equity	...	10.8	...	...	48.1	...	...	100.0
Net fixed assets to equity	71.1	114.5	62.2	31.2	168.5	75.8	56.6	100.0
Gross margin	25.8	25.4	25.9	12.2	28.2	16.7	29.7	100.0
Return on total assets	-0.4	4.5	-1.2	-17.0	15.2	-6.5	0.5	100.0

(days)

Collection period for accounts receivable	91.9	45.9	100.7	81.6	38.4	107.3	98.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	849	2,231,344	66,457.3	46
Less than 20	627	72,677	3,076.6	48
20-99	155	161,883	7,203.5	1
100-499	49	319,973	10,353.7	-
500 and over	18	1,676,811	45,823.5	1
1989				
Total	895	2,121,229	57,887.7	
Less than 20	675	90,386	4,064.1	
20-99	154	178,664	6,439.9	
100-499	49	358,877	10,122.2	
500 and over	17	1,493,302	37,261.5	

SIC 3359 Other Communication and Electronic Equipment Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3361 - ELECTRONIC COMPUTING AND PERIPHERAL EQUIPMENT INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	524	25	251	524	1,065	
- High value (\$'000)	5,000	524	5,000	251	524	1,065	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.6	29.3	42.9	54.4	24.6	34.9	51.9	100.0
Purchases and materials	44.0	28.5	47.2	48.5	24.7	40.8	54.4	100.0
Closing inventory	28.3	88.5	15.9	5.1	104.4	16.9	14.7	92.3
Opening inventory	24.8	89.3	11.6	11.0	104.2	11.0	12.2	92.3
Wages, salaries and benefits	23.5	31.1	21.9	14.1	34.3	17.4	26.9	84.6
Direct	12.8	14.1	12.5	14.1	14.1	4.4	21.7	61.5
Indirect	10.7	17.0	9.4	-	20.2	13.0	5.2	53.8
Occupancy expenses	6.6	7.1	6.5	14.9	5.6	9.1	3.5	100.0
Depreciation	3.2	1.6	3.6	3.2	1.3	3.8	3.2	92.3
Repairs and maintenance	0.3	0.4	0.2	1.7	0.2	0.4	-	53.8
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.1	3.4	0.7	3.5	3.4	1.1	0.2	76.9
Rent	2.0	1.6	2.0	6.5	0.7	3.7	0.1	76.9
Financial expenses	4.4	18.5	1.5	14.1	19.4	1.5	1.6	100.0
Interest and bank charges	3.5	15.1	1.1	7.2	16.6	0.8	1.5	84.6
Professional fees	0.9	3.5	0.4	6.9	2.8	0.7	0.1	84.6
General expenses	2.0	4.0	1.6	5.1	3.8	2.5	0.6	84.6
Advertising	0.6	0.8	0.6	0.5	0.8	1.1	-	53.8
Delivery expenses	1.1	3.1	0.7	4.0	2.9	0.9	0.5	69.2
Insurance	0.2	0.1	0.2	0.6	--	0.4	--	53.8
Other expenses	14.6	14.1	14.7	20.4	12.9	17.7	11.4	100.0
Total expenses	91.6	104.1	89.1	123.0	100.5	83.0	95.9	100.0
Net profit/loss	8.4	-4.1	10.9	-23.0	-0.5	17.0	4.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	85							
Gross Operating Revenue	737.3	219.3	1,217.2	78.6	282.3	863.4	2,255.9	
Total Expenses	663.8	209.9	1,084.3	59.6	277.2	716.9	2,162.8	
Net Profit	73.6	9.5	132.9	19.0	5.2	146.5	93.1	

Non-Profitable:

Gross Operating Revenue	332.6	332.6	-	246.7	418.5	-	-	
Total Expenses	466.4	466.4	-	452.3	480.5	-	-	
Net Loss	-133.8	-133.8	-	-205.6	-62.0	-	-	

1989

Profitable:

Gross Operating Revenue	907.0	316.5	1,456.0	63.9	409.7	824.9	2,915.9	
Total Expenses	837.1	275.0	1,359.7	46.3	359.3	730.3	2,815.8	
Net Profit	69.9	41.5	96.3	17.6	50.3	94.6	100.1	

Non-Profitable:

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

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	609	-	-	-	-	
- High value (\$'000)	5,000	609	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	664.2	519.7	842.4	-	-	-	-	100.0
Total current assets	392.5	350.7	444.2	-	-	-	-	100.0
Accounts receivable	157.9	122.5	201.6	-	-	-	-	100.0
Closing inventory	223.8	218.3	230.7	-	-	-	-	100.0
Other current assets	10.7	9.8	11.8	-	-	-	-	33.3
Net fixed assets	422.0	337.6	526.1	-	-	-	-	100.0
Other assets and adjustments	-150.4	-168.6	-127.9	-	-	-	-	83.3
Total liabilities	143.1	100.1	196.2	-	-	-	-	100.0
Total current liabilities	75.4	54.4	101.2	-	-	-	-	100.0
Current bank loans	4.4	1.6	7.8	-	-	-	-	100.0
Other current liabilities	70.9	52.8	93.3	-	-	-	-	100.0
Long-term bank loans	36.0	29.1	44.4	-	-	-	-	91.7
Other liabilities and adjustments	31.6	16.4	50.4	-	-	-	-	100.0
Total equity	521.0	419.6	646.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	5.2	6.4	4.3	-	-	-	-	100.0
Debt to equity ratio	0.2	0.2	0.3	...	...	...	...	100.0
Interest coverage ratio	3.3	0.9	10.0	-	-	-	-	91.7
Debt ratio	0.2	0.1	0.2	-	-	-	-	100.0
Revenue to equity ratio	1.5	0.8	2.0	...	...	...	...	100.0
Revenue to closing inventories ratio	3.5	1.5	5.8	-	-	-	-	100.0

(percent)

Current debt to equity	14.4	12.9	15.6	...	...	...	...	100.0
Operating profit on equity	12.4	...	22.9	...	...	...	...	100.0
Net fixed assets to equity	80.9	80.4	81.4	...	...	...	...	100.0
Gross margin	35.9	37.0	35.5	-	-	-	-	100.0
Return on total assets	13.9	6.6	19.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	73.2	132.7	54.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	365	1,272,808	35,739.1	1
Less than 20	291	38,208	1,283.9	3
20-99	52	64,937	2,127.7	4
100-499	18	x	x	-
500 and over	4	x	x	-

1989

Total	364	1,456,559	36,900.4	
Less than 20	294	47,501	1,435.6	
20-99	48	74,616	2,164.5	
100-499	18	x	x	
500 and over	4	x	x	

SIC 3361 Electronic Computing and Peripheral Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3362 - ELECTRONIC OFFICE, STORE AND BUSINESS MACHINE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	38.7	-	-	-	-	-	-	100.0
Purchases and materials	37.2	-	-	-	-	-	-	100.0
Closing inventory	16.3	-	-	-	-	-	-	66.7
Opening inventory	17.8	-	-	-	-	-	-	66.7
Wages, salaries and benefits	29.9	-	-	-	-	-	-	100.0
Direct	14.4	-	-	-	-	-	-	33.3
Indirect	15.5	-	-	-	-	-	-	100.0
Occupancy expenses	4.1	-	-	-	-	-	-	100.0
Depreciation	1.2	-	-	-	-	-	-	83.3
Repairs and maintenance	1.0	-	-	-	-	-	-	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	-	-	-	-	-	-	83.3
Rent	0.5	-	-	-	-	-	-	66.7
Financial expenses	5.4	-	-	-	-	-	-	100.0
Interest and bank charges	3.2	-	-	-	-	-	-	83.3
Professional fees	2.2	-	-	-	-	-	-	100.0
General expenses	4.1	-	-	-	-	-	-	100.0
Advertising	2.7	-	-	-	-	-	-	100.0
Delivery expenses	1.3	-	-	-	-	-	-	83.3
Insurance	0.1	-	-	-	-	-	-	66.7
Other expenses	15.5	-	-	-	-	-	-	100.0
Total expenses	97.7	-	-	-	-	-	-	100.0
Net profit/loss	2.3	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	33						
Gross Operating Revenue	3,300.1	-	-	-	-	-	-
Total Expenses	2,962.0	-	-	-	-	-	-
Net Profit	338.0	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	270.7	-	-	-	-	-	-
Total Expenses	404.2	-	-	-	-	-	-
Net Loss	-133.5	-	-	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	243.8	-	-	-	-	-	-
Total Expenses	197.1	-	-	-	-	-	-
Net Profit	46.7	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	870.9	-	-	-	-	-	-
Total Expenses	883.6	-	-	-	-	-	-
Net Loss	-12.8	-	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,762.6	-	-	-	-	-	-	100.0
Total current assets	1,457.4	-	-	-	-	-	-	100.0
Accounts receivable	717.9	-	-	-	-	-	-	100.0
Closing inventory	215.6	-	-	-	-	-	-	66.7
Other current assets	523.8	-	-	-	-	-	-	100.0
Net fixed assets	152.6	-	-	-	-	-	-	100.0
Other assets and adjustments	152.5	-	-	-	-	-	-	66.7
Total liabilities	2,398.5	-	-	-	-	-	-	100.0
Total current liabilities	575.5	-	-	-	-	-	-	100.0
Current bank loans	337.5	-	-	-	-	-	-	100.0
Other current liabilities	237.9	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	1,823.0	-	-	-	-	-	-	100.0
Total equity	-635.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	-	-	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	1.7	-	-	-	-	-	-	83.3
Debt ratio	1.3	-	-	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	6.1	-	-	-	-	-	-	66.7

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	31.4	-	-	-	-	-	-	100.0
Return on total assets	4.1	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	197.5	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	365	1,272,808	35,739.1	1
Less than 20	291	38,208	1,283.9	3
20-99	52	64,937	2,127.7	4
100-499	18	x	x	-
500 and over	4	x	x	-

1989

Total	364	1,456,559	36,900.4	
Less than 20	294	47,501	1,435.6	
20-99	48	74,616	2,164.5	
100-499	18	x	x	
500 and over	4	x	x	

SIC 3362 Electronic Office, Store and Business Machine Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3369 - OTHER OFFICE, STORE AND BUSINESS MACHINE INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	467	-	-	-	-	
- High value (\$'000)	5,000	467	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.4	42.3	42.4	-	-	-	-	100.0
Purchases and materials	41.8	46.1	40.7	-	-	-	-	100.0
Closing inventory	19.8	14.1	21.2	-	-	-	-	100.0
Opening inventory	20.4	10.3	22.9	-	-	-	-	90.0
Wages, salaries and benefits	24.7	38.6	21.4	-	-	-	-	100.0
Direct	11.0	0.3	13.6	-	-	-	-	40.0
Indirect	13.7	38.3	7.8	-	-	-	-	80.0
Occupancy expenses	6.1	11.0	4.9	-	-	-	-	100.0
Depreciation	2.3	3.9	1.9	-	-	-	-	90.0
Repairs and maintenance	0.4	0.3	0.4	-	-	-	-	50.0
Fuel and oil	0.1	-	0.1	-	-	-	-	10.0
Utilities	1.3	1.7	1.2	-	-	-	-	80.0
Rent	2.0	5.0	1.2	-	-	-	-	60.0
Financial expenses	1.7	4.4	1.0	-	-	-	-	90.0
Interest and bank charges	1.1	2.4	0.8	-	-	-	-	80.0
Professional fees	0.5	2.0	0.2	-	-	-	-	90.0
General expenses	0.8	1.7	0.6	-	-	-	-	80.0
Advertising	0.2	0.3	0.2	-	-	-	-	40.0
Delivery expenses	0.2	0.3	0.2	-	-	-	-	40.0
Insurance	0.4	1.2	0.2	-	-	-	-	70.0
Other expenses	15.1	8.7	16.6	-	-	-	-	100.0
Total expenses	90.8	106.6	87.0	-	-	-	-	100.0
Net profit/loss	9.2	-6.6	13.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	80						
Gross Operating Revenue	1,348.0	204.1	1,910.3	-	-	-	-
Total Expenses	1,179.4	197.1	1,662.3	-	-	-	-
Net Profit	168.5	6.9	248.0	-	-	-	-

Non-Profitable:

Gross Operating Revenue	128.8	128.8	-	-	-	-	-
Total Expenses	141.0	141.0	-	-	-	-	-
Net Loss	-12.2	-12.2	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,701.4	400.2	2,101.0	-	-	-	-
Total Expenses	1,615.2	394.8	1,989.9	-	-	-	-
Net Profit	86.2	5.4	111.1	-	-	-	-

Non-Profitable:

Gross Operating Revenue	742.3	54.8	1,447.4	-	-	-	-
Total Expenses	754.3	57.4	1,469.3	-	-	-	-
Net Loss	-12.1	-2.6	-21.8	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	467	-	-	-	-	
- High value (\$'000)	5,000	467	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	479.5	62.1	1,846.3	-	-	-	-	100.0
Total current assets	389.7	46.7	1,512.9	-	-	-	-	100.0
Accounts receivable	205.9	18.2	820.4	-	-	-	-	100.0
Closing inventory	109.7	19.7	404.5	-	-	-	-	100.0
Other current assets	74.0	8.7	287.9	-	-	-	-	90.0
Net fixed assets	27.2	12.6	75.0	-	-	-	-	100.0
Other assets and adjustments	62.5	2.8	258.3	-	-	-	-	80.0
Total liabilities	128.6	55.8	366.6	-	-	-	-	100.0
Total current liabilities	47.7	21.9	132.3	-	-	-	-	100.0
Current bank loans	6.0	6.0	5.8	-	-	-	-	40.0
Other current liabilities	41.7	15.8	126.4	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	80.8	33.9	234.3	-	-	-	-	100.0
Total equity	350.9	6.2	1,479.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	8.1	2.1	11.4	-	-	-	-	100.0
Debt to equity ratio	0.3	8.9	0.2	...	...	...	...	100.0
Interest coverage ratio	9.0	-1.7	16.3	-	-	-	-	80.0
Debt ratio	0.2	0.8	0.1	-	-	-	-	100.0
Revenue to equity ratio	1.5	22.3	1.2	...	...	...	...	100.0
Revenue to closing inventories ratio	5.0	7.1	4.7	-	-	-	-	100.0

(percent)

Current debt to equity	13.6	349.7	8.9	...	...	...	...	100.0
Operating profit on equity	14.5	...	16.7	...	...	...	...	100.0
Net fixed assets to equity	7.7	201.6	5.0	...	...	...	...	100.0
Gross margin	32.8	19.1	36.1	-	-	-	-	100.0
Return on total assets	11.9	-9.5	14.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	135.6	47.5	156.7	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	365	1,272,808	35,739.1	1
Less than 20	291	38,208	1,283.9	3
20-99	52	64,937	2,127.7	4
100-499	18	x	x	-
500 and over	4	x	x	-

1989

Total	364	1,456,559	36,900.4	
Less than 20	294	47,501	1,435.6	
20-99	48	74,616	2,164.5	
100-499	18	x	x	
500 and over	4	x	x	

SIC 3369 Other Office, Store and Business Machine Industries

Establishments primarily engaged in manufacturing office, store and business machines and equipment (except electronic). Establishments primarily engaged in manufacturing electronic computing and peripheral equipment or in electronic office, store and business machines are classified respectively in <3361 - Electronic Computing and Peripheral Equipment Industry> or in <3362 - Electronic Office, Store and Business Machine Industry>; and those primarily engaged in manufacturing scientific scales and balances are classified in <3912 - Other Instruments and Related Products Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3371 - ELECTRICAL TRANSFORMER INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.1	-	-	-	-	-	-	100.0
Purchases and materials	49.3	-	-	-	-	-	-	100.0
Closing inventory	15.0	-	-	-	-	-	-	100.0
Opening inventory	7.8	-	-	-	-	-	-	83.3
Wages, salaries and benefits	42.8	-	-	-	-	-	-	100.0
Direct	19.5	-	-	-	-	-	-	100.0
Indirect	23.3	-	-	-	-	-	-	100.0
Occupancy expenses	5.0	-	-	-	-	-	-	100.0
Depreciation	2.7	-	-	-	-	-	-	100.0
Repairs and maintenance	0.5	-	-	-	-	-	-	66.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	-	-	-	-	-	-	100.0
Rent	0.9	-	-	-	-	-	-	66.7
Financial expenses	3.3	-	-	-	-	-	-	100.0
Interest and bank charges	2.1	-	-	-	-	-	-	100.0
Professional fees	1.2	-	-	-	-	-	-	100.0
General expenses	0.9	-	-	-	-	-	-	83.3
Advertising	0.3	-	-	-	-	-	-	66.7
Delivery expenses	0.1	-	-	-	-	-	-	33.3
Insurance	0.4	-	-	-	-	-	-	83.3
Other expenses	4.2	-	-	-	-	-	-	100.0
Total expenses	98.3	-	-	-	-	-	-	100.0
Net profit/loss	1.7	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67						
Gross Operating Revenue	2,576.5	-	-	-	-	-	-
Total Expenses	2,404.7	-	-	-	-	-	-
Net Profit	171.8	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	271.0	-	-	-	-	-	-
Total Expenses	442.8	-	-	-	-	-	-
Net Loss	-171.9	-	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,622.5	880.3	2,173.3	-	-	-	-
Total Expenses	1,586.5	864.9	2,122.1	-	-	-	-
Net Profit	36.0	15.4	51.2	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,289.8	1,235.9	1,429.8	-	-	-	-
Total Expenses	1,318.2	1,261.9	1,464.3	-	-	-	-
Net Loss	-28.4	-26.0	-34.5	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,378.5	-	-	-	-	-	-	100.0
Total current assets	369.2	-	-	-	-	-	-	100.0
Accounts receivable	42.9	-	-	-	-	-	-	100.0
Closing inventory	241.0	-	-	-	-	-	-	100.0
Other current assets	85.2	-	-	-	-	-	-	83.3
Net fixed assets	574.1	-	-	-	-	-	-	100.0
Other assets and adjustments	435.1	-	-	-	-	-	-	100.0
Total liabilities	1,260.3	-	-	-	-	-	-	100.0
Total current liabilities	519.8	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	519.8	-	-	-	-	-	-	100.0
Long-term bank loans	106.8	-	-	-	-	-	-	100.0
Other liabilities and adjustments	633.6	-	-	-	-	-	-	100.0
Total equity	118.1	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	-	-	-	-	-	-	100.0
Debt to equity ratio	10.6	...	...	...	...	...	...	100.0
Interest coverage ratio	1.8	-	-	-	-	-	-	100.0
Debt ratio	0.9	-	-	-	-	-	-	100.0
Revenue to equity ratio	13.5	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	6.6	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	440.0	...	...	...	...	...	...	100.0
Operating profit on equity	22.8	...	...	...	...	...	...	100.0
Net fixed assets to equity	485.9	...	...	...	...	...	...	100.0
Gross margin	15.0	-	-	-	-	-	-	100.0
Return on total assets	4.4	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	9.7	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	328	1,162,106	37,906.4	26
Less than 20	199	32,589	1,392.4	27
20-99	89	113,897	4,074.7	1
100-499	30	201,783	6,690.6	-
500 and over	10	813,837	25,748.7	-

1989

Total	354	1,223,605	35,729.2	
Less than 20	226	45,070	1,695.7	
20-99	88	108,878	3,443.2	
100-499	30	213,118	6,221.1	
500 and over	10	856,539	24,369.2	

SIC 3371 Electrical Transformer Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3372 - ELECTRICAL SWITCHGEAR AND PROTECTIVE EQUIPMENT INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,305	25	567	1,305	2,769	
- High value (\$'000)	5,000	1,305	5,000	567	1,305	2,769	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.1	40.0	47.2	33.1	48.9	54.9	45.1	100.0
Purchases and materials	45.9	35.1	47.9	30.3	41.4	54.4	46.1	100.0
Closing inventory	9.4	7.5	9.8	9.8	4.5	11.7	9.3	84.6
Opening inventory	9.7	12.3	9.1	12.6	11.9	12.2	8.3	92.3
Wages, salaries and benefits	37.7	31.3	38.9	40.1	20.1	32.1	40.8	100.0
Direct	24.1	6.6	27.5	3.7	10.3	21.7	29.1	84.6
Indirect	13.6	24.7	11.4	36.4	9.8	10.3	11.7	92.3
Occupancy expenses	5.4	5.6	5.4	6.7	4.2	3.0	6.0	100.0
Depreciation	2.3	1.2	2.5	0.9	1.5	0.8	3.0	92.3
Repairs and maintenance	0.3	0.3	0.4	0.2	0.3	0.3	0.4	69.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.1	1.2	0.9	1.4	1.1	1.2	92.3
Rent	1.6	3.1	1.3	4.6	1.1	0.7	1.4	84.6
Financial expenses	1.4	2.3	1.2	1.9	2.8	0.8	1.3	100.0
Interest and bank charges	0.3	1.0	0.2	0.7	1.5	0.2	0.2	69.2
Professional fees	1.1	1.2	1.0	1.2	1.3	0.6	1.1	100.0
General expenses	2.8	5.8	2.2	7.8	3.4	1.5	2.4	92.3
Advertising	1.5	2.0	1.4	2.4	1.5	0.6	1.7	76.9
Delivery expenses	0.9	3.5	0.4	5.2	1.3	0.3	0.5	53.8
Insurance	0.3	0.4	0.3	0.2	0.6	0.6	0.2	69.2
Other expenses	5.4	8.6	4.8	6.7	11.1	3.5	5.2	100.0
Total expenses	98.7	93.7	99.7	96.2	90.4	95.8	100.8	100.0
Net profit/loss	1.3	6.3	0.3	3.8	9.6	4.2	-0.8	92.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	1,627.6	649.4	2,627.9	484.9	1,031.5	1,962.9	2,922.0	
Total Expenses	1,583.7	603.6	2,586.0	461.8	932.9	1,841.4	2,915.2	
Net Profit	43.9	45.8	42.0	23.1	98.5	121.5	6.8	

Non-Profitable:

Gross Operating Revenue	2,236.4	333.8	3,198.2	333.8	-	2,527.6	3,425.1	
Total Expenses	2,296.1	339.4	3,285.3	339.4	-	2,557.4	3,531.6	
Net Loss	-71.7	-11.1	-87.1	-11.1	-	-29.7	-106.5	

1989

Profitable:

Gross Operating Revenue	2,047.1	644.8	2,711.0	471.5	859.0	2,540.6	3,455.2	
Total Expenses	1,937.4	570.0	2,584.8	410.0	767.8	2,437.5	3,228.1	
Net Profit	109.7	74.8	126.2	61.5	91.3	103.1	227.1	

Non-Profitable:

Gross Operating Revenue	271.0	271.0	-	271.0	-	-	-	
Total Expenses	298.7	298.7	-	298.7	-	-	-	
Net Loss	-27.7	-27.7	-	-27.7	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,305	25	567	1,305	2,769	
- High value (\$'000)	5,000	1,305	5,000	567	1,305	2,769	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,343.4	408.3	2,173.2	214.8	970.0	1,211.1	2,571.0	92.3
Total current assets	582.8	162.3	955.8	75.9	413.2	811.5	1,015.5	92.3
Accounts receivable	217.7	69.0	349.6	29.8	182.9	353.9	347.8	92.3
Closing inventory	165.7	45.0	272.8	44.7	45.9	245.5	284.1	84.6
Other current assets	199.3	48.3	333.3	1.4	184.3	212.0	383.5	69.2
Net fixed assets	800.9	236.4	1,301.9	140.3	515.2	335.4	1,701.5	92.3
Other assets and adjustments	-40.3	9.4	-84.5	-1.5	41.5	64.1	-146.0	76.9
Total liabilities	828.6	252.6	1,339.6	131.0	605.8	793.4	1,565.4	92.3
Total current liabilities	698.8	209.0	1,133.5	117.5	474.7	446.7	1,417.4	92.3
Current bank loans	34.9	12.7	54.6	1.8	44.1	147.6	16.1	46.2
Other current liabilities	663.9	196.3	1,078.8	115.7	430.5	299.0	1,401.2	92.3
Long-term bank loans	19.3	7.0	30.2	1.0	24.4	81.8	8.9	46.2
Other liabilities and adjustments	110.3	36.5	175.8	12.3	106.6	264.9	139.0	92.3
Total equity	514.8	155.6	833.5	83.8	364.1	417.6	1,005.5	92.3

FINANCIAL RATIOS

(times)

Current ratio	0.8	0.7	0.8	0.6	0.8	1.8	0.7	92.3
Debt to equity ratio	1.6	1.6	1.6	1.5	1.6	1.8	1.5	92.3
Interest coverage ratio	4.9	7.1	2.6	6.7	7.3	22.9	-3.4	69.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	92.3
Revenue to equity ratio	3.4	3.8	3.3	5.4	2.8	5.0	3.0	92.3
Revenue to closing inventories ratio	10.5	13.3	10.1	10.1	22.4	8.5	10.7	84.6

(percent)

Current debt to equity	135.7	134.3	135.9	140.3	130.3	106.9	140.9	92.3
Operating profit on equity	4.3	24.5	0.9	20.7	27.0	20.9	...	92.3
Net fixed assets to equity	155.5	151.9	156.1	167.5	141.4	80.3	169.2	92.3
Gross margin	16.2	28.6	13.8	26.7	31.0	13.0	14.1	100.0
Return on total assets	2.0	10.8	0.6	9.5	11.7	7.5	-0.7	92.3

(days)

Collection period for accounts receivable	45.2	41.8	45.9	23.9	64.7	61.7	41.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	328	1,162,106	37,906.4	26
Less than 20	199	32,589	1,392.4	27
20-99	89	113,897	4,074.7	1
100-499	30	201,783	6,690.6	-
500 and over	10	813,837	25,748.7	-

1989

Total	354	1,223,605	35,729.2	
Less than 20	226	45,070	1,695.7	
20-99	88	108,878	3,443.2	
100-499	30	213,118	6,221.1	
500 and over	10	856,539	24,369.2	

SIC 3372 Electrical Switchgear and Protective Equipment Industry

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3379 - OTHER ELECTRICAL INDUSTRIAL EQUIPMENT INDUSTRIES
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	865	25	503	865	1,872	
- High value (\$'000)	5,000	865	5,000	503	865	1,872	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.6	35.9	51.1	35.2	36.2	50.9	51.5	100.0
Purchases and materials	45.1	42.1	45.7	35.0	46.3	39.6	54.9	100.0
Closing inventory	18.2	18.5	18.2	7.4	24.9	18.7	17.3	95.5
Opening inventory	21.7	12.2	23.6	7.5	14.9	30.0	13.9	93.2
Wages, salaries and benefits	31.7	29.9	32.0	25.0	32.7	30.7	34.0	100.0
Direct	15.0	18.0	14.4	12.8	21.0	17.2	10.2	65.9
Indirect	16.7	11.9	17.7	12.2	11.7	13.6	23.8	90.9
Occupancy expenses	6.6	5.7	6.8	6.7	5.2	8.5	4.4	100.0
Depreciation	3.9	1.9	4.3	2.7	1.4	5.7	2.1	100.0
Repairs and maintenance	0.4	1.0	0.2	0.6	1.2	0.1	0.5	56.8
Fuel and oil	--	--	-	-	0.1	-	-	2.3
Utilities	1.7	1.6	1.7	2.1	1.3	2.4	0.8	93.2
Rent	0.7	1.2	0.6	1.3	1.2	0.4	1.0	54.5
Financial expenses	6.4	1.7	7.4	1.8	1.6	10.9	2.2	93.2
Interest and bank charges	3.6	0.9	4.1	1.4	0.6	6.5	0.5	84.1
Professional fees	2.9	0.8	3.3	0.4	1.0	4.3	1.7	90.9
General expenses	3.2	2.7	3.3	4.3	1.8	4.8	1.0	95.5
Advertising	2.4	0.8	2.8	1.2	0.5	4.4	0.4	79.5
Delivery expenses	0.5	1.2	0.4	2.1	0.7	0.4	0.4	63.6
Insurance	0.3	0.7	0.2	1.0	0.6	0.1	0.3	75.0
Other expenses	16.4	7.8	18.1	6.4	8.6	23.0	10.8	100.0
Total expenses	112.9	83.7	118.8	79.3	86.2	128.8	103.9	100.0
Net profit/loss	-12.9	16.3	-18.8	20.7	13.8	-28.8	-3.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	77							
Gross Operating Revenue	819.7	327.5	2,015.3	177.0	645.3	1,293.3	3,011.7	
Total Expenses	745.0	262.0	1,918.1	132.9	534.5	1,245.1	2,847.0	
Net Profit	74.7	65.5	97.2	44.0	110.8	48.2	164.8	

Non-Profitable:

Gross Operating Revenue	1,161.2	407.6	1,273.9	235.5	727.7	1,078.4	3,511.4	
Total Expenses	1,580.9	438.5	1,751.7	250.4	788.2	1,521.4	4,388.2	
Net Loss	-419.7	-30.9	-477.8	-14.9	-60.5	-443.0	-876.9	

1989**Profitable:**

Gross Operating Revenue	1,221.2	329.0	2,594.6	169.8	652.8	1,669.1	3,537.0	
Total Expenses	1,126.6	287.2	2,418.9	151.6	563.2	1,532.9	3,321.0	
Net Profit	94.5	41.8	175.7	18.3	89.6	136.2	216.0	

Non-Profitable:

Gross Operating Revenue	625.3	407.3	1,970.5	193.6	544.9	1,970.5	-	
Total Expenses	658.4	429.2	2,073.3	217.5	565.4	2,073.3	-	
Net Loss	-33.1	-21.8	-102.8	-23.8	-20.5	-102.8	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	945	25	582	945	1,887	
- High value (\$'000)	5,000	945	5,000	582	945	1,887	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	909.4	312.5	1,262.5	202.6	515.7	1,002.5	2,459.3	100.0
Total current assets	776.4	247.1	1,089.6	154.1	419.1	878.4	2,061.0	100.0
Accounts receivable	412.2	100.4	596.7	64.0	167.8	477.1	1,146.8	100.0
Closing inventory	212.8	101.7	278.6	60.6	177.8	212.9	580.5	100.0
Other current assets	151.3	44.8	214.2	29.3	73.4	188.3	333.6	83.3
Net fixed assets	91.6	58.8	110.9	47.3	80.2	80.2	252.5	100.0
Other assets and adjustments	41.3	6.4	62.0	1.1	16.3	43.8	145.7	83.3
Total liabilities	815.7	155.8	1,206.1	71.9	310.8	976.4	2,262.7	100.0
Total current liabilities	518.1	113.1	757.7	66.9	198.6	500.8	1,939.9	100.0
Current bank loans	10.4	16.8	6.6	2.9	42.6	8.0	--	21.4
Other current liabilities	507.7	96.2	751.1	63.9	156.0	492.8	1,939.9	100.0
Long-term bank loans	5.4	0.3	8.5	0.2	0.3	0.1	47.0	33.3
Other liabilities and adjustments	292.0	42.3	439.8	4.7	111.8	475.4	275.7	85.7
Total equity	93.7	156.6	56.4	130.6	204.8	26.0	196.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.1	1.4	2.3	2.1	1.7	1.0	100.0
Debt to equity ratio	8.7	0.9	21.3	0.5	1.5	37.5	11.5	100.0
Interest coverage ratio	-2.9	12.5	-3.5	19.8	5.9	-3.4	-7.3	83.3
Debt ratio	0.8	0.4	0.9	0.3	0.6	0.9	0.9	100.0
Revenue to equity ratio	12.1	3.0	27.1	2.6	3.5	44.2	16.6	100.0
Revenue to closing inventories ratio	5.3	4.6	5.4	5.6	4.0	5.4	5.6	100.0

(percent)

Current debt to equity	552.8	72.2	1,341.7	51.2	96.9	1,924.7	986.6	100.0
Operating profit on equity	...	35.3	...	50.9	16.9	...	...	100.0
Net fixed assets to equity	97.7	37.5	196.4	36.2	39.1	308.2	128.4	100.0
Gross margin	18.8	29.9	16.8	36.3	24.2	18.3	14.3	100.0
Return on total assets	-13.2	19.2	-18.0	34.6	8.1	-24.9	-5.0	100.0

(days)

Collection period for accounts receivable	132.2	77.5	142.2	68.7	85.2	151.2	127.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Businesss size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	328	1,162,106	37,906.4	26
Less than 20	199	32,589	1,392.4	27
20-99	89	113,897	4,074.7	1
100-499	30	201,783	6,690.6	-
500 and over	10	813,837	25,748.7	-
1989				
Total	354	1,223,605	35,729.2	
Less than 20	226	45,070	1,695.7	
20-99	88	108,878	3,443.2	
100-499	30	213,118	6,221.1	
500 and over	10	856,539	24,369.2	

SIC 3379 Other Electrical Industrial Equipment Industries

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

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3381 - COMMUNICATIONS AND ENERGY WIRE AND CABLE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,614	25	516	1,614	2,611	
- High value (\$'000)	5,000	1,614	5,000	516	1,614	2,611	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	32.2	52.8	31.5	57.4	48.3	50.9	29.6	100.0
Purchases and materials	39.0	51.1	38.6	56.9	45.4	52.1	37.2	100.0
Closing inventory	9.4	12.0	9.3	5.3	18.7	9.7	9.2	100.0
Opening inventory	2.6	13.7	2.2	5.8	21.6	8.5	1.5	82.4
Wages, salaries and benefits	22.4	22.0	22.4	26.4	17.6	25.9	22.0	94.1
Direct	2.5	6.0	2.3	2.6	9.5	12.0	1.4	64.7
Indirect	19.9	16.0	20.0	23.7	8.2	13.9	20.6	94.1
Occupancy expenses	3.6	4.9	3.6	4.8	4.9	4.7	3.4	100.0
Depreciation	1.1	1.3	1.1	2.0	0.7	1.1	1.1	94.1
Repairs and maintenance	0.5	0.4	0.5	0.2	0.7	0.3	0.5	64.7
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.3	1.2	0.2	0.9	1.5	1.2	0.1	88.2
Rent	1.7	1.9	1.7	1.8	2.1	2.1	1.7	82.4
Financial expenses	19.5	4.3	20.0	2.6	6.1	1.6	21.9	100.0
Interest and bank charges	0.7	3.4	0.6	1.5	5.3	0.7	0.6	88.2
Professional fees	18.8	1.0	19.4	1.1	0.8	1.0	21.3	100.0
General expenses	1.3	2.6	1.2	1.8	3.3	1.5	1.2	100.0
Advertising	0.8	0.8	0.8	0.3	1.3	0.4	0.9	76.5
Delivery expenses	0.2	1.5	0.1	1.4	1.7	0.5	0.1	64.7
Insurance	0.3	0.2	0.3	0.1	0.2	0.5	0.2	70.6
Other expenses	8.7	8.8	8.7	2.9	14.7	5.8	8.9	100.0
Total expenses	87.6	95.4	87.3	96.0	94.9	90.3	87.0	100.0
Net profit/loss	12.4	4.6	12.7	4.0	5.1	9.7	13.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	3,302.5	487.6	3,911.5	289.4	906.3	2,381.1	4,144.5	
Total Expenses	2,848.7	433.7	3,371.2	252.9	815.9	2,094.6	3,565.6	
Net Profit	453.7	53.8	540.3	36.5	90.4	286.5	578.9	

Non-Profitable:

Gross Operating Revenue	1,351.7	321.2	3,345.5	275.9	558.2	2,495.7	3,771.5
Total Expenses	1,424.9	354.0	3,497.0	295.0	661.9	2,555.7	3,969.0
Net Loss	-73.2	-32.7	-151.6	-19.1	-103.8	-59.9	-197.5

1989

Profitable:

Gross Operating Revenue	1,680.8	483.6	2,635.4	246.1	1,197.9	2,391.7	3,573.3
Total Expenses	1,547.7	396.7	2,465.5	226.7	908.0	2,225.7	3,388.2
Net Profit	133.1	86.9	170.0	19.4	289.9	166.0	185.1

Non-Profitable:

Gross Operating Revenue	1,134.5	1,134.5	-	598.8	1,491.6	-	-
Total Expenses	1,191.7	1,191.7	-	693.4	1,524.0	-	-
Net Loss	-57.3	-57.3	-	-94.5	-32.4	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,614	25	516	1,614	2,611	
- High value (\$'000)	5,000	1,614	5,000	516	1,614	2,611	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	968.1	180.3	1,232.3	86.1	452.6	1,217.5	1,234.9	100.0
Total current assets	787.8	164.5	997.0	74.0	426.3	947.4	1,005.5	100.0
Accounts receivable	323.4	52.7	414.2	27.1	126.7	374.5	421.0	100.0
Closing inventory	281.0	50.4	358.4	15.0	152.8	233.6	379.7	100.0
Other current assets	183.4	61.3	224.3	31.8	146.7	339.3	204.7	76.5
Net fixed assets	176.4	20.6	228.7	10.0	50.9	238.5	227.0	100.0
Other assets and adjustments	3.7	-4.8	6.6	2.0	-24.6	31.5	2.3	88.2
Total liabilities	722.5	48.2	948.8	32.2	94.4	853.5	965.1	100.0
Total current liabilities	608.4	42.8	798.1	30.3	79.1	665.4	820.9	100.0
Current bank loans	7.4	--	9.9	--	--	11.9	9.6	23.5
Other current liabilities	600.9	42.8	788.2	30.3	79.1	653.4	811.2	100.0
Long-term bank loans	67.2	--	89.7	--	--	107.6	86.7	23.5
Other liabilities and adjustments	46.9	5.3	60.8	1.9	15.3	80.5	57.5	88.2
Total equity	245.5	132.1	283.5	53.9	358.2	364.0	269.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	3.8	1.2	2.4	5.3	1.4	1.2	100.0
Debt to equity ratio	2.9	0.3	3.3	0.5	0.2	2.3	3.5	100.0
Interest coverage ratio	18.6	2.3	21.9	3.6	1.9	15.5	22.6	88.2
Debt ratio	0.7	0.2	0.7	0.3	0.2	0.7	0.7	100.0
Revenue to equity ratio	12.2	3.1	13.6	5.2	2.2	6.5	15.2	100.0
Revenue to closing inventories ratio	10.6	8.3	10.8	18.8	5.3	10.2	10.8	100.0

(percent)

Current debt to equity	247.8	32.4	281.4	56.1	22.0	182.8	304.2	100.0
Operating profit on equity	152.0	14.5	173.6	21.1	11.6	63.6	198.9	100.0
Net fixed assets to equity	71.8	15.5	80.6	18.7	14.2	65.5	84.1	100.0
Gross margin	45.4	25.1	46.1	16.2	34.0	23.2	48.4	100.0
Return on total assets	40.7	18.5	41.8	18.2	18.7	20.3	45.4	100.0

(days)

Collection period for accounts receivable	39.2	45.7	39.0	35.0	56.4	56.9	37.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	45	353,534	9,554.8	8
Less than 20	27	4,529	182.1	8
20-99	11	12,780	446.6	-
100-499	4	x	x	-
500 and over	3	x	x	-

1989

Total	53	360,902	10,780.5	
Less than 20	35	6,194	263.0	
20-99	11	12,217	413.3	
100-499	4	x	x	
500 and over	3	x	x	

SIC 3381 Communications and Energy Wire and Cable Industry

Establishments primarily engaged in manufacturing electric wire and cable both insulated or armoured and non-insulated including fibre optic cable. Establishments primarily engaged in manufacturing non-electric wire are classified in <2961 - Aluminum Rolling, Casting and Extruding Industry>, <2971 - Copper and Copper Alloy Rolling, Casting and Extruding Industry> or <3052 - Wire and Wire Rope Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC339 - OTHER ELECTRICAL PRODUCTS INDUSTRIES

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	29							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	946	25	444	946	1,560	
- High value (\$'000)	5,000	946	5,000	444	946	1,560	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	52.9	64.2	46.6	69.0	57.9	48.2	45.8	100.0
Cost of goods sold								
Purchases and materials	53.5	65.6	46.7	73.0	56.0	42.5	48.9	100.0
Closing inventory	13.1	11.1	14.2	12.6	9.2	16.7	12.8	89.7
Opening inventory	12.5	9.7	14.0	8.6	11.1	22.4	9.7	86.2
Wages, salaries and benefits	22.8	20.5	24.2	21.9	18.6	30.2	21.1	93.1
Direct	7.8	5.4	9.1	6.8	3.6	11.2	8.0	55.2
Indirect	15.1	15.1	15.1	15.1	15.0	18.9	13.1	86.2
Occupancy expenses	5.3	4.2	6.0	3.3	5.3	6.4	5.7	100.0
Depreciation	2.2	1.7	2.4	0.8	2.9	2.5	2.4	93.1
Repairs and maintenance	0.8	0.1	1.2	--	0.2	0.3	1.7	55.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.2	1.5	1.1	1.4	1.6	1.2	1.0	79.3
Rent	1.1	0.9	1.3	1.1	0.7	2.4	0.7	48.3
Financial expenses	1.7	1.9	1.6	2.0	1.7	2.4	1.2	82.8
Interest and bank charges	1.1	1.3	1.0	1.2	1.3	1.4	0.7	79.3
Professional fees	0.6	0.6	0.6	0.8	0.4	1.0	0.5	79.3
General expenses	2.6	2.1	2.9	1.9	2.4	4.9	1.8	79.3
Advertising	1.4	1.2	1.6	1.3	1.0	3.1	0.8	65.5
Delivery expenses	0.9	0.5	1.1	0.3	0.7	1.5	0.9	55.2
Insurance	0.3	0.5	0.2	0.3	0.7	0.3	0.1	69.0
Other expenses	10.6	8.8	11.6	6.5	11.8	11.6	11.6	100.0
Total expenses	96.0	101.7	92.8	104.7	97.8	103.7	87.2	100.0
Net profit/loss	4.0	-1.7	7.2	-4.7	2.2	-3.7	12.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	974.0	516.4	1,832.5	262.1	738.4	1,086.9	2,643.5	
Total Expenses	821.5	484.7	1,453.5	233.5	703.9	1,045.3	1,897.5	
Net Profit	152.5	31.7	379.0	28.6	34.5	41.7	746.0	

Non-Profitable:

Gross Operating Revenue	685.5	332.3	1,826.0	317.4	510.4	1,353.6	2,298.3	
Total Expenses	739.5	362.9	1,955.6	344.9	578.1	1,493.5	2,417.8	
Net Loss	-54.0	-30.6	-129.7	-27.5	-67.7	-139.9	-119.4	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	28							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	951	25	458	951	1,571	
- High value (\$'000)	5,000	951	5,000	458	951	1,571	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	681.8	205.3	2,012.6	140.3	390.7	879.2	2,996.0	100.0
Total current assets	483.0	156.3	1,395.7	103.2	307.5	624.1	2,065.3	100.0
Accounts receivable	170.7	49.3	510.0	37.4	83.1	191.8	786.1	92.9
Closing inventory	107.4	49.5	268.9	40.6	74.8	212.9	317.5	92.9
Other current assets	204.8	57.4	616.7	25.0	149.5	219.2	961.6	92.9
Net fixed assets	200.3	51.2	616.9	40.1	82.7	254.4	931.4	100.0
Other assets and adjustments	-1.6	-2.1	--	-3.0	0.4	0.7	-0.6	75.0
Total liabilities	488.8	125.6	1,503.0	93.7	216.7	627.4	2,262.7	100.0
Total current liabilities	425.2	109.1	1,308.3	81.5	187.7	547.1	1,968.8	100.0
Current bank loans	210.2	18.6	745.6	12.2	36.6	330.8	1,105.6	89.3
Other current liabilities	214.9	90.5	562.6	69.2	151.1	216.3	863.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	63.5	16.5	194.6	12.2	29.0	80.3	293.9	96.4
Total equity	193.0	79.6	509.5	46.5	173.9	251.8	733.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.4	1.0	1.2	1.6	1.1	1.0	100.0
Debt to equity ratio	2.5	1.5	2.9	2.0	1.2	2.4	3.0	100.0
Interest coverage ratio	4.7	0.2	8.1	-4.0	5.0	-2.6	18.7	78.6
Debt ratio	0.7	0.6	0.7	0.6	0.5	0.7	0.7	100.0
Revenue to equity ratio	4.2	5.4	3.7	6.8	4.3	5.0	3.3	100.0
Revenue to closing inventories ratio	7.6	8.6	7.1	7.8	10.0	5.9	7.7	92.9

(percent)

Current debt to equity	220.3	136.9	256.7	175.0	107.9	217.2	268.5	100.0
Operating profit on equity	16.9	...	26.5	...	21.2	...	43.2	100.0
Net fixed assets to equity	103.8	64.2	121.0	86.1	47.5	101.0	127.0	100.0
Gross margin	24.2	16.1	29.3	9.1	24.6	20.6	33.1	100.0
Return on total assets	6.0	0.5	7.6	-10.3	11.8	-6.1	11.1	100.0

(days)

Collection period for accounts receivable	75.9	41.8	97.3	42.9	40.4	55.2	116.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 339 Other Electrical Products Industries

Establishments primarily engaged in manufacturing batteries, non-current carrying wiring devices and other electrical products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3392 - NON-CURRENT CARRYING WIRING DEVICES INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.7	-	-	-	-	-	-	100.0
Purchases and materials	53.6	-	-	-	-	-	-	100.0
Closing inventory	15.0	-	-	-	-	-	-	100.0
Opening inventory	14.2	-	-	-	-	-	-	80.0
Wages, salaries and benefits	16.5	-	-	-	-	-	-	100.0
Direct	2.4	-	-	-	-	-	-	60.0
Indirect	14.1	-	-	-	-	-	-	100.0
Occupancy expenses	3.9	-	-	-	-	-	-	100.0
Depreciation	1.9	-	-	-	-	-	-	100.0
Repairs and maintenance	0.1	-	-	-	-	-	-	40.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.5	-	-	-	-	-	-	60.0
Rent	1.3	-	-	-	-	-	-	40.0
Financial expenses	0.7	-	-	-	-	-	-	60.0
Interest and bank charges	0.3	-	-	-	-	-	-	40.0
Professional fees	0.4	-	-	-	-	-	-	60.0
General expenses	1.6	-	-	-	-	-	-	60.0
Advertising	0.3	-	-	-	-	-	-	40.0
Delivery expenses	1.1	-	-	-	-	-	-	40.0
Insurance	0.2	-	-	-	-	-	-	60.0
Other expenses	10.8	-	-	-	-	-	-	100.0
Total expenses	86.1	-	-	-	-	-	-	100.0
Net profit/loss	13.9	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	20							
Gross Operating Revenue	2,084.4	-	-	-	-	-	-	
Total Expenses	911.0	-	-	-	-	-	-	
Net Profit	1,173.3	-	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	2,120.1	-	-	-	-	-	-	
Total Expenses	2,257.5	-	-	-	-	-	-	
Net Loss	-137.5	-	-	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	2,410.2	1,651.5	3,437.8	-	-	-	-	
Total Expenses	2,222.2	1,461.7	3,252.2	-	-	-	-	
Net Profit	188.0	189.9	185.6	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,663.4	1,663.4	-	-	-	-	-	
Total Expenses	1,685.7	1,685.7	-	-	-	-	-	
Net Loss	-22.2	-22.2	-	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	3,139.1	-	-	-	-	-	-	100.0
Total current assets	2,214.0	-	-	-	-	-	-	100.0
Accounts receivable	799.1	-	-	-	-	-	-	80.0
Closing inventory	317.2	-	-	-	-	-	-	100.0
Other current assets	1,097.6	-	-	-	-	-	-	80.0
Net fixed assets	925.2	-	-	-	-	-	-	100.0
Other assets and adjustments	-0.1	-	-	-	-	-	-	60.0
Total liabilities	2,294.6	-	-	-	-	-	-	100.0
Total current liabilities	2,009.8	-	-	-	-	-	-	100.0
Current bank loans	1,064.6	-	-	-	-	-	-	100.0
Other current liabilities	945.2	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	284.7	-	-	-	-	-	-	80.0
Total equity	844.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	-	-	-	-	-	-	100.0
Debt to equity ratio	2.7	...	...	...	...	...	...	100.0
Interest coverage ratio	55.6	-	-	-	-	-	-	40.0
Debt ratio	0.7	-	-	-	-	-	-	100.0
Revenue to equity ratio	2.4	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	6.6	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	237.9	...	...	...	...	...	...	100.0
Operating profit on equity	34.6	...	...	...	...	...	...	100.0
Net fixed assets to equity	109.5	...	...	...	...	...	...	100.0
Gross margin	30.7	-	-	-	-	-	-	100.0
Return on total assets	9.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	138.3	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3392 Non-Current Carrying Wiring Devices Industry

Establishments primarily engaged in manufacturing conduit and fittings for electrical wiring and non-current carrying electrical wiring devices. Establishments primarily engaged in manufacturing raw conduit are classified in <2921 - Steel Pipe and Tube Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3399 - OTHER ELECTRICAL PRODUCTS INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	941	25	407	941	1,294	
- High value (\$'000)	5,000	941	5,000	407	941	1,294	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.9	66.3	42.2	71.5	51.5	39.6	43.5	100.0
Purchases and materials	53.0	69.6	41.9	75.2	53.3	38.7	43.4	100.0
Closing inventory	13.1	12.4	13.5	11.0	16.3	16.2	12.2	85.0
Opening inventory	12.0	9.1	13.9	7.3	14.4	17.1	12.3	95.0
Wages, salaries and benefits	25.9	20.3	29.6	21.4	17.2	27.2	30.8	90.0
Direct	10.5	5.6	13.8	6.0	4.3	11.5	15.0	55.0
Indirect	15.4	14.8	15.8	15.4	12.9	15.7	15.8	85.0
Occupancy expenses	6.0	3.8	7.5	3.0	6.1	7.5	7.4	100.0
Depreciation	2.2	1.3	2.7	0.6	3.2	2.9	2.7	90.0
Repairs and maintenance	1.2	0.1	2.0	--	0.3	0.2	2.8	60.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	1.2	1.5	1.2	1.4	1.1	1.8	80.0
Rent	1.2	1.2	1.2	1.2	1.2	3.4	0.2	50.0
Financial expenses	2.1	1.8	2.3	1.8	1.9	0.9	2.9	85.0
Interest and bank charges	1.3	1.1	1.5	1.1	0.8	0.5	1.9	85.0
Professional fees	0.8	0.8	0.8	0.6	1.1	0.4	1.0	80.0
General expenses	3.2	2.2	3.8	1.7	3.8	5.7	2.8	80.0
Advertising	2.2	1.6	2.5	1.4	2.0	4.7	1.5	75.0
Delivery expenses	0.8	0.3	1.1	-	1.2	0.9	1.2	55.0
Insurance	0.2	0.3	0.2	0.2	0.5	0.2	0.1	70.0
Other expenses	11.2	9.8	12.2	6.3	19.7	16.2	10.2	100.0
Total expenses	100.2	104.2	97.5	105.6	100.3	97.1	97.7	100.0
Net profit/loss	-0.2	-4.2	2.5	-5.6	-0.3	2.9	2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	60							
Gross Operating Revenue	990.1	384.8	1,757.2	216.7	704.0	1,086.9	3,161.6	
Total Expenses	908.1	349.5	1,615.9	186.4	659.4	1,045.3	2,811.5	
Net Profit	82.0	35.2	141.3	30.3	44.6	41.7	350.1	

Non-Profitable:

Gross Operating Revenue	493.2	332.3	1,531.9	317.4	510.4	997.8	1,709.9	
Total Expenses	536.0	362.9	1,653.7	344.9	578.1	1,014.4	1,866.8	
Net Loss	-42.8	-30.6	-121.9	-27.5	-67.7	-16.6	-157.0	

1989**Profitable:**

Gross Operating Revenue	694.8	328.4	1,759.8	63.7	429.3	1,392.5	2,569.0	
Total Expenses	635.6	276.9	1,678.3	45.3	365.1	1,336.9	2,430.4	
Net Profit	59.2	51.5	81.5	18.5	64.1	55.6	138.6	

Non-Profitable:

Gross Operating Revenue	664.8	115.7	968.1	115.7	-	968.1	-	
Total Expenses	676.0	124.8	980.5	124.8	-	980.5	-	
Net Loss	-11.2	-9.1	-12.4	-9.1	-	-12.4	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	946	25	431	946	1,301	
- High value (\$'000)	5,000	946	5,000	431	946	1,301	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	422.0	184.0	1,167.9	119.6	557.3	704.3	1,659.9	100.0
Total current assets	292.4	133.4	790.8	89.7	386.7	483.3	1,117.2	100.0
Accounts receivable	108.3	48.8	294.9	32.3	144.4	180.4	416.5	100.0
Closing inventory	88.1	44.1	226.1	34.2	101.4	173.5	281.8	89.5
Other current assets	95.9	40.5	269.7	23.1	140.8	129.3	418.7	94.7
Net fixed assets	131.7	53.4	377.1	33.2	170.6	221.0	542.7	100.0
Other assets and adjustments	-2.1	-2.8	--	-3.3	--	--	--	73.7
Total liabilities	311.1	125.1	893.9	77.4	401.8	522.1	1,288.4	100.0
Total current liabilities	268.9	108.7	771.1	67.4	347.8	451.2	1,110.5	100.0
Current bank loans	130.3	23.2	465.9	2.5	143.1	226.8	719.6	100.0
Other current liabilities	138.6	85.5	305.1	64.9	204.6	224.3	390.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	42.1	16.4	122.8	9.9	53.9	70.9	177.9	100.0
Total equity	110.9	58.8	274.0	42.1	155.5	182.1	371.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.2	1.0	1.3	1.1	1.0	1.0	100.0
Debt to equity ratio	2.8	2.1	3.2	1.8	2.5	2.8	3.4	100.0
Interest coverage ratio	0.7	-3.3	2.6	-4.3	0.6	6.9	2.1	84.2
Debt ratio	0.7	0.6	0.7	0.6	0.7	0.7	0.7	100.0
Revenue to equity ratio	6.0	6.0	6.1	7.3	4.0	5.8	6.2	100.0
Revenue to closing inventories ratio	7.6	8.0	7.3	9.0	6.1	6.1	8.1	89.5

(percent)

Current debt to equity	242.5	184.7	281.4	159.9	223.6	247.7	298.9	100.0
Operating profit on equity	...	...	15.1	...	...	16.9	14.1	100.0
Net fixed assets to equity	118.8	90.8	137.6	78.8	109.7	121.3	146.0	100.0
Gross margin	22.1	13.1	28.1	6.8	31.3	33.2	25.6	100.0
Return on total assets	1.5	-6.5	5.6	-12.3	0.5	5.1	5.8	100.0

(days)

Collection period for accounts receivable	58.7	50.1	64.4	38.1	84.4	61.5	65.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3399 Other Electrical Products Industries n.e.c.

Establishments primarily engaged in manufacturing electrical products not elsewhere classified including fuses (except power fuses). Establishments primarily engaged in manufacturing power fuses are classified in <3372 - Electrical Switchgear and Protective Equipment Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3511 - CLAY PRODUCTS INDUSTRY (FROM DOMESTIC CLAY)

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	249	25	141	249	1,332	
- High value (\$'000)	5,000	249	5,000	141	249	1,332	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	67.0	37.7	69.3	30.6	41.7	80.8	61.2	100.0
Purchases and materials	63.7	51.2	64.7	79.1	35.8	77.1	55.9	100.0
Closing inventory	14.7	25.7	13.8	56.5	8.6	6.6	18.9	87.5
Opening inventory	18.0	12.2	18.4	8.0	14.5	10.2	24.2	87.5
Wages, salaries and benefits	18.7	23.9	18.3	25.3	23.2	13.2	22.0	93.8
Direct	6.8	13.6	6.3	12.5	14.3	5.9	6.6	62.5
Indirect	11.9	10.3	12.0	12.9	8.9	7.3	15.4	81.3
Occupancy expenses	19.9	18.6	20.0	16.4	19.8	39.6	6.2	100.0
Depreciation	16.3	6.4	17.1	3.8	7.8	37.9	2.4	93.8
Repairs and maintenance	1.0	1.7	1.0	2.7	1.2	1.1	0.9	75.0
Fuel and oil	0.1	1.3	-	0.5	1.7	-	-	12.5
Utilities	1.0	5.0	0.7	7.6	3.6	0.3	0.9	93.8
Rent	1.4	4.2	1.2	1.9	5.5	0.3	1.9	62.5
Financial expenses	7.4	10.9	7.1	21.3	5.1	12.1	3.6	93.8
Interest and bank charges	5.5	4.1	5.6	5.4	3.3	10.6	2.0	75.0
Professional fees	1.9	6.8	1.5	15.9	1.8	1.5	1.6	93.8
General expenses	2.5	10.9	1.8	24.3	3.4	0.6	2.7	93.8
Advertising	1.2	8.8	0.6	20.3	2.4	0.2	0.8	81.3
Delivery expenses	1.0	1.1	1.0	2.6	0.3	0.3	1.5	50.0
Insurance	0.3	1.0	0.3	1.4	0.7	0.2	0.4	68.8
Other expenses	15.7	23.5	15.1	48.1	9.9	26.0	7.5	100.0
Total expenses	131.2	125.6	131.7	166.0	103.1	172.3	103.0	100.0
Net profit/loss	-31.2	-25.6	-31.7	-66.0	-3.1	-72.3	-3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	44							
Gross Operating Revenue	1,191.6	143.9	2,252.1	81.0	249.0	714.7	2,739.5	
Total Expenses	1,112.9	129.4	2,108.4	76.9	217.1	630.1	2,577.1	
Net Profit	78.7	14.5	143.7	4.1	31.9	84.6	162.4	

Non-Profitable:

Gross Operating Revenue	563.8	157.5	739.1	129.3	179.6	602.2	2,300.2	
Total Expenses	946.7	237.1	1,252.8	277.3	205.6	1,088.7	3,122.9	
Net Loss	-382.8	-79.5	-513.7	-148.0	-25.9	-486.6	-822.7	

1989

Profitable:

Gross Operating Revenue	853.8	273.6	1,411.2	-	-	-	-	
Total Expenses	812.5	251.4	1,351.5	-	-	-	-	
Net Profit	41.3	22.2	59.6	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	873.7	118.5	3,819.1	-	-	-	-	
Total Expenses	928.4	134.8	4,023.5	-	-	-	-	
Net Loss	-54.7	-16.3	-204.4	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)
- High value (\$'000)

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3511 Clay Products Industry (From Domestic Clay)

Establishments primarily engaged in manufacturing structural clay products (except refractories). Establishments primarily engaged in a clay pit operation are included here. Establishments primarily engaged in producing clay refractories are classified in <3591 - Refractories Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3512 - CLAY PRODUCTS INDUSTRY (FROM IMPORTED CLAY)

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	99	25	40	99	225	
- High value (\$'000)	5,000	99	5,000	40	99	225	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.9	32.2	53.6	13.0	46.6	34.3	56.4	100.0
Purchases and materials	47.1	25.8	50.1	11.7	36.5	37.7	51.9	100.0
Closing inventory	9.6	1.1	10.8	1.6	0.7	18.5	9.7	46.3
Opening inventory	13.4	7.4	14.3	2.9	10.9	15.1	14.2	61.1
Wages, salaries and benefits	26.0	8.9	28.4	1.7	14.3	30.5	28.1	75.9
Direct	18.6	2.8	20.9	-	4.9	12.7	22.1	29.6
Indirect	7.3	6.1	7.5	1.7	9.4	17.8	6.0	72.2
Occupancy expenses	11.0	21.1	9.6	22.7	19.9	16.4	8.6	96.3
Depreciation	3.3	6.3	2.9	9.0	4.2	3.5	2.8	90.7
Repairs and maintenance	1.7	1.9	1.7	3.3	0.8	1.5	1.7	72.2
Fuel and oil	0.1	0.1	0.1	0.2	0.1	0.1	0.1	11.1
Utilities	2.8	4.3	2.6	5.5	3.5	4.5	2.3	85.2
Rent	3.1	8.4	2.3	4.6	11.3	6.9	1.7	40.7
Financial expenses	3.4	5.1	3.2	4.4	5.7	3.7	3.1	90.7
Interest and bank charges	3.0	4.1	2.8	4.0	4.1	2.9	2.8	85.2
Professional fees	0.5	1.1	0.4	0.4	1.6	0.8	0.3	75.9
General expenses	2.4	8.3	1.6	12.4	5.2	5.1	1.1	94.4
Advertising	1.2	3.2	0.9	5.4	1.6	2.6	0.7	83.3
Delivery expenses	0.9	3.9	0.5	6.1	2.2	1.7	0.3	63.0
Insurance	0.3	1.2	0.2	0.9	1.4	0.8	0.1	68.5
Other expenses	0.8	5.6	0.1	13.7	-0.6	4.6	-0.6	100.0
Total expenses	94.6	81.2	96.5	67.9	91.2	94.6	96.8	100.0
Net profit/loss	5.4	18.8	3.5	32.1	8.8	5.4	3.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	217.7	41.7	719.9	31.8	63.2	155.8	1,550.0	
Total Expenses	188.4	28.0	645.9	20.4	44.6	141.9	1,387.6	
Net Profit	29.3	13.6	74.0	11.4	18.6	14.0	162.4	

Non-Profitable:

Gross Operating Revenue	293.0	46.8	625.7	27.0	51.7	134.5	1,327.3	
Total Expenses	329.4	60.4	692.8	34.1	67.0	137.5	1,485.9	
Net Loss	-36.4	-13.6	-67.1	-7.1	-15.2	-3.1	-158.6	

1989

Profitable:

Gross Operating Revenue	175.8	53.1	486.4	41.2	74.4	200.9	653.3	
Total Expenses	151.2	34.7	446.3	21.7	57.8	155.1	616.4	
Net Profit	24.6	18.4	40.2	19.5	16.6	45.8	36.9	

Non-Profitable:

Gross Operating Revenue	178.8	57.7	370.9	42.8	66.9	142.2	1,176.6	
Total Expenses	204.0	72.5	412.7	52.8	84.6	151.6	1,332.2	
Net Loss	-25.2	-14.8	-41.7	-10.0	-17.7	-9.4	-155.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	225	25	134	225	833	
- High value (\$'000)	5,000	225	5,000	134	225	833	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	299.0	58.1	702.7	36.9	91.6	275.1	1,030.9	100.0
Total current assets	184.8	42.8	422.8	26.7	68.3	155.8	627.7	100.0
Accounts receivable	106.6	12.5	264.3	2.6	28.2	84.4	402.5	80.0
Closing inventory	73.0	25.7	152.3	17.2	39.1	63.9	220.2	100.0
Other current assets	5.1	4.5	6.0	6.8	0.9	7.4	5.0	36.0
Net fixed assets	149.2	22.9	360.9	12.8	38.9	149.2	523.4	100.0
Other assets and adjustments	-35.0	-7.6	-81.0	-2.6	-15.5	-29.8	-120.2	84.0
Total liabilities	417.0	57.2	1,019.9	33.2	95.2	356.2	1,529.4	100.0
Total current liabilities	168.9	48.2	371.3	33.1	72.0	124.1	561.1	80.0
Current bank loans	77.0	12.9	184.4	2.7	29.1	61.1	279.0	56.0
Other current liabilities	91.9	35.2	186.9	30.4	42.9	62.9	282.1	80.0
Long-term bank loans	59.3	--	158.8	--	--	46.6	244.9	36.0
Other liabilities and adjustments	188.6	9.0	489.7	--	23.1	185.4	723.2	92.0
Total equity	-117.9	0.9	-317.1	3.7	-3.5	-81.0	-498.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.8	1.1	0.8	0.9	1.2	1.1	80.0
Debt to equity ratio	...	63.0	...	8.8	...	...	...	100.0
Interest coverage ratio	0.6	3.0	0.3	4.1	2.4	2.4	--	88.0
Debt ratio	1.3	0.9	1.4	0.8	1.0	1.2	1.4	100.0
Revenue to equity ratio	...	135.9	...	24.2	...	...	...	100.0
Revenue to closing inventories ratio	6.7	4.7	7.3	5.2	4.4	7.7	7.2	100.0

(percent)

Current debt to equity	...	5,309.4	...	887.0	...	...	...	100.0
Operating profit on equity	5.3	733.4	8.8	162.4	...	...	12.5	100.0
Net fixed assets to equity	...	2,524.2	...	342.6	...	...	...	100.0
Gross margin	24.6	36.1	22.5	39.9	32.9	24.4	22.1	100.0
Return on total assets	3.8	16.9	2.0	21.5	14.0	10.3	0.3	100.0

(days)

Collection period for accounts receivable	78.5	37.1	86.2	10.6	58.8	61.9	92.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3512 Clay Products Industry (From Imported Clay)

Establishments primarily engaged in manufacturing ceramic, porcelain and china products.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3541 - CONCRETE PIPE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,160	-	-	-	-	
- High value (\$'000)	5,000	1,160	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.8	48.7	51.0	-	-	-	-	100.0
Purchases and materials	48.5	46.5	48.6	-	-	-	-	100.0
Closing inventory	10.1	2.1	10.7	-	-	-	-	85.7
Opening inventory	12.4	4.4	13.0	-	-	-	-	100.0
Wages, salaries and benefits	20.5	27.1	20.0	-	-	-	-	100.0
Direct	15.2	25.5	14.4	-	-	-	-	71.4
Indirect	5.4	1.6	5.7	-	-	-	-	71.4
Occupancy expenses	13.5	14.2	13.4	-	-	-	-	85.7
Depreciation	3.5	3.3	3.5	-	-	-	-	85.7
Repairs and maintenance	8.2	8.6	8.2	-	-	-	-	85.7
Fuel and oil	0.1	1.1	-	-	-	-	-	14.3
Utilities	1.7	0.9	1.8	-	-	-	-	85.7
Rent	--	0.3	--	-	-	-	-	42.9
Financial expenses	2.7	1.6	2.8	-	-	-	-	100.0
Interest and bank charges	1.4	0.5	1.5	-	-	-	-	85.7
Professional fees	1.3	1.1	1.3	-	-	-	-	100.0
General expenses	1.1	1.5	1.1	-	-	-	-	100.0
Advertising	0.3	0.1	0.3	-	-	-	-	100.0
Delivery expenses	0.2	0.2	0.2	-	-	-	-	42.9
Insurance	0.6	1.2	0.5	-	-	-	-	71.4
Other expenses	5.9	2.7	6.1	-	-	-	-	100.0
Total expenses	94.5	95.8	94.4	-	-	-	-	100.0
Net profit/loss	5.5	4.2	5.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	1,864.4	374.5	3,143.7	-	-	-	-	
Total Expenses	1,596.1	358.8	2,658.5	-	-	-	-	
Net Profit	268.3	15.7	485.3	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,702.3	-	1,702.3	-	-	-	-	
Total Expenses	2,091.8	-	2,091.8	-	-	-	-	
Net Loss	-389.5	-	-389.5	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,512.9	541.2	2,350.7	-	-	-	-	
Total Expenses	1,381.5	500.7	2,140.8	-	-	-	-	
Net Profit	131.4	40.5	209.8	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,502.1	-	-	-	-	-	-	100.0
Total current assets	792.0	-	-	-	-	-	-	100.0
Accounts receivable	312.7	-	-	-	-	-	-	100.0
Closing inventory	211.3	-	-	-	-	-	-	100.0
Other current assets	267.8	-	-	-	-	-	-	100.0
Net fixed assets	569.3	-	-	-	-	-	-	100.0
Other assets and adjustments	140.7	-	-	-	-	-	-	83.3
Total liabilities	545.2	-	-	-	-	-	-	100.0
Total current liabilities	423.1	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	423.1	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	122.1	-	-	-	-	-	-	100.0
Total equity	956.8	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	-	-	-	-	-	-	100.0
Debt to equity ratio	0.5	...	...	...	...	...	...	100.0
Interest coverage ratio	4.8	-	-	-	-	-	-	83.3
Debt ratio	0.3	-	-	-	-	-	-	100.0
Revenue to equity ratio	2.1	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	9.6	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	44.2	...	...	...	...	...	...	100.0
Operating profit on equity	11.8	...	...	...	...	...	...	100.0
Net fixed assets to equity	59.5	...	...	...	...	...	...	100.0
Gross margin	28.4	-	-	-	-	-	-	100.0
Return on total assets	9.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	55.7	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	477	304,597	10,530.6	17
Less than 20	349	43,027	1,993.6	10
20-99	107	114,306	3,981.1	5
100-499	20	x	x	2
500 and over	1	x	x	-

1989

Total	460	248,454	7,429.9	
Less than 20	339	48,559	1,712.8	
20-99	102	97,205	2,931.9	
100-499	18	x	x	
500 and over	1	x	x	

SIC 3541 Concrete Pipe Industry

Establishments primarily engaged in manufacturing concrete culvert and sewer pipe including fittings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3542 - STRUCTURAL CONCRETE PRODUCTS INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	566	25	337	566	1,250	
- High value (\$'000)	5,000	566	5,000	337	566	1,250	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	45.8	41.1	46.6	42.1	40.6	40.9	48.3	97.0
Purchases and materials	39.6	35.2	40.3	26.7	39.3	39.0	40.7	97.0
Closing inventory	11.8	6.8	12.6	4.8	7.8	9.5	13.6	81.8
Opening inventory	18.0	12.8	18.9	20.1	9.2	11.4	21.2	90.9
Wages, salaries and benefits	27.9	24.6	28.4	13.0	30.3	30.5	27.7	93.9
Direct	18.2	9.1	19.6	6.3	10.5	20.1	19.5	63.6
Indirect	9.7	15.5	8.8	6.7	19.8	10.4	8.2	90.9
Occupancy expenses	14.0	12.1	14.3	13.3	11.6	15.2	14.0	97.0
Depreciation	5.7	7.2	5.4	9.6	6.0	6.5	5.1	97.0
Repairs and maintenance	3.4	2.8	3.5	2.7	2.9	3.1	3.7	78.8
Fuel and oil	0.5	0.4	0.5	-	0.6	1.1	0.3	21.2
Utilities	1.7	1.3	1.7	1.1	1.4	1.5	1.8	75.8
Rent	2.8	0.4	3.2	--	0.6	3.0	3.2	54.5
Financial expenses	3.6	4.7	3.5	7.3	3.3	3.8	3.4	97.0
Interest and bank charges	2.2	3.7	1.9	6.3	2.4	3.0	1.6	84.8
Professional fees	1.4	0.9	1.5	1.0	0.9	0.8	1.7	87.9
General expenses	2.6	5.0	2.2	2.1	6.4	3.8	1.7	93.9
Advertising	0.7	0.6	0.8	0.3	0.8	1.4	0.6	75.8
Delivery expenses	1.2	3.5	0.9	1.1	4.6	1.8	0.6	48.5
Insurance	0.6	0.9	0.6	0.8	1.0	0.6	0.5	69.7
Other expenses	7.0	9.2	6.6	13.9	6.9	7.9	6.2	100.0
Total expenses	100.8	96.7	101.5	91.7	99.1	102.2	101.3	100.0
Net profit/loss	-0.8	3.3	-1.5	8.3	0.9	-2.2	-1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	720.1	267.7	1,418.2	164.7	400.5	826.4	1,879.1	
Total Expenses	668.2	237.6	1,332.6	130.2	376.2	766.0	1,773.8	
Net Profit	51.9	30.0	85.6	34.4	24.3	60.4	105.2	

Non-Profitable:

Gross Operating Revenue	745.5	108.8	1,445.1	38.5	413.3	783.0	1,917.1	
Total Expenses	795.6	123.7	1,533.9	48.0	451.5	852.1	2,019.9	
Net Loss	-50.1	-14.9	-88.8	-9.5	-38.2	-69.1	-102.8	

1989

Profitable:

Gross Operating Revenue	1,145.0	415.1	1,871.4	145.7	637.5	1,204.3	2,239.6	
Total Expenses	1,046.9	370.3	1,720.3	119.8	577.2	1,075.6	2,076.1	
Net Profit	98.1	44.8	151.2	25.9	60.4	128.7	163.5	

Non-Profitable:

Gross Operating Revenue	1,008.1	327.4	1,490.6	160.5	877.4	1,297.8	2,437.7	
Total Expenses	1,144.3	346.4	1,710.0	176.9	904.8	1,537.9	2,555.3	
Net Loss	-136.2	-19.0	-219.4	-16.4	-27.4	-240.1	-117.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	30							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	633	25	362	633	1,489	
- High value (\$'000)	5,000	633	5,000	362	633	1,489	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	544.1	235.2	915.0	163.9	367.1	793.8	1,116.9	100.0
Total current assets	255.4	63.9	485.3	32.3	122.5	406.5	616.6	100.0
Accounts receivable	105.5	30.3	195.9	17.9	53.1	168.7	241.2	100.0
Closing inventory	97.8	18.1	193.4	10.3	32.5	162.4	245.0	90.0
Other current assets	52.0	15.4	95.9	3.9	36.7	75.3	130.2	56.7
Net fixed assets	299.2	146.6	482.4	104.3	224.8	441.9	549.7	100.0
Other assets and adjustments	-10.5	24.6	-52.7	27.3	19.7	-54.7	-49.3	96.7
Total liabilities	365.1	178.9	588.7	139.1	252.6	532.3	682.7	100.0
Total current liabilities	259.9	94.5	458.6	63.9	151.2	438.9	491.4	100.0
Current bank loans	43.7	56.6	28.3	50.4	68.0	26.7	31.1	60.0
Other current liabilities	216.2	37.9	430.2	13.5	83.2	412.1	460.3	100.0
Long-term bank loans	1.2	--	2.7	--	--	--	7.2	3.3
Other liabilities and adjustments	103.9	84.3	127.4	75.1	101.4	93.4	184.0	83.3
Total equity	178.9	56.3	326.2	24.8	114.5	261.4	434.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.6	1.0	0.5	0.8	0.9	1.2	100.0
Debt to equity ratio	2.0	3.1	1.8	5.5	2.2	2.0	1.5	100.0
Interest coverage ratio	0.5	1.7	--	1.4	2.1	-2.1	1.1	90.0
Debt ratio	0.6	0.7	0.6	0.8	0.6	0.6	0.6	100.0
Revenue to equity ratio	4.5	4.2	4.6	4.7	4.0	4.4	4.7	100.0
Revenue to closing inventories ratio	8.3	13.1	7.8	11.4	14.2	7.2	8.4	90.0

(percent)

Current debt to equity	145.2	167.9	140.5	257.3	132.1	167.8	113.1	100.0
Operating profit on equity	...	11.5	...	17.3	9.1	...	1.7	100.0
Net fixed assets to equity	167.1	260.4	147.8	419.9	196.3	169.0	126.5	100.0
Gross margin	25.7	32.3	24.5	32.7	32.2	24.8	24.1	100.0
Return on total assets	1.7	6.5	0.2	7.9	5.3	-4.0	5.3	100.0

(days)

Collection period for accounts receivable	47.1	46.2	47.3	55.4	41.8	52.4	42.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991				
Total	477	304,597	10,530.6	17
Less than 20	349	43,027	1,993.6	10
20-99	107	114,306	3,981.1	5
100-499	20	x	x	2
500 and over	1	x	x	-

1989				
Total	460	248,454	7,429.9	
Less than 20	339	48,559	1,712.8	
20-99	102	97,205	2,931.9	
100-499	18	x	x	
500 and over	1	x	x	

SIC 3542 Structural Concrete Products Industry

Establishments primarily engaged in manufacturing precast concrete products for structural and other architectural purposes. These establishments may be secondarily engaged in installing the products they manufacture. Secondary products of establishments in this industry include concrete bricks and concrete building blocks. Establishments primarily engaged in manufacturing concrete bricks or building blocks are classified in <3549 - Other Concrete Products Industries>; those primarily engaged in manufacturing concrete pipe are classified in <3541 - Concrete Pipe Industry>; and those primarily engaged in the erection, placing and finishing of concrete on the site of construction are classified in <4224 - Concrete Pouring and Finishing>, construction or <4225 - Precast Concrete Installation>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3549 - OTHER CONCRETE PRODUCTS INDUSTRIES
(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	90						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	678	25	332	678	1,631
- High value (\$'000)	5,000	678	5,000	332	678	1,631	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.4	42.9	48.3	34.2	47.1	43.8	50.6	97.8
Purchases and materials	45.0	43.9	45.2	37.0	47.2	46.1	44.7	96.7
Closing inventory	14.2	12.2	14.6	11.2	12.6	11.4	16.2	82.2
Opening inventory	16.7	11.2	17.7	8.4	12.5	9.0	22.1	86.7
Wages, salaries and benefits	26.1	26.7	26.0	37.5	21.4	33.2	22.3	95.6
Direct	14.6	14.2	14.6	17.5	12.6	24.3	9.7	62.2
Indirect	11.5	12.5	11.4	20.0	8.8	9.0	12.6	83.3
Occupancy expenses	13.3	12.7	13.4	18.8	9.7	14.8	12.6	98.9
Depreciation	5.9	5.6	6.0	10.8	3.0	8.1	4.9	94.4
Repairs and maintenance	3.2	2.7	3.3	3.3	2.4	3.3	3.4	78.9
Fuel and oil	1.1	0.9	1.2	1.5	0.5	1.1	1.3	28.9
Utilities	1.5	1.9	1.4	2.2	1.7	1.7	1.3	92.2
Rent	1.5	1.7	1.5	1.0	2.0	0.7	1.9	53.3
Financial expenses	3.6	2.6	3.7	4.3	1.8	4.1	3.6	94.4
Interest and bank charges	2.7	1.8	2.9	3.3	1.0	3.2	2.8	90.0
Professional fees	0.8	0.8	0.8	1.0	0.7	1.0	0.8	87.8
General expenses	2.7	4.9	2.3	6.7	4.0	1.8	2.6	93.3
Advertising	0.7	0.8	0.7	1.0	0.7	0.9	0.6	73.3
Delivery expenses	1.3	3.1	0.9	4.2	2.6	0.3	1.2	56.7
Insurance	0.8	1.0	0.7	1.6	0.7	0.6	0.8	78.9
Other expenses	11.2	12.9	10.9	6.7	15.9	12.9	9.9	100.0
Total expenses	104.3	102.6	104.6	108.2	99.8	110.6	101.5	100.0
Net profit/loss	-4.3	-2.6	-4.6	-8.2	0.2	-10.6	-1.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	53						
Gross Operating Revenue	1,008.3	259.6	1,907.1	149.9	494.3	1,121.8	2,775.9
Total Expenses	928.3	225.6	1,771.9	130.4	429.1	1,018.2	2,605.7
Net Profit	80.0	34.0	135.2	19.5	65.2	103.6	170.3

Non-Profitable:

Gross Operating Revenue	1,033.6	329.1	1,882.5	177.9	490.3	1,205.9	2,769.5
Total Expenses	1,187.1	373.7	2,167.2	229.9	526.9	1,518.0	3,018.3
Net Loss	-153.5	-44.6	-284.7	-52.0	-36.6	-312.1	-248.8

1989

Profitable:

Gross Operating Revenue	1,209.0	244.9	2,197.5	128.5	424.0	1,004.2	3,031.8
Total Expenses	1,121.8	223.4	2,042.9	116.2	388.1	906.7	2,837.3
Net Profit	87.2	21.6	154.6	12.2	35.9	97.5	194.5

Non-Profitable:

Gross Operating Revenue	494.3	207.3	1,574.2	139.6	385.2	1,136.1	2,318.6
Total Expenses	582.3	293.3	1,669.7	224.1	475.2	1,224.3	2,426.4
Net Loss	-88.0	-86.0	-95.5	-84.5	-89.9	-88.3	-107.8

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	80							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	812	25	387	812	1,794	
- High value (\$'000)	5,000	812	5,000	387	812	1,794	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	951.3	293.4	1,703.6	145.2	470.3	1,121.1	2,380.0	100.0
Total current assets,	418.1	161.0	712.1	80.9	256.6	504.8	952.7	100.0
Accounts receivable	129.7	56.0	213.9	25.3	92.8	193.9	237.2	100.0
Closing inventory	164.1	44.8	300.5	33.4	58.4	181.1	439.3	92.5
Other current assets	124.2	60.0	197.5	22.1	105.3	129.8	276.1	76.3
Net fixed assets	482.3	119.0	897.7	71.5	175.7	462.3	1,403.2	100.0
Other assets and adjustments	50.8	13.3	93.8	-7.2	37.9	153.9	24.0	81.3
Total liabilities	672.2	201.6	1,210.4	101.0	321.7	641.6	1,870.9	100.0
Total current liabilities	333.6	119.2	578.8	65.2	183.7	343.5	852.0	100.0
Current bank loans	83.3	22.5	152.9	5.5	42.8	126.2	183.8	42.5
Other current liabilities	250.2	96.6	425.9	59.6	140.8	217.2	668.2	100.0
Long-term bank loans	146.3	29.0	280.4	6.3	56.2	136.4	447.5	40.0
Other liabilities and adjustments	192.2	53.3	351.1	29.4	81.8	161.5	571.2	97.5
Total equity	279.0	91.7	493.2	44.2	148.5	479.5	509.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.3	1.2	1.2	1.3	1.4	1.1	100.0
Debt to equity ratio	2.4	2.1	2.4	2.2	2.1	1.3	3.6	100.0
Interest coverage ratio	-0.6	-0.8	-0.5	-1.4	-0.2	-2.1	0.3	90.0
Debt ratio	0.7	0.6	0.7	0.6	0.6	0.5	0.7	100.0
Revenue to equity ratio	4.0	4.0	4.0	4.8	3.8	2.6	5.5	100.0
Revenue to closing inventories ratio	6.9	8.3	6.6	6.4	9.6	7.0	6.4	92.5

(percent)

Current debt to equity	119.5	129.8	117.3	147.4	123.6	71.6	167.3	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	172.8	129.6	182.0	161.7	118.3	96.4	275.6	100.0
Gross margin	26.1	27.1	25.9	25.5	27.8	23.7	27.0	100.0
Return on total assets	-2.0	-2.1	-1.9	-7.1	-0.3	-7.4	1.0	100.0

(days)

Collection period for accounts receivable	41.6	54.4	38.8	42.7	59.8	55.1	30.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	477	304,597	10,530.6	17
Less than 20	349	43,027	1,993.6	10
20-99	107	114,306	3,981.1	5
100-499	20	x	x	2
500 and over	1	x	x	-

1989

Total	460	248,454	7,429.9	
Less than 20	339	48,559	1,712.8	
20-99	102	97,205	2,931.9	
100-499	18	x	x	
500 and over	1	x	x	

SIC 3549 Other Concrete Products Industries

Establishments primarily engaged in manufacturing concrete products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3551 - READY-MIX CONCRETE INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	141							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	673	25	324	673	1,470	
- High value (\$'000)	5,000	673	5,000	324	673	1,470	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.5	44.1	50.1	39.5	45.1	44.1	52.0	98.6
Purchases and materials	48.7	44.0	50.4	40.0	44.9	45.0	52.1	98.6
Closing inventory	3.7	4.7	3.3	17.4	1.8	5.0	2.7	78.7
Opening inventory	3.5	4.8	3.0	17.0	2.1	4.1	2.6	74.5
Wages, salaries and benefits	22.7	24.4	22.1	27.0	23.9	21.5	22.3	97.2
Direct	13.1	11.6	13.6	10.1	12.0	7.4	15.6	49.6
Indirect	9.6	12.8	8.5	17.0	11.9	14.1	6.7	85.1
Occupancy expenses	15.3	21.3	13.1	28.4	19.7	19.4	11.1	97.2
Depreciation	6.2	8.7	5.3	13.4	7.6	6.9	4.8	90.8
Repairs and maintenance	4.1	6.1	3.4	5.5	6.3	5.1	2.8	69.5
Fuel and oil	2.5	3.1	2.3	6.3	2.4	3.8	1.8	52.5
Utilities	1.2	1.8	0.9	2.0	1.8	1.3	0.8	89.4
Rent	1.3	1.6	1.2	1.2	1.7	2.3	0.8	53.2
Financial expenses	3.6	5.2	3.0	4.4	5.4	2.1	3.2	95.7
Interest and bank charges	2.8	4.3	2.3	3.0	4.7	1.7	2.5	89.4
Professional fees	0.7	0.9	0.7	1.4	0.8	0.4	0.8	88.7
General expenses	4.1	4.0	4.1	4.7	3.8	2.9	4.5	90.8
Advertising	0.5	1.0	0.4	0.7	1.0	0.3	0.4	78.0
Delivery expenses	2.5	1.6	2.8	1.9	1.5	1.8	3.1	31.9
Insurance	1.0	1.4	0.9	2.1	1.3	0.8	0.9	62.4
Other expenses	6.8	7.6	6.5	9.7	7.2	7.9	6.1	98.6
Total expenses	101.0	106.7	98.9	113.8	105.1	97.9	99.2	100.0
Net profit/loss	-1.0	-6.7	1.1	-13.8	-5.1	2.1	0.8	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	1,124.7	336.1	2,057.4	170.4	481.0	1,025.3	2,932.8	
Total Expenses	1,068.7	311.9	1,963.8	149.4	454.0	960.4	2,814.8	
Net Profit	56.0	24.2	93.6	21.0	27.0	64.9	118.0	

Non-Profitable:

Gross Operating Revenue	708.7	400.7	1,865.3	160.1	547.6	956.9	2,928.7	
Total Expenses	789.6	463.3	2,015.0	223.8	609.5	1,025.5	3,173.3	
Net Loss	-81.6	-63.3	-149.7	-65.5	-61.9	-68.6	-244.7	

1989**Profitable:**

Gross Operating Revenue	1,216.3	426.3	2,020.7	186.6	609.9	1,384.7	2,893.7	
Total Expenses	1,127.2	393.0	1,874.9	167.0	566.1	1,261.5	2,716.8	
Net Profit	89.1	33.3	145.8	19.6	43.8	123.2	176.9	

Non-Profitable:

Gross Operating Revenue	657.7	281.8	2,038.4	125.2	545.2	1,314.2	3,167.2	
Total Expenses	695.5	301.7	2,141.9	144.0	567.0	1,357.4	3,364.7	
Net Loss	-37.8	-19.9	-103.5	-18.8	-21.8	-43.2	-197.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	134							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	689	25	338	689	1,556	
- High value (\$'000)	5,000	689	5,000	338	689	1,556	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	601.9	279.0	1,203.5	295.0	269.6	849.1	1,534.2	100.0
Total current assets	282.8	95.3	632.2	107.9	87.8	394.6	853.9	100.0
Accounts receivable	122.3	36.2	282.5	29.8	40.1	158.9	397.8	98.5
Closing inventory	36.4	21.0	65.1	34.9	12.7	51.8	77.4	82.8
Other current assets	124.1	38.0	284.5	43.1	34.9	183.7	378.6	87.3
Net fixed assets	258.6	154.8	452.0	118.9	176.2	369.2	529.3	96.3
Other assets and adjustments	60.4	28.8	119.2	68.1	5.5	85.3	150.9	76.1
Total liabilities	390.3	171.5	797.7	93.8	217.8	418.8	1,151.2	100.0
Total current liabilities	226.3	85.2	489.2	43.5	110.0	237.5	724.0	100.0
Current bank loans	45.4	12.2	107.1	5.8	16.1	52.4	158.2	44.0
Other current liabilities	180.8	72.9	382.0	37.6	93.9	185.1	565.7	97.0
Long-term bank loans	13.0	4.2	29.4	8.1	1.8	3.3	53.8	12.7
Other liabilities and adjustments	150.9	82.1	279.0	42.2	105.9	177.9	373.4	97.0
Total equity	211.6	107.4	405.8	201.1	51.7	430.3	382.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.2	2.4	0.7	1.6	1.1	100.0
Debt to equity ratio	1.8	1.5	1.9	0.4	4.2	0.9	3.0	100.0
Interest coverage ratio	0.5	-0.7	1.4	-4.8	-0.1	2.1	1.3	88.8
Debt ratio	0.6	0.6	0.6	0.3	0.8	0.4	0.7	100.0
Revenue to equity ratio	4.6	3.7	5.0	0.8	10.3	2.4	7.8	100.0
Revenue to closing inventories ratio	26.9	19.0	31.7	4.9	41.9	20.4	38.7	82.8

(percent)

Current debt to equity	106.9	79.2	120.5	21.6	212.6	55.2	189.0	100.0
Operating profit on equity	...	...	5.4	...	...	4.6	6.3	100.0
Net fixed assets to equity	122.1	144.0	111.4	59.1	340.5	85.8	138.2	100.0
Gross margin	28.4	30.8	27.5	29.8	31.0	34.4	25.3	100.0
Return on total assets	2.5	-4.7	5.7	-9.3	-1.6	4.4	6.4	100.0

(days)

Collection period for accounts receivable	45.4	33.0	49.9	62.8	27.3	54.6	48.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	460	548,706	16,529.9	2
Less than 20	348	60,216	2,267.9	10
20-99	100	128,663	3,961.3	8
100-499	10	x	x	-
500 and over	2	x	x	-

1989

Total	462	481,886	14,504.5	
Less than 20	358	67,885	2,376.1	
20-99	92	98,251	2,881.6	
100-499	10	x	x	
500 and over	2	x	x	

SIC 3551 Ready-Mix Concrete Industry

Establishments primarily engaged in manufacturing and delivering mixed concrete. Establishments primarily engaged in concrete work on the site of construction are classified in <4224 - Concrete Pouring and Finishing>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3561 - PRIMARY GLASS AND GLASS CONTAINERS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	638	-	-	-	-	
- High value (\$'000)	5,000	638	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.5	51.8	58.5	-	-	-	-	100.0
Purchases and materials	57.0	51.6	59.3	-	-	-	-	100.0
Closing inventory	12.9	18.2	10.6	-	-	-	-	91.7
Opening inventory	12.3	18.4	9.8	-	-	-	-	91.7
Wages, salaries and benefits	27.3	31.5	25.6	-	-	-	-	100.0
Direct	13.9	6.8	16.9	-	-	-	-	58.3
Indirect	13.4	24.7	8.7	-	-	-	-	91.7
Occupancy expenses	5.9	6.5	5.7	-	-	-	-	100.0
Depreciation	2.4	1.3	2.9	-	-	-	-	100.0
Repairs and maintenance	0.3	0.5	0.3	-	-	-	-	75.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	2.3	1.4	-	-	-	-	100.0
Rent	1.6	2.4	1.2	-	-	-	-	75.0
Financial expenses	3.8	3.1	4.1	-	-	-	-	100.0
Interest and bank charges	3.0	2.5	3.1	-	-	-	-	100.0
Professional fees	0.8	0.6	0.9	-	-	-	-	100.0
General expenses	3.0	3.5	2.8	-	-	-	-	91.7
Advertising	1.0	0.9	1.1	-	-	-	-	75.0
Delivery expenses	1.6	2.0	1.4	-	-	-	-	91.7
Insurance	0.4	0.6	0.3	-	-	-	-	66.7
Other expenses	7.5	10.1	6.4	-	-	-	-	100.0
Total expenses	104.1	106.6	103.0	-	-	-	-	100.0
Net profit/loss	-4.1	-6.6	-3.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	33						
Gross Operating Revenue	1,307.5	368.2	1,581.9	-	-	-	-
Total Expenses	1,258.3	348.7	1,524.0	-	-	-	-
Net Profit	49.2	19.5	57.9	-	-	-	-

Non-Profitable:

Gross Operating Revenue	787.0	436.5	1,872.3	-	-	-	-
Total Expenses	853.0	469.5	2,040.5	-	-	-	-
Net Loss	-66.0	-33.0	-168.2	-	-	-	-

1989**Profitable:**

Gross Operating Revenue	1,534.3	764.8	3,048.4	272.6	858.2	2,193.9	3,841.0
Total Expenses	1,395.6	623.8	2,914.0	240.9	696.4	2,085.4	3,682.6
Net Profit	138.8	141.0	134.4	31.7	161.8	108.5	158.4

Non-Profitable:

Gross Operating Revenue	925.9	564.4	2,388.2	215.5	713.2	1,857.1	4,351.1
Total Expenses	1,030.2	596.1	2,786.0	235.1	750.0	2,203.6	4,938.6
Net Loss	-104.3	-31.7	-397.8	-19.6	-36.9	-346.5	-587.5

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	638	-	-	-	-	
- High value (\$'000)	5,000	638	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	538.3	157.1	1,170.1	-	-	-	-	100.0
Total current assets	444.5	137.4	953.7	-	-	-	-	100.0
Accounts receivable	198.3	38.0	464.0	-	-	-	-	100.0
Closing inventory	117.8	78.3	183.2	-	-	-	-	91.7
Other current assets	128.3	20.9	306.3	-	-	-	-	75.0
Net fixed assets	75.7	18.7	170.1	-	-	-	-	91.7
Other assets and adjustments	18.0	0.9	46.3	-	-	-	-	100.0
Total liabilities	348.6	99.1	762.4	-	-	-	-	100.0
Total current liabilities	235.5	50.8	541.7	-	-	-	-	100.0
Current bank loans	76.0	10.9	184.0	-	-	-	-	83.3
Other current liabilities	159.4	39.8	357.7	-	-	-	-	100.0
Long-term bank loans	41.7	6.5	100.2	-	-	-	-	41.7
Other liabilities and adjustments	71.3	41.7	120.4	-	-	-	-	100.0
Total equity	189.6	58.0	407.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	2.7	1.7	-	-	-	-	100.0
Debt to equity ratio	1.8	1.7	1.8	...	...	...	...	100.0
Interest coverage ratio	-0.3	-1.5	--	-	-	-	-	100.0
Debt ratio	0.6	0.6	0.6	-	-	-	-	100.0
Revenue to equity ratio	4.8	7.4	4.2	...	...	...	...	100.0
Revenue to closing inventories ratio	7.7	5.4	9.4	-	-	-	-	91.7

(percent)

Current debt to equity	124.2	87.5	132.8	...	...	...	...	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	39.9	32.3	41.7	...	...	...	...	100.0
Gross margin	16.1	16.6	15.9	-	-	-	-	100.0
Return on total assets	-1.8	-11.0	0.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	78.9	32.3	98.2	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	325	415,789	12,994.6	13
Less than 20	266	26,060	1,180.0	12
20-99	48	54,032	2,181.8	-
100-499	8	x	x	1
500 and over	3	x	x	-

1989

Total	338	431,787	13,087.1	
Less than 20	278	29,565	1,266.4	
20-99	48	50,546	1,935.8	
100-499	9	x	x	
500 and over	3	x	x	

SIC 3561 Primary Glass and Glass Containers Industry

Establishments primarily engaged in manufacturing sheet and plate glass including hermetically sealed glass for installation in window units and glass containers. Secondary products of this industry are glass window units. Establishments in this industry may be secondarily engaged in installing the glass they manufacture. Establishments primarily engaged in installing glass are classified in <4233 - Glass and Glazing Work>, construction and those primarily engaged in manufacturing metal framed glass window units are classified in <3031 - Metal Door and Window Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3562 - GLASS PRODUCTS INDUSTRY (EXCEPT GLASS CONTAINERS)
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	59							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	241	25	98	241	975	
- High value (\$'000)	5,000	241	5,000	98	241	975	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.7	38.9	42.4	38.4	39.6	41.6	42.7	100.0
Purchases and materials	43.2	39.7	44.0	28.3	54.2	49.0	41.8	100.0
Closing inventory	12.9	20.6	11.0	5.0	40.6	14.2	9.6	69.5
Opening inventory	11.4	19.9	9.4	15.1	25.9	6.8	10.5	84.7
Wages, salaries and benefits	26.1	23.0	26.9	13.1	35.6	21.6	29.3	91.5
Direct	14.6	9.5	15.9	2.9	18.0	13.0	17.2	61.0
Indirect	11.5	13.5	11.0	10.2	17.6	8.6	12.1	86.4
Occupancy expenses	11.6	16.7	10.3	9.7	25.6	14.1	8.7	100.0
Depreciation	4.6	8.4	3.7	4.1	13.9	3.6	3.7	93.2
Repairs and maintenance	0.9	0.5	1.0	0.2	0.9	0.5	1.3	52.5
Fuel and oil	--	--	-	0.1	-	-	-	1.7
Utilities	2.1	3.6	1.7	2.6	4.8	2.3	1.5	86.4
Rent	4.0	4.1	3.9	2.7	6.0	7.7	2.2	78.0
Financial expenses	3.8	4.6	3.6	6.1	2.7	2.2	4.2	96.6
Interest and bank charges	2.9	2.9	2.9	3.8	1.7	1.3	3.6	84.7
Professional fees	0.9	1.7	0.7	2.2	1.0	0.9	0.7	88.1
General expenses	4.0	7.6	3.1	7.6	7.7	4.7	2.4	100.0
Advertising	1.2	1.0	1.2	0.8	1.3	1.2	1.2	72.9
Delivery expenses	2.2	5.7	1.3	6.0	5.3	2.4	0.9	69.5
Insurance	0.7	0.9	0.6	0.7	1.2	1.1	0.3	78.0
Other expenses	9.4	4.7	10.5	1.0	9.3	11.9	9.9	100.0
Total expenses	96.6	95.4	96.9	75.8	120.4	96.0	97.3	100.0
Net profit/loss	3.4	4.6	3.1	24.2	-20.4	4.0	2.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	230.1	64.9	796.7	54.8	155.2	302.1	1,980.2	
Total Expenses	203.2	49.6	730.2	40.2	132.8	273.8	1,822.4	
Net Profit	26.9	15.3	66.5	14.6	22.4	28.3	157.8	

Non-Profitable:

Gross Operating Revenue	550.0	138.9	1,261.6	70.9	157.0	626.2	3,310.7	
Total Expenses	607.5	192.9	1,325.2	81.3	222.6	638.5	3,539.1	
Net Loss	-57.5	-54.0	-63.5	-10.4	-65.6	-12.4	-228.4	

1989**Profitable:**

Gross Operating Revenue	497.1	92.4	1,549.5	41.6	228.5	939.6	2,732.2	
Total Expenses	448.6	74.2	1,422.4	30.7	190.8	877.0	2,480.1	
Net Profit	48.4	18.2	127.1	10.9	37.7	62.6	252.1	

Non-Profitable:

Gross Operating Revenue	432.8	85.1	1,507.3	36.6	245.7	648.9	2,727.1	
Total Expenses	450.8	90.9	1,562.5	43.3	248.6	696.2	2,793.6	
Net Loss	-17.9	-5.8	-55.2	-6.7	-2.9	-47.3	-66.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	318	25	202	318	1,408	
- High value (\$'000)	5,000	318	5,000	202	318	1,408	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	295.0	126.4	925.0	120.1	139.1	427.6	1,662.8	100.0
Total current assets	204.7	76.3	684.3	64.5	100.1	272.5	1,295.1	100.0
Accounts receivable	59.6	15.0	226.6	13.7	17.5	92.8	425.0	95.5
Closing inventory	63.4	29.7	189.2	35.1	18.9	146.1	253.0	93.2
Other current assets	81.6	31.6	268.4	15.6	63.6	33.4	617.0	95.5
Net fixed assets	85.3	47.5	226.7	52.9	36.6	156.1	331.4	95.5
Other assets and adjustments	4.9	2.5	13.9	2.6	2.3	-1.0	36.2	90.9
Total liabilities	186.0	77.4	591.6	81.7	68.9	387.0	895.0	100.0
Total current liabilities	67.3	14.0	266.5	12.2	17.6	121.0	482.5	100.0
Current bank loans	18.7	2.0	80.9	2.9	0.1	37.9	144.8	38.6
Other current liabilities	48.6	12.0	185.5	9.2	17.5	83.0	337.6	100.0
Long-term bank loans	6.5	0.3	29.7	—	1.1	19.8	44.5	29.5
Other liabilities and adjustments	112.0	63.0	295.2	69.5	50.0	246.2	367.9	93.2
Total equity	109.0	48.9	333.3	38.3	70.2	40.5	767.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.0	5.4	2.5	5.2	5.6	2.2	2.6	100.0
Debt to equity ratio	1.7	1.5	1.7	2.1	0.9	9.5	1.1	100.0
Interest coverage ratio	1.3	-1.9	1.7	-11.5	7.1	3.2	1.5	86.4
Debt ratio	0.6	0.6	0.6	0.6	0.4	0.9	0.5	100.0
Revenue to equity ratio	4.1	2.8	4.8	2.2	3.6	20.4	3.5	100.0
Revenue to closing inventories ratio	7.0	4.7	8.4	2.4	13.3	5.6	10.8	93.2

(percent)

Current debt to equity	61.8	28.7	79.9	31.9	25.1	298.5	62.8	100.0
Operating profit on equity	4.2	...	11.9	...	21.4	71.7	7.2	100.0
Net fixed assets to equity	78.2	97.0	68.0	138.1	52.1	385.3	43.1	100.0
Gross margin	30.4	40.5	27.1	31.9	46.3	25.3	27.9	100.0
Return on total assets	5.6	-2.5	9.7	-11.2	12.5	9.8	9.7	100.0

(days)

Collection period for accounts receivable	48.4	38.8	51.5	59.1	25.2	40.8	56.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	325	415,789	12,994.6	13
Less than 20	266	26,060	1,180.0	12
20-99	48	54,032	2,181.8	-
100-499	8	x	x	1
500 and over	3	x	x	-

1989				
Total	338	431,787	13,087.1	
Less than 20	278	29,565	1,266.4	
20-99	48	50,546	1,935.8	
100-499	9	x	x	
500 and over	3	x	x	

SIC 3562 Glass Products Industry (except Glass Containers)

Establishments primarily engaged in manufacturing glass products, except glass containers. Establishments primarily engaged in manufacturing glass containers are classified in <3561 - Primary Glass and Glass Containers Industry> and those primarily engaged in manufacturing fibreglass insulation are classified in <3594 - Non-Metallic Mineral Insulating Materials Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3571 - ABRASIVES INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,203	-	-	-	-	
- High value (\$'000)	5,000	1,203	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	48.4	52.4	46.9	-	-	-	-	100.0
Purchases and materials	47.5	52.1	45.7	-	-	-	-	100.0
Closing inventory	16.9	21.7	15.1	-	-	-	-	100.0
Opening inventory	17.9	21.9	16.3	-	-	-	-	100.0
Wages, salaries and benefits	23.5	16.3	26.3	-	-	-	-	100.0
Direct	14.6	9.5	16.6	-	-	-	-	80.0
Indirect	8.9	6.8	9.7	-	-	-	-	90.0
Occupancy expenses	7.1	10.2	6.0	-	-	-	-	100.0
Depreciation	3.5	4.8	3.0	-	-	-	-	100.0
Repairs and maintenance	0.6	1.0	0.4	-	-	-	-	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	2.0	1.0	-	-	-	-	90.0
Rent	1.8	2.3	1.5	-	-	-	-	70.0
Financial expenses	2.5	1.5	2.9	-	-	-	-	90.0
Interest and bank charges	1.7	0.4	2.2	-	-	-	-	70.0
Professional fees	0.8	1.0	0.8	-	-	-	-	90.0
General expenses	1.7	1.1	2.0	-	-	-	-	90.0
Advertising	0.6	0.1	0.9	-	-	-	-	40.0
Delivery expenses	0.9	0.8	0.9	-	-	-	-	50.0
Insurance	0.2	0.2	0.2	-	-	-	-	60.0
Other expenses	17.7	15.9	18.4	-	-	-	-	100.0
Total expenses	101.0	97.2	102.4	-	-	-	-	100.0
Net profit/loss	-1.0	2.8	-2.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50						
Gross Operating Revenue	1,835.5	994.0	3,018.9	-	-	-	-
Total Expenses	1,679.1	865.7	2,823.0	-	-	-	-
Net Profit	156.4	128.3	195.8	-	-	-	-

Non-Profitable:

Gross Operating Revenue	924.1	364.3	1,598.2	-	-	-	-
Total Expenses	1,068.5	438.0	1,827.7	-	-	-	-
Net Loss	-144.4	-73.7	-229.5	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,449.5	889.1	1,780.7	-	-	-	-
Total Expenses	1,348.0	834.1	1,651.7	-	-	-	-
Net Profit	101.5	55.0	129.0	-	-	-	-

Non-Profitable:

Gross Operating Revenue	101.9	101.9	-	-	-	-	-
Total Expenses	112.7	112.7	-	-	-	-	-
Net Loss	-10.9	-10.9	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,203	-	-	-	-	
- High value (\$'000)	5,000	1,203	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	932.1	477.2	1,518.1	-	-	-	-	100.0
Total current assets	517.9	272.8	833.6	-	-	-	-	100.0
Accounts receivable	195.3	100.0	318.1	-	-	-	-	100.0
Closing inventory	224.0	141.1	330.7	-	-	-	-	100.0
Other current assets	98.6	31.7	184.7	-	-	-	-	50.0
Net fixed assets	443.3	226.9	722.0	-	-	-	-	100.0
Other assets and adjustments	-29.0	-22.6	-37.4	-	-	-	-	100.0
Total liabilities	437.3	223.9	712.3	-	-	-	-	100.0
Total current liabilities	383.8	196.5	625.1	-	-	-	-	100.0
Current bank loans	35.5	18.2	57.9	-	-	-	-	100.0
Other current liabilities	348.2	178.3	567.2	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	53.5	27.4	87.1	-	-	-	-	100.0
Total equity	494.7	253.2	805.8	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.3	-	-	-	-	100.0
Debt to equity ratio	0.8	0.8	0.8	...	...	...	...	100.0
Interest coverage ratio	0.4	7.2	-0.1	-	-	-	-	70.0
Debt ratio	0.4	0.4	0.4	-	-	-	-	100.0
Revenue to equity ratio	2.6	2.5	2.7	...	...	...	...	100.0
Revenue to closing inventories ratio	5.9	4.6	6.6	-	-	-	-	100.0

(percent)

Current debt to equity	77.5	77.5	77.5	...	...	...	...	100.0
Operating profit on equity	...	7.0	...	...	...	...	...	100.0
Net fixed assets to equity	89.6	89.6	89.6	...	...	...	...	100.0
Gross margin	28.0	31.3	26.8	-	-	-	-	100.0
Return on total assets	1.0	4.3	-0.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	53.9	56.1	53.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3571 Abrasives Industry

Establishments primarily engaged in manufacturing grinding wheels and other abrasive products. This industry includes the manufacture of primary abrasive materials such as fused alumina and silicon carbide.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3591 - REFRACTORIES INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	544	-	-	-	-	
- High value (\$'000)	5,000	544	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.8	44.2	46.2	-	-	-	-	87.5
Purchases and materials	46.8	31.0	50.8	-	-	-	-	87.5
Closing inventory	13.5	10.7	14.2	-	-	-	-	62.5
Opening inventory	12.5	23.9	9.6	-	-	-	-	62.5
Wages, salaries and benefits	25.7	26.3	25.6	-	-	-	-	87.5
Direct	5.8	18.0	2.7	-	-	-	-	50.0
Indirect	20.0	8.3	22.9	-	-	-	-	87.5
Occupancy expenses	13.6	18.2	12.5	-	-	-	-	87.5
Depreciation	3.7	11.7	1.7	-	-	-	-	87.5
Repairs and maintenance	4.5	2.3	5.0	-	-	-	-	50.0
Fuel and oil	3.0	0.2	3.7	-	-	-	-	25.0
Utilities	1.4	3.5	0.8	-	-	-	-	87.5
Rent	1.1	0.5	1.2	-	-	-	-	62.5
Financial expenses	4.1	10.1	2.5	-	-	-	-	87.5
Interest and bank charges	2.8	7.6	1.6	-	-	-	-	50.0
Professional fees	1.2	2.5	0.9	-	-	-	-	87.5
General expenses	2.3	5.3	1.5	-	-	-	-	87.5
Advertising	0.3	0.1	0.3	-	-	-	-	62.5
Delivery expenses	1.3	3.6	0.7	-	-	-	-	75.0
Insurance	0.7	1.6	0.5	-	-	-	-	87.5
Other expenses	9.1	4.3	10.3	-	-	-	-	100.0
Total expenses	100.5	108.4	98.6	-	-	-	-	100.0
Net profit/loss	-0.5	-8.4	1.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50							
Gross Operating Revenue	873.3	315.4	1,248.2	-	-	-	-	
Total Expenses	759.0	219.6	1,121.5	-	-	-	-	
Net Profit	114.2	95.7	126.7	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	854.6	472.4	1,228.3	-	-	-	-	
Total Expenses	1,008.9	636.9	1,372.6	-	-	-	-	
Net Loss	-154.3	-164.5	-144.3	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	927.0	329.8	1,431.5	-	-	-	-	
Total Expenses	836.3	310.4	1,280.5	-	-	-	-	
Net Profit	90.7	19.3	151.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	231.6	231.6	-	-	-	-	-	
Total Expenses	276.9	276.9	-	-	-	-	-	
Net Loss	-45.4	-45.4	-	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	544	-	-	-	-	
- High value (\$'000)	5,000	544	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	730.7	555.9	869.7	-	-	-	-	100.0
Total current assets	401.9	305.7	478.3	-	-	-	-	100.0
Accounts receivable	122.5	93.2	145.8	-	-	-	-	100.0
Closing inventory	116.6	42.1	175.8	-	-	-	-	62.5
Other current assets	162.7	170.3	156.6	-	-	-	-	100.0
Net fixed assets	268.2	204.0	319.2	-	-	-	-	100.0
Other assets and adjustments	60.6	46.1	72.1	-	-	-	-	100.0
Total liabilities	501.1	381.2	596.5	-	-	-	-	100.0
Total current liabilities	186.4	141.8	221.9	-	-	-	-	100.0
Current bank loans	45.0	34.2	53.6	-	-	-	-	100.0
Other current liabilities	141.4	107.5	168.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	314.7	239.4	374.5	-	-	-	-	100.0
Total equity	229.5	174.6	273.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.1	2.1	-	-	-	-	100.0
Debt to equity ratio	2.1	2.1	2.1	...	...	...	...	100.0
Interest coverage ratio	0.8	-0.1	1.8	-	-	-	-	50.0
Debt ratio	0.6	0.6	0.6	-	-	-	-	100.0
Revenue to equity ratio	3.7	2.2	4.5	...	...	...	...	100.0
Revenue to closing inventories ratio	7.4	9.3	7.0	-	-	-	-	62.5

(percent)

Current debt to equity	81.2	81.2	81.2	...	...	...	...	100.0
Operating profit on equity	...	...	6.4	...	...	...	...	100.0
Net fixed assets to equity	116.8	116.8	116.8	...	...	...	...	100.0
Gross margin	28.4	29.5	28.2	-	-	-	-	100.0
Return on total assets	2.7	-0.5	4.3	-	-	-	-	100.0

(days)

Collection period for accounts receivable	51.7	86.5	42.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3591 Refractories Industry

Establishments primarily engaged in manufacturing refractory products.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3592 - ASBESTOS PRODUCTS INDUSTRY

(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5						
Gross Operating Revenues:							
- Low value (\$'000)	25	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	47.4	-	-	-	-	-	100.0
Purchases and materials	43.8	-	-	-	-	-	100.0
Closing inventory	18.5	-	-	-	-	-	80.0
Opening inventory	22.1	-	-	-	-	-	80.0
Wages, salaries and benefits	31.9	-	-	-	-	-	100.0
Direct	20.5	-	-	-	-	-	80.0
Indirect	11.4	-	-	-	-	-	100.0
Occupancy expenses	14.2	-	-	-	-	-	100.0
Depreciation	3.8	-	-	-	-	-	100.0
Repairs and maintenance	2.4	-	-	-	-	-	80.0
Fuel and oil	0.1	-	-	-	-	-	20.0
Utilities	3.1	-	-	-	-	-	80.0
Rent	4.8	-	-	-	-	-	100.0
Financial expenses	11.5	-	-	-	-	-	100.0
Interest and bank charges	9.7	-	-	-	-	-	100.0
Professional fees	1.7	-	-	-	-	-	80.0
General expenses	1.2	-	-	-	-	-	60.0
Advertising	0.4	-	-	-	-	-	60.0
Delivery expenses	0.2	-	-	-	-	-	40.0
Insurance	0.7	-	-	-	-	-	60.0
Other expenses	16.1	-	-	-	-	-	100.0
Total expenses	122.3	-	-	-	-	-	100.0
Net profit/loss	-22.3	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	80					
Gross Operating Revenue	1,072.9	-	-	-	-	-
Total Expenses	956.4	-	-	-	-	-
Net Profit	116.4	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	2,068.3	-	-	-	-	-
Total Expenses	5,627.6	-	-	-	-	-
Net Loss	-3,559.4	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	929.3	-	-	-	-	-
Total Expenses	818.2	-	-	-	-	-
Net Profit	111.1	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	2,953.5	-	-	-	-	-
Total Expenses	3,015.8	-	-	-	-	-
Net Loss	-62.2	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	2,241.7	-	-	-	-	-	-	100.0
Total current assets	358.7	-	-	-	-	-	-	100.0
Accounts receivable	52.5	-	-	-	-	-	-	100.0
Closing inventory	216.9	-	-	-	-	-	-	80.0
Other current assets	89.2	-	-	-	-	-	-	60.0
Net fixed assets	1,936.7	-	-	-	-	-	-	100.0
Other assets and adjustments	-53.7	-	-	-	-	-	-	80.0
Total liabilities	2,579.7	-	-	-	-	-	-	100.0
Total current liabilities	494.0	-	-	-	-	-	-	100.0
Current bank loans	119.2	-	-	-	-	-	-	60.0
Other current liabilities	374.7	-	-	-	-	-	-	100.0
Long-term bank loans	258.4	-	-	-	-	-	-	60.0
Other liabilities and adjustments	1,827.3	-	-	-	-	-	-	100.0
Total equity	-338.0	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	-	-	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	-1.2	-	-	-	-	-	-	100.0
Debt ratio	1.1	-	-	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	5.4	-	-	-	-	-	-	80.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	77.5	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	20.6	-	-	-	-	-	-	100.0
Return on total assets	-6.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	16.3	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3592 Asbestos Products Industry

Establishments primarily engaged in manufacturing asbestos basic products. Fibrous glass products are secondary products of establishments in this industry. Establishments primarily engaged in manufacturing fibrous glass products are classified in <3594 - Non-Metallic Mineral Insulating Materials Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3593 - GYPSUM PRODUCTS INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.9	-	-	-	-	-	-	80.0
Purchases and materials	63.8	-	-	-	-	-	-	100.0
Closing inventory	32.9	-	-	-	-	-	-	60.0
Opening inventory	3.1	-	-	-	-	-	-	40.0
Wages, salaries and benefits	17.3	-	-	-	-	-	-	60.0
Direct	11.2	-	-	-	-	-	-	40.0
Indirect	6.1	-	-	-	-	-	-	60.0
Occupancy expenses	6.3	-	-	-	-	-	-	60.0
Depreciation	2.9	-	-	-	-	-	-	60.0
Repairs and maintenance	0.6	-	-	-	-	-	-	40.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	-	-	-	-	-	-	60.0
Rent	1.6	-	-	-	-	-	-	60.0
Financial expenses	0.9	-	-	-	-	-	-	60.0
Interest and bank charges	0.5	-	-	-	-	-	-	60.0
Professional fees	0.4	-	-	-	-	-	-	60.0
General expenses	2.0	-	-	-	-	-	-	60.0
Advertising	0.4	-	-	-	-	-	-	60.0
Delivery expenses	0.9	-	-	-	-	-	-	20.0
Insurance	0.7	-	-	-	-	-	-	60.0
Other expenses	63.5	-	-	-	-	-	-	100.0
Total expenses	124.0	-	-	-	-	-	-	100.0
Net profit/loss	-24.0	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60						
Gross Operating Revenue	586.4	-	-	-	-	-	-
Total Expenses	536.1	-	-	-	-	-	-
Net Profit	50.3	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	254.9	-	-	-	-	-	-
Total Expenses	476.5	-	-	-	-	-	-
Net Loss	-221.6	-	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	16,530.7	-	-	-	-	-	-	100.0
Total current assets	15,010.1	-	-	-	-	-	-	100.0
Accounts receivable	3,127.8	-	-	-	-	-	-	100.0
Closing inventory	133.8	-	-	-	-	-	-	60.0
Other current assets	11,748.5	-	-	-	-	-	-	80.0
Net fixed assets	1,366.6	-	-	-	-	-	-	100.0
Other assets and adjustments	153.9	-	-	-	-	-	-	100.0
Total liabilities	16,642.5	-	-	-	-	-	-	100.0
Total current liabilities	5,504.3	-	-	-	-	-	-	100.0
Current bank loans	595.0	-	-	-	-	-	-	100.0
Other current liabilities	4,909.2	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	11,138.2	-	-	-	-	-	-	100.0
Total equity	-111.7	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	-	-	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	-49.3	-	-	-	-	-	-	60.0
Debt ratio	1.0	-	-	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	3.0	-	-	-	-	-	-	60.0

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	87.2	...	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	48.7	-	-	-	-	-	-	100.0
Return on total assets	-0.5	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	2,810.7	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3593 Gypsum Products Industry

Establishments primarily engaged in manufacturing gypsum products.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3594 - NON-METALLIC MINERAL INSULATING MATERIALS INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	648	-	-	-	-	
- High value (\$'000)	5,000	648	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	60.7	61.4	60.4	-	-	-	-	100.0
Purchases and materials	59.2	60.1	58.8	-	-	-	-	100.0
Closing inventory	7.9	5.3	9.1	-	-	-	-	63.6
Opening inventory	9.4	6.6	10.7	-	-	-	-	100.0
Wages, salaries and benefits	19.7	23.9	17.7	-	-	-	-	100.0
Direct	13.1	13.2	13.0	-	-	-	-	72.7
Indirect	6.6	10.7	4.7	-	-	-	-	81.8
Occupancy expenses	7.6	10.2	6.3	-	-	-	-	100.0
Depreciation	3.1	3.0	3.1	-	-	-	-	100.0
Repairs and maintenance	0.6	0.8	0.5	-	-	-	-	54.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	2.2	1.1	-	-	-	-	81.8
Rent	2.4	4.2	1.6	-	-	-	-	54.5
Financial expenses	3.4	4.2	3.1	-	-	-	-	100.0
Interest and bank charges	2.6	2.2	2.7	-	-	-	-	100.0
Professional fees	0.9	2.0	0.4	-	-	-	-	72.7
General expenses	2.2	4.6	1.1	-	-	-	-	81.8
Advertising	0.9	2.4	0.1	-	-	-	-	54.5
Delivery expenses	1.0	1.9	0.5	-	-	-	-	54.5
Insurance	0.4	0.2	0.4	-	-	-	-	63.6
Other expenses	13.6	7.1	16.6	-	-	-	-	100.0
Total expenses	107.2	111.4	105.2	-	-	-	-	100.0
Net profit/loss	-7.2	-11.4	-5.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	27						
Gross Operating Revenue	1,051.7	103.4	3,092.4	-	-	-	-
Total Expenses	980.8	96.8	2,883.0	-	-	-	-
Net Profit	70.9	6.5	209.4	-	-	-	-

Non-Profitable:

Gross Operating Revenue	593.7	378.2	932.0	-	-	-	-
Total Expenses	660.6	424.6	1,031.1	-	-	-	-
Net Loss	-66.9	-46.4	-99.0	-	-	-	-

1989

Profitable:

Gross Operating Revenue	525.2	172.8	1,426.3	161.5	213.6	884.0	4,771.0
Total Expenses	498.2	168.5	1,341.4	160.1	198.7	813.1	4,599.0
Net Profit	27.0	4.3	85.0	1.4	14.9	70.9	172.1

Non-Profitable:

Gross Operating Revenue	988.6	191.3	2,881.7	160.4	208.2	-	2,881.7
Total Expenses	1,069.6	197.5	3,140.3	169.4	212.8	-	3,140.3
Net Loss	-81.0	-6.2	-258.6	-9.0	-4.6	-	-258.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	844	-	-	-	-	
- High value (\$'000)	5,000	844	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	412.6	244.1	791.6	-	-	-	-	100.0
Total current assets	268.2	196.4	429.5	-	-	-	-	100.0
Accounts receivable	191.3	144.2	297.0	-	-	-	-	100.0
Closing inventory	57.5	30.3	118.5	-	-	-	-	77.8
Other current assets	19.3	21.8	13.8	-	-	-	-	55.6
Net fixed assets	40.0	19.4	86.2	-	-	-	-	100.0
Other assets and adjustments	104.4	28.2	275.8	-	-	-	-	88.9
Total liabilities	314.8	258.4	441.7	-	-	-	-	100.0
Total current liabilities	232.8	196.4	314.5	-	-	-	-	100.0
Current bank loans	77.9	53.4	133.1	-	-	-	-	100.0
Other current liabilities	154.8	143.0	181.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	82.0	61.9	127.2	-	-	-	-	88.9
Total equity	97.8	-14.2	349.9	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.0	1.3	-	-	-	-	100.0
Debt to equity ratio	3.2	...	1.2	...	...	...	...	100.0
Interest coverage ratio	-1.8	-5.1	-0.4	-	-	-	-	100.0
Debt ratio	0.7	1.0	0.5	-	-	-	-	100.0
Revenue to equity ratio	7.3	...	3.8	...	...	...	...	100.0
Revenue to closing inventories ratio	12.4	14.5	11.3	-	-	-	-	77.8

(percent)

Current debt to equity	237.9	...	89.8	...	...	...	...	100.0
Operating profit on equity	...	340.3	...	...	...	...	...	100.0
Net fixed assets to equity	40.8	...	24.6	...	...	...	...	100.0
Gross margin	19.1	12.9	23.8	-	-	-	-	100.0
Return on total assets	-8.3	-16.6	-2.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	97.1	118.9	80.8	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3594 Non-Metallic Mineral Insulating Materials Industry

Establishments primarily engaged in manufacturing fibrous glass basic products, mineral wool, expanded vermiculite and perlite. Establishments primarily engaged in manufacturing cellulosic insulation are classified in <2799 - Other Converted Paper Products Industries n.e.c.> and those primarily engaged in manufacturing insulation of plastic material are classified in <1611 - Foamed and Expanded Plastic Products Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3599 - OTHER NON-METALLIC MINERAL PRODUCTS INDUSTRIES N.E.C.

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	89							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	556	25	298	556	1,172	
- High value (\$'000)	5,000	556	5,000	298	556	1,172	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.9	35.6	42.2	25.3	42.6	42.4	42.1	98.9
Purchases and materials	42.4	38.7	43.3	25.1	48.0	42.2	43.8	98.9
Closing inventory	18.6	15.1	19.5	11.7	17.4	15.7	21.5	79.8
Opening inventory	17.2	12.0	18.5	12.0	12.0	15.9	19.8	83.1
Wages, salaries and benefits	29.4	29.0	29.6	22.8	33.2	33.4	27.5	95.5
Direct	16.1	8.5	18.1	5.6	10.5	19.4	17.3	64.0
Indirect	13.3	20.5	11.5	17.2	22.7	14.0	10.2	88.8
Occupancy expenses	11.4	14.6	10.6	18.8	11.7	9.4	11.2	100.0
Depreciation	4.8	5.1	4.7	8.4	2.9	2.9	5.6	91.0
Repairs and maintenance	1.5	1.9	1.4	2.1	1.7	1.2	1.4	77.5
Fuel and oil	0.2	0.7	--	1.6	--	0.1	--	7.9
Utilities	2.5	3.1	2.3	3.1	3.1	2.7	2.1	97.8
Rent	2.5	3.9	2.2	3.6	4.1	2.5	2.0	64.0
Financial expenses	4.7	4.2	4.8	4.9	3.7	5.1	4.6	96.6
Interest and bank charges	3.7	3.0	3.9	3.5	2.7	3.5	4.1	84.3
Professional fees	1.0	1.2	0.9	1.4	1.1	1.7	0.5	89.9
General expenses	3.8	5.1	3.4	7.3	3.6	4.3	3.0	98.9
Advertising	1.1	1.6	1.0	1.2	1.8	1.3	0.9	83.1
Delivery expenses	2.0	2.6	1.8	4.7	1.2	2.3	1.5	66.3
Insurance	0.7	1.0	0.6	1.4	0.7	0.7	0.6	80.9
Other expenses	7.0	9.7	6.3	9.8	9.6	5.9	6.5	100.0
Total expenses	97.2	98.2	96.9	89.0	104.4	100.5	95.0	100.0
Net profit/loss	2.8	1.8	3.1	11.0	-4.4	-0.5	5.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60						
Gross Operating Revenue	633.8	151.0	1,473.0	87.6	429.9	956.2	2,093.1
Total Expenses	571.3	122.4	1,351.5	58.7	402.6	901.2	1,891.8
Net Profit	62.5	28.6	121.5	28.9	27.3	55.0	201.3

Non-Profitable:

Gross Operating Revenue	609.3	277.4	1,315.9	183.8	371.0	756.8	2,005.8
Total Expenses	683.9	322.1	1,454.4	223.9	420.3	899.7	2,138.9
Net Loss	-74.7	-44.7	-138.5	-40.1	-49.3	-142.9	-133.1

1989

Profitable:

Gross Operating Revenue	547.4	155.9	1,474.5	95.0	393.7	858.3	2,082.4
Total Expenses	483.0	133.3	1,311.1	78.6	346.7	795.5	1,819.9
Net Profit	64.4	22.6	163.3	16.4	47.0	62.8	262.5

Non-Profitable:

Gross Operating Revenue	650.8	316.8	1,378.7	170.1	397.5	680.0	2,296.4
Total Expenses	717.0	332.7	1,554.8	202.8	404.1	830.6	2,505.9
Net Loss	-66.3	-15.9	-176.0	-32.7	-6.7	-150.6	-209.5

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	625	25	389	625	1,186	
- High value (\$'000)	5,000	625	5,000	389	625	1,186	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	712.2	273.7	1,244.7	199.9	399.4	645.5	1,866.8	100.0
Total current assets	391.3	150.0	684.3	114.9	209.8	432.1	946.1	100.0
Accounts receivable	93.1	41.3	156.0	36.7	49.1	94.0	220.3	100.0
Closing inventory	176.0	64.3	311.5	58.4	74.3	157.0	472.0	93.4
Other current assets	122.1	44.3	216.7	19.6	86.3	181.0	253.7	76.3
Net fixed assets	309.7	122.2	537.4	83.6	188.0	160.8	928.4	100.0
Other assets and adjustments	11.1	1.4	22.9	1.3	1.5	52.5	-7.8	84.2
Total liabilities	511.9	264.3	812.6	195.9	380.8	438.3	1,201.2	100.0
Total current liabilities	236.2	160.9	327.5	87.7	285.7	220.2	439.0	100.0
Current bank loans	31.4	37.4	24.2	24.8	58.7	16.2	32.5	43.4
Other current liabilities	204.7	123.5	303.3	62.8	226.9	203.9	406.5	100.0
Long-term bank loans	5.7	9.4	1.2	10.8	6.9	1.3	1.1	7.9
Other liabilities and adjustments	270.0	93.9	483.7	97.3	88.1	216.7	761.1	93.4
Total equity	200.2	9.3	432.0	3.9	18.5	207.2	665.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	0.9	2.0	1.3	0.7	1.9	2.1	100.0
Debt to equity ratio	2.5	28.2	1.8	49.3	20.5	2.1	1.8	100.0
Interest coverage ratio	1.2	-1.6	1.8	-2.5	-0.5	1.5	2.0	89.5
Debt ratio	0.7	0.9	0.6	0.9	0.9	0.6	0.6	100.0
Revenue to equity ratio	4.4	36.7	3.5	62.4	27.3	4.8	3.2	100.0
Revenue to closing inventories ratio	5.0	5.3	4.9	4.2	6.8	6.3	4.5	93.4

(percent)

Current debt to equity	117.9	1,717.4	75.8	2,208.9	1,538.3	106.2	65.9	100.0
Operating profit on equity	4.5	...	12.6	...	...	9.0	13.8	100.0
Net fixed assets to equity	154.6	1,304.4	124.3	2,106.4	1,012.1	77.6	139.5	100.0
Gross margin	27.4	22.5	28.7	23.9	21.4	26.0	30.1	100.0
Return on total assets	6.0	-6.4	9.3	-11.9	-1.8	8.0	9.8	100.0

(days)

Collection period for accounts receivable	38.1	43.8	36.6	54.1	35.2	34.4	37.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3599 Other Non-Metallic Mineral Products Industries n.e.c.

Establishments primarily engaged in manufacturing non-metallic mineral products not elsewhere classified. Establishments primarily engaged in buying and selling monuments and tombstones, even though they do some lettering and finishing are classified in either <5999 - Other Products, n.e.c., Wholesale> or <6595 - Monument and Tombstone Dealers>, retail.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC361 - REFINED PETROLEUM PRODUCTS INDUSTRIES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	683	25	254	683	1,909	
- High value (\$'000)	5,000	683	5,000	254	683	1,909	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	29.8	27.2	30.0	21.0	29.0	40.4	27.4	85.2
Purchases and materials	32.9	28.1	33.3	21.9	29.9	40.4	31.5	85.2
Closing inventory	8.1	11.7	7.8	7.7	12.9	7.1	8.0	74.1
Opening inventory	5.0	10.8	4.6	6.7	12.0	7.0	4.0	59.3
Wages, salaries and benefits	25.8	26.7	25.8	40.1	22.8	17.3	27.9	81.5
Direct	1.3	2.0	1.2	0.7	2.3	-	1.6	18.5
Indirect	24.5	24.7	24.5	39.4	20.5	17.3	26.4	77.8
Occupancy expenses	12.2	21.2	11.6	16.8	22.5	14.2	10.9	96.3
Depreciation	6.7	12.3	6.3	6.9	13.8	4.8	6.7	88.9
Repairs and maintenance	3.6	2.5	3.7	3.1	2.3	3.9	3.6	63.0
Fuel and oil	0.1	-	0.2	-	-	0.8	-	18.5
Utilities	0.8	2.5	0.7	3.4	2.3	2.4	0.3	70.4
Rent	0.9	4.0	0.7	3.4	4.2	2.4	0.3	63.0
Financial expenses	1.8	3.2	1.7	4.7	2.8	3.4	1.2	92.6
Interest and bank charges	1.2	2.2	1.2	2.8	2.1	3.0	0.7	77.8
Professional fees	0.5	1.0	0.5	1.9	0.7	0.5	0.5	77.8
General expenses	3.9	2.7	4.0	5.9	1.8	4.8	3.8	77.8
Advertising	0.2	0.9	0.2	1.4	0.7	0.8	--	63.0
Delivery expenses	3.4	1.1	3.6	4.2	0.2	3.6	3.6	55.6
Insurance	0.3	0.8	0.2	0.2	0.9	0.4	0.2	44.4
Other expenses	17.7	20.5	17.5	21.6	20.1	11.4	19.0	96.3
Total expenses	91.2	101.5	90.5	110.1	99.0	91.5	90.2	100.0
Net profit/loss	8.8	-1.5	9.5	-10.1	1.0	8.5	9.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63						
Gross Operating Revenue	1,909.1	237.2	2,699.5	119.7	393.8	1,170.0	3,741.5
Total Expenses	1,657.4	187.0	2,352.5	102.2	300.1	1,012.1	3,265.7
Net Profit	251.7	50.2	346.9	17.5	93.7	157.9	475.8

Non-Profitable:

Gross Operating Revenue	1,186.9	323.3	2,482.1	163.3	403.3	1,562.4	3,401.8
Total Expenses	1,266.9	390.7	2,580.9	238.9	466.7	1,606.3	3,555.5
Net Loss	-80.0	-67.4	-98.8	-75.6	-63.4	-43.9	-153.8

1989

Profitable:

Gross Operating Revenue	1,272.8	257.2	1,559.7	121.5	392.9	781.4	2,210.7
Total Expenses	1,129.5	227.9	1,384.2	110.1	345.7	630.7	2,014.5
Net Profit	143.3	29.3	175.5	11.4	47.2	150.7	196.3

Non-Profitable:

Gross Operating Revenue	458.6	260.4	1,942.1	100.8	270.5	1,367.0	2,933.5
Total Expenses	663.1	439.8	2,334.8	229.4	453.1	1,686.5	3,452.3
Net Loss	-204.5	-179.3	-392.6	-128.7	-182.5	-319.5	-518.8

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	683	25	254	683	1,909	
- High value (\$'000)	5,000	683	5,000	254	683	1,909	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,180.6	362.4	1,746.1	104.6	583.4	1,310.2	2,068.8	100.0
Total current assets	507.8	107.3	784.5	48.9	157.4	489.3	1,003.1	100.0
Accounts receivable	267.8	41.9	423.9	24.5	56.8	254.5	549.3	96.3
Closing inventory	136.4	32.4	208.2	10.2	51.4	89.7	295.9	74.1
Other current assets	103.5	33.0	152.3	14.1	49.2	145.0	157.7	81.5
Net fixed assets	576.9	255.4	799.2	51.3	430.3	870.8	746.2	100.0
Other assets and adjustments	95.8	-0.3	162.3	4.3	-4.3	-49.9	319.5	85.2
Total liabilities	765.6	444.1	987.8	115.0	726.1	1,126.1	885.4	100.0
Total current liabilities	425.8	191.3	587.8	69.2	296.0	372.8	747.0	100.0
Current bank loans	33.1	4.2	53.1	--	7.8	28.7	71.2	48.1
Other current liabilities	392.6	187.1	534.6	69.2	288.2	344.1	675.7	100.0
Long-term bank loans	37.3	12.3	54.6	23.9	2.3	87.0	30.7	29.6
Other liabilities and adjustments	302.3	240.4	345.2	21.8	427.8	666.2	107.6	96.3
Total equity	415.0	-81.6	758.3	-10.4	-142.6	184.0	1,183.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	0.5	1.3	0.7	0.5	1.3	1.3	100.0
Debt to equity ratio	1.8	...	1.3	...	...	6.1	0.7	100.0
Interest coverage ratio	8.1	0.3	9.1	-2.6	1.4	3.8	14.9	77.8
Debt ratio	0.6	1.2	0.5	1.0	1.2	0.8	0.4	100.0
Revenue to equity ratio	4.0	...	3.4	...	...	6.8	3.1	100.0
Revenue to closing inventories ratio	12.3	8.5	12.7	13.0	7.7	14.1	12.4	74.1

(percent)

Current debt to equity	102.5	...	77.5	...	...	202.5	63.1	100.0
Operating profit on equity	35.5	5.0	33.2	129.4	...	58.3	30.3	100.0
Net fixed assets to equity	139.0	...	105.3	...	...	473.0	63.0	100.0
Gross margin	44.3	46.1	44.1	38.9	48.2	42.2	44.6	100.0
Return on total assets	14.2	0.5	16.2	-9.3	2.0	11.0	18.6	100.0

(days)

Collection period for accounts receivable	58.1	55.2	58.3	66.6	51.9	73.2	54.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	66	151,439	4,418.1	16
Less than 20	46	7,690	302.2	16
20-99	12	13,540	425.1	1
100-499	5	x	x	-
500 and over	3	x	x	1

1989

Total	82	237,442	6,451.1	
Less than 20	62	12,495	412.1	
20-99	11	14,287	442.1	
100-499	5	x	x	
500 and over	4	x	x	

SIC 361 Refined Petroleum Products Industries

Establishments primarily engaged in manufacturing a family of refined petroleum products including fuels and blended oils and greases.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3612 - LUBRICATING OIL AND GREASE INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	892	25	262	892	2,033	
- High value (\$'000)	5,000	892	5,000	262	892	2,033	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	27.9	20.6	28.6	22.8	20.0	35.3	27.1	87.0
Purchases and materials	31.2	21.5	32.1	28.2	19.9	38.8	30.6	87.0
Closing inventory	8.5	9.4	8.4	27.0	5.2	11.4	7.7	73.9
Opening inventory	5.2	8.4	4.9	21.6	5.3	8.0	4.2	56.5
Wages, salaries and benefits	26.7	28.7	26.5	32.1	27.9	13.9	29.4	82.6
Direct	1.4	1.6	1.3	4.1	1.0	-	1.7	21.7
Indirect	25.3	27.1	25.2	27.9	27.0	13.9	27.8	78.3
Occupancy expenses	12.0	20.6	11.1	16.8	21.6	9.6	11.5	95.7
Depreciation	6.3	5.8	6.4	6.4	5.6	3.3	7.1	87.0
Repairs and maintenance	3.7	4.3	3.7	3.1	4.6	3.1	3.8	65.2
Fuel and oil	0.1	--	0.1	-	--	0.8	-	17.4
Utilities	0.8	3.8	0.5	3.4	3.9	1.6	0.3	69.6
Rent	0.9	6.8	0.4	3.9	7.4	0.8	0.3	60.9
Financial expenses	1.8	3.2	1.6	6.7	2.4	3.3	1.2	91.3
Interest and bank charges	1.2	2.1	1.1	4.5	1.6	3.0	0.7	82.6
Professional fees	0.6	1.1	0.5	2.2	0.8	0.3	0.6	73.9
General expenses	4.0	8.5	3.6	5.3	9.2	2.0	4.0	78.3
Advertising	0.2	1.8	--	1.1	1.9	0.2	--	60.9
Delivery expenses	3.6	6.1	3.3	3.2	6.8	1.4	3.8	56.5
Insurance	0.3	0.6	0.3	1.0	0.5	0.4	0.2	43.5
Other expenses	18.1	15.2	18.4	22.0	13.6	27.1	16.3	95.7
Total expenses	90.5	96.9	89.9	105.6	94.8	91.4	89.5	100.0
Net profit/loss	9.5	3.1	10.1	-5.6	5.2	8.6	10.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70							
Gross Operating Revenue	1,996.4	382.9	3,004.2	128.6	535.6	1,380.9	3,741.5	
Total Expenses	1,733.7	329.7	2,610.8	113.0	459.7	1,168.7	3,265.7	
Net Profit	262.6	53.2	393.5	15.5	75.9	212.2	475.8	

Non-Profitable:

Gross Operating Revenue	1,348.8	345.8	2,685.7	233.3	458.4	1,637.4	4,782.3	
Total Expenses	1,434.8	417.3	2,791.1	280.4	554.3	1,683.4	5,006.5	
Net Loss	-86.1	-71.5	-105.4	-47.2	-95.9	-46.0	-224.2	

1989

Profitable:

Gross Operating Revenue	1,272.8	257.2	1,559.7	121.5	392.9	928.6	2,220.9	
Total Expenses	1,129.5	227.9	1,384.2	110.1	345.7	769.3	2,028.5	
Net Profit	143.3	29.3	175.5	11.4	47.2	159.4	192.4	

Non-Profitable:

Gross Operating Revenue	429.5	264.0	2,373.0	112.0	269.1	1,448.9	2,933.5	
Total Expenses	634.1	451.0	2,785.3	198.4	459.3	1,685.5	3,452.3	
Net Loss	-204.6	-186.9	-412.3	-86.4	-190.3	-236.7	-518.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	892	25	262	892	2,033	
- High value (\$'000)	5,000	892	5,000	262	892	2,033	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,288.9	416.8	1,950.9	160.2	600.0	1,558.2	2,191.1	100.0
Total current assets	564.3	152.5	876.9	89.0	197.9	627.3	1,029.7	100.0
Accounts receivable	291.5	67.7	461.4	26.2	97.3	253.4	588.7	95.7
Closing inventory	155.4	34.7	247.1	45.9	26.7	167.8	295.6	73.9
Other current assets	117.3	50.1	168.4	16.8	73.9	206.0	145.3	82.6
Net fixed assets	619.7	271.2	884.3	93.4	398.3	1,006.9	809.2	100.0
Other assets and adjustments	104.7	-7.0	189.6	-22.2	3.8	-76.0	352.1	82.6
Total liabilities	736.1	346.6	1,031.7	132.1	499.9	1,144.4	962.8	100.0
Total current liabilities	385.3	89.9	609.6	52.2	116.8	279.2	811.8	100.0
Current bank loans	37.9	4.5	63.2	0.3	7.6	38.3	78.5	56.5
Other current liabilities	347.4	85.3	546.3	51.9	109.2	240.8	733.2	100.0
Long-term bank loans	42.7	13.3	65.0	28.7	2.3	116.0	33.9	34.8
Other liabilities and adjustments	308.0	243.3	357.0	51.1	380.7	749.2	117.0	95.7
Total equity	552.7	70.1	919.1	28.1	100.1	413.7	1,228.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.6	1.4	1.7	1.6	2.2	1.2	100.0
Debt to equity ratio	1.3	4.9	1.1	4.6	4.9	2.7	0.7	100.0
Interest coverage ratio	8.8	2.4	10.0	-0.2	4.3	3.8	16.3	82.6
Debt ratio	0.5	0.8	0.5	0.8	0.8	0.7	0.4	100.0
Revenue to equity ratio	3.3	5.2	3.2	6.0	5.1	3.5	3.1	100.0
Revenue to closing inventories ratio	11.7	10.6	11.9	3.7	19.2	8.7	13.0	73.9

(percent)

Current debt to equity	69.7	128.2	66.3	185.7	116.6	67.4	66.0	100.0
Operating profit on equity	31.6	16.6	32.5	...	26.7	30.4	32.9	100.0
Net fixed assets to equity	112.1	386.7	96.2	332.4	397.6	243.3	65.8	100.0
Gross margin	45.3	50.6	44.8	45.0	52.0	50.7	43.5	100.0
Return on total assets	15.2	4.6	17.0	-1.2	5.7	10.9	19.6	100.0

(days)

Collection period for accounts receivable	58.0	66.7	57.2	56.2	69.1	63.0	55.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991				
Total	66	151,439	4,418.1	16
Less than 20	46	7,690	302.2	16
20-99	12	13,540	425.1	1
100-499	5	x	x	-
500 and over	3	x	x	1

1989				
Total	82	237,442	6,451.1	
Less than 20	62	12,495	412.1	
20-99	11	14,287	442.1	
100-499	5	x	x	
500 and over	4	x	x	

SIC 3612 Lubricating Oil and Grease Industry

Establishments primarily engaged in manufacturing and blending lubricating oils and greases. Establishments primarily engaged in reprocessing waste oil are classified in this industry.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3699 - OTHER PETROLEUM AND COAL PRODUCTS INDUSTRIES

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,313	25	861	1,313	1,924	
- High value (\$'000)	5,000	1,313	5,000	861	1,313	1,924	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.1	58.7	47.0	54.4	60.6	44.7	48.3	80.8
Purchases and materials	49.4	59.0	45.8	55.7	60.6	41.8	48.2	80.8
Closing inventory	6.3	8.4	5.5	17.8	4.0	8.1	4.0	61.5
Opening inventory	7.0	8.0	6.7	16.6	4.1	10.9	4.1	61.5
Wages, salaries and benefits	14.1	8.5	16.1	12.9	6.5	20.4	13.6	92.3
Direct	5.5	5.7	5.4	6.5	5.3	10.4	2.5	50.0
Indirect	8.6	2.9	10.7	6.4	1.2	10.0	11.1	84.6
Occupancy expenses	14.4	12.2	15.3	13.3	11.7	17.3	14.1	96.2
Depreciation	4.0	4.5	3.9	6.0	3.8	4.5	3.5	88.5
Repairs and maintenance	3.8	2.7	4.2	1.9	3.0	4.1	4.3	65.4
Fuel and oil	2.0	1.1	2.4	-	1.6	4.0	1.4	38.5
Utilities	2.5	2.7	2.5	4.3	1.9	2.0	2.7	84.6
Rent	2.0	1.3	2.3	1.1	1.4	2.7	2.1	69.2
Financial expenses	3.2	4.5	2.7	8.0	2.9	2.6	2.7	96.2
Interest and bank charges	2.5	3.8	2.0	6.6	2.5	1.9	2.0	80.8
Professional fees	0.7	0.7	0.7	1.4	0.4	0.7	0.7	92.3
General expenses	2.4	2.4	2.4	5.3	1.1	2.7	2.2	80.8
Advertising	0.4	0.8	0.3	2.2	0.2	0.3	0.3	53.8
Delivery expenses	1.5	1.1	1.7	2.0	0.7	1.8	1.6	34.6
Insurance	0.4	0.5	0.4	1.1	0.3	0.6	0.3	57.7
Other expenses	14.8	13.0	15.5	8.7	14.9	19.0	13.3	96.2
Total expenses	99.0	99.2	98.9	102.5	97.7	106.7	94.3	100.0
Net profit/loss	1.0	0.8	1.1	-2.5	2.3	-6.7	5.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	1,794.3	817.2	3,042.5	354.0	1,154.0	1,484.6	3,718.2	
Total Expenses	1,669.2	745.3	2,849.2	251.2	1,104.6	1,397.9	3,478.7	
Net Profit	125.2	71.9	193.3	102.8	49.3	86.8	239.5	

Non-Profitable:

Gross Operating Revenue	1,251.3	701.5	1,843.4	510.1	1,180.0	1,728.4	2,475.7	
Total Expenses	1,372.4	784.8	2,005.3	612.2	1,216.2	1,919.4	2,477.5	
Net Loss	-121.1	-83.3	-161.8	-102.1	-36.2	-190.9	-1.9	

1989

Profitable:

Gross Operating Revenue	1,305.5	333.2	1,804.3	134.3	556.4	1,363.9	2,490.4	
Total Expenses	1,218.3	285.9	1,696.7	74.5	523.1	1,291.3	2,328.1	
Net Profit	87.2	47.3	107.7	59.8	33.3	72.6	162.3	

Non-Profitable:

Gross Operating Revenue	1,129.8	387.8	2,465.9	162.4	806.3	1,282.8	3,954.5	
Total Expenses	1,221.5	485.1	2,547.5	279.4	867.0	1,381.1	4,015.1	
Net Loss	-91.7	-97.3	-81.6	-117.0	-60.7	-98.3	-60.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	39	28,367	885.0	2
Less than 20	27	4,914	173.0	1
20-99	10	x	x	1
100-499	2	x	x	-
500 and over	-	-	-	-

1989

Total	41	26,636	703.1	
Less than 20	28	5,835	161.9	
20-99	11	x	x	
100-499	2	x	x	
500 and over	-	-	-	

SIC 3699 Other Petroleum and Coal Products Industries

Establishments primarily engaged in manufacturing petroleum and coal products not elsewhere classified. This industry also includes coking plants operated as separate establishments and not as a secondary activity in iron and steel or chemical plants. Establishments primarily engaged in producing paraffin wax, tar and pitch are classified in <3799 - Other Chemical Products Industries n.e.c.> and coking plants which are operated in connection with blast furnaces are classified in <2919 - Other Primary Steel Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3711 - INDUSTRIAL INORGANIC CHEMICAL INDUSTRIES N.E.C.
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	602	25	148	602	1,269	
- High value (\$'000)	5,000	602	5,000	148	602	1,269	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	22.7	36.0	21.3	60.4	33.3	20.6	21.5	94.7
Purchases and materials	22.2	33.3	21.1	56.9	30.7	20.8	21.1	94.7
Closing inventory	9.3	6.6	9.6	5.4	6.8	2.7	12.0	78.9
Opening inventory	9.8	9.3	9.9	8.9	9.4	2.5	12.5	78.9
Wages, salaries and benefits	33.0	28.6	33.4	17.8	29.8	36.6	32.3	89.5
Direct	10.5	3.6	11.2	1.2	3.9	3.5	13.9	42.1
Indirect	22.5	25.0	22.3	16.6	25.9	33.1	18.4	84.2
Occupancy expenses	8.1	12.1	7.7	17.6	11.5	12.3	6.1	100.0
Depreciation	2.2	5.0	1.9	6.3	4.8	2.5	1.8	100.0
Repairs and maintenance	2.6	4.0	2.5	1.7	4.3	3.9	2.0	63.2
Fuel and oil	0.4	-	0.5	-	-	1.2	0.2	10.5
Utilities	1.5	2.1	1.4	3.7	1.9	1.2	1.5	89.5
Rent	1.3	1.0	1.4	5.9	0.4	3.5	0.6	63.2
Financial expenses	4.6	5.7	4.5	2.0	6.1	10.1	2.5	89.5
Interest and bank charges	2.1	4.2	1.9	0.8	4.6	2.0	1.8	84.2
Professional fees	2.5	1.5	2.7	1.2	1.5	8.0	0.7	89.5
General expenses	2.3	3.0	2.3	4.3	2.9	1.2	2.7	78.9
Advertising	0.3	1.1	0.3	0.3	1.2	0.2	0.3	63.2
Delivery expenses	1.7	1.3	1.7	0.9	1.4	0.9	2.0	52.6
Insurance	0.3	0.6	0.3	3.1	0.3	0.1	0.4	42.1
Other expenses	25.5	5.8	27.6	24.2	3.8	6.6	35.0	100.0
Total expenses	96.3	91.1	96.8	126.4	87.3	87.3	100.2	100.0
Net profit/loss	3.7	8.9	3.2	-26.4	12.7	12.7	-0.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	756.4	160.7	1,368.1	64.5	184.5	1,116.9	1,746.1	
Total Expenses	673.4	126.7	1,234.8	59.7	143.3	961.2	1,646.4	
Net Profit	83.0	34.0	133.3	4.9	41.2	155.6	99.7	

Non-Profitable:

Gross Operating Revenue	1,543.9	312.4	2,352.9	77.5	547.3	639.1	2,689.7	
Total Expenses	1,595.0	334.7	2,423.0	119.8	549.5	640.7	2,773.2	
Net Loss	-51.1	-22.3	-70.1	-42.3	-2.2	-1.6	-83.5	

1989

Profitable:

Gross Operating Revenue	809.4	272.4	1,137.8	96.2	331.0	566.4	1,722.6	
Total Expenses	740.2	217.7	1,059.8	73.8	265.5	521.4	1,610.6	
Net Profit	69.2	54.7	78.1	22.4	65.5	44.9	112.0	

Non-Profitable:

Gross Operating Revenue	355.7	159.1	735.8	126.0	388.6	735.8	-	
Total Expenses	466.3	188.8	1,002.7	160.0	388.9	1,002.7	-	
Net Loss	-110.6	-29.7	-267.0	-34.0	-0.3	-267.0	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	602	25	148	602	1,269	
- High value (\$'000)	5,000	602	5,000	148	602	1,269	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	536.7	159.1	871.2	59.7	198.4	560.2	1,109.6	100.0
Total current assets	498.3	135.5	819.5	53.0	168.2	452.6	1,100.8	100.0
Accounts receivable	381.9	87.1	642.9	25.6	111.4	404.1	826.0	100.0
Closing inventory	95.3	13.5	167.7	3.8	17.3	28.5	274.4	78.9
Other current assets	21.0	34.8	8.8	23.5	39.3	19.9	0.3	52.6
Net fixed assets	126.7	26.2	215.8	6.7	33.9	134.7	277.9	100.0
Other assets and adjustments	-88.2	-2.6	-164.1	--	-3.6	-27.1	-269.1	52.6
Total liabilities	416.1	133.3	666.5	52.7	165.2	432.2	846.1	100.0
Total current liabilities	351.3	43.7	623.7	--	61.0	379.5	810.9	57.9
Current bank loans	13.2	1.6	23.5	--	2.3	14.3	30.6	57.9
Other current liabilities	338.0	42.0	600.1	--	58.7	365.1	780.2	57.9
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	64.7	89.6	42.7	52.7	104.2	52.6	35.1	100.0
Total equity	120.6	25.7	204.7	6.9	33.2	128.0	263.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	3.1	1.3	-	2.7	1.1	1.3	57.9
Debt to equity ratio	3.4	5.1	3.2	7.5	4.9	3.3	3.2	100.0
Interest coverage ratio	2.7	3.1	2.7	-32.2	3.7	7.2	0.9	84.2
Debt ratio	0.7	0.8	0.7	0.8	0.8	0.7	0.7	100.0
Revenue to equity ratio	8.4	7.9	8.5	10.1	7.7	8.1	8.6	100.0
Revenue to closing inventories ratio	10.7	15.0	10.3	18.6	14.7	36.7	8.3	78.9

(percent)

Current debt to equity	291.1	169.6	304.7	--	183.6	296.3	307.8	100.0
Operating profit on equity	31.4	70.0	27.1	...	98.1	103.7	...	100.0
Net fixed assets to equity	105.0	101.6	105.4	96.9	102.0	105.2	105.5	100.0
Gross margin	44.3	35.4	45.2	21.8	36.9	42.8	46.1	100.0
Return on total assets	11.0	16.7	10.1	-30.3	22.3	27.5	3.3	100.0

(days)

Collection period for accounts receivable	136.5	156.1	134.5	131.8	158.8	140.7	132.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	139	908,244	23,633.7	14
Less than 20	74	11,225	386.5	13
20-99	44	69,905	2,020.6	1
100-499	11	112,881	2,527.7	-
500 and over	10	714,233	18,698.9	-

1989

Total	153	886,213	20,220.5	
Less than 20	87	19,286	559.4	
20-99	45	84,624	2,044.7	
100-499	11	122,257	2,626.2	
500 and over	10	660,046	14,990.2	

SIC 3711 Industrial Inorganic Chemical Industries n.e.c.

Establishments primarily engaged in manufacturing basic industrial inorganic chemicals such as acids (except organic), alkalis, salts, compressed gases, radioactive chemical elements and other inorganic compounds.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3712 - INDUSTRIAL ORGANIC CHEMICAL INDUSTRIES N.E.C.
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	334	-	-	-	-	
- High value (\$'000)	5,000	334	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	36.7	94.5	30.7	-	-	-	-	100.0
Purchases and materials	38.2	97.7	32.0	-	-	-	-	100.0
Closing inventory	8.0	8.0	8.0	-	-	-	-	87.5
Opening inventory	6.6	4.8	6.8	-	-	-	-	75.0
Wages, salaries and benefits	42.5	25.7	44.2	-	-	-	-	87.5
Direct	12.4	2.7	13.4	-	-	-	-	37.5
Indirect	30.0	23.0	30.8	-	-	-	-	87.5
Occupancy expenses	6.3	2.3	6.7	-	-	-	-	87.5
Depreciation	3.3	0.4	3.6	-	-	-	-	87.5
Repairs and maintenance	1.0	0.1	1.1	-	-	-	-	50.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.6	0.9	1.7	-	-	-	-	87.5
Rent	0.4	0.9	0.4	-	-	-	-	50.0
Financial expenses	4.5	7.2	4.2	-	-	-	-	100.0
Interest and bank charges	3.3	6.0	3.0	-	-	-	-	87.5
Professional fees	1.3	1.2	1.3	-	-	-	-	100.0
General expenses	0.8	0.5	0.8	-	-	-	-	75.0
Advertising	0.3	0.1	0.3	-	-	-	-	50.0
Delivery expenses	0.3	0.2	0.3	-	-	-	-	37.5
Insurance	0.2	0.2	0.2	-	-	-	-	62.5
Other expenses	10.8	9.9	10.9	-	-	-	-	100.0
Total expenses	101.6	140.1	97.6	-	-	-	-	100.0
Net profit/loss	-1.6	-40.1	2.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	50							
Gross Operating Revenue	1,943.5	271.8	2,688.2	-	-	-	-	
Total Expenses	1,854.2	230.0	2,577.7	-	-	-	-	
Net Profit	89.4	41.8	110.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	378.1	98.7	995.1	-	-	-	-	
Total Expenses	422.7	159.7	1,003.4	-	-	-	-	
Net Loss	-44.6	-61.1	-8.3	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	2,561.1	287.5	2,975.4	-	-	-	-	
Total Expenses	2,453.9	256.8	2,854.3	-	-	-	-	
Net Profit	107.1	30.7	121.1	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	7							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	353	-	-	-	-	
- High value (\$'000)	5,000	353	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	751.2	138.6	1,048.8	-	-	-	-	100.0
Total current assets	371.9	109.5	499.3	-	-	-	-	100.0
Accounts receivable	218.6	54.6	298.3	-	-	-	-	100.0
Closing inventory	101.4	29.2	136.4	-	-	-	-	100.0
Other current assets	51.8	25.6	64.5	-	-	-	-	71.4
Net fixed assets	258.6	37.8	365.9	-	-	-	-	100.0
Other assets and adjustments	120.6	-8.6	183.4	-	-	-	-	85.7
Total liabilities	580.5	87.2	820.1	-	-	-	-	100.0
Total current liabilities	284.6	72.8	387.5	-	-	-	-	100.0
Current bank loans	51.5	32.0	61.0	-	-	-	-	100.0
Other current liabilities	233.0	40.8	326.4	-	-	-	-	100.0
Long-term bank loans	97.4	5.0	142.3	-	-	-	-	57.1
Other liabilities and adjustments	198.3	9.3	290.2	-	-	-	-	100.0
Total equity	170.6	51.3	228.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.5	1.2	-	-	-	-	100.0
Debt to equity ratio	3.4	1.6	3.5	...	...	...	...	100.0
Interest coverage ratio	0.6	-5.0	1.8	-	-	-	-	100.0
Debt ratio	0.7	0.6	0.7	-	-	-	-	100.0
Revenue to equity ratio	7.2	6.0	7.4	...	...	...	...	100.0
Revenue to closing inventories ratio	12.2	10.6	12.4	-	-	-	-	100.0

(percent)

Current debt to equity	166.7	141.8	169.4	...	...	...	...	100.0
Operating profit on equity	...	...	17.8	...	...	...	...	100.0
Net fixed assets to equity	151.5	73.6	160.0	...	...	...	...	100.0
Gross margin	21.1	-23.9	25.1	-	-	-	-	100.0
Return on total assets	3.3	-80.5	8.6	-	-	-	-	100.0

(days)

Collection period for accounts receivable	64.2	64.1	64.2	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	139	908,244	23,633.7	14
Less than 20	74	11,225	386.5	13
20-99	44	69,905	2,020.6	1
100-499	11	112,881	2,527.7	-
500 and over	10	714,233	18,698.9	-
1989				
Total	153	886,213	20,220.5	
Less than 20	87	19,286	559.4	
20-99	45	84,624	2,044.7	
100-499	11	122,257	2,626.2	
500 and over	10	660,046	14,990.2	

SIC 3712 Industrial Organic Chemical Industries n.e.c.

Establishments primarily engaged in manufacturing organic industrial chemicals such as aliphatic acids, alcohols (except ethyl alcohol), glycols, unsaturated monomers, amine function compounds and betone and quinine compounds. Secondary products of establishments in this industry include plastic materials not shaped and additives for petroleum products. Establishments primarily engaged in manufacturing plastic materials not shaped are classified in <3731 - Plastic and Synthetic Resin Industry>; those primarily engaged in manufacturing additives for petroleum products are classified in <3799 - Other Chemical Products Industries n.e.c.> and those primarily engaged in manufacturing ethyl alcohol are classified in <1121 - Distillery Products Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC372 - AGRICULTURAL CHEMICAL INDUSTRIES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,415	25	869	1,415	3,190	
- High value (\$'000)	5,000	1,415	5,000	869	1,415	3,190	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	70.5	58.3	72.9	57.3	59.1	63.2	77.0	100.0
Purchases and materials	67.0	57.1	69.0	56.9	57.2	62.0	72.0	96.0
Closing inventory	9.2	5.6	9.9	3.6	7.1	8.4	10.6	92.0
Opening inventory	12.7	6.8	13.8	4.0	8.9	9.6	15.6	92.0
Wages, salaries and benefits	11.4	13.0	11.1	16.7	10.3	17.6	8.4	92.0
Direct	5.6	6.5	5.4	9.4	4.3	10.9	3.0	40.0
Indirect	5.9	6.5	5.8	7.2	6.0	6.6	5.4	84.0
Occupancy expenses	4.9	6.9	4.5	6.3	7.4	5.4	4.1	96.0
Depreciation	2.2	3.0	2.1	3.4	2.7	1.9	2.1	96.0
Repairs and maintenance	1.2	1.1	1.2	1.7	0.7	1.8	1.0	68.0
Fuel and oil	0.1	0.1	0.1	0.1	0.1	0.3	-	16.0
Utilities	0.6	1.0	0.5	0.5	1.3	0.4	0.5	80.0
Rent	0.8	1.7	0.6	0.6	2.6	1.0	0.5	72.0
Financial expenses	3.9	2.1	4.2	1.4	2.6	1.4	5.4	96.0
Interest and bank charges	3.5	0.9	4.0	0.7	1.1	1.2	5.1	84.0
Professional fees	0.4	1.2	0.3	0.8	1.5	0.2	0.3	84.0
General expenses	2.0	4.2	1.5	6.6	2.4	0.9	1.8	92.0
Advertising	0.8	0.4	0.8	0.5	0.4	0.5	1.0	72.0
Delivery expenses	0.8	2.8	0.4	5.3	1.0	0.2	0.5	64.0
Insurance	0.4	0.9	0.4	0.8	1.0	0.2	0.4	64.0
Other expenses	6.8	6.4	6.9	1.3	10.3	10.4	5.4	100.0
Total expenses	99.5	91.0	101.2	89.6	92.0	98.9	102.2	100.0
Net profit/loss	0.5	9.0	-1.2	10.4	8.0	1.1	-2.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	2,146.7	754.8	3,433.6	530.3	1,082.6	2,317.3	3,928.6	
Total Expenses	2,032.0	669.8	3,291.4	457.5	979.9	2,172.6	3,787.4	
Net Profit	114.7	84.9	142.2	72.8	102.7	144.7	141.2	

Non-Profitable:

Gross Operating Revenue	1,827.1	659.9	2,686.5	470.5	1,038.8	2,473.4	3,281.9	
Total Expenses	2,202.2	671.7	3,329.3	488.0	1,039.2	2,608.3	5,343.0	
Net Loss	-375.2	-11.8	-642.7	-17.5	-0.3	-134.9	-2,061.2	

1989

Profitable:

Gross Operating Revenue	1,827.7	470.0	2,736.4	221.6	1,016.5	1,754.1	3,359.1	
Total Expenses	1,755.8	421.0	2,649.1	181.4	947.9	1,687.9	3,258.5	
Net Profit	72.0	49.0	87.3	40.2	68.5	66.3	100.6	

Non-Profitable:

Gross Operating Revenue	1,331.4	756.1	3,790.1	461.2	893.2	2,578.6	4,807.8	
Total Expenses	1,419.9	796.4	4,084.8	476.6	945.0	2,592.3	5,338.6	
Net Loss	-88.5	-40.3	-294.7	-15.4	-51.8	-13.6	-530.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	25							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,415	25	869	1,415	3,190	
- High value (\$'000)	5,000	1,415	5,000	869	1,415	3,190	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,178.3	392.1	1,870.8	352.3	453.9	1,558.8	2,084.7	100.0
Total current assets	908.0	300.3	1,443.4	266.9	352.1	1,146.3	1,647.1	100.0
Accounts receivable	625.2	189.0	1,009.4	169.9	218.7	740.5	1,193.7	100.0
Closing inventory	191.3	41.0	323.6	18.4	76.1	200.9	407.7	92.0
Other current assets	91.5	70.2	110.3	78.6	57.1	204.8	45.5	72.0
Net fixed assets	291.8	91.8	467.9	81.3	108.1	436.1	489.8	100.0
Other assets and adjustments	-21.6	--	-40.5	4.0	-6.3	-23.6	-52.1	100.0
Total liabilities	894.9	98.6	1,596.3	77.0	132.2	1,067.7	1,958.7	100.0
Total current liabilities	747.9	86.2	1,330.8	67.4	115.4	919.0	1,613.1	100.0
Current bank loans	161.8	3.3	301.3	2.5	4.6	39.1	481.1	52.0
Other current liabilities	586.1	82.8	1,029.4	64.8	110.7	879.9	1,132.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	146.9	12.4	265.5	9.6	16.7	148.6	345.6	100.0
Total equity	283.3	293.4	274.4	275.2	321.7	491.0	125.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	3.4	1.0	3.9	3.0	1.2	1.0	100.0
Debt to equity ratio	3.1	0.3	5.8	0.2	0.4	2.1	15.5	100.0
Interest coverage ratio	1.1	10.5	0.6	16.1	8.0	1.9	0.5	84.0
Debt ratio	0.7	0.2	0.8	0.2	0.2	0.6	0.9	100.0
Revenue to equity ratio	7.3	2.5	11.8	1.8	3.3	4.8	30.6	100.0
Revenue to closing inventories ratio	10.8	17.9	10.0	28.0	14.1	11.8	9.4	92.0

(percent)

Current debt to equity	263.9	29.3	484.8	24.4	35.8	187.1	1,280.4	100.0
Operating profit on equity	3.4	22.5	...	19.4	26.6	5.5	...	100.0
Net fixed assets to equity	102.9	31.2	170.4	29.5	33.6	88.8	388.7	100.0
Gross margin	18.0	28.6	15.9	25.9	30.6	19.2	14.5	100.0
Return on total assets	6.9	18.6	4.8	16.2	21.5	3.6	5.4	100.0

(days)

Collection period for accounts receivable	109.8	93.7	113.0	119.8	74.2	113.4	112.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	97	552,289	13,283.6	6
Less than 20	76	12,588	538.3	7
20-99	16	19,657	625.8	2
100-499	3	x	x	1
500 and over	2	x	x	-
1989				
Total	103	901,421	21,447.6	
Less than 20	83	16,620	611.5	
20-99	14	17,657	550.9	
100-499	4	x	x	
500 and over	2	x	x	

SIC 372 Agricultural Chemical Industries

Establishments primarily engaged in manufacturing chemical fertilizers and fertilizer materials; mixed fertilizers and other agricultural chemicals.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3721 - CHEMICAL FERTILIZER AND FERTILIZER MATERIALS INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	2,384	-	-	-	-	
- High value (\$'000)	5,000	2,384	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	73.1	59.4	77.8	-	-	-	-	100.0
Purchases and materials	72.3	57.0	77.4	-	-	-	-	100.0
Closing inventory	6.7	7.6	6.4	-	-	-	-	100.0
Opening inventory	7.6	9.9	6.8	-	-	-	-	100.0
Wages, salaries and benefits	7.1	13.5	4.9	-	-	-	-	90.0
Direct	1.8	6.5	0.2	-	-	-	-	30.0
Indirect	5.2	6.9	4.7	-	-	-	-	90.0
Occupancy expenses	4.4	6.7	3.6	-	-	-	-	100.0
Depreciation	1.8	2.4	1.6	-	-	-	-	100.0
Repairs and maintenance	1.3	1.5	1.2	-	-	-	-	50.0
Fuel and oil	0.1	0.4	-	-	-	-	-	20.0
Utilities	0.5	0.8	0.4	-	-	-	-	90.0
Rent	0.7	1.6	0.4	-	-	-	-	70.0
Financial expenses	2.4	2.1	2.5	-	-	-	-	100.0
Interest and bank charges	1.8	0.8	2.1	-	-	-	-	90.0
Professional fees	0.6	1.3	0.4	-	-	-	-	80.0
General expenses	2.2	4.1	1.5	-	-	-	-	100.0
Advertising	0.4	0.5	0.4	-	-	-	-	80.0
Delivery expenses	1.4	3.0	0.9	-	-	-	-	60.0
Insurance	0.3	0.6	0.1	-	-	-	-	50.0
Other expenses	4.5	5.2	4.3	-	-	-	-	100.0
Total expenses	93.7	90.9	94.6	-	-	-	-	100.0
Net profit/loss	6.3	9.1	5.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	90						
Gross Operating Revenue	1,949.2	597.2	3,891.1	-	-	-	-
Total Expenses	1,809.8	507.6	3,680.4	-	-	-	-
Net Profit	139.3	89.7	210.7	-	-	-	-

Non-Profitable:

Gross Operating Revenue	2,384.2	2,384.2	-	-	-	-	-
Total Expenses	2,432.6	2,432.6	-	-	-	-	-
Net Loss	-48.4	-48.4	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	2,384	-	-	-	-	
- High value (\$'000)	5,000	2,384	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	919.4	469.6	1,652.0	-	-	-	-	100.0
Total current assets	748.8	355.7	1,389.2	-	-	-	-	100.0
Accounts receivable	532.1	226.0	1,030.6	-	-	-	-	100.0
Closing inventory	132.9	61.2	249.7	-	-	-	-	100.0
Other current assets	83.7	68.4	108.7	-	-	-	-	60.0
Net fixed assets	188.4	117.4	304.0	-	-	-	-	100.0
Other assets and adjustments	-17.8	-3.5	-41.1	-	-	-	-	100.0
Total liabilities	650.3	190.2	1,399.7	-	-	-	-	100.0
Total current liabilities	518.1	165.7	1,092.0	-	-	-	-	100.0
Current bank loans	219.1	7.0	564.7	-	-	-	-	60.0
Other current liabilities	298.9	158.7	527.3	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	132.2	24.5	307.6	-	-	-	-	100.0
Total equity	269.1	279.4	252.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.1	1.2	-	-	-	-	100.0
Debt to equity ratio	2.4	0.6	5.5	...	...	...	...	100.0
Interest coverage ratio	4.5	11.8	3.5	-	-	-	-	90.0
Debt ratio	0.7	0.4	0.8	-	-	-	-	100.0
Revenue to equity ratio	7.3	2.8	15.4	...	...	...	...	100.0
Revenue to closing inventories ratio	14.9	13.2	15.5	-	-	-	-	100.0

(percent)

Current debt to equity	192.5	59.3	432.6	...	...	...	...	100.0
Operating profit on equity	46.6	26.2	83.4	...	...	...	...	100.0
Net fixed assets to equity	70.0	42.0	120.4	...	...	...	...	100.0
Gross margin	19.8	27.1	17.3	-	-	-	-	100.0
Return on total assets	17.5	17.0	17.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	98.0	102.0	96.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	97	552,289	13,283.6	6
Less than 20	76	12,588	538.3	7
20-99	16	19,657	625.8	2
100-499	3	x	x	1
500 and over	2	x	x	-

1989

Total	103	901,421	21,447.6	
Less than 20	83	16,620	611.5	
20-99	14	17,657	550.9	
100-499	4	x	x	
500 and over	2	x	x	

SIC 3721 Chemical Fertilizer and Fertilizer Materials Industry

Establishments primarily engaged in manufacturing chemical fertilizer and fertilizer materials.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3722 - MIXED FERTILIZER INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,039	-	-	-	-	
- High value (\$'000)	5,000	1,039	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	75.9	66.2	77.4	-	-	-	-	100.0
Purchases and materials	69.9	67.2	70.4	-	-	-	-	100.0
Closing inventory	11.8	3.4	13.1	-	-	-	-	83.3
Opening inventory	17.8	2.4	20.1	-	-	-	-	83.3
Wages, salaries and benefits	11.9	9.4	12.3	-	-	-	-	100.0
Direct	4.0	1.5	4.4	-	-	-	-	41.7
Indirect	7.9	7.9	7.9	-	-	-	-	91.7
Occupancy expenses	5.3	8.6	4.8	-	-	-	-	100.0
Depreciation	2.0	3.8	1.7	-	-	-	-	100.0
Repairs and maintenance	1.5	0.9	1.6	-	-	-	-	100.0
Fuel and oil	0.1	0.2	0.1	-	-	-	-	16.7
Utilities	0.7	1.0	0.7	-	-	-	-	83.3
Rent	1.1	2.6	0.8	-	-	-	-	83.3
Financial expenses	4.8	1.7	5.3	-	-	-	-	100.0
Interest and bank charges	4.5	1.3	5.0	-	-	-	-	83.3
Professional fees	0.3	0.5	0.2	-	-	-	-	100.0
General expenses	2.2	3.3	2.1	-	-	-	-	100.0
Advertising	1.2	0.7	1.3	-	-	-	-	83.3
Delivery expenses	0.4	2.1	0.1	-	-	-	-	75.0
Insurance	0.6	0.5	0.6	-	-	-	-	83.3
Other expenses	4.0	7.1	3.5	-	-	-	-	100.0
Total expenses	104.2	96.4	105.5	-	-	-	-	100.0
Net profit/loss	-4.2	3.6	-5.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	58							
Gross Operating Revenue	2,222.8	778.7	2,749.1	-	-	-	-	
Total Expenses	2,135.3	714.5	2,653.2	-	-	-	-	
Net Profit	87.5	64.3	95.9	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	1,439.4	659.9	2,567.0	-	-	-	-	
Total Expenses	1,903.0	671.7	3,684.1	-	-	-	-	
Net Loss	-463.6	-11.8	-1,117.1	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,836.3	476.6	2,763.5	211.0	1,016.5	1,760.1	3,377.5	
Total Expenses	1,763.1	425.8	2,675.2	168.9	947.9	1,692.9	3,276.2	
Net Profit	73.1	50.8	88.3	42.1	68.5	67.2	101.3	

Non-Profitable:

Gross Operating Revenue	1,360.0	723.4	3,790.1	461.2	867.9	2,578.6	4,807.8	
Total Expenses	1,453.3	764.0	4,084.8	476.6	922.4	2,592.3	5,338.6	
Net Loss	-93.3	-40.6	-294.7	-15.4	-54.5	-13.6	-530.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,039	-	-	-	-	
- High value (\$'000)	5,000	1,039	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,060.3	323.7	1,489.1	-	-	-	-	100.0
Total current assets	792.8	251.2	1,108.0	-	-	-	-	100.0
Accounts receivable	508.4	156.5	713.3	-	-	-	-	100.0
Closing inventory	232.9	24.5	354.2	-	-	-	-	83.3
Other current assets	51.4	70.1	40.4	-	-	-	-	75.0
Net fixed assets	298.4	68.7	432.2	-	-	-	-	100.0
Other assets and adjustments	-30.9	3.7	-51.1	-	-	-	-	100.0
Total liabilities	750.9	12.6	1,180.8	-	-	-	-	100.0
Total current liabilities	652.6	11.5	1,025.8	-	-	-	-	100.0
Current bank loans	28.9	--	45.7	-	-	-	-	33.3
Other current liabilities	623.7	11.5	980.0	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	98.3	1.0	154.9	-	-	-	-	100.0
Total equity	309.3	311.1	308.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	21.6	1.0	-	-	-	-	100.0
Debt to equity ratio	2.4	--	3.8	...	...	...	...	100.0
Interest coverage ratio	--	3.8	--	-	-	-	-	83.3
Debt ratio	0.7	--	0.7	-	-	-	-	100.0
Revenue to equity ratio	6.3	2.3	8.7	...	...	...	...	100.0
Revenue to closing inventories ratio	8.4	29.2	7.6	-	-	-	-	83.3

(percent)

Current debt to equity	210.9	3.7	332.6	...	...	...	...	100.0
Operating profit on equity	...	8.4	...	...	...	...	...	100.0
Net fixed assets to equity	96.4	22.0	140.1	...	...	...	...	100.0
Gross margin	12.1	24.3	10.2	-	-	-	-	100.0
Return on total assets	0.5	10.9	-0.7	-	-	-	-	100.0

(days)

Collection period for accounts receivable	93.7	79.4	95.9	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	97	552,289	13,283.6	6
Less than 20	76	12,588	538.3	7
20-99	16	19,657	625.8	2
100-499	3	x	x	1
500 and over	2	x	x	-

1989

Total	103	901,421	21,447.6	
Less than 20	83	16,620	611.5	
20-99	14	17,657	550.9	
100-499	4	x	x	
500 and over	2	x	x	

SIC 3722 Mixed Fertilizer Industry

Establishments primarily engaged in manufacturing mixed chemical fertilizers, including custom mixing.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3731 - PLASTIC AND SYNTHETIC RESIN INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,352	-	-	-	-	
- High value (\$'000)	5,000	1,352	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	54.9	48.0	61.1	-	-	-	-	100.0
Purchases and materials	56.0	52.1	59.5	-	-	-	-	90.0
Closing inventory	12.3	18.0	7.3	-	-	-	-	90.0
Opening inventory	11.3	13.9	8.9	-	-	-	-	90.0
Wages, salaries and benefits	18.1	18.8	17.4	-	-	-	-	90.0
Direct	7.3	7.2	7.4	-	-	-	-	80.0
Indirect	10.8	11.7	10.0	-	-	-	-	90.0
Occupancy expenses	9.0	13.2	5.2	-	-	-	-	100.0
Depreciation	2.7	4.2	1.3	-	-	-	-	80.0
Repairs and maintenance	1.4	1.6	1.2	-	-	-	-	70.0
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.8	1.7	1.9	-	-	-	-	80.0
Rent	3.1	5.7	0.8	-	-	-	-	60.0
Financial expenses	3.4	5.6	1.4	-	-	-	-	100.0
Interest and bank charges	1.9	3.0	0.8	-	-	-	-	90.0
Professional fees	1.5	2.6	0.6	-	-	-	-	90.0
General expenses	2.2	1.4	3.0	-	-	-	-	90.0
Advertising	0.5	0.9	0.2	-	-	-	-	60.0
Delivery expenses	1.2	0.3	2.1	-	-	-	-	40.0
Insurance	0.5	0.2	0.7	-	-	-	-	80.0
Other expenses	11.5	16.0	7.5	-	-	-	-	100.0
Total expenses	99.0	102.9	95.5	-	-	-	-	100.0
Net profit/loss	1.0	-2.9	4.5	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	60							
Gross Operating Revenue	906.4	493.1	2,436.1	-	-	-	-	
Total Expenses	863.2	472.6	2,308.8	-	-	-	-	
Net Profit	43.2	20.5	127.3	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	688.9	554.3	1,451.2	-	-	-	-	
Total Expenses	806.9	688.1	1,479.6	-	-	-	-	
Net Loss	-118.0	-133.8	-28.4	-	-	-	-	

1989**Profitable:**

Gross Operating Revenue	899.0	367.1	2,778.6	190.1	743.8	2,219.6	3,058.0	
Total Expenses	809.4	343.6	2,455.3	182.8	686.1	1,818.7	2,773.6	
Net Profit	89.6	23.4	323.2	7.3	57.8	400.9	284.4	

Non-Profitable:

Gross Operating Revenue	373.4	270.4	1,403.6	238.7	872.9	1,403.6	-	
Total Expenses	567.4	477.1	1,470.3	401.1	1,921.4	1,470.3	-	
Net Loss	-194.0	-206.7	-66.7	-162.4	-1,048.5	-66.7	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	89	174,653	4,797.5	21
Less than 20	57	8,054	305.2	21
20-99	18	21,647	743.6	1
100-499	12	x	x	1
500 and over	2	x	x	-

1989

Total	110	200,415	5,232.5	
Less than 20	78	12,693	444.5	
20-99	19	26,493	950.1	
100-499	11	x	x	
500 and over	2	x	x	

SIC 3731 Plastic and Synthetic Resin Industry

Establishments primarily engaged in manufacturing synthetic resins in such forms as powders, granules, flakes or liquids, or in compounding synthetic resins into moulding compounds. Establishments primarily engaged in producing chemicals for use in making synthetic resins are classified in <3712 - Industrial Organic Chemical Industry n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3741 - PHARMACEUTICAL AND MEDICINE INDUSTRY

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	474	25	225	474	1,604	
- High value (\$'000)	5,000	474	5,000	225	474	1,604	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.9	25.5	46.0	18.8	28.5	40.6	48.2	95.1
Purchases and materials	47.2	26.2	49.7	20.0	29.0	41.0	53.2	95.1
Closing inventory	22.2	5.1	24.2	7.7	3.9	21.7	25.3	82.9
Opening inventory	18.9	4.3	20.6	6.5	3.4	21.3	20.3	75.6
Wages, salaries and benefits	22.6	40.2	20.5	45.7	37.8	22.9	19.6	92.7
Direct	7.3	8.8	7.2	9.1	8.7	3.7	8.6	29.3
Indirect	15.3	31.4	13.4	36.5	29.1	19.2	11.0	80.5
Occupancy expenses	6.2	10.3	5.7	12.4	9.3	4.3	6.3	90.2
Depreciation	1.6	2.6	1.5	3.0	2.4	0.9	1.8	82.9
Repairs and maintenance	0.7	0.8	0.7	0.7	0.8	0.7	0.8	58.5
Fuel and oil	--	--	--	0.1	--	0.1	--	4.9
Utilities	1.5	2.0	1.5	3.5	1.3	1.1	1.6	80.5
Rent	2.3	4.9	2.0	5.1	4.8	1.5	2.1	70.7
Financial expenses	3.2	6.0	2.8	5.6	6.2	3.7	2.5	87.8
Interest and bank charges	1.8	2.1	1.7	1.3	2.5	1.1	1.9	65.9
Professional fees	1.4	3.9	1.1	4.3	3.7	2.6	0.5	82.9
General expenses	2.0	4.1	1.7	4.1	4.1	1.4	1.9	82.9
Advertising	0.9	1.3	0.9	2.5	0.8	0.3	1.1	70.7
Delivery expenses	0.7	2.4	0.5	1.2	2.9	0.5	0.5	56.1
Insurance	0.3	0.4	0.3	0.4	0.4	0.6	0.2	61.0
Other expenses	16.9	6.8	18.1	5.4	7.3	15.7	19.1	100.0
Total expenses	94.7	92.8	95.0	92.0	93.2	88.5	97.6	100.0
Net profit/loss	5.3	7.2	5.0	8.0	6.8	11.5	2.4	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	76							
Gross Operating Revenue	1,064.3	221.4	1,804.7	102.4	350.9	919.9	3,245.6	
Total Expenses	972.1	195.6	1,654.3	80.3	321.1	800.7	3,044.2	
Net Profit	92.2	25.8	150.5	22.1	29.8	119.2	201.4	

Non-Profitable:

Gross Operating Revenue	558.0	99.7	2,015.7	58.4	326.2	1,509.8	2,165.7	
Total Expenses	605.6	105.5	2,195.9	65.0	327.6	1,513.8	2,398.3	
Net Loss	-64.2	-8.8	-180.2	-11.1	-1.5	-4.0	-232.5	

1989

Profitable:

Gross Operating Revenue	1,114.7	257.8	2,257.8	148.0	361.8	755.6	3,274.4	
Total Expenses	1,002.2	225.8	2,038.0	117.5	328.2	696.6	2,945.7	
Net Profit	112.5	32.0	219.9	30.4	33.5	59.1	328.6	

Non-Profitable:

Gross Operating Revenue	883.6	258.4	1,391.5	203.2	563.0	895.3	1,889.4	
Total Expenses	921.5	266.2	1,453.8	212.4	563.0	982.7	1,926.7	
Net Loss	-37.9	-7.8	-62.3	-9.2	--	-87.3	-37.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	41							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	474	25	225	474	1,604	
- High value (\$'000)	5,000	474	5,000	225	474	1,604	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	768.2	122.1	1,594.9	60.1	243.3	1,081.6	2,226.0	100.0
Total current assets	398.3	80.7	804.7	13.3	212.5	461.8	1,226.3	100.0
Accounts receivable	129.4	26.7	260.8	3.2	72.6	112.5	443.0	100.0
Closing inventory	200.4	8.5	446.1	5.9	13.4	208.8	737.8	82.9
Other current assets	68.4	45.4	97.8	4.0	126.4	140.3	45.4	65.9
Net fixed assets	206.6	18.2	447.7	16.1	22.5	72.7	908.6	73.2
Other assets and adjustments	163.2	23.1	342.4	30.7	8.3	547.0	90.9	90.2
Total liabilities	460.2	71.3	957.9	70.7	72.5	740.1	1,225.7	100.0
Total current liabilities	155.7	22.5	326.2	9.5	47.9	93.1	612.8	100.0
Current bank loans	4.8	1.1	9.4	1.8	--	--	21.0	9.8
Other current liabilities	150.9	21.3	316.8	7.7	47.9	93.1	591.7	100.0
Long-term bank loans	270.4	21.1	589.5	32.0	--	655.4	508.4	56.1
Other liabilities and adjustments	34.0	27.6	42.2	29.2	24.6	-8.4	104.4	90.2
Total equity	307.9	50.8	636.9	-10.6	170.8	341.4	1,000.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	3.5	2.4	1.3	4.4	4.9	2.0	100.0
Debt to equity ratio	1.4	1.4	1.5	...	0.4	2.1	1.2	100.0
Interest coverage ratio	3.9	4.3	3.9	7.1	3.7	11.1	2.2	65.9
Debt ratio	0.5	0.5	0.6	1.1	0.2	0.6	0.5	100.0
Revenue to equity ratio	2.9	3.3	2.8	...	2.0	2.8	2.9	100.0
Revenue to closing inventories ratio	4.5	19.7	4.1	13.0	25.6	4.6	3.9	82.9

(percent)

Current debt to equity	50.5	44.3	51.2	...	28.0	27.2	61.2	100.0
Operating profit on equity	15.4	23.8	14.5	...	13.8	32.2	7.1	100.0
Net fixed assets to equity	67.1	35.9	70.2	...	13.1	21.3	90.8	100.0
Gross margin	33.5	34.2	33.4	35.5	33.7	36.5	32.1	100.0
Return on total assets	8.2	12.8	7.7	12.0	13.2	11.2	5.7	100.0

(days)

Collection period for accounts receivable	52.3	57.8	51.6	15.3	76.6	42.6	55.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	177	608,464	17,907.3	14
Less than 20	103	13,582	599.1	14
20-99	39	50,830	1,840.2	-
100-499	25	214,777	6,321.4	-
500 and over	10	329,275	9,146.6	-

1989

Total	191	785,395	21,740.4	
Less than 20	117	19,866	755.4	
20-99	39	56,997	1,815.8	
100-499	25	269,097	7,208.4	
500 and over	10	439,435	11,960.8	

SIC 3741 Pharmaceutical and Medicine Industry

Establishments primarily engaged in manufacturing drugs and medicines for human or animal use.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3751 - PAINT AND VARNISH INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,129	25	257	1,129	1,742	
- High value (\$'000)	5,000	1,129	5,000	257	1,129	1,742	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.2	57.5	54.8	52.5	59.2	51.4	59.2	100.0
Purchases and materials	55.2	54.4	55.3	53.3	54.7	51.4	60.5	100.0
Closing inventory	13.3	12.1	13.5	16.3	10.7	15.1	11.5	100.0
Opening inventory	13.3	15.2	13.0	15.4	15.2	15.0	10.2	100.0
Wages, salaries and benefits	20.9	23.2	20.5	39.4	17.9	21.9	18.7	87.0
Direct	8.6	6.3	9.1	3.1	7.3	11.0	6.5	60.9
Indirect	12.3	17.0	11.5	36.2	10.6	10.9	12.2	87.0
Occupancy expenses	8.1	8.3	8.0	15.5	5.9	10.7	4.5	100.0
Depreciation	3.6	2.0	3.8	2.1	2.0	6.0	1.0	100.0
Repairs and maintenance	0.8	0.5	0.9	0.9	0.3	1.0	0.6	56.5
Fuel and oil	0.1	-	0.1	-	-	0.1	0.2	8.7
Utilities	1.6	1.7	1.5	3.7	1.0	1.9	1.0	82.6
Rent	2.1	4.1	1.7	8.8	2.6	1.6	1.7	78.3
Financial expenses	4.3	6.1	4.0	18.0	2.1	5.8	1.6	100.0
Interest and bank charges	3.3	3.9	3.2	12.5	1.0	4.8	0.9	69.6
Professional fees	1.0	2.2	0.8	5.6	1.1	0.9	0.7	91.3
General expenses	3.6	6.0	3.2	7.8	5.4	2.0	4.9	91.3
Advertising	1.3	3.0	1.0	3.7	2.8	1.4	0.4	82.6
Delivery expenses	2.1	2.4	2.0	3.1	2.1	0.4	4.2	60.9
Insurance	0.3	0.5	0.2	1.0	0.4	0.1	0.4	47.8
Other expenses	9.0	10.5	8.7	16.0	8.7	9.0	8.4	100.0
Total expenses	101.1	111.6	99.2	149.2	99.3	100.7	97.3	100.0
Net profit/loss	-1.1	-11.6	0.8	-49.2	0.7	-0.7	2.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	61						
Gross Operating Revenue	1,098.9	387.9	1,786.1	161.5	785.0	1,618.3	2,147.6
Total Expenses	999.2	353.7	1,623.0	152.6	706.6	1,441.1	2,014.9
Net Profit	99.7	34.2	163.1	8.9	78.4	177.2	132.6

Non-Profitable:

Gross Operating Revenue	1,411.3	420.5	2,015.0	167.5	673.5	1,440.5	3,200.8
Total Expenses	1,689.2	710.9	2,285.2	592.7	829.2	1,817.4	3,250.7
Net Loss	-277.9	-290.5	-270.2	-425.2	-155.7	-376.9	-49.9

1989**Profitable:**

Gross Operating Revenue	1,395.0	669.7	2,226.7	340.6	827.9	1,617.9	3,561.2
Total Expenses	1,287.9	612.6	2,062.3	323.1	751.7	1,453.4	3,397.0
Net Profit	107.1	57.1	164.4	17.4	76.2	164.5	164.2

Non-Profitable:

Gross Operating Revenue	404.6	262.6	2,273.8	109.9	648.5	2,273.8	-
Total Expenses	450.3	304.5	2,370.9	162.0	664.4	2,370.9	-
Net Loss	-45.7	-41.8	-97.1	-52.1	-15.9	-97.1	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,129	25	257	1,129	1,742	
- High value (\$'000)	5,000	1,129	5,000	257	1,129	1,742	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	979.5	220.2	1,620.6	122.5	368.7	1,882.8	1,064.0	100.0
Total current assets	646.3	124.1	1,087.2	84.4	184.5	1,292.1	652.1	100.0
Accounts receivable	285.5	56.3	479.0	51.0	64.4	593.2	236.6	100.0
Closing inventory	158.7	47.8	252.4	26.4	80.4	234.8	289.7	100.0
Other current assets	201.9	19.9	355.6	6.9	39.6	464.0	125.7	78.3
Net fixed assets	75.8	22.1	121.2	21.5	23.1	126.3	110.4	100.0
Other assets and adjustments	257.3	73.9	412.1	16.5	161.0	464.3	301.4	100.0
Total liabilities	768.8	192.2	1,255.5	119.7	302.4	1,512.4	710.2	100.0
Total current liabilities	331.4	131.7	500.0	110.9	163.4	554.1	385.1	100.0
Current bank loans	56.4	48.6	63.0	48.4	48.9	45.6	99.9	47.8
Other current liabilities	275.0	83.1	437.0	62.4	114.4	508.5	285.1	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	437.3	60.4	755.5	8.7	138.9	958.2	325.1	91.3
Total equity	210.7	27.9	365.0	2.7	66.3	370.4	353.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	0.9	2.1	0.7	1.1	2.3	1.6	100.0
Debt to equity ratio	3.6	6.8	3.4	43.1	4.5	4.0	2.0	100.0
Interest coverage ratio	0.6	-2.0	1.2	-2.9	1.7	0.8	3.9	69.6
Debt ratio	0.7	0.8	0.7	0.9	0.8	0.8	0.6	100.0
Revenue to equity ratio	5.6	14.1	5.1	58.6	11.3	4.2	7.1	100.0
Revenue to closing inventories ratio	7.5	8.2	7.3	6.1	9.3	6.6	8.6	100.0

(percent)

Current debt to equity	157.2	470.7	136.9	3,996.9	246.4	149.5	108.8	100.0
Operating profit on equity	...	...	4.0	...	8.4	...	19.4	100.0
Net fixed assets to equity	36.0	79.2	33.2	774.9	34.9	34.0	31.2	100.0
Gross margin	23.8	19.2	24.7	8.1	22.8	26.7	22.1	100.0
Return on total assets	2.6	-13.9	4.5	-48.7	3.5	3.4	8.6	100.0

(days)

Collection period for accounts receivable	87.4	51.9	93.7	114.4	31.3	138.9	34.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	164	486,992	16,144.0	3
Less than 20	94	16,119	562.6	1
20-99	52	61,537	2,261.1	1
100-499	12	78,378	2,688.4	1
500 and over	6	330,958	10,631.9	-

1989

Total	161	379,805	10,800.2	
Less than 20	93	20,897	596.2	
20-99	51	60,780	2,114.9	
100-499	11	70,834	2,208.5	
500 and over	6	227,294	5,880.6	

SIC 3751 Paint and Varnish Industry

Establishments primarily engaged in manufacturing paints, varnishes, lacquers, enamels and shellac. This industry also includes establishments primarily engaged in manufacturing products such as putty, filler, oil stain and thinner.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3761 - SOAP AND CLEANING COMPOUNDS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	40							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	382	25	175	382	629	
- High value (\$'000)	5,000	382	5,000	175	382	629	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	56.3	48.3	57.3	42.1	49.6	55.9	59.2	100.0
Purchases and materials	55.4	46.6	56.6	39.1	48.1	51.5	63.7	97.5
Closing inventory	11.2	11.4	11.2	9.7	11.8	9.0	14.2	82.5
Opening inventory	12.0	13.1	11.9	12.8	13.2	13.4	9.7	87.5
Wages, salaries and benefits	21.5	27.7	20.7	19.0	29.4	22.8	17.9	95.0
Direct	4.9	2.9	5.2	3.9	2.7	5.0	5.4	50.0
Indirect	16.6	24.8	15.6	15.2	26.7	17.8	12.5	85.0
Occupancy expenses	8.6	10.6	8.3	11.0	10.5	8.9	7.5	100.0
Depreciation	2.6	3.2	2.6	2.3	3.4	2.5	2.7	90.0
Repairs and maintenance	1.3	2.3	1.2	0.3	2.7	0.6	2.0	67.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	2.0	2.3	2.0	2.3	2.3	2.3	1.5	92.5
Rent	2.6	2.8	2.6	6.1	2.1	3.4	1.4	70.0
Financial expenses	3.8	2.2	4.0	3.0	2.1	5.0	2.7	92.5
Interest and bank charges	2.6	1.3	2.8	1.4	1.2	3.3	2.0	75.0
Professional fees	1.2	1.0	1.3	1.6	0.9	1.7	0.7	92.5
General expenses	3.2	4.8	3.0	5.7	4.6	3.1	2.7	95.0
Advertising	0.6	0.4	0.6	1.3	0.2	0.5	0.7	65.0
Delivery expenses	1.7	3.8	1.5	4.1	3.8	1.6	1.4	77.5
Insurance	0.9	0.6	0.9	0.3	0.7	1.1	0.7	65.0
Other expenses	8.9	10.1	8.7	11.5	9.9	10.4	6.4	100.0
Total expenses	102.3	103.8	102.1	92.3	106.1	106.1	96.5	100.0
Net profit/loss	-2.3	-3.8	-2.1	7.7	-6.1	-6.1	3.5	97.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65							
Gross Operating Revenue	712.4	171.7	885.4	87.4	279.4	589.5	2,094.9	
Total Expenses	687.9	160.8	856.5	74.1	271.4	576.9	1,999.6	
Net Profit	24.5	10.9	28.8	13.2	8.0	12.6	95.3	

Non-Profitable:

Gross Operating Revenue	434.3	180.2	721.7	78.4	213.1	570.0	2,063.6	
Total Expenses	494.1	196.8	830.4	80.7	234.2	690.0	2,071.9	
Net Loss	-83.3	-35.3	-108.7	-2.3	-71.2	-120.0	-8.4	

1989**Profitable:**

Gross Operating Revenue	631.3	189.2	1,385.7	167.1	386.4	895.0	1,977.3	
Total Expenses	593.2	168.8	1,317.3	148.7	348.2	848.6	1,882.2	
Net Profit	38.1	20.4	68.5	18.4	38.2	46.4	95.1	

Non-Profitable:

Gross Operating Revenue	587.6	230.9	1,159.9	202.5	336.7	1,104.1	1,824.0	
Total Expenses	622.9	247.3	1,225.5	214.3	370.2	1,172.2	1,860.6	
Net Loss	-35.3	-16.3	-65.6	-11.7	-33.5	-68.1	-36.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	511	25	196	511	638	
- High value (\$'000)	5,000	511	5,000	196	511	638	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	384.8	204.9	486.0	181.8	252.1	307.3	1,478.6	100.0
Total current assets	259.5	74.4	363.6	37.1	150.3	225.5	1,130.5	100.0
Accounts receivable	111.3	33.1	155.4	22.6	54.3	128.9	302.5	100.0
Closing inventory	69.3	25.2	94.2	12.5	51.2	52.8	324.2	91.7
Other current assets	78.7	16.0	114.0	1.9	44.7	43.8	503.7	77.8
Net fixed assets	87.0	31.5	118.2	23.3	48.3	90.0	274.6	94.4
Other assets and adjustments	38.3	98.9	4.1	121.3	53.5	-8.2	73.4	72.2
Total liabilities	301.1	201.7	357.0	192.9	219.6	226.3	1,082.9	100.0
Total current liabilities	116.7	28.9	166.1	18.4	50.4	123.5	402.1	100.0
Current bank loans	17.3	3.2	25.2	0.9	7.9	21.7	44.6	41.7
Other current liabilities	99.4	25.7	140.8	17.4	42.5	101.8	357.4	100.0
Long-term bank loans	13.1	14.4	12.3	18.9	5.2	4.6	55.2	36.1
Other liabilities and adjustments	171.3	158.3	178.5	155.6	163.8	98.1	625.5	88.9
Total equity	83.7	3.2	129.0	-11.1	32.5	81.0	395.6	91.7

FINANCIAL RATIOS

(times)

Current ratio	2.2	2.5	2.1	2.0	2.9	1.8	2.8	100.0
Debt to equity ratio	3.5	62.5	2.7	...	6.7	2.7	2.7	91.7
Interest coverage ratio	--	-2.5	0.2	-0.3	-3.1	-0.7	2.7	80.6
Debt ratio	0.7	0.9	0.7	1.0	0.8	0.7	0.7	100.0
Revenue to equity ratio	7.3	65.6	6.5	...	10.0	7.2	5.7	91.7
Revenue to closing inventories ratio	8.8	8.3	8.9	12.3	6.3	11.1	6.9	91.7

(percent)

Current debt to equity	139.4	897.9	128.7	...	155.2	152.5	101.6	91.7
Operating profit on equity	...	...	...	10.4	...	...	19.9	91.7
Net fixed assets to equity	103.9	979.3	91.6	...	148.7	111.1	69.4	91.7
Gross margin	21.9	21.5	22.0	31.2	12.0	21.6	22.6	100.0
Return on total assets	0.2	-3.8	1.1	-0.1	-9.2	-4.9	8.2	100.0

(days)

Collection period for accounts receivable	66.0	57.0	67.3	53.4	60.5	80.0	48.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	172	361,761	10,955.3	12
Less than 20	133	16,922	652.4	14
20-99	22	30,261	1,002.5	1
100-499	13	x	x	2
500 and over	4	x	x	1

1989

Total	184	460,467	12,325.3	
Less than 20	147	18,677	816.3	
20-99	23	43,838	1,452.7	
100-499	11	x	x	
500 and over	3	x	x	

SIC 3761 Soap and Cleaning Compounds Industry

Establishments primarily engaged in manufacturing soap in any form, detergents, cleaners, cleansers, bleaches and fabric softeners. Secondary products of establishments in this industry include hair shampoo and dentifrices. Establishments primarily engaged in manufacturing hair shampoo and dentifrices are classified in <3771 - Toilet Preparations Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3771 - TOILET PREPARATIONS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	926	25	172	926	1,572	
- High value (\$'000)	5,000	926	5,000	172	926	1,572	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.6	43.8	43.6	30.5	44.2	40.2	56.2	100.0
Purchases and materials	46.1	41.1	46.7	33.4	41.4	44.4	55.0	100.0
Closing inventory	12.0	25.9	10.4	13.1	26.3	9.8	12.7	86.4
Opening inventory	9.6	28.6	7.3	10.2	29.2	5.5	13.9	90.9
Wages, salaries and benefits	24.4	12.0	25.9	17.7	11.8	24.1	32.5	77.3
Direct	14.1	6.2	15.0	-	6.4	14.0	18.6	59.1
Indirect	10.3	5.8	10.8	17.7	5.4	10.0	13.9	68.2
Occupancy expenses	4.2	9.8	3.5	8.6	9.9	3.0	5.4	100.0
Depreciation	1.2	4.5	0.8	3.4	4.5	0.5	1.8	95.5
Repairs and maintenance	0.8	1.5	0.7	1.7	1.5	0.8	0.3	77.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.4	2.2	1.3	2.6	2.1	1.2	1.6	90.9
Rent	0.8	1.7	0.7	1.0	1.7	0.4	1.5	63.6
Financial expenses	5.7	5.6	5.7	11.0	5.4	6.6	2.4	90.9
Interest and bank charges	1.6	3.6	1.4	7.2	3.5	1.5	1.0	86.4
Professional fees	4.1	2.0	4.3	3.7	1.9	5.1	1.4	86.4
General expenses	2.1	8.7	1.3	9.3	8.7	1.0	2.6	100.0
Advertising	1.4	7.3	0.7	3.6	7.4	0.5	1.1	86.4
Delivery expenses	0.3	0.5	0.3	4.7	0.4	0.1	0.9	63.6
Insurance	0.4	0.9	0.4	1.0	0.9	0.4	0.5	81.8
Other expenses	14.4	18.4	14.0	15.6	18.5	16.3	5.5	100.0
Total expenses	94.4	98.3	93.9	92.6	98.5	91.0	104.5	100.0
Net profit/loss	5.6	1.7	6.1	7.4	1.5	9.0	-4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	1,592.6	579.1	1,857.8	90.4	759.1	1,765.9	3,038.8	
Total Expenses	1,456.1	538.7	1,696.1	75.1	709.4	1,603.9	2,881.5	
Net Profit	136.5	40.4	161.7	15.2	49.7	162.0	157.2	

Non-Profitable:

Gross Operating Revenue	1,081.4	502.3	1,909.5	45.1	614.3	1,251.8	2,075.0	
Total Expenses	1,192.7	533.3	2,135.8	56.9	650.0	1,268.4	2,353.9	
Net Loss	-111.3	-31.0	-226.2	-11.8	-35.7	-16.6	-278.9	

1989**Profitable:**

Gross Operating Revenue	997.2	168.3	1,299.9	56.5	219.0	855.5	2,560.9	
Total Expenses	928.7	132.8	1,219.3	48.2	171.2	793.3	2,428.2	
Net Profit	68.5	35.4	80.6	8.3	47.7	62.2	132.7	

Non-Profitable:

Gross Operating Revenue	252.7	159.9	1,001.1	63.5	181.6	540.8	2,560.9	
Total Expenses	357.2	271.0	1,052.9	83.0	313.1	604.2	2,573.5	
Net Loss	-104.5	-111.0	-51.8	-19.5	-131.6	-63.3	-12.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	931	25	198	931	1,893	
- High value (\$'000)	5,000	931	5,000	198	931	1,893	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	902.1	603.8	1,018.0	118.6	747.8	948.0	1,371.2	100.0
Total current assets	702.9	334.8	845.8	83.9	409.2	834.0	905.7	100.0
Accounts receivable	205.3	86.5	251.4	66.0	92.6	258.8	213.9	85.0
Closing inventory	184.1	154.0	195.8	15.6	195.1	173.0	310.8	95.0
Other current assets	313.4	94.1	398.5	2.2	121.4	402.0	380.8	70.0
Net fixed assets	37.7	34.5	39.0	37.9	33.5	39.2	37.9	100.0
Other assets and adjustments	161.4	234.4	133.0	-3.3	305.0	74.7	427.5	90.0
Total liabilities	1,051.7	132.7	1,408.5	100.6	142.2	1,554.3	672.3	100.0
Total current liabilities	492.2	82.5	651.3	75.1	84.7	713.2	338.6	100.0
Current bank loans	115.0	0.6	159.3	3.0	--	177.0	70.0	35.0
Other current liabilities	377.2	81.8	491.9	72.1	84.7	536.1	268.6	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	559.4	50.1	757.2	25.5	57.4	841.0	333.7	100.0
Total equity	-149.5	471.1	-390.5	17.9	605.6	-606.2	698.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	4.0	1.2	1.1	4.8	1.1	2.6	100.0
Debt to equity ratio	...	0.2	...	5.6	0.2	...	0.9	100.0
Interest coverage ratio	4.2	0.6	5.3	1.3	0.6	6.8	-3.5	85.0
Debt ratio	1.1	0.2	1.3	0.8	0.1	1.6	0.4	100.0
Revenue to equity ratio	...	1.2	...	6.1	1.2	...	3.5	100.0
Revenue to closing inventories ratio	8.2	3.9	9.6	7.0	3.8	10.2	7.8	95.0

(percent)

Current debt to equity	...	17.5	...	418.6	13.9	...	48.4	100.0
Operating profit on equity	...	...	...	13.6	...	...	...	100.0
Net fixed assets to equity	...	7.3	...	211.5	5.5	...	5.4	100.0
Gross margin	31.7	40.8	30.6	46.8	40.6	35.9	11.2	100.0
Return on total assets	11.7	2.4	13.8	8.1	2.1	19.6	-6.2	100.0

(days)

Collection period for accounts receivable	49.2	52.4	48.8	218.4	45.1	53.4	31.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	133	432,559	14,741.9	4
Less than 20	81	6,902	349.2	-
20-99	29	31,732	1,387.9	2
100-499	15	85,113	3,313.3	2
500 and over	8	308,812	9,691.5	-

1989

Total	129	351,807	10,738.9	
Less than 20	81	11,605	474.4	
20-99	27	32,382	1,262.3	
100-499	13	82,420	2,672.5	
500 and over	8	225,400	6,329.7	

SIC 3771 Toilet Preparations Industry

Establishments primarily engaged in manufacturing perfumes, cosmetics and other toilet preparations.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC379 - OTHER CHEMICAL PRODUCTS INDUSTRIES
(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	58						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	746	25	214	746	1,507
- High value (\$'000)	5,000	746	5,000	214	746	1,507	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	52.2	49.5	53.4	45.9	51.1	52.9	53.6	98.3
Purchases and materials	51.1	48.2	52.3	46.2	49.1	54.4	51.4	96.6
Closing inventory	11.8	11.1	12.0	9.7	11.7	16.0	10.4	86.2
Opening inventory	12.9	12.4	13.1	9.3	13.7	14.5	12.5	93.1
Wages, salaries and benefits	18.9	20.9	18.1	22.5	20.2	18.9	17.8	89.7
Direct	6.0	5.0	6.4	2.6	6.0	3.6	7.6	43.1
Indirect	12.9	16.0	11.7	19.9	14.2	15.2	10.2	79.3
Occupancy expenses	7.8	10.5	6.7	11.7	10.0	4.9	7.4	96.6
Depreciation	2.2	2.4	2.1	2.1	2.6	1.7	2.3	84.5
Repairs and maintenance	1.5	0.8	1.8	0.7	0.9	0.7	2.2	65.5
Fuel and oil	0.3	-	0.4	-	-	-	0.6	3.4
Utilities	1.7	2.7	1.3	4.5	1.9	1.1	1.5	84.5
Rent	2.1	4.6	1.0	4.4	4.7	1.4	0.9	67.2
Financial expenses	2.7	3.4	2.5	1.9	4.1	4.1	1.8	96.6
Interest and bank charges	1.9	2.3	1.7	1.0	2.9	3.2	1.1	94.8
Professional fees	0.9	1.1	0.8	1.0	1.2	0.9	0.7	91.4
General expenses	3.2	4.1	2.8	1.9	5.1	4.0	2.3	82.8
Advertising	0.8	1.2	0.7	0.5	1.5	0.9	0.6	67.2
Delivery expenses	1.8	2.1	1.7	0.7	2.7	2.8	1.3	46.6
Insurance	0.5	0.9	0.4	0.7	0.9	0.4	0.4	63.8
Other expenses	8.4	8.2	8.5	11.3	6.9	11.5	7.2	100.0
Total expenses	93.3	96.7	91.9	95.2	97.4	96.2	90.0	100.0
Net profit/loss	6.7	3.3	8.1	4.8	2.6	3.8	10.0	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	74							
Gross Operating Revenue	550.9	181.8	1,799.4	66.3	512.1	1,151.9	2,248.4	
Total Expenses	496.3	167.8	1,607.6	57.4	483.4	1,063.4	1,984.8	
Net Profit	54.5	14.0	191.8	8.8	28.7	88.4	263.6	

Non-Profitable:

Gross Operating Revenue	443.5	227.3	1,587.9	156.2	322.6	1,097.8	2,588.3	
Total Expenses	467.8	242.4	1,660.4	169.3	340.4	1,178.1	2,645.1	
Net Loss	-27.7	-17.7	-72.5	-13.1	-27.3	-80.3	-56.8	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	809	25	241	809	1,543	
- High value (\$'000)	5,000	809	5,000	241	809	1,543	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	390.2	147.8	1,016.4	86.5	266.1	860.7	1,150.2	100.0
Total current assets	273.6	120.3	669.8	75.2	207.4	545.5	776.6	100.0
Accounts receivable	85.3	29.0	231.0	8.9	67.7	194.1	262.6	88.9
Closing inventory	85.6	36.2	213.1	20.5	66.6	179.2	242.2	92.6
Other current assets	102.6	55.0	225.6	45.7	73.0	172.2	271.6	83.3
Net fixed assets	104.2	16.2	331.7	10.9	26.5	301.7	357.4	100.0
Other assets and adjustments	12.2	11.2	14.8	0.3	32.1	13.4	16.0	77.8
Total liabilities	316.6	133.9	788.8	68.7	259.8	672.2	888.9	100.0
Total current liabilities	154.0	60.4	395.9	27.6	123.6	355.4	430.7	100.0
Current bank loans	38.4	11.6	107.7	5.2	24.1	98.2	115.9	66.7
Other current liabilities	115.5	48.7	288.1	22.4	99.4	257.2	314.7	100.0
Long-term bank loans	4.8	1.2	14.0	0.9	1.9	12.7	15.1	16.7
Other liabilities and adjustments	157.8	72.2	378.8	40.1	134.2	303.9	443.1	83.3
Total equity	73.5	13.8	227.5	17.8	6.2	188.4	261.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.9	1.6	2.7	1.6	1.5	1.8	100.0
Debt to equity ratio	4.3	9.6	3.4	3.8	41.2	3.5	3.4	100.0
Interest coverage ratio	4.3	1.6	5.8	2.9	1.4	2.1	10.5	96.3
Debt ratio	0.8	0.9	0.7	0.7	0.9	0.7	0.7	100.0
Revenue to equity ratio	9.3	18.5	7.9	7.3	79.6	6.3	8.9	100.0
Revenue to closing inventories ratio	8.0	7.0	8.4	6.3	7.5	6.7	9.6	92.6

(percent)

Current debt to equity	209.5	435.4	173.9	155.2	1,965.1	188.6	164.8	100.0
Operating profit on equity	59.3	30.7	63.8	15.0	116.7	21.5	90.1	100.0
Net fixed assets to equity	141.8	117.2	145.7	61.3	422.3	160.0	136.8	100.0
Gross margin	28.7	29.6	28.4	27.3	30.8	27.7	28.6	100.0
Return on total assets	14.5	7.2	17.2	4.6	8.9	8.8	22.6	100.0

(days)

Collection period for accounts receivable	45.1	41.2	46.5	25.0	49.3	58.8	41.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	429	503,151	15,580.0	20
Less than 20	272	31,987	1,484.0	24
20-99	119	139,143	4,728.8	4
100-499	34	x	x	-
500 and over	4	x	x	-

1989

Total	449	554,268	15,102.2	
Less than 20	296	44,225	1,622.6	
20-99	115	138,921	4,185.3	
100-499	34	x	x	
500 and over	4	x	x	

SIC 379 Other Chemical Products Industries

Establishments primarily engaged in manufacturing printing inks, adhesives and other chemical products not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3792 - ADHESIVES INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,345	-	-	-	-	
- High value (\$'000)	5,000	1,345	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	55.0	56.3	53.7	-	-	-	-	100.0
Purchases and materials	55.2	56.2	54.3	-	-	-	-	100.0
Closing inventory	16.5	15.8	17.1	-	-	-	-	100.0
Opening inventory	16.3	15.9	16.5	-	-	-	-	100.0
Wages, salaries and benefits	17.5	16.6	18.4	-	-	-	-	90.0
Direct	6.6	3.3	9.7	-	-	-	-	50.0
Indirect	10.9	13.3	8.6	-	-	-	-	80.0
Occupancy expenses	7.8	7.5	8.2	-	-	-	-	100.0
Depreciation	1.7	1.9	1.6	-	-	-	-	100.0
Repairs and maintenance	0.5	0.6	0.4	-	-	-	-	80.0
Fuel and oil	1.0	-	1.9	-	-	-	-	10.0
Utilities	1.3	0.7	1.9	-	-	-	-	80.0
Rent	3.3	4.3	2.4	-	-	-	-	80.0
Financial expenses	3.5	4.9	2.1	-	-	-	-	100.0
Interest and bank charges	2.3	3.9	0.9	-	-	-	-	100.0
Professional fees	1.1	1.0	1.2	-	-	-	-	90.0
General expenses	4.6	7.2	2.2	-	-	-	-	90.0
Advertising	0.7	0.5	0.9	-	-	-	-	70.0
Delivery expenses	3.4	5.9	1.1	-	-	-	-	60.0
Insurance	0.5	0.8	0.3	-	-	-	-	80.0
Other expenses	9.9	10.9	8.9	-	-	-	-	100.0
Total expenses	98.3	103.4	93.6	-	-	-	-	100.0
Net profit/loss	1.7	-3.4	6.4	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70						
Gross Operating Revenue	1,080.5	603.4	2,028.3	-	-	-	-
Total Expenses	1,034.2	599.3	1,898.1	-	-	-	-
Net Profit	46.3	4.0	130.2	-	-	-	-

Non-Profitable:

Gross Operating Revenue	770.0	770.0	-	-	-	-	-
Total Expenses	856.5	856.5	-	-	-	-	-
Net Loss	-86.6	-86.6	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	732.3	221.2	2,236.6	150.9	931.6	1,553.0	3,120.8
Total Expenses	693.7	205.0	2,131.9	139.1	871.1	1,453.2	3,009.8
Net Profit	38.6	16.2	104.7	11.8	60.4	99.8	111.0

Non-Profitable:

Gross Operating Revenue	516.6	516.6	-	61.7	907.5	-	-
Total Expenses	810.0	810.0	-	91.5	1,427.4	-	-
Net Loss	-293.4	-293.4	-	-29.9	-519.9	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,345	-	-	-	-	
- High value (\$'000)	5,000	1,345	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	535.8	352.9	1,049.6	-	-	-	-	100.0
Total current assets	384.6	219.8	847.3	-	-	-	-	100.0
Accounts receivable	185.3	102.0	419.2	-	-	-	-	100.0
Closing inventory	167.3	103.1	347.4	-	-	-	-	100.0
Other current assets	31.9	14.6	80.6	-	-	-	-	50.0
Net fixed assets	101.8	100.9	104.1	-	-	-	-	100.0
Other assets and adjustments	49.4	32.0	98.1	-	-	-	-	100.0
Total liabilities	428.6	269.6	875.3	-	-	-	-	100.0
Total current liabilities	334.2	194.2	727.4	-	-	-	-	100.0
Current bank loans	140.0	38.6	424.6	-	-	-	-	100.0
Other current liabilities	194.2	155.5	302.7	-	-	-	-	100.0
Long-term bank loans	3.8	--	14.4	-	-	-	-	30.0
Other liabilities and adjustments	90.5	75.3	133.4	-	-	-	-	100.0
Total equity	107.2	83.3	174.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.1	-	-	-	-	100.0
Debt to equity ratio	3.9	3.2	5.0	...	...	...	...	100.0
Interest coverage ratio	1.7	0.1	8.2	-	-	-	-	100.0
Debt ratio	0.7	0.7	0.8	-	-	-	-	100.0
Revenue to equity ratio	9.4	7.8	11.6	...	...	...	...	100.0
Revenue to closing inventories ratio	6.0	6.3	5.8	-	-	-	-	100.0

(percent)

Current debt to equity	311.7	233.1	417.2	...	...	...	...	100.0
Operating profit on equity	16.4	...	74.6	...	...	...	...	100.0
Net fixed assets to equity	94.9	121.2	59.7	...	...	...	...	100.0
Gross margin	27.5	27.0	27.8	-	-	-	-	100.0
Return on total assets	7.7	0.9	14.1	-	-	-	-	100.0

(days)

Collection period for accounts receivable	66.7	57.1	75.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	429	503,151	15,580.0	20
Less than 20	272	31,987	1,484.0	24
20-99	119	139,143	4,728.8	4
100-499	34	x	x	-
500 and over	4	x	x	-

1989

Total	449	554,268	15,102.2	
Less than 20	296	44,225	1,622.6	
20-99	115	138,921	4,185.3	
100-499	34	x	x	
500 and over	4	x	x	

SIC 3792 Adhesives Industry

Establishments primarily engaged in manufacturing industrial and household adhesives, glues, caulking compounds, sealants and rubber cements from vegetable, animal or synthetic plastic materials.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3799 - OTHER CHEMICAL PRODUCTS INDUSTRIES N.E.C.
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	44							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	624	25	145	624	1,374	
- High value (\$'000)	5,000	624	5,000	145	624	1,374	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	50.8	42.3	53.2	48.0	38.9	52.0	53.6	97.7
Purchases and materials	49.4	41.7	51.5	49.4	37.0	53.0	51.0	95.5
Closing inventory	10.6	11.8	10.3	7.2	14.6	14.5	8.7	86.4
Opening inventory	12.0	12.4	11.9	5.8	16.5	13.5	11.3	90.9
Wages, salaries and benefits	19.8	23.3	18.8	20.3	25.1	21.1	18.0	88.6
Direct	6.1	5.1	6.4	3.9	5.8	6.3	6.5	45.5
Indirect	13.7	18.2	12.4	16.4	19.3	14.8	11.5	77.3
Occupancy expenses	7.8	12.3	6.5	11.6	12.7	5.3	6.9	95.5
Depreciation	2.3	2.7	2.1	1.6	3.4	1.6	2.3	79.5
Repairs and maintenance	1.9	1.0	2.2	0.5	1.3	1.0	2.6	61.4
Fuel and oil	0.1	-	0.1	-	-	-	0.1	2.3
Utilities	1.9	3.9	1.3	5.2	3.0	1.4	1.3	84.1
Rent	1.6	4.7	0.7	4.3	4.9	1.3	0.4	61.4
Financial expenses	2.5	3.2	2.3	1.7	4.1	3.8	1.8	95.5
Interest and bank charges	1.7	2.0	1.7	1.0	2.6	3.0	1.2	93.2
Professional fees	0.8	1.2	0.7	0.8	1.5	0.9	0.6	90.9
General expenses	2.8	3.7	2.5	1.9	4.9	2.6	2.5	79.5
Advertising	0.9	1.6	0.7	0.5	2.2	0.7	0.6	65.9
Delivery expenses	1.4	1.2	1.5	0.7	1.6	1.5	1.5	47.7
Insurance	0.5	0.9	0.4	0.7	1.1	0.4	0.4	56.8
Other expenses	8.4	12.3	7.3	11.9	12.5	9.0	6.7	100.0
Total expenses	92.0	97.1	90.6	95.3	98.2	93.9	89.4	100.0
Net profit/loss	8.0	2.9	9.4	4.7	1.8	6.1	10.6	97.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	73							
Gross Operating Revenue	473.9	92.0	1,676.9	57.8	337.9	978.8	2,220.9	
Total Expenses	418.5	80.9	1,482.2	50.6	298.1	902.6	1,933.9	
Net Profit	55.4	11.2	194.7	7.2	39.8	76.2	287.0	

Non-Profitable:

Gross Operating Revenue	403.0	209.6	1,856.0	132.7	244.8	1,123.7	2,588.3	
Total Expenses	419.5	223.8	1,889.9	156.4	254.7	1,134.7	2,645.1	
Net Loss	-19.2	-16.9	-33.9	-23.7	-12.8	-11.1	-56.8	

1989**Profitable:**

Gross Operating Revenue	1,032.5	134.5	2,313.3	52.8	428.8	1,121.0	3,321.0	
Total Expenses	936.6	111.9	2,112.9	45.4	351.4	1,023.9	3,033.3	
Net Profit	95.9	22.7	200.4	7.5	77.4	97.1	287.7	

Non-Profitable:

Gross Operating Revenue	230.3	171.9	2,075.9	106.8	321.6	1,777.4	2,957.2	
Total Expenses	338.5	258.1	2,876.0	224.0	336.7	1,867.3	5,853.2	
Net Loss	-108.2	-86.3	-800.0	-117.2	-15.1	-90.0	-2,895.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	739	25	174	739	1,430	
- High value (\$'000)	5,000	739	5,000	174	739	1,430	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	360.5	117.1	1,011.2	57.3	194.0	848.3	1,141.7	100.0
Total current assets	250.3	97.6	658.4	49.6	159.3	579.5	721.7	100.0
Accounts receivable	63.4	21.0	177.0	11.3	33.5	139.3	207.2	85.7
Closing inventory	67.9	25.5	181.4	12.8	41.7	151.6	205.2	90.5
Other current assets	118.8	51.1	300.0	25.4	84.0	288.5	309.2	90.5
Net fixed assets	106.4	12.4	357.9	7.8	18.2	262.7	434.2	100.0
Other assets and adjustments	3.7	7.0	-5.2	-0.2	16.4	5.9	-14.1	71.4
Total liabilities	295.9	113.0	784.9	49.9	194.3	683.7	866.0	100.0
Total current liabilities	115.0	47.7	295.0	18.5	85.2	260.8	322.5	100.0
Current bank loans	16.2	8.5	36.6	4.9	13.2	50.9	25.2	57.1
Other current liabilities	98.8	39.1	258.3	13.5	71.9	209.8	297.2	100.0
Long-term bank loans	5.1	0.7	17.0	0.2	1.3	20.3	14.4	14.3
Other liabilities and adjustments	175.7	64.6	472.8	31.0	107.7	402.5	529.1	83.3
Total equity	64.5	4.0	226.3	7.4	-0.2	164.6	275.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.0	2.2	2.6	1.8	2.2	2.2	100.0
Debt to equity ratio	4.5	27.7	3.4	6.7	...	4.1	3.1	100.0
Interest coverage ratio	5.5	2.0	6.5	2.3	2.0	3.0	9.5	95.2
Debt ratio	0.8	0.9	0.7	0.8	1.0	0.8	0.7	100.0
Revenue to equity ratio	9.6	47.2	7.8	13.5	...	6.6	8.4	100.0
Revenue to closing inventories ratio	9.1	7.5	9.8	7.8	7.4	7.2	11.3	90.5

(percent)

Current debt to equity	178.1	1,169.4	130.3	249.1	...	158.4	116.9	100.0
Operating profit on equity	75.6	89.7	74.9	9.5	...	40.0	91.6	100.0
Net fixed assets to equity	164.8	304.4	158.1	105.8	...	159.6	157.4	100.0
Gross margin	28.9	30.1	28.6	26.8	31.4	28.1	28.8	100.0
Return on total assets	16.5	6.1	19.7	2.1	7.6	11.4	24.7	100.0

(days)

Collection period for accounts receivable	37.1	39.7	36.3	41.0	39.2	46.5	32.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	429	503,151	15,580.0	20
Less than 20	272	31,987	1,484.0	24
20-99	119	139,143	4,728.8	4
100-499	34	x	x	-
500 and over	4	x	x	-

1989

Total	449	554,268	15,102.2
Less than 20	296	44,225	1,622.6
20-99	115	138,921	4,185.3
100-499	34	x	x
500 and over	4	x	x

SIC 3799 Other Chemical Products Industries n.e.c.

Establishments primarily engaged in manufacturing chemical products not elsewhere classified. Establishments primarily engaged in manufacturing ion exchange resins are classified in <3731 - Plastic and Synthetic Resin Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3911 - INDICATING, RECORDING AND CONTROLLING INSTRUMENTS
INDUSTRY
 (Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	48							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	921	25	404	921	1,972	
- High value (\$'000)	5,000	921	5,000	404	921	1,972	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.7	50.1	41.3	46.8	55.2	41.5	41.2	100.0
Purchases and materials	51.1	69.5	44.2	80.1	53.6	45.8	43.2	100.0
Closing inventory	21.6	32.4	17.5	43.9	15.0	18.3	17.0	95.8
Opening inventory	14.2	13.0	14.7	10.5	16.6	14.0	15.1	83.3
Wages, salaries and benefits	31.6	25.7	33.7	24.6	27.5	32.5	34.5	97.9
Direct	14.9	12.6	15.7	13.3	11.6	18.1	14.3	77.1
Indirect	16.7	13.1	18.1	11.3	15.9	14.4	20.2	91.7
Occupancy expenses	6.3	8.0	5.6	9.1	6.5	8.3	4.0	100.0
Depreciation	1.8	1.4	2.0	1.5	1.3	2.1	1.9	95.8
Repairs and maintenance	0.6	0.5	0.6	0.5	0.5	1.1	0.3	64.6
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.3	1.5	2.8	1.6	2.9	0.7	91.7
Rent	2.1	3.9	1.5	4.4	3.2	2.2	1.0	81.3
Financial expenses	3.2	5.0	2.5	6.3	2.9	2.9	2.2	95.8
Interest and bank charges	1.8	2.0	1.7	2.3	1.5	1.8	1.6	87.5
Professional fees	1.4	2.9	0.8	4.0	1.4	1.1	0.7	91.7
General expenses	2.1	3.5	1.6	4.6	2.0	1.9	1.4	89.6
Advertising	0.7	0.7	0.7	0.8	0.5	0.5	0.8	72.9
Delivery expenses	1.0	2.2	0.5	2.8	1.2	0.7	0.4	60.4
Insurance	0.5	0.7	0.4	0.9	0.4	0.7	0.2	64.6
Other expenses	9.9	9.2	10.1	9.3	9.1	9.1	10.7	100.0
Total expenses	96.7	101.6	94.9	100.6	103.1	96.3	94.0	100.0
Net profit/loss	3.3	-1.6	5.1	-0.6	-3.1	3.7	6.0	97.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	60							
Gross Operating Revenue	1,262.6	310.8	2,336.7	203.8	763.3	1,614.7	3,070.5	
Total Expenses	1,161.4	289.5	2,145.2	186.6	724.8	1,522.5	2,778.0	
Net Profit	101.3	21.3	191.5	17.2	38.4	92.2	292.5	

Non-Profitable:

Gross Operating Revenue	384.8	228.1	1,940.8	164.8	671.5	1,416.0	2,769.3	
Total Expenses	405.9	240.4	2,048.6	171.4	724.2	1,439.9	3,009.5	
Net Loss	-22.0	-12.9	-107.8	-7.0	-52.6	-23.9	-240.1	

1989**Profitable:**

Gross Operating Revenue	682.1	227.3	1,792.3	109.7	640.3	1,193.7	2,526.6	
Total Expenses	606.5	191.6	1,619.4	94.9	530.8	1,129.6	2,220.4	
Net Profit	75.6	35.8	172.8	14.8	109.5	64.1	306.2	

Non-Profitable:

Gross Operating Revenue	718.4	200.3	2,159.4	175.5	578.8	1,625.8	3,564.5	
Total Expenses	809.8	246.5	2,376.1	217.8	685.2	1,735.7	4,062.5	
Net Loss	-91.4	-46.3	-216.7	-42.3	-106.5	-109.9	-498.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	48							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	921	25	404	921	1,972	
- High value (\$'000)	5,000	921	5,000	404	921	1,972	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	557.5	212.5	1,723.8	185.2	378.0	962.2	2,588.6	100.0
Total current assets	402.9	176.4	1,168.7	153.9	313.3	823.9	1,560.2	100.0
Accounts receivable	204.4	78.2	630.9	62.6	173.3	472.4	810.9	100.0
Closing inventory	151.4	80.4	391.5	76.3	105.4	285.1	512.3	95.8
Other current assets	47.0	17.7	146.2	14.9	34.6	66.3	236.9	77.1
Net fixed assets	79.3	26.7	257.4	21.8	56.1	193.5	329.9	100.0
Other assets and adjustments	75.1	9.3	297.6	9.4	8.4	-55.3	698.4	79.2
Total liabilities	329.9	146.6	949.4	128.3	257.9	700.4	1,232.1	100.0
Total current liabilities	259.0	115.0	746.0	97.3	222.2	635.3	871.6	100.0
Current bank loans	60.8	6.0	246.2	3.0	24.0	247.8	244.3	62.5
Other current liabilities	198.2	109.0	499.7	94.3	198.2	387.5	627.2	100.0
Long-term bank loans	12.6	0.7	52.7	0.3	3.7	68.5	34.9	39.6
Other liabilities and adjustments	58.1	30.8	150.6	30.6	31.9	-3.4	325.6	95.8
Total equity	227.6	65.8	774.3	56.8	120.1	261.7	1,356.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	1.5	1.4	1.2	1.7	100.0
Debt to equity ratio	1.4	2.2	1.2	2.2	2.1	2.6	0.9	100.0
Interest coverage ratio	2.8	0.1	4.1	0.7	-1.0	3.1	4.7	87.5
Debt ratio	0.5	0.6	0.5	0.6	0.6	0.7	0.4	100.0
Revenue to equity ratio	3.0	3.7	2.8	3.0	5.8	5.9	2.2	100.0
Revenue to closing inventories ratio	4.6	3.0	5.7	2.2	6.6	5.4	5.8	95.8

(percent)

Current debt to equity	113.8	174.7	96.3	171.1	184.9	242.7	64.2	100.0
Operating profit on equity	10.1	...	14.8	...	...	22.1	13.2	100.0
Net fixed assets to equity	34.8	40.5	33.2	38.4	46.7	73.9	24.3	100.0
Gross margin	24.7	24.1	24.9	28.6	17.3	25.9	24.3	100.0
Return on total assets	6.3	0.4	8.8	1.6	-2.9	8.8	8.7	100.0

(days)

Collection period for accounts receivable	106.2	114.9	103.0	131.4	90.1	110.8	98.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3911 Indicating, Recording and Controlling Instruments Industry

Establishments primarily engaged in manufacturing mechanical, electrical or electronic instruments for indicating, recording and controlling (except electronic process control and electrical industrial control). Establishments primarily engaged in manufacturing electrical industrial control equipment are classified in <3379 - Other Electrical Industrial Equipment Industries> and those primarily engaged in manufacturing electronic process control equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3912 - OTHER INSTRUMENTS AND RELATED PRODUCTS INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	47							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	824	25	419	824	1,685	
- High value (\$'000)	5,000	824	5,000	419	824	1,685	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.0	34.7	43.6	18.5	44.9	37.4	46.0	97.9
Purchases and materials	39.3	34.8	40.3	19.8	44.2	33.9	42.7	97.9
Closing inventory	16.6	11.4	17.8	3.0	16.6	8.3	21.3	87.2
Opening inventory	19.3	11.3	21.1	1.8	17.3	11.9	24.6	76.6
Wages, salaries and benefits	23.4	28.7	22.2	42.5	20.0	29.9	19.3	89.4
Direct	8.7	6.6	9.1	1.4	9.9	15.0	6.8	53.2
Indirect	14.7	22.0	13.1	41.0	10.2	14.9	12.4	87.2
Occupancy expenses	5.2	7.1	4.8	5.7	7.9	8.2	3.5	97.9
Depreciation	2.4	2.3	2.5	2.9	1.9	4.8	1.6	93.6
Repairs and maintenance	0.4	0.4	0.3	0.2	0.6	0.5	0.3	53.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	0.8	1.7	0.6	0.8	2.2	1.1	0.4	80.9
Rent	1.7	2.7	1.4	1.8	3.3	1.8	1.3	70.2
Financial expenses	4.0	4.3	3.9	1.9	5.7	5.5	3.4	95.7
Interest and bank charges	2.3	1.7	2.4	1.1	2.1	3.1	2.2	83.0
Professional fees	1.7	2.5	1.5	0.8	3.6	2.4	1.2	85.1
General expenses	2.0	4.3	1.5	6.5	2.9	2.4	1.2	87.2
Advertising	0.8	1.3	0.7	1.1	1.4	1.0	0.6	72.3
Delivery expenses	0.9	2.6	0.5	4.9	1.2	0.9	0.3	63.8
Insurance	0.3	0.3	0.3	0.5	0.3	0.5	0.3	46.8
Other expenses	19.2	10.1	21.2	5.6	12.9	18.5	22.2	100.0
Total expenses	95.8	89.1	97.3	80.8	94.3	101.9	95.5	100.0
Net profit/loss	4.2	10.9	2.7	19.2	5.7	-1.9	4.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	77						
Gross Operating Revenue	1,141.1	382.2	2,177.2	244.9	590.4	1,133.6	3,352.3
Total Expenses	997.9	325.4	1,916.3	181.3	543.9	1,012.3	2,934.1
Net Profit	143.1	56.8	261.0	63.6	46.4	121.3	418.2

Non-Profitable:

Gross Operating Revenue	1,186.1	404.8	1,644.6	303.3	507.2	1,003.8	2,168.4
Total Expenses	1,539.3	459.7	2,172.8	375.9	544.3	1,501.4	2,721.8
Net Loss	-353.2	-54.9	-528.2	-72.6	-37.1	-497.6	-553.3

1989**Profitable:**

Gross Operating Revenue	1,069.0	363.6	2,049.7	128.1	759.4	1,506.2	2,570.5
Total Expenses	957.9	288.9	1,888.0	79.6	640.6	1,358.3	2,395.7
Net Profit	111.1	74.7	161.6	48.5	118.7	147.9	174.8

Non-Profitable:

Gross Operating Revenue	468.5	278.7	1,675.7	129.4	583.3	1,198.9	3,006.4
Total Expenses	568.8	361.2	1,889.6	175.8	739.7	1,265.6	3,631.0
Net Loss	-100.4	-82.6	-213.9	-46.4	-156.4	-66.7	-624.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	848	25	431	848	1,686	
- High value (\$'000)	5,000	848	5,000	431	848	1,686	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	815.6	236.6	1,400.0	108.8	343.9	892.8	1,911.5	100.0
Total current assets	553.5	142.1	968.7	53.0	216.9	354.9	1,587.8	100.0
Accounts receivable	210.4	50.9	371.5	24.8	72.7	140.8	604.2	100.0
Closing inventory	218.8	54.7	384.6	13.5	89.2	101.2	670.3	89.1
Other current assets	124.1	36.5	212.5	14.6	54.9	112.7	313.2	67.4
Net fixed assets	138.8	48.6	229.9	15.4	76.4	306.2	152.9	100.0
Other assets and adjustments	123.2	45.8	201.3	40.3	50.5	231.7	170.8	93.5
Total liabilities	668.0	165.3	1,175.6	91.0	227.6	812.5	1,541.7	100.0
Total current liabilities	511.5	112.0	914.8	52.6	161.8	628.8	1,203.1	100.0
Current bank loans	84.4	15.6	153.9	12.6	18.1	149.6	158.3	34.8
Other current liabilities	427.0	96.3	760.8	39.9	143.6	479.2	1,044.7	100.0
Long-term bank loans	14.4	9.1	19.7	--	16.7	28.8	10.6	21.7
Other liabilities and adjustments	142.1	44.2	240.9	38.4	49.0	154.7	327.9	95.7
Total equity	147.5	71.3	224.4	17.7	116.2	80.3	369.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.2	1.0	1.0	1.3	0.5	1.3	100.0
Debt to equity ratio	4.5	2.3	5.2	5.1	1.9	10.1	4.1	100.0
Interest coverage ratio	2.2	3.0	2.1	3.3	2.9	0.5	2.9	82.6
Debt ratio	0.8	0.6	0.8	0.8	0.6	0.9	0.8	100.0
Revenue to equity ratio	8.5	5.9	9.4	11.3	5.3	14.5	8.3	100.0
Revenue to closing inventories ratio	5.7	7.8	5.5	14.8	6.9	11.5	4.5	89.1

(percent)

Current debt to equity	346.6	157.0	407.5	296.2	139.1	782.9	325.3	100.0
Operating profit on equity	25.7	24.9	26.0	28.5	24.5	...	35.9	100.0
Net fixed assets to equity	94.1	68.1	102.4	87.2	65.7	381.3	41.3	100.0
Gross margin	33.9	32.4	34.2	26.4	34.1	33.0	34.7	100.0
Return on total assets	8.3	11.2	7.8	6.6	12.4	2.0	10.5	100.0

(days)

Collection period for accounts receivable	60.5	43.5	64.0	45.1	43.0	44.0	71.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3912 Other Instruments and Related Products Industry

Establishments primarily engaged in manufacturing professional and scientific instruments excluding electronic navigational instruments. Establishments primarily engaged in manufacturing electronic navigational instruments are classified in <3359 - Other Communication and Electronic Equipment Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3914 - OPHTHALMIC GOODS INDUSTRY
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	75						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	587	25	319	587	1,155
- High value (\$'000)	5,000	587	5,000	319	587	1,155	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	44.9	43.3	45.5	38.0	45.2	43.7	46.5	96.0
Purchases and materials	45.6	45.3	45.7	38.6	47.7	44.9	46.1	96.0
Closing inventory	9.5	9.4	9.6	9.4	9.3	5.7	11.5	86.7
Opening inventory	8.9	7.3	9.4	8.8	6.8	4.5	11.9	85.3
Wages, salaries and benefits	30.6	25.5	32.5	25.4	25.5	35.5	31.0	98.7
Direct	12.4	6.7	14.5	4.9	7.4	11.4	16.0	41.3
Indirect	18.2	18.7	18.0	20.5	18.1	24.0	14.9	92.0
Occupancy expenses	9.4	10.5	9.0	14.6	9.1	11.7	7.6	100.0
Depreciation	3.1	3.7	2.9	4.3	3.5	3.3	2.7	96.0
Repairs and maintenance	0.8	0.8	0.8	1.1	0.7	0.5	0.9	74.7
Fuel and oil	0.1	0.4	-	1.4	-	-	-	1.3
Utilities	1.9	1.8	2.0	2.5	1.6	2.1	1.9	93.3
Rent	3.5	3.8	3.4	5.3	3.3	5.9	2.1	81.3
Financial expenses	2.4	2.3	2.5	2.3	2.3	3.4	2.0	97.3
Interest and bank charges	1.7	1.5	1.8	1.3	1.6	2.7	1.4	86.7
Professional fees	0.7	0.8	0.6	1.0	0.8	0.8	0.6	97.3
General expenses	2.5	2.5	2.5	2.4	2.6	2.2	2.7	94.7
Advertising	0.7	1.1	0.6	0.8	1.2	0.5	0.6	72.0
Delivery expenses	1.5	1.1	1.7	1.0	1.2	1.3	1.9	66.7
Insurance	0.3	0.3	0.2	0.7	0.2	0.4	0.2	73.3
Other expenses	6.8	7.5	6.6	8.4	7.2	5.8	6.9	100.0
Total expenses	96.7	91.7	98.6	91.2	91.9	102.2	96.7	100.0
Net profit/loss	3.3	8.3	1.4	8.8	8.1	-2.2	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	73						
Gross Operating Revenue	642.2	310.2	1,286.7	123.2	452.9	831.0	1,892.1
Total Expenses	587.3	275.8	1,192.0	97.4	411.9	764.0	1,760.6
Net Profit	54.9	34.4	94.7	25.8	41.0	67.1	131.5

Non-Profitable:

Gross Operating Revenue	695.9	170.4	1,549.2	137.9	376.1	892.5	2,118.6
Total Expenses	760.4	180.3	1,702.3	146.3	395.7	1,153.7	2,177.9
Net Loss	-64.5	-9.9	-153.1	-8.4	-19.6	-261.1	-59.4

1989**Profitable:**

Gross Operating Revenue	526.2	195.4	1,229.3	150.7	415.7	770.9	1,672.4
Total Expenses	480.8	174.7	1,131.4	134.5	372.9	712.3	1,536.6
Net Profit	45.4	20.7	97.9	16.2	42.8	58.6	135.9

Non-Profitable:

Gross Operating Revenue	324.2	196.0	1,251.1	156.5	436.9	845.6	1,681.1
Total Expenses	339.8	210.9	1,271.1	164.8	491.9	855.3	1,712.1
Net Loss	-15.5	-14.9	-20.1	-8.3	-55.1	-9.7	-31.1

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	74							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	593	25	323	593	1,161	
- High value (\$'000)	5,000	593	5,000	323	593	1,161	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	418.1	239.3	687.8	292.5	198.3	380.8	1,088.8	100.0
Total current assets	263.3	184.8	381.8	236.4	145.0	214.9	599.9	100.0
Accounts receivable	62.6	18.5	129.0	11.8	23.7	70.5	205.4	87.8
Closing inventory	72.6	32.8	132.5	20.1	42.6	48.9	241.7	87.8
Other current assets	128.1	133.3	120.2	204.4	78.6	95.3	152.7	68.9
Net fixed assets	120.0	39.4	241.6	26.9	49.1	133.6	382.6	85.1
Other assets and adjustments	34.6	15.0	64.2	29.2	4.2	32.1	106.1	94.6
Total liabilities	216.6	122.7	358.3	194.0	67.8	203.1	561.0	100.0
Total current liabilities	121.7	63.8	209.0	92.6	41.6	127.0	316.1	100.0
Current bank loans	29.9	7.4	63.8	7.3	7.4	18.2	123.5	59.5
Other current liabilities	91.8	56.4	145.1	85.3	34.2	108.8	192.6	100.0
Long-term bank loans	7.7	0.5	18.6	1.3	--	6.9	33.9	18.9
Other liabilities and adjustments	87.1	58.2	130.6	100.0	26.1	69.1	210.8	100.0
Total equity	201.4	116.5	329.4	98.4	130.5	177.7	527.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.1	2.8	1.8	2.5	3.4	1.6	1.8	100.0
Debt to equity ratio	1.0	1.0	1.0	1.9	0.5	1.1	1.0	100.0
Interest coverage ratio	2.5	5.3	1.7	2.2	6.2	0.6	2.7	87.8
Debt ratio	0.5	0.5	0.5	0.6	0.3	0.5	0.5	100.0
Revenue to equity ratio	3.7	2.8	4.1	1.7	3.4	4.9	3.8	100.0
Revenue to closing inventories ratio	10.3	10.0	10.4	8.3	10.6	17.9	8.4	87.8

(percent)

Current debt to equity	60.4	54.7	63.4	94.1	31.9	71.4	59.9	100.0
Operating profit on equity	10.5	19.3	5.8	3.7	28.4	...	10.2	100.0
Net fixed assets to equity	59.5	33.8	73.3	27.3	37.6	75.2	72.5	100.0
Gross margin	23.9	29.2	22.0	29.5	29.1	21.3	22.3	100.0
Return on total assets	8.2	11.6	6.4	2.2	22.2	3.6	7.7	100.0

(days)

Collection period for accounts receivable	30.4	20.5	34.0	25.5	19.1	29.3	36.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 3914 Ophthalmic Goods Industry

Establishments primarily engaged in manufacturing ophthalmic lenses, frames and mountings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC392 - JEWELLERY AND PRECIOUS METAL INDUSTRIES
(Reliability: C)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	145						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	374	25	124	374	1,000
- High value (\$'000)	5,000	374	5,000	124	374	1,000	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.4	40.7	52.8	37.7	43.6	46.3	57.2	99.3
Purchases and materials	45.7	36.8	49.3	30.7	42.4	39.8	55.7	99.3
Closing inventory	22.0	14.0	25.1	3.0	24.3	22.9	26.6	76.6
Opening inventory	25.6	18.0	28.7	9.9	25.5	29.4	28.2	88.3
Wages, salaries and benefits	24.6	14.4	28.7	15.4	13.5	37.0	23.1	86.2
Direct	12.2	4.5	15.2	5.7	3.5	20.3	11.8	45.5
Indirect	12.4	9.9	13.4	9.7	10.0	16.7	11.3	82.1
Occupancy expenses	6.3	9.7	4.9	11.8	7.6	7.1	3.4	97.9
Depreciation	1.6	2.2	1.3	2.0	2.5	1.5	1.2	91.7
Repairs and maintenance	0.4	0.3	0.4	0.3	0.3	0.5	0.3	53.1
Fuel and oil	0.1	0.2	--	0.2	0.2	-	--	4.8
Utilities	1.4	1.9	1.2	2.7	1.2	1.8	0.8	86.2
Rent	2.8	5.0	1.9	6.7	3.5	3.3	1.0	66.2
Financial expenses	3.2	2.5	3.5	2.0	3.0	4.3	3.0	95.2
Interest and bank charges	2.4	2.0	2.6	1.2	2.6	3.3	2.2	83.4
Professional fees	0.8	0.6	0.9	0.7	0.4	1.0	0.8	85.5
General expenses	3.0	2.5	3.2	4.2	1.0	4.3	2.4	91.7
Advertising	1.0	0.7	1.1	1.1	0.4	0.8	1.2	73.1
Delivery expenses	1.2	1.3	1.2	2.4	0.3	1.9	0.7	59.3
Insurance	0.8	0.5	0.9	0.8	0.3	1.6	0.5	66.9
Other expenses	8.8	7.6	9.3	4.3	10.7	9.2	9.3	100.0
Total expenses	95.3	77.4	102.4	75.3	79.3	108.2	98.5	100.0
Net profit/loss	4.7	22.6	-2.4	24.7	20.7	-8.2	1.5	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63						
Gross Operating Revenue	219.5	78.4	1,317.4	43.5	210.6	691.9	1,713.4
Total Expenses	187.4	48.7	1,266.8	24.5	140.2	657.8	1,652.4
Net Profit	32.1	29.7	50.6	19.0	70.3	34.0	61.0

Non-Profitable:

Gross Operating Revenue	306.0	108.6	698.6	77.2	240.5	540.9	1,772.0
Total Expenses	338.6	118.7	775.8	81.5	274.9	615.2	1,868.7
Net Loss	-32.6	-10.1	-77.2	-4.3	-34.4	-74.3	-96.6

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	116							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	577	25	252	577	1,190	
- High value (\$'000)	5,000	577	5,000	252	577	1,190	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	332.3	162.3	989.0	74.9	307.6	641.0	1,297.0	100.0
Total current assets	279.4	139.7	819.1	59.5	273.0	585.1	1,026.3	100.0
Accounts receivable	63.0	17.4	239.0	6.4	35.6	98.4	363.5	98.3
Closing inventory	120.9	43.7	418.8	16.3	89.3	344.3	484.7	95.7
Other current assets	95.5	78.5	161.2	36.6	148.0	142.3	178.0	76.7
Net fixed assets	56.8	23.2	186.7	12.7	40.7	79.2	281.8	98.3
Other assets and adjustments	-3.9	-0.6	-16.8	2.6	-6.1	-23.2	-11.2	81.0
Total liabilities	192.7	91.4	584.0	32.7	189.0	319.0	818.6	100.0
Total current liabilities	109.4	41.7	371.0	21.6	75.0	210.8	512.9	100.0
Current bank loans	25.8	6.6	99.7	1.6	14.9	30.6	160.8	47.4
Other current liabilities	83.6	35.0	271.3	20.0	60.0	180.2	352.0	100.0
Long-term bank loans	14.4	2.1	62.1	0.9	4.1	10.1	108.1	19.8
Other liabilities and adjustments	68.8	47.6	150.8	10.1	109.9	98.0	197.5	90.5
Total equity	139.5	70.8	404.9	42.1	118.5	322.0	478.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	3.3	2.2	2.7	3.6	2.7	2.0	100.0
Debt to equity ratio	1.3	1.2	1.4	0.7	1.5	0.9	1.7	100.0
Interest coverage ratio	1.3	1.8	0.9	27.0	-0.7	-0.5	1.7	86.2
Debt ratio	0.5	0.5	0.5	0.4	0.6	0.4	0.6	100.0
Revenue to equity ratio	3.4	3.4	3.5	3.1	3.6	2.8	3.9	100.0
Revenue to closing inventories ratio	4.0	5.5	3.3	8.1	4.7	2.6	3.8	95.7

(percent)

Current debt to equity	78.4	58.8	91.6	51.4	63.2	65.4	107.2	100.0
Operating profit on equity	3.1	8.3	...	67.5	...	...	5.9	100.0
Net fixed assets to equity	40.7	32.8	46.1	30.3	34.3	24.5	58.9	100.0
Gross margin	22.9	29.9	18.3	46.6	21.3	15.0	19.7	100.0
Return on total assets	5.0	8.2	3.1	39.4	-4.4	-1.8	5.2	100.0

(days)

Collection period for accounts receivable	47.3	26.1	61.2	17.7	30.4	39.3	70.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 392 Jewellery and Precious Metal Industries

Establishments primarily engaged in manufacturing jewellery and silverware. Included are establishments primarily engaged in re-refining or rolling precious metals or producing precious metal alloys.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3921 - JEWELLERY AND SILVERWARE INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	141							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	374	25	124	374	1,000	
- High value (\$'000)	5,000	374	5,000	124	374	1,000	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.5	40.7	53.1	37.5	43.6	46.0	57.9	99.3
Purchases and materials	45.8	36.7	49.5	30.6	42.4	39.5	56.3	99.3
Closing inventory	22.2	13.9	25.5	3.0	24.1	22.9	27.3	75.9
Opening inventory	25.9	17.9	29.1	10.0	25.3	29.4	28.9	87.9
Wages, salaries and benefits	24.5	14.3	28.7	15.4	13.3	37.3	22.8	85.8
Direct	12.2	4.6	15.3	5.7	3.5	20.4	11.9	45.4
Indirect	12.3	9.8	13.3	9.8	9.8	16.8	11.0	81.6
Occupancy expenses	6.3	9.7	4.9	11.9	7.6	7.2	3.4	97.9
Depreciation	1.6	2.2	1.3	2.0	2.5	1.5	1.2	92.2
Repairs and maintenance	0.4	0.3	0.4	0.3	0.3	0.5	0.3	54.6
Fuel and oil	0.1	0.2	--	0.2	0.2	-	--	5.0
Utilities	1.4	1.9	1.2	2.7	1.2	1.8	0.8	85.8
Rent	2.9	5.1	2.0	6.7	3.5	3.3	1.0	66.0
Financial expenses	3.2	2.5	3.5	2.0	3.0	4.3	3.0	95.0
Interest and bank charges	2.5	2.0	2.7	1.2	2.7	3.3	2.3	83.7
Professional fees	0.8	0.5	0.9	0.7	0.4	1.0	0.7	85.1
General expenses	3.0	2.5	3.2	4.2	0.9	4.3	2.5	91.5
Advertising	1.0	0.7	1.1	1.1	0.4	0.8	1.2	74.5
Delivery expenses	1.2	1.3	1.2	2.4	0.3	1.9	0.8	60.3
Insurance	0.8	0.5	0.9	0.8	0.3	1.6	0.5	66.0
Other expenses	8.7	7.6	9.1	4.3	10.7	9.2	9.0	100.0
Total expenses	95.3	77.3	102.5	75.3	79.2	108.2	98.6	100.0
Net profit/loss	4.7	22.7	-2.5	24.7	20.8	-8.2	1.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	62							
Gross Operating Revenue	215.9	78.0	1,324.0	43.3	210.2	691.9	1,748.8	
Total Expenses	183.9	48.2	1,274.2	24.3	139.3	657.8	1,688.5	
Net Profit	32.0	29.8	49.8	19.0	70.9	34.0	60.4	

Non-Profitable:

Gross Operating Revenue	305.5	108.6	702.4	77.2	240.5	542.7	1,772.0	
Total Expenses	338.1	118.7	780.4	81.5	274.9	617.9	1,868.7	
Net Loss	-32.6	-10.1	-78.0	-4.3	-34.4	-75.2	-96.6	

1989

Profitable:

Gross Operating Revenue	355.3	144.8	1,400.0	91.3	344.4	857.2	2,406.8	
Total Expenses	328.0	125.8	1,331.1	74.9	315.5	818.0	2,282.6	
Net Profit	27.4	19.0	68.9	16.3	28.9	39.1	124.2	

Non-Profitable:

Gross Operating Revenue	499.5	143.6	1,071.5	62.3	345.2	651.1	2,273.5	
Total Expenses	532.0	156.9	1,134.8	70.8	370.2	681.5	2,431.1	
Net Loss	-32.5	-13.3	-63.3	-8.6	-25.0	-30.4	-157.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	112							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	601	25	253	601	1,196	
- High value (\$'000)	5,000	601	5,000	253	601	1,196	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	334.0	164.3	1,014.8	74.9	313.8	676.5	1,303.0	100.0
Total current assets	281.0	141.8	839.1	59.5	279.5	600.0	1,042.9	100.0
Accounts receivable	63.8	17.5	249.7	6.4	35.9	108.4	370.0	98.2
Closing inventory	121.8	44.7	431.1	16.0	92.8	359.0	492.5	95.5
Other current assets	95.3	79.6	158.3	37.0	150.7	132.5	180.3	75.9
Net fixed assets	57.1	23.1	193.5	12.7	40.6	101.8	271.6	98.2
Other assets and adjustments	-4.1	-0.6	-17.9	2.6	-6.3	-25.3	-11.5	80.4
Total liabilities	194.3	91.8	605.5	32.9	190.1	356.7	817.5	100.0
Total current liabilities	110.2	41.7	385.0	21.9	74.8	226.0	520.5	100.0
Current bank loans	25.4	6.3	101.9	1.6	14.1	28.5	164.5	45.5
Other current liabilities	84.8	35.3	283.1	20.2	60.6	197.5	356.0	100.0
Long-term bank loans	14.2	1.9	63.7	0.8	3.7	15.1	105.1	17.0
Other liabilities and adjustments	69.8	48.1	156.6	10.2	111.6	115.4	191.7	90.2
Total equity	139.7	72.5	409.2	41.9	123.6	319.7	485.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.5	3.4	2.1	2.7	3.7	2.6	2.0	100.0
Debt to equity ratio	1.3	1.2	1.4	0.7	1.5	1.1	1.6	100.0
Interest coverage ratio	1.3	1.6	0.9	26.9	-0.8	-0.3	1.7	86.6
Debt ratio	0.5	0.5	0.5	0.4	0.6	0.5	0.6	100.0
Revenue to equity ratio	3.4	3.3	3.5	3.1	3.4	2.8	3.9	100.0
Revenue to closing inventories ratio	3.9	5.4	3.3	8.2	4.6	2.5	3.8	95.5

(percent)

Current debt to equity	78.8	57.5	94.0	52.1	60.5	70.6	107.2	100.0
Operating profit on equity	2.8	7.0	...	68.1	...	...	5.9	100.0
Net fixed assets to equity	40.9	31.9	47.2	30.3	32.8	31.8	55.9	100.0
Gross margin	22.7	29.7	18.0	46.8	20.9	14.1	19.6	100.0
Return on total assets	4.9	7.6	3.2	39.6	-5.1	-1.3	5.3	100.0

(days)

Collection period for accounts receivable	48.1	26.1	63.0	17.8	30.3	43.0	71.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3921 Jewellery and Silverware Industry

Establishments primarily engaged in manufacturing articles of precious metals with or without precious stones and imitation precious metals and stones.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3931 - SPORTING GOODS INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	76							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	611	25	230	611	1,442	
- High value (\$'000)	5,000	611	5,000	230	611	1,442	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.1	48.4	51.8	47.3	49.2	52.2	51.6	97.4
Purchases and materials	52.0	57.7	50.7	66.9	50.8	50.4	50.8	97.4
Closing inventory	25.7	32.8	24.1	36.7	29.9	29.3	21.9	92.1
Opening inventory	24.8	23.6	25.1	17.2	28.3	31.2	22.6	84.2
Wages, salaries and benefits	27.5	31.8	26.5	43.9	22.8	21.9	28.4	93.4
Direct	13.4	8.7	14.5	16.0	3.3	13.1	15.0	50.0
Indirect	14.1	23.1	12.0	27.9	19.6	8.8	13.4	89.5
Occupancy expenses	9.4	18.5	7.2	33.2	7.6	9.3	6.4	98.7
Depreciation	3.5	6.8	2.8	12.0	2.9	3.2	2.6	94.7
Repairs and maintenance	0.9	2.5	0.6	5.2	0.5	0.9	0.4	69.7
Fuel and oil	0.1	--	0.1	0.1	-	0.1	0.1	6.6
Utilities	1.8	3.3	1.4	5.1	2.0	1.7	1.3	88.2
Rent	3.0	5.8	2.3	10.9	2.1	3.3	1.9	64.5
Financial expenses	4.4	6.4	3.9	8.8	4.6	4.3	3.7	96.1
Interest and bank charges	3.2	3.8	3.0	4.0	3.7	3.5	2.9	84.2
Professional fees	1.2	2.6	0.9	4.8	0.9	0.9	0.9	89.5
General expenses	4.5	4.8	4.4	5.8	4.0	4.7	4.3	96.1
Advertising	2.5	2.5	2.6	3.0	2.1	1.8	2.9	78.9
Delivery expenses	1.3	1.3	1.3	1.7	1.0	2.3	0.9	64.5
Insurance	0.7	1.0	0.6	1.1	1.0	0.6	0.6	77.6
Other expenses	8.0	7.6	8.0	5.7	9.1	10.5	7.0	100.0
Total expenses	104.8	117.5	101.8	144.7	97.3	102.9	101.4	100.0
Net profit/loss	-4.8	-17.5	-1.8	-44.7	2.7	-2.9	-1.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	62							
Gross Operating Revenue	823.3	175.7	1,763.8	69.5	386.6	1,072.0	2,311.0	
Total Expenses	785.1	150.7	1,706.3	48.0	354.4	1,040.7	2,232.8	
Net Profit	38.3	25.1	57.5	21.5	32.3	31.3	78.2	

Non-Profitable:

Gross Operating Revenue	211.6	73.4	1,598.9	45.3	320.4	980.9	2,417.4	
Total Expenses	261.3	104.7	1,833.6	78.4	335.6	1,119.7	2,779.0	
Net Loss	-49.7	-31.3	-234.7	-33.1	-15.2	-138.8	-361.6	

1989**Profitable:**

Gross Operating Revenue	769.0	190.2	2,047.7	80.7	480.1	1,269.4	2,647.4	
Total Expenses	728.7	172.7	1,957.2	70.1	443.9	1,157.4	2,573.6	
Net Profit	40.3	17.6	90.4	10.6	36.2	112.1	73.7	

Non-Profitable:

Gross Operating Revenue	514.0	215.0	2,244.8	140.9	437.9	1,308.8	3,316.1	
Total Expenses	557.3	237.2	2,410.8	160.1	468.7	1,436.6	3,525.8	
Net Loss	-43.3	-22.1	-166.0	-19.3	-30.8	-127.8	-209.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	72							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	710	25	259	710	1,495	
- High value (\$'000)	5,000	710	5,000	259	710	1,495	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	536.0	203.9	1,525.0	164.8	340.2	792.7	2,192.0	100.0
Total current assets	316.3	91.9	984.7	51.3	233.1	568.9	1,363.4	100.0
Accounts receivable	57.9	13.8	189.1	10.4	25.7	96.3	273.7	97.2
Closing inventory	142.9	48.7	423.6	30.0	113.7	314.6	522.8	97.2
Other current assets	115.4	29.3	371.9	10.8	93.6	157.8	566.8	84.7
Net fixed assets	82.4	46.3	189.8	34.5	87.1	83.9	286.3	97.2
Other assets and adjustments	137.3	65.7	350.4	78.8	19.9	139.8	542.2	77.8
Total liabilities	372.3	122.0	1,117.6	100.6	196.4	393.9	1,776.6	100.0
Total current liabilities	210.2	53.2	677.9	33.3	122.2	326.3	998.1	100.0
Current bank loans	77.8	19.2	252.4	11.1	47.3	236.8	266.6	58.3
Other current liabilities	132.4	34.0	425.5	22.2	74.9	89.5	731.5	100.0
Long-term bank loans	51.2	1.8	198.4	2.3	--	1.1	378.0	13.9
Other liabilities and adjustments	110.8	67.0	241.2	64.9	74.2	66.5	400.4	88.9
Total equity	163.7	81.9	407.4	64.1	143.7	398.7	415.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.7	1.4	1.5	1.9	1.7	1.3	100.0
Debt to equity ratio	2.2	1.4	2.7	1.5	1.3	0.9	4.2	100.0
Interest coverage ratio	-0.5	-3.9	0.5	-9.9	0.8	0.5	0.5	84.7
Debt ratio	0.6	0.5	0.7	0.6	0.5	0.4	0.8	100.0
Revenue to equity ratio	3.3	1.6	4.3	1.0	2.6	2.7	5.7	100.0
Revenue to closing inventories ratio	3.8	2.8	4.1	2.2	3.3	3.4	4.5	97.2

(percent)

Current debt to equity	128.3	64.9	166.3	52.0	85.0	81.8	240.3	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	50.3	56.5	46.5	53.9	60.6	21.0	68.9	100.0
Gross margin	21.9	21.7	21.9	15.9	25.3	26.3	20.1	100.0
Return on total assets	-1.7	-10.8	1.8	-19.1	3.3	2.4	1.6	100.0

(days)

Collection period for accounts receivable	38.6	36.4	39.2	56.2	24.3	32.2	42.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3931 Sporting Goods Industry

Establishments primarily engaged in manufacturing sporting, athletic and recreation equipment. While skate boots with blades or wheels attached are manufactured in this industry, establishments primarily engaged in manufacturing skate boots without attachments or ski boots are classified in <1712 - Footwear Industry> and those primarily engaged in manufacturing firearms are classified in <3099 - Other Metal Fabricating Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3932 - TOYS AND GAMES INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	23							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	331	25	74	331	1,007	
- High value (\$'000)	5,000	331	5,000	74	331	1,007	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	61.5	54.0	62.7	49.5	63.1	34.6	75.1	100.0
Purchases and materials	58.3	51.7	59.4	46.3	62.9	35.7	69.8	100.0
Closing inventory	36.4	5.8	41.5	4.2	9.1	21.4	50.3	65.2
Opening inventory	39.6	8.0	44.9	7.4	9.3	20.4	55.6	65.2
Wages, salaries and benefits	16.3	11.1	17.1	10.3	12.9	33.4	10.0	82.6
Direct	7.9	1.2	9.0	-	3.8	23.2	2.7	30.4
Indirect	8.4	9.9	8.2	10.3	9.2	10.2	7.3	78.3
Occupancy expenses	8.4	10.6	8.0	13.3	5.3	6.8	8.5	95.7
Depreciation	2.5	2.6	2.4	3.2	1.3	3.2	2.1	87.0
Repairs and maintenance	0.6	0.3	0.6	--	0.8	0.7	0.6	43.5
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.5	0.6	1.7	0.3	1.4	2.4	1.4	65.2
Rent	3.8	7.1	3.2	9.7	1.8	0.6	4.4	65.2
Financial expenses	4.7	2.8	5.1	2.6	3.4	5.2	5.0	87.0
Interest and bank charges	3.9	1.8	4.2	1.2	2.9	4.0	4.3	73.9
Professional fees	0.9	1.1	0.8	1.3	0.5	1.2	0.7	73.9
General expenses	6.3	2.1	7.0	0.6	5.0	4.0	8.3	87.0
Advertising	4.1	0.5	4.7	0.4	0.7	1.4	6.1	69.6
Delivery expenses	1.7	1.3	1.8	0.1	3.9	1.4	1.9	65.2
Insurance	0.5	0.3	0.6	0.2	0.4	1.2	0.3	60.9
Other expenses	9.9	7.3	10.3	7.3	7.2	15.0	8.3	95.7
Total expenses	107.1	87.9	110.3	83.5	96.8	99.0	115.3	100.0
Net profit/loss	-7.1	12.1	-10.3	16.5	3.2	1.0	-15.3	91.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	147.5	46.7	687.0	38.5	147.2	601.4	1,326.8	
Total Expenses	136.8	38.4	663.3	30.5	134.7	591.9	1,196.3	
Net Profit	10.7	8.3	23.8	7.9	12.4	9.5	130.5	

Non-Profitable:

Gross Operating Revenue	1,116.8	99.9	2,447.5	62.6	138.1	513.1	2,822.6	
Total Expenses	1,316.7	109.9	2,895.9	76.7	143.8	550.5	3,350.7	
Net Loss	-281.5	-20.4	-448.4	-77.0	-7.1	-37.4	-528.1	

1989**Profitable:**

Gross Operating Revenue	194.4	61.8	569.2	44.4	165.1	421.3	2,072.8	
Total Expenses	166.6	42.7	517.0	30.9	112.7	374.8	1,963.3	
Net Profit	27.8	19.1	52.2	13.5	52.4	46.6	109.5	

Non-Profitable:

Gross Operating Revenue	500.3	125.1	1,205.2	-	125.1	620.8	2,335.0	
Total Expenses	552.3	145.8	1,315.9	-	145.8	647.4	2,608.4	
Net Loss	-52.0	-20.8	-110.7	-	-20.8	-26.6	-273.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	463	25	221	463	1,019	
- High value (\$'000)	5,000	463	5,000	221	463	1,019	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	432.0	82.0	1,254.7	68.5	211.6	415.6	2,881.9	94.7
Total current assets	330.1	67.5	947.4	58.8	150.8	283.5	2,234.8	94.7
Accounts receivable	9.2	7.6	13.1	6.6	17.7	7.1	24.7	94.7
Closing inventory	173.7	6.8	566.1	3.0	43.5	135.1	1,401.9	78.9
Other current assets	147.0	53.0	368.1	49.2	89.5	141.3	808.1	89.5
Net fixed assets	92.8	13.4	279.2	9.5	51.0	128.2	572.2	94.7
Other assets and adjustments	9.1	1.0	28.0	0.1	9.7	3.8	74.8	73.7
Total liabilities	115.0	17.3	344.6	9.6	90.7	121.3	777.7	94.7
Total current liabilities	92.6	16.7	271.0	9.6	85.3	85.9	629.9	94.7
Current bank loans	11.6	--	38.9	--	--	18.7	78.2	26.3
Other current liabilities	81.0	16.7	232.0	9.6	85.3	67.2	551.7	94.7
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	22.3	0.5	73.6	--	5.3	35.4	147.8	73.7
Total equity	317.0	64.7	910.0	58.9	120.8	294.3	2,104.2	94.7

FINANCIAL RATIOS

(times)

Current ratio	3.5	4.0	3.4	6.0	1.7	3.2	3.5	94.7
Debt to equity ratio	0.3	0.2	0.3	0.1	0.7	0.4	0.3	94.7
Interest coverage ratio	-1.4	0.4	-1.4	-9.8	1.4	1.6	-2.7	68.4
Debt ratio	0.2	0.2	0.2	0.1	0.4	0.2	0.2	94.7
Revenue to equity ratio	1.4	1.1	1.4	0.8	2.6	2.2	1.2	94.7
Revenue to closing inventories ratio	2.6	11.0	2.3	16.4	7.4	4.8	1.9	78.9

(percent)

Current debt to equity	29.2	25.9	29.7	16.3	70.6	29.1	29.9	94.7
Operating profit on equity	...	...	...	...	2.7	5.3	...	94.7
Net fixed assets to equity	29.2	20.8	30.6	16.2	42.2	43.5	27.1	94.7
Gross margin	20.2	23.9	19.7	22.1	26.6	31.3	14.3	100.0
Return on total assets	-5.7	0.4	-6.7	-1.0	5.1	9.8	-11.3	94.7

(days)

Collection period for accounts receivable	7.4	37.0	3.5	48.6	20.0	3.9	3.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3932 Toys and Games Industry

Establishments primarily engaged in manufacturing toys and games of any material including handicraft and hobby craft kits.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3971 - SIGN AND DISPLAY INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	255							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	356	25	166	356	991	
- High value (\$'000)	5,000	356	5,000	166	356	991	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	41.1	36.1	42.7	37.1	35.3	38.8	43.7	98.4
Purchases and materials	41.4	35.7	43.3	37.4	34.4	38.5	44.5	98.4
Closing inventory	7.9	3.8	9.2	2.6	4.6	8.7	9.4	81.6
Opening inventory	7.5	4.2	8.6	2.3	5.6	9.0	8.5	79.6
Wages, salaries and benefits	31.8	24.9	34.1	14.3	32.8	34.5	33.9	94.1
Direct	16.6	9.2	18.9	3.6	13.4	17.9	19.2	52.9
Indirect	15.3	15.7	15.1	10.7	19.3	16.7	14.7	86.7
Occupancy expenses	9.4	14.2	7.8	16.5	12.4	9.3	7.4	99.2
Depreciation	3.0	3.1	3.0	3.5	2.9	3.3	2.9	92.5
Repairs and maintenance	0.6	0.7	0.6	1.2	0.4	0.5	0.6	65.5
Fuel and oil	0.1	0.3	-	0.6	--	-	-	3.1
Utilities	2.1	3.1	1.8	2.9	3.2	2.3	1.7	92.9
Rent	3.5	6.9	2.4	8.3	5.9	3.2	2.2	73.7
Financial expenses	3.2	4.7	2.8	6.4	3.4	3.3	2.7	96.5
Interest and bank charges	2.2	3.3	1.9	4.9	2.2	2.4	1.8	88.6
Professional fees	1.0	1.3	0.9	1.5	1.2	0.9	0.9	89.0
General expenses	3.6	5.9	2.8	6.3	5.6	4.1	2.5	96.5
Advertising	0.9	1.3	0.8	1.1	1.5	1.0	0.8	84.3
Delivery expenses	2.0	3.7	1.4	3.9	3.4	2.3	1.2	73.3
Insurance	0.7	0.9	0.6	1.2	0.7	0.8	0.5	78.8
Other expenses	9.4	11.8	8.6	15.3	9.2	9.0	8.5	100.0
Total expenses	98.5	97.5	98.8	95.8	98.8	99.0	98.7	100.0
Net profit/loss	1.5	2.5	1.2	4.2	1.2	1.0	1.3	99.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	60						
Gross Operating Revenue	302.1	81.5	1,381.9	54.6	219.8	601.5	1,973.0
Total Expenses	279.6	69.9	1,305.9	45.7	194.4	548.7	1,879.4
Net Profit	22.5	11.6	76.0	8.9	25.4	52.9	93.6

Non-Profitable:

Gross Operating Revenue	356.4	125.4	1,178.2	49.3	237.0	594.2	1,741.1
Total Expenses	387.8	143.3	1,257.9	67.6	254.3	653.7	1,840.1
Net Loss	-31.7	-18.1	-79.7	-18.6	-17.2	-59.6	-99.0

1989**Profitable:**

Gross Operating Revenue	534.2	168.2	1,348.6	108.7	330.7	769.5	2,095.6
Total Expenses	495.2	147.9	1,267.9	91.9	300.9	722.5	1,971.3
Net Profit	39.0	20.3	80.7	16.8	29.8	46.9	124.3

Non-Profitable:

Gross Operating Revenue	403.1	216.2	1,140.0	123.5	339.1	711.2	1,948.7
Total Expenses	426.9	230.5	1,201.3	133.5	359.2	734.7	2,081.4
Net Loss	-23.8	-14.3	-61.3	-10.0	-20.1	-23.5	-132.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	228							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	424	25	217	424	1,110	
- High value (\$'000)	5,000	424	5,000	217	424	1,110	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	336.3	93.4	812.4	51.6	178.1	450.2	1,105.4	100.0
Total current assets	210.8	51.4	523.1	31.9	90.8	273.2	725.3	100.0
Accounts receivable	104.6	21.8	266.9	13.4	38.7	137.0	371.9	99.6
Closing inventory	52.4	11.0	133.4	6.3	20.7	70.6	184.3	91.2
Other current assets	53.7	18.5	122.7	12.1	31.4	65.4	169.0	78.1
Net fixed assets	117.5	30.0	289.0	18.5	53.3	159.4	393.8	96.1
Other assets and adjustments	8.0	12.0	0.2	1.1	33.9	17.6	-13.7	78.9
Total liabilities	221.6	88.8	482.1	76.9	112.8	307.2	623.5	100.0
Total current liabilities	133.9	51.1	296.3	38.1	77.3	168.9	399.4	100.0
Current bank loans	35.5	11.3	83.0	13.7	6.4	41.7	116.4	48.2
Other current liabilities	98.4	39.7	213.3	24.3	70.9	127.1	282.9	98.7
Long-term bank loans	10.9	2.4	27.6	1.5	4.1	22.8	31.4	25.4
Other liabilities and adjustments	76.7	35.2	158.0	37.2	31.3	115.4	192.5	95.6
Total equity	114.7	4.6	330.3	-25.2	65.2	143.0	481.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.0	1.7	0.8	1.1	1.6	1.8	100.0
Debt to equity ratio	1.9	18.9	1.4	...	1.7	2.1	1.2	100.0
Interest coverage ratio	1.0	-0.4	1.6	-1.6	0.5	1.5	1.7	89.0
Debt ratio	0.6	0.9	0.5	1.4	0.6	0.6	0.5	100.0
Revenue to equity ratio	5.2	37.1	4.3	...	4.7	5.1	4.1	100.0
Revenue to closing inventories ratio	11.4	15.6	10.7	16.8	14.9	10.3	10.8	91.2

(percent)

Current debt to equity	116.7	1,093.2	89.7	...	118.5	118.1	82.8	100.0
Operating profit on equity	0.3	...	5.5	44.6	...	7.8	5.0	100.0
Net fixed assets to equity	102.4	642.4	87.4	...	81.6	111.4	81.7	100.0
Gross margin	24.4	30.8	22.9	32.7	29.4	26.6	21.8	100.0
Return on total assets	3.9	-3.1	5.6	-13.4	2.9	7.1	5.0	100.0

(days)

Collection period for accounts receivable	63.8	45.9	68.0	46.3	45.6	68.2	67.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3971 Sign and Display Industry

Establishments primarily engaged in manufacturing signs, signboards of a permanent nature, advertising display stands, name plates (excluding office), etc. Establishments in this industry are secondarily engaged in performing work on other establishments' materials. Establishments primarily engaged in the rental of signs, signboards and display booths are classified in <7743 - Outdoor Display and Billboard Advertising>, services and those primarily engaged in manufacturing engraved, office name plates are classified in <3999 - Other Manufactured Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3991 - BROOM, BRUSH AND MOP INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	663	-	-	-	-	
- High value (\$'000)	5,000	663	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	51.1	52.1	48.1	-	-	-	-	100.0
Purchases and materials	58.6	61.1	51.5	-	-	-	-	100.0
Closing inventory	23.0	21.3	27.9	-	-	-	-	100.0
Opening inventory	15.5	12.3	24.6	-	-	-	-	100.0
Wages, salaries and benefits	21.0	18.1	29.5	-	-	-	-	100.0
Direct	17.3	17.5	16.9	-	-	-	-	88.9
Indirect	3.7	0.6	12.6	-	-	-	-	88.9
Occupancy expenses	8.6	8.6	8.4	-	-	-	-	100.0
Depreciation	1.3	0.8	2.8	-	-	-	-	100.0
Repairs and maintenance	0.9	0.7	1.5	-	-	-	-	88.9
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	3.1	3.5	1.9	-	-	-	-	100.0
Rent	3.2	3.5	2.1	-	-	-	-	77.8
Financial expenses	1.8	0.9	4.1	-	-	-	-	100.0
Interest and bank charges	1.2	0.4	3.5	-	-	-	-	100.0
Professional fees	0.5	0.5	0.7	-	-	-	-	100.0
General expenses	2.3	1.3	5.4	-	-	-	-	100.0
Advertising	0.9	0.8	1.4	-	-	-	-	100.0
Delivery expenses	0.9	-	3.4	-	-	-	-	88.9
Insurance	0.5	0.4	0.6	-	-	-	-	100.0
Other expenses	3.3	2.6	5.5	-	-	-	-	100.0
Total expenses	88.1	83.6	101.0	-	-	-	-	100.0
Net profit/loss	11.9	16.4	-1.0	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67						
Gross Operating Revenue	504.7	437.6	2,606.4	-	-	-	-
Total Expenses	433.1	365.8	2,539.6	-	-	-	-
Net Profit	71.6	71.8	66.8	-	-	-	-

Non-Profitable:

Gross Operating Revenue	1,412.3	-	1,412.3	-	-	-	-
Total Expenses	1,489.7	-	1,489.7	-	-	-	-
Net Loss	-77.4	-	-77.4	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,859.2	360.6	2,820.3	229.6	444.4	1,184.5	3,871.8
Total Expenses	1,785.8	298.0	2,740.0	150.3	392.4	1,119.8	3,781.6
Net Profit	73.4	62.6	80.3	79.3	52.0	64.8	90.3

Non-Profitable:

Gross Operating Revenue	420.0	389.7	1,018.8	153.7	402.3	1,018.8	-
Total Expenses	919.2	913.2	1,038.2	232.3	949.6	1,038.2	-
Net Loss	-499.2	-523.5	-19.3	-78.6	-547.3	-19.3	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	663	-	-	-	-	
- High value (\$'000)	5,000	663	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	304.1	236.6	1,148.9	-	-	-	-	100.0
Total current assets	267.4	219.1	872.2	-	-	-	-	100.0
Accounts receivable	130.3	119.6	264.5	-	-	-	-	100.0
Closing inventory	125.3	93.2	527.5	-	-	-	-	100.0
Other current assets	11.6	6.2	80.1	-	-	-	-	66.7
Net fixed assets	34.2	17.0	249.5	-	-	-	-	100.0
Other assets and adjustments	2.3	0.4	27.2	-	-	-	-	100.0
Total liabilities	215.3	163.4	864.6	-	-	-	-	100.0
Total current liabilities	190.5	142.8	787.9	-	-	-	-	100.0
Current bank loans	85.6	50.4	526.3	-	-	-	-	88.9
Other current liabilities	104.8	92.3	261.6	-	-	-	-	100.0
Long-term bank loans	3.6	1.5	29.8	-	-	-	-	77.8
Other liabilities and adjustments	21.1	19.1	46.7	-	-	-	-	100.0
Total equity	88.7	73.1	284.3	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.5	1.1	-	-	-	-	100.0
Debt to equity ratio	2.4	2.2	3.0	...	...	...	...	100.0
Interest coverage ratio	10.8	38.3	0.6	-	-	-	-	100.0
Debt ratio	0.7	0.6	0.7	-	-	-	-	100.0
Revenue to equity ratio	6.1	5.9	6.6	...	...	...	...	100.0
Revenue to closing inventories ratio	4.3	4.6	3.5	-	-	-	-	100.0

(percent)

Current debt to equity	214.5	195.1	277.0	...	...	...	...	100.0
Operating profit on equity	73.2	98.1	...	...	...	...	...	100.0
Net fixed assets to equity	38.6	23.3	87.7	...	...	...	...	100.0
Gross margin	27.9	29.8	22.3	-	-	-	-	100.0
Return on total assets	23.5	31.1	3.9	-	-	-	-	100.0

(days)

Collection period for accounts receivable	87.3	99.8	51.0	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3991 Broom, Brush and Mop Industry

Establishments primarily engaged in manufacturing brooms, brushes, mops and similar products. Establishments primarily engaged in manufacturing artists' paint brushes are classified in <3999 - Other Manufactured Products Industries n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3992 - BUTTON, BUCKLE AND CLOTHES FASTENER INDUSTRY
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	880	25	400	880	1,354	
- High value (\$'000)	5,000	880	5,000	400	880	1,354	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.6	55.6	42.5	56.2	55.4	58.3	39.2	100.0
Purchases and materials	56.3	51.5	56.7	54.1	50.9	58.7	56.3	100.0
Closing inventory	18.4	10.8	19.1	1.7	13.1	13.0	20.4	76.9
Opening inventory	5.8	14.9	4.9	3.8	17.6	12.6	3.3	76.9
Wages, salaries and benefits	32.7	28.7	33.1	20.7	30.7	22.8	35.3	76.9
Direct	21.0	17.9	21.3	-	22.3	10.2	23.6	69.2
Indirect	11.7	10.8	11.8	20.7	8.4	12.5	11.7	76.9
Occupancy expenses	6.5	7.1	6.5	17.0	4.6	4.3	6.9	92.3
Depreciation	1.5	2.3	1.4	6.5	1.3	0.7	1.6	84.6
Repairs and maintenance	1.3	0.6	1.3	0.2	0.7	0.7	1.5	69.2
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.7	2.2	1.6	5.5	1.4	1.0	1.8	92.3
Rent	2.0	1.9	2.1	4.9	1.2	1.9	2.1	61.5
Financial expenses	4.3	1.3	4.6	0.1	1.6	1.2	5.3	76.9
Interest and bank charges	3.3	0.6	3.5	-	0.8	0.4	4.1	61.5
Professional fees	1.1	0.7	1.1	0.1	0.9	0.8	1.2	76.9
General expenses	3.4	3.6	3.4	4.0	3.5	2.4	3.6	92.3
Advertising	1.0	1.4	1.0	0.5	1.6	1.0	1.0	69.2
Delivery expenses	1.7	1.9	1.7	3.2	1.6	1.3	1.8	92.3
Insurance	0.7	0.3	0.8	0.3	0.3	0.1	0.9	38.5
Other expenses	5.9	5.8	5.9	11.8	4.3	7.5	5.6	100.0
Total expenses	96.6	102.1	96.0	109.9	100.1	96.6	95.9	100.0
Net profit/loss	3.4	-2.1	4.0	-9.9	-0.1	3.4	4.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	1,837.7	262.2	2,938.5	54.7	670.6	1,164.7	3,906.5	
Total Expenses	1,754.4	251.0	2,804.7	50.8	645.2	1,077.2	3,747.5	
Net Profit	83.3	11.2	133.8	3.9	25.3	87.5	159.0	

Non-Profitable:

Gross Operating Revenue	322.6	185.2	1,017.1	68.7	657.7	1,017.1	-	
Total Expenses	359.7	208.4	1,124.9	84.6	710.6	1,124.9	-	
Net Loss	-37.2	-23.2	-107.8	-15.9	-53.0	-107.8	-	

1989**Profitable:**

Gross Operating Revenue	1,938.5	743.5	2,566.6	-	743.5	1,459.0	3,540.3	
Total Expenses	1,778.3	716.9	2,336.2	-	716.9	1,242.3	3,297.9	
Net Profit	160.2	26.6	230.4	-	26.6	216.8	242.4	

Non-Profitable:

Gross Operating Revenue	358.2	192.7	2,175.5	149.0	628.9	-	2,175.5	
Total Expenses	369.3	201.7	2,210.4	158.8	629.4	-	2,210.4	
Net Loss	-11.1	-9.0	-34.9	-9.8	-0.5	-	-34.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,010	-	-	-	-	
- High value (\$'000)	5,000	1,010	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	981.9	214.8	1,701.8	-	-	-	-	100.0
Total current assets	732.7	155.8	1,274.2	-	-	-	-	100.0
Accounts receivable	358.9	75.6	624.9	-	-	-	-	100.0
Closing inventory	317.6	42.2	576.2	-	-	-	-	90.9
Other current assets	-56.1	38.0	73.0	-	-	-	-	90.9
Net fixed assets	252.6	59.0	434.4	-	-	-	-	100.0
Other assets and adjustments	-3.4	--	-6.7	-	-	-	-	63.6
Total liabilities	926.3	210.0	1,598.6	-	-	-	-	100.0
Total current liabilities	752.9	160.6	1,308.9	-	-	-	-	100.0
Current bank loans	442.8	92.7	771.3	-	-	-	-	90.9
Other current liabilities	310.1	67.8	537.5	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	173.4	49.4	289.7	-	-	-	-	100.0
Total equity	55.5	4.8	103.1	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.9	0.9	-	-	-	-	100.0
Debt to equity ratio	16.6	43.2	15.4	...	...	...	...	100.0
Interest coverage ratio	2.0	1.2	2.0	-	-	-	-	72.7
Debt ratio	0.9	0.9	0.9	-	-	-	-	100.0
Revenue to equity ratio	30.8	83.9	28.4	...	...	...	...	100.0
Revenue to closing inventories ratio	5.3	9.6	5.1	-	-	-	-	90.9

(percent)

Current debt to equity	1,354.8	3,306.3	1,268.5	...	...	...	...	100.0
Operating profit on equity	106.8	22.3	110.5	...	...	...	...	100.0
Net fixed assets to equity	454.6	1,215.1	421.0	...	...	...	...	100.0
Gross margin	23.5	15.7	24.5	-	-	-	-	100.0
Return on total assets	11.7	2.3	12.8	-	-	-	-	100.0

(days)

Collection period for accounts receivable	76.4	67.6	77.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3992 Button, Buckle and Clothes Fastener Industry

Establishments primarily engaged in manufacturing buttons, buckles and clothes fasteners. Establishments primarily engaged in manufacturing shoe buckles are classified in <1719 - Other Leather and Allied Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3993 - FLOOR TILE, LINOLEUM AND COATED FABRIC INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	37.4	-	-	-	-	-	-	100.0
Purchases and materials	39.8	-	-	-	-	-	-	100.0
Closing inventory	15.7	-	-	-	-	-	-	100.0
Opening inventory	13.2	-	-	-	-	-	-	100.0
Wages, salaries and benefits	32.2	-	-	-	-	-	-	100.0
Direct	25.6	-	-	-	-	-	-	100.0
Indirect	6.6	-	-	-	-	-	-	66.7
Occupancy expenses	12.2	-	-	-	-	-	-	100.0
Depreciation	4.5	-	-	-	-	-	-	100.0
Repairs and maintenance	1.6	-	-	-	-	-	-	66.7
Fuel and oil	0.6	-	-	-	-	-	-	16.7
Utilities	1.8	-	-	-	-	-	-	100.0
Rent	3.6	-	-	-	-	-	-	66.7
Financial expenses	2.7	-	-	-	-	-	-	100.0
Interest and bank charges	0.8	-	-	-	-	-	-	83.3
Professional fees	1.9	-	-	-	-	-	-	100.0
General expenses	2.9	-	-	-	-	-	-	100.0
Advertising	1.2	-	-	-	-	-	-	66.7
Delivery expenses	0.9	-	-	-	-	-	-	66.7
Insurance	0.7	-	-	-	-	-	-	83.3
Other expenses	5.9	-	-	-	-	-	-	100.0
Total expenses	93.3	-	-	-	-	-	-	100.0
Net profit/loss	6.7	-	-	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67						
Gross Operating Revenue	850.4	-	-	-	-	-	-
Total Expenses	777.6	-	-	-	-	-	-
Net Profit	72.8	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	392.2	-	-	-	-	-	-
Total Expenses	397.4	-	-	-	-	-	-
Net Loss	-5.2	-	-	-	-	-	-

1989

Profitable:

Gross Operating Revenue	900.0	-	-	-	-	-	-
Total Expenses	845.5	-	-	-	-	-	-
Net Profit	54.5	-	-	-	-	-	-

Non-Profitable:

Gross Operating Revenue	62.4	-	-	-	-	-	-
Total Expenses	78.9	-	-	-	-	-	-
Net Loss	-16.5	-	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	511.1	-	-	-	-	-	-	100.0
Total current assets	487.3	-	-	-	-	-	-	100.0
Accounts receivable	108.8	-	-	-	-	-	-	100.0
Closing inventory	109.0	-	-	-	-	-	-	100.0
Other current assets	269.4	-	-	-	-	-	-	100.0
Net fixed assets	23.8	-	-	-	-	-	-	100.0
Other assets and adjustments	--	-	-	-	-	-	-	83.3
Total liabilities	68.6	-	-	-	-	-	-	100.0
Total current liabilities	68.6	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	68.6	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	--	-	-	-	-	-	-	83.3
Total equity	442.5	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	7.0	-	-	-	-	-	-	100.0
Debt to equity ratio	0.1	...	...	...	...	...	...	100.0
Interest coverage ratio	9.2	-	-	-	-	-	-	83.3
Debt ratio	0.1	-	-	-	-	-	-	100.0
Revenue to equity ratio	1.5	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	6.3	-	-	-	-	-	-	100.0

(percent)

Current debt to equity	15.5	...	...	...	...	...	...	100.0
Operating profit on equity	10.5	...	...	...	...	...	...	100.0
Net fixed assets to equity	5.3	...	...	...	...	...	...	100.0
Gross margin	30.4	-	-	-	-	-	-	100.0
Return on total assets	10.2	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	57.0	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

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

1989

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

SIC 3993 Floor Tile, Linoleum and Coated Fabric Industry

Establishments primarily engaged in manufacturing floor tile, linoleum and coated fabric including waterproof fabrics (except vulcanized). Establishments primarily engaged in manufacturing floor carpeting are classified in <1921 - Carpet, Mat and Rug Industry> and those primarily engaged in manufacturing vulcanized waterproof fabrics are classified in <1599 - Other Rubber Products Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3994 - MUSICAL INSTRUMENT AND SOUND RECORDING INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	396	25	217	396	931	
- High value (\$'000)	5,000	396	5,000	217	396	931	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.2	38.8	40.5	47.0	35.9	39.1	41.4	100.0
Purchases and materials	38.8	38.4	38.8	42.5	36.9	44.1	35.5	100.0
Closing inventory	11.7	7.4	12.4	12.6	5.6	21.4	6.7	86.4
Opening inventory	13.2	7.8	14.0	17.0	4.6	16.4	12.5	81.8
Wages, salaries and benefits	30.8	24.9	31.8	24.0	25.2	34.3	30.3	95.5
Direct	5.7	4.1	6.0	0.8	5.3	6.9	5.4	36.4
Indirect	25.1	20.7	25.8	23.2	19.8	27.4	24.8	90.9
Occupancy expenses	5.5	13.1	4.3	10.5	13.9	5.6	3.4	100.0
Depreciation	2.4	5.2	2.0	3.8	5.7	2.9	1.4	95.5
Repairs and maintenance	0.3	0.8	0.3	0.8	0.8	0.7	--	77.3
Fuel and oil	-	-	-	-	-	-	-	-
Utilities	1.3	1.8	1.2	1.8	1.8	1.2	1.2	95.5
Rent	1.4	5.3	0.8	4.2	5.6	0.9	0.7	72.7
Financial expenses	3.6	4.1	3.5	5.6	3.6	2.4	4.2	100.0
Interest and bank charges	1.3	2.8	1.0	4.3	2.3	1.6	0.6	86.4
Professional fees	2.3	1.3	2.5	1.3	1.3	0.8	3.5	90.9
General expenses	2.5	2.6	2.5	4.7	1.9	1.9	2.8	100.0
Advertising	1.7	1.0	1.8	1.0	1.0	1.1	2.3	81.8
Delivery expenses	0.5	1.0	0.5	3.0	0.3	0.6	0.4	50.0
Insurance	0.3	0.7	0.2	0.7	0.7	0.2	0.2	72.7
Other expenses	10.1	10.8	9.9	2.9	13.5	7.0	11.8	100.0
Total expenses	92.7	94.2	92.5	94.7	94.0	90.4	93.8	100.0
Net profit/loss	7.3	5.8	7.5	5.3	6.0	9.6	6.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	82							
Gross Operating Revenue	856.8	240.2	1,382.5	101.4	323.4	791.8	1,952.7	
Total Expenses	780.1	216.8	1,260.2	81.3	298.1	667.5	1,832.5	
Net Profit	76.7	23.4	122.2	20.1	25.4	124.3	120.3	

Non-Profitable:

Gross Operating Revenue	399.3	135.5	791.9	95.7	325.2	791.9	-	
Total Expenses	405.0	145.1	791.9	103.0	346.0	791.9	-	
Net Loss	-5.8	-9.6	--	-7.3	-20.8	--	-	

1989**Profitable:**

Gross Operating Revenue	540.0	126.7	1,589.1	73.0	492.1	995.1	1,900.1	
Total Expenses	462.2	94.5	1,395.4	50.6	393.7	968.8	1,618.8	
Net Profit	77.8	32.2	193.7	22.5	98.4	26.3	281.3	

Non-Profitable:

Gross Operating Revenue	560.4	288.1	1,062.3	157.1	310.9	805.5	1,626.2	
Total Expenses	593.4	319.8	1,097.5	168.4	346.2	822.7	1,701.1	
Net Loss	-33.0	-31.8	-35.2	-11.3	-35.3	-17.2	-74.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	658	25	322	658	1,011	
- High value (\$'000)	5,000	658	5,000	322	658	1,011	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	547.0	145.8	895.2	78.9	255.4	891.2	900.8	100.0
Total current assets	370.0	75.2	625.8	43.4	127.3	587.4	680.3	100.0
Accounts receivable	101.3	21.5	170.6	10.5	39.4	149.4	200.6	100.0
Closing inventory	96.3	21.6	161.0	18.5	26.8	183.0	129.9	100.0
Other current assets	172.3	32.0	294.1	14.3	60.9	254.9	349.7	84.2
Net fixed assets	179.1	70.4	273.4	35.5	127.7	309.5	222.2	100.0
Other assets and adjustments	-2.1	0.1	-4.0	--	0.4	-5.7	-1.6	84.2
Total liabilities	447.5	150.5	705.2	74.4	275.2	731.2	668.3	100.0
Total current liabilities	297.3	65.8	498.2	40.1	107.9	493.4	504.9	100.0
Current bank loans	28.2	11.2	43.0	5.7	20.2	49.6	33.7	73.7
Other current liabilities	269.0	54.5	455.1	34.3	87.6	443.8	471.2	100.0
Long-term bank loans	95.2	21.3	159.3	16.8	28.6	183.6	124.8	57.9
Other liabilities and adjustments	54.9	63.3	47.7	17.4	138.6	54.1	38.5	100.0
Total equity	99.5	-4.7	189.9	4.4	-19.7	159.9	232.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.2	1.0	1.1	1.1	1.3	100.0
Debt to equity ratio	4.4	...	3.7	16.7	...	4.5	2.8	100.0
Interest coverage ratio	6.6	2.9	8.2	0.9	6.4	6.5	11.0	84.2
Debt ratio	0.8	1.0	0.7	0.9	1.0	0.8	0.7	100.0
Revenue to equity ratio	8.1	...	6.7	36.4	...	5.1	8.3	100.0
Revenue to closing inventories ratio	8.3	11.6	7.9	8.7	14.9	4.4	15.0	100.0

(percent)

Current debt to equity	298.7	...	262.2	903.9	...	308.4	217.1	100.0
Operating profit on equity	57.0	...	50.1	...	...	48.5	51.7	100.0
Net fixed assets to equity	179.9	...	143.9	799.4	...	193.4	95.5	100.0
Gross margin	28.0	29.1	27.8	28.0	29.8	26.9	28.3	100.0
Return on total assets	12.1	12.7	12.1	7.3	15.4	10.2	14.6	100.0

(days)

Collection period for accounts receivable	45.8	31.0	48.4	23.7	35.9	66.8	37.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 3994 Musical Instrument and Sound Recording Industry

Establishments primarily engaged in manufacturing musical instruments and parts. Establishments primarily engaged in pressing phonographic records and duplicating tapes are included here. Establishments primarily engaged in operating sound recording studios are classified in <9614 - Sound Recording Services>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC3999 - OTHER MANUFACTURED PRODUCTS INDUSTRIES N.E.C.
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	461							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	380	25	131	380	1,020	
- High value (\$'000)	5,000	380	5,000	131	380	1,020	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	43.3	41.2	43.9	39.0	42.4	38.1	46.7	95.0
Purchases and materials	45.6	41.2	46.8	34.2	45.1	42.5	48.8	95.0
Closing inventory	10.7	6.2	12.0	4.2	7.3	11.2	12.4	72.5
Opening inventory	8.5	6.2	9.2	9.0	4.6	6.7	10.3	74.6
Wages, salaries and benefits	29.5	24.2	31.0	27.9	22.1	35.5	28.9	92.2
Direct	15.5	6.4	18.2	3.5	8.1	18.0	18.2	46.2
Indirect	13.9	17.8	12.8	24.4	14.0	17.5	10.7	85.5
Occupancy expenses	8.6	12.9	7.3	13.5	12.5	9.7	6.2	98.3
Depreciation	3.0	3.7	2.8	3.3	3.9	3.9	2.3	92.4
Repairs and maintenance	1.0	1.8	0.8	1.5	1.9	0.8	0.8	65.3
Fuel and oil	0.2	0.6	--	0.4	0.8	--	0.1	4.3
Utilities	1.7	2.7	1.5	2.7	2.7	2.0	1.2	87.6
Rent	2.6	4.0	2.2	5.6	3.2	3.1	1.8	72.0
Financial expenses	3.0	4.1	2.7	4.7	3.8	3.0	2.5	98.5
Interest and bank charges	2.0	2.6	1.9	2.8	2.4	2.1	1.8	87.4
Professional fees	1.0	1.6	0.8	1.9	1.4	0.9	0.8	92.0
General expenses	3.4	5.1	2.9	5.9	4.7	3.3	2.8	93.7
Advertising	1.3	1.6	1.2	1.9	1.5	0.9	1.4	77.4
Delivery expenses	1.4	2.2	1.2	2.9	1.7	1.7	1.0	66.8
Insurance	0.7	1.3	0.5	1.1	1.5	0.6	0.5	68.8
Other expenses	9.9	8.2	10.4	7.0	8.8	5.9	12.4	99.8
Total expenses	97.7	95.6	98.2	97.9	94.3	95.5	99.5	100.0
Net profit/loss	2.3	4.4	1.8	2.1	5.7	4.5	0.5	98.7

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71							
Gross Operating Revenue	446.5	139.6	1,156.6	80.5	230.6	632.6	1,890.3	
Total Expenses	405.8	118.4	1,070.8	64.9	200.5	567.4	1,775.8	
Net Profit	40.7	21.3	85.8	15.5	30.1	65.3	114.5	

Non-Profitable:

Gross Operating Revenue	352.3	106.8	1,184.4	57.0	227.2	572.5	2,317.1	
Total Expenses	389.0	122.5	1,292.7	71.8	245.0	612.1	2,552.7	
Net Loss	-37.4	-15.8	-112.7	-14.9	-18.2	-39.6	-265.1	

1989**Profitable:**

Gross Operating Revenue	442.5	150.9	1,301.5	98.7	269.9	676.2	2,027.3	
Total Expenses	394.0	122.7	1,193.6	73.0	235.9	590.0	1,894.2	
Net Profit	48.4	28.2	108.0	25.7	34.0	86.2	133.2	

Non-Profitable:

Gross Operating Revenue	202.3	116.5	1,128.4	68.9	315.1	671.3	1,540.8	
Total Expenses	223.8	132.9	1,204.9	83.5	339.3	731.0	1,632.5	
Net Loss	-21.6	-16.5	-76.5	-14.6	-24.2	-59.7	-91.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	404							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	496	25	192	496	1,095	
- High value (\$'000)	5,000	496	5,000	192	496	1,095	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	299.2	87.4	740.3	57.9	141.9	414.3	1,248.2	99.8
Total current assets	192.3	54.5	479.4	30.5	98.9	299.0	760.3	99.5
Accounts receivable	76.9	20.5	194.2	12.4	35.5	113.8	319.4	98.3
Closing inventory	62.1	13.1	164.3	8.8	21.0	94.4	273.3	82.7
Other current assets	53.2	20.8	120.8	9.2	42.3	90.7	167.6	82.4
Net fixed assets	94.1	25.8	236.2	20.0	36.5	124.2	410.8	95.8
Other assets and adjustments	12.7	7.0	24.6	7.3	6.5	-8.9	76.9	80.7
Total liabilities	190.8	53.9	475.9	47.4	66.0	224.5	867.6	99.8
Total current liabilities	114.4	31.0	288.1	25.8	40.6	155.5	494.7	99.8
Current bank loans	28.3	3.6	79.8	3.6	3.7	23.1	168.2	41.1
Other current liabilities	86.0	27.3	208.2	22.1	36.9	132.3	326.5	99.8
Long-term bank loans	6.1	0.6	17.5	0.9	0.1	9.1	30.7	15.3
Other liabilities and adjustments	70.2	22.2	170.2	20.6	25.1	59.9	342.1	91.3
Total equity	108.3	33.4	264.3	10.4	75.9	189.7	380.6	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.7	1.6	1.1	2.4	1.9	1.5	99.8
Debt to equity ratio	1.7	1.6	1.8	4.5	0.8	1.1	2.2	99.8
Interest coverage ratio	1.6	1.4	1.7	-1.0	3.4	3.0	0.9	86.9
Debt ratio	0.6	0.6	0.6	0.8	0.4	0.5	0.6	99.8
Revenue to equity ratio	4.9	5.0	4.9	9.4	3.9	3.8	5.8	99.8
Revenue to closing inventories ratio	8.6	12.9	7.9	11.2	14.2	7.7	8.0	82.7

(percent)

Current debt to equity	105.6	92.8	108.9	246.7	53.6	81.9	129.9	99.8
Operating profit on equity	6.7	4.6	7.3	...	16.8	17.3	...	99.8
Net fixed assets to equity	86.8	77.2	89.3	191.5	48.0	65.4	107.9	99.8
Gross margin	25.8	29.7	24.8	30.8	29.0	26.0	24.2	100.0
Return on total assets	5.9	5.5	6.0	-3.9	12.6	11.8	3.0	99.8

(days)

Collection period for accounts receivable	52.0	44.2	54.1	45.8	43.2	56.8	52.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 3999 Other Manufactured Products Industries n.e.c.

Establishments primarily engaged in manufacturing products not elsewhere classified. Establishments primarily engaged in manufacturing Christmas tree lighting sets are classified in <3399 - Other Electrical Products Industries n.e.c.>; those primarily engaged in manufacturing articles of precious metals are classified in <3921 - Jewellery and Silverware Industry>; those primarily engaged in manufacturing rubber or asbestos gaskets are classified in <1599 - Other Rubber Products Industries> or <3592 - Asbestos Products Industry> respectively; and those primarily engaged in manufacturing foundry patterns are classified in <3062 - Metal Dies, Moulds and Patterns Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC401 - RESIDENTIAL BUILDING AND DEVELOPMENT

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	4,165							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,032	25	270	1,032	1,806	
- High value (\$'000)	5,000	1,032	5,000	270	1,032	1,806	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	66.2	58.6	72.8	49.5	64.8	73.4	72.4	91.4
Purchases and materials	67.1	62.2	71.4	51.0	69.8	74.3	69.6	91.1
Closing inventory	16.5	17.3	15.7	10.0	22.3	17.0	15.0	44.2
Opening inventory	15.6	13.7	17.2	8.5	17.3	16.1	17.8	45.6
Wages, salaries and benefits	14.1	17.6	11.1	17.5	17.7	12.5	10.2	83.8
Direct	5.3	5.8	4.9	4.3	6.9	5.6	4.5	32.3
Indirect	8.8	11.8	6.2	13.2	10.8	6.9	5.7	76.1
Occupancy expenses	3.5	4.6	2.5	6.5	3.3	2.8	2.4	92.6
Depreciation	1.4	2.0	0.8	2.9	1.4	0.9	0.7	82.3
Repairs and maintenance	0.5	0.6	0.4	0.8	0.4	0.4	0.3	40.4
Fuel and oil	0.2	0.4	0.1	0.7	0.2	0.1	0.1	8.3
Utilities	0.5	0.6	0.4	0.8	0.5	0.5	0.4	74.0
Rent	0.9	1.0	0.8	1.3	0.8	0.8	0.9	52.8
Financial expenses	2.8	3.4	2.3	4.1	2.9	2.3	2.3	95.8
Interest and bank charges	2.0	2.3	1.8	2.5	2.1	1.8	1.8	84.2
Professional fees	0.8	1.1	0.5	1.6	0.7	0.6	0.5	89.2
General expenses	2.0	3.0	1.2	4.2	2.2	1.4	1.1	90.5
Advertising	0.5	0.6	0.4	0.6	0.7	0.5	0.4	70.1
Delivery expenses	1.0	1.7	0.5	2.6	1.0	0.6	0.4	55.7
Insurance	0.5	0.6	0.3	0.9	0.5	0.3	0.3	69.3
Other expenses	8.4	9.3	7.5	10.2	8.7	4.9	9.2	99.0
Total expenses	97.0	96.5	97.5	91.9	99.6	97.4	97.6	100.0
Net profit/loss	3.0	3.5	2.5	8.1	0.4	2.6	2.4	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	350.3	168.6	1,999.8	91.4	534.4	1,361.9	2,817.1	
Total Expenses	319.4	147.8	1,877.5	74.7	493.8	1,272.4	2,652.7	
Net Profit	30.9	20.9	122.3	16.7	40.6	89.5	164.4	

Non-Profitable:

Gross Operating Revenue	383.4	224.1	1,985.1	106.4	514.9	1,391.3	2,651.1	
Total Expenses	417.0	248.6	2,110.5	121.3	562.9	1,494.6	2,801.3	
Net Loss	-35.7	-26.1	-127.6	-16.2	-49.4	-105.4	-152.4	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	3,445							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,281	25	487	1,281	1,952	
- High value (\$'000)	5,000	1,281	5,000	487	1,281	1,952	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	387.7	252.2	1,201.6	164.5	535.4	804.9	1,616.9	99.8
Total current assets	290.3	179.3	956.3	116.7	381.7	674.2	1,251.7	99.2
Accounts receivable	55.3	31.3	199.0	18.5	72.7	137.9	263.0	83.6
Closing inventory	117.9	80.0	345.2	51.8	171.2	235.7	459.9	53.5
Other current assets	117.1	67.9	412.0	46.3	137.6	300.5	528.7	79.8
Net fixed assets	68.8	55.6	147.9	29.4	140.3	116.5	180.7	88.0
Other assets and adjustments	28.6	17.1	97.3	18.3	13.4	14.1	184.4	77.7
Total liabilities	318.7	201.4	1,022.6	128.3	437.7	639.5	1,423.8	99.5
Total current liabilities	185.7	109.5	643.1	73.5	225.9	411.9	885.1	98.8
Current bank loans	44.6	33.1	113.4	18.3	81.1	102.3	125.0	49.8
Other current liabilities	141.1	76.3	529.6	55.1	144.8	309.6	760.0	98.6
Long-term bank loans	6.6	4.0	22.6	1.8	11.0	4.4	41.7	9.6
Other liabilities and adjustments	126.3	87.9	356.9	52.9	200.7	223.2	496.9	83.4
Total equity	69.0	50.7	178.9	36.1	97.7	165.3	193.0	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.6	1.4	1.5	1.6	1.6	1.4	98.8
Debt to equity ratio	4.6	3.9	5.7	3.5	4.4	3.8	7.3	99.8
Interest coverage ratio	1.6	1.1	2.3	0.8	1.4	2.5	2.2	86.9
Debt ratio	0.8	0.7	0.8	0.7	0.8	0.7	0.8	99.8
Revenue to equity ratio	8.6	6.3	12.5	4.7	8.2	9.5	15.2	99.8
Revenue to closing inventories ratio	5.0	4.0	6.5	3.3	4.6	6.7	6.4	53.5

(percent)

Current debt to equity	269.1	216.0	359.4	203.3	231.2	249.1	458.3	99.8
Operating profit on equity	12.6	1.6	31.4	...	6.6	26.3	36.0	99.8
Net fixed assets to equity	99.7	109.7	82.6	81.4	143.6	70.4	93.6	99.8
Gross margin	18.9	20.3	17.7	25.4	16.8	18.6	17.1	100.0
Return on total assets	5.4	3.4	8.0	3.2	3.6	8.8	7.6	99.8

(days)

Collection period for accounts receivable	33.8	35.6	32.2	39.3	33.1	31.8	32.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	28,389	3,124,007	115,576.3	78
Less than 20	27,627	1,844,322	77,491.1	145
20-99	.697	737,557	23,121.3	59
100-499	61	x	x	6
500 and over	4	x	x	2

1989

Total	28,467	2,573,915	90,225.5	
Less than 20	27,772	1,741,101	66,284.2	
20-99	638	531,077	16,783.5	
100-499	55	x	x	
500 and over	2	x	x	

SIC 401 Residential Building and Development

Establishments primarily engaged in the construction and development of single and multi-residential buildings providing housing to families and individuals.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4011 - SINGLE FAMILY HOUSING
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	3,301							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,225	25	386	1,225	1,911	
- High value (\$'000)	5,000	1,225	5,000	386	1,225	1,911	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	70.2	64.8	75.0	58.2	68.8	77.7	73.4	93.6
Purchases and materials	69.3	66.2	72.1	62.6	68.4	74.5	70.7	93.4
Closing inventory	16.9	18.7	15.4	20.1	17.8	16.0	15.0	49.1
Opening inventory	17.8	17.3	18.3	15.7	18.3	19.2	17.7	50.4
Wages, salaries and benefits	13.2	16.5	10.3	18.2	15.4	11.4	9.6	85.7
Direct	5.0	5.4	4.7	4.7	5.7	5.2	4.4	34.2
Indirect	8.2	11.1	5.5	13.5	9.7	6.2	5.2	77.7
Occupancy expenses	3.2	4.0	2.4	5.6	3.1	2.6	2.3	92.5
Depreciation	1.2	1.7	0.8	2.6	1.2	0.9	0.7	82.9
Repairs and maintenance	0.5	0.6	0.4	0.8	0.4	0.5	0.3	40.5
Fuel and oil	0.2	0.4	0.1	0.6	0.2	0.1	0.1	7.7
Utilities	0.4	0.5	0.4	0.7	0.4	0.5	0.3	74.7
Rent	0.8	0.9	0.7	0.9	0.8	0.6	0.8	51.9
Financial expenses	2.9	3.5	2.4	4.7	2.8	2.6	2.3	96.3
Interest and bank charges	2.1	2.4	1.8	3.0	2.1	2.0	1.8	85.5
Professional fees	0.8	1.1	0.5	1.7	0.7	0.6	0.5	90.4
General expenses	1.6	2.2	1.1	2.8	1.8	1.2	1.0	90.3
Advertising	0.5	0.6	0.4	0.4	0.7	0.4	0.4	70.9
Delivery expenses	0.7	1.0	0.4	1.7	0.7	0.5	0.4	55.0
Insurance	0.4	0.5	0.3	0.8	0.4	0.3	0.3	69.6
Other expenses	7.0	7.3	6.7	7.0	7.5	3.0	8.9	98.8
Total expenses	98.0	98.3	97.9	96.5	99.3	98.4	97.5	100.0
Net profit/loss	2.0	1.7	2.1	3.5	0.7	1.6	2.5	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65						
Gross Operating Revenue	509.5	258.2	2,215.2	128.5	705.4	1,522.5	2,922.2
Total Expenses	470.7	233.3	2,082.3	109.9	659.1	1,425.8	2,752.3
Net Profit	38.8	24.9	132.9	18.7	46.3	96.7	169.9

Non-Profitable:

Gross Operating Revenue	480.0	286.8	2,107.3	149.3	623.9	1,501.6	2,913.9
Total Expenses	523.9	318.6	2,253.3	171.9	678.0	1,621.3	3,094.8
Net Loss	-46.6	-33.9	-148.8	-24.4	-56.0	-122.6	-183.4

1989**Profitable:**

Gross Operating Revenue	652.4	329.6	2,248.6	140.7	646.2	1,481.9	2,905.7
Total Expenses	605.4	298.4	2,123.0	122.1	594.1	1,383.6	2,756.7
Net Profit	47.1	31.2	125.6	18.7	52.1	98.3	149.0

Non-Profitable:

Gross Operating Revenue	406.5	257.2	2,293.1	142.6	627.5	1,522.0	2,973.9
Total Expenses	435.0	278.3	2,415.8	161.6	655.2	1,609.1	3,128.1
Net Loss	-28.6	-21.1	-122.7	-19.1	-27.7	-87.1	-154.2

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	2,902							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,319	25	554	1,319	2,011	
- High value (\$'000)	5,000	1,319	5,000	554	1,319	2,011	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	433.8	275.2	1,254.2	193.7	533.7	879.6	1,629.1	99.8
Total current assets	325.8	195.3	1,001.6	143.7	358.7	752.6	1,250.7	99.3
Accounts receivable	61.6	33.5	207.1	19.6	77.7	145.9	268.4	83.5
Closing inventory	133.4	88.3	366.7	70.4	145.3	271.7	461.8	55.9
Other current assets	130.7	73.3	427.6	53.7	135.6	334.8	520.5	79.4
Net fixed assets	80.5	65.4	158.3	32.3	170.3	130.0	186.6	88.1
Other assets and adjustments	27.4	14.4	94.3	17.5	4.6	-2.9	191.6	78.7
Total liabilities	354.6	215.1	1,076.5	147.0	430.8	704.4	1,448.8	99.5
Total current liabilities	219.7	133.0	667.9	90.3	268.5	457.8	878.2	98.7
Current bank loans	55.3	41.4	127.8	22.5	101.2	120.6	134.9	49.8
Other current liabilities	164.3	91.6	540.1	67.8	167.2	337.1	743.3	98.6
Long-term bank loans	8.2	4.7	26.2	1.8	14.2	4.4	47.9	9.7
Other liabilities and adjustments	126.6	77.2	382.3	54.9	148.0	242.1	522.6	83.5
Total equity	79.1	60.1	177.7	46.6	102.9	175.1	180.2	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.4	1.5	1.3	1.6	1.4	98.7
Debt to equity ratio	4.4	3.5	6.0	3.1	4.1	4.0	8.0	99.8
Interest coverage ratio	1.5	0.9	2.3	0.6	1.4	2.5	2.2	87.4
Debt ratio	0.8	0.7	0.8	0.7	0.8	0.8	0.8	99.8
Revenue to equity ratio	8.6	6.1	13.0	4.4	8.5	9.2	16.7	99.8
Revenue to closing inventories ratio	5.1	4.1	6.3	2.9	6.0	5.9	6.5	55.9

(percent)

Current debt to equity	277.4	221.2	375.8	193.6	260.8	261.3	487.2	99.8
Operating profit on equity	11.0	...	32.4	...	6.5	27.1	37.5	99.8
Net fixed assets to equity	101.6	108.8	89.0	69.4	165.4	74.2	103.5	99.8
Gross margin	17.5	18.4	16.7	22.6	15.3	16.4	16.9	100.0
Return on total assets	5.4	3.2	7.9	2.3	4.3	8.9	7.4	99.8

(days)

Collection period for accounts receivable	32.9	33.2	32.5	34.5	32.3	32.7	32.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	28,389	3,124,007	115,576.3	78
Less than 20	27,627	1,844,322	77,491.1	145
20-99	697	737,557	23,121.3	59
100-499	61	x	x	6
500 and over	4	x	x	2

1989

Total	28,467	2,573,915	90,225.5	
Less than 20	27,772	1,741,101	66,284.2	
20-99	638	531,077	16,783.5	
100-499	55	x	x	
500 and over	2	x	x	

SIC 4011 Single Family Housing

Establishments primarily engaged in the development and construction of single detached and single attached dwellings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4012 - APARTMENT AND OTHER MULTIPLE HOUSING
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	178							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,411	25	608	1,411	2,344	
- High value (\$'000)	5,000	1,411	5,000	608	1,411	2,344	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	61.7	62.7	61.0	61.9	63.3	51.1	71.4	93.8
Purchases and materials	91.1	126.3	64.3	65.0	172.1	57.2	71.8	92.7
Closing inventory	47.5	83.3	20.4	28.9	124.0	18.7	22.1	41.6
Opening inventory	18.2	19.7	17.1	25.8	15.2	12.6	21.8	39.9
Wages, salaries and benefits	15.5	19.7	12.3	11.9	25.5	14.7	9.7	70.2
Direct	7.3	12.9	3.0	5.2	18.6	2.0	4.1	22.5
Indirect	8.2	6.8	9.3	6.7	6.9	12.7	5.7	64.6
Occupancy expenses	3.5	3.5	3.6	5.1	2.3	4.3	2.8	82.0
Depreciation	1.2	1.8	0.7	3.2	0.7	0.9	0.6	68.0
Repairs and maintenance	0.4	0.5	0.4	0.8	0.2	0.3	0.5	39.9
Fuel and oil	0.1	0.1	0.1	--	0.1	0.1	0.1	6.7
Utilities	0.6	0.6	0.7	0.7	0.5	0.8	0.5	68.0
Rent	1.2	0.6	1.6	0.3	0.8	2.2	1.1	38.2
Financial expenses	3.0	3.1	2.8	4.0	2.5	1.7	4.0	93.3
Interest and bank charges	2.3	2.2	2.3	3.1	1.6	1.3	3.3	80.9
Professional fees	0.7	0.9	0.5	1.0	0.9	0.4	0.6	87.6
General expenses	1.8	2.3	1.4	3.0	1.9	1.6	1.1	82.0
Advertising	0.7	1.0	0.4	1.3	0.8	0.2	0.6	63.5
Delivery expenses	0.8	0.8	0.7	0.9	0.7	1.1	0.3	39.3
Insurance	0.4	0.5	0.3	0.7	0.3	0.3	0.2	59.0
Other expenses	13.2	8.9	16.4	7.4	10.0	24.2	8.3	99.4
Total expenses	98.7	100.2	97.4	93.3	105.4	97.5	97.4	100.0
Net profit/loss	1.3	-0.2	2.6	6.7	-5.4	2.5	2.6	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	824.1	418.7	2,776.0	245.0	986.4	1,819.9	3,580.5	
Total Expenses	748.4	366.9	2,585.7	199.8	912.9	1,645.4	3,376.8	
Net Profit	75.7	51.8	190.4	45.2	73.5	174.5	203.7	

Non-Profitable:

Gross Operating Revenue	877.9	509.4	2,079.1	321.4	845.4	1,876.9	3,221.1	
Total Expenses	946.5	581.9	2,135.1	346.3	1,002.7	1,892.7	3,504.7	
Net Loss	-69.4	-73.2	-57.0	-25.1	-159.5	-16.1	-283.6	

1989**Profitable:**

Gross Operating Revenue	1,475.3	779.8	2,386.1	359.2	1,139.5	1,759.3	3,409.2	
Total Expenses	1,381.8	733.1	2,231.3	308.3	1,096.3	1,676.4	3,137.0	
Net Profit	93.5	46.7	154.8	50.8	43.2	82.9	272.2	

Non-Profitable:

Gross Operating Revenue	1,239.6	682.1	3,198.9	296.2	1,079.1	1,876.4	3,775.1	
Total Expenses	1,320.8	727.9	3,404.3	314.3	1,153.4	1,966.8	4,030.6	
Net Loss	-81.2	-45.8	-205.5	-18.1	-74.3	-90.5	-255.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	159							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,376	25	589	1,376	2,343	
- High value (\$'000)	5,000	1,376	5,000	589	1,376	2,343	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,107.0	980.6	1,570.5	571.5	1,906.5	854.8	2,982.1	100.0
Total current assets	832.3	731.5	1,202.4	349.9	1,595.0	554.6	2,480.1	96.2
Accounts receivable	65.6	56.6	98.8	72.1	21.5	54.3	186.5	76.1
Closing inventory	422.8	401.8	499.6	86.8	1,114.7	367.2	760.8	46.5
Other current assets	343.8	272.9	603.9	190.9	458.7	133.0	1,532.7	76.7
Net fixed assets	105.7	103.3	114.4	47.5	229.7	122.9	97.5	77.4
Other assets and adjustments	168.9	145.7	253.7	174.0	81.8	177.3	404.4	83.6
Total liabilities	964.6	871.3	1,307.0	458.2	1,806.3	626.1	2,649.7	100.0
Total current liabilities	310.1	150.6	895.1	154.6	141.6	361.9	1,946.8	99.4
Current bank loans	48.9	47.9	52.5	57.5	26.2	27.3	102.1	40.3
Other current liabilities	261.1	102.7	842.6	97.0	115.4	334.5	1,844.7	99.4
Long-term bank loans	1.3	--	6.1	--	--	2.1	14.1	10.7
Other liabilities and adjustments	653.2	720.6	405.6	303.5	1,664.6	262.1	688.7	93.7
Total equity	142.3	109.3	263.5	113.3	100.2	228.7	332.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.6	4.8	1.3	2.2	11.2	1.5	1.2	99.4
Debt to equity ratio	6.7	7.9	4.9	4.0	18.0	2.7	7.9	100.0
Interest coverage ratio	1.5	0.8	2.0	3.2	-2.6	2.7	1.7	84.3
Debt ratio	0.8	0.8	0.8	0.8	0.9	0.7	0.8	100.0
Revenue to equity ratio	6.1	4.2	9.0	2.5	8.8	8.0	10.4	100.0
Revenue to closing inventories ratio	2.0	1.1	4.7	3.2	0.7	4.9	4.5	46.5

(percent)

Current debt to equity	217.8	137.7	339.6	136.4	141.2	158.2	585.8	100.0
Operating profit on equity	7.8	...	22.4	16.5	...	19.6	26.3	100.0
Net fixed assets to equity	74.2	94.5	43.4	41.9	229.0	53.7	29.3	100.0
Gross margin	22.8	16.7	27.2	25.8	10.1	35.1	18.9	100.0
Return on total assets	2.7	0.8	7.3	4.7	-1.8	8.2	6.7	100.0

(days)

Collection period for accounts receivable	27.2	44.0	15.1	92.5	8.8	10.8	19.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	28,389	3,124,007	115,576.3	78
Less than 20	27,627	1,844,322	77,491.1	145
20-99	697	737,557	23,121.3	59
100-499	61	x	x	6
500 and over	4	x	x	2

1989

Total	28,467	2,573,915	90,225.5
Less than 20	27,772	1,741,101	66,284.2
20-99	638	531,077	16,783.5
100-499	55	x	x
500 and over	2	x	x

SIC 4012 Apartment and Other Multiple Housing

Establishments primarily engaged in the development and construction of buildings containing three or more dwellings. Included in this industry are establishments primarily engaged in the construction of collective dwellings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4013 - RESIDENTIAL RENOVATION
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	684							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	170	25	58	170	823	
- High value (\$'000)	5,000	170	5,000	58	170	823	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.8	37.4	51.6	26.4	43.5	48.7	55.0	80.1
Purchases and materials	45.4	37.0	51.2	24.7	43.9	48.3	54.5	79.8
Closing inventory	1.7	0.4	2.5	0.1	0.5	2.1	3.0	21.3
Opening inventory	2.1	0.8	3.0	1.8	0.2	2.5	3.5	24.1
Wages, salaries and benefits	18.8	14.5	21.7	11.8	16.0	21.2	22.3	78.2
Direct	6.4	2.8	8.9	1.3	3.7	4.3	14.3	25.4
Indirect	12.3	11.6	12.8	10.4	12.3	17.0	8.0	71.5
Occupancy expenses	5.4	8.1	3.6	9.8	7.1	4.0	3.1	95.5
Depreciation	2.1	3.3	1.3	3.9	2.9	1.5	1.1	82.6
Repairs and maintenance	0.5	1.0	0.3	1.4	0.7	0.3	0.2	40.2
Fuel and oil	0.4	0.9	0.1	1.6	0.5	0.2	--	11.4
Utilities	0.8	1.0	0.6	0.9	1.0	0.7	0.6	72.2
Rent	1.5	2.0	1.2	2.0	1.9	1.3	1.2	61.0
Financial expenses	2.1	2.8	1.7	3.4	2.5	2.0	1.2	93.9
Interest and bank charges	1.3	1.5	1.2	2.2	1.1	1.5	0.7	78.4
Professional fees	0.8	1.3	0.5	1.2	1.4	0.5	0.5	84.2
General expenses	4.5	6.0	3.5	7.5	5.3	4.3	2.4	93.9
Advertising	0.8	1.0	0.7	0.8	1.0	0.7	0.7	68.1
Delivery expenses	2.9	4.0	2.2	5.4	3.2	3.0	1.3	63.2
Insurance	0.8	1.1	0.5	1.2	1.1	0.6	0.4	70.2
Other expenses	14.2	15.1	13.6	18.4	13.2	15.8	10.9	99.6
Total expenses	90.8	83.9	95.6	77.2	87.7	96.1	94.9	100.0
Net profit/loss	9.2	16.1	4.4	22.8	12.3	3.9	5.1	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	128.6	62.9	540.4	38.8	101.1	335.2	1,353.3	
Total Expenses	109.5	47.7	497.2	26.5	81.3	307.2	1,249.8	
Net Profit	19.1	15.2	43.2	12.3	19.8	28.0	103.5	

Non-Profitable:

Gross Operating Revenue	136.5	63.7	376.9	38.8	88.2	270.1	1,494.3	
Total Expenses	145.6	70.3	394.0	44.2	96.0	282.5	1,560.4	
Net Loss	-9.8	-7.3	-17.2	-6.2	-8.2	-12.5	-66.2	

1989

Profitable:

Gross Operating Revenue	196.1	78.5	614.8	46.3	120.4	321.0	1,784.2	
Total Expenses	173.2	60.7	573.6	33.2	96.5	292.4	1,693.3	
Net Profit	22.9	17.8	41.2	13.1	23.9	28.7	91.0	

Non-Profitable:

Gross Operating Revenue	275.0	73.8	603.3	43.9	122.5	300.6	1,231.5	
Total Expenses	289.7	79.8	632.0	49.7	128.8	314.4	1,291.4	
Net Loss	-14.7	-6.0	-28.8	-5.8	-6.3	-13.8	-59.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	384							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	551	25	164	551	1,375	
- High value (\$'000)	5,000	551	5,000	164	551	1,375	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	97.6	61.1	409.0	40.7	108.9	305.4	627.5	99.7
Total current assets	68.8	37.0	340.1	21.9	72.5	244.8	541.2	99.2
Accounts receivable	32.9	16.0	176.9	6.1	39.2	118.3	300.6	87.2
Closing inventory	7.5	3.8	39.2	1.0	10.2	24.7	69.7	38.0
Other current assets	28.3	17.1	123.9	14.6	22.9	101.7	170.7	84.4
Net fixed assets	24.3	20.7	54.7	16.8	29.9	54.6	54.9	91.4
Other assets and adjustments	4.3	3.2	14.1	1.9	6.3	5.9	31.3	67.2
Total liabilities	75.6	52.5	273.1	38.9	84.2	183.3	462.5	99.5
Total current liabilities	52.8	34.1	212.5	20.1	66.7	149.2	346.2	99.0
Current bank loans	9.6	7.0	31.2	2.1	18.6	21.7	51.3	53.9
Other current liabilities	43.2	27.0	181.3	18.0	48.1	127.5	294.8	98.7
Long-term bank loans	2.7	2.9	1.3	2.9	2.8	0.2	3.8	8.6
Other liabilities and adjustments	20.0	15.4	59.1	15.8	14.5	33.8	112.4	78.4
Total equity	21.9	8.6	135.9	1.7	24.6	122.1	164.9	99.5

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.6	1.0	1.0	1.6	1.5	99.0
Debt to equity ratio	3.4	6.0	2.0	21.9	3.4	1.5	2.8	99.5
Interest coverage ratio	3.7	1.7	8.0	0.9	2.4	10.8	5.3	84.4
Debt ratio	0.7	0.8	0.6	0.9	0.7	0.6	0.7	99.7
Revenue to equity ratio	11.9	16.6	9.3	39.1	12.8	7.5	12.2	99.5
Revenue to closing inventories ratio	34.7	37.3	32.5	64.4	30.6	37.3	28.9	38.0

(percent)

Current debt to equity	240.4	395.9	156.4	1,135.2	271.1	122.2	209.8	99.5
Operating profit on equity	38.2	21.6	47.1	...	25.8	53.2	37.6	99.5
Net fixed assets to equity	110.8	241.3	40.2	951.0	121.5	44.7	33.3	99.5
Gross margin	28.0	30.8	25.3	34.6	28.8	30.8	19.9	100.0
Return on total assets	11.7	6.9	17.8	3.6	9.8	23.4	12.1	99.7

(days)

Collection period for accounts receivable	45.9	41.0	50.5	32.3	45.4	46.7	54.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	28,389	3,124,007	115,576.3	78
Less than 20	27,627	1,844,322	77,491.1	145
20-99	697	737,557	23,121.3	59
100-499	61	x	x	6
500 and over	4	x	x	2
1989				
Total	28,467	2,573,915	90,225.5	
Less than 20	27,772	1,741,101	66,284.2	
20-99	638	531,077	16,783.5	
100-499	55	x	x	
500 and over	2	x	x	

SIC 4013 Residential Renovation

Establishments primarily engaged in residential additions, major improvements and repairs, renovation, rehabilitation, retro-fitting and conversions involving more than one trade.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4021 - MANUFACTURING AND LIGHT INDUSTRIAL BUILDING
(Reliability: A)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	56						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	1,276	25	525	1,276	2,250
- High value (\$'000)	5,000	1,276	5,000	525	1,276	2,250	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	62.0	46.9	67.0	32.3	58.0	74.4	63.1	91.1
Purchases and materials	60.1	44.3	65.3	29.1	56.0	74.5	60.3	91.1
Closing inventory	14.6	55.1	1.2	125.7	1.3	0.6	1.5	33.9
Opening inventory	16.6	57.6	2.9	128.9	3.3	0.5	4.3	33.9
Wages, salaries and benefits	20.6	24.3	19.3	34.5	16.5	14.5	21.9	91.1
Direct	7.4	5.5	8.0	3.3	7.2	7.9	8.0	44.6
Indirect	13.2	18.8	11.3	31.2	9.3	6.6	13.9	87.5
Occupancy expenses	4.0	8.3	2.6	8.0	8.6	2.0	2.9	98.2
Depreciation	1.6	3.2	1.0	3.4	3.1	0.6	1.3	92.9
Repairs and maintenance	0.7	1.4	0.4	0.8	1.8	0.1	0.6	48.2
Fuel and oil	0.3	1.0	--	-	1.7	-	--	8.9
Utilities	0.6	1.4	0.4	2.0	0.9	0.5	0.3	82.1
Rent	0.9	1.4	0.7	1.8	1.1	0.8	0.6	75.0
Financial expenses	2.7	7.5	1.2	4.5	9.7	1.1	1.2	96.4
Interest and bank charges	2.0	6.7	0.5	3.6	9.1	0.4	0.5	82.1
Professional fees	0.7	0.8	0.7	1.0	0.7	0.6	0.7	89.3
General expenses	1.6	3.4	1.1	3.8	3.0	1.3	0.9	91.1
Advertising	0.3	0.7	0.2	0.3	1.0	0.3	0.2	76.8
Delivery expenses	0.9	2.0	0.5	3.0	1.2	0.7	0.4	55.4
Insurance	0.4	0.7	0.3	0.6	0.8	0.3	0.3	66.1
Other expenses	8.0	9.9	7.4	12.5	7.9	5.0	8.6	100.0
Total expenses	99.0	100.2	98.5	95.6	103.7	98.3	98.7	100.0
Net profit/loss	1.0	-0.2	1.5	4.4	-3.7	1.7	1.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64						
Gross Operating Revenue	1,022.4	267.6	2,555.9	124.5	929.7	1,797.9	3,484.5
Total Expenses	956.2	231.8	2,428.2	90.4	886.1	1,745.0	3,265.1
Net Profit	66.1	35.8	127.8	34.1	43.6	52.9	219.5

Non-Profitable:

Gross Operating Revenue	834.5	397.0	2,648.5	247.7	868.5	1,897.6	3,082.0
Total Expenses	907.8	442.7	2,836.0	275.0	972.3	1,945.7	3,350.0
Net Loss	-73.3	-45.7	-187.5	-27.3	-103.8	-48.1	-268.1

1989**Profitable:**

Gross Operating Revenue	642.3	145.4	2,801.2	78.7	1,226.8	1,768.4	3,201.6
Total Expenses	613.2	132.8	2,700.3	70.8	1,137.3	1,712.0	3,083.5
Net Profit	29.1	12.6	100.9	7.9	89.5	56.4	118.1

Non-Profitable:

Gross Operating Revenue	812.2	383.9	2,901.4	235.1	1,108.0	2,048.4	3,400.9
Total Expenses	847.8	421.5	2,927.0	272.3	1,147.6	2,099.7	3,411.5
Net Loss	-35.6	-37.6	-25.7	-37.2	-39.7	-51.3	-10.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	52							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,345	25	620	1,345	2,264	
- High value (\$'000)	5,000	1,345	5,000	620	1,345	2,264	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	817.7	794.4	861.2	566.1	1,342.1	519.7	1,201.4	100.0
Total current assets	529.9	598.5	401.7	507.3	817.3	268.7	534.1	100.0
Accounts receivable	285.0	263.4	325.3	53.2	767.5	201.2	448.9	100.0
Closing inventory	188.8	272.1	33.0	380.9	11.2	23.0	43.0	36.5
Other current assets	56.1	63.0	43.2	73.1	38.6	44.4	42.1	82.7
Net fixed assets	179.1	129.2	272.4	42.7	336.6	142.4	402.0	86.5
Other assets and adjustments	108.6	66.6	187.0	16.0	188.0	108.5	265.2	86.5
Total liabilities	546.7	574.9	494.0	529.9	682.9	323.4	663.9	100.0
Total current liabilities	272.3	261.3	292.8	156.8	512.1	223.6	361.6	100.0
Current bank loans	18.1	17.0	20.3	--	57.7	10.3	30.2	36.5
Other current liabilities	254.1	244.3	272.4	156.8	454.3	213.3	331.4	100.0
Long-term bank loans	24.7	12.5	47.5	3.9	33.4	15.3	79.5	21.2
Other liabilities and adjustments	249.6	300.9	153.6	369.1	137.3	84.4	222.6	92.3
Total equity	271.0	219.5	367.2	36.2	659.2	196.3	537.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.2	1.3	3.2	1.5	1.2	1.4	100.0
Debt to equity ratio	2.0	2.6	1.3	14.6	1.0	1.6	1.2	100.0
Interest coverage ratio	1.1	0.6	3.8	0.6	0.6	1.4	5.5	82.7
Debt ratio	0.6	0.7	0.5	0.9	0.5	0.6	0.5	100.0
Revenue to equity ratio	4.6	2.3	7.2	8.2	1.5	9.8	6.3	100.0
Revenue to closing inventories ratio	6.6	1.8	81.0	0.7	90.4	83.8	79.4	36.5

(percent)

Current debt to equity	100.4	119.0	79.7	432.1	77.6	113.9	67.2	100.0
Operating profit on equity	1.7	...	9.9	...	...	2.3	12.7	100.0
Net fixed assets to equity	66.1	58.8	74.1	117.8	51.0	72.5	74.7	100.0
Gross margin	16.3	23.6	13.8	24.0	23.4	10.0	15.9	100.0
Return on total assets	3.7	2.5	5.7	1.1	3.9	2.9	6.9	100.0

(days)

Collection period for accounts receivable	82.2	189.1	44.3	65.3	276.4	38.0	47.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	3,587	1,853,144	50,806.3	194
Less than 20	3,078	489,916	16,649.3	189
20-99	447	630,170	16,607.5	3
100-499	58	x	x	2
500 and over	4	x	x	-

1989

Total	3,393	1,531,300	40,386.2	
Less than 20	2,889	480,580	14,404.5	
20-99	444	536,303	13,854.2	
100-499	56	x	x	
500 and over	4	x	x	

SIC 4021 Manufacturing and Light Industrial Building

Establishments primarily engaged in the construction of manufacturing and light industrial buildings including related warehouses. Establishments primarily engaged in constructing warehouses are included in <4022 - Commercial Building>, construction and those primarily engaged in heavy industrial structures are classified in <Industry Group 411 - Industrial Construction (Other Than Buildings)>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4022 - COMMERCIAL BUILDING
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	209							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,396	25	561	1,396	2,268	
- High value (\$'000)	5,000	1,396	5,000	561	1,396	2,268	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	69.6	65.0	72.0	54.3	71.1	68.5	74.1	96.7
Purchases and materials	69.0	64.6	71.4	53.9	70.5	66.7	74.3	96.7
Closing inventory	3.0	3.2	2.9	2.0	3.8	2.8	2.9	48.3
Opening inventory	3.6	3.7	3.5	2.4	4.4	4.7	2.8	45.9
Wages, salaries and benefits	15.0	16.3	14.2	13.5	17.9	17.0	12.5	94.7
Direct	6.7	5.6	7.3	5.2	5.9	9.4	6.0	49.8
Indirect	8.2	10.7	6.9	8.3	12.0	7.6	6.5	86.6
Occupancy expenses	4.4	6.7	3.2	14.2	2.5	2.9	3.3	97.1
Depreciation	1.2	1.7	1.0	3.4	0.7	1.0	1.0	89.5
Repairs and maintenance	0.4	0.4	0.4	0.7	0.3	0.2	0.6	49.3
Fuel and oil	0.1	0.2	0.1	0.1	0.2	0.1	0.1	6.2
Utilities	0.6	0.6	0.5	0.7	0.5	0.5	0.6	81.3
Rent	2.1	3.8	1.1	9.3	0.8	1.1	1.1	71.8
Financial expenses	1.8	2.1	1.6	2.8	1.8	1.1	2.0	96.7
Interest and bank charges	1.1	1.2	1.0	1.4	1.1	0.6	1.3	83.3
Professional fees	0.7	1.0	0.6	1.4	0.7	0.5	0.7	94.7
General expenses	1.9	2.7	1.5	5.2	1.3	1.6	1.4	94.3
Advertising	0.5	0.6	0.3	1.4	0.2	0.3	0.4	75.6
Delivery expenses	0.9	1.3	0.7	2.3	0.7	0.9	0.6	61.2
Insurance	0.6	0.8	0.4	1.6	0.4	0.4	0.5	74.6
Other expenses	5.8	5.6	6.0	9.1	3.7	6.5	5.6	99.5
Total expenses	98.5	98.5	98.5	99.1	98.2	97.7	99.0	100.0
Net profit/loss	1.5	1.5	1.5	0.9	1.8	2.3	1.0	99.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	57							
Gross Operating Revenue	741.1	338.6	2,329.3	109.6	956.5	1,758.5	3,018.9	
Total Expenses	701.1	317.4	2,214.8	95.1	917.5	1,663.8	2,880.4	
Net Profit	40.0	21.1	114.5	14.5	39.0	94.7	138.4	

Non-Profitable:

Gross Operating Revenue	766.1	318.6	2,493.4	219.9	901.4	1,872.6	2,971.3	
Total Expenses	805.1	342.3	2,591.1	238.1	957.7	1,944.9	3,088.4	
Net Loss	-39.1	-23.9	-97.7	-18.3	-56.4	-72.4	-117.1	

1989

Profitable:

Gross Operating Revenue	1,037.2	415.7	2,611.1	198.2	871.2	1,665.9	3,233.1	
Total Expenses	976.1	375.4	2,497.4	175.7	793.7	1,534.4	3,131.1	
Net Profit	61.0	40.3	113.7	22.5	77.5	131.5	101.9	

Non-Profitable:

Gross Operating Revenue	510.9	309.2	3,302.2	163.8	716.2	1,551.5	3,999.6	
Total Expenses	603.3	336.2	4,298.4	173.3	792.1	1,588.0	5,378.2	
Net Loss	-92.3	-27.0	-996.2	-9.6	-75.9	-36.4	-1,378.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	196							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,443	25	740	1,443	2,323	
- High value (\$'000)	5,000	1,443	5,000	740	1,443	2,323	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	407.7	188.2	984.7	142.0	285.9	734.9	1,235.7	100.0
Total current assets	340.1	153.5	830.5	113.4	238.1	652.8	1,009.1	100.0
Accounts receivable	169.6	71.2	428.4	46.0	124.4	315.5	541.7	98.0
Closing inventory	32.6	18.3	70.0	17.4	20.2	50.0	90.1	51.5
Other current assets	137.8	63.9	332.0	49.9	93.3	287.2	377.1	87.8
Net fixed assets	60.9	30.2	141.4	24.3	42.8	74.9	208.3	94.4
Other assets and adjustments	6.7	4.4	12.7	4.1	5.0	7.1	18.3	77.0
Total liabilities	247.9	118.2	588.8	85.2	187.8	430.9	747.5	100.0
Total current liabilities	221.9	103.0	534.4	72.8	166.5	383.1	686.5	100.0
Current bank loans	37.5	18.8	86.6	13.9	29.1	44.9	128.5	50.0
Other current liabilities	184.3	84.1	447.8	58.8	137.4	338.2	557.9	100.0
Long-term bank loans	1.8	2.5	--	2.6	2.1	--	--	2.6
Other liabilities and adjustments	24.1	12.6	54.3	9.6	19.1	47.8	61.0	73.0
Total equity	159.8	70.0	395.9	56.7	98.1	303.9	488.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.4	1.5	1.5	1.4	1.7	1.4	100.0
Debt to equity ratio	1.5	1.6	1.4	1.5	1.9	1.4	1.5	100.0
Interest coverage ratio	2.2	1.7	2.4	-0.2	5.5	5.7	1.5	83.7
Debt ratio	0.6	0.6	0.5	0.6	0.6	0.5	0.6	100.0
Revenue to equity ratio	6.3	6.6	6.2	3.4	10.6	6.1	6.2	100.0
Revenue to closing inventories ratio	31.1	25.3	35.0	11.0	51.3	37.4	33.7	51.5

(percent)

Current debt to equity	138.8	146.9	135.0	128.3	169.7	126.0	140.6	100.0
Operating profit on equity	8.3	6.1	9.3	...	27.8	17.5	4.2	100.0
Net fixed assets to equity	38.0	43.1	35.7	42.8	43.6	24.6	42.6	100.0
Gross margin	13.8	13.5	13.9	21.0	10.6	15.3	13.0	100.0
Return on total assets	5.9	5.1	6.3	-1.0	11.6	8.8	4.9	100.0

(days)

Collection period for accounts receivable	61.0	55.8	63.6	86.8	43.6	61.3	65.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	3,587	1,853,144	50,806.3	194
Less than 20	3,078	489,916	16,649.3	189
20-99	447	630,170	16,607.5	3
100-499	58	x	x	2
500 and over	4	x	x	-

1989

Total	3,393	1,531,300	40,386.2	
Less than 20	2,889	480,580	14,404.5	
20-99	444	536,303	13,854.2	
100-499	56	x	x	
500 and over	4	x	x	

SIC 4022 Commercial Building

Establishments primarily engaged in the construction and development of commercial buildings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4023 - INSTITUTIONAL BUILDING

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	22							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,464	25	426	1,464	2,598	
- High value (\$'000)	5,000	1,464	5,000	426	1,464	2,598	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	71.1	52.3	76.2	67.8	45.4	72.0	79.4	95.5
Purchases and materials	70.9	51.7	76.2	62.3	46.9	72.1	79.4	95.5
Closing inventory	0.5	1.9	0.1	2.5	1.6	0.2	0.1	31.8
Opening inventory	0.6	2.5	0.1	7.9	0.1	0.1	0.1	27.3
Wages, salaries and benefits	11.3	12.5	11.0	6.2	15.3	10.2	11.6	90.9
Direct	6.0	6.2	5.9	-	8.9	4.8	6.8	50.0
Indirect	5.3	6.4	5.0	6.2	6.4	5.4	4.8	86.4
Occupancy expenses	2.2	3.9	1.8	5.1	3.4	2.3	1.4	90.9
Depreciation	1.1	1.7	1.0	3.0	1.1	1.4	0.7	86.4
Repairs and maintenance	0.3	0.7	0.1	0.4	0.8	0.2	0.1	63.6
Fuel and oil	0.1	0.2	--	0.6	-	--	0.1	13.6
Utilities	0.3	0.5	0.3	0.6	0.4	0.5	0.2	72.7
Rent	0.4	0.8	0.3	0.4	1.0	0.2	0.3	81.8
Financial expenses	1.2	2.3	0.9	1.5	2.7	1.7	0.3	90.9
Interest and bank charges	0.8	1.8	0.5	0.8	2.3	1.1	0.1	86.4
Professional fees	0.4	0.5	0.3	0.7	0.4	0.6	0.1	86.4
General expenses	0.8	1.7	0.6	0.8	2.1	0.7	0.5	86.4
Advertising	0.1	0.2	0.1	--	0.3	0.1	0.1	63.6
Delivery expenses	0.4	1.1	0.3	0.7	1.3	0.3	0.2	59.1
Insurance	0.3	0.4	0.2	0.1	0.5	0.3	0.2	59.1
Other expenses	8.4	24.1	4.0	7.2	31.6	6.7	2.0	100.0
Total expenses	95.0	96.9	94.5	88.6	100.6	93.6	95.1	100.0
Net profit/loss	5.0	3.1	5.5	11.4	-0.6	6.4	4.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	82							
Gross Operating Revenue	1,372.0	357.0	2,796.1	229.3	806.9	2,204.6	3,405.4	
Total Expenses	1,279.7	316.3	2,631.4	203.1	715.1	2,041.2	3,239.3	
Net Profit	92.3	40.7	164.7	26.2	91.8	163.4	166.1	

Non-Profitable:

Gross Operating Revenue	1,122.2	974.2	1,598.2	-	974.2	1,598.2	-	
Total Expenses	1,199.0	1,072.7	1,605.3	-	1,072.7	1,605.3	-	
Net Loss	-76.9	-98.5	-7.2	-	-98.5	-7.2	-	

1989

Profitable:

Gross Operating Revenue	1,166.4	920.3	2,135.3	445.2	1,192.1	1,505.3	2,828.8	
Total Expenses	1,099.6	868.3	2,010.6	392.8	1,140.3	1,422.4	2,657.9	
Net Profit	66.8	52.0	124.8	52.3	51.8	82.9	170.9	

Non-Profitable:

Gross Operating Revenue	1,222.4	418.2	1,911.9	418.2	-	1,329.6	2,200.9	
Total Expenses	1,253.5	433.8	1,956.2	433.8	-	1,362.2	2,251.0	
Net Loss	-31.0	-15.6	-44.3	-15.6	-	-32.6	-50.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,750	25	660	1,750	2,807	
- High value (\$'000)	5,000	1,750	5,000	660	1,750	2,807	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,212.2	1,350.9	1,083.9	511.4	1,980.0	1,139.0	1,027.2	100.0
Total current assets	663.7	441.1	869.8	170.1	644.3	1,023.8	711.1	100.0
Accounts receivable	445.2	364.0	520.3	123.9	543.9	593.1	445.3	100.0
Closing inventory	10.2	16.5	4.3	15.5	17.3	4.6	4.1	36.8
Other current assets	208.3	60.5	345.0	30.6	82.9	425.9	261.7	78.9
Net fixed assets	27.7	46.4	10.3	17.9	67.8	5.7	15.0	63.2
Other assets and adjustments	520.7	863.2	203.7	323.3	1,267.8	109.4	300.9	57.9
Total liabilities	1,283.8	1,520.5	1,064.7	561.1	2,239.5	1,083.1	1,045.8	100.0
Total current liabilities	913.0	904.0	921.3	326.4	1,337.0	1,003.7	836.4	100.0
Current bank loans	226.4	375.8	88.0	145.5	548.4	48.7	128.6	57.9
Other current liabilities	686.6	528.2	833.2	180.8	788.6	955.0	707.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	370.7	616.4	143.4	234.6	902.5	79.3	209.3	89.5
Total equity	-71.5	-169.6	19.1	-49.6	-259.5	55.8	-18.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.4	0.9	0.5	0.4	1.0	0.8	100.0
Debt to equity ratio	...	...	55.5	...	...	19.3	...	100.0
Interest coverage ratio	6.5	0.9	11.3	0.9	0.2	6.9	41.5	84.2
Debt ratio	1.0	1.1	0.9	1.0	1.1	0.9	1.0	100.0
Revenue to equity ratio	...	...	145.7	...	...	39.4	...	100.0
Revenue to closing inventories ratio	181.0	50.6	636.1	24.1	68.5	472.1	828.0	36.8

(percent)

Current debt to equity	...	...	4,804.1	...	...	1,797.3	...	100.0
Operating profit on equity	...	0.8	858.8	2.2	0.6	292.5	...	100.0
Net fixed assets to equity	...	...	53.9	...	...	10.2	...	100.0
Gross margin	17.3	31.8	13.3	26.9	33.0	19.8	8.9	100.0
Return on total assets	8.2	0.9	16.6	5.8	--	16.7	16.5	100.0

(days)

Collection period for accounts receivable	87.5	158.1	67.9	120.5	166.9	98.2	47.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	3,587	1,853,144	50,806.3	194
Less than 20	3,078	489,916	16,649.3	189
20-99	447	630,170	16,607.5	3
100-499	58	x	x	2
500 and over	4	x	x	-

1989				
Total	3,393	1,531,300	40,386.2	
Less than 20	2,889	480,580	14,404.5	
20-99	444	536,303	13,854.2	
100-499	56	x	x	
500 and over	4	x	x	

SIC 4023 Institutional Building

General contracting establishments primarily engaged in erecting institutional buildings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC411 - INDUSTRIAL CONSTRUCTION (OTHER THAN BUILDINGS)

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	96							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,176	25	387	1,176	2,081	
- High value (\$'000)	5,000	1,176	5,000	387	1,176	2,081	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	26.2	18.9	28.1	5.8	28.3	39.5	23.9	69.8
Purchases and materials	26.7	21.6	28.0	10.3	29.7	39.4	23.8	69.8
Closing inventory	1.7	4.9	0.8	7.4	3.0	2.7	0.1	21.9
Opening inventory	1.2	2.2	0.9	2.9	1.6	2.9	0.2	22.9
Wages, salaries and benefits	24.4	28.8	23.2	20.6	34.6	28.9	21.1	92.7
Direct	6.7	7.7	6.4	3.0	11.0	6.7	6.3	30.2
Indirect	17.8	21.2	16.8	17.7	23.6	22.1	14.8	90.6
Occupancy expenses	14.0	21.8	11.8	30.5	15.5	13.1	11.4	93.8
Depreciation	3.9	7.7	2.9	10.4	5.7	3.4	2.7	85.4
Repairs and maintenance	3.8	5.8	3.2	9.4	3.3	3.6	3.1	65.6
Fuel and oil	2.5	4.1	2.1	5.8	2.9	2.5	1.9	46.9
Utilities	0.7	1.2	0.6	1.2	1.2	0.9	0.4	83.3
Rent	3.1	2.9	3.1	3.7	2.4	2.7	3.3	77.1
Financial expenses	1.7	3.5	1.2	4.6	2.7	2.3	0.8	97.9
Interest and bank charges	1.3	2.6	0.9	3.3	2.1	1.6	0.7	85.4
Professional fees	0.5	0.9	0.3	1.3	0.6	0.8	0.2	91.7
General expenses	1.6	2.1	1.5	2.1	2.0	2.0	1.3	85.4
Advertising	0.3	0.6	0.2	0.4	0.7	0.5	0.1	70.8
Delivery expenses	0.8	0.7	0.8	1.1	0.5	0.9	0.8	43.8
Insurance	0.5	0.7	0.4	0.6	0.8	0.6	0.3	52.1
Other expenses	15.7	17.0	15.3	23.8	12.2	12.1	16.5	100.0
Total expenses	83.6	92.1	81.2	87.5	95.3	98.0	75.0	100.0
Net profit/loss	16.4	7.9	18.8	12.5	4.7	2.0	25.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	632.7	170.1	2,348.2	85.5	689.3	1,566.8	2,778.2	
Total Expenses	482.9	147.0	1,728.9	68.0	630.7	1,452.5	1,880.9	
Net Profit	149.8	23.2	619.4	17.4	58.5	114.3	897.3	

Non-Profitable:

Gross Operating Revenue	1,051.8	373.9	2,287.7	205.5	729.8	1,666.4	2,987.5	
Total Expenses	1,124.5	407.3	2,431.9	235.4	770.6	1,810.8	3,131.6	
Net Loss	-72.7	-33.4	-144.3	-29.9	-40.8	-144.4	-144.2	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	91							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,182	25	426	1,182	2,088	
- High value (\$'000)	5,000	1,182	5,000	426	1,182	2,088	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	608.9	530.9	910.3	564.5	377.6	635.1	1,187.0	100.0
Total current assets	167.7	64.2	568.0	34.8	198.5	367.5	769.7	100.0
Accounts receivable	83.9	30.3	291.6	17.8	87.3	217.1	366.5	84.6
Closing inventory	13.6	10.6	25.5	8.2	21.5	45.1	5.7	23.1
Other current assets	70.0	23.2	250.9	8.7	89.7	105.2	397.4	85.7
Net fixed assets	122.5	72.8	314.5	52.2	167.2	259.1	370.1	100.0
Other assets and adjustments	318.6	393.8	27.7	477.4	11.7	8.4	47.1	85.7
Total liabilities	367.7	301.4	624.1	309.2	265.8	378.5	871.0	100.0
Total current liabilities	133.1	62.5	406.3	48.7	125.6	271.5	541.9	93.4
Current bank loans	16.9	14.0	28.1	9.6	34.2	52.5	3.6	49.5
Other current liabilities	116.1	48.4	378.1	39.0	91.4	218.9	538.2	93.4
Long-term bank loans	15.7	12.5	28.3	6.1	41.8	31.5	25.1	38.5
Other liabilities and adjustments	218.8	226.4	189.3	254.4	98.3	75.4	303.9	95.6
Total equity	241.1	229.5	286.1	255.3	111.7	256.5	315.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.3	0.7	1.5	1.3	1.4	93.4
Debt to equity ratio	1.5	1.3	2.1	1.2	2.3	1.4	2.7	100.0
Interest coverage ratio	3.7	4.1	3.5	4.9	3.5	2.3	4.4	85.7
Debt ratio	0.6	0.5	0.6	0.5	0.7	0.5	0.7	100.0
Revenue to equity ratio	2.6	0.8	8.2	0.3	6.4	6.2	9.7	100.0
Revenue to closing inventories ratio	47.2	19.3	92.1	11.2	33.5	35.7	537.5	23.1

(percent)

Current debt to equity	55.2	27.2	141.9	19.0	112.4	105.8	171.5	100.0
Operating profit on equity	10.6	6.2	24.1	3.7	32.2	13.0	33.3	100.0
Net fixed assets to equity	50.8	31.7	109.8	20.4	149.6	101.0	117.1	100.0
Gross margin	37.5	49.0	33.6	71.5	35.7	31.5	34.7	100.0
Return on total assets	5.7	3.5	10.5	2.1	13.3	9.0	11.4	100.0

(days)

Collection period for accounts receivable	47.4	53.7	45.2	69.9	44.1	49.0	43.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	677	942,126	21,902.0	25
Less than 20	515	73,542	2,187.8	30
20-99	114	187,284	4,653.9	-
100-499	38	320,926	7,443.4	3
500 and over	10	360,374	7,616.9	2
1989				
Total	702	1,035,323	22,195.8	
Less than 20	545	118,358	3,510.0	
20-99	114	238,061	5,402.0	
100-499	35	433,343	8,374.6	
500 and over	8	245,561	4,909.2	

SIC 411 Industrial Construction (other than Buildings)

Establishments primarily engaged in the construction of power plants; oil, gas and other energy related structures; pipelines; and other industrial structures not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC4112 - GAS, OIL AND OTHER ENERGY RELATED STRUCTURES (EXCEPT
PIPELINES)**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	50							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,159	25	433	1,159	1,971	
- High value (\$'000)	5,000	1,159	5,000	433	1,159	1,971	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	20.7	22.7	20.2	6.3	33.2	32.0	16.4	72.0
Purchases and materials	20.9	24.1	20.0	6.3	35.5	31.6	16.4	72.0
Closing inventory	1.2	2.2	0.9	0.2	3.4	3.3	0.2	24.0
Opening inventory	1.0	0.8	1.1	0.3	1.1	3.7	0.2	26.0
Wages, salaries and benefits	19.9	25.6	18.3	17.6	30.8	31.9	14.0	94.0
Direct	4.2	5.2	4.0	2.6	6.9	5.7	3.4	32.0
Indirect	15.6	20.4	14.3	15.0	23.8	26.2	10.6	92.0
Occupancy expenses	15.3	24.8	12.8	37.1	17.0	16.5	11.6	98.0
Depreciation	3.9	8.0	2.8	11.3	5.9	5.0	2.1	92.0
Repairs and maintenance	4.2	7.2	3.3	13.1	3.5	4.1	3.1	74.0
Fuel and oil	2.9	5.7	2.2	8.9	3.7	3.1	1.9	60.0
Utilities	0.7	1.2	0.6	0.9	1.5	1.2	0.4	88.0
Rent	3.6	2.6	3.8	2.8	2.5	3.1	4.1	80.0
Financial expenses	1.6	3.6	1.1	5.4	2.5	2.3	0.7	98.0
Interest and bank charges	1.3	2.9	0.8	4.4	1.9	1.9	0.5	86.0
Professional fees	0.4	0.8	0.3	1.0	0.7	0.4	0.2	90.0
General expenses	1.5	2.3	1.3	2.3	2.3	2.0	1.1	90.0
Advertising	0.4	0.8	0.3	0.6	1.0	0.7	0.1	82.0
Delivery expenses	0.7	0.9	0.6	1.3	0.7	0.5	0.7	40.0
Insurance	0.4	0.5	0.4	0.4	0.6	0.8	0.3	52.0
Other expenses	16.1	13.1	16.9	22.1	7.3	10.8	18.9	100.0
Total expenses	75.2	92.2	70.6	90.8	93.1	95.5	62.7	100.0
Net profit/loss	24.8	7.8	29.4	9.2	6.9	4.5	37.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	74							
Gross Operating Revenue	800.0	238.4	2,207.3	103.3	665.9	1,527.3	2,551.2	
Total Expenses	548.2	212.4	1,389.9	86.5	610.7	1,421.2	1,374.0	
Net Profit	251.8	26.1	817.4	16.8	55.2	106.1	1,177.2	

Non-Profitable:

Gross Operating Revenue	1,076.4	373.7	2,264.0	317.0	575.9	1,528.2	2,777.2	
Total Expenses	1,140.3	396.4	2,397.4	337.8	605.4	1,605.0	2,950.2	
Net Loss	-63.9	-22.7	-133.4	-20.8	-29.5	-76.8	-172.9	

1989

Profitable:

Gross Operating Revenue	891.8	257.9	1,814.0	91.9	340.9	889.7	3,123.2	
Total Expenses	821.7	218.3	1,699.7	76.8	289.0	822.5	2,942.3	
Net Profit	70.0	39.6	114.3	15.1	51.8	67.2	181.0	

Non-Profitable:

Gross Operating Revenue	510.3	350.6	1,845.8	107.1	431.8	1,169.8	3,532.1	
Total Expenses	530.1	357.4	1,973.9	115.5	438.1	1,248.8	3,782.9	
Net Loss	-19.8	-6.9	-128.1	-8.4	-6.4	-79.0	-250.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,178	25	461	1,178	1,971	
- High value (\$'000)	5,000	1,178	5,000	461	1,178	1,971	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	354.0	168.0	913.5	119.6	334.3	672.9	1,175.0	100.0
Total current assets	186.8	65.4	552.1	35.7	167.2	385.3	733.5	100.0
Accounts receivable	102.0	48.4	263.2	30.1	111.3	219.4	310.9	87.0
Closing inventory	13.5	7.0	33.4	0.3	29.8	53.9	11.0	26.1
Other current assets	71.2	9.9	255.4	5.2	26.0	111.8	411.5	73.9
Net fixed assets	169.5	106.3	359.5	83.8	183.7	287.8	437.5	100.0
Other assets and adjustments	-2.3	-3.7	1.7	--	-16.6	-0.2	3.9	84.8
Total liabilities	178.0	113.1	373.2	94.4	177.4	326.9	423.6	100.0
Total current liabilities	119.0	69.6	267.4	60.7	100.2	219.3	319.6	87.0
Current bank loans	24.0	19.4	37.9	16.2	30.1	64.0	9.5	58.7
Other current liabilities	94.9	50.2	229.5	44.4	70.1	155.3	310.0	87.0
Long-term bank loans	36.6	30.7	54.2	24.2	53.2	37.2	72.8	76.1
Other liabilities and adjustments	22.4	12.7	51.5	9.5	23.9	70.3	31.1	100.0
Total equity	175.9	54.8	540.2	25.1	156.8	345.9	751.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	0.9	2.0	0.5	1.6	1.7	2.2	87.0
Debt to equity ratio	1.0	2.0	0.6	3.7	1.1	0.9	0.5	100.0
Interest coverage ratio	3.5	3.3	3.7	3.7	2.8	3.6	3.8	87.0
Debt ratio	0.5	0.6	0.4	0.7	0.5	0.4	0.3	100.0
Revenue to equity ratio	4.3	5.3	4.0	6.3	4.8	4.4	3.8	100.0
Revenue to closing inventories ratio	56.2	42.1	65.2	450.6	25.5	28.7	258.6	26.1

(percent)

Current debt to equity	67.6	126.9	49.4	241.4	63.9	63.4	42.5	100.0
Operating profit on equity	18.0	30.5	14.2	49.6	19.9	21.3	10.7	100.0
Net fixed assets to equity	96.3	193.9	66.5	333.3	117.1	83.1	58.2	100.0
Gross margin	40.7	45.8	38.7	61.5	34.6	36.3	40.1	100.0
Return on total assets	12.5	14.2	11.5	14.1	14.4	15.1	9.2	100.0

(days)

Collection period for accounts receivable	48.6	59.9	44.1	69.3	53.2	51.5	39.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	677	942,126	21,902.0	25
Less than 20	515	73,542	2,187.8	30
20-99	114	187,284	4,653.9	-
100-499	38	320,926	7,443.4	3
500 and over	10	360,374	7,616.9	2

1989

Total	702	1,035,323	22,195.8	
Less than 20	545	118,358	3,510.0	
20-99	114	238,061	5,402.0	
100-499	35	433,343	8,374.6	
500 and over	8	245,561	4,909.2	

SIC 4112 Gas, Oil and Other Energy Related Structures (except Pipelines)

Establishments primarily engaged in the construction of gas and oil processing and storage structures. Included are establishments primarily engaged in the construction of solar energy plants and structures. Establishments primarily engaged in constructing gas and oil pipelines are classified in <4113 - Gas and Oil Pipelines>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4113 - GAS AND OIL PIPELINES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,222	25	297	1,222	2,155	
- High value (\$'000)	5,000	1,222	5,000	297	1,222	2,155	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.8	11.5	41.9	1.2	19.3	41.4	42.1	62.5
Purchases and materials	35.4	17.6	41.9	15.7	19.1	41.5	42.1	62.5
Closing inventory	1.7	6.2	0.1	14.5	-	0.3	-	8.3
Opening inventory	0.1	0.1	0.1	-	0.2	0.3	-	8.3
Wages, salaries and benefits	27.6	24.3	28.7	22.2	25.8	38.5	24.1	83.3
Direct	2.2	5.8	0.9	-	10.2	2.6	-	12.5
Indirect	25.4	18.4	27.9	22.2	15.6	35.9	24.1	83.3
Occupancy expenses	11.9	20.1	8.9	23.8	17.3	7.2	9.7	83.3
Depreciation	3.5	6.3	2.5	8.3	4.8	1.7	2.9	79.2
Repairs and maintenance	2.7	5.8	1.6	6.3	5.4	1.2	1.8	50.0
Fuel and oil	2.1	2.4	2.0	3.5	1.7	1.2	2.4	45.8
Utilities	0.7	1.2	0.5	1.8	0.7	0.4	0.6	70.8
Rent	2.8	4.4	2.2	3.9	4.8	2.7	2.0	75.0
Financial expenses	1.7	1.6	1.7	2.0	1.3	2.8	1.2	95.8
Interest and bank charges	1.0	0.6	1.1	0.2	0.8	1.3	1.0	79.2
Professional fees	0.7	1.0	0.6	1.8	0.4	1.5	0.1	87.5
General expenses	1.7	2.0	1.6	0.6	3.1	1.1	1.8	70.8
Advertising	0.2	0.2	0.2	0.2	0.2	0.2	0.2	54.2
Delivery expenses	1.2	1.2	1.2	0.1	2.0	0.6	1.5	45.8
Insurance	0.3	0.7	0.2	0.4	0.9	0.3	0.1	33.3
Other expenses	20.2	28.0	17.4	23.3	31.5	14.4	18.8	100.0
Total expenses	96.8	87.4	100.1	73.2	98.2	105.4	97.6	100.0
Net profit/loss	3.2	12.6	-0.1	26.8	1.8	-5.4	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63							
Gross Operating Revenue	295.1	110.6	3,119.5	58.6	712.4	1,835.5	3,749.7	
Total Expenses	269.3	93.3	2,963.4	42.2	684.5	1,697.7	3,584.4	
Net Profit	25.8	17.3	156.2	16.4	27.9	137.8	165.2	

Non-Profitable:

Gross Operating Revenue	1,497.8	373.1	2,299.3	47.5	778.0	1,713.1	3,478.7	
Total Expenses	1,602.9	397.9	2,461.6	58.3	820.4	1,920.2	3,551.0	
Net Loss	-105.1	-24.9	-162.3	-10.8	-42.4	-207.1	-72.2	

1989

Profitable:

Gross Operating Revenue	547.9	107.4	1,084.9	43.8	210.8	620.8	3,263.4	
Total Expenses	511.3	93.4	1,020.8	27.6	200.3	563.8	3,166.2	
Net Profit	36.6	14.1	64.1	16.3	10.5	57.0	97.2	

Non-Profitable:

Gross Operating Revenue	3,012.4	159.5	3,401.4	128.7	171.0	2,598.1	3,453.8	
Total Expenses	3,028.7	195.1	3,415.0	148.9	212.5	2,613.0	3,467.3	
Net Loss	-16.3	-35.6	-13.6	-20.2	-41.4	-14.9	-13.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	677	942,126	21,902.0	25
Less than 20	515	73,542	2,187.8	30
20-99	114	187,284	4,653.9	-
100-499	38	320,926	7,443.4	3
500 and over	10	360,374	7,616.9	2

1989

Total	702	1,035,323	22,195.8	
Less than 20	545	118,358	3,510.0	
20-99	114	238,061	5,402.0	
100-499	35	433,343	8,374.6	
500 and over	8	245,561	4,909.2	

SIC 4113 Gas and Oil Pipelines

Establishments primarily engaged in the construction of gas and oil pipelines and gas mains. Excluded are establishments primarily engaged in the construction of compressor, metering or pumping stations, which are classified in <4112 - Gas, Oil and Other Energy Related Structures (Except Pipelines)>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4119 - OTHER INDUSTRIAL CONSTRUCTION
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	21							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	812	25	349	812	2,128	
- High value (\$'000)	5,000	812	5,000	349	812	2,128	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	35.7	10.1	39.6	3.1	14.1	46.9	35.0	71.4
Purchases and materials	35.7	11.7	39.4	7.1	14.3	46.9	34.6	71.4
Closing inventory	3.7	14.0	2.1	35.7	1.4	5.3	--	33.3
Opening inventory	3.7	12.4	2.3	31.7	1.2	5.3	0.4	33.3
Wages, salaries and benefits	36.0	49.9	33.9	40.5	55.2	25.8	39.0	100.0
Direct	21.4	12.4	22.8	7.8	15.1	15.2	27.6	42.9
Indirect	14.6	37.4	11.1	32.8	40.1	10.6	11.4	95.2
Occupancy expenses	12.0	16.7	11.3	21.0	14.3	8.1	13.3	95.2
Depreciation	4.6	11.7	3.5	14.3	10.2	1.3	4.9	76.2
Repairs and maintenance	4.0	2.2	4.2	2.9	1.8	3.0	5.0	61.9
Fuel and oil	1.5	0.8	1.6	0.9	0.8	0.8	2.1	19.0
Utilities	0.5	1.1	0.4	1.2	1.0	0.4	0.3	85.7
Rent	1.5	0.9	1.6	1.7	0.5	2.6	1.0	71.4
Financial expenses	2.2	8.7	1.1	11.3	7.3	1.2	1.1	100.0
Interest and bank charges	1.8	7.7	0.8	9.3	6.8	0.7	0.9	90.5
Professional fees	0.4	1.0	0.3	2.0	0.5	0.5	0.2	100.0
General expenses	1.8	3.5	1.5	6.4	1.9	1.4	1.6	90.5
Advertising	0.2	0.1	0.2	0.2	--	0.2	0.1	61.9
Delivery expenses	0.8	1.8	0.6	4.2	0.5	0.7	0.6	47.6
Insurance	0.8	1.6	0.7	2.0	1.4	0.5	0.9	71.4
Other expenses	7.9	12.7	7.2	27.3	4.3	13.8	3.0	100.0
Total expenses	95.6	101.7	94.7	109.7	97.0	97.3	93.0	100.0
Net profit/loss	4.4	-1.7	5.3	-9.7	3.0	2.7	7.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	52							
Gross Operating Revenue	1,664.0	328.7	2,503.0	210.5	517.8	1,802.4	3,180.3	
Total Expenses	1,502.3	234.4	2,298.9	145.0	377.6	1,708.0	2,870.2	
Net Profit	161.7	94.2	204.1	65.5	140.2	94.4	310.2	

Non-Profitable:

Gross Operating Revenue	633.3	243.4	1,861.9	112.6	627.0	1,388.7	2,864.5	
Total Expenses	697.5	300.2	1,949.7	161.0	708.4	1,437.3	3,035.3	
Net Loss	-64.3	-56.8	-87.8	-48.4	-81.4	-48.6	-170.8	

1989**Profitable:**

Gross Operating Revenue	1,508.7	734.6	2,247.1	251.0	911.2	1,654.5	3,019.8	
Total Expenses	1,373.4	673.6	2,041.0	181.3	853.4	1,586.6	2,633.5	
Net Profit	135.3	61.0	206.1	69.7	57.9	67.9	386.3	

Non-Profitable:

Gross Operating Revenue	308.9	146.5	2,929.9	91.3	953.4	-	2,929.9	
Total Expenses	389.4	175.5	3,842.1	108.1	1,160.8	-	3,842.1	
Net Loss	-80.5	-29.0	-912.2	-16.8	-207.4	-	-912.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	20							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	860	25	313	860	2,129	
- High value (\$'000)	5,000	860	5,000	313	860	2,129	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	633.2	271.7	1,173.2	187.9	448.3	1,008.5	1,337.4	100.0
Total current assets	445.8	91.6	974.9	69.5	138.3	836.7	1,112.6	100.0
Accounts receivable	204.2	29.0	465.9	8.7	71.8	411.2	520.2	80.0
Closing inventory	43.4	48.5	35.8	50.8	43.8	70.4	1.3	35.0
Other current assets	198.1	14.0	473.2	9.9	22.6	354.9	591.0	95.0
Net fixed assets	149.2	148.8	149.9	136.6	174.4	159.9	139.8	100.0
Other assets and adjustments	38.0	31.2	48.3	-18.3	135.5	11.7	84.8	90.0
Total liabilities	739.0	611.2	929.8	466.7	915.5	666.4	1,192.2	100.0
Total current liabilities	481.5	317.8	726.0	315.9	321.9	664.3	787.5	100.0
Current bank loans	51.6	66.8	28.8	57.9	85.6	57.8	--	40.0
Other current liabilities	429.9	251.0	697.2	257.9	236.3	606.5	787.5	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	257.4	293.3	203.7	150.8	593.5	2.0	404.6	85.0
Total equity	-105.7	-339.5	243.4	-278.8	-467.2	342.0	145.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.2	1.3	0.2	0.4	1.2	1.4	100.0
Debt to equity ratio	...	...	3.8	...	...	1.9	8.2	100.0
Interest coverage ratio	4.0	1.1	7.4	--	2.5	5.0	8.5	90.0
Debt ratio	1.1	2.2	0.7	2.4	2.0	0.6	0.8	100.0
Revenue to equity ratio	...	...	10.1	...	...	5.3	21.4	100.0
Revenue to closing inventories ratio	26.8	6.1	68.9	2.8	14.2	25.7	2,348.3	35.0

(percent)

Current debt to equity	...	...	298.2	...	...	194.2	542.3	100.0
Operating profit on equity	...	...	56.0	4.9	...	16.0	150.0	100.0
Net fixed assets to equity	...	...	61.5	...	...	46.7	96.3	100.0
Gross margin	28.2	34.4	27.0	56.3	23.9	28.9	25.9	100.0
Return on total assets	11.6	6.5	13.4	-0.2	12.5	6.7	18.4	100.0

(days)

Collection period for accounts receivable	63.7	35.6	68.8	22.4	41.9	82.7	60.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	677	942,126	21,902.0	25
Less than 20	515	73,542	2,187.8	30
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500 and over	10	360,374	7,616.9	2

1989

Total	702	1,035,323	22,195.8	
Less than 20	545	118,358	3,510.0	
20-99	114	238,061	5,402.0	
100-499	35	433,343	8,374.6	
500 and over	8	245,561	4,909.2	

SIC 4119 Other Industrial Construction

Establishments primarily engaged in the construction of heavy industrial structures not elsewhere classified. Establishments primarily engaged in lighter industrial, manufacturing type, building construction are classified in <4021 - Manufacturing and Light Industrial Building>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC412 - HIGHWAY AND HEAVY CONSTRUCTION
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	524							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	786	25	299	786	1,561	
- High value (\$'000)	5,000	786	5,000	299	786	1,561	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	31.1	21.2	35.1	13.6	27.5	29.9	38.4	70.0
Purchases and materials	31.5	21.1	35.8	13.4	27.4	30.2	39.4	69.8
Closing inventory	1.7	2.0	1.7	0.3	3.3	1.3	1.9	21.9
Opening inventory	1.3	2.1	0.9	0.5	3.4	1.0	0.9	21.2
Wages, salaries and benefits	27.6	30.2	26.5	31.1	29.5	28.5	25.3	96.2
Direct	8.5	4.1	10.3	0.3	7.3	11.1	9.7	26.1
Indirect	19.1	26.1	16.3	30.8	22.2	17.3	15.6	90.6
Occupancy expenses	15.5	19.1	14.0	20.6	17.9	15.4	13.2	98.9
Depreciation	5.0	6.6	4.4	7.1	6.2	5.2	3.8	94.5
Repairs and maintenance	3.8	5.1	3.3	5.4	4.9	3.6	3.0	66.0
Fuel and oil	2.5	3.2	2.2	3.5	3.0	2.6	2.0	43.1
Utilities	1.0	1.5	0.7	1.9	1.3	0.9	0.6	84.2
Rent	3.2	2.7	3.5	2.7	2.6	3.1	3.7	69.3
Financial expenses	2.8	4.2	2.2	4.7	3.7	2.6	2.0	98.1
Interest and bank charges	1.9	2.6	1.6	2.7	2.5	1.9	1.4	89.7
Professional fees	0.9	1.6	0.6	2.0	1.2	0.7	0.6	94.3
General expenses	3.2	5.0	2.4	6.7	3.7	2.6	2.3	92.2
Advertising	0.4	0.5	0.3	0.6	0.5	0.3	0.4	68.1
Delivery expenses	1.8	3.1	1.3	4.8	1.7	1.5	1.1	46.0
Insurance	1.0	1.4	0.8	1.3	1.4	0.8	0.8	68.7
Other expenses	16.4	16.1	16.5	17.7	14.9	17.6	15.8	99.6
Total expenses	96.6	95.9	96.8	94.5	97.1	96.5	97.1	100.0
Net profit/loss	3.4	4.1	3.2	5.5	2.9	3.5	2.9	99.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	572.5	189.3	1,761.1	114.0	524.1	1,172.7	2,645.7	
Total Expenses	521.8	160.6	1,642.0	92.6	462.7	1,089.5	2,472.8	
Net Profit	50.8	28.7	119.1	21.4	61.4	83.3	172.9	

Non-Profitable:

Gross Operating Revenue	519.0	247.4	1,781.9	141.8	462.3	1,135.0	2,519.6	
Total Expenses	573.0	281.7	1,927.4	172.8	503.3	1,247.3	2,702.9	
Net Loss	-54.1	-34.4	-145.5	-31.1	-40.9	-112.3	-183.3	

1989

Profitable:

Gross Operating Revenue	822.2	268.4	1,880.3	134.4	488.1	1,090.1	2,589.2	
Total Expenses	745.6	232.3	1,726.4	111.4	430.4	980.6	2,395.5	
Net Profit	76.6	36.1	153.9	22.9	57.7	109.5	193.7	

Non-Profitable:

Gross Operating Revenue	784.8	210.4	2,009.7	98.8	388.1	1,214.7	2,602.7	
Total Expenses	822.2	228.9	2,087.3	109.3	419.2	1,251.3	2,710.7	
Net Loss	-37.4	-18.5	-77.6	-10.6	-31.1	-36.7	-108.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	484							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	918	25	359	918	1,652	
- High value (\$'000)	5,000	918	5,000	359	918	1,652	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	447.3	227.1	992.2	165.0	369.1	689.4	1,410.5	100.0
Total current assets,	187.5	100.3	403.2	70.3	168.7	329.9	504.5	99.0
Accounts receivable	92.2	45.9	206.8	28.7	85.2	158.7	273.2	93.2
Closing inventory	13.7	7.3	29.4	1.5	20.5	15.6	48.4	23.8
Other current assets	81.5	46.9	166.9	39.9	63.0	155.5	182.7	88.8
Net fixed assets	229.9	115.3	513.4	89.3	174.9	335.6	758.9	96.1
Other assets and adjustments	29.9	11.4	75.5	5.3	25.4	23.7	147.1	80.0
Total liabilities	328.4	156.6	753.5	124.6	229.7	452.7	1,169.0	100.0
Total current liabilities	218.1	100.2	509.8	67.5	175.0	282.3	824.0	99.6
Current bank loans	31.1	15.7	69.0	8.2	32.9	43.4	104.5	47.5
Other current liabilities	187.0	84.4	440.7	59.2	142.0	238.9	719.4	99.6
Long-term bank loans	16.0	10.7	29.0	8.8	15.0	29.4	28.4	22.3
Other liabilities and adjustments	94.2	45.6	214.7	48.2	39.6	140.9	316.5	86.2
Total equity	118.9	70.5	238.6	40.3	139.4	236.6	241.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.8	1.0	0.7	1.0	0.9	1.1	0.6	99.6
Debt to equity ratio	2.7	2.2	3.1	3.0	1.6	1.9	4.8	100.0
Interest coverage ratio	2.3	1.2	3.1	0.5	1.8	2.9	3.2	91.3
Debt ratio	0.7	0.6	0.7	0.7	0.6	0.6	0.8	100.0
Revenue to equity ratio	6.3	4.3	7.7	4.6	4.1	5.2	11.1	100.0
Revenue to closing inventories ratio	54.9	41.9	62.9	118.1	28.4	79.2	55.6	23.8

(percent)

Current debt to equity	183.4	142.1	213.6	167.4	125.5	119.3	341.2	100.0
Operating profit on equity	15.8	2.3	25.7	...	8.2	19.9	33.6	100.0
Net fixed assets to equity	193.3	163.6	215.1	221.4	125.4	141.8	314.2	100.0
Gross margin	40.1	45.1	38.0	48.7	42.5	41.0	36.1	100.0
Return on total assets	7.4	4.4	9.1	1.9	6.8	10.2	8.3	100.0

(days)

Collection period for accounts receivable	44.7	54.3	40.7	55.7	53.3	46.5	37.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	3,991	1,995,304	61,940.2	45
Less than 20	3,308	420,815	15,110.2	28
20-99	580	774,389	23,616.9	16
100-499	97	639,248	18,474.6	2
500 and over	6	160,852	4,738.5	1

1989

Total	3,946	1,953,906	52,881.0	
Less than 20	3,280	464,893	14,162.4	
20-99	564	716,636	19,291.7	
100-499	95	628,370	15,668.2	
500 and over	7	144,007	3,758.7	

SIC 412 Highway and Heavy Construction

Establishments primarily engaged in constructing highways, streets and bridges, waterworks and sewage systems and other heavy construction projects.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4121 - HIGHWAYS, STREETS AND BRIDGES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	270							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	880	25	302	880	1,531	
- High value (\$'000)	5,000	880	5,000	302	880	1,531	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	29.4	19.4	33.2	11.1	24.5	25.8	37.0	70.0
Purchases and materials	29.5	19.7	33.2	11.1	25.1	25.9	37.0	70.0
Closing inventory	0.8	1.1	0.7	0.1	1.7	0.9	0.6	14.8
Opening inventory	0.7	0.7	0.7	0.1	1.2	0.8	0.6	12.6
Wages, salaries and benefits	26.7	31.8	24.7	30.6	32.5	26.2	24.0	97.0
Direct	7.1	3.7	8.3	0.3	5.9	7.3	8.8	23.3
Indirect	19.6	28.1	16.4	30.3	26.6	18.9	15.1	92.6
Occupancy expenses	20.6	26.8	18.2	29.9	24.9	21.4	16.6	99.6
Depreciation	6.3	8.8	5.4	9.6	8.3	7.9	4.0	95.6
Repairs and maintenance	5.8	8.4	4.8	9.5	7.6	5.7	4.4	73.7
Fuel and oil	4.2	6.4	3.4	7.7	5.6	4.4	2.9	54.1
Utilities	0.8	1.2	0.7	1.5	1.1	0.9	0.5	85.6
Rent	3.4	2.0	4.0	1.5	2.2	2.6	4.7	71.9
Financial expenses	2.6	3.9	2.1	4.1	3.7	3.0	1.7	99.3
Interest and bank charges	1.9	2.5	1.6	2.7	2.5	2.4	1.3	91.5
Professional fees	0.7	1.3	0.5	1.5	1.3	0.6	0.4	95.9
General expenses	2.5	3.5	2.1	4.1	3.2	2.5	1.9	94.4
Advertising	0.3	0.3	0.3	0.3	0.4	0.3	0.2	67.0
Delivery expenses	1.2	1.7	1.0	2.3	1.3	1.0	1.0	44.1
Insurance	1.0	1.5	0.8	1.4	1.6	1.1	0.6	68.9
Other expenses	14.7	11.7	15.9	12.5	11.2	18.0	14.8	100.0
Total expenses	96.5	97.1	96.2	92.4	100.1	96.9	95.8	100.0
Net profit/loss	3.5	2.9	3.8	7.6	-0.1	3.1	4.2	99.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	732.1	208.3	1,873.3	128.1	503.1	1,197.7	2,552.8	
Total Expenses	673.1	177.4	1,753.0	103.4	449.3	1,110.6	2,399.1	
Net Profit	59.0	30.9	120.3	24.6	53.7	87.1	153.6	

Non-Profitable:

Gross Operating Revenue	526.2	300.3	1,697.7	156.1	472.5	1,201.1	2,398.4	
Total Expenses	565.8	327.6	1,801.6	175.3	509.3	1,311.7	2,492.9	
Net Loss	-39.9	-27.4	-103.9	-19.5	-36.8	-110.6	-94.5	

1989

Profitable:

Gross Operating Revenue	786.5	247.4	2,022.3	96.5	374.6	1,200.5	2,674.6	
Total Expenses	717.5	215.1	1,869.2	81.3	327.8	1,105.9	2,475.2	
Net Profit	69.0	32.3	153.1	15.3	46.7	94.7	199.5	

Non-Profitable:

Gross Operating Revenue	682.1	246.4	1,705.7	127.6	394.9	1,244.8	2,760.9	
Total Expenses	727.2	273.4	1,793.5	144.2	435.0	1,280.5	2,967.9	
Net Loss	-45.2	-27.0	-87.8	-16.5	-40.1	-35.8	-207.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	249							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	969	25	358	969	1,631	
- High value (\$'000)	5,000	969	5,000	358	969	1,631	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	490.8	249.4	984.3	147.5	412.7	736.4	1,250.2	100.0
Total current assets	198.0	98.2	402.0	61.5	157.1	401.5	402.6	100.0
Accounts receivable	95.1	41.8	204.2	23.4	71.3	188.1	221.4	94.8
Closing inventory	7.3	4.4	13.3	2.7	7.0	9.7	17.1	16.1
Other current assets	95.5	52.0	184.5	35.3	78.6	203.5	164.0	91.6
Net fixed assets	262.2	137.6	517.1	80.0	229.9	321.3	727.1	99.6
Other assets and adjustments	30.4	13.5	65.1	5.9	25.6	13.5	120.5	82.3
Total liabilities	291.6	157.2	566.5	106.9	237.8	436.0	706.5	100.0
Total current liabilities	201.1	100.0	407.9	59.1	165.5	314.0	508.7	100.0
Current bank loans	38.9	15.8	86.2	11.7	22.4	66.0	107.8	46.6
Other current liabilities	162.2	84.2	321.7	47.4	143.1	247.9	400.8	100.0
Long-term bank loans	27.7	18.4	46.8	14.0	25.5	47.8	45.7	28.9
Other liabilities and adjustments	62.7	38.7	111.7	33.7	46.7	74.1	152.1	91.2
Total equity	199.1	92.2	417.8	40.6	174.9	300.4	543.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.9	0.9	1.0	0.9	1.2	0.7	100.0
Debt to equity ratio	1.4	1.7	1.3	2.6	1.3	1.4	1.2	100.0
Interest coverage ratio	2.4	1.0	3.2	-0.1	1.7	1.7	4.5	92.0
Debt ratio	0.5	0.6	0.5	0.7	0.5	0.5	0.5	100.0
Revenue to equity ratio	4.3	3.8	4.5	4.9	3.3	4.2	4.7	100.0
Revenue to closing inventories ratio	117.4	79.1	143.5	72.8	83.1	130.1	151.7	16.1

(percent)

Current debt to equity	101.0	108.5	97.6	145.7	94.6	104.5	93.5	100.0
Operating profit on equity	11.5	0.2	16.6	...	6.2	7.9	21.8	100.0
Net fixed assets to equity	131.7	149.2	123.7	197.1	131.4	106.9	133.7	100.0
Gross margin	42.5	43.2	42.3	44.5	42.5	49.3	38.6	100.0
Return on total assets	8.0	3.7	10.2	-0.4	6.1	7.2	12.1	100.0

(days)

Collection period for accounts receivable	40.2	43.5	39.0	42.2	44.2	54.0	31.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991

Total	3,991	1,995,304	61,940.2	45
Less than 20	3,308	420,815	15,110.2	28
20-99	580	774,389	23,616.9	16
100-499	97	639,248	18,474.6	2
500 and over	6	160,852	4,738.5	1

1989

Total	3,946	1,953,906	52,881.0
Less than 20	3,280	464,893	14,162.4
20-99	564	716,636	19,291.7
100-499	95	628,370	15,668.2
500 and over	7	144,007	3,758.7

SIC 4121 Highways, Streets and Bridges

Establishments primarily engaged in the construction and repair of highways, streets and bridges. Establishments primarily engaged in asphalt paving other than on highways, streets and bridges are classified in <4216 - Asphalt Paving>, construction; those specializing in steel erection are classified in <4227 - Structural Steel Erection>; and those primarily engaged in highway, street or bridge maintenance are classified in <4591 - Highway, Street and Bridge Maintenance Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4122 - WATERWORKS AND SEWAGE SYSTEMS
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	65							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	782	25	219	782	1,817	
- High value (\$'000)	5,000	782	5,000	219	782	1,817	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	35.1	22.9	40.1	17.8	31.9	27.0	47.8	81.5
Purchases and materials	34.8	21.6	40.2	16.8	30.2	26.7	48.1	80.0
Closing inventory	0.7	0.8	0.7	0.3	1.9	0.9	0.5	27.7
Opening inventory	1.0	2.1	0.6	1.3	3.5	1.3	0.2	33.8
Wages, salaries and benefits	28.3	34.4	25.8	35.9	31.8	36.0	19.9	98.5
Direct	10.6	2.1	14.1	0.2	5.5	15.8	13.1	35.4
Indirect	17.8	32.3	11.8	35.8	26.2	20.2	6.8	93.8
Occupancy expenses	15.0	16.2	14.5	17.3	14.4	15.1	14.1	98.5
Depreciation	5.4	5.2	5.4	5.5	4.8	6.1	5.0	95.4
Repairs and maintenance	2.5	1.8	2.8	0.4	4.3	4.1	2.0	56.9
Fuel and oil	1.3	0.8	1.5	0.4	1.6	1.2	1.6	32.3
Utilities	1.6	3.7	0.7	5.2	1.2	1.1	0.4	86.2
Rent	4.3	4.7	4.1	5.8	2.6	2.6	5.0	69.2
Financial expenses	2.8	3.6	2.5	4.0	2.9	2.6	2.5	100.0
Interest and bank charges	1.7	1.6	1.7	1.5	1.7	1.1	2.0	84.6
Professional fees	1.2	2.0	0.8	2.4	1.2	1.5	0.5	96.9
General expenses	4.8	10.6	2.4	14.3	4.1	3.5	1.8	92.3
Advertising	0.6	1.0	0.5	1.2	0.8	0.7	0.3	76.9
Delivery expenses	2.9	7.6	1.0	11.0	1.7	1.4	0.7	47.7
Insurance	1.3	2.0	1.0	2.2	1.6	1.3	0.8	69.2
Other expenses	15.1	17.6	14.0	17.3	18.3	14.7	13.6	98.5
Total expenses	101.2	105.4	99.4	106.5	103.4	98.8	99.8	100.0
Net profit/loss	-1.2	-5.4	0.6	-6.5	-3.4	1.2	0.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55						
Gross Operating Revenue	452.6	138.5	1,829.4	101.6	562.3	1,151.9	2,948.4
Total Expenses	420.6	126.6	1,708.8	91.6	528.8	1,051.4	2,794.7
Net Profit	32.0	11.8	120.6	9.9	33.5	100.5	153.7

Non-Profitable:

Gross Operating Revenue	521.7	221.6	1,951.8	162.3	500.4	1,296.0	2,603.6
Total Expenses	588.0	264.1	2,131.1	202.1	555.4	1,469.4	2,788.7
Net Loss	-66.2	-42.5	-179.3	-39.8	-55.0	-173.5	-185.1

1989

Profitable:

Gross Operating Revenue	1,147.2	335.0	2,252.7	166.5	557.2	1,357.6	2,749.8
Total Expenses	1,046.2	288.2	2,077.8	141.7	481.5	1,255.9	2,534.1
Net Profit	101.0	46.7	175.0	24.8	75.7	101.6	215.7

Non-Profitable:

Gross Operating Revenue	360.2	144.5	1,710.0	82.3	450.0	1,316.6	2,042.9
Total Expenses	379.6	158.2	1,765.4	86.7	509.5	1,343.7	2,122.2
Net Loss	-19.4	-13.7	-55.4	-4.3	-59.5	-27.2	-79.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	60							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	836	25	321	836	1,829	
- High value (\$'000)	5,000	836	5,000	321	836	1,829	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	268.5	104.9	1,039.9	53.3	366.9	780.1	1,302.2	100.0
Total current assets	121.6	45.0	482.5	21.7	163.5	377.1	588.9	98.3
Accounts receivable	86.1	33.1	335.9	16.9	115.6	299.5	372.6	90.0
Closing inventory	4.1	2.1	13.7	0.5	10.5	12.5	14.9	30.0
Other current assets	31.3	9.7	132.8	4.3	37.3	65.0	201.2	86.7
Net fixed assets	114.9	43.4	451.9	23.2	146.5	296.3	609.0	86.7
Other assets and adjustments	31.9	16.3	105.4	8.3	56.9	106.6	104.2	85.0
Total liabilities	381.4	77.2	1,815.4	44.8	241.8	482.2	3,160.7	100.0
Total current liabilities	337.7	59.9	1,647.8	31.7	202.8	347.2	2,960.1	96.7
Current bank loans	27.7	13.4	94.8	5.7	52.5	71.3	118.6	51.7
Other current liabilities	310.0	46.4	1,552.9	26.0	150.2	275.9	2,841.4	96.7
Long-term bank loans	9.3	2.2	43.2	0.9	8.7	54.2	32.2	25.0
Other liabilities and adjustments	34.2	15.1	124.3	12.1	30.1	80.7	168.4	83.3
Total equity	-112.8	27.6	-775.5	8.4	125.1	297.8	-1,858.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.3	0.7	0.2	0.6	0.8	1.0	0.1	96.7
Debt to equity ratio	...	2.7	...	5.2	1.9	1.6	...	100.0
Interest coverage ratio	--	-4.1	1.7	-4.7	-3.2	3.9	1.0	86.7
Debt ratio	1.4	0.7	1.7	0.8	0.6	0.6	2.4	100.0
Revenue to equity ratio	...	8.5	...	17.9	5.2	4.8	...	100.0
Revenue to closing inventories ratio	136.3	109.7	155.9	303.2	62.7	114.5	190.8	30.0

(percent)

Current debt to equity	...	216.4	...	374.1	162.0	116.6	...	100.0
Operating profit on equity	7.8	...	...	...	...	19.0	...	100.0
Net fixed assets to equity	...	157.1	...	273.2	117.0	99.4	...	100.0
Gross margin	35.8	37.6	34.9	45.1	28.7	39.3	32.7	100.0
Return on total assets	0.2	-13.0	6.5	-21.4	-6.8	9.7	4.6	100.0

(days)

Collection period for accounts receivable	55.1	51.2	57.1	40.5	63.8	75.9	47.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	3,991	1,995,304	61,940.2	45
Less than 20	3,308	420,815	15,110.2	28
20-99	580	774,389	23,616.9	16
100-499	97	639,248	18,474.6	2
500 and over	6	160,852	4,738.5	1

1989

Total	3,946	1,953,906	52,881.0	
Less than 20	3,280	464,893	14,162.4	
20-99	564	716,636	19,291.7	
100-499	95	628,370	15,668.2	
500 and over	7	144,007	3,758.7	

SIC 4122 Waterworks and Sewage Systems

Establishments primarily engaged in the construction of water mains, sewers and drains. Establishments primarily engaged in the construction of sewage treatment plants and filtration plants are classified in <4021 - Manufacturing and Light Industrial Building>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4124 - POWER AND TELECOMMUNICATION TRANSMISSION LINES
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	73							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	817	25	279	817	1,432	
- High value (\$'000)	5,000	817	5,000	279	817	1,432	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	23.7	16.0	28.9	8.3	21.7	22.5	32.5	68.5
Purchases and materials	24.5	16.0	30.2	8.2	21.9	24.8	33.2	68.5
Closing inventory	2.1	1.0	2.8	--	1.7	3.3	2.5	31.5
Opening inventory	1.3	1.0	1.5	0.2	1.6	1.0	1.8	27.4
Wages, salaries and benefits	32.4	29.7	34.2	30.9	28.8	37.9	32.1	95.9
Direct	8.2	2.5	12.1	-	4.3	10.7	12.8	24.7
Indirect	24.2	27.2	22.1	30.9	24.5	27.2	19.3	90.4
Occupancy expenses	10.6	12.5	9.3	15.2	10.5	11.1	8.3	98.6
Depreciation	3.6	4.2	3.1	5.2	3.5	3.3	3.0	93.2
Repairs and maintenance	1.9	2.1	1.8	2.6	1.7	3.2	1.1	61.6
Fuel and oil	1.4	2.1	0.9	3.1	1.2	1.3	0.7	31.5
Utilities	1.1	1.5	0.9	1.2	1.7	0.9	0.9	91.8
Rent	2.6	2.7	2.5	3.1	2.4	2.4	2.6	72.6
Financial expenses	3.1	4.7	2.1	5.8	4.0	2.0	2.1	95.9
Interest and bank charges	1.7	2.1	1.5	1.9	2.2	1.4	1.5	90.4
Professional fees	1.4	2.7	0.6	3.9	1.7	0.6	0.6	91.8
General expenses	3.8	4.8	3.2	7.2	3.1	3.0	3.3	89.0
Advertising	0.5	0.3	0.6	0.4	0.3	0.6	0.6	69.9
Delivery expenses	2.5	3.4	1.9	5.6	1.8	1.7	2.1	46.6
Insurance	0.8	1.0	0.7	1.2	0.9	0.7	0.7	65.8
Other expenses	17.4	15.9	18.4	11.7	19.0	16.5	19.5	98.6
Total expenses	91.0	83.7	96.0	79.0	87.2	92.9	97.7	100.0
Net profit/loss	9.0	16.3	4.0	21.0	12.8	7.1	2.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	70							
Gross Operating Revenue	322.4	149.8	1,759.8	77.8	443.1	1,138.7	2,706.7	
Total Expenses	280.8	117.0	1,645.6	54.5	371.4	1,034.9	2,576.7	
Net Profit	41.6	32.9	114.2	23.3	71.7	103.7	130.0	

Non-Profitable:

Gross Operating Revenue	477.1	204.6	1,952.4	126.0	470.2	1,120.0	2,501.1	
Total Expenses	507.1	222.5	2,047.3	143.8	488.6	1,176.7	2,621.1	
Net Loss	-29.9	-17.9	-94.9	-17.8	-18.4	-56.7	-120.0	

1989**Profitable:**

Gross Operating Revenue	861.3	202.7	1,546.0	84.0	408.6	742.5	2,181.2	
Total Expenses	773.5	179.8	1,390.6	67.9	374.2	587.9	2,025.2	
Net Profit	87.8	22.8	155.4	16.1	34.4	154.6	156.0	

Non-Profitable:

Gross Operating Revenue	293.1	142.9	1,358.8	76.2	338.9	938.0	1,890.2	
Total Expenses	300.3	148.8	1,375.0	80.4	349.7	945.6	1,917.4	
Net Loss	-7.2	-5.9	-16.3	-4.2	-10.7	-7.6	-27.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	68							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	890	25	330	890	1,526	
- High value (\$'000)	5,000	890	5,000	330	890	1,526	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	269.4	173.2	703.9	114.2	330.0	522.8	911.3	100.0
Total current assets	136.8	88.7	354.1	53.2	182.9	250.3	473.1	94.1
Accounts receivable	84.3	59.4	196.6	42.6	104.0	130.1	272.8	89.7
Closing inventory	12.7	7.2	37.7	0.4	25.4	9.2	70.3	33.8
Other current assets	39.7	21.9	119.7	10.1	53.5	110.9	129.8	79.4
Net fixed assets	112.1	78.7	262.8	58.5	132.5	242.0	286.6	100.0
Other assets and adjustments	20.4	5.7	86.8	2.4	14.5	30.4	151.5	75.0
Total liabilities	171.7	110.3	449.0	75.6	202.4	297.7	622.3	100.0
Total current liabilities	124.4	80.8	321.1	46.4	172.2	228.9	426.6	100.0
Current bank loans	25.4	12.6	83.0	6.0	30.2	48.5	122.5	54.4
Other current liabilities	98.9	68.1	238.1	40.4	141.9	180.4	304.1	100.0
Long-term bank loans	15.8	16.3	13.9	16.3	16.2	16.0	11.4	19.1
Other liabilities and adjustments	31.4	13.1	114.0	12.7	14.0	52.7	184.2	91.2
Total equity	97.7	62.9	254.8	38.6	127.5	225.0	288.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.1	1.1	1.0	1.0	1.1	100.0
Debt to equity ratio	1.7	1.7	1.7	1.9	1.5	1.3	2.1	100.0
Interest coverage ratio	4.8	5.9	3.7	5.4	6.3	6.5	2.4	94.1
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.5	0.6	100.0
Revenue to equity ratio	5.9	4.5	7.5	4.7	4.4	5.4	9.3	100.0
Revenue to closing inventories ratio	45.6	39.8	50.7	426.2	22.4	131.2	38.5	33.8

(percent)

Current debt to equity	127.3	128.4	126.0	120.4	134.9	101.7	147.6	100.0
Operating profit on equity	41.7	51.5	30.8	44.8	56.9	41.7	21.0	100.0
Net fixed assets to equity	114.7	125.1	103.1	151.5	103.8	107.5	99.1	100.0
Gross margin	41.7	48.3	37.3	52.7	44.5	40.0	35.9	100.0
Return on total assets	19.0	22.5	15.1	18.5	26.1	21.2	11.1	100.0

(days)

Collection period for accounts receivable	52.6	75.0	37.4	84.8	66.5	38.9	36.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total	3,991	1,995,304	61,940.2	45
Less than 20	3,308	420,815	15,110.2	28
20-99	580	774,389	23,616.9	16
100-499	97	639,248	18,474.6	2
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Total	3,946	1,953,906	52,881.0	
Less than 20	3,280	464,893	14,162.4	
20-99	564	716,636	19,291.7	
100-499	95	628,370	15,668.2	
500 and over	7	144,007	3,758.7	

SIC 4124 Power and Telecommunication Transmission Lines

Establishments primarily engaged in erecting power and telecommunication transmission and distribution towers and lines, including antennas.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4129 - OTHER HEAVY CONSTRUCTION

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	113							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	629	25	301	629	1,509	
- High value (\$'000)	5,000	629	5,000	301	629	1,509	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	36.1	24.8	39.0	22.8	26.7	40.1	37.8	64.6
Purchases and materials	37.5	24.3	40.8	22.8	25.7	40.2	41.5	64.6
Closing inventory	3.7	3.0	3.9	1.1	4.7	2.7	5.2	29.2
Opening inventory	2.4	3.5	2.1	1.1	5.7	2.6	1.5	30.1
Wages, salaries and benefits	26.1	24.2	26.6	27.1	21.4	26.8	26.3	92.9
Direct	10.3	2.9	12.2	0.8	4.8	15.7	8.1	28.3
Indirect	15.8	21.3	14.4	26.3	16.6	11.1	18.2	84.1
Occupancy expenses	10.3	16.8	8.6	16.7	17.0	6.5	11.0	97.3
Depreciation	3.4	7.0	2.5	7.2	6.9	2.0	3.0	92.0
Repairs and maintenance	2.3	5.5	1.4	6.8	4.3	1.2	1.7	57.5
Fuel and oil	1.0	1.1	0.9	0.2	2.0	0.7	1.1	31.9
Utilities	0.8	1.0	0.8	0.9	1.2	0.8	0.7	75.2
Rent	2.8	2.1	3.0	1.7	2.6	1.8	4.5	61.9
Financial expenses	2.6	5.1	1.9	6.1	4.2	1.4	2.5	96.5
Interest and bank charges	1.8	4.3	1.1	5.3	3.3	1.0	1.3	88.5
Professional fees	0.8	0.8	0.8	0.8	0.9	0.4	1.2	91.2
General expenses	3.3	4.9	2.9	5.3	4.5	2.4	3.5	89.4
Advertising	0.4	0.7	0.4	0.7	0.8	0.2	0.5	64.6
Delivery expenses	1.9	3.1	1.6	4.1	2.2	1.7	1.5	49.6
Insurance	0.9	1.0	0.9	0.5	1.5	0.4	1.5	71.7
Other expenses	19.6	26.5	17.8	25.5	27.4	17.8	17.9	100.0
Total expenses	98.0	102.3	96.8	103.4	101.2	95.0	99.0	100.0
Net profit/loss	2.0	-2.3	3.2	-3.4	-1.2	5.0	1.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64							
Gross Operating Revenue	741.6	232.4	1,439.7	157.6	467.7	1,109.2	2,690.6	
Total Expenses	680.4	203.4	1,334.3	134.6	419.6	1,039.5	2,450.2	
Net Profit	61.2	29.0	105.3	22.9	48.0	69.7	240.4	

Non-Profitable:

Gross Operating Revenue	521.3	185.1	1,614.4	103.7	426.1	816.1	2,589.3	
Total Expenses	606.7	243.5	1,787.8	152.7	512.3	848.9	2,934.2	
Net Loss	-85.4	-58.4	-173.4	-49.0	-86.2	-32.8	-344.9	

1989

Profitable:

Gross Operating Revenue	714.4	256.4	1,134.4	111.5	458.5	768.3	2,439.5	
Total Expenses	636.2	238.4	1,000.8	90.4	444.9	652.9	2,241.3	
Net Profit	78.3	17.9	133.6	21.1	13.6	115.5	198.1	

Non-Profitable:

Gross Operating Revenue	1,158.6	182.4	2,410.3	63.8	371.6	1,131.0	2,614.2	
Total Expenses	1,193.2	188.7	2,481.1	69.0	379.8	1,196.0	2,686.0	
Net Loss	-34.6	-6.3	-70.9	-5.1	-8.1	-64.9	-71.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	104							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	697	25	359	697	1,577	
- High value (\$'000)	5,000	697	5,000	359	697	1,577	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	507.2	381.7	688.6	398.2	346.4	411.3	1,414.5	100.0
Total current assets	260.5	166.4	396.6	165.4	168.5	275.2	714.2	100.0
Accounts receivable	97.3	46.9	170.3	35.3	71.8	123.8	292.0	93.3
Closing inventory	32.2	19.1	51.1	2.4	55.1	21.7	127.9	31.7
Other current assets	130.9	100.3	175.1	127.6	41.5	129.6	294.3	89.4
Net fixed assets	210.5	207.5	214.9	228.4	162.5	119.0	466.0	90.4
Other assets and adjustments	36.1	7.8	77.0	4.3	15.2	17.0	234.2	75.0
Total liabilities	330.8	290.6	389.0	316.6	234.6	289.4	649.9	100.0
Total current liabilities	238.4	159.7	352.1	151.6	177.1	266.4	576.6	100.0
Current bank loans	25.9	18.8	36.3	8.3	41.4	15.7	90.2	44.2
Other current liabilities	212.4	140.9	315.8	143.3	135.6	250.7	486.3	100.0
Long-term bank loans	1.8	1.8	1.8	0.9	3.9	2.5	--	7.7
Other liabilities and adjustments	90.5	128.9	35.0	164.0	53.5	20.4	73.3	72.1
Total equity	176.3	91.1	299.5	81.5	111.7	121.8	764.5	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.0	1.1	1.0	0.9	1.0	1.2	100.0
Debt to equity ratio	1.8	3.1	1.2	3.8	2.0	2.3	0.8	100.0
Interest coverage ratio	1.8	0.2	3.9	0.4	-0.2	5.5	2.6	91.3
Debt ratio	0.6	0.7	0.5	0.7	0.6	0.7	0.4	100.0
Revenue to equity ratio	4.7	3.4	5.3	2.6	4.8	9.4	3.5	100.0
Revenue to closing inventories ratio	26.0	16.6	31.1	88.8	9.8	52.9	21.3	31.7

(percent)

Current debt to equity	135.1	175.2	117.5	185.9	158.4	218.5	75.4	100.0
Operating profit on equity	7.2	...	15.9	...	...	36.9	7.1	100.0
Net fixed assets to equity	119.4	227.6	71.7	280.0	145.4	97.6	60.9	100.0
Gross margin	37.1	46.8	34.2	54.6	40.1	33.1	35.4	100.0
Return on total assets	5.4	0.7	9.2	1.5	-1.2	13.3	6.1	100.0

(days)

Collection period for accounts receivable	42.3	53.7	39.0	60.0	48.4	39.1	38.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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Total	3,991	1,995,304	61,940.2	45
Less than 20	3,308	420,815	15,110.2	28
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100-499	97	639,248	18,474.6	2
500 and over	6	160,852	4,738.5	1

1989

Total	3,946	1,953,906	52,881.0	
Less than 20	3,280	464,893	14,162.4	
20-99	564	716,636	19,291.7	
100-499	95	628,370	15,668.2	
500 and over	7	144,007	3,758.7	

SIC 4129 Other Heavy Construction

Establishments primarily engaged in marine and railway construction, parks and sports facility construction (other than arenas) and other heavy construction (engineering) work not elsewhere classified. Establishments primarily engaged in constructing hydroelectric dams are classified in <4123 - Hydroelectric Power Plants and Related Structures (Except Transmission Lines)>, construction and those primarily engaged in constructing buildings such as arenas are classified in <4022 - Commercial Building>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4211 - WRECKING AND DEMOLITION
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	384	25	138	384	1,092	
- High value (\$'000)	5,000	384	5,000	138	384	1,092	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	23.3	29.5	19.0	26.8	33.3	18.7	19.3	88.2
Purchases and materials	23.7	30.1	19.1	26.8	34.9	18.7	19.5	88.2
Closing inventory	0.7	1.0	0.4	-	2.5	0.1	0.7	20.6
Opening inventory	0.3	0.3	0.3	-	0.8	0.1	0.5	23.5
Wages, salaries and benefits	31.0	33.9	29.0	40.6	24.3	24.8	31.8	88.2
Direct	8.2	13.7	4.3	17.9	7.7	4.4	4.2	23.5
Indirect	22.8	20.2	24.7	22.7	16.7	20.4	27.6	79.4
Occupancy expenses	21.9	21.6	22.2	26.3	14.9	21.7	22.4	97.1
Depreciation	7.1	4.9	8.6	3.5	6.8	13.1	5.6	85.3
Repairs and maintenance	4.6	6.8	3.1	10.2	1.9	2.9	3.3	67.6
Fuel and oil	1.8	2.1	1.7	2.8	1.0	1.8	1.6	41.2
Utilities	1.5	2.0	1.2	2.3	1.6	1.6	0.9	91.2
Rent	6.8	5.9	7.5	7.6	3.5	2.3	11.1	82.4
Financial expenses	6.0	4.8	6.9	5.0	4.5	13.8	2.2	94.1
Interest and bank charges	4.5	2.9	5.6	2.5	3.5	11.8	1.4	82.4
Professional fees	1.6	1.9	1.3	2.6	1.1	2.0	0.8	91.2
General expenses	5.4	5.9	5.1	3.3	9.5	4.1	5.8	97.1
Advertising	1.0	1.3	0.8	1.1	1.6	0.5	0.9	88.2
Delivery expenses	2.5	2.1	2.7	--	5.2	1.1	3.9	32.4
Insurance	1.9	2.4	1.6	2.1	2.8	2.4	1.0	70.6
Other expenses	14.8	13.1	15.9	16.0	8.9	16.1	15.9	100.0
Total expenses	102.4	108.7	98.0	118.1	95.5	99.1	97.3	100.0
Net profit/loss	-2.4	-8.7	2.0	-18.1	4.5	0.9	2.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	356.5	136.4	1,207.1	65.0	296.9	831.7	1,833.6	
Total Expenses	330.0	124.0	1,126.3	56.9	274.9	792.2	1,683.8	
Net Profit	26.5	12.4	80.9	8.1	22.0	39.5	149.8	

Non-Profitable:

Gross Operating Revenue	188.2	126.6	845.3	114.0	271.7	408.8	1,768.5	
Total Expenses	228.1	158.9	966.3	147.7	288.1	476.4	2,002.3	
Net Loss	-39.9	-32.3	-121.0	-33.7	-16.3	-67.6	-233.8	

1989**Profitable:**

Gross Operating Revenue	311.8	125.8	1,857.9	89.8	247.5	1,052.7	3,189.0	
Total Expenses	278.6	105.6	1,716.8	70.8	223.2	988.7	2,920.5	
Net Profit	33.2	20.2	141.1	19.0	24.3	64.0	268.5	

Non-Profitable:

Gross Operating Revenue	268.5	51.9	1,362.2	31.8	528.9	899.4	2,191.1	
Total Expenses	281.0	54.0	1,427.2	33.2	547.9	940.7	2,298.7	
Net Loss	-12.5	-2.1	-65.0	-1.4	-19.0	-41.3	-107.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	396	25	165	396	1,095	
- High value (\$'000)	5,000	396	5,000	165	396	1,095	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	398.4	174.0	1,346.9	159.5	218.0	1,563.5	984.0	100.0
Total current assets	183.0	85.0	597.4	70.8	128.2	668.5	478.2	100.0
Accounts receivable	118.5	35.5	469.1	33.2	42.7	529.0	368.6	100.0
Closing inventory	2.5	2.0	4.7	--	8.0	0.3	12.2	21.9
Other current assets	62.0	47.4	123.5	37.6	77.3	139.1	97.3	100.0
Net fixed assets	131.0	50.0	473.5	40.9	77.6	556.8	334.1	100.0
Other assets and adjustments	84.2	38.9	275.9	47.7	12.1	338.1	171.6	62.5
Total liabilities	280.0	100.7	1,038.0	77.4	171.3	1,214.6	742.1	100.0
Total current liabilities	121.8	64.9	362.4	61.7	74.8	396.9	304.5	100.0
Current bank loans	34.5	31.7	46.5	38.3	11.7	42.6	53.0	56.3
Other current liabilities	87.3	33.2	315.8	23.3	63.0	354.3	251.4	100.0
Long-term bank loans	1.9	1.3	4.6	--	5.2	7.4	--	9.4
Other liabilities and adjustments	156.1	34.4	670.9	15.6	91.2	810.2	437.5	93.8
Total equity	118.3	73.3	308.8	82.0	46.6	348.8	241.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.3	1.6	1.1	1.7	1.6	1.5	100.0
Debt to equity ratio	2.3	1.3	3.3	0.9	3.6	3.4	3.0	100.0
Interest coverage ratio	0.2	-2.8	1.4	-7.4	1.8	1.1	2.9	84.4
Debt ratio	0.7	0.5	0.7	0.4	0.7	0.7	0.7	100.0
Revenue to equity ratio	2.9	2.2	3.6	1.3	6.6	2.0	7.5	100.0
Revenue to closing inventories ratio	136.9	80.8	236.1	-	38.5	2,180.7	148.2	21.9

(percent)

Current debt to equity	102.9	88.6	117.3	75.1	160.2	113.7	125.8	100.0
Operating profit on equity	...	...	8.6	...	20.0	3.8	20.2	100.0
Net fixed assets to equity	110.7	68.2	153.3	49.8	166.3	159.6	138.1	100.0
Gross margin	44.8	32.5	52.3	24.4	41.4	57.5	48.8	100.0
Return on total assets	1.1	-9.0	6.7	-17.3	9.4	6.3	7.5	100.0

(days)

Collection period for accounts receivable	124.5	80.0	151.5	107.2	50.1	268.1	74.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4211 Wrecking and Demolition

Establishments primarily engaged in wrecking and demolishing buildings and other structures, clearing of building sites and sales of materials from demolished structures. Establishments primarily engaged in house (or other building) moving are classified in <4499 - Other Services Incidental to Construction n.e.c.>

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4212 - WATER WELL DRILLING
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	194							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	347	25	162	347	608	
- High value (\$'000)	5,000	347	5,000	162	347	608	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	21.7	17.7	23.3	20.7	15.6	18.1	26.4	70.1
Purchases and materials	22.0	17.8	23.8	20.1	16.1	18.6	26.8	69.6
Closing inventory	2.4	1.7	2.8	0.5	2.4	3.4	2.4	40.2
Opening inventory	2.1	1.6	2.4	1.1	1.9	2.9	2.1	37.6
Wages, salaries and benefits	26.4	19.9	29.1	8.3	28.0	28.3	29.5	92.3
Direct	7.3	2.6	9.2	0.4	4.1	4.9	11.7	22.7
Indirect	19.1	17.3	19.9	7.8	23.9	23.4	17.8	88.7
Occupancy expenses	19.6	20.4	19.3	16.3	23.2	22.7	17.3	99.5
Depreciation	8.5	7.4	8.9	5.9	8.4	11.3	7.6	91.2
Repairs and maintenance	4.9	5.3	4.7	4.4	5.9	5.8	4.0	76.3
Fuel and oil	3.2	5.0	2.4	3.9	5.8	2.6	2.3	51.0
Utilities	1.7	1.6	1.7	1.5	1.6	1.9	1.6	90.2
Rent	1.5	1.1	1.6	0.5	1.5	1.2	1.8	58.8
Financial expenses	3.1	3.6	2.9	4.5	3.0	3.0	2.8	97.4
Interest and bank charges	2.3	2.7	2.1	3.4	2.2	2.1	2.0	85.1
Professional fees	0.8	0.9	0.8	1.2	0.8	0.9	0.7	96.4
General expenses	5.3	6.5	4.8	8.9	4.8	7.3	3.4	94.3
Advertising	0.8	0.8	0.8	0.6	1.0	0.8	0.7	86.6
Delivery expenses	3.0	3.7	2.7	5.9	2.2	4.5	1.7	45.4
Insurance	1.5	1.9	1.4	2.3	1.6	2.0	1.0	68.6
Other expenses	15.6	16.2	15.4	11.2	19.6	15.8	15.1	100.0
Total expenses	91.7	84.3	94.8	69.9	94.2	95.3	94.5	100.0
Net profit/loss	8.3	15.7	5.2	30.1	5.8	4.7	5.5	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70							
Gross Operating Revenue	344.8	147.0	759.5	98.7	275.9	458.1	1,053.9	
Total Expenses	296.1	107.3	692.1	60.4	232.3	401.6	975.9	
Net Profit	48.7	39.7	67.4	38.3	43.6	56.5	77.9	

Non-Profitable:

Gross Operating Revenue	292.0	145.0	564.0	54.0	233.1	450.5	887.5	
Total Expenses	320.7	168.5	602.3	73.2	260.7	486.2	933.1	
Net Loss	-29.4	-23.8	-40.1	-19.3	-28.3	-36.9	-49.9	

1989

Profitable:

Gross Operating Revenue	373.1	156.4	723.0	99.0	255.8	468.2	1,080.9	
Total Expenses	323.6	128.6	638.7	77.7	216.7	405.7	966.0	
Net Profit	49.4	27.8	84.3	21.3	39.1	62.6	114.9	

Non-Profitable:

Gross Operating Revenue	267.2	154.0	769.2	78.6	253.9	445.1	1,263.1	
Total Expenses	285.8	165.5	819.3	92.0	262.8	471.3	1,349.6	
Net Loss	-18.6	-11.4	-50.1	-13.4	-8.9	-26.2	-86.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	159							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	433	25	241	433	681	
- High value (\$'000)	5,000	433	5,000	241	433	681	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	327.9	183.8	518.7	89.2	284.3	386.2	688.1	100.0
Total current assets	143.2	88.2	216.0	45.6	133.4	164.3	282.0	100.0
Accounts receivable	53.6	24.6	91.9	17.5	32.0	58.2	135.1	93.1
Closing inventory	13.0	7.5	20.1	1.5	14.0	14.9	26.9	49.1
Other current assets	76.6	56.0	103.8	26.5	87.3	91.2	119.9	76.7
Net fixed assets	152.5	84.3	242.7	34.0	137.8	181.8	320.6	100.0
Other assets and adjustments	32.2	11.2	59.9	9.6	13.0	40.0	85.4	69.2
Total liabilities	191.3	138.1	261.8	75.7	204.5	219.3	316.1	100.0
Total current liabilities	101.7	73.2	139.5	29.9	119.1	121.8	162.2	100.0
Current bank loans	16.6	3.3	34.3	2.3	4.3	21.0	51.2	26.4
Other current liabilities	85.1	69.9	105.2	27.6	114.8	100.8	110.9	100.0
Long-term bank loans	39.0	22.2	61.2	0.9	44.8	50.8	74.5	18.9
Other liabilities and adjustments	50.5	42.7	60.9	44.8	40.4	46.6	79.3	90.6
Total equity	136.5	45.6	256.9	13.5	79.7	166.8	371.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.5	1.5	1.1	1.3	1.7	100.0
Debt to equity ratio	1.4	3.0	1.0	5.5	2.5	1.3	0.8	100.0
Interest coverage ratio	3.0	2.0	3.4	-0.5	4.1	3.1	3.7	85.5
Debt ratio	0.5	0.7	0.5	0.8	0.7	0.5	0.4	100.0
Revenue to equity ratio	3.3	4.7	3.0	8.4	4.0	3.1	2.9	100.0
Revenue to closing inventories ratio	35.2	28.4	38.6	74.0	23.0	34.8	41.2	49.1

(percent)

Current debt to equity	74.5	160.3	54.3	221.2	149.3	73.0	43.6	100.0
Operating profit on equity	14.8	11.2	15.6	...	22.2	14.9	16.0	100.0
Net fixed assets to equity	111.6	184.7	94.4	251.0	172.7	108.9	86.2	100.0
Gross margin	49.5	57.5	46.5	59.6	56.7	52.2	43.1	100.0
Return on total assets	9.1	5.5	10.8	-2.5	8.2	9.4	11.8	100.0

(days)

Collection period for accounts receivable	42.7	41.6	43.0	55.9	36.2	40.8	44.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4212 Water Well Drilling

Establishments primarily engaged in drilling, or digging water wells, installation and repair of water well pumps and well piping systems. Establishments primarily engaged in installing and repairing piping systems within buildings are classified in <4241 - Plumbing>; those primarily engaged in drilling water intake wells in oil and gas fields are classified in <0919 - Other Service Industries Incidental to Crude Petroleum and Natural Gas>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4213 - SEPTIC SYSTEM INSTALLATION
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	60							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	114	25	53	114	417	
- High value (\$'000)	5,000	114	5,000	53	114	417	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	30.8	9.0	37.4	7.2	10.1	45.1	31.6	61.7
Purchases and materials	30.4	9.9	36.7	7.0	11.6	43.0	31.9	61.7
Closing inventory	1.3	1.5	1.3	0.3	2.2	1.1	1.4	20.0
Opening inventory	1.7	0.6	2.0	0.5	0.7	3.2	1.1	25.0
Wages, salaries and benefits	25.0	16.9	27.4	8.9	21.6	17.7	34.7	85.0
Direct	5.4	2.4	6.3	-	3.8	0.3	10.8	13.3
Indirect	19.6	14.5	21.1	8.9	17.8	17.4	23.9	81.7
Occupancy expenses	18.4	26.1	16.1	29.3	24.2	16.2	16.0	100.0
Depreciation	5.8	6.7	5.6	6.9	6.5	5.2	5.8	91.7
Repairs and maintenance	3.8	6.0	3.1	6.2	5.9	2.8	3.3	66.7
Fuel and oil	3.3	8.0	1.8	6.8	8.8	1.7	1.9	45.0
Utilities	2.7	4.2	2.2	7.5	2.2	3.4	1.3	90.0
Rent	2.9	1.2	3.4	1.9	0.8	3.1	3.7	50.0
Financial expenses	3.7	7.4	2.5	4.3	9.2	3.3	1.9	98.3
Interest and bank charges	2.4	4.9	1.6	2.9	6.1	2.1	1.3	91.7
Professional fees	1.3	2.5	0.9	1.5	3.1	1.2	0.7	90.0
General expenses	7.1	11.5	5.8	17.0	8.3	7.6	4.4	95.0
Advertising	1.7	0.7	2.0	0.8	0.7	3.8	0.6	81.7
Delivery expenses	4.1	10.0	2.3	15.4	6.8	1.9	2.5	51.7
Insurance	1.4	0.8	1.5	0.9	0.8	1.9	1.2	61.7
Other expenses	12.2	18.0	10.4	19.9	16.9	9.9	10.9	100.0
Total expenses	97.2	89.0	99.7	86.7	90.4	99.8	99.6	100.0
Net profit/loss	2.8	11.0	0.3	13.3	9.6	0.2	0.4	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	142.0	52.5	745.4	33.0	77.6	273.5	1,367.8	
Total Expenses	130.7	43.3	720.0	26.1	65.4	257.3	1,330.2	
Net Profit	11.3	9.2	25.4	6.9	12.2	16.2	37.6	

Non-Profitable:

Gross Operating Revenue	217.5	52.7	358.4	33.3	95.0	276.2	838.4	
Total Expenses	226.6	60.6	368.6	37.1	111.8	280.7	881.7	
Net Loss	-10.0	-9.8	-10.2	-3.8	-44.1	-4.5	-43.3	

1989

Profitable:

Gross Operating Revenue	139.5	61.5	402.4	45.5	94.3	247.4	784.6	
Total Expenses	123.0	48.5	374.2	33.7	79.0	230.7	728.1	
Net Profit	16.5	13.0	28.2	11.8	15.4	16.7	56.5	

Non-Profitable:

Gross Operating Revenue	223.8	77.2	635.3	46.8	116.3	378.7	867.9	
Total Expenses	246.2	102.6	649.5	57.5	160.6	387.2	887.2	
Net Loss	-22.4	-25.4	-14.2	-10.7	-44.3	-8.5	-19.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	231	25	112	231	800	
- High value (\$'000)	5,000	231	5,000	112	231	800	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	121.7	56.1	229.3	39.7	154.2	130.9	813.9	100.0
Total current assets	67.4	35.8	119.2	25.5	97.4	72.0	399.8	100.0
Accounts receivable	17.3	8.3	31.9	1.5	49.3	15.2	130.7	92.1
Closing inventory	4.1	1.8	7.9	1.9	0.9	3.9	31.5	31.6
Other current assets	46.0	25.6	79.4	22.0	47.1	52.8	237.4	94.7
Net fixed assets	45.1	16.6	91.8	11.1	49.0	46.7	360.0	89.5
Other assets and adjustments	9.1	3.6	18.2	2.9	7.7	12.1	54.0	78.9
Total liabilities	67.6	31.4	126.9	20.9	94.0	79.2	410.0	100.0
Total current liabilities	46.6	15.6	97.5	7.1	66.2	59.9	321.2	100.0
Current bank loans	2.0	0.1	5.2	--	1.1	2.2	22.7	23.7
Other current liabilities	44.6	15.4	92.3	7.1	65.1	57.6	298.5	100.0
Long-term bank loans	1.7	1.0	3.0	--	7.2	0.8	16.0	15.8
Other liabilities and adjustments	19.1	14.7	26.3	13.7	20.4	18.4	72.6	97.4
Total equity	54.1	24.7	102.4	18.7	60.2	51.7	403.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.2	1.2	3.5	1.4	1.2	1.2	100.0
Debt to equity ratio	1.2	1.2	1.2	1.1	1.5	1.5	1.0	100.0
Interest coverage ratio	1.2	2.0	0.9	5.3	--	0.2	2.1	89.5
Debt ratio	0.5	0.5	0.5	0.5	0.6	0.6	0.5	100.0
Revenue to equity ratio	4.6	2.6	5.4	2.7	2.5	6.8	4.4	100.0
Revenue to closing inventories ratio	61.1	36.2	70.6	26.0	163.2	88.8	57.0	31.6

(percent)

Current debt to equity	86.1	63.3	95.2	38.3	110.0	115.8	79.5	100.0
Operating profit on equity	2.0	8.9	...	22.0	...	...	4.8	100.0
Net fixed assets to equity	83.2	67.1	89.6	59.5	81.4	90.3	89.1	100.0
Gross margin	35.6	56.2	31.6	61.0	46.7	32.0	31.1	100.0
Return on total assets	4.3	7.7	3.0	12.8	--	1.3	4.5	100.0

(days)

Collection period for accounts receivable	24.8	45.9	20.7	10.8	116.2	15.8	26.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4213 Septic System Installation

Establishments primarily engaged in the installation of septic systems.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4214 - EXCAVATING AND GRADING
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,255							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	281	25	106	281	764	
- High value (\$'000)	5,000	281	5,000	106	281	764	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	15.7	8.3	20.3	8.1	8.6	14.2	23.5	57.2
Purchases and materials	15.7	8.2	20.3	7.8	8.6	14.2	23.6	57.2
Closing inventory	0.6	0.3	0.8	0.2	0.4	0.4	1.1	10.7
Opening inventory	0.7	0.4	0.8	0.4	0.4	0.4	1.1	11.3
Wages, salaries and benefits	21.9	14.3	26.6	9.6	18.6	27.0	26.5	91.0
Direct	3.3	0.5	5.0	0.3	0.7	2.1	6.6	11.3
Indirect	18.6	13.9	21.6	9.3	17.9	24.8	19.9	88.7
Occupancy expenses	28.4	35.1	24.3	34.8	35.4	27.3	22.7	99.8
Depreciation	10.3	13.5	8.4	15.3	11.8	10.3	7.4	92.8
Repairs and maintenance	6.9	8.7	5.7	8.0	9.4	6.2	5.5	76.7
Fuel and oil	5.3	6.7	4.4	6.6	6.8	5.3	3.9	64.1
Utilities	1.2	1.6	1.0	1.7	1.6	1.1	0.9	83.2
Rent	4.7	4.6	4.9	3.2	5.8	4.3	5.1	65.7
Financial expenses	4.5	6.0	3.6	6.3	5.8	4.0	3.4	98.6
Interest and bank charges	3.7	5.0	2.9	5.2	4.8	3.2	2.7	92.0
Professional fees	0.9	1.1	0.7	1.1	1.0	0.8	0.7	91.6
General expenses	4.8	6.6	3.6	8.8	4.7	4.7	3.0	92.4
Advertising	0.5	0.7	0.4	0.7	0.7	0.4	0.4	71.7
Delivery expenses	2.5	3.5	1.9	5.7	1.5	2.8	1.4	34.9
Insurance	1.8	2.5	1.3	2.5	2.5	1.5	1.2	67.5
Other expenses	19.2	18.9	19.3	17.8	19.9	20.1	18.9	99.9
Total expenses	94.5	89.3	97.8	85.3	92.9	97.3	98.1	100.0
Net profit/loss	5.5	10.7	2.2	14.7	7.1	2.7	1.9	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	190.9	91.0	898.7	62.4	167.1	434.1	1,679.3	
Total Expenses	167.0	73.4	830.7	48.1	140.5	387.9	1,574.8	
Net Profit	23.8	17.6	68.0	14.2	26.6	46.2	104.5	

Non-Profitable:

Gross Operating Revenue	233.5	95.6	693.0	56.8	176.6	406.4	1,437.8	
Total Expenses	256.0	109.0	745.9	64.8	201.1	437.9	1,546.4	
Net Loss	-23.0	-13.6	-54.3	-8.2	-24.9	-32.4	-110.6	

1989

Profitable:

Gross Operating Revenue	351.6	104.7	1,096.6	66.7	187.8	531.3	1,957.2	
Total Expenses	315.0	83.7	1,012.7	48.9	160.0	482.5	1,820.0	
Net Profit	36.6	21.0	83.8	17.8	27.9	48.8	137.2	

Non-Profitable:

Gross Operating Revenue	261.5	91.0	787.6	56.1	163.2	412.0	1,904.3	
Total Expenses	288.6	103.0	861.6	66.6	178.1	471.6	2,020.9	
Net Loss	-27.2	-12.0	-74.0	-10.6	-14.9	-59.7	-116.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	968							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	367	25	161	367	1,017	
- High value (\$'000)	5,000	367	5,000	161	367	1,017	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	267.2	114.9	684.2	81.0	175.8	440.8	1,061.3	99.7
Total current assets,	95.7	31.0	273.0	19.3	52.0	139.2	480.4	99.2
Accounts receivable	52.5	15.4	154.0	8.1	28.6	66.4	289.8	90.5
Closing inventory	3.4	0.8	10.4	0.6	1.2	5.0	18.9	13.8
Other current assets	39.7	14.6	108.5	10.5	22.0	67.7	171.7	89.6
Net fixed assets	158.1	78.8	375.3	58.7	114.8	278.2	525.7	98.0
Other assets and adjustments	13.3	5.0	35.8	2.8	8.9	23.3	55.0	76.8
Total liabilities	184.9	93.5	435.1	73.2	130.0	248.8	723.8	99.7
Total current liabilities	106.2	47.6	266.5	36.4	67.7	134.0	471.8	99.6
Current bank loans	17.3	6.2	47.8	2.6	12.6	18.6	93.0	50.2
Other current liabilities	88.8	41.4	218.7	33.8	55.0	115.3	378.7	99.6
Long-term bank loans	19.3	6.7	54.0	4.4	10.8	35.8	82.2	37.5
Other liabilities and adjustments	59.3	39.1	114.5	32.3	51.4	78.9	169.7	96.0
Total equity	82.2	21.3	249.0	7.7	45.7	192.0	337.4	98.2

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.6	1.0	0.5	0.7	1.0	1.0	99.6
Debt to equity ratio	2.2	4.3	1.7	9.4	2.8	1.2	2.1	98.2
Interest coverage ratio	1.4	0.9	1.7	0.9	1.0	1.5	1.9	93.5
Debt ratio	0.6	0.8	0.6	0.9	0.7	0.5	0.6	99.7
Revenue to equity ratio	4.7	6.6	4.3	10.6	5.4	3.0	5.4	98.2
Revenue to closing inventories ratio	113.1	159.2	102.4	119.8	197.5	115.8	96.8	13.8

(percent)

Current debt to equity	129.1	223.2	107.0	471.1	148.0	69.7	139.8	98.2
Operating profit on equity	7.3	...	9.2	...	0.5	4.9	13.0	98.2
Net fixed assets to equity	192.2	369.1	150.6	759.0	250.8	144.9	155.8	98.2
Gross margin	54.8	62.9	51.8	65.2	61.6	57.8	48.9	100.0
Return on total assets	6.8	5.2	7.6	5.7	4.8	6.2	8.5	99.7

(days)

Collection period for accounts receivable	49.0	39.6	52.4	35.9	41.7	41.7	57.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4214 Excavating and Grading

Establishments primarily engaged in construction site excavating and grading. Establishments primarily engaged in land clearing and breaking for agricultural use are classified in <0221 - Soil Preparation, Planting and Cultivating Services>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4215 - EQUIPMENT RENTAL (WITH OPERATOR)
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	228							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	379	25	141	379	1,186	
- High value (\$'000)	5,000	379	5,000	141	379	1,186	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	13.2	12.8	13.3	21.2	6.4	18.1	10.6	35.1
Purchases and materials	12.3	7.9	13.7	9.8	6.4	18.0	11.3	35.1
Closing inventory	0.6	--	0.8	-	--	0.3	1.1	6.1
Opening inventory	1.5	4.9	0.4	11.4	--	0.4	0.4	6.6
Wages, salaries and benefits	30.2	25.2	31.8	22.1	27.5	31.8	31.8	90.4
Direct	2.5	0.7	3.1	--	1.2	3.0	3.1	7.9
Indirect	27.7	24.4	28.7	22.1	26.2	28.8	28.6	87.3
Occupancy expenses	28.3	37.8	25.4	42.4	34.4	24.5	25.8	98.2
Depreciation	11.1	14.8	10.0	17.3	13.0	10.2	9.9	91.7
Repairs and maintenance	6.2	9.7	5.1	7.8	11.1	4.8	5.3	70.2
Fuel and oil	3.5	6.2	2.7	7.8	4.9	2.9	2.6	50.4
Utilities	1.3	1.7	1.1	0.8	2.5	1.2	1.1	78.9
Rent	6.2	5.4	6.5	8.6	3.0	5.5	7.0	66.7
Financial expenses	5.8	6.8	5.5	7.4	6.4	4.5	6.0	97.8
Interest and bank charges	4.9	5.7	4.7	6.1	5.4	3.6	5.3	88.6
Professional fees	0.9	1.1	0.8	1.3	1.0	0.9	0.7	89.9
General expenses	4.3	6.0	3.8	8.0	4.4	4.7	3.3	89.5
Advertising	0.7	1.0	0.7	1.7	0.4	0.6	0.7	63.2
Delivery expenses	1.9	2.7	1.7	4.8	1.2	2.7	1.1	36.4
Insurance	1.7	2.2	1.5	1.5	2.8	1.4	1.5	71.9
Other expenses	16.1	13.0	17.0	-0.2	23.1	13.2	19.1	98.7
Total expenses	97.9	101.7	96.7	100.9	102.3	96.8	96.6	99.6
Net profit/loss	2.1	-1.7	3.3	-0.9	-2.3	3.2	3.4	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	65							
Gross Operating Revenue	429.3	103.7	1,314.6	56.2	240.8	810.9	1,923.9	
Total Expenses	387.5	83.5	1,210.8	45.0	193.9	746.4	1,772.4	
Net Profit	43.0	20.6	103.9	11.5	46.9	64.5	151.5	

Non-Profitable:

Gross Operating Revenue	304.0	127.5	1,083.3	92.2	189.2	665.2	1,869.2	
Total Expenses	339.7	154.6	1,156.6	108.6	235.0	702.8	2,009.6	
Net Loss	-35.9	-27.3	-74.8	-16.5	-46.4	-37.6	-149.2	

1989**Profitable:**

Gross Operating Revenue	512.3	136.6	1,504.7	81.7	257.1	835.4	2,372.3	
Total Expenses	464.3	115.8	1,384.9	64.8	227.7	752.0	2,205.4	
Net Profit	48.0	20.8	119.8	16.9	29.5	83.5	166.9	

Non-Profitable:

Gross Operating Revenue	510.6	280.5	2,094.1	95.6	378.2	806.4	2,908.0	
Total Expenses	529.9	291.2	2,172.8	105.3	389.5	830.5	3,021.2	
Net Loss	-19.4	-10.7	-78.7	-9.7	-11.3	-24.1	-113.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	194							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	585	25	203	585	1,266	
- High value (\$'000)	5,000	585	5,000	203	585	1,266	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	536.2	238.7	1,168.0	143.1	449.4	714.4	1,766.2	100.0
Total current assets	145.5	49.4	349.7	25.9	101.2	222.0	518.2	100.0
Accounts receivable	72.1	20.1	182.7	10.1	42.0	125.3	258.4	99.5
Closing inventory	3.9	--	12.4	--	--	3.5	24.2	7.2
Other current assets	69.3	29.3	154.5	15.7	59.1	93.0	235.5	92.8
Net fixed assets	345.6	153.8	752.8	107.1	256.8	411.0	1,203.7	100.0
Other assets and adjustments	45.0	35.4	65.4	10.1	91.3	81.4	44.2	80.4
Total liabilities	335.3	167.6	691.4	128.9	252.9	399.2	1,076.8	100.0
Total current liabilities	158.4	71.5	342.8	52.6	113.3	212.8	514.2	94.3
Current bank loans	20.5	5.7	51.9	0.1	17.9	54.5	48.5	29.9
Other current liabilities	137.9	65.8	290.8	52.5	95.3	158.2	465.7	94.3
Long-term bank loans	70.8	24.2	169.9	3.2	70.5	45.7	333.7	27.8
Other liabilities and adjustments	106.0	71.7	178.7	73.0	69.0	140.7	228.8	97.4
Total equity	200.9	71.1	476.6	14.2	196.5	315.2	689.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.6	1.0	0.4	0.8	1.0	1.0	94.3
Debt to equity ratio	1.6	2.3	1.4	9.0	1.2	1.2	1.5	100.0
Interest coverage ratio	1.3	-0.2	1.7	-2.3	0.8	1.9	1.7	91.2
Debt ratio	0.6	0.7	0.5	0.9	0.5	0.5	0.6	100.0
Revenue to equity ratio	2.8	2.4	2.9	7.8	1.6	2.9	2.9	100.0
Revenue to closing inventories ratio	142.7	85,363.4	112.9	-	47,981.1	264.4	83.7	7.2

(percent)

Current debt to equity	78.8	100.6	71.9	369.5	57.6	67.5	74.5	100.0
Operating profit on equity	4.8	...	10.9	...	...	9.8	11.5	100.0
Net fixed assets to equity	171.9	216.2	157.9	751.4	130.7	130.3	174.5	100.0
Gross margin	55.7	60.9	54.3	53.0	67.0	48.9	57.7	100.0
Return on total assets	6.8	-0.8	10.1	-6.6	3.2	8.9	10.7	100.0

(days)

Collection period for accounts receivable	46.1	41.8	47.3	33.1	48.6	48.8	46.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4215 Equipment Rental (With Operator)

Establishments primarily engaged in the rental of construction machinery and equipment with operators. Establishments primarily engaged in equipment rental without operator are included in <Industry Group 991 - Machinery and Equipment Rental and Leasing Services>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4216 - ASPHALT PAVING

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	157							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	596	25	267	596	1,335	
- High value (\$'000)	5,000	596	5,000	267	596	1,335	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.9	19.4	42.8	19.4	19.4	36.8	46.7	80.9
Purchases and materials	34.9	19.9	42.5	19.4	20.0	36.8	46.3	80.9
Closing inventory	0.4	0.6	0.3	0.1	0.8	0.1	0.5	14.6
Opening inventory	0.4	0.2	0.6	0.1	0.2	--	0.9	12.1
Wages, salaries and benefits	23.4	25.8	22.3	20.1	28.1	27.9	18.6	94.3
Direct	7.9	4.8	9.5	1.2	6.3	11.9	7.9	35.0
Indirect	15.5	21.0	12.8	19.0	21.8	16.0	10.7	87.3
Occupancy expenses	16.7	22.5	13.7	12.9	26.5	13.9	13.6	96.8
Depreciation	5.0	7.2	3.9	4.3	8.4	4.7	3.4	90.4
Repairs and maintenance	3.8	4.5	3.4	2.1	5.5	3.6	3.2	70.1
Fuel and oil	2.5	3.7	1.9	0.6	5.0	2.3	1.6	40.1
Utilities	1.5	2.1	1.3	2.7	1.9	1.3	1.2	87.3
Rent	3.9	5.0	3.3	3.3	5.8	2.1	4.1	77.1
Financial expenses	2.7	3.3	2.4	3.0	3.5	1.7	2.8	96.2
Interest and bank charges	2.0	2.6	1.8	1.8	2.9	1.2	2.2	90.4
Professional fees	0.6	0.8	0.6	1.3	0.6	0.5	0.6	89.8
General expenses	3.8	5.1	3.1	7.4	4.2	3.3	2.9	91.7
Advertising	0.4	0.5	0.4	0.6	0.4	0.5	0.3	79.0
Delivery expenses	2.3	3.4	1.7	5.7	2.4	1.7	1.7	40.8
Insurance	1.1	1.3	1.0	1.1	1.3	1.1	0.9	73.2
Other expenses	14.7	17.1	13.4	19.6	16.1	12.4	14.0	99.4
Total expenses	96.1	93.3	97.5	82.5	97.8	95.9	98.6	99.4
Net profit/loss	3.9	6.7	2.5	17.5	2.2	4.1	1.4	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	64							
Gross Operating Revenue	409.2	150.8	1,480.4	79.9	382.9	953.8	2,398.6	
Total Expenses	463.4	169.2	1,388.0	86.7	354.2	884.2	2,266.4	
Net Profit	36.1	22.5	92.4	20.6	28.7	69.6	132.2	

Non-Profitable:

Gross Operating Revenue	611.7	329.4	1,550.0	186.9	382.8	1,064.1	2,087.8	
Total Expenses	641.9	342.2	1,638.1	206.6	393.0	1,105.3	2,227.5	
Net Loss	-30.4	-12.8	-90.9	-19.7	-10.2	-43.8	-139.8	

1989**Profitable:**

Gross Operating Revenue	509.7	185.0	1,216.2	97.1	388.0	831.4	2,206.0	
Total Expenses	474.3	168.5	1,139.9	86.6	357.6	773.1	2,083.4	
Net Profit	35.4	16.5	76.4	10.5	30.4	58.4	122.6	

Non-Profitable:

Gross Operating Revenue	318.1	181.9	1,125.7	98.3	375.9	796.8	1,868.2	
Total Expenses	334.2	194.1	1,165.6	103.0	405.3	831.6	1,919.9	
Net Loss	-16.1	-12.1	-39.9	-4.7	-29.4	-34.7	-51.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	133							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	834	25	339	834	1,478	
- High value (\$'000)	5,000	834	5,000	339	834	1,478	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	325.5	201.9	596.3	75.8	271.4	415.8	826.1	100.0
Total current assets	161.0	97.7	299.5	27.8	136.2	200.9	425.1	92.5
Accounts receivable	74.4	10.2	215.0	3.7	13.8	126.3	328.0	84.2
Closing inventory	4.0	2.7	6.7	7.7	--	2.6	11.9	17.3
Other current assets	82.5	84.7	77.7	16.4	122.3	71.9	85.1	85.7
Net fixed assets	137.2	98.0	223.2	43.9	127.8	179.6	278.6	85.0
Other assets and adjustments	27.2	6.1	73.5	4.0	7.2	35.2	122.2	90.2
Total liabilities	165.9	68.4	379.4	38.9	84.6	243.6	552.1	100.0
Total current liabilities	109.3	34.9	272.1	23.2	41.4	165.7	407.5	100.0
Current bank loans	13.2	2.0	37.7	0.1	3.0	15.8	65.6	31.6
Other current liabilities	96.1	32.9	234.3	23.0	38.4	149.8	341.8	100.0
Long-term bank loans	30.2	21.0	50.4	25.0	18.9	49.9	51.1	39.1
Other liabilities and adjustments	26.2	12.3	56.8	-9.3	24.2	28.0	93.4	89.5
Total equity	159.6	133.4	216.9	36.9	186.7	172.1	273.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.7	1.1	1.1	3.2	1.2	1.0	100.0
Debt to equity ratio	1.0	0.5	1.7	1.0	0.4	1.4	2.0	100.0
Interest coverage ratio	1.7	1.1	1.9	0.9	1.1	1.8	2.0	95.5
Debt ratio	0.5	0.3	0.6	0.5	0.3	0.5	0.6	100.0
Revenue to equity ratio	4.9	2.6	7.8	5.7	2.3	6.5	8.9	100.0
Revenue to closing inventories ratio	194.2	128.4	254.0	27.4	5,111.5	434.6	203.9	17.3

(percent)

Current debt to equity	68.4	26.2	125.4	62.9	22.2	96.2	148.7	100.0
Operating profit on equity	6.6	0.6	14.7	...	0.7	8.4	19.8	100.0
Net fixed assets to equity	85.9	73.4	102.8	119.1	68.4	104.3	101.7	100.0
Gross margin	39.9	50.2	35.2	45.0	51.6	35.0	35.3	100.0
Return on total assets	7.8	3.8	10.7	3.4	3.8	7.6	12.8	100.0

(days)

Collection period for accounts receivable	34.7	10.4	45.8	6.4	11.4	40.6	48.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4216 Asphalt Paving

Establishments primarily engaged in asphalt paving and repair of residential driveways, commercial parking lots and other private parking areas. Establishments primarily engaged in road building as general contractors are classified in <4121 - Highways, Streets and Bridges>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4217 - FENCING INSTALLATION

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	104							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	360	25	129	360	824	
- High value (\$'000)	5,000	360	5,000	129	360	824	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	42.7	42.7	42.8	34.8	47.9	40.7	44.4	80.8
Purchases and materials	42.6	42.2	42.8	34.0	47.7	40.5	44.7	80.8
Closing inventory	4.9	1.5	6.5	0.7	2.0	6.1	6.9	46.2
Opening inventory	5.0	1.9	6.5	1.5	2.1	6.4	6.6	47.1
Wages, salaries and benefits	18.9	13.7	21.5	10.0	16.0	18.1	24.2	92.3
Direct	6.5	2.4	8.4	-	4.1	6.7	9.8	26.0
Indirect	12.5	11.2	13.1	10.0	12.0	11.4	14.4	88.5
Occupancy expenses	9.0	13.0	7.1	15.7	11.3	7.3	6.9	99.0
Depreciation	3.0	3.7	2.7	4.3	3.3	2.7	2.7	91.3
Repairs and maintenance	1.9	3.1	1.3	4.1	2.5	1.3	1.2	69.2
Fuel and oil	1.0	2.2	0.5	1.7	2.5	0.3	0.6	20.2
Utilities	1.4	2.1	1.1	2.8	1.7	1.1	1.0	81.7
Rent	1.7	1.9	1.6	2.9	1.3	1.8	1.4	72.1
Financial expenses	2.2	2.1	2.2	2.4	1.9	2.4	2.0	95.2
Interest and bank charges	1.6	1.5	1.6	1.6	1.4	1.7	1.5	83.7
Professional fees	0.6	0.7	0.6	0.8	0.6	0.6	0.5	88.5
General expenses	4.0	6.2	3.0	7.7	5.2	2.9	3.0	96.2
Advertising	1.1	1.5	0.8	1.8	1.3	0.8	0.8	76.0
Delivery expenses	2.1	3.3	1.4	4.2	2.8	1.2	1.6	51.9
Insurance	0.9	1.3	0.7	1.7	1.1	0.8	0.6	76.9
Other expenses	17.7	10.6	21.1	13.6	8.6	26.8	16.6	100.0
Total expenses	94.5	88.3	97.6	84.3	91.0	98.1	97.1	100.0
Net profit/loss	5.5	11.7	2.4	15.7	9.0	1.9	2.9	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	216.1	82.1	919.3	42.5	190.9	605.1	1,376.3	
Total Expenses	195.7	65.7	877.6	30.0	163.9	574.5	1,318.5	
Net Profit	20.4	16.4	41.7	12.5	27.0	30.6	57.9	

Non-Profitable:

Gross Operating Revenue	280.8	128.9	724.7	81.1	238.5	511.6	1,545.2	
Total Expenses	291.7	137.0	743.6	89.4	246.2	529.1	1,569.5	
Net Loss	-11.2	-8.1	-21.7	-8.3	-7.7	-20.9	-24.3	

1989

Profitable:

Gross Operating Revenue	242.4	89.0	857.6	57.0	188.9	630.8	1,263.2	
Total Expenses	222.7	73.3	821.8	43.4	166.5	612.5	1,196.1	
Net Profit	19.8	15.8	35.8	13.6	22.4	18.3	67.1	

Non-Profitable:

Gross Operating Revenue	211.4	102.6	599.6	61.9	163.8	473.8	1,519.2	
Total Expenses	221.8	109.0	624.3	68.0	170.6	492.0	1,591.7	
Net Loss	-10.4	-6.4	-24.7	-6.1	-6.7	-18.2	-72.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	623	25	265	623	1,104	
- High value (\$'000)	5,000	623	5,000	265	623	1,104	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	212.9	99.9	517.2	49.1	187.3	435.4	631.3	100.0
Total current assets	145.4	60.7	373.7	23.3	125.0	337.1	424.8	100.0
Accounts receivable	70.0	29.8	178.4	7.8	67.5	160.3	203.5	97.2
Closing inventory	31.0	14.7	74.9	6.3	29.2	52.4	106.3	67.6
Other current assets	44.3	16.1	120.3	9.1	28.2	124.2	114.9	85.9
Net fixed assets	55.4	31.6	119.7	23.4	45.6	73.6	184.0	100.0
Other assets and adjustments	12.0	7.6	23.7	2.3	16.6	24.7	22.4	85.9
Total liabilities	138.1	77.5	301.6	38.0	145.4	244.9	380.6	100.0
Total current liabilities	90.5	50.6	198.2	21.1	101.1	157.8	254.4	100.0
Current bank loans	26.3	11.3	66.8	4.0	23.9	50.4	89.7	60.6
Other current liabilities	64.1	39.2	131.3	17.1	77.2	107.4	164.6	100.0
Long-term bank loans	1.5	1.5	1.6	2.3	0.1	2.5	0.4	22.5
Other liabilities and adjustments	46.0	25.3	101.7	14.4	44.0	84.4	125.7	100.0
Total equity	74.7	22.4	215.6	11.1	41.8	190.5	250.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.1	1.8	1.1	1.2	2.1	1.6	100.0
Debt to equity ratio	1.8	3.4	1.3	3.4	3.4	1.2	1.5	100.0
Interest coverage ratio	1.9	0.5	2.9	-0.3	1.3	3.0	2.8	88.7
Debt ratio	0.6	0.7	0.5	0.7	0.7	0.5	0.6	100.0
Revenue to equity ratio	6.5	10.7	5.3	10.7	10.6	4.3	6.5	100.0
Revenue to closing inventories ratio	15.7	16.2	15.5	18.8	15.3	15.7	15.3	67.6

(percent)

Current debt to equity	121.1	225.5	91.9	190.1	241.7	82.8	101.5	100.0
Operating profit on equity	10.7	...	16.8	...	5.2	15.5	18.1	100.0
Net fixed assets to equity	74.2	140.9	55.5	210.5	109.1	38.6	73.4	100.0
Gross margin	33.3	38.5	30.4	25.2	44.7	23.7	35.1	100.0
Return on total assets	7.8	2.5	10.6	-2.9	5.0	10.1	11.0	100.0

(days)

Collection period for accounts receivable	52.1	45.2	55.9	23.9	55.1	70.6	45.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4217 Fencing Installation

Establishments primarily engaged in erecting fencing.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4219 - OTHER SITE WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	532							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	298	25	108	298	639	
- High value (\$'000)	5,000	298	5,000	108	298	639	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	25.9	19.2	31.2	14.6	22.5	30.8	31.5	77.4
Purchases and materials	25.9	18.7	31.6	13.6	22.4	30.8	32.1	77.4
Closing inventory	1.4	0.5	2.1	0.8	0.3	1.0	2.8	19.7
Opening inventory	1.4	1.0	1.7	1.8	0.3	1.0	2.2	18.0
Wages, salaries and benefits	27.1	24.3	29.3	20.2	27.4	30.6	28.5	91.5
Direct	8.4	5.2	10.9	3.1	6.6	9.9	11.5	28.8
Indirect	18.8	19.2	18.4	17.1	20.8	20.8	16.9	83.8
Occupancy expenses	12.1	14.7	10.1	16.8	13.1	10.4	9.8	98.9
Depreciation	4.9	6.0	3.9	6.4	5.8	4.4	3.7	91.5
Repairs and maintenance	2.4	3.1	1.9	4.5	2.1	1.3	2.3	67.9
Fuel and oil	1.2	1.8	0.7	1.5	2.0	0.4	0.9	24.2
Utilities	1.2	1.4	1.1	1.7	1.2	1.1	1.1	78.6
Rent	2.4	2.4	2.4	2.8	2.1	3.2	1.9	71.8
Financial expenses	2.9	3.4	2.5	4.1	2.9	2.3	2.6	96.6
Interest and bank charges	2.1	2.5	1.8	3.1	2.1	1.7	1.9	88.3
Professional fees	0.8	0.9	0.7	1.0	0.8	0.6	0.7	87.0
General expenses	5.6	7.5	4.1	9.7	5.8	4.5	3.9	95.7
Advertising	1.2	1.8	0.8	1.1	2.3	0.7	0.8	80.8
Delivery expenses	3.3	4.3	2.5	7.0	2.3	2.8	2.2	54.1
Insurance	1.1	1.4	0.9	1.6	1.2	1.0	0.9	73.5
Other expenses	20.2	19.6	20.7	21.5	18.2	18.5	22.1	99.8
Total expenses	93.8	88.7	97.9	87.0	89.9	97.2	98.4	100.0
Net profit/loss	6.2	11.3	2.1	13.0	10.1	2.8	1.6	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64							
Gross Operating Revenue	156.4	81.1	753.9	50.7	165.0	451.5	1,365.9	
Total Expenses	137.4	65.6	707.0	39.5	137.6	420.4	1,287.1	
Net Profit	19.0	15.5	46.9	11.1	27.5	31.1	78.8	

Non-Profitable:

Gross Operating Revenue	195.6	94.1	717.2	45.2	208.0	445.0	1,077.2	
Total Expenses	211.0	103.1	765.8	54.3	216.8	475.9	1,149.2	
Net Loss	-15.5	-9.0	-49.8	-9.0	-8.9	-32.3	-72.0	

1989

Profitable:

Gross Operating Revenue	238.0	85.2	759.8	56.6	154.3	349.3	1,276.4	
Total Expenses	211.6	67.1	704.6	41.3	129.7	315.9	1,193.8	
Net Profit	26.4	18.0	55.2	15.3	24.6	33.4	82.7	

Non-Profitable:

Gross Operating Revenue	225.5	98.0	610.5	54.5	164.4	350.2	1,200.8	
Total Expenses	236.3	105.4	631.1	61.5	172.6	361.7	1,241.8	
Net Loss	-10.7	-7.5	-20.5	-7.0	-8.2	-11.5	-41.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	388							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	398	25	224	398	882	
- High value (\$'000)	5,000	398	5,000	224	398	882	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	149.1	67.8	379.5	43.8	142.6	241.8	612.6	99.7
Total current assets	69.2	29.1	182.9	19.3	59.7	91.6	337.5	98.5
Accounts receivable	27.4	12.9	68.5	6.1	34.0	42.2	113.2	87.4
Closing inventory	6.9	1.7	21.4	1.6	2.1	12.3	36.8	27.1
Other current assets	34.9	14.4	92.8	11.5	23.6	36.9	187.4	89.4
Net fixed assets	71.5	34.8	175.5	21.7	75.3	135.1	244.0	97.7
Other assets and adjustments	8.3	3.9	21.0	2.7	7.5	15.1	31.0	79.9
Total liabilities	87.3	49.1	195.5	32.6	100.5	159.7	256.2	99.7
Total current liabilities	48.2	26.0	111.2	16.1	56.8	77.8	167.9	99.0
Current bank loans	6.5	1.5	20.4	0.9	3.5	14.3	30.7	31.2
Other current liabilities	41.7	24.4	90.8	15.1	53.3	63.5	137.1	98.7
Long-term bank loans	3.7	1.7	9.4	0.8	4.6	9.8	8.9	25.0
Other liabilities and adjustments	35.2	21.3	74.8	15.6	39.0	72.0	79.3	89.2
Total equity	61.8	18.7	183.9	11.2	42.0	82.1	356.3	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.1	1.6	1.1	1.0	1.1	2.0	99.0
Debt to equity ratio	1.4	2.6	1.0	2.9	2.3	1.9	0.7	99.7
Interest coverage ratio	1.7	1.9	1.6	0.8	2.5	1.3	1.8	91.5
Debt ratio	0.5	0.7	0.5	0.7	0.7	0.6	0.4	99.7
Revenue to equity ratio	5.5	7.8	4.8	8.8	7.0	6.9	4.0	99.7
Revenue to closing inventories ratio	49.3	82.3	41.5	59.1	139.5	46.1	38.9	27.1

(percent)

Current debt to equity	78.0	138.9	60.5	143.6	135.0	94.7	47.1	99.7
Operating profit on equity	8.2	17.7	5.5	...	34.1	5.2	5.6	99.7
Net fixed assets to equity	115.7	185.8	95.4	194.1	179.0	164.5	68.4	99.7
Gross margin	40.3	42.9	39.1	41.6	44.2	39.0	39.2	100.0
Return on total assets	7.9	9.8	6.9	2.7	16.5	6.5	7.2	99.7

(days)

Collection period for accounts receivable	29.3	32.1	28.0	22.5	42.1	26.9	28.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4219 Other Site Work

Establishments primarily engaged in site work not elsewhere classified. Included in this industry are establishments primarily engaged in landscape contracting who purchase nursery stock. Establishments primarily engaged in growing or retailing nursery stock are classified in <0163 - Nursery Products> and in <6522 - Lawn and Garden Centres>, respectively.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4221 - PILEDRIVING WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	34							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	384	25	229	384	834	
- High value (\$'000)	5,000	384	5,000	229	384	834	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	31.1	29.9	31.5	17.7	35.9	35.8	29.7	70.6
Purchases and materials	31.9	28.4	32.9	17.6	33.8	35.8	31.7	70.6
Closing inventory	2.4	2.2	2.4	1.7	2.4	2.0	2.6	26.5
Opening inventory	1.6	3.6	1.0	1.8	4.5	2.0	0.5	26.5
Wages, salaries and benefits	26.9	31.4	25.6	36.2	29.0	26.7	25.1	97.1
Direct	6.6	13.8	4.6	9.9	15.8	7.2	3.5	32.4
Indirect	20.2	17.6	21.0	26.3	13.2	19.5	21.6	88.2
Occupancy expenses	14.3	27.2	10.6	29.6	26.1	15.5	8.6	100.0
Depreciation	6.0	14.1	3.8	11.3	15.5	4.6	3.4	91.2
Repairs and maintenance	3.5	4.8	3.1	8.2	3.1	5.2	2.3	76.5
Fuel and oil	1.6	2.6	1.4	5.4	1.2	1.2	1.4	52.9
Utilities	0.9	1.1	0.8	0.9	1.2	1.3	0.6	85.3
Rent	2.2	4.6	1.5	3.8	5.0	3.3	0.8	67.6
Financial expenses	3.3	9.2	1.6	7.7	9.9	2.3	1.3	97.1
Interest and bank charges	2.3	6.8	1.0	2.4	9.0	1.6	0.7	91.2
Professional fees	1.0	2.3	0.7	5.2	0.9	0.7	0.6	88.2
General expenses	3.4	6.8	2.5	4.3	8.0	3.6	2.1	91.2
Advertising	0.4	0.5	0.3	1.0	0.3	0.4	0.3	67.6
Delivery expenses	2.1	4.6	1.4	1.3	6.2	2.1	1.2	47.1
Insurance	0.9	1.7	0.7	2.1	1.5	1.0	0.6	61.8
Other expenses	20.2	10.2	23.0	11.0	9.8	14.0	26.8	100.0
Total expenses	99.2	114.7	94.8	106.5	118.8	98.0	93.6	100.0
Net profit/loss	0.8	-14.7	5.2	-6.5	-18.8	2.0	6.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	50							
Gross Operating Revenue	681.5	213.2	1,172.9	150.2	311.9	568.2	1,652.8	
Total Expenses	614.4	189.8	1,060.0	134.8	275.9	499.8	1,504.5	
Net Profit	67.1	23.4	112.9	15.4	36.1	68.3	148.2	

Non-Profitable:

Gross Operating Revenue	388.1	169.3	967.6	73.3	303.8	595.1	1,950.6	
Total Expenses	441.3	229.3	1,002.7	94.9	417.7	639.0	1,962.6	
Net Loss	-53.2	-60.0	-35.1	-21.6	-113.8	-43.9	-11.9	

1989**Profitable:**

Gross Operating Revenue	460.5	177.9	945.5	85.4	456.1	627.2	1,906.5	
Total Expenses	408.1	151.5	848.6	66.8	406.2	529.2	1,812.9	
Net Profit	52.3	26.4	96.9	18.6	49.9	98.0	93.6	

Non-Profitable:

Gross Operating Revenue	394.5	338.0	748.9	139.4	444.8	748.9	-	
Total Expenses	411.7	352.9	779.9	168.7	452.0	779.9	-	
Net Loss	-17.1	-14.9	-31.0	-29.3	-7.2	-31.0	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	385	25	237	385	898	
- High value (\$'000)	5,000	385	5,000	237	385	898	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	358.3	234.9	555.4	177.9	317.0	292.8	846.2	100.0
Total current assets	185.8	127.7	278.6	106.1	158.7	144.2	427.4	100.0
Accounts receivable	58.5	29.4	105.0	--	71.8	44.8	171.6	53.1
Closing inventory	13.5	4.4	28.0	3.1	6.3	12.7	45.0	28.1
Other current assets	113.7	93.7	145.6	102.9	80.5	86.7	210.8	96.9
Net fixed assets	150.8	84.2	257.2	41.2	146.1	121.9	407.1	100.0
Other assets and adjustments	21.6	23.0	19.5	30.5	12.1	26.6	11.6	68.8
Total liabilities	133.5	78.6	221.3	33.4	143.7	97.9	358.1	100.0
Total current liabilities	64.0	46.3	92.4	32.4	66.2	39.5	150.9	100.0
Current bank loans	15.9	8.9	27.2	--	21.7	10.7	45.4	34.4
Other current liabilities	48.0	37.3	65.2	32.4	44.5	28.7	105.5	100.0
Long-term bank loans	17.9	3.0	41.6	--	7.5	23.4	61.8	18.8
Other liabilities and adjustments	51.6	29.2	87.2	1.0	69.9	34.8	145.3	90.6
Total equity	224.7	156.3	334.0	144.5	173.2	194.9	488.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.9	2.7	3.0	3.2	2.3	3.6	2.8	100.0
Debt to equity ratio	0.5	0.5	0.6	0.2	0.8	0.5	0.7	100.0
Interest coverage ratio	1.3	-1.6	7.4	-6.0	-1.2	4.0	10.3	90.6
Debt ratio	0.3	0.3	0.3	0.1	0.4	0.3	0.4	100.0
Revenue to equity ratio	2.5	1.3	3.3	0.8	1.8	3.0	3.5	100.0
Revenue to closing inventories ratio	41.6	46.4	40.4	39.9	51.0	47.4	38.2	28.1

(percent)

Current debt to equity	28.4	29.6	27.6	22.4	38.2	20.2	30.9	100.0
Operating profit on equity	1.7	...	20.2	...	...	14.5	22.7	100.0
Net fixed assets to equity	67.1	53.8	77.0	28.5	84.3	62.5	83.4	100.0
Gross margin	41.5	35.7	43.2	35.1	36.0	38.3	45.2	100.0
Return on total assets	4.5	-9.4	14.0	-6.7	-11.6	12.8	14.4	100.0

(days)

Collection period for accounts receivable	37.8	51.7	33.8	--	80.5	27.1	36.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4221 Piledriving Work

Establishments primarily engaged in piledriving and related work.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4222 - FORM WORK
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	149							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	484	25	214	484	1,145	
- High value (\$'000)	5,000	484	5,000	214	484	1,145	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	32.8	26.3	35.3	13.3	41.7	33.9	36.3	86.6
Purchases and materials	32.5	26.2	34.9	13.4	41.4	34.1	35.5	85.9
Closing inventory	0.8	0.4	1.0	0.1	0.7	0.8	1.1	24.8
Opening inventory	1.1	0.5	1.3	--	1.0	0.6	1.9	26.2
Wages, salaries and benefits	31.7	33.5	31.1	33.9	33.0	28.6	32.8	96.0
Direct	13.7	9.9	15.2	6.6	13.7	12.6	17.2	47.7
Indirect	18.0	23.6	15.8	27.2	19.3	16.1	15.6	80.5
Occupancy expenses	7.7	9.0	7.2	9.4	8.6	8.8	6.1	97.3
Depreciation	3.0	3.6	2.8	2.7	4.7	3.4	2.3	87.2
Repairs and maintenance	1.1	1.1	1.1	1.7	0.4	1.7	0.7	54.4
Fuel and oil	0.7	1.3	0.5	2.1	0.3	0.9	0.2	17.4
Utilities	0.7	0.9	0.6	0.8	1.0	0.7	0.5	84.6
Rent	2.2	2.2	2.2	2.2	2.3	2.1	2.3	71.1
Financial expenses	2.3	2.9	2.0	2.9	2.9	2.1	2.0	96.0
Interest and bank charges	1.3	1.5	1.2	0.7	2.3	1.3	1.1	87.2
Professional fees	1.0	1.4	0.9	2.1	0.6	0.9	0.9	93.3
General expenses	3.6	6.0	2.7	6.5	5.5	3.8	1.9	94.6
Advertising	0.5	0.7	0.4	1.0	0.3	0.5	0.4	74.5
Delivery expenses	2.3	4.4	1.5	4.6	4.2	2.2	0.9	55.7
Insurance	0.9	1.0	0.8	1.0	1.0	1.1	0.6	75.2
Other expenses	17.3	20.6	16.0	30.6	8.7	10.5	19.9	99.3
Total expenses	95.4	98.3	94.3	96.6	100.3	87.8	99.0	100.0
Net profit/loss	4.6	1.7	5.7	3.4	-0.3	12.2	1.0	99.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56							
Gross Operating Revenue	462.1	163.6	1,028.6	105.2	298.1	628.2	2,084.4	
Total Expenses	403.8	145.8	893.4	91.3	271.3	491.3	1,953.7	
Net Profit	58.3	17.8	135.2	13.9	26.8	136.9	130.7	

Non-Profitable:

Gross Operating Revenue	322.2	135.1	1,341.4	100.6	346.9	803.1	2,264.9	
Total Expenses	348.9	145.8	1,455.0	104.3	400.3	876.7	2,447.0	
Net Loss	-26.8	-10.8	-113.6	-3.7	-55.4	-73.6	-182.1	

1989

Profitable:

Gross Operating Revenue	606.8	248.9	1,680.1	97.7	452.1	1,000.4	2,709.1	
Total Expenses	546.1	209.4	1,555.7	81.5	381.2	909.9	2,533.5	
Net Profit	60.8	39.5	124.4	16.2	70.9	90.5	175.6	

Non-Profitable:

Gross Operating Revenue	481.5	214.3	1,649.9	87.6	406.1	970.3	2,505.7	
Total Expenses	504.4	223.9	1,731.0	90.9	425.1	1,027.6	2,616.9	
Net Loss	-22.9	-9.6	-81.1	-3.4	-19.0	-57.2	-111.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	138							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	594	25	236	594	1,204	
- High value (\$'000)	5,000	594	5,000	236	594	1,204	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	198.8	110.4	534.3	76.8	195.4	371.2	755.0	100.0
Total current assets	140.0	84.9	348.6	64.1	137.7	178.4	579.0	100.0
Accounts receivable	87.6	55.6	208.9	53.3	61.5	115.1	335.8	92.0
Closing inventory	4.0	0.6	16.7	0.1	1.9	11.1	24.1	26.8
Other current assets	48.3	28.6	123.0	10.6	74.2	52.0	219.0	94.9
Net fixed assets	50.5	20.9	162.5	9.7	49.3	176.5	143.5	83.3
Other assets and adjustments	8.3	4.4	23.1	2.9	8.2	16.2	32.4	76.8
Total liabilities	165.1	84.2	471.9	66.8	128.1	303.3	700.1	100.0
Total current liabilities	109.3	72.9	247.6	58.7	108.8	190.0	325.4	100.0
Current bank loans	19.9	14.9	38.8	1.1	49.9	46.9	27.8	35.5
Other current liabilities	89.4	57.9	208.8	57.5	58.9	143.1	297.6	100.0
Long-term bank loans	4.3	2.5	10.8	1.6	5.0	16.1	3.6	10.9
Other liabilities and adjustments	51.4	8.7	213.4	6.5	14.2	97.1	370.9	87.7
Total equity	33.7	26.1	62.4	9.9	67.2	67.8	54.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.1	1.4	1.0	1.2	0.9	1.7	100.0
Debt to equity ratio	4.8	3.2	7.5	6.7	1.9	4.4	12.7	100.0
Interest coverage ratio	4.1	10.2	1.0	2.8	13.1	--	1.8	88.4
Debt ratio	0.8	0.7	0.8	0.8	0.6	0.8	0.9	100.0
Revenue to equity ratio	13.5	7.6	23.0	10.9	6.3	12.5	40.5	100.0
Revenue to closing inventories ratio	113.7	291.5	86.1	641.8	216.1	76.3	92.2	26.8

(percent)

Current debt to equity	324.1	278.5	396.8	589.6	161.9	279.9	591.9	100.0
Operating profit on equity	54.5	87.7	1.7	18.3	113.7	...	39.4	100.0
Net fixed assets to equity	149.7	80.1	260.4	98.2	73.3	260.0	261.1	100.0
Gross margin	34.5	45.5	28.7	44.8	45.8	25.2	30.6	100.0
Return on total assets	12.2	23.0	3.7	3.6	42.3	--	6.2	100.0

(days)

Collection period for accounts receivable	69.7	101.6	52.9	179.0	52.2	49.2	54.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4222 Form Work

Establishments primarily engaged in placing and stripping forms for poured-in-place concrete, including steel forms and false work.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4223 - STEEL REINFORCING

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	570	25	252	570	1,249	
- High value (\$'000)	5,000	570	5,000	252	570	1,249	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	35.1	19.9	38.1	29.9	13.3	20.7	45.3	70.3
Purchases and materials	35.1	18.9	38.4	26.0	14.1	20.7	45.7	70.3
Closing inventory	2.6	3.3	2.5	5.1	2.1	1.0	3.1	37.8
Opening inventory	2.6	4.3	2.2	9.0	1.3	0.9	2.7	29.7
Wages, salaries and benefits	43.2	57.4	40.4	39.3	69.5	38.8	41.0	94.6
Direct	21.3	16.9	22.1	14.1	18.8	5.4	29.1	40.5
Indirect	21.9	40.5	18.2	25.2	50.7	33.4	11.9	81.1
Occupancy expenses	4.0	5.8	3.6	7.4	4.7	3.3	3.7	97.3
Depreciation	1.4	2.5	1.2	2.8	2.3	1.6	1.0	83.8
Repairs and maintenance	0.4	0.3	0.5	0.3	0.3	0.1	0.6	45.9
Fuel and oil	0.1	-	0.1	-	-	0.3	-	5.4
Utilities	0.5	1.1	0.4	1.5	0.9	0.3	0.4	81.1
Rent	1.5	1.8	1.5	2.7	1.2	0.9	1.7	70.3
Financial expenses	1.4	2.9	1.1	4.2	2.1	1.7	0.9	94.6
Interest and bank charges	0.8	1.9	0.6	2.6	1.4	0.4	0.6	86.5
Professional fees	0.6	1.0	0.5	1.6	0.7	1.2	0.2	89.2
General expenses	2.1	3.9	1.8	5.4	2.9	2.5	1.5	94.6
Advertising	0.5	1.1	0.4	1.8	0.6	0.6	0.3	75.7
Delivery expenses	1.3	2.2	1.1	3.2	1.4	1.5	1.0	54.1
Insurance	0.3	0.7	0.3	0.4	0.9	0.4	0.2	70.3
Other expenses	13.9	11.8	14.3	15.3	9.4	28.9	8.2	100.0
Total expenses	99.7	101.7	99.3	101.5	101.9	95.9	100.7	100.0
Net profit/loss	0.3	-1.7	0.7	-1.5	-1.9	4.1	-0.7	94.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	49							
Gross Operating Revenue	662.2	185.2	1,275.6	75.2	400.8	934.0	1,893.0	
Total Expenses	611.4	163.4	1,187.6	52.8	380.3	828.5	1,836.7	
Net Profit	50.7	21.8	88.0	22.4	20.5	105.6	56.3	

Non-Profitable:

Gross Operating Revenue	978.5	251.9	2,499.4	176.1	418.1	1,130.0	3,326.5	
Total Expenses	1,023.9	276.9	2,587.4	197.5	451.1	1,239.4	3,401.7	
Net Loss	-50.4	-29.4	-88.1	-24.4	-41.4	-109.4	-75.2	

1989

Profitable:

Gross Operating Revenue	713.0	196.4	1,022.9	123.4	336.8	684.9	1,970.2	
Total Expenses	656.7	179.0	943.3	112.7	306.5	607.1	1,885.5	
Net Profit	56.3	17.4	79.6	10.8	30.3	77.8	84.7	

Non-Profitable:

Gross Operating Revenue	308.5	184.2	847.9	148.0	261.0	606.3	897.4	
Total Expenses	332.9	191.6	946.2	148.9	281.9	618.3	1,013.3	
Net Loss	-24.4	-7.4	-98.3	-1.0	-20.9	-11.9	-115.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	595	25	266	595	1,276	
- High value (\$'000)	5,000	595	5,000	266	595	1,276	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	514.6	129.0	1,093.2	55.0	255.4	1,401.8	778.6	100.0
Total current assets	266.4	91.3	529.2	43.5	172.9	652.8	403.1	100.0
Accounts receivable	78.3	40.0	135.9	24.2	66.9	170.2	100.8	100.0
Closing inventory	23.7	8.4	46.8	8.6	7.9	11.0	83.3	38.9
Other current assets	164.2	42.8	346.4	10.6	97.9	471.5	218.8	97.2
Net fixed assets	14.2	14.9	13.1	15.9	13.3	20.5	5.6	100.0
Other assets and adjustments	233.9	22.7	550.9	-4.4	69.1	728.4	369.8	94.4
Total liabilities	77.9	34.7	142.7	23.8	53.2	180.8	103.8	100.0
Total current liabilities	74.4	28.9	142.7	15.1	52.3	180.8	103.8	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	74.4	28.9	142.7	15.1	52.3	180.8	103.8	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	3.4	5.8	--	8.6	0.8	--	--	77.8
Total equity	436.7	94.3	950.5	31.1	202.1	1,220.9	674.8	100.0

FINANCIAL RATIOS

(times)

Current ratio	3.5	3.1	3.7	2.8	3.3	3.6	3.8	100.0
Debt to equity ratio	0.1	0.3	0.1	0.7	0.2	0.1	0.1	100.0
Interest coverage ratio	0.8	-0.8	1.9	-1.8	0.2	9.3	--	86.1
Debt ratio	0.1	0.2	0.1	0.4	0.2	0.1	0.1	100.0
Revenue to equity ratio	2.0	2.7	1.9	4.9	2.1	0.8	4.0	100.0
Revenue to closing inventories ratio	37.8	30.9	39.6	17.7	55.4	93.8	32.3	38.9

(percent)

Current debt to equity	17.0	30.6	15.0	48.6	25.9	14.8	15.3	100.0
Operating profit on equity	...	...	1.1	...	...	3.1	...	100.0
Net fixed assets to equity	3.2	15.8	1.3	51.0	6.6	1.6	0.8	100.0
Gross margin	21.3	21.0	21.3	24.7	18.7	41.1	13.6	100.0
Return on total assets	1.2	-2.9	1.9	-12.8	0.6	3.0	--	100.0

(days)

Collection period for accounts receivable	31.7	56.1	26.6	57.6	55.2	60.0	13.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4223 Steel Reinforcing

Establishments primarily engaged in the setting of reinforcing rod, bar, mesh, cage, etc., to reinforce poured-in-place concrete.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4224 - CONCRETE POURING AND FINISHING
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	498							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	301	25	146	301	661	
- High value (\$'000)	5,000	301	5,000	146	301	661	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.5	22.1	38.4	16.4	26.9	41.3	36.7	78.3
Purchases and materials	33.3	22.1	38.1	16.6	26.9	40.9	36.4	78.3
Closing inventory	1.1	1.3	1.0	2.2	0.5	0.5	1.2	18.3
Opening inventory	1.3	1.2	1.3	2.0	0.6	0.9	1.5	18.1
Wages, salaries and benefits	31.7	30.0	32.4	26.0	33.5	30.4	33.6	95.4
Direct	11.3	3.9	14.5	1.8	5.6	11.9	16.0	30.7
Indirect	20.4	26.2	18.0	24.2	27.8	18.5	17.6	88.4
Occupancy expenses	9.6	11.7	8.7	12.7	10.8	8.0	9.0	98.2
Depreciation	3.7	4.6	3.3	4.5	4.7	3.6	3.1	85.9
Repairs and maintenance	1.9	2.7	1.6	4.2	1.4	1.2	1.8	58.8
Fuel and oil	0.7	1.1	0.5	1.3	1.0	0.5	0.5	23.5
Utilities	0.9	1.1	0.8	1.2	1.0	0.9	0.8	80.5
Rent	2.4	2.1	2.5	1.5	2.7	1.8	2.9	70.9
Financial expenses	2.1	2.6	1.9	2.9	2.4	1.7	2.0	96.6
Interest and bank charges	1.4	1.5	1.3	1.6	1.4	1.2	1.4	84.9
Professional fees	0.7	1.1	0.6	1.3	0.9	0.6	0.6	89.4
General expenses	4.0	7.1	2.7	8.9	5.5	2.6	2.8	93.2
Advertising	0.7	1.0	0.6	1.4	0.6	0.5	0.7	76.3
Delivery expenses	2.5	5.1	1.4	6.4	4.1	1.4	1.4	54.8
Insurance	0.8	1.0	0.7	1.2	0.7	0.7	0.8	66.9
Other expenses	14.2	18.4	12.5	19.5	17.4	10.9	13.5	99.6
Total expenses	95.2	91.9	96.6	86.5	96.5	94.8	97.6	99.8
Net profit/loss	4.8	8.1	3.4	13.5	3.5	5.2	2.4	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	61							
Gross Operating Revenue	287.7	101.2	836.8	70.3	205.7	455.9	1,686.2	
Total Expenses	259.2	82.4	778.5	54.1	178.1	412.5	1,594.9	
Net Profit	28.9	18.9	58.2	16.4	27.5	43.5	91.2	

Non-Profitable:

Gross Operating Revenue	261.3	129.5	717.3	67.9	235.4	410.6	1,208.5	
Total Expenses	282.8	142.3	768.8	77.1	254.5	446.5	1,285.0	
Net Loss	-21.9	-13.1	-52.4	-9.2	-20.1	-36.4	-78.4	

1989

Profitable:

Gross Operating Revenue	465.3	111.7	1,215.0	61.4	203.3	555.9	2,136.2	
Total Expenses	423.4	90.0	1,130.2	44.7	172.4	493.2	2,020.5	
Net Profit	42.0	21.7	84.8	16.7	30.9	62.7	115.7	

Non-Profitable:

Gross Operating Revenue	314.6	126.7	805.4	66.5	188.1	545.2	1,580.1	
Total Expenses	330.5	134.7	842.1	73.6	196.9	569.0	1,655.2	
Net Loss	-15.9	-8.0	-36.7	-7.1	-8.8	-23.8	-75.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	394							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	362	25	203	362	825	
- High value (\$'000)	5,000	362	5,000	203	362	825	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	191.3	73.4	380.4	46.9	130.2	201.4	757.8	99.5
Total current assets	82.4	39.3	151.7	28.4	62.5	63.9	336.7	99.0
Accounts receivable	46.1	15.5	95.1	9.9	27.5	33.1	225.9	89.1
Closing inventory	5.7	3.5	9.2	4.1	2.4	3.6	20.9	23.1
Other current assets	30.6	20.1	47.3	14.4	32.5	27.1	89.9	93.1
Net fixed assets	90.6	31.6	185.3	15.7	65.6	125.4	311.6	95.9
Other assets and adjustments	18.1	2.5	43.3	2.7	2.0	12.0	109.3	77.2
Total liabilities	106.7	49.4	198.7	29.5	92.0	121.4	361.7	99.5
Total current liabilities	85.0	36.3	163.1	21.6	67.7	100.1	296.0	99.5
Current bank loans	12.4	4.2	25.6	1.5	10.0	23.4	30.1	43.1
Other current liabilities	72.5	32.1	137.5	20.1	57.7	76.6	265.9	99.5
Long-term bank loans	6.7	2.6	13.4	2.3	3.1	17.0	5.8	9.9
Other liabilities and adjustments	14.9	10.4	22.1	5.4	21.0	4.2	59.7	85.0
Total equity	84.5	24.0	181.7	17.4	38.2	80.0	396.0	99.5

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.0	0.9	1.3	0.9	0.6	1.1	99.5
Debt to equity ratio	1.2	2.0	1.0	1.6	2.4	1.5	0.9	99.5
Interest coverage ratio	2.6	-0.1	3.7	-0.1	--	6.6	2.5	88.8
Debt ratio	0.5	0.6	0.5	0.6	0.7	0.6	0.4	99.5
Revenue to equity ratio	5.2	6.4	5.0	5.7	7.2	6.4	4.3	99.5
Revenue to closing inventories ratio	77.5	43.6	98.7	24.3	113.1	140.4	83.2	23.1

(percent)

Current debt to equity	100.5	151.2	89.7	124.5	177.2	125.0	74.7	99.5
Operating profit on equity	11.9	...	17.0	...	...	34.6	9.5	99.5
Net fixed assets to equity	107.1	131.5	102.0	90.3	171.5	156.7	78.6	99.5
Gross margin	29.7	36.7	27.7	34.7	38.3	26.8	28.3	100.0
Return on total assets	8.4	-0.4	11.1	-0.5	-0.3	16.2	8.3	99.5

(days)

Collection period for accounts receivable	37.7	36.3	38.1	36.2	36.3	23.4	47.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4224 Concrete Pouring and Finishing

Establishments primarily engaged in concrete pouring or placement and concrete finishing. Establishments primarily engaged in masonry block foundation work are classified in <4231 - Masonry Work>, construction; those primarily engaged in producing ready-mix concrete are classified in <3551 - Ready-Mix Concrete Industry>; and those primarily engaged in asphalt paving are classified in <4216 - Asphalt Paving>, construction, or in <4121 - Highways, Streets and Bridges>, construction. Establishments primarily engaged in building and/or installing residential swimming pools of all types are classified in <4293 - Residential Swimming Pool Installation>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4225 - PRECAST CONCRETE INSTALLATION

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	19							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	325	25	113	325	973	
- High value (\$'000)	5,000	325	5,000	113	325	973	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.5	18.0	43.7	4.3	60.3	40.5	44.2	94.7
Purchases and materials	42.5	17.8	47.3	4.3	59.7	39.8	48.4	94.7
Closing inventory	4.7	0.4	5.5	-	1.6	3.0	5.9	52.6
Opening inventory	1.7	0.6	1.9	-	2.3	3.7	1.6	52.6
Wages, salaries and benefits	33.6	9.5	38.2	6.2	19.6	27.8	39.9	84.2
Direct	27.8	3.5	32.5	2.7	6.2	18.4	34.7	52.6
Indirect	5.8	6.0	5.7	3.5	13.5	9.4	5.1	63.2
Occupancy expenses	11.4	26.2	8.5	31.5	9.7	11.9	8.0	100.0
Depreciation	3.4	11.9	1.8	14.9	2.4	3.0	1.6	94.7
Repairs and maintenance	2.3	6.5	1.5	7.9	2.4	2.4	1.4	73.7
Fuel and oil	2.1	5.8	1.4	6.8	2.7	5.0	0.8	31.6
Utilities	0.8	0.9	0.8	0.7	1.5	1.2	0.7	84.2
Rent	2.7	1.0	3.0	1.2	0.7	0.3	3.4	73.7
Financial expenses	1.8	4.3	1.4	4.9	2.7	2.1	1.2	100.0
Interest and bank charges	1.5	4.1	1.0	4.7	2.3	1.5	0.9	89.5
Professional fees	0.3	0.3	0.4	0.2	0.5	0.6	0.3	89.5
General expenses	2.2	5.9	1.5	7.7	0.3	1.6	1.5	94.7
Advertising	0.9	1.9	0.7	2.4	0.2	0.2	0.8	84.2
Delivery expenses	0.5	1.0	0.4	1.3	0.1	0.8	0.3	42.1
Insurance	0.8	3.0	0.4	4.0	--	0.6	0.4	68.4
Other expenses	3.2	5.3	2.8	5.2	5.6	6.4	2.2	100.0
Total expenses	91.7	69.2	96.1	59.7	98.3	90.3	97.0	100.0
Net profit/loss	8.3	30.8	3.9	40.3	1.7	9.7	3.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	74							
Gross Operating Revenue	261.2	63.1	1,452.6	52.6	282.6	543.3	2,049.7	
Total Expenses	221.1	42.2	1,297.1	31.1	274.2	465.4	1,843.2	
Net Profit	40.1	20.9	155.5	21.5	8.4	77.9	206.5	

Non-Profitable:

Gross Operating Revenue	1,624.6	148.5	2,585.0	33.5	270.6	893.0	3,364.7	
Total Expenses	1,802.2	156.3	2,872.9	40.9	279.0	929.7	3,768.3	
Net Loss	-177.5	-7.8	-287.9	-7.3	-8.4	-36.8	-403.6	

1989

Profitable:

Gross Operating Revenue	418.6	83.4	887.7	63.5	109.9	525.0	1,153.3	
Total Expenses	353.5	72.6	746.9	47.5	105.8	436.2	974.4	
Net Profit	65.0	10.9	140.9	15.9	4.1	88.8	178.9	

Non-Profitable:

Gross Operating Revenue	365.5	40.2	521.6	40.2	-	521.6	-	
Total Expenses	382.7	49.0	542.9	49.0	-	542.9	-	
Net Loss	-17.2	-8.7	-21.3	-8.7	-	-21.3	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	615	25	307	615	1,504	
- High value (\$'000)	5,000	615	5,000	307	615	1,504	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	516.6	138.0	764.5	79.7	176.2	679.5	994.5	100.0
Total current assets	215.2	66.1	312.8	37.4	84.9	321.5	289.5	100.0
Accounts receivable	136.0	50.4	192.0	32.6	62.1	173.8	241.2	100.0
Closing inventory	74.2	8.0	117.5	4.8	10.1	147.4	36.8	71.4
Other current assets	4.9	7.6	3.2	--	12.6	0.2	11.3	35.7
Net fixed assets	127.4	32.3	189.7	26.9	35.8	163.6	260.5	100.0
Other assets and adjustments	173.8	39.5	261.8	15.2	55.4	194.4	444.4	92.9
Total liabilities	126.5	61.7	169.0	38.9	76.7	141.3	243.7	100.0
Total current liabilities	117.6	50.6	161.5	35.4	60.6	134.6	234.4	100.0
Current bank loans	15.6	12.2	17.9	14.0	11.1	16.3	22.1	92.9
Other current liabilities	101.9	38.3	143.6	21.4	49.4	118.3	212.3	100.0
Long-term bank loans	--	0.1	--	0.3	--	--	--	7.1
Other liabilities and adjustments	8.8	10.9	7.4	3.1	16.1	6.7	9.3	100.0
Total equity	390.0	76.2	595.5	40.8	99.4	538.2	750.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.8	1.3	1.9	1.0	1.4	2.3	1.2	100.0
Debt to equity ratio	0.3	0.8	0.2	0.9	0.7	0.2	0.3	100.0
Interest coverage ratio	4.6	5.7	4.5	0.1	12.0	30.3	-1.4	92.9
Debt ratio	0.2	0.4	0.2	0.4	0.4	0.2	0.2	100.0
Revenue to equity ratio	3.5	4.6	3.4	4.8	4.5	2.7	4.8	100.0
Revenue to closing inventories ratio	18.5	43.6	17.4	40.8	44.4	9.9	98.1	71.4

(percent)

Current debt to equity	30.1	66.4	27.1	86.7	60.9	25.0	31.2	100.0
Operating profit on equity	13.2	22.3	12.4	...	31.1	29.5	...	100.0
Net fixed assets to equity	32.6	42.4	31.8	66.0	36.0	30.4	34.7	100.0
Gross margin	17.9	18.4	17.9	12.9	19.9	27.8	7.0	100.0
Return on total assets	12.7	14.9	12.4	0.5	19.1	24.1	-9.2	100.0

(days)

Collection period for accounts receivable	36.0	52.3	34.2	60.4	50.0	43.2	24.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4225 Precast Concrete Installation

Establishments primarily engaged in the installation of precast and manufactured concrete panels and other concrete shapes.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4226 - ROUGH AND FRAMING CARPENTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	231							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	154	25	71	154	368	
- High value (\$'000)	5,000	154	5,000	71	154	368	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	30.0	19.1	40.2	14.5	22.3	39.5	40.7	75.8
Purchases and materials	29.8	18.8	40.1	14.3	22.1	38.8	41.0	75.8
Closing inventory	1.6	--	3.2	-	--	2.8	3.4	14.3
Opening inventory	1.8	0.2	3.3	0.2	0.3	3.5	3.1	16.0
Wages, salaries and benefits	27.8	22.7	32.6	18.6	25.5	32.2	32.9	88.3
Direct	6.4	2.9	9.7	3.9	2.2	6.0	12.1	22.1
Indirect	21.4	19.8	23.0	14.7	23.3	26.2	20.9	80.5
Occupancy expenses	4.9	5.2	4.7	6.3	4.4	3.4	5.5	97.4
Depreciation	2.3	2.5	2.1	3.0	2.2	1.5	2.4	90.9
Repairs and maintenance	0.5	0.5	0.5	0.6	0.5	0.2	0.6	41.1
Fuel and oil	0.3	0.5	0.1	0.3	0.5	0.1	0.2	10.4
Utilities	0.6	0.5	0.6	0.4	0.5	0.5	0.7	64.5
Rent	1.3	1.2	1.4	1.9	0.7	1.2	1.6	45.0
Financial expenses	2.1	1.7	2.3	2.1	1.5	3.3	1.8	92.2
Interest and bank charges	1.2	1.0	1.5	1.0	1.0	2.0	1.1	83.5
Professional fees	0.8	0.7	0.9	1.1	0.5	1.2	0.7	82.7
General expenses	4.4	6.0	2.9	7.2	5.2	3.6	2.4	95.2
Advertising	0.6	0.8	0.4	1.0	0.6	0.5	0.4	62.8
Delivery expenses	3.2	4.5	1.9	5.8	3.7	2.6	1.4	64.1
Insurance	0.6	0.7	0.6	0.4	0.9	0.5	0.6	65.4
Other expenses	14.2	13.7	14.7	12.6	14.5	12.4	16.3	99.1
Total expenses	83.5	68.4	97.5	61.3	73.5	94.3	99.6	100.0
Net profit/loss	16.5	31.6	2.5	38.7	26.5	5.7	0.4	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	99.0	66.1	343.4	44.6	104.5	205.6	697.1	
Total Expenses	74.9	42.5	315.9	26.0	72.0	181.2	661.6	
Net Profit	24.0	23.6	27.5	18.6	32.5	24.4	35.5	

Non-Profitable:

Gross Operating Revenue	259.8	88.0	409.2	43.9	118.7	244.0	624.7	
Total Expenses	278.7	101.6	432.7	58.7	131.4	258.8	659.6	
Net Loss	-19.4	-13.8	-24.4	-14.8	-13.1	-15.5	-35.8	

1989**Profitable:**

Gross Operating Revenue	151.5	50.9	289.4	35.0	73.3	157.7	663.7	
Total Expenses	119.5	30.0	242.2	16.4	49.1	114.8	604.4	
Net Profit	32.0	20.9	47.2	18.6	24.1	42.9	59.3	

Non-Profitable:

Gross Operating Revenue	177.2	59.4	275.3	32.8	77.0	158.1	616.7	
Total Expenses	185.0	63.8	285.8	36.3	82.1	162.5	645.1	
Net Loss	-7.8	-4.5	-10.5	-3.5	-5.1	-4.4	-28.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	117							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	261	25	134	261	510	
- High value (\$'000)	5,000	261	5,000	134	261	510	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	110.7	48.4	254.2	32.0	68.8	159.6	469.7	100.0
Total current assets	56.5	30.9	115.5	17.5	47.4	92.8	167.2	100.0
Accounts receivable	27.4	8.4	71.1	9.7	6.7	59.5	97.6	89.7
Closing inventory	8.7	2.4	23.2	--	5.5	10.0	53.2	28.2
Other current assets	20.3	19.9	21.1	7.8	35.1	23.2	16.3	87.2
Net fixed assets	30.5	11.3	74.9	13.0	9.2	57.4	114.6	93.2
Other assets and adjustments	23.6	6.1	63.8	1.4	12.0	9.4	187.8	70.9
Total liabilities	54.4	30.7	108.9	28.7	33.3	67.2	203.8	100.0
Total current liabilities	39.1	22.2	78.0	22.1	22.4	45.4	152.4	100.0
Current bank loans	6.0	0.8	17.9	0.8	0.8	7.9	40.8	56.4
Other current liabilities	33.1	21.4	60.1	21.3	21.6	37.5	111.6	99.1
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	15.2	8.4	30.8	6.5	10.9	21.8	51.3	86.3
Total equity	56.2	17.6	145.3	3.3	35.4	92.4	265.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	0.7	2.1	2.0	1.0	100.0
Debt to equity ratio	0.9	1.7	0.7	8.6	0.9	0.7	0.7	100.0
Interest coverage ratio	1.7	6.6	0.6	14.7	3.2	0.6	0.8	88.0
Debt ratio	0.4	0.6	0.4	0.8	0.4	0.4	0.4	100.0
Revenue to equity ratio	4.5	6.6	3.9	21.1	4.9	4.2	3.6	100.0
Revenue to closing inventories ratio	29.0	46.9	24.5	1,446.8	31.6	38.8	18.4	28.2

(percent)

Current debt to equity	69.6	126.4	53.7	664.6	63.4	49.1	57.3	100.0
Operating profit on equity	4.8	30.3	...	207.9	9.5	...	...	100.0
Net fixed assets to equity	54.3	64.4	51.5	390.9	26.1	62.1	43.1	100.0
Gross margin	25.2	26.6	24.6	37.3	21.3	16.5	31.8	100.0
Return on total assets	5.9	13.0	2.9	23.2	7.0	3.7	2.3	100.0

(days)

Collection period for accounts receivable	39.3	26.1	45.5	50.3	14.0	55.8	36.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4226 Rough and Framing Carpentry

Establishments primarily engaged in structural wood framing and sheathing, installation of pre-fabricated wood roof trusses, exterior and interior wall components and other related carpentry work. Establishments primarily engaged in finish carpentry are classified in <4274 - Finish Carpentry>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4227 - STRUCTURAL STEEL ERECTION
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	152							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	717	25	345	717	1,309	
- High value (\$'000)	5,000	717	5,000	345	717	1,309	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	32.4	24.8	35.5	20.5	29.7	31.7	37.1	79.6
Purchases and materials	31.6	24.1	34.6	20.5	28.2	32.2	35.6	79.6
Closing inventory	2.2	0.8	2.8	--	1.7	3.4	2.5	35.5
Opening inventory	3.0	1.5	3.6	--	3.1	2.9	4.0	33.6
Wages, salaries and benefits	38.9	38.1	39.2	31.9	45.1	43.1	37.5	94.1
Direct	15.4	6.1	19.1	1.0	11.9	17.6	19.8	40.8
Indirect	23.5	31.9	20.1	30.8	33.2	25.4	17.7	88.8
Occupancy expenses	7.8	9.4	7.1	8.4	10.5	8.4	6.6	95.4
Depreciation	2.4	3.5	1.9	3.9	3.0	2.8	1.5	88.2
Repairs and maintenance	1.0	1.1	1.0	0.6	1.6	1.0	1.0	64.5
Fuel and oil	0.3	0.6	0.2	0.5	0.6	0.2	0.2	14.5
Utilities	0.7	0.9	0.7	1.1	0.7	0.9	0.6	77.0
Rent	3.3	3.4	3.3	2.3	4.6	3.5	3.2	76.3
Financial expenses	2.8	3.5	2.5	2.8	4.2	2.5	2.4	98.7
Interest and bank charges	1.8	1.9	1.7	1.5	2.5	1.8	1.7	87.5
Professional fees	1.0	1.5	0.7	1.3	1.7	0.8	0.7	94.1
General expenses	2.9	4.6	2.2	5.6	3.5	2.8	2.0	92.8
Advertising	0.5	0.6	0.4	0.7	0.5	0.4	0.4	71.7
Delivery expenses	1.6	2.8	1.1	3.2	2.2	1.6	0.9	55.9
Insurance	0.8	1.3	0.7	1.7	0.8	0.8	0.6	69.1
Other expenses	14.8	18.4	13.3	24.9	11.2	10.7	14.5	98.0
Total expenses	99.5	98.8	99.8	94.1	104.2	99.1	100.1	100.0
Net profit/loss	0.5	1.2	0.2	5.9	-4.2	0.9	-0.1	98.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	55							
Gross Operating Revenue	560.2	195.0	1,674.0	131.1	520.7	937.3	2,323.0	
Total Expenses	521.0	176.1	1,572.9	114.2	491.8	859.1	2,201.6	
Net Profit	39.2	18.8	101.2	16.9	28.9	78.2	121.4	

Non-Profitable:

Gross Operating Revenue	622.7	282.2	1,541.2	191.2	518.5	1,006.3	2,334.9	
Total Expenses	684.9	309.5	1,697.8	199.3	595.4	1,087.0	2,604.1	
Net Loss	-67.1	-29.9	-161.8	-9.3	-77.0	-85.4	-269.2	

1989

Profitable:

Gross Operating Revenue	655.9	282.2	1,932.4	132.1	474.8	1,179.1	2,638.1	
Total Expenses	602.0	247.7	1,812.1	112.6	421.1	1,095.1	2,483.8	
Net Profit	53.9	34.5	120.3	19.5	53.7	84.0	154.3	

Non-Profitable:

Gross Operating Revenue	555.9	390.2	1,600.9	131.5	662.3	1,099.9	2,170.5	
Total Expenses	588.1	409.1	1,717.1	138.5	693.7	1,243.5	2,255.7	
Net Loss	-32.3	-18.9	-116.2	-7.1	-31.4	-143.6	-85.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	145							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	754	25	371	754	1,319	
- High value (\$'000)	5,000	754	5,000	371	754	1,319	5,000	

BALANCE SHEET

	(thousands of dollars)							
Total assets	348.4	160.7	705.3	100.5	304.5	416.9	1,021.2	100.0
Total current assets	190.5	102.3	358.1	56.2	212.3	260.9	464.6	96.6
Accounts receivable	98.8	49.1	193.2	30.2	94.2	128.1	264.6	87.6
Closing inventory	18.0	4.4	43.8	--	14.8	28.2	60.9	37.2
Other current assets	73.6	48.7	121.0	25.9	103.1	104.5	139.1	76.6
Net fixed assets	150.0	45.8	348.1	28.3	87.6	156.8	557.7	86.2
Other assets and adjustments	7.8	12.5	-0.9	15.8	4.5	-0.8	-1.1	75.9
Total liabilities	314.7	107.3	709.0	74.4	185.8	300.3	1,156.6	100.0
Total current liabilities	171.4	77.7	349.6	56.2	128.9	210.5	501.9	96.6
Current bank loans	14.4	11.1	20.7	2.2	32.6	28.6	12.1	40.0
Other current liabilities	156.9	66.5	328.8	54.0	96.3	181.9	489.8	96.6
Long-term bank loans	8.1	8.8	6.7	7.5	11.9	12.9	--	22.1
Other liabilities and adjustments	135.1	20.8	352.6	10.6	44.9	76.8	654.6	92.4
Total equity	33.7	53.3	-3.6	26.0	118.6	116.6	-135.4	100.0

FINANCIAL RATIOS

	(times)							
Current ratio	1.1	1.3	1.0	1.0	1.6	1.2	0.9	96.6
Debt to equity ratio	9.3	2.0	...	2.8	1.5	2.5	...	100.0
Interest coverage ratio	0.6	-0.3	1.1	--	-0.6	1.7	0.8	86.9
Debt ratio	0.9	0.6	1.0	0.7	0.6	0.7	1.1	100.0
Revenue to equity ratio	23.2	6.0	...	8.6	4.6	8.6	...	100.0
Revenue to closing inventories ratio	43.5	73.1	37.9	4,942.3	37.4	35.5	39.1	37.2
	(percent)							
Current debt to equity	508.3	145.5	...	216.2	108.6	180.4	...	100.0
Operating profit on equity	...	...	...	...	...	9.6	4.0	100.0
Net fixed assets to equity	444.9	85.9	...	109.1	73.8	134.4	...	100.0
Gross margin	26.3	30.3	24.8	32.6	28.1	23.6	25.3	100.0
Return on total assets	2.6	-1.3	4.4	0.4	-2.7	6.4	3.5	100.0
	(days)							
Collection period for accounts receivable	45.9	55.5	42.4	48.9	61.9	46.5	40.5	100.0

EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4227 Structural Steel Erection

Establishments primarily engaged in structural and related steel erection from purchased fabricated metal parts. Establishments primarily engaged in fabricating heavy steel parts classified in <3029 - Other Fabricated Structural Metal Products Industries> may erect such parts as a secondary activity.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4229 - OTHER STRUCTURAL AND RELATED WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	16							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	235	25	125	235	318	
- High value (\$'000)	5,000	235	5,000	125	235	318	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	35.3	41.1	34.1	33.4	46.6	42.5	27.7	81.3
Purchases and materials	35.8	41.0	34.7	33.4	46.5	43.8	27.7	81.3
Closing inventory	2.6	2.0	2.7	-	3.5	6.3	-	31.3
Opening inventory	2.2	2.1	2.2	-	3.6	5.0	-	31.3
Wages, salaries and benefits	29.6	21.7	31.2	24.6	19.6	32.9	29.9	93.8
Direct	5.7	2.7	6.3	-	4.6	14.6	-	18.8
Indirect	23.9	19.0	24.9	24.6	15.0	18.3	29.9	93.8
Occupancy expenses	4.3	9.2	3.3	11.5	7.5	3.7	3.0	87.5
Depreciation	2.0	2.4	1.9	2.6	2.2	2.8	1.2	81.3
Repairs and maintenance	0.5	2.6	0.1	4.8	1.0	0.1	0.1	37.5
Fuel and oil	0.1	0.8	-	2.0	-	-	-	6.3
Utilities	0.6	1.3	0.5	1.9	0.8	0.6	0.4	75.0
Rent	1.0	2.1	0.8	0.2	3.5	0.2	1.3	43.8
Financial expenses	1.6	3.4	1.2	4.4	2.6	0.7	1.7	87.5
Interest and bank charges	1.0	2.8	0.6	3.8	2.1	0.1	0.9	68.8
Professional fees	0.7	0.6	0.7	0.7	0.5	0.6	0.7	75.0
General expenses	2.8	3.5	2.6	1.9	4.6	3.7	1.8	81.3
Advertising	0.3	0.6	0.3	0.7	0.5	0.2	0.3	56.3
Delivery expenses	2.1	2.2	2.0	0.7	3.2	3.3	1.1	56.3
Insurance	0.4	0.8	0.3	0.5	1.0	0.3	0.4	56.3
Other expenses	22.4	20.7	22.8	26.5	16.5	9.7	32.7	100.0
Total expenses	96.0	99.5	95.2	102.4	97.4	93.3	96.7	100.0
Net profit/loss	4.0	0.5	4.8	-2.4	2.6	6.7	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	56							
Gross Operating Revenue	335.3	103.4	508.8	81.0	142.1	296.1	1,235.5	
Total Expenses	304.8	87.9	467.0	73.8	112.4	264.3	1,159.3	
Net Profit	30.5	15.4	41.8	7.2	29.7	31.8	76.3	

Non-Profitable:

Gross Operating Revenue	294.9	175.2	382.8	116.5	233.9	243.2	613.2	
Total Expenses	314.4	202.2	396.8	140.9	263.6	254.2	632.1	
Net Loss	-19.5	-27.0	-14.0	-24.4	-29.7	-11.0	-18.9	

1989**Profitable:**

Gross Operating Revenue	328.1	93.8	493.3	59.7	107.9	227.6	1,233.9	
Total Expenses	296.7	78.2	450.7	33.8	96.7	199.0	1,152.1	
Net Profit	31.4	15.6	42.6	26.0	11.2	28.5	81.7	

Non-Profitable:

Gross Operating Revenue	418.1	122.2	617.7	-	122.2	523.9	1,494.9	
Total Expenses	465.3	126.3	694.0	-	126.3	607.8	1,500.8	
Net Loss	-47.2	-4.1	-76.3	-	-4.1	-83.9	-5.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	239	-	-	-	-	
- High value (\$'000)	5,000	239	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	132.6	54.2	166.3	-	-	-	-	100.0
Total current assets	57.9	20.9	73.8	-	-	-	-	100.0
Accounts receivable	2.5	3.0	2.3	-	-	-	-	100.0
Closing inventory	12.0	5.3	14.9	-	-	-	-	45.5
Other current assets	43.3	12.5	56.6	-	-	-	-	90.9
Net fixed assets	70.9	20.8	92.4	-	-	-	-	100.0
Other assets and adjustments	3.7	12.4	--	-	-	-	-	63.6
Total liabilities	697.3	57.5	972.6	-	-	-	-	100.0
Total current liabilities	478.3	24.2	673.7	-	-	-	-	100.0
Current bank loans	445.9	18.1	630.1	-	-	-	-	72.7
Other current liabilities	32.3	6.0	43.6	-	-	-	-	72.7
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	219.0	33.3	298.9	-	-	-	-	90.9
Total equity	-564.7	-3.3	-806.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.1	0.8	0.1	-	-	-	-	100.0
Debt to equity ratio	...	...	...	...	...	...	...	100.0
Interest coverage ratio	3.1	-2.9	7.1	-	-	-	-	72.7
Debt ratio	5.2	1.0	5.8	-	-	-	-	100.0
Revenue to equity ratio	...	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	33.2	30.3	33.7	-	-	-	-	45.5

(percent)

Current debt to equity	...	...	...	...	...	...	...	100.0
Operating profit on equity	...	539.4	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	...	...	...	...	100.0
Gross margin	31.8	23.3	33.0	-	-	-	-	100.0
Return on total assets	7.9	-24.7	12.5	-	-	-	-	100.0

(days)

Collection period for accounts receivable	2.3	6.7	1.6	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4229 Other Structural and Related Work

Establishments primarily engaged in structural and related work not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4231 - MASONRY WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	668							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	258	25	108	258	590	
- High value (\$'000)	5,000	258	5,000	108	258	590	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	28.8	22.3	33.2	20.3	24.0	26.2	37.5	80.1
Purchases and materials	28.7	22.3	33.2	20.3	23.9	25.6	37.7	80.1
Closing inventory	1.1	0.4	1.6	0.4	0.4	1.5	1.7	18.9
Opening inventory	1.2	0.5	1.7	0.5	0.5	2.0	1.5	19.3
Wages, salaries and benefits	37.8	32.5	41.5	27.9	36.4	47.4	38.0	94.0
Direct	15.6	6.3	22.2	4.4	7.9	27.8	18.8	34.7
Indirect	22.2	26.2	19.3	23.5	28.6	19.7	19.1	83.5
Occupancy expenses	6.3	7.0	5.8	7.0	7.0	6.7	5.3	97.3
Depreciation	2.9	3.4	2.6	3.3	3.4	3.4	2.1	86.8
Repairs and maintenance	1.1	1.3	0.9	1.3	1.3	0.9	0.9	49.6
Fuel and oil	0.3	0.4	0.1	0.4	0.4	0.2	0.1	9.7
Utilities	0.6	0.7	0.5	0.7	0.6	0.6	0.5	71.6
Rent	1.5	1.2	1.7	1.2	1.3	1.6	1.7	62.6
Financial expenses	2.4	2.9	2.0	3.2	2.7	2.5	1.7	98.2
Interest and bank charges	1.5	1.8	1.3	1.9	1.7	1.8	1.0	85.5
Professional fees	0.9	1.1	0.7	1.3	1.0	0.8	0.6	91.3
General expenses	4.2	6.4	2.6	7.6	5.4	3.3	2.2	96.1
Advertising	0.5	0.5	0.5	0.7	0.4	0.6	0.4	69.8
Delivery expenses	2.7	4.5	1.4	5.3	3.8	1.7	1.2	63.8
Insurance	1.0	1.4	0.7	1.7	1.2	1.0	0.5	74.0
Other expenses	13.7	16.9	11.5	18.8	15.3	11.2	11.7	99.9
Total expenses	93.2	88.1	96.7	84.8	90.9	97.4	96.3	100.0
Net profit/loss	6.8	11.9	3.3	15.2	9.1	2.6	3.7	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	182.3	86.7	747.8	55.8	167.5	419.4	1,293.8	
Total Expenses	158.4	68.6	690.1	41.3	139.9	386.0	1,195.7	
Net Profit	23.9	18.2	57.7	14.5	27.7	33.4	98.1	

Non-Profitable:

Gross Operating Revenue	189.4	98.6	584.0	63.7	173.7	373.2	1,085.0	
Total Expenses	204.9	107.4	628.4	70.9	186.1	401.4	1,167.7	
Net Loss	-15.8	-9.1	-44.7	-7.4	-12.6	-28.5	-82.7	

1989

Profitable:

Gross Operating Revenue	288.3	102.4	1,079.6	62.0	177.7	456.3	2,298.9	
Total Expenses	254.6	79.6	999.7	43.6	146.8	403.3	2,166.5	
Net Profit	33.7	22.8	79.9	18.5	30.9	53.0	132.5	

Non-Profitable:

Gross Operating Revenue	309.5	101.0	1,047.8	58.9	198.0	503.1	2,333.8	
Total Expenses	323.0	108.0	1,084.2	62.3	213.2	520.0	2,416.0	
Net Loss	-13.4	-7.0	-36.3	-3.4	-15.2	-16.9	-82.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	523							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	320	25	145	320	752	
- High value (\$'000)	5,000	320	5,000	145	320	752	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	147.1	61.7	361.4	43.1	88.8	248.6	594.9	99.6
Total current assets	84.1	31.1	217.2	19.6	47.9	145.4	365.8	99.4
Accounts receivable	44.3	17.1	112.5	8.3	29.9	78.1	183.7	92.5
Closing inventory	4.7	1.1	13.7	0.9	1.5	7.4	26.6	24.1
Other current assets	35.1	12.8	91.0	10.2	16.5	59.8	155.4	89.7
Net fixed assets	47.7	23.0	109.6	14.8	34.9	86.9	156.5	91.4
Other assets and adjustments	15.2	7.5	34.5	8.6	5.9	16.2	72.5	75.9
Total liabilities	89.1	43.0	204.8	27.6	65.5	155.1	307.7	99.6
Total current liabilities	62.1	29.2	144.8	21.3	40.6	97.5	242.6	99.2
Current bank loans	12.1	5.1	29.7	4.7	5.7	14.9	60.2	47.8
Other current liabilities	50.0	24.0	115.1	16.6	34.8	82.6	182.3	99.2
Long-term bank loans	5.4	--	18.9	--	0.1	27.0	2.1	7.6
Other liabilities and adjustments	21.5	13.7	41.0	6.2	24.7	30.4	63.0	82.2
Total equity	57.9	18.7	156.6	15.4	23.3	93.4	287.2	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.5	0.9	1.1	1.4	1.5	99.2
Debt to equity ratio	1.5	2.3	1.3	1.7	2.8	1.6	1.0	99.6
Interest coverage ratio	2.3	0.2	3.4	-1.4	1.4	2.2	4.8	88.9
Debt ratio	0.6	0.6	0.5	0.6	0.7	0.6	0.5	99.6
Revenue to equity ratio	5.5	7.0	5.1	5.1	8.8	5.2	5.0	99.6
Revenue to closing inventories ratio	67.7	111.0	58.3	82.0	138.1	65.5	54.2	24.1

(percent)

Current debt to equity	107.1	156.1	92.4	137.9	173.8	104.4	84.4	99.6
Operating profit on equity	10.8	...	16.7	...	6.1	11.8	19.9	99.6
Net fixed assets to equity	82.2	123.2	70.0	95.8	149.6	93.0	54.5	99.6
Gross margin	26.4	30.1	24.8	33.0	28.5	25.9	24.1	100.0
Return on total assets	7.4	1.1	10.1	-5.1	5.5	7.9	12.1	99.6

(days)

Collection period for accounts receivable	50.1	47.5	51.2	38.5	52.5	58.1	46.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4231 Masonry Work

Establishments primarily engaged in conventional or specialty masonry work, except interior marble work. Establishments primarily engaged in interior marble work are classified in <4276 - Terrazzo and Tile Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4232 - SIDING WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	464							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	310	25	127	310	685	
- High value (\$'000)	5,000	310	5,000	127	310	685	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	48.6	38.5	55.4	32.0	45.7	53.6	56.3	85.1
Purchases and materials	48.3	37.7	55.5	31.1	44.9	53.4	56.5	84.7
Closing inventory	2.8	0.8	4.1	0.2	1.6	3.3	4.5	40.1
Opening inventory	3.1	1.7	4.0	1.1	2.4	3.4	4.2	41.6
Wages, salaries and benefits	18.7	14.2	21.8	9.4	19.5	23.0	21.1	88.4
Direct	7.4	4.2	9.5	0.7	8.1	8.9	9.8	31.3
Indirect	11.4	10.0	12.2	8.8	11.4	14.1	11.3	80.8
Occupancy expenses	5.0	6.0	4.3	6.9	5.0	5.5	3.7	97.4
Depreciation	2.0	2.8	1.4	3.4	2.1	1.9	1.1	88.6
Repairs and maintenance	0.6	0.7	0.5	0.9	0.5	0.7	0.4	48.3
Fuel and oil	0.3	0.5	0.1	0.7	0.3	0.3	0.1	10.6
Utilities	1.0	1.1	0.9	1.1	1.1	1.1	0.8	76.3
Rent	1.2	0.9	1.4	0.8	1.0	1.4	1.3	61.6
Financial expenses	1.7	1.9	1.6	2.2	1.6	1.7	1.5	96.1
Interest and bank charges	1.1	1.2	0.9	1.5	0.9	1.0	0.9	80.6
Professional fees	0.6	0.7	0.6	0.6	0.7	0.7	0.5	87.9
General expenses	3.9	5.3	3.0	6.1	4.5	3.0	3.0	96.6
Advertising	1.0	0.8	1.2	0.8	0.9	1.1	1.2	78.4
Delivery expenses	2.2	3.5	1.3	4.3	2.6	1.3	1.3	66.2
Insurance	0.7	1.0	0.5	1.0	1.0	0.6	0.5	74.4
Other expenses	13.8	17.4	11.4	18.7	15.9	9.6	12.2	99.8
Total expenses	91.7	83.3	97.3	75.3	92.1	96.5	97.8	100.0
Net profit/loss	8.3	16.7	2.7	24.7	7.9	3.5	2.2	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67							
Gross Operating Revenue	177.0	88.1	860.8	60.2	214.3	463.1	1,469.5	
Total Expenses	154.1	68.7	811.1	42.4	188.0	429.7	1,394.8	
Net Profit	22.9	19.4	49.7	17.8	26.3	33.4	74.6	

Non-Profitable:

Gross Operating Revenue	271.6	107.0	766.8	58.9	206.0	431.0	1,314.3	
Total Expenses	284.9	113.4	801.0	63.2	216.5	449.4	1,374.2	
Net Loss	-13.9	-6.6	-36.6	-4.5	-10.9	-19.9	-63.3	

1989

Profitable:

Gross Operating Revenue	275.2	105.1	1,277.9	63.0	212.0	619.4	2,301.2	
Total Expenses	245.2	82.4	1,205.5	43.0	182.3	575.9	2,183.9	
Net Profit	29.9	22.7	72.4	20.0	29.6	43.5	117.2	

Non-Profitable:

Gross Operating Revenue	532.8	183.6	1,163.5	71.5	223.5	636.8	1,636.9	
Total Expenses	552.9	190.6	1,207.2	77.3	230.9	668.4	1,691.4	
Net Loss	-20.0	-6.9	-43.7	-5.8	-7.3	-31.6	-54.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	322							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	439	25	242	439	900	
- High value (\$'000)	5,000	439	5,000	242	439	900	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	144.3	57.7	374.6	32.8	108.5	227.6	577.9	99.4
Total current assets	97.4	33.8	266.7	20.3	61.3	151.9	425.6	99.4
Accounts receivable	43.9	9.1	136.7	5.7	16.0	59.4	243.6	90.4
Closing inventory	16.6	4.8	48.0	2.5	9.5	28.9	74.5	57.8
Other current assets	36.8	19.8	81.9	12.0	35.7	63.5	107.4	78.0
Net fixed assets	30.5	19.3	60.5	11.6	34.8	45.2	81.6	90.4
Other assets and adjustments	16.2	4.6	47.3	0.8	12.3	30.4	70.6	75.5
Total liabilities	100.7	45.6	247.5	31.9	73.5	129.7	410.5	99.1
Total current liabilities	73.0	32.2	181.6	20.6	55.6	99.7	294.9	97.8
Current bank loans	14.0	5.9	35.6	2.1	13.7	24.2	51.4	43.5
Other current liabilities	58.9	26.2	145.9	18.5	41.8	75.4	243.4	97.8
Long-term bank loans	2.8	2.3	4.1	2.0	2.7	5.9	1.7	17.4
Other liabilities and adjustments	24.9	11.1	61.7	9.1	15.1	23.9	113.9	83.2
Total equity	43.5	12.1	127.0	0.9	35.0	97.9	167.4	99.4

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.4	0.9	1.1	1.5	1.4	97.8
Debt to equity ratio	2.3	3.7	1.9	34.8	2.1	1.3	2.4	99.4
Interest coverage ratio	3.1	1.7	4.0	0.8	2.5	3.8	4.1	82.3
Debt ratio	0.6	0.7	0.6	0.9	0.6	0.5	0.7	99.4
Revenue to equity ratio	9.7	14.8	8.4	121.6	9.2	6.3	10.1	99.4
Revenue to closing inventories ratio	25.4	36.9	22.3	43.1	33.5	21.5	22.7	57.8

(percent)

Current debt to equity	167.6	265.0	142.9	2,258.0	158.8	101.8	176.1	99.4
Operating profit on equity	20.6	14.2	22.3	...	16.1	17.0	26.5	99.4
Net fixed assets to equity	70.1	158.9	47.6	1,273.8	99.5	46.1	48.7	99.4
Gross margin	23.5	27.0	22.0	32.5	23.1	21.8	22.1	100.0
Return on total assets	9.1	6.8	10.0	4.1	8.4	9.9	10.1	99.4

(days)

Collection period for accounts receivable	37.7	18.4	46.4	18.7	18.1	34.7	52.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4232 Siding Work

Establishments primarily engaged in the installation and repair of siding, cladding, metal doors and window frames and related work. Establishments primarily engaged in glass cladding are classified in <4233 - Glass and Glazing Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4233 - GLASS AND GLAZING WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	261							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	423	25	247	423	944	
- High value (\$'000)	5,000	423	5,000	247	423	944	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	45.3	36.8	49.0	31.8	43.9	46.3	50.5	88.5
Purchases and materials	45.0	36.3	48.8	31.1	43.8	45.7	50.5	88.5
Closing inventory	4.5	3.3	5.1	1.7	5.5	5.0	5.2	64.0
Opening inventory	4.8	3.7	5.3	2.5	5.5	5.6	5.1	68.6
Wages, salaries and benefits	26.3	19.6	29.3	14.7	26.7	29.4	29.2	92.3
Direct	11.7	5.5	14.4	3.7	8.1	13.4	14.9	42.1
Indirect	14.6	14.1	14.9	10.9	18.6	16.0	14.3	85.4
Occupancy expenses	6.1	9.1	4.7	10.2	7.7	5.7	4.2	99.6
Depreciation	1.8	2.5	1.4	3.2	1.6	1.6	1.3	93.9
Repairs and maintenance	0.7	1.2	0.4	1.6	0.7	0.4	0.4	56.3
Fuel and oil	--	0.1	--	--	0.1	--	--	5.0
Utilities	1.5	2.5	1.1	2.5	2.4	1.4	0.9	89.3
Rent	2.1	2.8	1.8	2.8	2.8	2.3	1.6	73.2
Financial expenses	1.9	2.4	1.7	2.4	2.5	1.8	1.6	97.3
Interest and bank charges	1.1	1.3	1.0	1.1	1.6	1.0	1.0	85.4
Professional fees	0.8	1.2	0.7	1.3	0.9	0.9	0.6	93.9
General expenses	4.3	7.1	3.1	8.4	5.1	3.8	2.7	97.3
Advertising	1.2	1.8	0.9	1.9	1.7	1.1	0.8	86.6
Delivery expenses	2.4	4.1	1.7	5.2	2.6	2.0	1.5	73.6
Insurance	0.7	1.1	0.5	1.3	0.9	0.7	0.4	77.4
Other expenses	11.8	14.7	10.6	17.8	10.3	14.3	8.5	100.0
Total expenses	95.7	89.8	98.4	85.2	96.2	101.4	96.7	100.0
Net profit/loss	4.3	10.2	1.6	14.8	3.8	-1.4	3.3	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63							
Gross Operating Revenue	319.4	115.5	1,292.8	81.0	329.7	641.5	1,850.2	
Total Expenses	289.5	94.3	1,221.8	61.1	300.4	608.8	1,746.3	
Net Profit	29.8	21.2	71.1	19.9	29.3	32.7	103.9	

Non-Profitable:

Gross Operating Revenue	328.2	141.7	867.6	97.4	326.9	687.5	1,472.4	
Total Expenses	347.1	148.3	921.7	102.1	341.6	731.1	1,561.3	
Net Loss	-19.1	-6.8	-54.0	-4.8	-14.7	-43.6	-88.9	

1989

Profitable:

Gross Operating Revenue	392.2	135.8	1,214.5	76.7	313.8	781.0	2,058.6	
Total Expenses	361.1	118.7	1,138.3	63.9	284.0	722.1	1,948.6	
Net Profit	31.1	17.0	76.3	12.8	29.9	58.9	110.0	

Non-Profitable:

Gross Operating Revenue	304.6	220.5	983.6	93.5	346.3	872.7	1,541.7	
Total Expenses	313.1	225.2	1,022.8	93.9	355.3	909.3	1,594.0	
Net Loss	-8.5	-4.7	-39.2	-0.4	-9.0	-36.7	-52.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	216							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	581	25	305	581	1,083	
- High value (\$'000)	5,000	581	5,000	305	581	1,083	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	215.9	83.0	490.9	53.3	139.4	280.9	776.1	100.0
Total current assets	153.2	55.2	356.1	34.8	94.0	197.5	571.3	100.0
Accounts receivable	75.2	26.9	175.1	12.9	53.4	97.9	280.0	99.5
Closing inventory	30.4	10.9	70.6	7.6	17.3	47.6	102.0	77.3
Other current assets	47.5	17.3	110.2	14.2	23.1	52.0	189.2	75.0
Net fixed assets	44.1	24.1	85.6	18.8	34.1	68.6	108.6	99.5
Other assets and adjustments	18.5	3.6	49.2	-0.2	11.2	14.7	96.0	85.2
Total liabilities	149.5	67.7	318.8	46.1	108.8	242.4	422.6	100.0
Total current liabilities	110.5	42.9	250.5	22.3	82.0	183.5	341.6	100.0
Current bank loans	36.3	7.9	94.9	5.3	12.9	66.4	133.7	54.2
Other current liabilities	74.2	34.9	155.6	16.9	69.1	117.1	207.8	100.0
Long-term bank loans	3.5	0.5	9.7	0.2	0.8	7.5	12.8	16.2
Other liabilities and adjustments	35.4	24.3	58.4	23.4	25.9	51.3	68.2	91.2
Total equity	66.3	15.2	172.1	7.2	30.5	38.5	353.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.4	1.5	1.1	1.0	1.6	100.0
Debt to equity ratio	2.2	4.4	1.8	6.3	3.5	6.2	1.1	100.0
Interest coverage ratio	2.5	2.3	2.5	2.1	2.5	-1.0	4.6	86.6
Debt ratio	0.6	0.8	0.6	0.8	0.7	0.8	0.5	100.0
Revenue to equity ratio	8.7	15.6	7.4	20.2	13.5	20.6	5.4	100.0
Revenue to closing inventories ratio	18.9	21.7	18.1	19.1	23.8	16.7	18.9	77.3

(percent)

Current debt to equity	166.6	281.4	145.5	310.4	268.4	476.1	96.6	100.0
Operating profit on equity	14.2	29.1	11.5	36.5	25.8	...	19.5	100.0
Net fixed assets to equity	66.5	158.0	49.7	261.4	111.6	178.1	30.7	100.0
Gross margin	23.4	30.8	20.6	32.6	29.6	21.0	20.4	100.0
Return on total assets	7.2	9.3	6.5	9.2	9.3	-3.0	11.3	100.0

(days)

Collection period for accounts receivable	47.5	41.1	49.9	32.4	47.0	44.8	52.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4233 Glass and Glazing Work

Establishments primarily engaged in the installation of glass, glass cladding, mirrors and other glass products. Establishments primarily engaged in cladding, other than glass, are classified in <4232 - Siding Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4234 - INSULATION WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	285							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	430	25	217	430	894	
- High value (\$'000)	5,000	430	5,000	217	430	894	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	39.5	37.7	40.1	32.0	41.2	39.8	40.2	86.3
Cost of goods sold	39.5	37.7	40.1	32.0	41.2	39.8	40.2	86.3
Purchases and materials	39.8	37.7	40.4	32.0	41.3	39.6	40.9	86.0
Closing inventory	2.5	1.7	2.8	2.4	1.3	2.6	2.9	48.4
Opening inventory	2.2	1.7	2.4	2.3	1.3	2.8	2.2	47.0
Wages, salaries and benefits	29.5	24.6	31.2	22.8	25.7	28.4	32.7	94.4
Direct	14.6	8.6	16.6	5.9	10.3	13.6	18.2	40.4
Indirect	14.9	16.0	14.6	16.9	15.4	14.8	14.5	85.3
Occupancy expenses	5.4	7.0	4.9	9.4	5.5	5.2	4.7	98.6
Depreciation	1.9	2.9	1.6	3.9	2.3	1.8	1.5	89.5
Repairs and maintenance	0.8	1.0	0.7	1.2	0.8	0.7	0.8	58.9
Fuel and oil	0.3	0.4	0.2	0.8	0.2	0.3	0.1	12.3
Utilities	1.0	1.3	0.9	1.7	1.1	1.0	0.8	87.7
Rent	1.4	1.4	1.4	1.9	1.1	1.4	1.4	68.1
Financial expenses	1.9	2.7	1.6	3.4	2.2	1.9	1.5	96.8
Interest and bank charges	1.1	1.7	0.9	2.1	1.4	1.0	0.8	87.7
Professional fees	0.8	1.0	0.7	1.3	0.8	0.9	0.7	92.3
General expenses	3.2	4.3	2.8	5.5	3.5	3.6	2.4	96.5
Advertising	0.7	0.8	0.6	0.9	0.7	0.9	0.5	79.3
Delivery expenses	1.8	2.7	1.6	3.4	2.2	1.9	1.4	64.9
Insurance	0.7	0.8	0.6	1.2	0.6	0.8	0.5	72.6
Other expenses	15.0	17.7	14.1	16.9	18.3	16.1	13.1	99.6
Total expenses	94.5	93.9	94.6	89.8	96.5	94.9	94.5	100.0
Net profit/loss	5.5	6.1	5.4	10.2	3.5	5.1	5.5	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	485.9	163.3	1,091.7	98.6	294.3	637.6	1,618.9	
Total Expenses	440.1	141.7	1,000.4	79.5	267.8	574.8	1,494.6	
Net Profit	45.8	21.6	91.3	19.1	26.6	62.9	124.3	

Non-Profitable:

Gross Operating Revenue	366.2	174.1	855.5	91.6	332.2	566.7	1,420.5	
Total Expenses	385.4	185.7	894.1	99.8	350.1	602.0	1,465.5	
Net Loss	-20.3	-12.6	-38.6	-9.1	-18.8	-35.3	-45.0	

1989

Profitable:

Gross Operating Revenue	478.6	151.9	1,352.6	82.5	337.9	800.3	1,923.9	
Total Expenses	437.1	127.5	1,265.5	58.5	312.2	747.6	1,801.1	
Net Profit	41.5	24.4	87.1	23.9	25.7	52.6	122.8	

Non-Profitable:

Gross Operating Revenue	368.0	171.8	998.9	117.4	354.5	683.8	1,805.5	
Total Expenses	386.1	185.0	1,032.6	125.2	386.3	707.0	1,866.3	
Net Loss	-18.1	-13.2	-33.7	-7.7	-31.7	-23.2	-60.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	244							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	495	25	259	495	1,023	
- High value (\$'000)	5,000	495	5,000	259	495	1,023	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	229.3	104.5	448.0	82.8	143.7	286.6	650.6	99.2
Total current assets	175.1	68.3	362.2	49.8	101.7	212.6	549.9	99.2
Accounts receivable	102.7	23.4	241.6	14.5	39.3	119.4	395.0	96.7
Closing inventory	15.0	6.6	29.9	3.9	11.4	14.4	49.3	56.6
Other current assets	57.3	38.3	90.6	31.3	50.9	78.7	105.4	78.7
Net fixed assets	37.9	18.5	72.0	14.7	25.3	48.6	101.3	98.8
Other assets and adjustments	16.3	17.7	13.8	18.3	16.6	25.3	-0.6	82.4
Total liabilities	175.1	75.9	349.0	45.0	131.7	226.4	502.9	99.2
Total current liabilities	131.8	53.7	268.7	31.9	92.9	165.8	397.9	99.2
Current bank loans	24.3	7.3	54.3	4.4	12.5	34.6	79.0	48.4
Other current liabilities	107.4	46.4	214.4	27.5	80.4	131.2	318.9	99.2
Long-term bank loans	11.7	3.1	26.9	2.5	4.1	1.4	58.8	22.1
Other liabilities and adjustments	31.5	19.1	53.3	10.5	34.5	59.0	46.1	92.2
Total equity	54.1	28.5	99.0	37.8	11.9	60.2	147.7	99.2

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.3	1.5	1.0	1.2	1.3	99.2
Debt to equity ratio	3.2	2.6	3.5	1.1	10.9	3.7	3.4	99.2
Interest coverage ratio	4.9	1.5	7.2	1.1	1.8	5.7	8.2	88.9
Debt ratio	0.7	0.7	0.7	0.5	0.9	0.7	0.7	99.2
Revenue to equity ratio	10.1	7.5	11.4	3.4	30.9	11.6	11.3	99.2
Revenue to closing inventories ratio	36.2	32.4	37.7	32.4	32.4	48.5	33.8	56.6

(percent)

Current debt to equity	243.3	187.9	271.4	84.5	774.9	275.4	269.3	99.2
Operating profit on equity	43.5	6.7	62.2	0.8	40.3	56.1	65.2	99.2
Net fixed assets to equity	70.0	64.7	72.7	38.9	211.2	80.7	68.6	99.2
Gross margin	29.7	34.4	28.1	33.5	35.0	29.0	27.6	100.0
Return on total assets	12.9	5.5	15.9	3.7	7.4	14.2	16.8	99.2

(days)

Collection period for accounts receivable	68.4	39.7	78.0	41.2	38.7	62.2	86.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..
1989				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..

SIC 4234 Insulation Work

Establishments primarily engaged in weather-proofing exterior wall cavities and roof attic spaces by installing various insulating materials. Establishments primarily engaged in insulating pipes and duct runs are classified in <4256 - Thermal Insulation Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4235 - ROOF SHINGLING

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	467							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	337	25	156	337	786	
- High value (\$'000)	5,000	337	5,000	156	337	786	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	44.3	33.4	49.8	30.4	36.1	46.3	51.7	86.7
Purchases and materials	44.7	33.8	50.2	30.6	36.8	46.4	52.1	86.7
Closing inventory	2.2	1.5	2.5	2.0	1.1	2.4	2.5	38.3
Opening inventory	1.8	1.1	2.2	1.8	0.4	2.3	2.1	36.8
Wages, salaries and benefits	25.3	25.2	25.3	19.6	30.3	26.5	24.7	94.6
Direct	11.5	6.7	13.9	4.6	8.6	11.9	14.9	37.3
Indirect	13.8	18.5	11.4	14.9	21.7	14.6	9.8	85.4
Occupancy expenses	5.5	6.8	4.9	7.5	6.2	5.2	4.7	98.7
Depreciation	2.2	2.4	2.1	2.8	2.0	1.8	2.2	89.1
Repairs and maintenance	0.7	0.9	0.6	1.0	0.9	0.6	0.5	50.7
Fuel and oil	0.3	0.6	0.2	0.6	0.6	0.2	0.2	15.4
Utilities	1.0	1.3	0.9	1.5	1.2	1.2	0.7	85.2
Rent	1.3	1.6	1.2	1.7	1.5	1.3	1.1	69.6
Financial expenses	1.7	2.0	1.5	2.2	1.8	1.6	1.4	96.1
Interest and bank charges	1.0	1.1	0.9	1.3	0.9	1.1	0.9	82.4
Professional fees	0.7	0.9	0.5	0.9	0.9	0.5	0.5	89.5
General expenses	4.5	6.8	3.4	8.7	5.1	4.2	3.0	97.2
Advertising	0.9	1.3	0.7	1.8	0.9	0.9	0.5	80.3
Delivery expenses	2.7	4.3	1.9	5.9	2.9	2.4	1.7	67.0
Insurance	0.9	1.1	0.8	0.9	1.3	0.9	0.8	72.4
Other expenses	14.2	17.5	12.6	20.8	14.6	13.7	12.0	99.1
Total expenses	95.5	91.7	97.5	89.2	94.1	97.6	97.4	100.0
Net profit/loss	4.5	8.3	2.5	10.8	5.9	2.4	2.6	98.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	266.9	106.0	960.2	69.8	226.4	505.1	1,553.7	
Total Expenses	243.7	89.5	907.9	57.2	197.2	468.4	1,481.1	
Net Profit	23.2	16.4	52.3	12.6	29.1	36.7	72.6	

Non-Profitable:

Gross Operating Revenue	281.4	135.0	792.6	81.5	242.0	498.9	1,581.0	
Total Expenses	298.4	144.8	834.6	88.6	257.3	528.8	1,655.5	
Net Loss	-19.7	-11.8	-43.3	-9.5	-15.3	-31.2	-74.6	

1989**Profitable:**

Gross Operating Revenue	306.7	101.7	913.4	71.6	192.6	531.7	1,721.1	
Total Expenses	282.4	86.7	861.8	58.7	171.0	491.2	1,646.1	
Net Profit	24.3	15.0	51.6	12.9	21.6	40.6	74.9	

Non-Profitable:

Gross Operating Revenue	281.4	147.4	729.6	86.9	163.1	449.5	1,528.8	
Total Expenses	290.0	152.1	751.0	99.0	165.9	458.9	1,584.6	
Net Loss	-8.6	-4.7	-21.4	-12.1	-2.8	-9.3	-55.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	359							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	424	25	219	424	985	
- High value (\$'000)	5,000	424	5,000	219	424	985	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	146.7	66.9	336.3	47.4	100.4	201.5	534.2	99.4
Total current assets	105.8	39.8	262.4	30.0	56.5	164.5	406.2	99.2
Accounts receivable	53.2	14.1	146.2	6.1	27.9	97.6	217.4	89.4
Closing inventory	12.1	4.6	29.9	4.7	4.4	18.1	47.3	49.9
Other current assets	40.3	21.0	86.2	19.1	24.1	48.7	141.3	85.5
Net fixed assets	34.8	22.1	64.9	15.1	34.1	34.0	110.4	95.8
Other assets and adjustments	6.1	4.9	8.8	2.2	9.6	2.9	17.5	78.0
Total liabilities	126.8	52.9	302.1	31.6	89.4	177.2	485.5	99.4
Total current liabilities	102.0	34.6	261.8	18.8	61.8	152.9	421.8	99.4
Current bank loans	21.6	8.8	51.8	3.0	18.9	20.1	98.5	36.2
Other current liabilities	80.3	25.7	209.9	15.8	42.9	132.8	323.3	99.4
Long-term bank loans	1.9	0.9	4.3	0.9	0.8	1.1	8.9	6.7
Other liabilities and adjustments	22.8	17.3	35.9	11.8	26.6	23.1	54.7	87.7
Total equity	19.9	14.0	34.1	15.7	11.0	24.3	48.6	99.4

FINANCIAL RATIOS

(times)

Current ratio	1.0	1.1	1.0	1.5	0.9	1.0	0.9	99.4
Debt to equity ratio	6.3	3.7	8.8	2.0	8.1	7.2	9.9	99.4
Interest coverage ratio	2.8	2.0	3.3	1.3	2.9	3.0	3.5	84.4
Debt ratio	0.8	0.7	0.8	0.6	0.8	0.8	0.9	99.4
Revenue to equity ratio	22.6	13.0	32.0	7.5	26.5	26.0	36.3	99.4
Revenue to closing inventories ratio	37.2	39.3	36.5	24.9	65.6	34.9	37.3	49.9

(percent)

Current debt to equity	510.4	247.7	765.8	119.8	561.4	628.7	866.4	99.4
Operating profit on equity	43.2	15.8	69.8	4.3	43.9	51.2	83.4	99.4
Net fixed assets to equity	174.2	157.9	190.0	96.0	309.9	139.9	226.8	99.4
Gross margin	25.5	30.0	23.7	30.3	29.8	25.5	22.8	100.0
Return on total assets	8.9	6.5	10.1	5.5	7.3	9.2	10.6	99.4

(days)

Collection period for accounts receivable	42.9	28.2	48.7	18.8	34.8	56.1	44.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4235 Roof Shingling

Establishments primarily engaged in roof installation and repair involving asphalt shingles or roll roofing, cedar shakes, etc.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4236 - SHEET METAL AND BUILT-UP ROOFING
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	318							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	362	25	167	362	817	
- High value (\$'000)	5,000	362	5,000	167	362	817	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.0	34.5	45.9	34.2	34.8	44.2	46.8	88.4
Purchases and materials	41.7	34.0	45.8	33.7	34.5	44.5	46.5	88.4
Closing inventory	2.0	0.9	2.6	0.6	1.3	2.1	2.8	51.3
Opening inventory	2.2	1.4	2.7	1.2	1.6	1.7	3.2	51.6
Wages, salaries and benefits	27.4	23.2	29.5	18.0	31.9	29.5	29.5	92.5
Direct	12.5	7.0	15.4	2.6	14.2	14.1	16.1	47.2
Indirect	14.8	16.2	14.1	15.4	17.7	15.4	13.4	85.2
Occupancy expenses	6.0	8.4	4.8	9.0	7.3	6.4	3.9	98.4
Depreciation	2.0	2.9	1.6	3.4	2.3	2.0	1.3	90.6
Repairs and maintenance	1.0	1.4	0.8	1.6	1.1	1.1	0.7	56.3
Fuel and oil	0.4	0.6	0.3	0.6	0.6	0.4	0.2	14.5
Utilities	1.0	1.1	1.0	0.9	1.5	1.5	0.7	85.2
Rent	1.5	2.3	1.1	2.6	2.0	1.4	0.9	69.5
Financial expenses	1.6	2.0	1.4	1.9	2.2	1.5	1.4	96.9
Interest and bank charges	0.9	0.9	0.9	0.9	1.0	0.9	0.9	86.8
Professional fees	0.7	1.1	0.5	1.0	1.2	0.6	0.5	92.5
General expenses	4.0	5.6	3.2	5.6	5.4	3.8	2.9	97.8
Advertising	0.7	0.9	0.6	0.9	0.7	1.0	0.4	84.3
Delivery expenses	2.3	3.3	1.7	3.3	3.3	1.9	1.6	64.8
Insurance	1.1	1.4	0.9	1.4	1.4	1.0	0.8	76.1
Other expenses	13.5	15.4	12.5	13.9	17.8	13.2	12.1	100.0
Total expenses	94.5	89.0	97.3	82.6	99.5	98.6	96.6	100.0
Net profit/loss	5.5	11.0	2.7	17.4	0.5	1.4	3.4	97.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67							
Gross Operating Revenue	256.7	102.2	1,028.6	85.2	257.3	556.0	1,568.2	
Total Expenses	231.2	83.1	971.3	66.4	235.5	520.1	1,486.3	
Net Profit	25.5	19.1	57.4	18.9	21.8	35.9	81.9	

Non-Profitable:

Gross Operating Revenue	338.2	168.0	801.6	97.1	272.0	554.7	1,712.4	
Total Expenses	354.4	177.2	836.6	101.6	288.0	582.6	1,773.5	
Net Loss	-17.8	-10.3	-37.5	-4.8	-19.4	-30.5	-61.1	

1989

Profitable:

Gross Operating Revenue	314.7	116.5	704.7	71.9	255.7	535.2	1,638.0	
Total Expenses	290.5	97.0	671.0	54.2	230.4	511.0	1,552.0	
Net Profit	24.3	19.5	33.7	17.7	25.2	24.2	86.0	

Non-Profitable:

Gross Operating Revenue	233.3	192.7	641.9	63.0	230.9	498.9	1,504.8	
Total Expenses	240.7	198.4	666.7	71.1	235.9	519.9	1,552.7	
Net Loss	-7.4	-5.7	-24.8	-8.1	-5.0	-21.0	-47.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	249							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	521	25	257	521	966	
- High value (\$'000)	5,000	521	5,000	257	521	966	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	168.9	81.7	385.6	61.2	120.0	225.1	614.7	99.6
Total current assets	115.1	56.8	260.0	44.2	80.1	159.6	403.5	99.6
Accounts receivable	51.8	23.6	122.0	21.2	28.0	69.5	196.9	81.9
Closing inventory	11.8	3.8	31.8	2.5	6.2	17.1	53.0	65.5
Other current assets	51.4	29.3	106.1	20.5	45.8	72.9	153.5	89.6
Net fixed assets	50.7	23.0	119.6	15.6	36.7	61.9	202.1	92.4
Other assets and adjustments	3.0	1.9	5.8	1.3	3.0	3.5	9.0	76.7
Total liabilities	120.1	69.9	244.8	61.0	86.6	144.5	388.0	99.6
Total current liabilities	76.1	36.1	175.3	23.3	60.2	107.3	272.5	99.6
Current bank loans	10.8	1.7	33.6	0.6	3.6	19.3	54.0	38.6
Other current liabilities	65.2	34.4	141.7	22.6	56.5	87.9	218.5	99.6
Long-term bank loans	4.6	1.0	13.4	1.0	1.2	5.4	24.9	22.9
Other liabilities and adjustments	39.3	32.6	55.9	36.6	25.1	31.7	90.5	90.8
Total equity	48.8	11.8	140.7	0.2	33.3	80.6	226.7	99.6

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.4	1.8	1.3	1.4	1.4	99.6
Debt to equity ratio	2.4	5.9	1.7	268.9	2.5	1.7	1.7	99.6
Interest coverage ratio	3.2	2.4	3.6	2.8	2.0	1.8	4.6	91.2
Debt ratio	0.7	0.8	0.6	0.9	0.7	0.6	0.6	99.6
Revenue to equity ratio	10.1	18.4	8.3	616.5	10.9	8.9	8.0	99.6
Revenue to closing inventories ratio	41.4	56.8	36.9	55.0	58.1	42.1	34.5	65.5

(percent)

Current debt to equity	155.9	306.5	124.5	10,280.3	180.2	133.1	120.2	99.6
Operating profit on equity	21.5	25.4	20.6	1,345.4	8.7	6.7	27.7	99.6
Net fixed assets to equity	103.9	194.8	85.0	6,893.8	110.0	76.8	89.1	99.6
Gross margin	26.6	31.1	24.5	39.3	25.2	26.0	23.7	100.0
Return on total assets	8.9	6.2	10.3	7.7	4.7	5.3	13.0	99.6

(days)

Collection period for accounts receivable	38.3	39.4	37.8	55.3	28.0	35.2	39.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4236 Sheet Metal and Built-Up Roofing

Establishments primarily engaged in sheet metal roofing, built-up tar and gravel roofing, roof tiling or slating, and associated metal roof work. Establishments primarily engaged in sheet metal and other duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4239 - OTHER EXTERIOR CLOSE-IN WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	287	25	135	287	452	
- High value (\$'000)	5,000	287	5,000	135	287	452	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	32.7	35.2	30.5	27.1	38.3	31.1	30.2	84.2
Purchases and materials	32.1	33.3	31.1	27.1	35.7	31.9	30.7	84.2
Closing inventory	0.8	--	1.5	0.1	-	2.2	1.2	31.6
Opening inventory	1.4	1.9	0.9	0.1	2.7	1.4	0.7	26.3
Wages, salaries and benefits	31.7	25.8	36.8	13.4	30.5	29.9	40.2	89.5
Direct	10.1	4.7	14.7	1.0	6.1	4.6	19.8	36.8
Indirect	21.6	21.1	22.1	12.3	24.5	25.4	20.4	81.6
Occupancy expenses	7.9	9.3	6.8	8.1	9.8	8.9	5.7	97.4
Depreciation	2.4	2.6	2.2	6.4	1.1	2.3	2.1	84.2
Repairs and maintenance	0.5	0.4	0.5	0.3	0.4	0.3	0.6	39.5
Fuel and oil	0.3	0.2	0.4	0.5	--	1.2	-	13.2
Utilities	1.5	1.9	1.2	0.6	2.3	1.6	1.0	78.9
Rent	3.3	4.3	2.4	0.3	5.9	3.4	1.9	76.3
Financial expenses	3.1	4.6	1.7	12.6	1.5	1.9	1.7	97.4
Interest and bank charges	0.7	0.5	0.8	0.5	0.5	1.3	0.6	78.9
Professional fees	2.4	4.1	0.9	12.1	1.0	0.6	1.1	86.8
General expenses	5.6	5.9	5.4	5.2	6.2	6.3	4.9	97.4
Advertising	1.0	1.0	1.0	0.9	1.1	1.7	0.6	84.2
Delivery expenses	3.6	4.3	3.0	4.2	4.4	3.1	2.9	68.4
Insurance	1.0	0.6	1.4	0.1	0.8	1.6	1.4	76.3
Other expenses	15.4	15.2	15.7	19.4	13.6	17.0	15.0	100.0
Total expenses	96.5	96.1	96.8	85.8	100.0	95.2	97.6	100.0
Net profit/loss	3.5	3.9	3.2	14.2	--	4.8	2.4	97.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	71							
Gross Operating Revenue	168.2	97.8	596.6	51.7	169.0	388.2	884.1	
Total Expenses	152.9	88.6	543.7	44.2	157.3	357.8	800.4	
Net Profit	15.3	9.2	52.8	7.5	11.7	30.4	83.8	

Non-Profitable:

Gross Operating Revenue	345.8	156.1	830.5	62.0	162.5	388.2	1,264.9	
Total Expenses	402.0	196.7	926.8	63.8	205.6	419.9	1,424.7	
Net Loss	-59.1	-40.6	-116.3	-1.8	-43.2	-31.6	-242.3	

1989

Profitable:

Gross Operating Revenue	226.2	71.1	630.3	51.7	164.5	341.2	1,941.4	
Total Expenses	185.1	45.2	549.5	27.4	130.6	285.7	1,746.2	
Net Profit	41.1	25.9	80.8	24.2	33.9	55.5	195.2	

Non-Profitable:

Gross Operating Revenue	156.3	93.3	338.5	82.3	101.8	309.9	714.2	
Total Expenses	157.9	94.4	341.5	83.5	102.8	312.5	723.4	
Net Loss	-1.6	-1.1	-3.1	-1.2	-1.0	-2.6	-9.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	27							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	332	25	227	332	663	
- High value (\$'000)	5,000	332	5,000	227	332	663	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	136.0	63.5	366.9	41.6	199.5	247.4	614.1	96.3
Total current assets,	107.6	51.6	286.0	37.5	139.1	191.6	481.4	96.3
Accounts receivable	88.4	40.6	240.7	34.7	76.8	155.2	417.6	77.8
Closing inventory	3.0	0.1	12.4	--	0.6	8.7	20.0	44.4
Other current assets	16.1	10.8	32.9	2.6	61.7	27.6	43.7	55.6
Net fixed assets	29.7	11.8	86.7	4.1	60.1	60.8	140.3	96.3
Other assets and adjustments	-1.3	--	-5.9	--	0.2	-5.0	-7.6	81.5
Total liabilities	110.9	44.1	323.4	29.8	132.9	221.2	535.0	96.3
Total current liabilities	54.4	25.2	147.7	13.7	96.6	105.3	235.3	96.3
Current bank loans	4.5	3.4	8.3	1.3	16.1	8.7	7.4	96.3
Other current liabilities	49.8	21.7	139.4	12.3	80.4	96.6	227.8	96.3
Long-term bank loans	0.8	0.7	1.4	--	5.0	2.1	--	22.2
Other liabilities and adjustments	55.5	18.2	174.2	16.1	31.2	113.6	299.6	96.3
Total equity	25.1	19.3	43.4	11.7	66.6	26.2	79.1	96.3

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.9	2.7	1.4	1.8	2.0	96.3
Debt to equity ratio	4.4	2.2	7.4	2.5	1.9	8.4	6.7	96.3
Interest coverage ratio	2.6	1.2	3.3	-0.8	9.1	5.3	-0.4	88.9
Debt ratio	0.8	0.6	0.8	0.7	0.6	0.8	0.8	96.3
Revenue to equity ratio	11.9	8.6	16.5	12.9	4.0	17.5	15.8	96.3
Revenue to closing inventories ratio	97.7	1,288.5	57.9	2,993.3	431.1	52.6	62.7	44.4

(percent)

Current debt to equity	216.9	130.3	339.6	116.8	145.0	401.2	297.3	96.3
Operating profit on equity	14.9	1.1	34.4	...	17.0	102.1	...	96.3
Net fixed assets to equity	118.6	61.5	199.5	35.0	90.3	231.8	177.4	96.3
Gross margin	30.2	29.4	30.8	28.0	34.4	42.4	22.1	100.0
Return on total assets	4.3	1.7	5.8	-1.7	6.3	13.3	-0.4	96.3

(days)

Collection period for accounts receivable	107.6	88.1	122.0	83.6	103.9	123.2	121.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4239 Other Exterior Close-In Work

Establishments primarily engaged in exterior close-in work not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC424 - PLUMBING, HEATING AND AIR CONDITIONING, MECHANICAL WORK
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	2,079							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	426	25	193	426	1,056	
- High value (\$'000)	5,000	426	5,000	193	426	1,056	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	46.7	46.2	47.1	45.2	47.3	43.0	49.6	88.4
Purchases and materials	46.7	45.4	47.5	44.4	46.4	43.3	50.1	88.3
Closing inventory	3.6	2.4	4.3	1.8	2.9	4.9	3.9	54.9
Opening inventory	3.6	3.2	3.8	2.6	3.8	4.6	3.4	57.7
Wages, salaries and benefits	25.5	20.9	28.3	17.4	24.7	28.5	28.2	93.8
Direct	11.5	6.6	14.5	3.6	9.7	12.0	16.1	41.5
Indirect	14.0	14.4	13.8	13.8	15.0	16.6	12.1	87.0
Occupancy expenses	5.1	6.3	4.4	6.9	5.6	5.4	3.7	99.0
Depreciation	1.9	2.5	1.6	2.8	2.1	2.0	1.3	93.4
Repairs and maintenance	0.6	0.7	0.5	0.8	0.6	0.7	0.4	50.8
Fuel and oil	0.2	0.3	0.1	0.3	0.3	0.2	0.1	8.8
Utilities	1.1	1.5	0.9	1.6	1.3	1.2	0.8	87.3
Rent	1.3	1.4	1.2	1.5	1.2	1.4	1.1	68.4
Financial expenses	1.8	2.2	1.6	2.5	2.0	1.9	1.4	97.4
Interest and bank charges	1.1	1.3	1.0	1.4	1.1	1.2	0.9	86.4
Professional fees	0.7	1.0	0.6	1.1	0.8	0.8	0.5	91.5
General expenses	4.0	5.3	3.3	6.3	4.2	3.8	2.9	97.5
Advertising	0.8	1.0	0.7	0.9	1.1	0.9	0.6	81.2
Delivery expenses	2.3	3.1	1.8	4.0	2.2	2.1	1.6	70.6
Insurance	0.9	1.2	0.7	1.4	0.9	0.8	0.6	77.2
Other expenses	12.6	12.3	12.8	13.9	10.7	14.4	11.7	99.8
Total expenses	95.8	93.2	97.4	92.1	94.4	97.1	97.6	100.0
Net profit/loss	4.2	6.8	2.6	7.9	5.6	2.9	2.4	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	281.4	124.9	1,110.6	83.8	286.1	668.6	1,783.4	
Total Expenses	256.8	107.0	1,050.0	69.3	255.3	627.0	1,693.8	
Net Profit	24.6	17.8	60.6	14.5	30.8	41.6	89.6	

Non-Profitable:

Gross Operating Revenue	297.5	144.2	982.9	93.8	277.1	628.9	1,676.2	
Total Expenses	316.3	157.9	1,024.2	108.3	288.8	653.5	1,750.2	
Net Loss	-19.3	-14.2	-41.9	-15.0	-12.0	-25.1	-74.1	

1989**Profitable:**

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,641							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	597	25	293	597	1,225	
- High value (\$'000)	5,000	597	5,000	293	597	1,225	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	178.2	84.6	495.9	56.4	159.6	359.3	690.8	99.8
Total current assets	133.0	59.1	383.6	35.9	120.9	269.1	546.9	99.7
Accounts receivable	67.4	23.9	214.7	13.0	53.1	123.8	344.4	96.3
Closing inventory	20.4	10.1	55.3	5.8	21.8	41.7	74.8	69.5
Other current assets	45.1	24.9	113.4	17.0	45.9	103.5	127.6	85.3
Net fixed assets	39.5	21.2	101.6	15.2	37.3	77.8	135.6	98.1
Other assets and adjustments	5.6	4.2	10.7	5.2	1.3	12.4	8.2	76.2
Total liabilities	113.9	52.3	322.9	35.0	98.3	222.9	465.7	99.8
Total current liabilities	87.1	37.5	255.6	24.2	72.7	166.5	382.9	99.6
Current bank loans	16.1	4.7	54.8	2.9	9.6	36.7	80.7	45.5
Other current liabilities	70.9	32.7	200.8	21.3	63.0	129.7	302.2	99.6
Long-term bank loans	4.6	2.4	11.7	0.9	6.5	9.2	15.4	21.5
Other liabilities and adjustments	22.1	12.3	55.5	9.8	19.1	47.1	67.4	88.4
Total equity	64.3	32.2	172.9	21.3	61.3	136.4	225.1	99.8

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	1.4	1.6	1.6	1.4	99.6
Debt to equity ratio	1.7	1.6	1.8	1.6	1.6	1.6	2.0	99.8
Interest coverage ratio	3.2	2.5	3.8	2.0	3.0	3.9	3.7	88.3
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.6	0.6	99.8
Revenue to equity ratio	7.2	6.5	7.6	6.3	6.7	6.3	8.7	99.8
Revenue to closing inventories ratio	22.6	20.7	23.8	23.2	19.0	20.8	26.2	69.5

(percent)

Current debt to equity	135.5	116.2	147.8	113.7	118.5	122.0	170.0	99.8
Operating profit on equity	17.0	12.2	20.0	8.0	16.2	18.8	21.1	99.8
Net fixed assets to equity	61.5	65.8	58.7	71.2	60.9	57.0	60.2	99.8
Gross margin	25.4	27.4	24.2	27.9	27.0	27.7	22.1	100.0
Return on total assets	8.8	7.7	9.4	6.0	9.2	9.6	9.3	99.8

(days)

Collection period for accounts receivable	52.9	41.3	59.3	35.1	46.6	52.0	63.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 424 Plumbing, Heating and Air Conditioning, Mechanical Work

Establishments primarily engaged in mechanical trades such as plumbing, dry heating and gas piping, wet heating and air conditioning, sheet metal and other duct work.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4241 - PLUMBING

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,199							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	360	25	183	360	841	
- High value (\$'000)	5,000	360	5,000	183	360	841	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.9	48.0	44.3	47.2	49.1	43.2	45.0	89.0
Purchases and materials	45.4	46.7	44.4	46.5	47.0	43.2	45.2	88.9
Closing inventory	3.4	2.2	4.3	2.0	2.4	5.0	3.9	53.2
Opening inventory	3.9	3.5	4.2	2.8	4.5	5.0	3.7	57.5
Wages, salaries and benefits	24.5	20.0	27.8	16.7	24.0	27.0	28.3	93.9
Direct	10.4	6.6	13.2	3.6	10.3	9.8	15.3	39.9
Indirect	14.0	13.4	14.6	13.1	13.7	17.2	13.0	86.2
Occupancy expenses	5.2	6.1	4.5	6.5	5.7	4.9	4.3	99.0
Depreciation	2.0	2.4	1.8	2.6	2.1	1.6	1.9	93.0
Repairs and maintenance	0.6	0.7	0.5	0.9	0.5	0.6	0.5	49.5
Fuel and oil	0.2	0.3	0.2	0.3	0.4	0.2	0.1	10.3
Utilities	1.1	1.5	0.9	1.5	1.4	1.2	0.7	86.7
Rent	1.2	1.2	1.2	1.2	1.2	1.3	1.1	66.7
Financial expenses	1.9	2.3	1.5	2.4	2.1	1.7	1.5	97.0
Interest and bank charges	1.1	1.3	1.0	1.4	1.2	1.1	0.9	85.0
Professional fees	0.7	1.0	0.5	1.1	0.9	0.6	0.5	92.0
General expenses	4.2	5.4	3.3	6.1	4.6	3.6	3.1	98.1
Advertising	0.9	1.2	0.7	1.0	1.4	0.8	0.6	81.8
Delivery expenses	2.4	3.0	1.9	3.7	2.2	2.0	1.8	71.6
Insurance	0.9	1.2	0.7	1.4	1.0	0.7	0.7	76.8
Other expenses	13.7	11.3	15.5	13.8	8.3	16.4	15.0	99.9
Total expenses	95.4	93.2	97.0	92.8	93.7	96.8	97.1	100.0
Net profit/loss	4.6	6.8	3.0	7.2	6.3	3.2	2.9	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	241.1	115.1	899.2	80.5	253.4	522.5	1,550.2	
Total Expenses	218.2	97.4	849.4	65.7	223.9	490.5	1,469.7	
Net Profit	22.9	17.8	49.8	14.8	29.5	32.0	80.5	

Non-Profitable:

Gross Operating Revenue	246.3	137.7	871.0	96.9	264.0	534.3	1,498.4	
Total Expenses	264.9	153.1	907.9	113.8	274.8	558.4	1,559.1	
Net Loss	-19.2	-16.0	-37.4	-17.6	-11.1	-24.6	-60.7	

1989

Profitable:

Gross Operating Revenue	362.6	123.1	965.2	72.6	223.3	617.9	2,081.9	
Total Expenses	329.4	103.5	897.9	59.3	191.3	564.3	1,970.5	
Net Profit	33.2	19.6	67.3	13.3	32.0	53.6	111.4	

Non-Profitable:

Gross Operating Revenue	344.3	140.9	1,086.5	89.1	246.3	660.5	2,487.3	
Total Expenses	356.2	147.8	1,116.8	93.7	257.7	675.0	2,569.5	
Net Loss	-11.9	-6.9	-30.3	-4.6	-11.4	-14.5	-82.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	931							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	476	25	266	476	1,039	
- High value (\$'000)	5,000	476	5,000	266	476	1,039	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	155.7	78.7	405.7	57.5	143.9	254.3	639.1	99.7
Total current assets	110.9	53.6	296.9	37.9	102.0	185.3	469.1	99.8
Accounts receivable	55.1	20.8	166.2	14.0	41.9	84.1	292.9	96.6
Closing inventory	18.1	8.5	49.4	5.9	16.3	39.3	65.0	68.5
Other current assets	37.6	24.2	81.2	17.9	43.7	61.8	111.1	86.0
Net fixed assets	38.6	19.7	99.9	14.0	37.4	67.8	149.3	97.7
Other assets and adjustments	6.1	5.2	8.8	5.5	4.4	1.1	20.6	75.9
Total liabilities	90.9	45.5	238.3	36.1	74.6	137.7	393.5	99.7
Total current liabilities	66.7	33.2	175.4	25.6	56.6	97.1	296.0	99.2
Current bank loans	12.6	3.9	40.7	2.9	7.2	22.6	68.6	40.5
Other current liabilities	54.1	29.2	134.7	22.7	49.3	74.5	227.4	99.2
Long-term bank loans	5.2	2.6	13.7	1.2	7.1	9.5	20.3	20.4
Other liabilities and adjustments	18.9	9.6	49.1	9.2	10.8	31.0	77.0	89.3
Total equity	64.7	33.1	167.3	21.4	69.3	116.5	245.6	99.7

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.6	1.4	1.8	1.9	1.5	99.2
Debt to equity ratio	1.4	1.3	1.4	1.6	1.0	1.1	1.6	99.7
Interest coverage ratio	3.4	2.8	3.7	2.6	3.2	3.2	4.0	87.0
Debt ratio	0.5	0.5	0.5	0.6	0.5	0.5	0.6	99.7
Revenue to equity ratio	6.1	5.5	6.5	6.0	5.0	5.9	7.0	99.7
Revenue to closing inventories ratio	22.0	21.5	22.2	21.7	21.3	17.5	26.7	68.5

(percent)

Current debt to equity	103.0	100.3	104.8	119.8	81.7	83.3	120.5	99.7
Operating profit on equity	15.5	11.6	18.1	12.8	10.4	15.9	19.7	99.7
Net fixed assets to equity	59.6	59.6	59.7	65.5	54.0	58.2	60.7	99.7
Gross margin	27.4	28.2	27.0	29.5	26.8	28.6	26.0	100.0
Return on total assets	9.1	7.4	10.2	7.6	7.2	10.4	10.0	99.7

(days)

Collection period for accounts receivable	50.2	41.4	55.0	39.5	43.7	44.4	61.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4241 Plumbing

Establishments primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating). Establishments primarily engaged in the installation and repair of secondary hot water systems or water pumping systems for space heating are classified in <4243 - Wet Heating and Air Conditioning Work>, construction and those primarily engaged in installing eavestroughing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4242 - DRY HEATING AND GAS PIPING WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	179							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	261	25	101	261	789	
- High value (\$'000)	5,000	261	5,000	101	261	789	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	45.2	38.0	49.2	24.5	45.9	47.6	49.9	82.7
Purchases and materials	45.4	37.4	49.8	23.7	45.4	47.0	51.2	82.7
Closing inventory	3.4	1.6	4.4	0.8	2.1	3.9	4.6	45.3
Opening inventory	3.2	2.2	3.8	1.6	2.5	4.5	3.4	56.4
Wages, salaries and benefits	26.2	20.4	29.4	17.8	21.9	27.8	30.2	91.6
Direct	11.6	7.3	14.0	-	11.5	13.0	14.5	29.1
Indirect	14.6	13.1	15.4	17.8	10.4	14.9	15.7	86.6
Occupancy expenses	5.1	6.3	4.5	8.6	5.0	6.0	3.7	97.8
Depreciation	2.2	2.9	1.7	4.1	2.3	2.3	1.4	91.6
Repairs and maintenance	0.5	0.6	0.4	0.3	0.7	0.6	0.3	46.9
Fuel and oil	0.1	0.3	0.1	0.3	0.3	0.1	0.1	9.5
Utilities	1.2	1.4	1.1	2.1	0.9	1.4	0.9	80.4
Rent	1.2	1.1	1.2	1.8	0.7	1.6	1.1	62.0
Financial expenses	1.7	1.8	1.6	2.2	1.6	1.8	1.6	97.2
Interest and bank charges	1.1	1.1	1.1	1.2	1.0	1.2	1.1	86.6
Professional fees	0.6	0.8	0.5	1.0	0.7	0.6	0.5	83.8
General expenses	4.5	6.0	3.6	8.8	4.4	4.1	3.4	96.1
Advertising	0.7	0.6	0.7	0.5	0.7	0.7	0.7	74.3
Delivery expenses	3.0	4.3	2.2	6.7	2.9	2.5	2.1	71.5
Insurance	0.9	1.1	0.7	1.6	0.8	0.9	0.6	77.1
Other expenses	11.0	14.0	9.3	23.4	8.4	10.7	8.6	99.4
Total expenses	93.7	86.5	97.7	85.3	87.2	98.0	97.5	100.0
Net profit/loss	6.3	13.5	2.3	14.7	12.8	2.0	2.5	99.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	70							
Gross Operating Revenue	195.4	97.8	781.6	61.8	168.4	369.3	1,618.1	
Total Expenses	173.0	80.4	729.2	51.5	137.1	336.8	1,525.2	
Net Profit	22.4	17.4	52.5	10.3	31.3	32.5	92.9	

Non-Profitable:

Gross Operating Revenue	357.3	133.5	660.8	52.3	190.2	367.3	1,173.9	
Total Expenses	372.6	139.2	689.3	55.7	197.5	394.1	1,205.1	
Net Loss	-15.5	-5.7	-29.2	-3.4	-7.3	-27.9	-31.3	

1989**Profitable:**

Gross Operating Revenue	367.2	124.0	933.2	54.8	201.9	519.2	1,510.5	
Total Expenses	330.8	97.5	873.6	37.2	165.5	482.6	1,418.7	
Net Profit	36.4	26.5	59.6	17.6	36.4	36.5	91.8	

Non-Profitable:

Gross Operating Revenue	521.4	192.1	1,245.6	76.5	197.6	595.2	2,762.2	
Total Expenses	536.5	199.5	1,278.0	84.3	205.0	611.3	2,832.5	
Net Loss	-15.2	-7.4	-32.4	-7.8	-7.4	-16.1	-70.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	109							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	414	25	221	414	1,207	
- High value (\$'000)	5,000	414	5,000	221	414	1,207	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	139.9	47.5	419.8	37.2	80.6	303.1	586.0	100.0
Total current assets	108.1	30.9	342.2	25.1	49.5	229.7	502.4	99.1
Accounts receivable	44.4	12.0	142.5	7.2	27.3	69.2	247.1	94.5
Closing inventory	20.5	8.1	58.1	5.7	15.7	31.6	95.7	74.3
Other current assets	43.2	10.8	141.5	12.1	6.4	128.8	159.5	76.1
Net fixed assets	29.1	16.7	66.6	12.0	32.0	54.8	83.4	100.0
Other assets and adjustments	2.6	-0.1	11.0	--	-0.8	18.5	0.1	82.6
Total liabilities	110.1	36.9	332.2	25.6	73.0	203.4	515.7	100.0
Total current liabilities	98.0	27.4	312.2	19.9	51.4	179.2	501.6	100.0
Current bank loans	20.3	4.2	69.1	3.9	4.9	32.7	120.9	56.0
Other current liabilities	77.7	23.2	243.0	15.9	46.4	146.4	380.7	100.0
Long-term bank loans	0.3	0.2	0.8	0.2	--	1.1	0.4	7.3
Other liabilities and adjustments	11.7	9.2	19.1	5.4	21.6	23.0	13.6	86.2
Total equity	29.7	10.6	87.6	11.5	7.5	99.7	70.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.1	1.0	1.2	0.9	1.2	1.0	100.0
Debt to equity ratio	3.7	3.4	3.7	2.2	9.6	2.0	7.3	100.0
Interest coverage ratio	2.3	0.9	2.9	2.7	-0.2	3.5	2.6	89.0
Debt ratio	0.7	0.7	0.7	0.6	0.9	0.6	0.8	100.0
Revenue to equity ratio	13.7	15.2	13.1	10.0	40.3	7.3	24.9	100.0
Revenue to closing inventories ratio	19.8	19.9	19.8	20.3	19.4	23.1	18.2	74.3

(percent)

Current debt to equity	330.1	258.5	356.4	172.8	678.3	179.7	713.5	100.0
Operating profit on equity	20.8	...	28.6	15.7	...	20.3	45.4	100.0
Net fixed assets to equity	98.0	157.7	76.0	103.7	422.2	54.9	118.6	100.0
Gross margin	21.6	23.4	20.8	23.9	23.0	24.2	18.7	100.0
Return on total assets	7.6	3.9	8.9	7.7	-1.6	9.2	8.7	100.0

(days)

Collection period for accounts receivable	39.7	27.1	45.1	22.7	32.6	34.4	51.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4242 Dry Heating and Gas Piping Work

Establishments primarily engaged in natural gas pipe fitting and the installation and repair of dry heating systems, except electric heating and duct work.

Establishments primarily engaged in electric heating are classified in <4261 - Electrical Work>, construction and those primarily engaged in sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4243 - WET HEATING AND AIR CONDITIONING WORK
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	486							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	702	25	306	702	1,402	
- High value (\$'000)	5,000	702	5,000	306	702	1,402	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	49.8	47.3	51.2	48.2	46.5	45.3	54.9	88.7
Purchases and materials	50.6	48.3	51.9	47.8	48.6	45.3	56.0	88.3
Closing inventory	3.8	3.4	4.1	1.4	5.1	4.4	3.9	59.1
Opening inventory	3.1	2.4	3.4	1.8	2.9	4.5	2.8	57.0
Wages, salaries and benefits	26.4	23.6	27.8	20.5	26.3	31.6	25.5	93.4
Direct	12.6	7.0	15.6	3.5	10.0	17.0	14.7	46.3
Indirect	13.8	16.6	12.2	17.0	16.4	14.6	10.8	87.4
Occupancy expenses	5.0	6.5	4.1	8.0	5.2	4.8	3.7	99.4
Depreciation	1.7	2.3	1.4	3.0	1.8	1.5	1.3	94.0
Repairs and maintenance	0.5	0.7	0.4	0.7	0.7	0.4	0.5	51.6
Fuel and oil	0.1	0.1	0.1	0.1	0.1	0.1	0.1	4.7
Utilities	1.2	1.5	1.0	1.8	1.4	1.2	0.8	90.9
Rent	1.5	1.8	1.3	2.5	1.3	1.6	1.1	72.0
Financial expenses	1.8	2.4	1.5	2.6	2.2	1.9	1.3	97.1
Interest and bank charges	1.0	1.3	0.9	1.4	1.2	1.0	0.8	88.5
Professional fees	0.8	1.1	0.6	1.3	0.9	0.9	0.5	92.6
General expenses	3.9	4.7	3.5	6.2	3.4	4.5	2.8	96.3
Advertising	0.8	0.8	0.8	0.8	0.7	1.1	0.7	80.2
Delivery expenses	2.3	3.0	1.9	4.2	1.9	2.5	1.5	67.5
Insurance	0.8	1.0	0.7	1.2	0.8	0.8	0.6	77.8
Other expenses	10.3	11.6	9.6	10.7	12.4	9.4	9.8	99.4
Total expenses	97.2	96.1	97.8	96.2	96.0	97.3	98.0	100.0
Net profit/loss	2.8	3.9	2.2	3.8	4.0	2.7	2.0	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	68							
Gross Operating Revenue	455.7	174.9	1,547.6	102.5	463.5	1,029.2	2,139.7	
Total Expenses	424.6	155.9	1,469.4	89.8	419.8	965.9	2,044.3	
Net Profit	31.1	18.9	78.3	12.7	43.8	63.3	95.3	

Non-Profitable:

Gross Operating Revenue	414.1	216.9	1,463.9	133.4	467.9	1,040.2	2,213.3	
Total Expenses	434.8	228.8	1,531.5	144.3	482.9	1,081.7	2,327.1	
Net Loss	-21.0	-12.1	-67.6	-11.0	-15.4	-41.5	-113.8	

1989

Profitable:

Gross Operating Revenue	691.1	253.1	1,920.6	137.7	529.5	1,156.8	2,551.9	
Total Expenses	644.8	228.8	1,812.4	119.6	490.3	1,075.1	2,421.9	
Net Profit	46.3	24.3	108.2	18.1	39.1	81.7	130.0	

Non-Profitable:

Gross Operating Revenue	358.6	166.7	1,615.5	96.6	482.2	1,069.8	2,953.7	
Total Expenses	372.8	176.3	1,659.8	103.8	502.8	1,115.0	2,996.0	
Net Loss	-14.2	-9.6	-44.3	-7.2	-20.6	-45.2	-42.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	419							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	900	25	407	900	1,521	
- High value (\$'000)	5,000	900	5,000	407	900	1,521	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	224.3	109.2	629.5	61.7	222.8	499.4	776.7	100.0
Total current assets,	176.6	78.4	522.3	41.1	167.5	427.9	629.0	99.5
Accounts receivable	98.2	34.6	321.7	17.1	76.7	238.0	416.3	96.4
Closing inventory	25.3	11.8	72.9	4.8	28.5	62.2	85.1	68.5
Other current assets	53.0	31.9	127.6	19.2	62.2	127.6	127.5	83.8
Net fixed assets	44.6	25.5	111.7	18.1	43.3	72.8	155.7	97.6
Other assets and adjustments	3.0	5.2	-4.5	2.3	12.0	-1.3	-8.1	75.9
Total liabilities	164.5	83.3	450.2	43.1	179.4	279.1	643.7	100.0
Total current liabilities	129.2	58.0	379.6	28.4	128.8	242.3	534.8	100.0
Current bank loans	21.9	5.9	77.9	4.3	9.9	40.5	120.3	53.2
Other current liabilities	107.3	52.0	301.6	24.1	118.8	201.8	414.4	100.0
Long-term bank loans	4.8	2.5	13.1	1.1	5.8	6.4	20.6	29.4
Other liabilities and adjustments	30.4	22.7	57.5	13.5	44.7	30.3	88.2	86.2
Total equity	59.8	25.9	179.3	18.6	43.4	220.3	132.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.3	1.3	1.4	1.3	1.7	1.1	100.0
Debt to equity ratio	2.7	3.2	2.5	2.3	4.1	1.2	4.8	100.0
Interest coverage ratio	2.9	2.2	3.6	1.4	2.8	3.6	3.6	90.7
Debt ratio	0.7	0.7	0.7	0.6	0.8	0.5	0.8	100.0
Revenue to equity ratio	10.0	11.1	9.5	9.1	13.1	5.4	17.2	100.0
Revenue to closing inventories ratio	23.7	24.4	23.4	35.2	20.0	19.2	26.8	68.5

(percent)

Current debt to equity	215.8	223.9	211.7	153.1	296.6	110.0	402.1	100.0
Operating profit on equity	20.7	18.5	21.8	5.7	31.6	15.8	33.2	100.0
Net fixed assets to equity	74.5	98.7	62.3	97.7	99.7	33.0	117.1	100.0
Gross margin	22.7	26.7	20.4	27.0	26.5	22.9	18.9	100.0
Return on total assets	8.3	7.8	8.6	5.3	9.4	9.6	7.8	100.0

(days)

Collection period for accounts receivable	59.4	43.8	68.6	36.6	48.9	72.5	66.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4243 Wet Heating and Air Conditioning Work

Establishments primarily engaged in the installation and repair of secondary hot water or steam heating systems, cooling and air conditioning equipment and solar heating systems involving liquids. Establishments primarily engaged in primary hot and cold water piping systems are classified in <4241 - Plumbing>, construction; those primarily engaged in sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction; and those primarily engaged in installing purchased power boilers are classified in <4227 - Structural Steel Erection>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4244 - SHEET METAL AND OTHER DUCT WORK
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	214							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	609	25	255	609	1,145	
- High value (\$'000)	5,000	609	5,000	255	609	1,145	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	44.3	40.1	46.1	38.2	42.1	43.2	48.5	89.3
Purchases and materials	44.6	40.1	46.5	37.8	42.6	42.9	49.5	89.3
Closing inventory	3.6	2.9	3.9	2.8	2.9	4.3	3.5	63.1
Opening inventory	3.3	2.8	3.5	3.2	2.4	4.7	2.5	61.7
Wages, salaries and benefits	28.8	25.1	30.4	21.2	29.2	30.1	30.6	96.3
Direct	14.5	7.6	17.4	3.7	11.8	14.3	20.0	50.0
Indirect	14.3	17.4	12.9	17.5	17.4	15.8	10.6	90.7
Occupancy expenses	4.8	6.5	4.1	7.6	5.4	4.6	3.6	99.5
Depreciation	1.8	2.7	1.4	3.6	1.8	1.7	1.2	95.8
Repairs and maintenance	0.5	0.5	0.5	0.5	0.4	0.8	0.3	58.9
Fuel and oil	0.2	0.2	0.2	0.2	0.2	0.2	0.1	8.9
Utilities	0.9	1.2	0.8	1.3	1.1	0.9	0.7	88.8
Rent	1.4	1.9	1.2	1.9	1.9	1.1	1.3	74.8
Financial expenses	1.9	3.0	1.4	2.8	3.2	1.4	1.4	100.0
Interest and bank charges	1.0	1.6	0.8	1.9	1.2	0.9	0.8	89.7
Professional fees	0.8	1.4	0.6	0.9	2.0	0.5	0.6	92.5
General expenses	3.1	3.9	2.7	4.6	3.2	3.0	2.5	97.7
Advertising	0.8	0.7	0.9	0.6	0.9	1.0	0.7	85.5
Delivery expenses	1.6	2.3	1.3	2.8	1.7	1.3	1.3	70.6
Insurance	0.7	0.9	0.6	1.2	0.6	0.7	0.5	78.5
Other expenses	13.0	14.3	12.5	15.6	12.8	13.6	11.6	100.0
Total expenses	95.9	92.8	97.3	90.0	95.9	96.0	98.3	100.0
Net profit/loss	4.1	7.2	2.7	10.0	4.1	4.0	1.7	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	388.1	155.0	1,223.3	93.3	446.8	846.6	1,939.8	
Total Expenses	358.7	137.6	1,150.7	78.5	417.4	786.5	1,843.6	
Net Profit	29.4	17.4	72.6	14.9	29.4	60.2	96.2	

Non-Profitable:

Gross Operating Revenue	364.8	122.8	1,224.0	81.2	388.5	861.6	1,810.3	
Total Expenses	382.3	128.9	1,282.1	85.5	406.2	892.5	1,912.4	
Net Loss	-18.7	-6.6	-58.1	-4.7	-17.7	-30.9	-102.1	

1989

Profitable:

Gross Operating Revenue	440.9	128.5	1,756.1	87.9	279.3	971.8	2,489.5	
Total Expenses	399.6	103.0	1,647.9	67.1	236.2	923.9	2,324.9	
Net Profit	41.4	25.5	108.2	20.8	43.1	47.9	164.6	

Non-Profitable:

Gross Operating Revenue	342.9	143.9	915.7	82.7	344.0	781.4	2,935.9	
Total Expenses	359.6	162.2	927.5	94.3	384.4	789.3	3,006.0	
Net Loss	-16.6	-18.3	-11.8	-11.6	-40.4	-7.9	-70.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	182							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	753	25	375	753	1,235	
- High value (\$'000)	5,000	753	5,000	375	753	1,235	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	243.5	105.5	553.8	68.7	193.8	475.8	683.1	100.0
Total current assets	192.2	67.6	472.3	34.4	147.2	425.5	549.9	100.0
Accounts receivable	89.6	31.0	221.4	12.2	76.2	159.6	323.9	96.2
Closing inventory	24.0	10.7	54.0	8.1	16.9	45.2	68.7	74.2
Other current assets	78.4	25.8	196.8	14.0	54.0	220.6	157.2	90.1
Net fixed assets	39.7	27.9	66.3	20.4	45.9	47.9	96.8	100.0
Other assets and adjustments	11.5	9.9	15.1	13.8	0.6	2.3	36.3	74.2
Total liabilities	146.3	76.8	302.5	40.5	163.9	263.8	366.7	100.0
Total current liabilities	113.8	48.9	259.7	21.6	114.6	205.3	350.0	100.0
Current bank loans	23.5	12.9	47.2	2.6	37.5	40.6	58.1	46.7
Other current liabilities	90.3	36.0	212.5	18.9	77.0	164.6	291.9	100.0
Long-term bank loans	1.9	1.9	1.9	1.4	2.9	1.5	2.5	17.6
Other liabilities and adjustments	30.5	25.9	40.8	17.4	46.3	56.9	14.0	90.7
Total equity	97.2	28.6	251.2	28.1	29.8	212.0	316.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.3	1.8	1.5	1.2	2.0	1.5	100.0
Debt to equity ratio	1.5	2.6	1.2	1.4	5.4	1.2	1.1	100.0
Interest coverage ratio	4.0	3.0	4.8	4.9	2.1	6.7	3.5	89.0
Debt ratio	0.6	0.7	0.5	0.5	0.8	0.5	0.5	100.0
Revenue to equity ratio	6.1	9.0	5.3	4.8	18.7	4.4	6.3	100.0
Revenue to closing inventories ratio	24.7	24.2	24.9	16.7	32.9	20.8	29.4	74.2

(percent)

Current debt to equity	117.1	170.9	103.3	76.8	383.7	96.8	110.6	100.0
Operating profit on equity	17.2	22.3	15.9	19.8	27.9	18.1	13.5	100.0
Net fixed assets to equity	40.8	97.3	26.4	72.4	153.8	22.6	30.6	100.0
Gross margin	24.3	27.2	23.0	30.8	25.2	28.6	18.6	100.0
Return on total assets	9.1	9.0	9.1	10.1	8.1	9.4	8.7	100.0

(days)

Collection period for accounts receivable	54.9	43.5	59.9	32.7	49.8	61.7	58.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4244 Sheet Metal and Other Duct Work

Establishments primarily engaged in the installation and repair of metallic and non metallic duct work for heating, cooling and ventilation exhaust and dust collection systems along with related diffusers, grilles and air registers. Establishments primarily engaged in sheet metal roofing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC425 - MECHANICAL SPECIALTY WORK

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	570							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	398	25	164	398	851	
- High value (\$'000)	5,000	398	5,000	164	398	851	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	37.9	29.6	40.5	28.4	30.1	36.8	42.6	87.0
Purchases and materials	38.5	29.9	41.2	26.6	31.5	37.4	43.3	87.0
Closing inventory	3.5	3.0	3.7	1.6	3.7	3.4	3.9	53.3
Opening inventory	2.9	2.7	3.0	3.5	2.3	2.8	3.1	56.0
Wages, salaries and benefits	30.9	30.0	31.2	20.9	34.4	28.0	33.1	92.5
Direct	13.7	5.1	16.4	2.9	6.2	11.4	19.2	37.9
Indirect	17.2	24.9	14.9	18.0	28.2	16.6	13.9	87.7
Occupancy expenses	6.1	10.3	4.8	11.5	9.7	5.5	4.4	97.9
Depreciation	1.8	3.0	1.5	4.7	2.2	1.9	1.3	90.9
Repairs and maintenance	0.6	1.0	0.4	1.1	0.9	0.6	0.4	50.7
Fuel and oil	0.2	0.6	0.1	0.6	0.6	0.1	--	9.6
Utilities	1.5	2.8	1.1	2.4	3.0	1.4	0.9	87.9
Rent	2.0	2.9	1.7	2.7	3.0	1.5	1.8	68.9
Financial expenses	1.9	2.9	1.6	3.8	2.5	1.8	1.5	98.6
Interest and bank charges	1.1	1.9	0.9	2.5	1.6	0.9	0.8	85.1
Professional fees	0.8	1.0	0.7	1.3	0.9	0.9	0.7	93.2
General expenses	4.1	7.5	3.1	8.7	6.9	3.2	3.0	96.7
Advertising	0.8	1.6	0.6	2.0	1.4	0.7	0.6	79.5
Delivery expenses	2.3	4.3	1.7	4.9	4.0	1.6	1.8	67.5
Insurance	0.9	1.6	0.7	1.8	1.5	0.9	0.7	77.0
Other expenses	15.4	14.5	15.7	16.7	13.5	22.0	12.2	99.8
Total expenses	96.4	94.8	96.9	90.1	97.0	97.3	96.7	100.0
Net profit/loss	3.6	5.2	3.1	9.9	3.0	2.7	3.3	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69							
Gross Operating Revenue	399.7	140.0	1,020.5	73.4	266.8	618.0	1,659.6	
Total Expenses	370.2	125.7	954.7	61.7	247.6	579.4	1,550.7	
Net Profit	29.5	14.3	65.8	11.7	19.2	38.6	108.9	

Non-Profitable:

Gross Operating Revenue	460.1	149.9	979.3	73.0	244.0	580.6	1,521.2	
Total Expenses	488.5	165.4	1,029.3	83.5	265.7	618.6	1,587.4	
Net Loss	-28.9	-15.8	-50.8	-10.8	-21.9	-38.6	-67.6	

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	484							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	492	25	229	492	945	
- High value (\$'000)	5,000	492	5,000	229	492	945	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	223.3	97.9	443.5	72.4	129.6	304.2	645.2	100.0
Total current assets	163.2	68.2	330.1	47.5	94.0	193.0	528.6	100.0
Accounts receivable	83.8	31.6	175.4	16.3	50.7	97.0	288.8	93.8
Closing inventory	20.0	8.0	41.1	6.2	10.4	22.5	68.0	62.6
Other current assets	59.3	28.5	113.5	25.0	32.8	73.3	171.7	85.3
Net fixed assets	53.0	25.8	100.8	24.2	27.7	97.0	106.3	95.9
Other assets and adjustments	7.0	3.8	12.5	0.6	7.9	14.1	10.2	80.0
Total liabilities	147.8	67.8	288.3	51.8	87.8	200.3	415.7	100.0
Total current liabilities	118.6	53.4	233.2	37.6	73.0	136.7	372.9	100.0
Current bank loans	25.0	11.7	48.5	11.1	12.4	41.8	58.2	33.5
Other current liabilities	93.5	41.6	184.7	26.4	60.6	94.9	314.7	100.0
Long-term bank loans	3.6	3.6	3.8	4.2	2.7	5.8	0.9	9.9
Other liabilities and adjustments	25.5	10.8	51.2	9.9	12.0	57.6	41.8	81.6
Total equity	75.4	30.0	155.1	20.6	41.8	103.9	229.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.2	1.4	1.2	1.2	1.4	1.4	100.0
Debt to equity ratio	1.9	2.2	1.8	2.5	2.1	1.9	1.8	100.0
Interest coverage ratio	3.4	1.9	4.4	0.5	3.6	4.0	4.6	84.9
Debt ratio	0.6	0.6	0.6	0.7	0.6	0.6	0.6	100.0
Revenue to equity ratio	7.0	6.9	7.1	5.5	7.7	6.6	7.5	100.0
Revenue to closing inventories ratio	26.6	25.6	27.0	18.3	31.1	30.4	25.3	62.6

(percent)

Current debt to equity	157.2	177.6	150.2	182.6	174.6	131.6	162.5	100.0
Operating profit on equity	19.0	10.8	21.8	...	22.2	19.5	23.3	100.0
Net fixed assets to equity	70.2	85.8	64.9	117.6	66.3	93.3	46.3	100.0
Gross margin	29.8	33.9	28.4	40.0	31.3	35.8	24.1	100.0
Return on total assets	9.0	6.9	9.8	2.8	9.8	8.8	10.5	100.0

(days)

Collection period for accounts receivable	57.1	55.5	57.6	52.3	56.9	51.6	61.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 425 Mechanical Specialty Work

Establishments primarily engaged in process piping, automatic sprinkler systems, commercial refrigeration, environmental controls, millwright and rigging, thermal insulation and other mechanical specialty work.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4251 - PROCESS PIPING WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	172	-	-	-	-	
- High value (\$'000)	5,000	172	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	53.2	26.2	55.2	-	-	-	-	80.0
Purchases and materials	54.0	26.1	56.1	-	-	-	-	80.0
Closing inventory	1.6	3.7	1.5	-	-	-	-	60.0
Opening inventory	0.8	3.9	0.6	-	-	-	-	60.0
Wages, salaries and benefits	33.9	22.8	34.8	-	-	-	-	80.0
Direct	18.8	4.6	19.9	-	-	-	-	40.0
Indirect	15.1	18.2	14.9	-	-	-	-	80.0
Occupancy expenses	4.7	10.5	4.3	-	-	-	-	90.0
Depreciation	1.7	5.6	1.4	-	-	-	-	90.0
Repairs and maintenance	0.4	2.0	0.3	-	-	-	-	50.0
Fuel and oil	0.4	1.1	0.3	-	-	-	-	20.0
Utilities	0.6	1.3	0.6	-	-	-	-	50.0
Rent	1.6	0.6	1.7	-	-	-	-	50.0
Financial expenses	2.3	18.5	1.1	-	-	-	-	100.0
Interest and bank charges	2.0	17.2	0.9	-	-	-	-	90.0
Professional fees	0.3	1.3	0.2	-	-	-	-	90.0
General expenses	1.7	1.6	1.7	-	-	-	-	80.0
Advertising	0.4	0.1	0.4	-	-	-	-	50.0
Delivery expenses	0.7	0.5	0.7	-	-	-	-	30.0
Insurance	0.5	1.0	0.5	-	-	-	-	70.0
Other expenses	2.7	8.1	2.3	-	-	-	-	100.0
Total expenses	98.6	87.7	99.4	-	-	-	-	100.0
Net profit/loss	1.4	12.3	0.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	60							
Gross Operating Revenue	1,037.8	123.6	1,889.8	-	-	-	-	
Total Expenses	996.3	82.7	1,847.9	-	-	-	-	
Net Profit	41.5	40.9	42.0	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	336.3	49.6	837.5	-	-	-	-	
Total Expenses	352.1	58.7	865.1	-	-	-	-	
Net Loss	-15.8	-9.1	-27.6	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	1,924.5	306.8	2,700.4	139.9	334.1	1,484.6	3,286.1	
Total Expenses	1,864.0	283.1	2,622.2	137.9	306.9	1,380.1	3,220.7	
Net Profit	60.5	23.6	78.1	2.0	27.2	104.5	65.5	

Non-Profitable:

Gross Operating Revenue	455.8	90.6	3,462.8	90.6	-	-	3,462.8	
Total Expenses	470.8	104.9	3,484.3	104.9	-	-	3,484.3	
Net Loss	-15.0	-14.2	-21.5	-14.2	-	-	-21.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	9							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	280	-	-	-	-	
- High value (\$'000)	5,000	280	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	299.3	208.4	404.5	-	-	-	-	100.0
Total current assets	196.1	136.5	265.0	-	-	-	-	100.0
Accounts receivable	-	-	-	-	-	-	-	-
Closing inventory	11.3	3.2	20.7	-	-	-	-	66.7
Other current assets	184.7	133.3	244.3	-	-	-	-	100.0
Net fixed assets	103.2	71.8	139.5	-	-	-	-	100.0
Other assets and adjustments	--	--	--	-	-	-	-	33.3
Total liabilities	6.5	4.5	8.9	-	-	-	-	100.0
Total current liabilities	6.5	4.5	8.9	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	6.5	4.5	8.9	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	--	--	--	-	-	-	-	88.9
Total equity	292.7	203.8	395.6	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	29.7	29.7	29.7	-	-	-	-	100.0
Debt to equity ratio	--	--	--	...	...	...	...	100.0
Interest coverage ratio	1.1	0.6	1.7	-	-	-	-	88.9
Debt ratio	--	--	--	-	-	-	-	100.0
Revenue to equity ratio	2.3	0.3	3.5	...	...	...	...	100.0
Revenue to closing inventories ratio	59.7	19.4	67.1	-	-	-	-	66.7

(percent)

Current debt to equity	2.2	2.2	2.2	...	...	...	...	100.0
Operating profit on equity	0.5	...	2.2	...	...	...	...	100.0
Net fixed assets to equity	35.2	35.2	35.2	...	...	...	...	100.0
Gross margin	11.6	40.5	10.0	-	-	-	-	100.0
Return on total assets	5.1	4.9	5.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	--	--	--	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..

1989				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..

SIC 4251 Process Piping Work

Establishments primarily engaged in the installation and repair of industrial process piping.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4252 - AUTOMATIC SPRINKLER SYSTEM INSTALLATION
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	80							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	537	25	265	537	966	
- High value (\$'000)	5,000	537	5,000	265	537	966	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	35.9	27.8	38.3	20.1	30.9	36.9	38.9	88.8
Purchases and materials	36.4	28.5	38.7	20.5	31.7	37.8	39.1	88.8
Closing inventory	4.0	2.5	4.5	2.0	2.7	4.0	4.7	58.8
Opening inventory	3.6	1.8	4.1	1.6	1.9	3.2	4.5	48.8
Wages, salaries and benefits	39.0	37.1	39.6	33.4	38.5	38.4	40.1	95.0
Direct	20.8	13.7	22.8	13.0	14.0	20.3	24.0	53.8
Indirect	18.3	23.4	16.8	20.4	24.5	18.1	16.1	86.3
Occupancy expenses	5.4	6.3	5.1	8.2	5.6	5.3	5.1	98.8
Depreciation	1.6	2.5	1.3	3.3	2.1	1.6	1.2	93.8
Repairs and maintenance	0.4	0.6	0.4	0.6	0.6	0.4	0.4	52.5
Fuel and oil	0.1	0.3	0.1	0.8	0.1	0.2	--	8.8
Utilities	1.3	1.6	1.2	2.0	1.4	1.2	1.1	93.8
Rent	2.0	1.4	2.1	1.6	1.4	1.7	2.3	76.3
Financial expenses	2.3	1.8	2.5	2.1	1.7	2.6	2.4	100.0
Interest and bank charges	1.2	0.9	1.2	1.0	0.9	1.6	1.1	90.0
Professional fees	1.2	0.9	1.3	1.0	0.8	1.1	1.4	97.5
General expenses	3.7	4.5	3.4	6.9	3.6	3.9	3.2	98.8
Advertising	0.6	0.8	0.6	1.0	0.7	0.5	0.6	76.3
Delivery expenses	2.0	2.5	1.9	4.8	1.7	2.1	1.8	71.3
Insurance	1.0	1.3	0.9	1.2	1.3	1.3	0.7	80.0
Other expenses	11.4	19.4	9.1	24.6	17.3	11.8	7.8	100.0
Total expenses	97.7	96.9	98.0	95.4	97.5	98.9	97.6	100.0
Net profit/loss	2.3	3.1	2.0	4.6	2.5	1.1	2.4	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	69							
Gross Operating Revenue	636.3	243.1	1,263.4	137.2	391.5	704.8	1,669.1	
Total Expenses	592.1	217.9	1,188.9	120.3	354.6	654.7	1,576.9	
Net Profit	44.2	25.2	74.5	16.9	36.9	50.1	92.2	

Non-Profitable:

Gross Operating Revenue	617.8	218.4	1,201.1	61.3	441.8	805.4	2,157.9	
Total Expenses	669.2	252.1	1,278.2	82.5	493.4	848.3	2,317.8	
Net Loss	-51.4	-33.8	-77.1	-21.2	-51.6	-42.9	-159.9	

1989**Profitable:**

Gross Operating Revenue	507.8	183.2	1,066.1	79.0	351.3	694.0	1,443.3	
Total Expenses	457.3	161.9	965.5	63.8	320.2	615.1	1,320.7	
Net Profit	50.4	21.3	100.6	15.2	31.0	79.0	122.5	

Non-Profitable:

Gross Operating Revenue	323.3	221.8	787.6	137.5	378.8	677.9	1,316.6	
Total Expenses	350.2	239.0	858.8	144.0	415.9	745.5	1,405.3	
Net Loss	-26.9	-17.2	-71.2	-6.5	-37.1	-67.6	-88.7	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	73							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	563	25	298	563	995	
- High value (\$'000)	5,000	563	5,000	298	563	995	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	317.6	140.8	538.6	92.1	188.2	355.4	742.5	100.0
Total current assets	292.3	113.0	516.4	70.8	154.1	256.2	806.1	100.0
Accounts receivable	165.7	43.8	317.9	32.0	55.4	158.7	495.2	100.0
Closing inventory	31.0	8.7	58.9	7.2	10.1	29.8	91.3	64.4
Other current assets	95.6	60.4	139.5	31.6	88.5	67.6	219.6	95.9
Net fixed assets	52.1	23.9	87.4	19.9	27.8	84.1	91.0	100.0
Other assets and adjustments	-26.9	3.7	-65.2	1.3	6.1	15.0	-154.7	87.7
Total liabilities	222.5	94.2	382.9	51.8	135.4	191.5	596.0	100.0
Total current liabilities	206.5	88.4	354.1	50.4	125.5	159.8	570.4	100.0
Current bank loans	21.9	8.5	38.6	0.9	15.9	43.3	33.4	31.5
Other current liabilities	184.6	79.9	315.4	49.5	109.5	116.4	536.9	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	15.9	5.7	28.7	1.4	9.9	31.6	25.5	79.5
Total equity	95.0	46.5	155.6	40.2	52.7	163.9	146.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.2	1.4	1.4	1.2	1.6	1.4	100.0
Debt to equity ratio	2.3	2.0	2.4	1.2	2.5	1.1	4.0	100.0
Interest coverage ratio	2.7	4.0	2.4	4.9	3.6	1.7	2.9	90.4
Debt ratio	0.7	0.6	0.7	0.5	0.7	0.5	0.8	100.0
Revenue to equity ratio	7.8	6.7	8.3	4.3	8.4	4.8	12.5	100.0
Revenue to closing inventories ratio	24.1	35.7	21.9	24.3	43.6	26.7	20.1	64.4

(percent)

Current debt to equity	217.2	189.9	227.4	125.2	238.0	97.5	389.4	100.0
Operating profit on equity	16.0	18.0	15.3	17.8	18.2	5.4	27.6	100.0
Net fixed assets to equity	54.8	51.4	56.1	49.5	52.8	51.3	62.1	100.0
Gross margin	23.8	29.2	22.2	33.5	27.5	24.7	21.0	100.0
Return on total assets	7.5	7.9	7.4	9.7	7.0	5.9	8.2	100.0

(days)

Collection period for accounts receivable	80.8	51.2	89.7	66.0	45.4	72.5	98.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4252 Automatic Sprinkler System Installation

Establishments primarily engaged in the installation and repair of automatic sprinkler fire protection systems. Establishments primarily engaged in installing sprinkler systems for lawns and gardens are classified in <4241 - Plumbing>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4253 - COMMERCIAL REFRIGERATION WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	278							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	278	25	132	278	610	
- High value (\$'000)	5,000	278	5,000	132	278	610	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	40.1	37.6	40.9	25.9	44.6	38.9	41.8	89.6
Purchases and materials	41.0	37.8	42.1	23.7	46.3	40.2	42.9	89.6
Closing inventory	5.0	4.3	5.2	1.6	6.0	5.6	5.1	58.6
Opening inventory	4.1	4.1	4.1	3.8	4.3	4.3	4.0	67.3
Wages, salaries and benefits	29.2	20.8	32.1	17.8	22.6	32.5	31.9	91.7
Direct	12.1	3.1	15.2	3.4	2.9	12.0	16.6	30.9
Indirect	17.1	17.7	16.9	14.4	19.6	20.5	15.3	89.6
Occupancy expenses	6.9	9.4	6.1	10.5	8.7	6.3	6.0	99.3
Depreciation	1.9	2.8	1.6	3.7	2.2	2.0	1.5	91.0
Repairs and maintenance	0.7	0.8	0.7	0.7	0.8	1.0	0.5	53.2
Fuel and oil	0.2	0.2	0.2	0.1	0.2	0.4	0.1	10.8
Utilities	1.8	2.5	1.5	2.3	2.5	1.8	1.4	91.7
Rent	2.4	3.2	2.1	3.7	3.0	1.1	2.5	63.3
Financial expenses	2.0	3.1	1.6	2.7	3.3	1.7	1.6	98.6
Interest and bank charges	1.1	2.0	0.8	1.5	2.3	0.8	0.8	85.6
Professional fees	0.9	1.1	0.9	1.2	1.0	0.9	0.8	92.4
General expenses	5.3	8.0	4.4	11.5	5.9	3.7	4.6	97.8
Advertising	1.1	1.7	1.0	2.6	1.2	0.8	1.0	85.3
Delivery expenses	3.0	4.8	2.4	7.2	3.3	2.0	2.6	68.3
Insurance	1.1	1.5	1.0	1.6	1.5	0.9	1.0	78.8
Other expenses	12.7	15.4	11.8	20.5	12.3	12.2	11.6	100.0
Total expenses	96.2	94.3	96.9	88.9	97.4	95.4	97.6	100.0
Net profit/loss	3.8	5.7	3.1	11.1	2.6	4.6	2.4	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	68							
Gross Operating Revenue	275.9	102.8	694.4	62.3	193.3	431.8	1,048.2	
Total Expenses	252.8	88.4	650.2	51.5	170.7	403.0	983.1	
Net Profit	23.1	14.4	44.2	10.8	22.5	28.8	65.0	

Non-Profitable:

Gross Operating Revenue	342.4	121.2	817.5	58.3	204.8	445.5	1,024.2	
Total Expenses	361.2	136.1	844.6	64.0	232.1	457.3	1,059.9	
Net Loss	-19.3	-15.4	-27.6	-5.8	-28.4	-12.4	-35.7	

1989**Profitable:**

Gross Operating Revenue	499.2	98.3	1,009.5	38.3	163.0	443.9	1,464.3	
Total Expenses	466.2	80.5	957.2	28.5	136.6	419.9	1,389.1	
Net Profit	33.0	17.8	52.4	9.8	26.4	24.0	75.2	

Non-Profitable:

Gross Operating Revenue	233.3	94.5	462.3	60.9	104.0	349.2	970.1	
Total Expenses	238.5	96.6	472.7	62.5	106.2	358.7	984.2	
Net Loss	-5.2	-2.1	-10.3	-1.6	-2.3	-9.5	-14.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	215							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	414	25	212	414	719	
- High value (\$'000)	5,000	414	5,000	212	414	719	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	180.1	99.4	313.2	71.4	151.6	236.5	406.9	100.0
Total current assets	129.2	66.5	232.7	51.8	93.8	173.0	305.6	100.0
Accounts receivable	53.8	23.1	104.2	11.2	45.4	69.7	146.4	99.5
Closing inventory	24.9	14.1	42.8	11.2	19.5	28.3	60.4	75.8
Other current assets	50.4	29.1	85.6	29.3	28.8	74.9	98.6	80.9
Net fixed assets	36.7	26.1	54.1	19.2	39.0	42.6	68.1	99.1
Other assets and adjustments	14.1	6.7	26.3	0.3	18.7	20.7	33.1	87.0
Total liabilities	103.1	63.5	168.4	58.6	72.7	114.4	234.4	100.0
Total current liabilities	77.9	45.1	131.9	46.1	43.3	88.6	184.7	100.0
Current bank loans	22.9	15.0	36.0	17.5	10.4	26.0	48.2	31.6
Other current liabilities	54.9	30.1	95.8	28.6	32.8	62.6	136.4	100.0
Long-term bank loans	4.8	4.2	5.9	1.6	8.9	10.7	--	13.5
Other liabilities and adjustments	20.3	14.1	30.6	10.7	20.3	15.0	49.6	83.7
Total equity	77.0	35.9	144.7	12.8	78.9	122.0	172.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.4	1.7	1.1	2.1	1.9	1.6	100.0
Debt to equity ratio	1.3	1.7	1.1	4.5	0.9	0.9	1.3	100.0
Interest coverage ratio	2.9	1.0	4.7	-0.4	2.9	5.1	4.3	84.7
Debt ratio	0.5	0.6	0.5	0.8	0.4	0.4	0.5	100.0
Revenue to equity ratio	5.6	5.1	5.9	9.3	3.8	4.5	7.0	100.0
Revenue to closing inventories ratio	17.5	12.9	19.9	10.6	15.5	19.7	20.1	75.8

(percent)

Current debt to equity	101.1	125.7	91.1	360.0	54.9	72.6	107.1	100.0
Operating profit on equity	11.5	0.1	16.2	...	10.3	18.6	14.1	100.0
Net fixed assets to equity	47.6	72.8	37.4	150.0	49.4	34.9	39.5	100.0
Gross margin	28.1	34.0	26.0	37.7	31.4	29.7	24.0	100.0
Return on total assets	7.4	3.4	9.5	-1.7	8.1	11.9	7.8	100.0

(days)

Collection period for accounts receivable	44.8	46.0	44.4	34.4	54.5	45.3	43.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4253 Commercial Refrigeration Work

Establishments primarily engaged in the installation and repair of commercial, industrial and scientific refrigeration and cold storage systems. Establishments primarily engaged in providing a refrigeration service are classified in <4791 - Refrigerated Warehousing Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4254 - ENVIRONMENTAL CONTROL WORK

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	452	25	188	452	1,022	
- High value (\$'000)	5,000	452	5,000	188	452	1,022	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	32.2	18.8	51.7	35.6	18.4	27.1	59.2	100.0
Cost of goods sold	32.2	18.7	51.9	32.5	18.3	25.6	60.0	100.0
Purchases and materials	32.2	18.7	51.9	32.5	18.3	25.6	60.0	100.0
Closing inventory	2.3	0.4	5.2	8.9	0.2	4.4	5.4	46.2
Opening inventory	2.3	0.5	4.9	11.9	0.2	6.0	4.6	46.2
Wages, salaries and benefits	36.9	44.3	26.3	62.6	43.8	32.6	24.3	100.0
Direct	5.8	1.0	12.9	39.3	-	5.6	15.2	38.5
Indirect	31.1	43.3	13.4	23.3	43.8	27.0	9.2	92.3
Occupancy expenses	7.7	10.2	4.0	12.0	10.2	4.6	3.9	100.0
Depreciation	1.3	1.4	1.0	9.7	1.2	1.8	0.8	100.0
Repairs and maintenance	0.1	0.1	0.1	1.0	0.1	0.1	0.1	46.2
Fuel and oil	--	--	-	0.3	-	-	-	7.7
Utilities	4.0	6.0	1.1	0.7	6.2	1.5	1.0	92.3
Rent	2.3	2.6	1.8	0.4	2.7	1.2	2.0	76.9
Financial expenses	1.6	1.4	1.8	5.3	1.3	1.9	1.8	100.0
Interest and bank charges	0.9	0.6	1.4	0.4	0.6	1.1	1.5	92.3
Professional fees	0.6	0.8	0.4	4.9	0.7	0.7	0.3	100.0
General expenses	9.3	13.9	2.7	9.4	14.0	6.1	1.7	100.0
Advertising	2.0	3.1	0.5	1.2	3.1	0.8	0.4	84.6
Delivery expenses	5.8	8.6	1.8	1.5	8.7	4.6	0.9	53.8
Insurance	1.5	2.3	0.5	6.6	2.1	0.6	0.4	92.3
Other expenses	8.8	8.4	9.4	12.1	8.3	21.1	5.8	100.0
Total expenses	96.5	97.0	95.9	136.8	95.9	93.3	96.7	100.0
Net profit/loss	3.5	3.0	4.1	-36.8	4.1	6.7	3.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	85							
Gross Operating Revenue	407.1	264.2	2,136.7	130.3	268.8	870.3	3,435.8	
Total Expenses	389.8	253.1	2,044.8	113.2	257.8	799.4	3,322.4	
Net Profit	17.3	11.1	91.9	17.1	10.9	70.9	113.4	

Non-Profitable:

Gross Operating Revenue	314.3	163.9	470.5	163.9	-	470.5	-	
Total Expenses	418.3	364.2	474.6	364.2	-	474.6	-	
Net Loss	-104.1	-200.3	-4.1	-200.3	-	-4.1	-	

1989

Profitable:

Gross Operating Revenue	1,279.4	162.8	1,465.1	-	-	-	-	
Total Expenses	1,199.3	144.4	1,374.6	-	-	-	-	
Net Profit	80.2	18.3	90.5	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	315.6	315.6	-	-	-	-	-	
Total Expenses	338.2	338.2	-	-	-	-	-	
Net Loss	-22.7	-22.7	-	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	13							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	452	25	188	452	1,022	
- High value (\$'000)	5,000	452	5,000	188	452	1,022	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	144.4	80.0	818.0	125.4	77.7	370.8	1,436.8	100.0
Total current assets	130.9	70.5	762.1	117.2	68.2	260.1	1,456.9	100.0
Accounts receivable	116.7	65.0	656.1	101.9	63.2	211.6	1,271.2	100.0
Closing inventory	9.4	1.0	97.6	12.5	0.4	34.0	185.7	46.2
Other current assets	4.7	4.4	8.3	2.7	4.5	14.4	--	53.8
Net fixed assets	16.0	9.3	85.4	14.6	9.0	70.8	105.6	100.0
Other assets and adjustments	-2.4	0.1	-29.6	-6.5	0.4	39.8	-125.7	100.0
Total liabilities	129.5	75.0	698.7	117.6	72.9	249.5	1,320.4	100.0
Total current liabilities	129.5	75.0	698.7	117.6	72.9	249.5	1,320.4	100.0
Current bank loans	6.3	--	72.9	--	--	10.0	159.8	15.4
Other current liabilities	123.1	75.0	625.8	117.6	72.9	239.4	1,160.5	100.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	--	--	--	--	--	--	--	84.6
Total equity	14.9	4.9	119.2	7.7	4.7	121.2	116.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.9	1.0	0.9	0.9	1.0	1.1	100.0
Debt to equity ratio	8.6	15.2	5.8	15.2	15.2	2.0	11.3	100.0
Interest coverage ratio	4.7	5.8	3.9	-91.7	7.4	6.8	3.2	92.3
Debt ratio	0.8	0.9	0.8	0.9	0.9	0.6	0.9	100.0
Revenue to equity ratio	27.1	53.4	15.8	18.2	56.1	6.3	29.5	100.0
Revenue to closing inventories ratio	42.7	259.7	19.3	11.2	608.7	22.5	18.4	46.2

(percent)

Current debt to equity	869.1	1,526.0	585.9	1,526.0	1,526.0	205.7	1,133.7	100.0
Operating profit on equity	94.1	162.0	64.9	...	228.5	42.4	97.3	100.0
Net fixed assets to equity	107.3	190.1	71.6	190.1	190.1	58.4	90.7	100.0
Gross margin	30.8	36.9	22.0	1.8	37.8	40.3	16.4	100.0
Return on total assets	12.3	12.0	12.6	-40.9	16.2	16.2	11.3	100.0

(days)

Collection period for accounts receivable	105.2	90.4	126.9	264.0	85.9	100.7	135.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4254 Environmental Control Work

Establishments primarily engaged in the installation and repair of central temperature control panels, remote temperature, humidity and smoke detection sensors and related systems and control wiring in multi-unit residential and non-residential buildings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4255 - MILLWRIGHT AND RIGGING WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	66							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	465	25	153	465	934	
- High value (\$'000)	5,000	465	5,000	153	465	934	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	24.7	20.7	25.9	11.6	23.4	29.7	23.9	77.3
Purchases and materials	25.3	20.9	26.7	12.4	23.4	32.2	23.8	77.3
Closing inventory	3.1	0.9	3.8	0.8	0.9	5.6	2.8	36.4
Opening inventory	2.4	0.7	2.9	-	0.9	3.2	2.8	34.8
Wages, salaries and benefits	41.0	42.3	40.6	28.8	46.3	46.2	37.8	90.9
Direct	23.0	11.6	26.5	-	15.0	25.2	27.2	37.9
Indirect	18.0	30.7	14.1	28.8	31.3	21.0	10.6	83.3
Occupancy expenses	7.4	12.3	5.9	16.0	11.2	7.8	4.9	93.9
Depreciation	2.3	3.3	2.0	5.8	2.5	2.9	1.6	92.4
Repairs and maintenance	0.8	1.5	0.6	2.0	1.3	0.7	0.6	42.4
Fuel and oil	0.4	1.4	--	0.4	1.7	0.1	-	7.6
Utilities	1.1	1.5	1.0	3.1	1.0	1.2	0.9	81.8
Rent	2.8	4.6	2.2	4.7	4.6	3.0	1.8	74.2
Financial expenses	2.2	3.0	2.0	3.9	2.8	2.7	1.6	97.0
Interest and bank charges	1.4	1.5	1.4	1.9	1.4	2.1	1.0	80.3
Professional fees	0.8	1.5	0.6	2.0	1.3	0.6	0.6	95.5
General expenses	3.5	5.6	2.9	6.3	5.4	2.3	3.1	95.5
Advertising	0.6	1.2	0.5	1.6	1.0	0.3	0.6	68.2
Delivery expenses	1.9	2.8	1.6	2.9	2.8	1.3	1.7	63.6
Insurance	1.0	1.7	0.8	1.9	1.6	0.7	0.8	74.2
Other expenses	16.2	11.7	17.6	21.1	8.9	9.0	22.1	100.0
Total expenses	95.0	95.6	94.9	87.7	98.0	97.8	93.3	100.0
Net profit/loss	5.0	4.4	5.1	12.3	2.0	2.2	6.7	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	73						
Gross Operating Revenue	440.4	122.3	1,162.1	67.4	250.7	735.0	1,710.9
Total Expenses	393.2	106.0	1,044.7	58.5	217.3	681.3	1,511.8
Net Profit	47.2	16.3	117.4	8.9	33.3	53.8	199.1

Non-Profitable:

Gross Operating Revenue	539.5	256.5	1,156.7	70.2	278.2	716.8	1,582.0
Total Expenses	579.9	274.6	1,245.9	72.7	298.0	812.5	1,664.9
Net Loss	-41.8	-18.0	-99.4	-2.5	-19.8	-95.7	-103.9

1989

Profitable:

Gross Operating Revenue	756.6	266.5	1,659.1	106.2	394.3	941.4	2,648.4
Total Expenses	695.9	234.5	1,545.4	89.9	349.8	877.3	2,466.4
Net Profit	60.7	31.9	113.6	16.3	44.4	64.1	182.0

Non-Profitable:

Gross Operating Revenue	357.0	227.6	924.9	107.5	402.8	616.7	1,523.7
Total Expenses	369.5	239.5	940.0	110.2	427.9	625.5	1,551.2
Net Loss	-12.5	-11.8	-15.2	-2.7	-25.1	-8.8	-27.5

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	61							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	528	25	186	528	941	
- High value (\$'000)	5,000	528	5,000	186	528	941	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	190.2	58.0	442.1	26.7	94.5	314.1	594.3	100.0
Total current assets	133.7	32.6	326.4	14.9	53.2	164.8	518.4	100.0
Accounts receivable	61.1	14.7	149.6	5.1	25.9	76.1	236.9	77.0
Closing inventory	16.9	1.6	45.9	0.6	2.8	43.0	49.4	39.3
Other current assets	55.6	16.1	130.8	9.1	24.4	45.6	232.0	82.0
Net fixed assets	49.6	22.7	101.0	12.4	34.6	143.1	51.0	83.6
Other assets and adjustments	6.8	2.7	14.7	-0.6	6.6	6.1	24.8	63.9
Total liabilities	137.3	45.8	311.7	24.9	70.1	226.6	412.8	100.0
Total current liabilities	107.6	30.1	255.4	10.6	52.8	128.1	406.6	100.0
Current bank loans	16.5	7.4	34.0	1.9	13.7	23.2	46.7	32.8
Other current liabilities	91.0	22.6	221.3	8.6	39.0	104.8	359.8	100.0
Long-term bank loans	0.6	1.0	--	--	2.2	--	--	9.8
Other liabilities and adjustments	29.0	14.7	56.3	14.3	15.1	98.4	6.1	78.7
Total equity	52.9	12.2	130.4	1.7	24.4	87.5	181.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.2	1.0	1.2	1.4	1.0	1.2	1.2	100.0
Debt to equity ratio	2.5	3.7	2.3	14.1	2.8	2.5	2.2	100.0
Interest coverage ratio	3.9	2.5	4.3	4.4	1.8	1.8	6.9	80.3
Debt ratio	0.7	0.7	0.7	0.9	0.7	0.7	0.6	100.0
Revenue to equity ratio	9.9	15.2	9.0	49.6	12.2	8.4	9.3	100.0
Revenue to closing inventories ratio	31.0	110.1	25.5	130.6	104.5	17.2	34.2	39.3

(percent)

Current debt to equity	203.4	246.3	195.7	599.8	216.3	146.3	224.1	100.0
Operating profit on equity	41.1	33.8	42.4	270.9	13.7	14.8	58.3	100.0
Net fixed assets to equity	93.8	185.7	77.4	704.5	141.8	163.5	28.1	100.0
Gross margin	32.8	32.6	32.9	48.0	27.4	23.5	37.8	100.0
Return on total assets	15.3	11.7	16.2	23.2	7.9	9.1	20.7	100.0

(days)

Collection period for accounts receivable	42.3	28.9	46.4	21.3	31.5	37.4	51.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4255 Millwright and Rigging Work

Establishments primarily engaged in the hoisting, installation and dismantling of large-scale apparatus and special equipment such as central air conditioning plants, industrial process and materials handling equipment, hydroelectric station and sewage treatment plant components. Establishments primarily engaged in installing elevators and escalators are classified in <4291 - Elevator and Escalator Installation>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4256 - THERMAL INSULATION WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	731	25	331	731	1,043	
- High value (\$'000)	5,000	731	5,000	331	731	1,043	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	35.9	26.5	39.5	25.3	27.1	39.8	39.4	85.7
Purchases and materials	36.6	29.3	39.5	26.0	31.1	39.1	39.7	85.7
Closing inventory	2.6	4.9	1.7	2.7	6.2	1.5	1.8	66.7
Opening inventory	1.9	2.1	1.8	2.0	2.2	2.2	1.6	66.7
Wages, salaries and benefits	37.1	37.4	36.9	44.5	33.5	38.0	36.3	97.6
Direct	14.8	12.8	15.6	6.9	16.0	18.4	14.1	52.4
Indirect	22.2	24.6	21.3	37.5	17.5	19.5	22.2	92.9
Occupancy expenses	4.7	7.0	3.8	7.4	6.8	4.5	3.4	95.2
Depreciation	1.6	2.3	1.4	2.2	2.3	1.4	1.4	92.9
Repairs and maintenance	0.7	1.3	0.5	0.9	1.5	0.4	0.6	50.0
Fuel and oil	0.1	0.2	-	0.2	0.2	-	-	7.1
Utilities	0.9	1.8	0.6	2.7	1.3	0.7	0.5	88.1
Rent	1.3	1.4	1.3	1.3	1.5	2.0	1.0	71.4
Financial expenses	1.4	2.7	0.9	2.7	2.6	1.4	0.6	100.0
Interest and bank charges	0.8	1.8	0.5	1.6	1.8	0.7	0.3	88.1
Professional fees	0.6	0.9	0.4	1.1	0.8	0.6	0.3	90.5
General expenses	3.0	3.7	2.7	4.1	3.6	2.7	2.7	92.9
Advertising	0.8	1.4	0.6	0.5	1.9	0.8	0.4	76.2
Delivery expenses	1.7	1.8	1.7	3.1	1.0	1.4	1.8	66.7
Insurance	0.5	0.5	0.4	0.4	0.6	0.5	0.4	69.0
Other expenses	14.1	23.5	10.5	17.3	26.8	12.4	9.5	100.0
Total expenses	96.1	100.8	94.3	101.2	100.5	98.6	92.0	100.0
Net profit/loss	3.9	-0.8	5.7	-1.2	-0.5	1.4	8.0	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64							
Gross Operating Revenue	879.1	342.8	1,433.4	213.8	511.2	897.1	1,922.1	
Total Expenses	800.5	305.1	1,312.7	195.0	448.9	865.9	1,719.8	
Net Profit	78.5	37.7	120.7	18.9	62.3	31.2	202.3	

Non-Profitable:

Gross Operating Revenue	623.9	385.5	1,226.3	269.1	507.8	988.7	1,641.4	
Total Expenses	664.5	430.4	1,256.1	296.9	570.7	1,010.7	1,684.8	
Net Loss	-40.6	-44.9	-29.8	-27.8	-62.9	-22.0	-43.4	

1989

Profitable:

Gross Operating Revenue	669.5	246.8	1,313.1	113.4	409.3	811.3	1,873.9	
Total Expenses	630.7	239.2	1,226.8	111.3	395.0	745.7	1,764.6	
Net Profit	38.8	7.6	86.2	2.1	14.3	65.7	109.3	

Non-Profitable:

Gross Operating Revenue	807.2	222.5	1,183.7	88.3	507.7	756.5	4,893.5	
Total Expenses	820.1	242.8	1,191.8	109.8	525.4	763.7	4,909.3	
Net Loss	-12.9	-20.3	-8.1	-21.5	-17.7	-7.3	-15.8	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	731	25	331	731	1,043	
- High value (\$'000)	5,000	731	5,000	331	731	1,043	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	327.7	234.9	462.8	85.2	410.7	376.0	557.4	100.0
Total current assets	256.4	198.3	341.1	79.7	337.5	315.8	368.7	100.0
Accounts receivable	109.1	89.8	137.2	39.5	148.7	130.8	144.2	100.0
Closing inventory	20.2	17.8	23.6	6.4	31.3	13.9	34.2	66.7
Other current assets	127.1	90.6	180.1	33.7	157.4	170.9	190.2	95.2
Net fixed assets	51.2	29.4	82.9	5.3	57.7	51.6	117.1	100.0
Other assets and adjustments	20.0	7.1	38.7	0.1	15.4	8.6	71.6	78.6
Total liabilities	106.8	108.6	104.0	80.0	142.2	133.0	72.4	100.0
Total current liabilities	94.3	95.3	92.8	72.5	122.2	111.5	72.4	100.0
Current bank loans	6.6	4.5	9.6	2.1	7.3	5.6	14.0	52.4
Other current liabilities	87.7	90.8	83.1	70.4	114.8	105.8	58.4	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	12.4	13.3	11.2	7.5	20.0	21.5	--	76.2
Total equity	220.9	126.2	358.7	5.1	268.4	243.0	485.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.7	2.0	3.6	1.0	2.7	2.8	5.0	100.0
Debt to equity ratio	0.4	0.8	0.2	15.6	0.5	0.5	0.1	100.0
Interest coverage ratio	5.7	0.5	13.2	0.2	0.7	2.8	26.9	88.1
Debt ratio	0.3	0.4	0.2	0.9	0.3	0.3	0.1	100.0
Revenue to equity ratio	3.5	2.8	3.8	46.6	1.8	3.8	3.8	100.0
Revenue to closing inventories ratio	38.3	20.3	58.0	37.2	16.2	66.3	54.3	66.7

(percent)

Current debt to equity	42.6	75.5	25.8	1,413.3	45.5	45.8	14.9	100.0
Operating profit on equity	13.6	...	21.8	...	...	5.3	30.8	100.0
Net fixed assets to equity	23.1	23.3	23.1	104.1	21.5	21.2	24.1	100.0
Gross margin	27.0	36.1	23.5	30.2	39.3	22.2	24.2	100.0
Return on total assets	11.1	1.5	18.2	1.2	1.6	5.2	27.8	100.0

(days)

Collection period for accounts receivable	51.3	90.1	36.4	60.3	106.5	51.4	28.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4256 Thermal Insulation Work

Establishments primarily engaged in applying insulation to hot and chilled water pipes, boilers and duct runs. Establishments primarily engaged in insulating wall cavities and attics are classified in <4234 - Insulation Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4259 - OTHER MECHANICAL SPECIALTY WORK
(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	80							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	466	25	163	466	1,227	
- High value (\$'000)	5,000	466	5,000	163	466	1,227	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.8	27.4	45.7	24.3	29.5	39.2	51.7	83.8
Purchases and materials	43.0	26.6	46.2	22.3	29.5	39.5	52.3	83.8
Closing inventory	2.0	0.2	2.4	0.2	0.2	0.9	3.6	36.3
Opening inventory	1.7	1.0	1.9	2.1	0.2	0.6	3.0	37.5
Wages, salaries and benefits	20.7	28.3	19.2	18.0	35.3	12.8	25.1	91.3
Direct	9.3	3.4	10.5	-	5.7	4.0	16.5	37.5
Indirect	11.4	24.9	8.7	18.0	29.6	8.8	8.7	83.8
Occupancy expenses	4.7	14.2	2.9	16.8	12.5	3.5	2.3	97.5
Depreciation	1.9	5.2	1.3	8.5	3.0	1.6	1.0	83.8
Repairs and maintenance	0.3	1.5	0.1	2.4	0.9	0.1	0.1	47.5
Fuel and oil	0.3	1.4	--	2.0	1.0	0.1	-	8.8
Utilities	0.9	1.8	0.7	2.2	1.5	1.0	0.5	77.5
Rent	1.3	4.3	0.7	1.8	6.1	0.7	0.7	76.3
Financial expenses	1.6	4.4	1.1	6.5	3.0	1.1	1.1	97.5
Interest and bank charges	1.1	3.2	0.7	4.7	2.2	0.5	0.8	80.0
Professional fees	0.5	1.2	0.4	1.8	0.8	0.6	0.3	90.0
General expenses	2.2	4.2	1.8	6.4	2.8	2.0	1.6	95.0
Advertising	0.3	1.1	0.2	2.0	0.5	0.2	0.2	77.5
Delivery expenses	1.2	1.6	1.1	1.8	1.4	1.2	1.0	71.3
Insurance	0.7	1.6	0.5	2.6	0.9	0.6	0.4	72.5
Other expenses	24.5	14.7	26.4	15.0	14.5	38.1	15.8	98.8
Total expenses	96.5	93.3	97.1	86.9	97.6	96.6	97.6	100.0
Net profit/loss	3.5	6.7	2.9	13.1	2.4	3.4	2.4	98.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70						
Gross Operating Revenue	467.3	109.7	1,072.1	66.6	304.6	711.8	2,411.2
Total Expenses	440.2	97.3	1,020.3	55.0	288.5	680.5	2,283.1
Net Profit	27.1	12.5	51.8	11.7	16.1	31.3	128.1

Non-Profitable:

Gross Operating Revenue	762.5	248.8	1,765.6	121.2	322.0	911.8	2,996.2
Total Expenses	796.6	260.1	1,844.4	141.4	328.1	937.7	3,151.4
Net Loss	-35.1	-11.8	-78.8	-22.7	-6.2	-25.8	-155.2

1989

Profitable:

Gross Operating Revenue	721.8	144.1	1,163.9	48.0	209.2	711.5	1,832.9
Total Expenses	692.7	115.4	1,134.5	36.8	168.6	693.1	1,787.4
Net Profit	29.1	28.7	29.3	11.2	40.6	18.4	45.5

Non-Profitable:

Gross Operating Revenue	450.0	111.0	1,218.5	36.5	226.1	531.7	2,338.9
Total Expenses	484.1	142.9	1,257.6	37.8	305.3	551.1	2,410.2
Net Loss	-34.1	-31.9	-39.1	-1.2	-79.2	-19.3	-71.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	609	25	202	609	1,310	
- High value (\$'000)	5,000	609	5,000	202	609	1,310	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	275.7	104.7	509.0	74.2	173.3	335.4	1,097.4	100.0
Total current assets	168.4	63.9	311.1	39.4	118.7	133.0	914.9	100.0
Accounts receivable	99.3	32.8	190.0	23.0	54.7	92.8	519.5	91.5
Closing inventory	12.3	0.9	27.8	0.2	2.5	6.2	101.3	40.8
Other current assets	56.7	30.0	93.2	16.0	61.4	33.9	294.1	88.7
Net fixed assets	97.3	40.8	174.4	34.6	54.5	170.5	187.7	88.7
Other assets and adjustments	9.9	--	23.3	--	--	31.8	-5.3	67.6
Total liabilities	229.8	80.2	434.0	44.4	160.6	319.2	823.0	100.0
Total current liabilities	169.5	60.8	317.9	28.3	133.6	174.8	802.8	100.0
Current bank loans	48.7	19.4	88.7	7.0	47.2	71.1	148.3	38.0
Other current liabilities	120.8	41.3	229.1	21.3	86.3	103.6	654.4	100.0
Long-term bank loans	7.3	8.6	5.6	12.2	0.5	6.0	4.2	18.3
Other liabilities and adjustments	52.9	10.7	110.4	3.7	26.4	138.3	15.9	81.7
Total equity	45.8	24.5	74.9	29.8	12.7	16.1	274.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.0	0.9	1.3	0.8	0.7	1.1	100.0
Debt to equity ratio	5.0	3.2	5.7	1.4	12.6	19.7	2.9	100.0
Interest coverage ratio	3.6	1.9	5.4	1.7	2.1	7.3	4.4	80.3
Debt ratio	0.8	0.7	0.8	0.5	0.9	0.9	0.7	100.0
Revenue to equity ratio	13.1	6.8	15.9	2.7	28.2	47.2	9.7	100.0
Revenue to closing inventories ratio	48.8	173.1	42.9	295.7	142.6	122.6	26.4	40.8

(percent)

Current debt to equity	369.6	247.8	424.0	95.1	1,049.2	1,083.3	292.5	100.0
Operating profit on equity	36.9	21.0	44.0	10.0	78.6	131.0	26.7	100.0
Net fixed assets to equity	212.2	166.3	232.6	116.3	428.6	1,056.7	68.4	100.0
Gross margin	35.9	41.6	34.8	51.6	36.5	46.8	23.3	100.0
Return on total assets	8.4	10.2	7.9	9.8	10.6	7.2	8.6	100.0

(days)

Collection period for accounts receivable	60.0	71.3	57.8	101.8	55.5	44.4	70.8	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4259 Other Mechanical Specialty Work

Establishments primarily engaged in mechanical specialty work not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4261 - ELECTRICAL WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	977							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	601	25	176	601	1,414	
- High value (\$'000)	5,000	601	5,000	176	601	1,414	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	39.9	38.1	42.0	36.1	39.5	38.0	44.5	87.1
Purchases and materials	39.6	37.3	42.1	34.8	39.2	38.3	44.5	87.1
Closing inventory	3.6	2.9	4.3	2.4	3.3	4.8	4.0	58.1
Opening inventory	3.9	3.7	4.2	3.7	3.6	4.5	4.0	62.3
Wages, salaries and benefits	30.2	25.1	35.8	17.5	31.0	37.0	35.0	91.9
Direct	13.8	7.1	20.9	4.3	9.3	20.9	21.0	46.3
Indirect	16.5	18.0	14.8	13.2	21.7	16.2	14.0	85.8
Occupancy expenses	5.2	6.5	3.8	7.6	5.7	4.6	3.3	97.9
Depreciation	1.9	2.3	1.5	3.2	1.7	1.8	1.2	92.6
Repairs and maintenance	0.6	0.8	0.4	0.8	0.7	0.5	0.3	47.9
Fuel and oil	0.2	0.4	0.1	0.4	0.3	0.1	0.1	7.5
Utilities	1.0	1.3	0.8	1.3	1.2	1.1	0.6	87.3
Rent	1.4	1.8	1.1	1.9	1.7	1.2	1.0	66.3
Financial expenses	1.9	2.1	1.6	2.5	1.9	1.8	1.4	97.3
Interest and bank charges	1.1	1.2	1.0	1.4	1.0	1.3	0.9	86.7
Professional fees	0.8	1.0	0.6	1.1	0.9	0.6	0.5	91.6
General expenses	3.9	4.9	2.9	6.7	3.5	3.6	2.4	96.5
Advertising	0.8	0.9	0.6	1.0	0.8	0.8	0.5	80.7
Delivery expenses	2.4	3.0	1.6	4.6	1.9	2.1	1.3	66.6
Insurance	0.8	0.9	0.6	1.1	0.7	0.8	0.5	75.7
Other expenses	12.5	14.2	10.7	15.9	12.9	11.2	10.4	99.8
Total expenses	93.7	90.9	96.7	86.4	94.4	96.3	96.9	100.0
Net profit/loss	6.3	9.1	3.3	13.6	5.6	3.7	3.1	99.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	238.2	128.8	1,508.9	75.6	280.3	1,012.4	2,180.6	
Total Expenses	212.3	108.9	1,413.6	58.7	251.5	942.2	2,051.3	
Net Profit	25.9	19.9	95.4	16.8	28.8	70.2	129.4	

Non-Profitable:

Gross Operating Revenue	241.6	149.4	1,435.4	90.6	303.9	918.2	2,310.7	
Total Expenses	256.9	158.7	1,528.3	96.9	321.1	978.4	2,458.9	
Net Loss	-16.1	-9.8	-93.5	-6.7	-17.7	-60.9	-148.1	

1989

Profitable:

Gross Operating Revenue	369.2	152.7	1,344.1	86.1	310.2	820.9	2,365.7	
Total Expenses	336.3	131.6	1,258.0	68.2	281.5	760.4	2,229.6	
Net Profit	32.9	21.1	86.1	17.9	28.7	60.6	136.1	

Non-Profitable:

Gross Operating Revenue	254.2	162.0	1,055.6	88.9	303.3	786.2	2,200.0	
Total Expenses	266.5	169.2	1,112.9	92.6	317.2	822.5	2,346.4	
Net Loss	-12.3	-7.1	-57.3	-3.6	-13.9	-36.3	-146.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	779							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	976	25	324	976	1,588	
- High value (\$'000)	5,000	976	5,000	324	976	1,588	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	172.6	108.6	719.4	78.9	238.9	521.2	925.7	100.0
Total current assets	118.7	65.1	577.2	43.0	161.9	382.6	779.7	99.7
Accounts receivable	62.4	31.0	330.4	18.2	87.4	186.6	480.1	95.5
Closing inventory	17.2	10.0	78.3	7.1	22.6	59.6	97.9	72.9
Other current assets	39.1	23.9	168.3	17.6	51.8	136.3	201.6	89.6
Net fixed assets	39.7	30.2	120.6	24.2	56.8	106.9	134.9	99.0
Other assets and adjustments	14.1	13.2	21.5	11.6	20.1	31.6	10.9	76.1
Total liabilities	101.6	61.1	447.9	43.3	139.3	324.4	576.4	100.0
Total current liabilities	69.9	37.7	345.2	24.0	97.4	251.9	442.2	100.0
Current bank loans	13.9	6.7	75.6	3.4	20.9	52.4	99.7	50.2
Other current liabilities	55.9	31.0	269.6	20.6	76.5	199.5	342.5	100.0
Long-term bank loans	1.5	1.0	5.7	0.7	2.0	7.7	3.6	12.5
Other liabilities and adjustments	30.2	22.4	96.9	18.4	39.8	64.6	130.6	84.5
Total equity	70.9	47.4	271.5	35.5	99.5	196.8	349.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.7	1.6	1.7	1.6	1.5	1.7	100.0
Debt to equity ratio	1.4	1.2	1.6	1.2	1.4	1.6	1.6	100.0
Interest coverage ratio	3.8	3.5	4.1	3.1	3.9	4.4	4.0	88.4
Debt ratio	0.5	0.5	0.6	0.5	0.5	0.6	0.6	100.0
Revenue to equity ratio	5.4	4.5	6.7	3.9	5.3	6.5	6.8	100.0
Revenue to closing inventories ratio	22.2	21.3	23.3	19.8	23.3	21.7	24.3	72.9

(percent)

Current debt to equity	98.5	79.4	127.1	67.7	97.8	128.0	126.6	100.0
Operating profit on equity	16.2	12.9	21.2	9.8	17.6	24.5	19.2	100.0
Net fixed assets to equity	56.0	63.8	44.4	68.1	57.0	54.3	38.6	100.0
Gross margin	24.3	27.4	21.2	29.5	24.9	22.2	20.6	100.0
Return on total assets	9.0	7.8	10.5	6.5	9.8	11.9	9.6	100.0

(days)

Collection period for accounts receivable	59.4	52.9	65.8	46.7	60.2	52.4	73.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4261 Electrical Work

Establishments primarily engaged in the installation and repair of electrical and communication wiring systems, except transmission and distribution lines. Establishments primarily engaged in installing transmission and distribution lines are classified in <4124 - Power and Telecommunication Transmission Lines>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4271 - PLASTERING AND STUCCO WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	286							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	194	25	106	194	367	
- High value (\$'000)	5,000	194	5,000	106	194	367	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	33.7	29.6	36.8	18.7	38.1	27.4	40.8	83.6
Purchases and materials	33.2	29.2	36.3	18.2	37.8	27.3	40.1	82.9
Closing inventory	2.5	2.9	2.2	--	5.1	0.2	3.1	17.5
Opening inventory	3.0	3.3	2.7	0.6	5.4	0.2	3.8	20.3
Wages, salaries and benefits	32.7	26.3	37.6	24.4	27.9	41.1	36.1	93.0
Direct	10.0	3.9	14.7	1.9	5.4	9.5	16.9	24.8
Indirect	22.7	22.5	22.9	22.5	22.5	31.6	19.2	86.7
Occupancy expenses	5.0	6.2	4.0	6.6	6.0	4.9	3.7	98.6
Depreciation	1.8	2.2	1.5	2.6	1.9	2.0	1.3	90.6
Repairs and maintenance	1.0	1.6	0.6	1.5	1.6	0.7	0.5	54.9
Fuel and oil	0.3	0.5	0.2	0.6	0.3	0.4	0.1	12.6
Utilities	0.8	1.1	0.6	1.0	1.1	0.7	0.5	72.7
Rent	1.1	0.9	1.2	0.8	1.0	1.1	1.2	54.5
Financial expenses	1.7	2.1	1.4	2.2	2.0	1.3	1.4	96.5
Interest and bank charges	1.0	1.3	0.7	1.4	1.3	0.6	0.7	80.1
Professional fees	0.7	0.7	0.7	0.8	0.7	0.7	0.7	88.8
General expenses	4.4	6.3	3.0	9.8	3.5	3.8	2.6	94.8
Advertising	0.4	0.3	0.4	0.5	0.2	0.4	0.4	68.9
Delivery expenses	3.3	5.0	2.0	8.1	2.6	2.7	1.7	65.4
Insurance	0.7	0.9	0.6	1.2	0.7	0.8	0.5	65.7
Other expenses	14.9	16.4	13.8	18.0	15.1	15.5	13.0	99.7
Total expenses	92.3	86.9	96.5	79.7	92.6	94.0	97.6	100.0
Net profit/loss	7.7	13.1	3.5	20.3	7.4	6.0	2.4	97.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	163.3	88.0	514.4	59.8	145.2	280.3	791.3	
Total Expenses	140.2	69.3	470.9	41.6	125.4	244.9	738.1	
Net Profit	23.1	18.7	43.5	18.2	19.7	35.4	53.2	

Non-Profitable:

Gross Operating Revenue	150.1	76.7	465.7	48.3	129.4	256.3	730.1	
Total Expenses	157.3	79.5	491.7	49.7	134.9	270.7	770.9	
Net Loss	-9.1	-3.7	-26.7	-2.1	-5.9	-15.0	-40.8	

1989

Profitable:

Gross Operating Revenue	197.9	79.1	677.8	59.5	138.5	324.0	1,226.2	
Total Expenses	165.0	56.4	603.5	39.3	108.1	260.8	1,134.6	
Net Profit	32.9	22.7	74.3	20.1	30.4	63.2	91.6	

Non-Profitable:

Gross Operating Revenue	202.8	107.3	564.1	65.9	152.0	312.7	994.6	
Total Expenses	206.7	109.1	576.2	66.8	154.8	321.4	1,012.4	
Net Loss	-3.9	-1.8	-12.1	-0.9	-2.7	-8.7	-17.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	176							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	288	25	139	288	557	
- High value (\$'000)	5,000	288	5,000	139	288	557	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	91.4	43.0	243.9	32.3	79.7	145.5	350.2	100.0
Total current assets	61.1	26.8	169.2	22.1	43.0	95.1	249.2	97.7
Accounts receivable	28.5	7.5	94.8	4.8	16.8	65.5	126.4	96.6
Closing inventory	9.7	6.4	20.0	8.1	0.5	10.4	30.4	28.4
Other current assets	22.8	12.9	54.3	9.1	25.7	19.1	92.3	85.2
Net fixed assets	25.9	8.3	81.2	4.4	21.6	53.0	111.7	96.6
Other assets and adjustments	4.4	7.8	-6.5	5.8	15.0	-2.6	-10.7	77.3
Total liabilities	53.2	24.9	142.6	18.1	48.0	87.8	201.7	100.0
Total current liabilities	46.1	23.0	118.6	17.9	40.7	71.8	169.1	100.0
Current bank loans	11.9	3.5	38.6	2.3	7.5	8.0	71.6	44.3
Other current liabilities	34.1	19.5	79.9	15.5	33.2	63.7	97.5	100.0
Long-term bank loans	1.0	0.6	2.3	0.2	1.8	4.6	--	12.5
Other liabilities and adjustments	6.1	1.2	21.5	--	5.4	11.4	32.5	80.7
Total equity	38.1	18.1	101.3	14.1	31.7	57.6	148.5	96.6

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.1	1.4	1.2	1.0	1.3	1.4	100.0
Debt to equity ratio	1.3	1.3	1.4	1.2	1.5	1.5	1.3	96.6
Interest coverage ratio	2.8	1.5	3.9	1.3	2.2	1.8	4.8	82.4
Debt ratio	0.5	0.5	0.5	0.5	0.6	0.6	0.5	100.0
Revenue to equity ratio	6.5	6.1	6.7	5.7	6.7	6.8	6.7	96.6
Revenue to closing inventories ratio	25.6	17.3	34.0	9.9	392.5	37.6	32.6	28.4

(percent)

Current debt to equity	120.8	127.4	117.0	126.7	128.5	124.6	113.9	96.6
Operating profit on equity	10.3	4.0	13.8	3.1	5.4	3.9	17.9	96.6
Net fixed assets to equity	67.8	45.8	80.2	31.2	68.2	92.0	75.2	96.6
Gross margin	24.3	26.4	23.3	27.0	25.6	19.2	25.0	100.0
Return on total assets	6.6	4.8	7.7	5.4	3.9	3.4	9.6	100.0

(days)

Collection period for accounts receivable	41.8	24.6	50.6	21.6	28.6	60.6	46.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..
1989				
Total	..	..	..	..
Less than 20	..	..	..	..
20-99	..	..	..	..
100-499	..	..	..	..
500 and over	..	..	..	..

SIC 4271 Plastering and Stucco Work

Establishments primarily engaged in the installation and repair of interior and exterior plaster or stucco including related lathing materials.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4272 - DRYWALL WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	788							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	184	25	49	184	601	
- High value (\$'000)	5,000	184	5,000	49	184	601	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.3	16.7	53.6	10.5	23.9	47.5	56.1	78.3
Purchases and materials	43.1	16.6	53.3	10.4	23.8	46.8	56.0	78.2
Closing inventory	0.9	--	1.3	--	0.1	0.3	1.7	16.0
Opening inventory	1.1	0.1	1.5	0.1	0.1	1.0	1.8	17.9
Wages, salaries and benefits	19.3	17.6	20.0	7.5	29.4	17.8	20.9	81.2
Direct	6.1	1.1	8.0	0.2	2.3	4.5	9.5	20.9
Indirect	13.2	16.5	11.9	7.3	27.1	13.3	11.4	76.8
Occupancy expenses	3.5	6.2	2.5	7.3	4.9	3.6	2.0	95.6
Depreciation	1.4	2.7	0.8	3.0	2.3	1.3	0.7	83.4
Repairs and maintenance	0.3	0.6	0.2	0.7	0.5	0.2	0.1	34.6
Fuel and oil	0.3	1.0	0.1	1.5	0.5	0.1	--	10.7
Utilities	0.5	0.5	0.5	0.6	0.5	0.5	0.4	64.8
Rent	1.0	1.3	0.9	1.5	1.2	1.4	0.7	55.3
Financial expenses	1.4	1.7	1.2	1.5	1.9	1.4	1.2	93.9
Interest and bank charges	0.8	1.1	0.8	1.0	1.1	0.9	0.7	74.5
Professional fees	0.5	0.6	0.5	0.5	0.8	0.5	0.5	85.2
General expenses	3.4	6.9	2.0	7.8	5.8	2.8	1.6	93.0
Advertising	0.4	0.4	0.4	0.4	0.4	0.3	0.4	62.8
Delivery expenses	2.5	5.7	1.3	6.4	4.9	2.1	1.0	66.0
Insurance	0.4	0.7	0.3	0.9	0.5	0.4	0.3	58.1
Other expenses	17.2	16.4	17.5	17.6	15.1	21.7	15.8	99.7
Total expenses	88.0	65.5	96.7	52.1	81.1	94.7	97.6	100.0
Net profit/loss	12.0	34.5	3.3	47.9	18.9	5.3	2.4	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	77							
Gross Operating Revenue	126.4	46.1	713.6	35.5	80.4	306.1	1,565.2	
Total Expenses	103.4	26.7	664.4	16.9	58.4	275.5	1,477.2	
Net Profit	23.0	19.4	49.2	18.6	22.0	30.6	88.0	

Non-Profitable:

Gross Operating Revenue	271.6	65.4	707.2	40.3	85.1	322.7	1,453.2	
Total Expenses	284.5	69.0	740.0	42.0	90.3	337.7	1,520.2	
Net Loss	-16.8	-5.4	-33.8	-5.0	-5.5	-15.4	-70.5	

1989**Profitable:**

Gross Operating Revenue	190.2	58.6	1,062.3	38.1	102.0	478.0	1,841.0	
Total Expenses	161.7	36.7	989.8	18.8	74.5	433.7	1,731.0	
Net Profit	28.6	21.9	72.4	19.3	27.5	44.3	110.0	

Non-Profitable:

Gross Operating Revenue	452.7	110.4	883.9	42.0	149.3	397.7	1,998.6	
Total Expenses	475.0	116.9	926.0	44.1	158.2	426.1	2,072.1	
Net Loss	-22.3	-6.5	-42.1	-2.1	-8.9	-28.5	-73.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	391							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	559	25	231	559	1,290	
- High value (\$'000)	5,000	559	5,000	231	559	1,290	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	182.3	66.5	476.9	33.9	132.0	300.0	657.1	99.2
Total current assets	146.5	45.0	404.4	20.2	95.0	217.7	594.7	98.2
Accounts receivable	93.5	24.1	270.2	7.7	57.1	113.6	429.7	90.0
Closing inventory	7.7	0.7	25.4	0.1	1.9	12.8	38.4	32.2
Other current assets	45.2	20.2	108.7	12.4	35.9	91.3	126.4	89.3
Net fixed assets	26.1	15.0	54.2	8.3	28.4	56.2	52.2	94.1
Other assets and adjustments	9.7	6.4	18.1	5.3	8.5	26.0	10.1	81.3
Total liabilities	126.8	45.2	334.5	21.3	93.3	150.3	522.1	99.2
Total current liabilities	98.1	32.1	266.0	12.4	71.8	111.3	423.6	98.2
Current bank loans	12.6	2.4	38.5	1.5	4.1	15.0	62.5	38.9
Other current liabilities	85.5	29.7	227.4	10.8	67.7	96.2	361.1	98.2
Long-term bank loans	0.1	0.1	0.1	--	0.2	--	0.2	3.3
Other liabilities and adjustments	28.6	12.9	68.3	8.8	21.2	39.0	98.2	83.1
Total equity	55.4	21.2	142.4	12.6	38.7	149.7	134.9	98.2

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.4	1.5	1.6	1.3	1.9	1.4	98.2
Debt to equity ratio	2.2	2.1	2.3	1.6	2.4	1.0	3.8	98.2
Interest coverage ratio	3.3	1.1	4.1	2.3	0.3	3.2	4.5	84.9
Debt ratio	0.6	0.6	0.7	0.6	0.7	0.5	0.7	99.2
Revenue to equity ratio	9.9	7.9	10.6	6.9	8.6	5.9	15.9	98.2
Revenue to closing inventories ratio	71.1	224.2	59.5	587.7	169.0	70.1	55.9	32.2

(percent)

Current debt to equity	176.9	150.9	186.7	98.3	185.4	74.3	313.8	98.2
Operating profit on equity	17.4	0.9	23.7	8.8	...	8.4	41.0	98.2
Net fixed assets to equity	47.0	70.6	38.1	66.3	73.3	37.5	38.6	98.2
Gross margin	25.1	33.4	22.8	31.1	34.6	19.8	24.0	100.0
Return on total assets	7.5	2.4	9.3	5.7	0.7	6.1	10.8	99.2

(days)

Collection period for accounts receivable	62.0	51.8	64.9	32.1	62.3	46.1	72.9	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4272 Drywall Work

Establishments primarily engaged in the installation of drywall sheets or panels, including related taping of joints, sanding and other drywall finishing.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4273 - ACOUSTICAL WORK
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	65							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	440	25	201	440	1,018	
- High value (\$'000)	5,000	440	5,000	201	440	1,018	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.6	36.7	45.8	28.4	43.3	44.1	46.7	90.8
Purchases and materials	44.9	37.3	47.4	28.1	44.7	43.3	49.3	90.8
Closing inventory	4.0	1.6	4.7	0.2	2.7	4.3	4.9	47.7
Opening inventory	2.6	0.9	3.2	0.4	1.4	5.1	2.3	46.2
Wages, salaries and benefits	27.5	25.9	28.0	18.9	31.6	26.4	28.8	93.8
Direct	15.9	9.3	18.0	--	16.7	13.4	20.1	41.5
Indirect	11.7	16.7	10.1	18.8	14.9	13.1	8.7	87.7
Occupancy expenses	4.4	6.7	3.6	7.3	6.2	6.1	2.5	100.0
Depreciation	1.6	2.8	1.2	2.1	3.3	1.8	0.9	92.3
Repairs and maintenance	0.5	0.9	0.4	1.0	0.9	0.6	0.3	56.9
Fuel and oil	0.1	0.5	--	1.1	-	0.1	-	4.6
Utilities	0.8	1.4	0.7	1.5	1.4	0.9	0.6	87.7
Rent	1.3	1.1	1.4	1.7	0.6	2.7	0.8	69.2
Financial expenses	2.2	3.3	1.8	4.1	2.7	2.7	1.4	98.5
Interest and bank charges	1.3	2.2	1.0	2.7	1.8	1.6	0.8	89.2
Professional fees	0.8	1.1	0.8	1.3	0.9	1.1	0.6	93.8
General expenses	2.5	4.0	2.0	5.3	3.0	2.0	2.0	96.9
Advertising	0.6	0.5	0.6	0.3	0.8	0.6	0.6	75.4
Delivery expenses	1.3	2.3	0.9	3.9	1.1	0.8	1.0	58.5
Insurance	0.6	1.2	0.4	1.2	1.2	0.6	0.3	86.2
Other expenses	15.9	12.7	17.0	14.1	11.5	21.0	15.1	100.0
Total expenses	96.1	89.3	98.2	78.0	98.4	102.2	96.4	100.0
Net profit/loss	3.9	10.7	1.8	22.0	1.6	-2.2	3.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	72							
Gross Operating Revenue	364.7	96.8	1,344.4	60.2	297.1	658.1	1,786.8	
Total Expenses	338.0	76.4	1,294.9	42.4	262.0	632.2	1,722.2	
Net Profit	26.7	20.5	49.4	17.8	35.1	25.9	64.6	

Non-Profitable:

Gross Operating Revenue	399.8	227.6	741.7	125.1	319.3	741.7	-	
Total Expenses	441.3	258.3	804.7	141.9	362.5	804.7	-	
Net Loss	-41.5	-30.7	-63.0	-16.8	-43.2	-63.0	-	

1989

Profitable:

Gross Operating Revenue	1,234.8	206.5	2,370.3	87.9	297.4	945.0	3,382.6	
Total Expenses	1,157.8	178.7	2,239.1	73.2	259.5	859.0	3,219.2	
Net Profit	77.0	27.9	131.2	14.7	37.9	85.9	163.4	

Non-Profitable:

Gross Operating Revenue	336.5	144.8	2,096.7	76.4	319.1	708.0	3,955.0	
Total Expenses	353.1	154.0	2,181.0	85.3	329.1	760.2	4,082.3	
Net Loss	-16.6	-9.2	-84.3	-8.9	-10.0	-52.2	-127.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	54							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	630	25	299	630	1,195	
- High value (\$'000)	5,000	630	5,000	299	630	1,195	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	263.0	143.7	511.9	61.9	305.6	377.9	660.1	98.1
Total current assets	179.1	78.4	389.1	27.1	180.1	302.4	485.1	100.0
Accounts receivable	126.0	45.1	294.9	4.5	125.6	244.0	351.2	77.8
Closing inventory	25.7	5.0	68.9	1.5	11.8	47.4	92.7	57.4
Other current assets	27.3	28.3	25.2	21.1	42.6	10.9	41.1	74.1
Net fixed assets	61.2	66.5	50.3	34.7	129.4	40.9	60.7	98.1
Other assets and adjustments	22.5	-1.3	72.4	--	-3.8	34.5	114.2	57.4
Total liabilities	256.2	170.8	434.3	59.3	391.8	290.8	593.2	98.1
Total current liabilities	116.6	51.8	251.7	15.7	123.3	189.3	320.7	98.1
Current bank loans	2.1	3.1	0.1	2.0	5.1	0.2	0.1	14.8
Other current liabilities	114.4	48.7	251.5	13.7	118.1	189.1	320.6	98.1
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	139.6	118.9	182.6	43.5	268.5	101.4	272.4	98.1
Total equity	6.7	-27.1	77.5	2.6	-86.1	87.1	66.9	98.1

FINANCIAL RATIOS

(times)

Current ratio	1.5	1.5	1.5	1.7	1.4	1.5	1.5	98.1
Debt to equity ratio	37.8	...	5.6	22.5	...	3.3	8.8	98.1
Interest coverage ratio	2.0	0.9	3.0	1.5	0.4	-0.1	5.6	90.7
Debt ratio	0.9	1.1	0.8	0.9	1.2	0.7	0.8	98.1
Revenue to equity ratio	87.6	...	17.6	46.0	...	9.9	28.6	98.1
Revenue to closing inventories ratio	23.0	44.6	19.8	78.5	35.9	18.2	20.7	57.4

(percent)

Current debt to equity	1,721.1	...	324.6	600.3	...	217.3	478.9	98.1
Operating profit on equity	127.0	0.5	34.6	89.9	5.9	...	105.2	98.1
Net fixed assets to equity	904.3	...	64.9	1,322.3	...	47.0	90.7	98.1
Gross margin	25.2	26.8	24.7	25.6	27.5	26.4	23.8	100.0
Return on total assets	6.2	3.7	7.7	10.2	1.1	-0.4	12.9	98.1

(days)

Collection period for accounts receivable	77.4	73.8	78.6	13.6	107.7	102.5	66.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4273 Acoustical Work

Establishments primarily engaged in the application of acoustical panels, tiles and other materials to interior walls and ceilings.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4274 - FINISH CARPENTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,305							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	110	25	48	110	271	
- High value (\$'000)	5,000	110	5,000	48	110	271	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	39.5	25.0	48.6	19.7	28.9	39.5	55.0	77.1
Purchases and materials	37.9	24.1	46.4	19.5	27.6	34.7	54.6	77.0
Closing inventory	1.3	0.2	1.9	0.1	0.3	0.6	2.8	18.9
Opening inventory	2.9	1.1	4.1	0.4	1.6	5.4	3.2	25.1
Wages, salaries and benefits	17.9	12.2	21.5	9.3	14.3	18.1	23.9	80.2
Direct	5.3	0.4	8.4	0.1	0.6	3.6	11.8	17.2
Indirect	12.6	11.8	13.1	9.2	13.7	14.5	12.1	75.7
Occupancy expenses	6.0	8.3	4.6	7.8	8.7	5.2	4.3	95.9
Depreciation	2.5	3.6	1.8	3.6	3.6	2.3	1.5	85.2
Repairs and maintenance	0.8	1.3	0.6	1.1	1.4	0.7	0.5	48.6
Fuel and oil	0.4	0.8	0.1	0.8	0.8	0.2	--	11.0
Utilities	1.0	1.1	0.8	1.0	1.2	0.8	0.9	70.6
Rent	1.4	1.5	1.3	1.2	1.7	1.2	1.4	47.1
Financial expenses	2.3	2.5	2.2	2.8	2.3	3.0	1.6	92.6
Interest and bank charges	1.7	1.8	1.6	2.2	1.6	2.4	1.0	76.8
Professional fees	0.6	0.7	0.6	0.6	0.7	0.7	0.6	79.6
General expenses	4.3	6.6	3.0	7.6	5.7	3.3	2.7	94.1
Advertising	0.7	0.7	0.6	0.7	0.7	0.5	0.7	62.2
Delivery expenses	2.9	4.6	1.8	5.9	3.7	2.1	1.5	65.0
Insurance	0.8	1.2	0.5	1.0	1.3	0.7	0.4	64.9
Other expenses	14.8	18.9	12.2	18.8	19.0	16.7	9.1	99.2
Total expenses	85.0	73.4	92.2	66.1	78.9	85.8	96.5	99.8
Net profit/loss	15.0	26.6	7.8	33.9	21.1	14.2	3.5	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	75							
Gross Operating Revenue	94.6	48.5	274.1	34.9	68.9	164.1	654.2	
Total Expenses	75.8	32.5	241.6	20.5	49.8	135.9	607.1	
Net Profit	19.9	16.7	32.4	15.0	19.1	28.2	47.1	

Non-Profitable:

Gross Operating Revenue	127.6	47.9	396.3	34.0	67.6	167.9	661.7	
Total Expenses	138.3	55.7	417.1	40.1	77.8	177.8	695.1	
Net Loss	-11.6	-8.5	-21.5	-6.1	-12.5	-10.3	-34.6	

1989**Profitable:**

Gross Operating Revenue	140.0	51.4	401.0	36.0	77.9	181.2	773.7	
Total Expenses	116.0	32.1	363.2	18.8	54.9	151.1	723.0	
Net Profit	24.0	19.3	37.7	17.2	23.0	30.1	50.7	

Non-Profitable:

Gross Operating Revenue	135.5	64.0	337.3	37.7	82.1	191.5	624.8	
Total Expenses	141.5	67.6	349.8	39.3	87.1	200.6	644.0	
Net Loss	-6.0	-3.6	-12.5	-1.6	-5.1	-9.1	-19.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	545							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	276	25	114	276	599	
- High value (\$'000)	5,000	276	5,000	114	276	599	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	92.4	43.5	273.9	34.6	68.5	139.7	431.9	98.5
Total current assets	62.3	25.1	200.3	22.1	33.7	93.1	326.5	98.3
Accounts receivable	22.1	5.4	84.0	3.0	12.3	32.4	144.9	83.5
Closing inventory	7.6	1.9	29.2	0.8	4.7	20.1	39.8	45.3
Other current assets	32.4	17.7	87.0	18.1	16.7	40.5	141.7	82.9
Net fixed assets	26.7	14.7	71.1	9.6	28.9	41.2	106.4	97.8
Other assets and adjustments	3.3	3.6	2.4	2.8	5.8	5.3	-0.9	76.3
Total liabilities	55.9	30.4	150.5	24.8	46.0	84.8	227.8	98.5
Total current liabilities	37.0	15.3	117.5	9.7	30.9	63.8	180.7	96.7
Current bank loans	7.6	2.5	26.3	0.8	7.2	14.3	40.5	44.4
Other current liabilities	29.4	12.8	91.1	8.9	23.6	49.5	140.1	96.7
Long-term bank loans	2.5	2.2	3.4	1.5	4.3	0.9	6.4	17.8
Other liabilities and adjustments	16.3	12.8	29.4	13.5	10.7	19.9	40.6	81.7
Total equity	36.5	13.1	123.4	9.7	22.4	54.8	204.1	98.5

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.6	1.7	2.2	1.0	1.4	1.8	96.7
Debt to equity ratio	1.5	2.3	1.2	2.5	2.0	1.5	1.1	98.5
Interest coverage ratio	3.0	3.1	3.0	2.7	3.4	2.2	3.4	83.3
Debt ratio	0.6	0.6	0.5	0.7	0.6	0.6	0.5	98.5
Revenue to equity ratio	6.8	7.3	6.6	6.2	8.6	7.6	6.3	98.5
Revenue to closing inventories ratio	32.5	50.5	28.1	68.2	41.1	20.8	32.5	45.3

(percent)

Current debt to equity	101.4	117.2	95.2	100.3	137.6	116.4	88.5	98.5
Operating profit on equity	17.4	26.3	13.9	21.7	31.9	11.9	14.5	98.5
Net fixed assets to equity	73.1	112.5	57.6	99.1	128.6	75.1	52.1	98.5
Gross margin	24.2	33.4	20.2	39.6	28.0	24.1	18.7	100.0
Return on total assets	10.1	11.6	9.2	9.5	14.6	8.2	9.6	98.5

(days)

Collection period for accounts receivable	32.2	20.8	37.2	18.0	23.1	28.1	40.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4274 Finish Carpentry

Establishments primarily engaged in on-site cabinetry, millwork installation, pre-fabricated sash and door installation, garage door installation, exterior and interior trimming and miscellaneous hardware installation. Establishments primarily engaged in installing metal doors and window frames are classified in <4232 - Siding Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4275 - PAINTING AND DECORATING WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	1,234							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	127	25	58	127	320	
- High value (\$'000)	5,000	127	5,000	58	127	320	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	31.0	22.1	36.3	14.8	27.4	24.8	40.9	78.0
Purchases and materials	30.7	20.8	36.7	14.8	25.2	24.6	41.5	78.0
Closing inventory	1.1	0.1	1.7	0.1	0.1	0.6	2.1	18.9
Opening inventory	1.3	1.4	1.3	0.1	2.3	0.8	1.5	19.1
Wages, salaries and benefits	26.2	17.3	31.5	12.7	20.6	35.3	30.0	84.8
Direct	8.3	1.2	12.5	0.9	1.4	7.6	14.5	20.5
Indirect	17.9	16.1	19.0	11.8	19.2	27.7	15.6	80.2
Occupancy expenses	6.2	7.4	5.5	7.6	7.2	7.0	5.0	96.1
Depreciation	2.3	2.8	1.9	2.8	2.9	2.5	1.7	84.9
Repairs and maintenance	0.9	1.1	0.7	1.1	1.1	1.0	0.6	41.9
Fuel and oil	0.4	0.6	0.3	0.9	0.4	0.7	0.1	11.2
Utilities	1.1	1.4	1.0	1.2	1.5	1.1	0.9	72.3
Rent	1.5	1.5	1.6	1.6	1.4	1.6	1.6	55.4
Financial expenses	2.1	2.3	2.0	1.8	2.6	2.1	2.0	93.2
Interest and bank charges	1.2	1.4	1.0	1.1	1.7	1.2	0.9	77.4
Professional fees	0.9	0.9	1.0	0.7	1.0	0.9	1.0	82.4
General expenses	4.5	6.8	3.2	9.1	5.2	3.8	2.9	95.5
Advertising	1.0	1.0	0.9	1.1	1.0	0.6	1.0	72.0
Delivery expenses	2.8	4.7	1.7	6.7	3.2	2.5	1.4	66.2
Insurance	0.8	1.1	0.5	1.3	1.0	0.7	0.5	65.5
Other expenses	16.1	18.5	14.7	22.1	15.9	18.5	13.1	99.4
Total expenses	86.1	74.4	93.2	68.1	78.9	91.5	93.9	100.0
Net profit/loss	13.9	25.6	6.8	31.9	21.1	8.5	6.1	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	74							
Gross Operating Revenue	114.8	56.2	410.9	38.1	85.0	197.2	708.0	
Total Expenses	93.5	39.1	368.8	23.8	63.2	172.2	642.1	
Net Profit	21.3	17.2	42.1	14.2	21.8	25.1	65.9	

Non-Profitable:

Gross Operating Revenue	176.9	58.5	433.7	39.9	88.7	201.4	814.9	
Total Expenses	190.5	67.4	457.3	45.1	103.6	212.7	858.9	
Net Loss	-14.5	-9.7	-24.4	-5.7	-16.1	-11.6	-45.4	

1989

Profitable:

Gross Operating Revenue	171.0	64.7	598.6	40.7	95.2	250.8	1,068.4	
Total Expenses	143.9	44.6	543.5	24.3	70.5	215.7	986.1	
Net Profit	27.1	20.1	55.2	16.4	24.8	35.1	82.3	

Non-Profitable:

Gross Operating Revenue	173.1	71.2	401.5	40.0	109.8	268.3	947.0	
Total Expenses	182.2	78.0	415.7	47.3	115.8	278.0	979.8	
Net Loss	-9.1	-6.8	-14.3	-7.4	-6.0	-9.7	-32.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	669							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	274	25	124	274	595	
- High value (\$'000)	5,000	274	5,000	124	274	595	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	120.3	47.7	286.0	29.7	84.2	164.7	516.2	99.9
Total current assets	76.9	24.7	196.1	15.8	42.8	128.5	324.1	97.8
Accounts receivable	40.3	11.0	107.2	7.4	18.2	74.4	169.5	90.6
Closing inventory	5.1	0.8	15.0	0.3	1.7	5.4	33.2	34.8
Other current assets	31.4	12.8	73.7	8.0	22.7	48.5	121.3	89.5
Net fixed assets	32.4	14.8	72.5	11.5	21.5	31.4	150.5	97.3
Other assets and adjustments	11.0	8.1	17.4	2.4	19.8	4.7	41.5	67.3
Total liabilities	74.6	32.8	170.1	24.3	50.1	94.1	314.2	99.9
Total current liabilities	57.2	23.8	133.5	17.0	37.7	81.2	232.5	99.6
Current bank loans	13.4	8.9	23.8	6.7	13.4	14.2	42.1	43.0
Other current liabilities	43.7	14.9	109.6	10.2	24.3	67.0	190.3	99.4
Long-term bank loans	2.5	1.0	5.9	1.1	0.8	0.4	16.3	9.9
Other liabilities and adjustments	14.8	7.9	30.6	6.1	11.5	12.4	65.3	76.8
Total equity	45.7	14.8	115.9	5.4	34.0	70.6	201.9	99.9

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.0	1.4	0.9	1.1	1.5	1.3	99.6
Debt to equity ratio	1.6	2.2	1.4	4.4	1.4	1.3	1.5	99.9
Interest coverage ratio	4.7	2.2	6.3	2.4	2.0	11.6	4.1	83.1
Debt ratio	0.6	0.6	0.5	0.8	0.5	0.5	0.6	99.9
Revenue to equity ratio	6.3	7.2	6.0	12.3	5.5	6.0	6.0	99.9
Revenue to closing inventories ratio	56.1	134.0	46.6	211.1	105.8	78.2	36.7	34.8

(percent)

Current debt to equity	125.3	160.2	115.1	310.1	111.0	115.0	115.1	99.9
Operating profit on equity	28.0	14.9	31.8	26.2	11.2	46.2	22.2	99.9
Net fixed assets to equity	70.9	99.5	62.5	210.3	63.2	44.5	74.5	99.9
Gross margin	31.2	38.1	28.8	46.7	31.8	31.3	27.1	100.0
Return on total assets	13.4	8.5	15.3	8.1	8.8	21.6	11.4	99.9

(days)

Collection period for accounts receivable	50.8	37.1	55.6	40.1	35.0	63.3	50.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
1991				
Total
Less than 20
20-99
100-499
500 and over
1989				
Total
Less than 20
20-99
100-499
500 and over

SIC 4275 Painting and Decorating Work

Establishments primarily engaged in painting, paperhanging and decorating in buildings and painting of heavy (engineering) structures. Included are establishments primarily engaged in paint or paper stripping and parking lot or road surface marking. Establishments primarily engaged in furniture stripping and refinishing are classified in <6213 - Furniture Refinishing and Repair Shops>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4276 - TERRAZZO AND TILE WORK

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	325							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	161	25	74	161	588	
- High value (\$'000)	5,000	161	5,000	74	161	588	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	43.2	28.6	49.7	24.6	31.4	38.3	53.2	82.8
Purchases and materials	41.0	28.7	46.5	24.9	31.3	39.6	48.6	82.8
Closing inventory	16.0	0.7	22.9	1.0	0.5	5.1	28.2	33.5
Opening inventory	18.3	0.7	26.1	0.7	0.6	3.9	32.8	33.2
Wages, salaries and benefits	25.7	19.6	28.4	11.5	25.1	33.1	27.0	86.8
Direct	9.5	4.7	11.7	1.4	6.9	8.7	12.6	28.6
Indirect	16.1	14.9	16.7	10.0	18.2	24.4	14.4	81.2
Occupancy expenses	6.3	7.8	5.6	12.5	4.7	6.0	5.5	97.5
Depreciation	2.4	3.5	1.9	4.3	2.9	2.0	1.8	89.8
Repairs and maintenance	0.8	0.8	0.8	1.4	0.4	1.0	0.8	38.5
Fuel and oil	0.4	1.1	0.1	2.5	0.2	0.1	--	8.6
Utilities	1.1	1.0	1.1	1.8	0.5	1.2	1.1	75.1
Rent	1.6	1.4	1.7	2.6	0.7	1.7	1.7	58.5
Financial expenses	2.2	3.0	1.8	4.4	2.1	2.5	1.6	96.0
Interest and bank charges	1.4	2.0	1.1	3.5	1.0	1.5	1.0	78.2
Professional fees	0.8	1.0	0.7	1.0	1.0	1.0	0.7	85.2
General expenses	4.2	8.0	2.5	8.2	7.9	3.9	2.1	96.0
Advertising	0.7	0.9	0.6	0.8	1.0	0.6	0.7	69.2
Delivery expenses	2.5	5.3	1.2	5.9	5.0	2.5	0.9	67.7
Insurance	1.0	1.8	0.6	1.6	1.9	0.8	0.6	65.8
Other expenses	12.9	15.0	12.0	14.9	15.0	15.1	11.1	99.7
Total expenses	94.5	82.1	100.1	76.1	86.1	98.9	100.4	100.0
Net profit/loss	5.5	17.9	-0.1	23.9	13.9	1.1	-0.4	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	65							
Gross Operating Revenue	161.4	70.5	782.7	44.7	112.1	293.9	1,371.6	
Total Expenses	138.7	52.0	731.4	28.6	89.8	258.4	1,301.3	
Net Profit	22.7	18.5	51.3	16.1	22.3	35.5	70.3	

Non-Profitable:

Gross Operating Revenue	233.5	59.7	642.4	38.6	109.0	291.4	1,137.0	
Total Expenses	256.1	67.5	699.5	44.5	121.4	321.1	1,232.7	
Net Loss	-23.6	-8.3	-59.0	-6.3	-12.9	-31.5	-95.6	

1989

Profitable:

Gross Operating Revenue	194.5	86.0	714.2	49.1	169.8	413.5	1,332.7	
Total Expenses	163.5	61.6	651.5	27.0	140.4	367.9	1,234.9	
Net Profit	30.9	24.3	62.7	22.1	29.4	45.6	97.8	

Non-Profitable:

Gross Operating Revenue	178.0	97.5	638.4	69.9	200.2	418.8	1,159.5	
Total Expenses	188.2	105.4	662.2	77.8	208.2	445.0	1,177.7	
Net Loss	-10.3	-7.9	-23.8	-7.9	-8.0	-26.2	-18.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	213							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	342	25	133	342	897	
- High value (\$'000)	5,000	342	5,000	133	342	897	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	253.4	65.4	715.0	48.2	106.2	314.6	1,081.5	98.6
Total current assets	196.0	41.2	576.1	32.3	62.3	170.7	947.3	94.4
Accounts receivable	70.0	19.3	194.5	15.6	28.1	91.0	289.4	87.3
Closing inventory	83.2	2.8	280.6	2.1	4.4	39.0	501.9	51.2
Other current assets	42.7	19.0	100.8	14.4	29.8	40.6	156.0	76.1
Net fixed assets	30.9	8.4	86.1	5.4	15.5	42.3	126.2	96.7
Other assets and adjustments	26.4	15.8	52.6	10.5	28.3	101.5	7.9	80.8
Total liabilities	155.4	34.2	453.3	25.4	54.9	170.2	712.5	98.1
Total current liabilities	137.0	19.6	425.4	13.2	34.8	127.8	697.9	93.0
Current bank loans	14.7	4.7	39.4	2.1	10.8	41.5	37.5	45.1
Other current liabilities	122.3	14.9	386.0	11.1	23.9	86.3	660.4	93.0
Long-term bank loans	0.4	0.4	0.4	0.5	--	0.9	--	7.5
Other liabilities and adjustments	17.9	14.0	27.4	11.5	20.0	41.4	14.5	82.2
Total equity	97.9	31.2	261.6	22.8	51.3	144.4	368.9	98.6

FINANCIAL RATIOS

(times)

Current ratio	1.4	2.0	1.3	2.4	1.7	1.3	1.3	93.0
Debt to equity ratio	1.5	1.0	1.7	1.1	1.0	1.1	1.9	98.6
Interest coverage ratio	1.0	3.5	0.3	8.7	-0.4	1.2	-0.1	82.2
Debt ratio	0.6	0.5	0.6	0.5	0.5	0.5	0.6	98.6
Revenue to equity ratio	3.8	3.6	3.9	3.1	4.2	3.8	3.9	98.6
Revenue to closing inventories ratio	4.5	40.4	3.6	33.1	48.9	14.4	2.9	51.2

(percent)

Current debt to equity	139.9	62.9	162.6	58.1	67.8	88.5	189.1	98.6
Operating profit on equity	--	9.6	...	24.9	...	1.4	...	98.6
Net fixed assets to equity	31.5	26.8	32.9	23.6	30.2	29.3	34.2	98.6
Gross margin	22.7	31.5	20.3	35.9	28.1	20.8	20.1	100.0
Return on total assets	1.6	6.4	0.6	13.3	-0.9	3.6	-0.1	98.6

(days)

Collection period for accounts receivable	67.0	61.1	68.6	79.2	47.0	59.0	72.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4276 Terrazzo and Tile Work

Establishments primarily engaged in the installation of poured-in-place terrazzo and tile work and interior marble, granite or slate work. Establishments primarily engaged in exterior marble or slate work are classified in <4231 - Masonry Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4277 - HARDWOOD FLOORING INSTALLATION
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	195							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	182	25	74	182	398	
- High value (\$'000)	5,000	182	5,000	74	182	398	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	43.6	26.9	52.1	22.0	32.6	48.5	54.9	80.0
Purchases and materials	43.8	26.8	52.5	22.1	32.1	48.4	55.7	80.0
Closing inventory	3.0	0.5	4.2	0.4	0.6	1.1	6.6	39.0
Opening inventory	2.8	0.7	3.8	0.3	1.1	1.3	5.8	42.6
Wages, salaries and benefits	20.8	19.8	21.3	18.8	21.0	15.3	25.9	83.6
Direct	8.5	3.7	11.0	2.3	5.3	7.9	13.4	32.8
Indirect	12.3	16.2	10.3	16.5	15.8	7.5	12.6	74.9
Occupancy expenses	7.6	8.6	7.2	9.2	7.8	10.7	4.5	98.5
Depreciation	2.0	3.0	1.4	3.0	3.1	1.4	1.5	90.8
Repairs and maintenance	1.6	1.8	1.4	1.7	1.9	2.6	0.6	57.4
Fuel and oil	0.3	0.8	0.1	1.2	0.4	0.1	0.1	11.3
Utilities	1.7	1.4	1.8	1.5	1.2	2.8	1.1	74.9
Rent	2.1	1.5	2.4	1.8	1.2	3.8	1.3	59.5
Financial expenses	2.8	1.8	3.3	1.7	2.0	5.4	1.7	96.4
Interest and bank charges	2.0	0.9	2.5	0.8	1.1	4.5	1.0	83.1
Professional fees	0.8	0.9	0.8	0.9	1.0	0.8	0.7	87.7
General expenses	5.7	7.6	4.8	7.9	7.4	6.9	3.2	95.9
Advertising	1.9	1.9	1.9	2.2	1.5	3.0	1.1	74.9
Delivery expenses	2.8	4.5	2.0	4.3	4.7	2.6	1.5	62.6
Insurance	1.0	1.3	0.9	1.4	1.2	1.3	0.5	71.8
Other expenses	11.6	15.8	9.4	19.1	12.1	11.2	8.0	100.0
Total expenses	92.2	80.6	98.1	78.7	82.9	97.9	98.3	100.0
Net profit/loss	7.8	19.4	1.9	21.3	17.1	2.1	1.7	99.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	67							
Gross Operating Revenue	145.2	64.2	470.4	44.4	105.4	249.1	1,120.9	
Total Expenses	121.9	43.2	437.7	25.0	81.1	223.5	1,067.6	
Net Profit	23.3	21.0	32.6	19.4	24.3	25.6	53.3	

Non-Profitable:

Gross Operating Revenue	129.0	54.4	343.9	44.7	103.2	218.9	823.8	
Total Expenses	139.6	59.9	369.3	50.3	108.2	240.1	865.1	
Net Loss	-10.7	-5.5	-25.7	-5.6	-5.0	-21.5	-41.3	

1989

Profitable:

Gross Operating Revenue	187.1	77.4	584.6	54.3	142.4	317.8	1,035.4	
Total Expenses	162.5	58.5	539.7	37.9	116.4	291.1	959.7	
Net Profit	24.5	18.9	44.9	16.4	26.0	26.8	75.6	

Non-Profitable:

Gross Operating Revenue	245.9	139.0	390.7	32.9	144.0	297.7	1,158.5	
Total Expenses	258.8	150.9	405.0	38.5	156.1	312.5	1,168.9	
Net Loss	-12.9	-11.9	-14.4	-5.6	-12.2	-14.8	-10.4	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	116							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	311	25	144	311	653	
- High value (\$'000)	5,000	311	5,000	144	311	653	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	116.7	66.4	298.4	26.3	122.7	181.2	451.9	99.1
Total current assets	89.8	42.9	259.2	19.0	76.6	130.6	427.4	99.1
Accounts receivable	43.5	17.2	138.8	5.7	33.2	57.2	245.5	94.8
Closing inventory	13.5	2.5	53.4	1.1	4.4	15.4	103.1	65.5
Other current assets	32.7	23.2	66.9	12.1	38.9	57.8	78.7	81.0
Net fixed assets	28.1	20.9	54.1	4.6	43.8	45.7	65.2	98.3
Other assets and adjustments	-1.3	2.4	-14.9	2.6	2.2	4.8	-40.7	73.3
Total liabilities	79.9	50.7	185.6	20.4	93.4	85.2	316.9	99.1
Total current liabilities	61.2	38.9	141.8	18.9	66.9	61.6	246.9	99.1
Current bank loans	3.2	0.7	12.4	0.6	0.8	0.6	27.8	28.4
Other current liabilities	57.9	38.1	129.4	18.2	66.1	61.0	219.0	98.3
Long-term bank loans	2.8	1.1	9.1	--	2.7	2.9	17.1	8.6
Other liabilities and adjustments	15.9	10.7	34.6	1.5	23.7	20.6	52.9	83.6
Total equity	36.7	15.6	112.8	5.9	29.2	95.9	135.0	99.1

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.1	1.8	1.0	1.1	2.1	1.7	99.1
Debt to equity ratio	2.1	3.2	1.6	3.4	3.1	0.8	2.3	99.1
Interest coverage ratio	1.1	0.6	2.7	3.1	0.4	1.1	3.7	88.8
Debt ratio	0.6	0.7	0.6	0.7	0.7	0.4	0.7	99.1
Revenue to equity ratio	7.8	8.4	7.6	13.2	7.1	4.7	10.2	99.1
Revenue to closing inventories ratio	21.3	52.6	16.0	68.2	46.9	29.7	13.3	65.5

(percent)

Current debt to equity	166.7	248.8	125.7	319.6	228.7	64.2	182.8	99.1
Operating profit on equity	3.9	...	13.4	35.8	...	1.2	24.8	99.1
Net fixed assets to equity	76.6	133.9	48.0	78.8	149.6	47.6	48.2	99.1
Gross margin	26.8	39.8	19.5	35.4	42.1	22.0	18.4	100.0
Return on total assets	7.4	6.5	8.0	11.7	5.0	4.1	10.1	99.1

(days)

Collection period for accounts receivable	54.9	47.4	59.0	26.9	58.3	45.4	65.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4277 Hardwood Flooring Installation

Establishments primarily engaged in the installation and repair of hardwood flooring materials such as hardwood strip and wood parquet including related sanding and other finishing.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4278 - RESILIENT FLOORING AND CARPET WORK

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	458							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	99	25	47	99	264	
- High value (\$'000)	5,000	99	5,000	47	99	264	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	35.5	14.4	49.1	9.2	18.1	31.0	55.6	69.7
Purchases and materials	35.3	14.2	48.8	9.2	17.7	30.4	55.5	69.7
Closing inventory	2.3	--	3.8	--	--	1.4	4.6	19.2
Opening inventory	2.5	0.2	4.0	--	0.4	1.9	4.7	22.1
Wages, salaries and benefits	19.2	14.1	22.5	8.7	17.9	27.6	20.7	77.1
Direct	4.3	0.3	6.8	--	0.5	5.5	7.3	14.2
Indirect	14.9	13.8	15.7	8.7	17.4	22.1	13.4	73.4
Occupancy expenses	5.7	8.1	4.2	9.0	7.5	5.7	3.6	94.1
Depreciation	2.0	3.0	1.4	4.0	2.4	2.4	1.1	84.1
Repairs and maintenance	0.8	1.2	0.5	1.3	1.1	0.8	0.4	43.2
Fuel and oil	0.5	0.9	0.2	1.1	0.9	0.5	--	13.8
Utilities	0.8	0.8	0.8	0.8	0.8	0.9	0.8	62.0
Rent	1.6	2.2	1.2	1.8	2.5	1.1	1.3	49.1
Financial expenses	1.9	2.4	1.6	2.4	2.4	2.0	1.4	92.6
Interest and bank charges	1.3	1.6	1.1	1.9	1.3	1.4	1.0	76.4
Professional fees	0.6	0.9	0.5	0.5	1.1	0.6	0.4	80.3
General expenses	4.9	8.0	2.9	10.7	6.1	4.6	2.3	93.0
Advertising	0.9	0.9	0.9	0.9	0.9	0.8	0.9	57.6
Delivery expenses	3.3	5.8	1.6	7.9	4.4	3.1	1.1	61.1
Insurance	0.7	1.2	0.4	1.9	0.7	0.7	0.4	62.9
Other expenses	15.5	16.5	14.9	18.1	15.3	16.1	14.5	99.3
Total expenses	82.8	63.5	95.2	58.2	67.3	87.0	98.1	99.6
Net profit/loss	17.2	36.5	4.8	41.8	32.7	13.0	1.9	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	80							
Gross Operating Revenue	95.8	49.6	372.5	35.9	69.9	150.2	862.7	
Total Expenses	73.5	28.8	340.3	19.4	42.7	121.8	822.1	
Net Profit	22.5	20.9	32.2	16.6	27.2	28.4	40.6	

Non-Profitable:

Gross Operating Revenue	154.5	44.5	399.5	28.7	57.5	155.0	772.6	
Total Expenses	163.1	48.5	418.2	32.1	61.9	161.7	809.6	
Net Loss	-9.6	-4.6	-19.1	-3.5	-5.8	-6.7	-39.0	

1989

Profitable:

Gross Operating Revenue	121.2	42.8	321.7	33.2	58.6	136.8	842.2	
Total Expenses	95.4	21.6	284.4	15.1	32.2	103.6	793.4	
Net Profit	25.7	21.2	37.3	18.1	26.4	33.2	48.8	

Non-Profitable:

Gross Operating Revenue	139.0	46.0	419.8	32.7	60.9	195.8	660.4	
Total Expenses	147.3	50.5	439.6	37.9	64.7	202.1	694.6	
Net Loss	-8.4	-4.6	-19.8	-5.3	-3.8	-6.4	-34.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	173							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	332	25	139	332	842	
- High value (\$'000)	5,000	332	5,000	139	332	842	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	107.1	35.6	301.9	22.5	73.8	176.2	476.4	99.4
Total current assets	60.9	19.2	174.6	10.0	46.2	107.8	267.3	99.4
Accounts receivable	19.0	9.0	46.2	7.1	14.5	30.7	67.8	85.0
Closing inventory	15.5	3.3	48.7	0.7	11.0	25.3	81.1	50.9
Other current assets	26.3	6.8	79.5	2.1	20.6	51.7	118.2	79.2
Net fixed assets	38.6	14.4	104.6	11.4	23.3	55.6	172.6	96.5
Other assets and adjustments	7.5	1.9	22.7	1.1	4.3	12.8	36.4	76.9
Total liabilities	69.6	28.3	182.0	21.9	47.0	126.0	259.7	98.3
Total current liabilities	43.4	20.6	105.6	15.2	36.2	77.4	144.9	98.3
Current bank loans	10.0	3.5	27.7	1.7	8.5	28.0	27.2	31.2
Other current liabilities	33.4	17.0	77.9	13.4	27.6	49.3	117.7	98.3
Long-term bank loans	2.2	0.9	5.8	0.3	2.7	4.9	7.1	8.1
Other liabilities and adjustments	23.8	6.7	70.4	6.3	8.0	43.6	107.7	78.6
Total equity	37.5	7.2	119.9	0.6	26.8	50.2	216.6	99.4

FINANCIAL RATIOS

(times)

Current ratio	1.4	0.9	1.6	0.6	1.2	1.3	1.8	98.3
Debt to equity ratio	1.8	3.8	1.5	36.0	1.7	2.5	1.1	99.4
Interest coverage ratio	1.8	0.7	2.1	-0.6	1.8	0.9	3.2	82.7
Debt ratio	0.6	0.7	0.6	0.9	0.6	0.7	0.5	99.4
Revenue to equity ratio	9.2	14.7	8.3	114.8	8.1	10.6	7.5	99.4
Revenue to closing inventories ratio	22.3	32.3	20.4	99.9	19.7	21.1	20.1	50.9

(percent)

Current debt to equity	115.7	282.9	88.1	2,505.2	135.0	154.1	66.8	99.4
Operating profit on equity	7.7	...	9.6	...	8.1	...	13.1	99.4
Net fixed assets to equity	103.0	198.3	87.2	1,872.4	86.9	110.7	79.7	99.4
Gross margin	23.7	30.9	21.7	33.8	28.1	23.8	20.7	100.0
Return on total assets	6.0	2.5	7.1	-1.9	6.5	4.3	8.5	99.4

(days)

Collection period for accounts receivable	20.0	30.7	16.9	37.4	24.4	20.9	15.1	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4278 Resilient Flooring and Carpet Work

Establishments primarily engaged in the installation and repair of resilient flooring, carpeting and underlay.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4279 - OTHER INTERIOR AND FINISHING WORK

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	71							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	114	25	51	114	393	
- High value (\$'000)	5,000	114	5,000	51	114	393	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	36.7	18.8	45.9	11.0	23.2	44.5	46.4	83.1
Purchases and materials	37.5	18.8	47.0	11.0	23.1	44.7	47.9	81.7
Closing inventory	1.6	-	2.5	-	-	0.8	3.1	14.1
Opening inventory	0.9	0.1	1.3	-	0.1	0.6	1.6	16.9
Wages, salaries and benefits	20.2	6.6	27.0	6.1	6.9	25.1	27.8	77.5
Direct	7.1	0.1	10.6	0.2	0.1	10.4	10.7	25.4
Indirect	13.1	6.5	16.4	5.9	6.8	14.7	17.1	74.6
Occupancy expenses	7.2	13.8	3.8	13.6	14.0	4.3	3.6	97.2
Depreciation	3.2	6.8	1.4	6.1	7.2	1.8	1.2	85.9
Repairs and maintenance	1.5	3.0	0.7	2.0	3.6	0.3	0.8	42.3
Fuel and oil	0.5	1.4	--	3.8	0.1	0.1	--	9.9
Utilities	0.9	1.2	0.7	0.9	1.4	0.8	0.7	70.4
Rent	1.2	1.3	1.1	0.8	1.7	1.3	1.0	57.7
Financial expenses	2.3	4.0	1.4	2.3	4.9	2.1	1.1	95.8
Interest and bank charges	1.5	2.6	0.9	1.7	3.1	1.2	0.8	73.2
Professional fees	0.8	1.4	0.5	0.5	1.8	0.8	0.4	85.9
General expenses	4.0	5.4	3.3	5.3	5.5	4.0	3.0	94.4
Advertising	0.8	0.8	0.8	1.1	0.6	0.5	0.8	60.6
Delivery expenses	2.1	2.5	1.9	2.3	2.6	2.8	1.5	59.2
Insurance	1.1	2.2	0.6	1.9	2.3	0.7	0.6	70.4
Other expenses	15.7	13.6	16.7	17.8	11.3	18.4	16.1	100.0
Total expenses	86.0	62.3	98.1	56.1	65.8	98.4	98.0	100.0
Net profit/loss	14.0	37.7	1.9	43.9	34.2	1.6	2.0	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	76							
Gross Operating Revenue	118.5	56.5	490.2	39.3	75.3	205.0	970.7	
Total Expenses	94.4	34.0	456.9	21.0	48.1	190.9	904.9	
Net Profit	24.1	22.6	33.3	18.2	27.3	14.1	65.8	

Non-Profitable:

Gross Operating Revenue	274.6	56.9	385.2	50.5	59.8	183.1	744.1	
Total Expenses	301.7	63.5	422.7	65.0	62.7	200.0	818.4	
Net Loss	-29.2	-6.6	-42.1	-14.5	-2.9	-20.3	-74.2	

1989**Profitable:**

Gross Operating Revenue	175.1	63.2	467.1	47.6	112.6	287.7	1,018.7	
Total Expenses	146.5	39.5	425.8	22.8	92.4	256.5	945.9	
Net Profit	28.6	23.7	41.4	24.8	20.2	31.2	72.8	

Non-Profitable:

Gross Operating Revenue	287.6	107.3	430.0	-	107.3	327.6	621.7	
Total Expenses	293.5	108.9	439.4	-	108.9	329.8	644.7	
Net Loss	-5.9	-1.6	-9.4	-	-1.6	-2.1	-23.0	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	42							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	318	25	116	318	572	
- High value (\$'000)	5,000	318	5,000	116	318	572	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	110.8	31.4	256.0	13.6	51.4	146.8	373.1	97.6
Total current assets	100.0	25.8	235.8	11.1	42.2	125.9	353.5	97.6
Accounts receivable	48.0	9.6	118.2	4.7	15.0	45.9	195.7	92.9
Closing inventory	9.2	1.2	23.8	--	2.5	3.3	45.8	23.8
Other current assets	42.8	15.0	93.6	6.4	24.6	76.6	111.9	88.1
Net fixed assets	12.9	5.1	27.1	2.3	8.2	21.2	33.5	97.6
Other assets and adjustments	-2.1	0.4	-6.9	--	0.8	-0.3	-13.9	78.6
Total liabilities	75.9	20.4	177.5	8.5	33.6	73.1	289.4	97.6
Total current liabilities	60.4	14.0	145.2	6.1	22.9	57.3	239.3	97.6
Current bank loans	12.1	5.2	24.7	0.9	10.1	15.7	34.3	47.6
Other current liabilities	48.2	8.7	120.4	5.2	12.7	41.6	205.0	97.6
Long-term bank loans	--	--	--	--	--	--	--	2.4
Other liabilities and adjustments	15.4	6.2	32.3	2.3	10.7	15.7	50.0	88.1
Total equity	34.9	11.0	78.5	5.0	17.7	73.6	83.7	97.6

FINANCIAL RATIOS

(times)

Current ratio	1.6	1.8	1.6	1.8	1.8	2.1	1.4	97.6
Debt to equity ratio	2.1	1.8	2.2	1.6	1.9	0.9	3.4	97.6
Interest coverage ratio	2.4	0.8	3.1	5.1	--	4.4	2.7	76.2
Debt ratio	0.6	0.6	0.6	0.6	0.6	0.4	0.7	97.6
Revenue to equity ratio	10.6	11.3	10.4	11.5	11.2	6.1	14.5	97.6
Revenue to closing inventories ratio	40.2	102.0	34.4	-	76.7	134.8	26.6	23.8

(percent)

Current debt to equity	173.1	127.5	184.8	120.9	129.7	77.8	285.8	97.6
Operating profit on equity	14.4	...	18.6	46.5	...	15.6	21.5	97.6
Net fixed assets to equity	37.0	46.7	34.6	47.0	46.6	28.8	40.0	97.6
Gross margin	26.3	31.8	24.8	35.8	30.5	17.8	27.6	100.0
Return on total assets	7.7	5.1	8.3	21.5	0.3	10.1	7.6	97.6

(days)

Collection period for accounts receivable	47.1	28.1	52.4	29.7	27.5	37.2	58.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4279 Other Interior and Finishing Work

Establishments primarily engaged in interior finishing trade work not elsewhere classified. Establishments primarily engaged in installing acoustical suspended ceilings are classified in <4273 - Acoustical Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4291 - ELEVATOR AND ESCALATOR INSTALLATION

(Reliability: A)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	60							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	673	25	362	673	1,261	
- High value (\$'000)	5,000	673	5,000	362	673	1,261	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	31.3	28.8	32.1	24.0	30.9	34.1	31.1	83.3
Purchases and materials	29.5	29.0	29.7	22.6	31.8	31.2	29.0	83.3
Closing inventory	4.5	6.4	3.9	13.9	3.1	4.6	3.5	63.3
Opening inventory	6.2	6.2	6.2	15.3	2.2	7.5	5.6	61.7
Wages, salaries and benefits	39.0	37.5	39.6	39.2	36.7	44.2	37.3	100.0
Direct	17.7	16.1	18.2	18.3	15.1	26.6	14.2	58.3
Indirect	21.3	21.3	21.3	20.9	21.5	17.7	23.1	93.3
Occupancy expenses	4.5	6.1	4.0	8.9	4.9	5.9	3.0	96.7
Depreciation	1.6	2.0	1.4	3.2	1.4	1.7	1.3	93.3
Repairs and maintenance	0.6	1.0	0.5	1.1	0.9	1.2	0.2	46.7
Fuel and oil	0.1	0.1	0.1	0.2	0.1	0.4	-	10.0
Utilities	1.2	1.7	1.0	2.5	1.4	1.6	0.7	91.7
Rent	1.0	1.3	0.9	1.8	1.1	1.0	0.9	81.7
Financial expenses	1.8	2.3	1.6	4.0	1.5	2.1	1.4	98.3
Interest and bank charges	0.9	1.0	0.9	1.7	0.7	1.4	0.7	88.3
Professional fees	0.8	1.3	0.7	2.3	0.9	0.7	0.7	93.3
General expenses	3.6	4.5	3.3	5.4	4.1	3.0	3.4	96.7
Advertising	0.5	0.9	0.4	1.0	0.8	0.5	0.4	78.3
Delivery expenses	2.0	2.2	1.9	2.3	2.1	1.2	2.3	58.3
Insurance	1.0	1.4	0.9	2.1	1.1	1.3	0.7	83.3
Other expenses	15.5	16.6	15.1	17.9	16.0	10.2	17.4	100.0
Total expenses	95.6	95.7	95.6	99.4	94.1	99.7	93.7	100.0
Net profit/loss	4.4	4.3	4.4	0.6	5.9	0.3	6.3	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	80							
Gross Operating Revenue	921.1	339.1	1,555.7	199.6	503.6	908.3	2,144.8	
Total Expenses	856.7	303.2	1,460.4	179.4	449.0	865.0	2,002.2	
Net Profit	64.3	35.9	95.3	20.1	54.6	43.3	142.6	

Non-Profitable:

Gross Operating Revenue	573.0	374.1	1,242.6	210.4	544.1	1,128.9	1,611.9	
Total Expenses	624.5	404.0	1,367.1	252.2	561.6	1,291.0	1,614.6	
Net Loss	-51.6	-29.9	-124.6	-41.8	-17.5	-162.0	-2.8	

1989

Profitable:

Gross Operating Revenue	510.3	192.2	1,295.4	104.1	402.4	854.3	2,017.8	
Total Expenses	460.6	163.4	1,194.2	71.2	383.2	789.1	1,857.8	
Net Profit	49.7	28.8	101.1	32.9	19.2	65.2	160.0	

Non-Profitable:

Gross Operating Revenue	452.7	194.8	1,850.0	91.7	373.3	951.5	2,711.2	
Total Expenses	464.5	206.1	1,864.4	102.9	384.7	977.8	2,714.1	
Net Loss	-11.7	-11.3	-14.3	-11.2	-11.4	-26.2	-2.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	712	25	379	712	1,308	
- High value (\$'000)	5,000	712	5,000	379	712	1,308	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	345.3	194.0	553.1	132.5	257.8	362.4	766.4	100.0
Total current assets	277.4	143.7	460.8	94.7	194.6	314.6	624.3	100.0
Accounts receivable	156.0	57.9	290.6	39.5	77.0	188.6	404.7	100.0
Closing inventory	39.1	25.6	57.7	31.7	19.2	40.9	76.5	65.5
Other current assets	82.2	60.1	112.4	23.4	98.3	85.0	143.0	84.5
Net fixed assets	73.8	61.5	90.7	56.6	66.6	53.1	132.7	100.0
Other assets and adjustments	-5.9	-11.3	1.5	-18.9	-3.4	-5.3	9.2	84.5
Total liabilities	267.4	129.8	456.3	53.7	208.8	385.3	535.6	100.0
Total current liabilities	195.1	103.8	320.5	41.6	168.3	250.4	399.0	100.0
Current bank loans	71.0	15.8	146.8	1.2	30.9	105.5	193.0	43.1
Other current liabilities	124.1	88.0	173.7	40.4	137.4	144.8	205.9	100.0
Long-term bank loans	4.1	6.8	0.5	6.9	6.6	1.1	--	19.0
Other liabilities and adjustments	68.0	19.1	135.1	5.0	33.8	133.8	136.6	98.3
Total equity	77.9	64.1	96.8	78.8	48.9	-22.9	230.7	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.3	1.4	2.2	1.1	1.2	1.5	100.0
Debt to equity ratio	3.4	2.0	4.7	0.6	4.2	...	2.3	100.0
Interest coverage ratio	5.5	5.0	5.6	1.5	9.8	1.3	10.3	91.4
Debt ratio	0.7	0.6	0.8	0.4	0.8	1.0	0.6	100.0
Revenue to equity ratio	11.1	5.9	15.9	2.9	10.9	...	9.3	100.0
Revenue to closing inventories ratio	22.2	14.9	26.7	7.3	27.8	24.2	28.2	65.5

(percent)

Current debt to equity	250.3	161.7	331.0	52.8	343.7	...	172.8	100.0
Operating profit on equity	47.9	23.5	70.2	2.9	57.9	...	59.8	100.0
Net fixed assets to equity	94.7	95.9	93.7	71.8	136.1	...	57.5	100.0
Gross margin	29.4	32.2	28.5	35.2	30.8	21.9	31.9	100.0
Return on total assets	13.2	9.7	14.9	4.9	12.2	5.4	19.9	100.0

(days)

Collection period for accounts receivable	65.2	55.2	68.6	61.5	52.3	69.3	68.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4291 Elevator and Escalator Installation

Establishments primarily engaged in the installation and repair of elevators and escalators, moving sidewalks and similar conveying equipment.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

**SIC4292 - ORNAMENTAL AND MISCELLANEOUS FABRICATED METAL
INSTALLATION**
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	46							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	402	25	130	402	825	
- High value (\$'000)	5,000	402	5,000	130	402	825	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	39.3	36.4	40.5	26.1	40.7	42.9	39.5	87.0
Purchases and materials	39.6	36.0	40.9	25.7	40.3	43.3	40.0	87.0
Closing inventory	3.2	1.9	3.7	0.6	2.4	5.0	3.2	52.2
Opening inventory	3.0	2.3	3.3	1.0	2.8	4.7	2.7	56.5
Wages, salaries and benefits	25.6	19.5	28.0	17.2	20.4	29.6	27.4	91.3
Direct	12.4	7.3	14.3	11.3	5.6	9.3	16.2	43.5
Indirect	13.3	12.2	13.7	5.9	14.8	20.3	11.1	80.4
Occupancy expenses	6.2	8.9	5.2	14.1	6.6	4.4	5.6	100.0
Depreciation	2.0	2.9	1.7	2.4	3.1	1.7	1.7	87.0
Repairs and maintenance	0.6	1.5	0.3	3.0	0.8	0.3	0.3	65.2
Fuel and oil	0.2	0.5	--	1.2	0.2	0.2	-	15.2
Utilities	1.1	1.6	0.9	3.3	0.9	1.2	0.7	82.6
Rent	2.4	2.4	2.3	4.3	1.6	1.0	2.8	63.0
Financial expenses	2.6	2.3	2.6	2.1	2.4	3.8	2.2	100.0
Interest and bank charges	1.5	1.2	1.7	0.4	1.5	2.9	1.2	80.4
Professional fees	1.0	1.2	1.0	1.7	0.9	0.9	1.0	97.8
General expenses	4.1	10.0	1.9	9.6	10.2	3.4	1.4	93.5
Advertising	0.6	1.0	0.4	0.5	1.3	0.8	0.2	69.6
Delivery expenses	2.9	7.8	1.1	7.1	8.1	1.9	0.7	56.5
Insurance	0.7	1.2	0.5	2.1	0.8	0.7	0.4	82.6
Other expenses	18.0	14.3	19.4	15.4	13.8	14.5	21.3	100.0
Total expenses	95.9	91.4	97.7	84.6	94.2	98.6	97.3	100.0
Net profit/loss	4.1	8.6	2.3	15.4	5.8	1.4	2.7	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	74							
Gross Operating Revenue	292.6	114.4	1,185.8	44.5	258.1	652.2	1,685.8	
Total Expenses	267.8	101.2	1,102.8	34.2	239.0	585.1	1,587.9	
Net Profit	24.8	13.2	82.9	10.4	19.1	67.0	97.9	

Non-Profitable:

Gross Operating Revenue	542.1	133.6	1,060.8	92.3	245.7	506.8	1,997.4	
Total Expenses	582.5	146.0	1,136.7	101.1	268.0	580.8	2,076.5	
Net Loss	-40.4	-12.4	-75.9	-8.8	-22.3	-74.0	-79.1	

1989

Profitable:

Gross Operating Revenue	820.1	98.3	1,924.1	63.7	182.1	489.3	3,328.1	
Total Expenses	753.6	66.3	1,805.0	44.6	118.7	453.0	3,128.0	
Net Profit	66.5	32.0	119.1	19.1	63.4	36.3	200.1	

Non-Profitable:

Gross Operating Revenue	607.3	204.5	988.9	81.0	215.7	516.4	2,230.0	
Total Expenses	658.2	215.5	1,077.6	97.1	226.2	614.9	2,292.9	
Net Loss	-50.9	-11.0	-88.7	-16.1	-10.5	-98.5	-62.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	36							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	476	25	289	476	955	
- High value (\$'000)	5,000	476	5,000	289	476	955	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	316.6	155.5	556.0	68.5	270.6	364.6	706.7	100.0
Total current assets	206.2	107.7	352.6	50.6	183.3	281.1	408.9	100.0
Accounts receivable	111.3	42.1	214.3	12.8	80.8	127.8	282.4	91.7
Closing inventory	28.6	20.9	40.1	1.7	46.2	8.0	65.3	66.7
Other current assets	66.2	44.7	98.2	35.9	56.3	145.2	61.1	97.2
Net fixed assets	103.2	46.0	188.4	17.5	83.6	62.4	287.6	97.2
Other assets and adjustments	7.0	1.7	14.9	0.3	3.6	21.0	10.0	69.4
Total liabilities	158.3	91.7	257.4	35.8	165.5	161.9	332.5	100.0
Total current liabilities	117.3	57.9	205.5	24.9	101.5	103.5	285.9	100.0
Current bank loans	19.9	21.4	17.7	1.6	47.7	9.6	24.1	36.1
Other current liabilities	97.3	36.4	187.8	23.3	53.8	93.8	261.8	100.0
Long-term bank loans	2.4	0.5	5.3	0.9	--	1.0	8.6	16.7
Other liabilities and adjustments	38.5	33.2	46.5	9.9	64.0	57.4	37.9	86.1
Total equity	158.2	63.8	298.5	32.6	105.1	202.6	374.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.7	1.8	1.7	2.0	1.8	2.7	1.4	100.0
Debt to equity ratio	1.0	1.4	0.8	1.0	1.5	0.7	0.8	100.0
Interest coverage ratio	2.2	0.4	3.7	2.7	0.2	8.4	3.1	80.6
Debt ratio	0.5	0.5	0.4	0.5	0.6	0.4	0.4	100.0
Revenue to equity ratio	4.5	4.0	4.7	4.2	3.9	3.7	5.1	100.0
Revenue to closing inventories ratio	25.1	12.3	35.1	79.0	8.9	93.9	29.4	66.7

(percent)

Current debt to equity	74.1	90.7	68.8	76.4	96.5	51.0	76.4	100.0
Operating profit on equity	8.8	...	14.0	5.7	...	15.5	13.4	100.0
Net fixed assets to equity	65.2	72.0	63.1	53.7	79.5	30.7	76.8	100.0
Gross margin	31.1	27.8	32.0	33.0	25.5	24.2	34.4	100.0
Return on total assets	8.0	2.5	10.2	4.2	1.9	9.8	10.4	100.0

(days)

Collection period for accounts receivable	56.4	59.5	55.5	33.5	71.2	61.7	53.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4292 Ornamental and Miscellaneous Fabricated Metal Installation

Establishments primarily engaged in the installation and repair of standard or custom fabricated sheet metal components (except for roofing and duct work), decorative iron or steel work, ornamental or architectural metal work. Establishments primarily engaged in installation of sheet metal roofing are classified in <4236 - Sheet Metal and Built-Up Roofing>, construction and those primarily engaged in the installation of sheet metal duct work are classified in <4244 - Sheet Metal and Other Duct Work>, construction.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4293 - RESIDENTIAL SWIMMING POOL INSTALLATION

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	104							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	423	25	283	423	829	
- High value (\$'000)	5,000	423	5,000	283	423	829	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	42.6	33.3	49.1	49.2	18.9	47.9	49.8	91.3
Purchases and materials	45.3	38.0	50.4	58.2	19.6	48.6	51.4	91.3
Closing inventory	6.9	6.7	7.0	11.4	2.4	5.2	8.0	61.5
Opening inventory	4.2	2.0	5.7	2.3	1.7	4.4	6.4	54.8
Wages, salaries and benefits	20.5	13.9	25.1	12.8	14.9	26.8	24.2	97.1
Direct	7.8	1.5	12.2	1.7	1.4	12.4	12.1	34.6
Indirect	12.7	12.3	12.9	11.0	13.5	14.4	12.1	91.3
Occupancy expenses	6.5	6.6	6.4	5.0	8.1	7.5	5.8	99.0
Depreciation	2.1	2.4	1.8	2.7	2.1	2.0	1.7	90.4
Repairs and maintenance	0.5	0.4	0.5	0.3	0.4	0.8	0.4	52.9
Fuel and oil	0.2	0.3	0.1	0.1	0.4	0.2	0.1	8.7
Utilities	1.3	1.2	1.4	0.6	1.7	1.7	1.2	78.8
Rent	2.5	2.5	2.6	1.4	3.4	2.8	2.4	80.8
Financial expenses	2.3	2.2	2.4	2.3	2.2	2.0	2.6	94.2
Interest and bank charges	1.4	1.3	1.4	1.6	0.9	1.3	1.5	80.8
Professional fees	0.9	1.0	0.9	0.7	1.2	0.6	1.1	86.5
General expenses	5.2	6.2	4.5	3.3	8.8	5.9	3.7	96.2
Advertising	2.0	2.7	1.6	0.5	4.7	1.7	1.6	82.7
Delivery expenses	2.1	2.1	2.1	1.7	2.4	3.3	1.4	57.7
Insurance	1.1	1.4	0.8	1.1	1.7	1.0	0.7	82.7
Other expenses	19.4	31.7	10.9	21.5	41.1	8.9	12.0	100.0
Total expenses	96.6	93.9	98.4	94.0	93.9	99.0	98.1	100.0
Net profit/loss	3.4	6.1	1.6	6.0	6.1	1.0	1.9	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64							
Gross Operating Revenue	322.7	164.7	958.5	90.6	334.6	628.6	1,529.6	
Total Expenses	299.8	144.5	924.6	76.0	301.7	614.9	1,460.8	
Net Profit	22.9	20.2	33.9	14.6	32.8	13.7	68.8	

Non-Profitable:

Gross Operating Revenue	364.9	187.2	1,053.1	154.9	350.7	583.1	1,362.4	
Total Expenses	383.6	202.7	1,084.3	166.0	388.5	607.9	1,397.9	
Net Loss	-18.7	-15.5	-31.3	-11.1	-37.9	-24.8	-35.5	

1989

Profitable:

Gross Operating Revenue	395.5	197.0	1,161.6	121.7	338.8	784.8	1,414.5	
Total Expenses	366.1	174.5	1,105.3	107.8	300.0	750.5	1,343.6	
Net Profit	29.4	22.5	56.2	13.8	38.8	34.3	71.0	

Non-Profitable:

Gross Operating Revenue	392.7	155.7	757.9	85.9	391.5	623.5	1,416.5	
Total Expenses	406.0	162.5	781.0	91.9	401.2	647.6	1,435.1	
Net Loss	-13.2	-6.8	-23.1	-6.0	-9.8	-24.0	-18.6	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	91							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	476	25	293	476	916	
- High value (\$'000)	5,000	476	5,000	293	476	916	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	160.5	99.2	304.5	75.8	135.5	149.4	507.8	100.0
Total current assets	114.2	76.2	203.4	62.5	97.4	107.7	328.8	100.0
Accounts receivable	29.9	17.0	60.1	5.2	35.3	29.8	99.7	83.5
Closing inventory	38.3	24.3	71.2	30.7	14.4	30.1	125.2	70.3
Other current assets	45.9	34.8	72.0	26.5	47.6	47.7	103.8	89.0
Net fixed assets	47.6	23.0	105.3	13.4	37.9	45.0	184.3	96.7
Other assets and adjustments	-1.2	--	-4.1	-0.1	0.2	-3.2	-5.3	80.2
Total liabilities	130.5	111.7	174.8	104.1	123.5	98.0	275.4	100.0
Total current liabilities	81.1	73.6	98.7	47.9	113.6	65.9	141.8	100.0
Current bank loans	9.3	12.6	1.6	15.6	7.9	1.0	2.5	40.7
Other current liabilities	71.8	61.0	97.1	32.2	105.7	64.9	139.2	100.0
Long-term bank loans	1.8	0.9	4.0	0.2	2.0	4.6	3.3	6.6
Other liabilities and adjustments	47.5	37.1	71.9	56.0	7.8	27.4	130.3	96.7
Total equity	29.9	-12.4	129.7	-28.2	12.0	51.4	232.3	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.0	2.0	1.3	0.8	1.6	2.3	100.0
Debt to equity ratio	4.3	...	1.3	...	10.2	1.9	1.1	100.0
Interest coverage ratio	2.0	2.1	2.0	-1.9	3.9	1.0	2.4	81.3
Debt ratio	0.8	1.1	0.5	1.3	0.9	0.6	0.5	100.0
Revenue to equity ratio	16.2	...	8.1	...	30.2	13.3	6.6	100.0
Revenue to closing inventories ratio	12.7	10.1	14.7	5.5	25.2	22.7	12.2	70.3

(percent)

Current debt to equity	270.8	...	76.1	...	943.7	128.2	61.0	100.0
Operating profit on equity	23.2	...	11.7	14.7	126.6	1.3	14.7	100.0
Net fixed assets to equity	158.8	...	81.1	...	315.0	87.5	79.3	100.0
Gross margin	32.0	42.9	26.0	19.0	60.3	24.4	27.0	100.0
Return on total assets	8.3	6.3	9.8	-3.6	15.0	5.5	11.4	100.0

(days)

Collection period for accounts receivable	22.3	25.2	20.8	11.2	35.4	15.9	23.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4293 Residential Swimming Pool Installation

Establishments primarily engaged in the installation of permanent and semi-permanent residential swimming pools of all types.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4299 - OTHER TRADE WORK N.E.C.
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	532						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	264	25	78	264	821
- High value (\$'000)	5,000	264	5,000	78	264	821	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	35.1	25.7	41.0	20.9	29.0	36.6	44.1	75.4
Purchases and materials	34.4	25.7	39.9	20.7	29.0	33.5	44.4	75.2
Closing inventory	1.5	0.5	2.2	0.5	0.5	1.5	2.7	25.6
Opening inventory	2.2	0.5	3.3	0.7	0.4	4.6	2.4	24.6
Wages, salaries and benefits	25.3	23.7	26.3	11.6	31.8	24.7	27.3	83.3
Direct	4.3	1.5	6.1	0.1	2.4	4.0	7.6	22.4
Indirect	20.9	22.2	20.1	11.5	29.4	20.7	19.7	80.5
Occupancy expenses	8.4	9.8	7.5	10.3	9.4	8.5	6.9	95.9
Depreciation	3.0	3.9	2.4	4.3	3.5	3.2	2.0	87.8
Repairs and maintenance	1.1	1.2	1.1	1.3	1.1	1.1	1.1	50.9
Fuel and oil	1.0	1.7	0.5	0.7	2.5	0.6	0.5	19.0
Utilities	1.2	1.3	1.1	1.5	1.2	1.4	0.8	74.6
Rent	2.1	1.6	2.4	2.5	1.0	2.2	2.5	60.0
Financial expenses	2.6	3.1	2.2	3.8	2.7	2.7	2.0	94.0
Interest and bank charges	1.5	1.6	1.5	1.4	1.7	1.8	1.3	78.6
Professional fees	1.1	1.6	0.7	2.4	1.0	0.9	0.6	85.0
General expenses	3.8	5.3	2.8	7.2	4.0	3.4	2.3	91.5
Advertising	0.6	0.6	0.5	0.9	0.4	0.7	0.4	67.9
Delivery expenses	2.4	3.5	1.7	4.9	2.6	2.1	1.4	55.1
Insurance	0.8	1.2	0.6	1.3	1.1	0.6	0.5	68.0
Other expenses	18.1	18.5	17.8	19.5	17.9	23.4	13.9	98.7
Total expenses	93.2	86.1	97.6	73.4	94.8	99.2	96.5	99.2
Net profit/loss	6.8	13.9	2.4	26.6	5.2	0.8	3.5	99.1

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	64						
Gross Operating Revenue	151.7	71.3	769.7	43.9	142.1	407.8	1,588.7
Total Expenses	136.7	57.5	714.8	30.3	122.9	376.1	1,481.4
Net Profit	21.0	16.6	54.9	15.6	19.2	31.7	107.3

Non-Profitable:

Gross Operating Revenue	229.6	95.9	715.7	50.0	155.5	444.0	1,733.6
Total Expenses	247.8	106.8	760.5	54.8	174.2	482.7	1,801.2
Net Loss	-19.3	-11.7	-44.8	-4.8	-22.5	-38.7	-67.6

1989

Profitable:

Gross Operating Revenue	154.4	55.8	637.8	38.0	81.3	267.7	1,417.0
Total Expenses	127.3	34.6	581.7	20.5	54.8	235.3	1,311.1
Net Profit	27.1	21.2	56.1	17.5	26.5	32.4	105.9

Non-Profitable:

Gross Operating Revenue	167.7	62.6	413.4	38.3	81.8	248.1	1,209.2
Total Expenses	185.0	76.2	439.2	43.6	102.0	267.8	1,264.5
Net Loss	-17.3	-13.6	-25.9	-5.4	-20.1	-19.7	-55.3

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	..							
Gross Operating Revenues:								
- Low value (\$'000)	
- High value (\$'000)	

BALANCE SHEET

(thousands of dollars)

Total assets	..	..	..	..	..	..	..	..
Total current assets	..	..	..	..	..	..	..	..
Accounts receivable	..	..	..	..	..	..	..	..
Closing inventory	..	..	..	..	..	..	..	..
Other current assets	..	..	..	..	..	..	..	..
Net fixed assets	..	..	..	..	..	..	..	..
Other assets and adjustments	..	..	..	..	..	..	..	..
Total liabilities	..	..	..	..	..	..	..	..
Total current liabilities	..	..	..	..	..	..	..	..
Current bank loans	..	..	..	..	..	..	..	..
Other current liabilities	..	..	..	..	..	..	..	..
Long-term bank loans	..	..	..	..	..	..	..	..
Other liabilities and adjustments	..	..	..	..	..	..	..	..
Total equity	..	..	..	..	..	..	..	..

FINANCIAL RATIOS

(times)

Current ratio	..	..	..	..	..	..	..	..
Debt to equity ratio	..	..	..	..	..	..	..	..
Interest coverage ratio	..	..	..	..	..	..	..	..
Debt ratio	..	..	..	..	..	..	..	..
Revenue to equity ratio	..	..	..	..	..	..	..	..
Revenue to closing inventories ratio	..	..	..	..	..	..	..	..

(percent)

Current debt to equity	..	..	..	..	..	..	..	..
Operating profit on equity	..	..	..	..	..	..	..	..
Net fixed assets to equity	..	..	..	..	..	..	..	..
Gross margin	..	..	..	..	..	..	..	..
Return on total assets

(days)

Collection period for accounts receivable
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4299 Other Trade Work n.e.c.

Establishments primarily engaged in specialized trade work not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4411 - PROJECT MANAGEMENT, CONSTRUCTION
(Reliability: B)

Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	217						
Gross Operating Revenues:							
- Low value (\$'000)	25	25	428	25	109	428	1,587
- High value (\$'000)	5,000	428	5,000	109	428	1,587	5,000

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	34.0	22.5	38.8	18.2	26.6	33.4	43.3	42.4
Purchases and materials	32.6	21.1	37.3	18.2	23.9	31.7	42.0	41.9
Closing inventory	1.1	0.2	1.4	--	0.4	2.5	0.5	7.8
Opening inventory	2.5	1.6	2.9	--	3.1	4.2	1.8	8.8
Wages, salaries and benefits	22.1	22.0	22.1	25.9	18.1	25.8	19.0	82.5
Direct	1.4	0.2	1.9	-	0.3	1.0	2.5	8.8
Indirect	20.7	21.8	20.2	25.9	17.7	24.8	16.4	82.5
Occupancy expenses	4.7	6.6	4.0	7.3	6.0	3.9	4.0	86.2
Depreciation	1.3	2.4	0.9	3.4	1.5	0.8	1.0	76.0
Repairs and maintenance	0.6	1.0	0.4	0.7	1.3	0.1	0.6	31.3
Fuel and oil	0.1	0.1	0.1	0.1	0.1	--	0.2	3.7
Utilities	0.9	1.3	0.7	1.4	1.2	0.7	0.7	63.1
Rent	1.8	1.8	1.8	1.7	1.9	2.2	1.5	58.5
Financial expenses	5.2	5.3	5.2	4.8	5.8	4.2	6.0	94.0
Interest and bank charges	1.6	1.9	1.5	2.0	1.8	1.1	1.9	71.9
Professional fees	3.6	3.4	3.6	2.8	4.0	3.1	4.1	88.9
General expenses	2.1	3.9	1.3	5.6	2.3	1.5	1.2	79.7
Advertising	0.6	0.9	0.4	1.1	0.6	0.5	0.3	52.1
Delivery expenses	1.1	2.4	0.6	3.5	1.2	0.7	0.6	43.8
Insurance	0.4	0.7	0.3	0.9	0.5	0.3	0.3	52.1
Other expenses	20.0	19.7	20.1	12.6	26.7	20.5	19.8	99.1
Total expenses	88.1	80.0	91.5	74.4	85.4	89.3	93.3	100.0
Net profit/loss	11.9	20.0	8.5	25.6	14.6	10.7	6.7	98.2

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	69						
Gross Operating Revenue	281.2	85.5	1,328.6	57.2	199.9	792.4	2,546.8
Total Expenses	218.9	46.9	1,139.0	27.4	125.9	635.0	2,284.1
Net Profit	62.3	38.5	189.6	29.8	74.0	157.4	262.7

Non-Profitable:

Gross Operating Revenue	239.7	101.6	986.1	60.0	217.2	636.8	3,059.6
Total Expenses	260.1	117.3	1,031.9	72.4	242.0	669.2	3,184.9
Net Loss	-22.4	-17.5	-46.3	-14.4	-25.0	-32.4	-136.7

1989

Profitable:

Gross Operating Revenue	205.6	72.0	544.9	43.2	108.0	240.8	1,580.2
Total Expenses	146.8	45.9	402.9	22.6	75.2	137.8	1,305.3
Net Profit	58.8	26.0	142.0	20.6	32.8	103.0	274.9

Non-Profitable:

Gross Operating Revenue	193.7	74.2	363.2	45.2	88.0	200.5	1,629.5
Total Expenses	206.7	81.3	384.5	46.3	97.9	204.8	1,783.2
Net Loss	-13.0	-7.1	-21.3	-1.1	-9.9	-4.3	-153.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	195							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	547	25	151	547	1,713	
- High value (\$'000)	5,000	547	5,000	151	547	1,713	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	365.5	212.5	1,255.3	202.9	232.2	891.8	1,847.5	100.0
Total current assets	204.8	138.3	591.5	140.4	134.2	565.4	634.0	99.5
Accounts receivable	95.8	58.9	310.1	59.0	58.6	298.8	328.6	82.6
Closing inventory	4.4	2.4	15.9	0.4	6.6	17.3	13.7	8.7
Other current assets	104.6	76.9	265.4	80.8	68.9	249.3	291.6	90.8
Net fixed assets	52.7	37.3	142.4	25.7	61.1	18.3	344.5	71.8
Other assets and adjustments	107.9	36.8	521.3	36.8	36.8	308.0	868.8	75.4
Total liabilities	239.9	126.4	899.9	115.1	149.8	598.2	1,391.4	99.5
Total current liabilities	147.2	89.9	480.3	83.4	103.1	320.5	740.5	98.5
Current bank loans	12.5	6.4	47.5	7.1	5.0	29.4	76.9	28.7
Other current liabilities	134.6	83.4	432.7	76.3	98.0	291.0	663.6	98.5
Long-term bank loans	11.9	9.8	24.4	10.1	9.1	13.3	42.6	10.3
Other liabilities and adjustments	80.8	26.7	395.1	21.4	37.5	264.3	608.1	79.5
Total equity	125.5	86.0	355.4	87.8	82.4	293.5	456.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.5	1.2	1.6	1.3	1.7	0.8	98.5
Debt to equity ratio	1.9	1.4	2.5	1.3	1.8	2.0	3.0	100.0
Interest coverage ratio	5.6	6.7	5.1	6.1	7.0	6.3	4.5	71.3
Debt ratio	0.6	0.5	0.7	0.5	0.6	0.6	0.7	100.0
Revenue to equity ratio	3.0	1.8	4.7	0.8	3.9	3.5	6.0	100.0
Revenue to closing inventories ratio	86.1	63.5	106.6	166.7	48.8	60.7	200.6	8.7

(percent)

Current debt to equity	117.2	104.4	135.1	95.0	125.1	109.1	162.3	100.0
Operating profit on equity	23.5	15.8	34.4	7.5	34.1	29.8	39.3	100.0
Net fixed assets to equity	42.0	43.3	40.0	29.2	74.2	6.2	75.5	100.0
Gross margin	41.1	46.8	38.1	49.2	45.6	39.5	37.2	100.0
Return on total assets	9.8	7.5	12.0	3.8	14.0	11.6	12.4	100.0

(days)

Collection period for accounts receivable	90.8	135.8	66.4	280.2	65.6	103.5	43.4	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4411 Project Management, Construction

Establishments primarily engaged in project management, contract management or construction management. The participation in the construction process of this type of establishment is restricted to coordination and supervision on behalf of the principals. Establishments primarily engaged in consulting engineering, quantity surveying, construction planning consulting and construction economists services are classified in <Industry Group 775 - Architectural, Engineering and Other Scientific and Technical Services>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4491 - LAND DEVELOPERS

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	962							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	856	25	267	856	1,805	
- High value (\$'000)	5,000	856	5,000	267	856	1,805	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	65.4	49.7	77.1	42.1	53.6	61.7	86.8	83.7
Purchases and materials	57.3	52.4	61.0	44.5	56.5	55.9	64.2	81.4
Closing inventory	61.3	89.2	40.4	67.0	100.5	39.5	41.1	46.6
Opening inventory	69.3	86.4	56.5	64.6	97.6	45.2	63.7	48.8
Wages, salaries and benefits	7.3	8.6	6.3	8.5	8.7	6.0	6.6	57.8
Direct	1.0	1.2	0.9	0.5	1.5	0.8	0.9	8.3
Indirect	6.3	7.5	5.5	8.0	7.2	5.1	5.7	53.8
Occupancy expenses	3.0	4.3	1.9	4.6	4.2	2.1	1.8	61.3
Depreciation	1.5	2.2	1.0	2.7	2.0	1.1	0.8	47.1
Repairs and maintenance	0.4	0.6	0.3	0.7	0.5	0.3	0.3	25.6
Fuel and oil	--	--	--	--	--	--	--	1.1
Utilities	0.4	0.6	0.3	0.5	0.7	0.3	0.2	40.2
Rent	0.6	0.9	0.4	0.8	1.0	0.3	0.5	21.0
Financial expenses	11.8	17.3	7.6	23.0	14.4	9.4	6.5	93.3
Interest and bank charges	9.5	13.9	6.3	19.6	11.0	8.3	5.1	78.4
Professional fees	2.2	3.4	1.3	3.4	3.4	1.2	1.4	86.4
General expenses	1.0	1.5	0.6	1.6	1.4	0.6	0.6	60.8
Advertising	0.5	0.8	0.3	0.6	0.9	0.3	0.4	42.2
Delivery expenses	0.3	0.5	0.1	0.7	0.4	0.2	0.1	22.9
Insurance	0.2	0.3	0.1	0.3	0.2	0.2	0.1	39.7
Other expenses	7.7	13.0	3.8	11.6	13.8	14.6	-3.1	96.0
Total expenses	96.1	94.5	97.3	91.4	96.1	94.4	99.2	99.9
Net profit/loss	3.9	5.5	2.7	8.6	3.9	5.6	0.8	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	63							
Gross Operating Revenue	487.3	252.9	1,812.8	118.4	510.1	1,191.7	2,945.3	
Total Expenses	388.7	190.0	1,503.7	74.4	408.5	957.2	2,500.2	
Net Profit	101.1	64.3	309.1	44.9	101.5	234.5	445.1	

Non-Profitable:

Gross Operating Revenue	449.7	208.6	2,094.4	113.5	462.5	1,268.4	3,041.6	
Total Expenses	564.8	276.4	2,532.3	152.9	605.8	1,581.0	3,623.2	
Net Loss	-117.2	-69.0	-448.1	-40.1	-145.7	-320.8	-593.1	

1989

Profitable:

Gross Operating Revenue	600.3	255.8	1,968.6	87.6	445.7	1,371.1	2,757.1	
Total Expenses	460.8	183.9	1,560.7	57.0	327.3	1,117.4	2,145.8	
Net Profit	139.4	71.9	407.8	30.7	118.4	253.6	611.4	

Non-Profitable:

Gross Operating Revenue	337.3	184.4	1,975.2	96.6	256.6	1,188.5	2,886.9	
Total Expenses	484.2	309.0	2,361.6	210.2	390.2	1,264.4	3,633.1	
Net Loss	-146.9	-124.6	-386.3	-113.6	-133.6	-75.8	-746.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	851							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	957	25	306	957	1,856	
- High value (\$'000)	5,000	957	5,000	306	957	1,856	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,282.1	1,010.0	3,028.3	722.8	1,601.9	2,397.1	3,960.9	99.3
Total current assets	779.2	627.4	1,753.1	366.3	1,165.8	1,365.7	2,325.5	98.9
Accounts receivable	43.3	30.8	123.8	19.6	53.8	99.8	159.3	66.2
Closing inventory	335.8	246.7	907.3	99.5	550.3	571.1	1,404.1	52.6
Other current assets	400.0	349.8	721.9	247.1	561.6	694.7	762.0	74.0
Net fixed assets	271.2	202.4	712.6	230.7	144.2	544.7	960.7	56.4
Other assets and adjustments	231.5	180.0	562.5	125.7	291.8	486.6	674.6	78.7
Total liabilities	1,081.7	831.7	2,685.8	552.7	1,406.6	1,935.7	3,794.4	99.2
Total current liabilities	400.9	305.9	1,010.7	240.1	441.4	742.2	1,407.3	99.2
Current bank loans	66.1	49.8	171.0	39.2	71.5	121.6	244.0	39.6
Other current liabilities	334.7	256.0	839.6	200.8	369.9	620.6	1,163.2	99.2
Long-term bank loans	114.0	82.8	314.2	--	253.5	109.4	616.8	6.5
Other liabilities and adjustments	566.7	442.9	1,360.9	312.5	711.6	1,084.0	1,770.1	88.5
Total equity	200.4	178.2	342.4	170.0	195.2	461.4	166.5	99.3

FINANCIAL RATIOS

(times)

Current ratio	1.9	2.0	1.7	1.5	2.6	1.8	1.6	99.2
Debt to equity ratio	5.3	4.6	7.8	3.2	7.2	4.1	22.7	99.3
Interest coverage ratio	1.5	1.2	2.1	1.2	1.2	2.0	2.3	82.6
Debt ratio	0.8	0.8	0.8	0.7	0.8	0.8	0.9	99.3
Revenue to equity ratio	2.4	1.4	5.7	0.7	2.7	2.8	17.8	99.3
Revenue to closing inventories ratio	1.4	1.0	2.1	1.3	0.9	2.2	2.1	52.6

(percent)

Current debt to equity	200.0	171.5	295.1	141.2	226.1	160.8	845.2	99.3
Operating profit on equity	12.7	5.8	36.0	5.2	6.8	21.4	95.7	99.3
Net fixed assets to equity	135.3	113.5	208.1	135.6	73.8	118.0	576.9	99.3
Gross margin	34.9	42.6	28.4	53.9	36.6	34.0	24.7	100.0
Return on total assets	5.7	4.9	7.5	5.4	4.5	7.9	7.1	99.3

(days)

Collection period for accounts receivable	31.9	42.2	22.9	52.8	36.7	28.1	19.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4491 Land Developers

Establishments primarily engaged in the acquisition, assembly, subdivision and servicing of land for subsequent resale to builders. Builder-developers are classified in <Major Group 40 - Building, Developing and General Contracting Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4499 - OTHER SERVICES INCIDENTAL TO CONSTRUCTION N.E.C.

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	66							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	300	25	151	300	1,127	
- High value (\$'000)	5,000	300	5,000	151	300	1,127	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	21.7	8.7	28.0	14.9	5.6	27.0	29.0	66.7
Purchases and materials	22.6	7.2	30.1	10.8	5.4	29.9	30.3	66.7
Closing inventory	2.4	-	3.5	-	-	4.6	2.5	15.2
Opening inventory	1.5	1.5	1.4	4.1	0.2	1.7	1.2	18.2
Wages, salaries and benefits	36.0	27.9	39.9	28.9	27.4	40.8	39.1	95.5
Direct	7.1	1.1	10.0	0.4	1.5	17.6	2.3	13.6
Indirect	28.9	26.8	30.0	28.5	25.9	23.2	36.8	90.9
Occupancy expenses	19.0	25.2	16.0	29.2	23.1	20.2	11.8	98.5
Depreciation	8.5	10.6	7.5	8.3	11.7	11.9	3.0	84.8
Repairs and maintenance	4.0	7.5	2.3	6.6	8.0	2.9	1.7	62.1
Fuel and oil	2.0	1.9	2.0	2.6	1.6	2.8	1.2	34.8
Utilities	1.0	1.4	0.8	1.6	1.2	0.9	0.7	83.3
Rent	3.5	3.7	3.5	10.0	0.5	1.7	5.2	68.2
Financial expenses	3.9	6.3	2.8	6.4	6.3	3.2	2.3	98.5
Interest and bank charges	2.7	4.9	1.7	5.0	4.8	2.2	1.2	87.9
Professional fees	1.2	1.4	1.1	1.4	1.5	1.0	1.1	95.5
General expenses	3.2	4.7	2.5	4.4	4.8	2.7	2.2	89.4
Advertising	0.6	0.4	0.6	0.4	0.4	0.7	0.6	72.7
Delivery expenses	1.5	2.6	1.0	0.9	3.4	0.9	1.2	43.9
Insurance	1.1	1.7	0.8	3.2	1.0	1.1	0.5	69.7
Other expenses	13.0	19.9	9.6	14.5	22.7	8.0	11.3	98.5
Total expenses	96.8	92.7	98.8	98.3	89.8	101.9	95.7	100.0
Net profit/loss	3.2	7.3	1.2	1.7	10.2	-1.9	4.3	98.5

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	59							
Gross Operating Revenue	341.8	155.9	1,212.6	100.0	202.0	754.9	2,205.5	
Total Expenses	307.9	135.7	1,114.8	86.7	176.1	687.6	2,041.5	
Net Profit	33.8	20.2	97.8	13.3	25.8	67.3	163.9	

Non-Profitable:

Gross Operating Revenue	349.1	136.0	658.8	109.8	177.6	496.7	1,460.4	
Total Expenses	385.1	151.2	725.2	132.4	181.0	566.0	1,511.9	
Net Loss	-42.0	-20.0	-66.3	-37.2	-3.4	-69.3	-51.5	

1989

Profitable:

Gross Operating Revenue	388.7	69.9	1,029.1	35.2	95.0	406.0	2,767.0	
Total Expenses	338.6	53.9	910.5	19.6	78.7	334.7	2,516.4	
Net Profit	50.1	16.0	118.6	15.6	16.3	71.3	250.6	

Non-Profitable:

Gross Operating Revenue	184.7	44.5	957.4	41.3	94.3	667.2	1,897.8	
Total Expenses	196.6	45.2	1,030.9	41.8	99.3	694.5	2,120.7	
Net Loss	-11.9	-0.7	-73.5	-0.5	-5.0	-27.3	-222.9	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	58							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	439	25	152	439	1,330	
- High value (\$'000)	5,000	439	5,000	152	439	1,330	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	284.8	155.4	519.3	78.3	298.1	336.2	1,099.6	100.0
Total current assets	148.6	63.3	303.1	30.9	123.3	202.9	620.5	100.0
Accounts receivable	71.9	23.3	159.9	13.6	41.3	96.6	360.5	81.0
Closing inventory	13.5	--	38.2	--	--	32.4	56.3	17.2
Other current assets	63.0	39.9	104.9	17.2	81.9	73.8	203.6	93.1
Net fixed assets	121.4	67.8	218.3	44.6	111.0	144.5	452.3	94.8
Other assets and adjustments	14.8	24.2	-2.2	2.8	63.7	-11.3	26.7	77.6
Total liabilities	169.1	109.8	276.5	89.8	146.8	177.3	590.7	100.0
Total current liabilities	105.3	38.5	226.4	31.9	50.7	141.4	495.6	98.3
Current bank loans	15.2	3.7	36.1	0.7	9.3	14.0	106.1	51.7
Other current liabilities	90.0	34.7	190.2	31.2	41.3	127.3	389.5	98.3
Long-term bank loans	7.6	10.2	3.1	14.8	1.7	3.4	1.9	19.0
Other liabilities and adjustments	56.0	61.0	46.9	43.0	94.4	32.4	93.0	93.1
Total equity	115.7	45.6	242.8	-11.4	151.2	158.8	508.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.4	1.6	1.3	0.9	2.4	1.4	1.2	98.3
Debt to equity ratio	1.4	2.4	1.1	...	0.9	1.1	1.1	100.0
Interest coverage ratio	1.3	0.7	1.7	0.3	1.4	--	4.6	87.9
Debt ratio	0.5	0.7	0.5	1.1	0.4	0.5	0.5	100.0
Revenue to equity ratio	4.0	3.6	4.1	...	1.7	4.3	3.9	100.0
Revenue to closing inventories ratio	34.4	-	26.4	-	-	21.3	35.8	17.2

(percent)

Current debt to equity	91.0	84.5	93.2	...	33.5	89.0	97.4	100.0
Operating profit on equity	2.9	...	5.1	34.7	1.9	...	18.9	100.0
Net fixed assets to equity	104.8	148.8	89.9	...	73.3	91.0	88.8	100.0
Gross margin	35.8	49.3	31.7	59.4	40.9	31.2	32.3	100.0
Return on total assets	4.8	3.0	5.7	3.0	3.0	0.1	11.1	100.0

(days)

Collection period for accounts receivable	56.0	50.8	57.6	42.3	57.8	50.8	65.0	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

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

1989

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

SIC 4499 Other Services Incidental to Construction n.e.c.

Establishments primarily engaged in providing on-site services not in themselves contributing to structures. Establishments specializing in financial services to the construction industry are classified in industries <7129 - Other Business Financing Companies> or <7339 - Other Property and Casualty Insurers>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4511 - SCHEDULED AIR TRANSPORT INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	473	25	36	473	1,516	
- High value (\$'000)	5,000	473	5,000	36	473	1,516	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Cost of goods sold	1.8	9.5	0.4	-	10.5	1.9	-	20.0
Purchases and materials	1.8	9.5	0.4	-	10.5	1.9	-	20.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	23.3	18.2	24.2	17.2	18.3	26.5	23.6	80.0
Direct	-	-	-	-	-	-	-	-
Indirect	23.3	18.2	24.2	17.2	18.3	26.5	23.6	80.0
Occupancy expenses	31.3	29.3	31.6	31.2	29.0	43.0	28.6	86.7
Depreciation	5.9	5.1	6.1	-	5.7	16.3	3.4	73.3
Repairs and maintenance	11.1	3.2	12.6	13.7	2.0	13.0	12.5	73.3
Fuel and oil	9.4	13.8	8.7	14.5	13.7	10.5	8.2	73.3
Utilities	1.3	1.7	1.2	2.1	1.7	1.9	1.1	66.7
Rent	3.4	5.5	3.1	0.9	6.0	1.3	3.5	53.3
Financial expenses	5.8	14.8	4.2	1.4	16.3	4.5	4.1	93.3
Interest and bank charges	4.8	13.5	3.2	0.3	15.0	3.1	3.3	80.0
Professional fees	1.0	1.3	0.9	1.2	1.3	1.4	0.8	93.3
General expenses	5.0	8.2	4.4	3.9	8.7	9.2	3.2	80.0
Advertising	1.1	2.8	0.8	0.2	3.1	0.5	0.9	53.3
Delivery expenses	0.9	3.0	0.5	3.7	2.9	1.9	0.2	40.0
Insurance	3.0	2.4	3.1	-	2.7	6.8	2.1	66.7
Other expenses	30.7	16.9	33.2	8.0	17.9	8.3	39.7	100.0
Total expenses	97.8	96.8	97.9	61.8	100.8	93.4	99.2	100.0
Net profit/loss	2.2	3.2	2.1	38.2	-0.8	6.6	0.8	93.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	53						
Gross Operating Revenue	366.3	84.4	1,768.9	28.9	108.9	993.8	2,261.4
Total Expenses	342.5	74.5	1,675.9	2.2	106.4	832.2	2,211.8
Net Profit	23.8	9.9	93.1	26.7	2.5	161.6	49.6

Non-Profitable:

Gross Operating Revenue	725.1	128.2	1,612.3	31.7	190.6	733.9	2,296.9
Total Expenses	744.4	146.6	1,632.7	58.2	203.9	765.1	2,308.8
Net Loss	-23.4	-18.5	-36.5	-26.5	-13.3	-31.2	-56.1

1989

Profitable:

Gross Operating Revenue	522.2	75.7	2,097.3	25.0	896.2	1,603.3	3,162.1
Total Expenses	479.5	57.9	1,966.5	20.0	672.4	1,514.3	2,941.2
Net Profit	42.7	17.8	130.8	5.0	223.8	89.0	220.9

Non-Profitable:

Gross Operating Revenue	462.2	50.5	2,190.9	44.9	183.2	1,818.7	2,358.8
Total Expenses	518.0	79.0	2,361.5	73.2	214.4	1,828.1	2,602.0
Net Loss	-55.8	-28.5	-170.5	-28.4	-31.3	-9.4	-243.2

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	536	25	107	536	1,755	
- High value (\$'000)	5,000	536	5,000	107	536	1,755	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	591.8	156.0	1,762.1	104.4	255.3	1,247.1	2,163.4	100.0
Total current assets	130.3	17.8	432.2	8.3	36.2	271.3	557.6	100.0
Accounts receivable	73.9	7.8	251.5	--	22.9	178.3	308.6	57.1
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	56.3	10.0	180.7	8.3	13.2	93.0	249.0	100.0
Net fixed assets	436.7	126.5	1,269.7	87.9	201.0	916.3	1,545.1	100.0
Other assets and adjustments	24.7	11.5	60.0	8.1	18.1	59.4	60.5	100.0
Total liabilities	366.6	201.7	809.6	196.0	212.7	444.9	1,093.7	100.0
Total current liabilities	236.8	160.9	440.6	159.0	164.6	245.6	592.5	100.0
Current bank loans	26.3	--	97.1	--	--	40.0	141.5	21.4
Other current liabilities	210.5	160.9	343.5	159.0	164.6	205.6	451.0	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	129.8	40.7	368.9	36.9	48.1	199.2	501.1	100.0
Total equity	225.1	-45.7	952.5	-91.5	42.6	802.2	1,069.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.5	0.1	0.9	--	0.2	1.1	0.9	100.0
Debt to equity ratio	1.6	...	0.8	...	4.9	0.5	1.0	100.0
Interest coverage ratio	1.2	0.9	1.4	0.8	1.5	1.6	1.3	85.7
Debt ratio	0.6	1.2	0.4	1.8	0.8	0.3	0.5	100.0
Revenue to equity ratio	2.5	...	1.8	...	7.0	1.3	2.1	100.0
Revenue to closing inventories ratio	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	105.2	...	46.2	...	385.8	30.6	55.3	100.0
Operating profit on equity	3.1	0.3	2.8	3.0	11.3	3.1	2.6	100.0
Net fixed assets to equity	193.9	...	133.3	...	471.2	114.2	144.4	100.0
Gross margin	74.6	71.9	75.2	90.8	67.6	72.9	76.0	100.0
Return on total assets	5.9	10.4	4.8	16.6	5.4	5.2	4.6	100.0

(days)

Collection period for accounts receivable	47.1	22.7	51.8	--	27.8	58.6	49.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991				
Total	897	1,374,439	41,405.0	29
Less than 20	721	75,651	3,298.0	37
20-99	130	145,191	5,257.8	8
100-499	40	293,718	8,956.2	1
500 and over	6	859,879	23,893.0	1

1989				
Total	926	1,528,899	38,897.1	
Less than 20	758	102,142	3,741.2	
20-99	122	150,387	4,672.4	
100-499	41	x	x	
500 and over	5	x	x	

SIC 4511 Scheduled Air Transport Industry

Establishments primarily engaged in the transportation of passengers, freight, express and mail, by air, at a toll per unit of traffic (i.e. passenger or specific quantity of goods) on a specified route.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4512 - NON-SCHEDULED AIR TRANSPORT, CHARTERED, INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	90							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	733	25	150	733	2,025	
- High value (\$'000)	5,000	733	5,000	150	733	2,025	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	7.3	10.8	6.3	2.2	14.3	14.8	4.1	33.3
Purchases and materials	6.9	10.7	5.7	2.2	14.2	12.7	3.9	33.3
Closing inventory	1.7	3.9	1.0	-	5.5	0.7	1.0	8.9
Opening inventory	2.1	3.9	1.5	-	5.5	2.8	1.2	8.9
Wages, salaries and benefits	24.7	19.5	26.4	23.4	17.9	21.1	27.7	83.3
Direct	0.5	1.2	0.3	-	1.6	-	0.4	2.2
Indirect	24.2	18.3	26.1	23.4	16.3	21.1	27.4	83.3
Occupancy expenses	44.1	57.4	39.9	120.7	31.4	33.1	41.6	97.8
Depreciation	9.7	21.2	6.0	56.5	6.7	8.0	5.5	92.2
Repairs and maintenance	12.2	18.6	10.2	42.4	8.8	9.0	10.5	80.0
Fuel and oil	9.5	8.4	9.9	11.6	7.0	9.3	10.1	57.8
Utilities	1.8	1.5	1.9	0.9	1.8	1.6	1.9	80.0
Rent	10.8	7.7	11.8	9.2	7.1	5.1	13.5	70.0
Financial expenses	6.7	12.6	4.9	27.2	6.5	5.2	4.8	96.7
Interest and bank charges	5.0	7.9	4.0	14.6	5.2	4.0	4.0	86.7
Professional fees	1.8	4.6	0.9	12.7	1.3	1.2	0.8	91.1
General expenses	5.1	6.6	4.6	8.0	6.0	5.6	4.3	91.1
Advertising	0.9	1.5	0.7	0.6	1.8	0.8	0.7	72.2
Delivery expenses	1.1	1.5	1.0	0.9	1.8	2.6	0.6	58.9
Insurance	3.1	3.6	2.9	6.5	2.3	2.2	3.1	78.9
Other expenses	19.6	27.9	16.9	34.0	25.5	20.6	16.0	97.8
Total expenses	107.5	134.7	98.9	215.5	101.5	100.3	98.6	100.0
Net profit/loss	-7.5	-34.7	1.1	-115.5	-1.5	-0.3	1.4	98.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	52							
Gross Operating Revenue	996.4	186.7	2,491.4	102.9	398.4	1,125.8	3,259.7	
Total Expenses	940.2	166.0	2,369.9	89.5	359.3	1,042.3	3,116.9	
Net Profit	56.1	20.7	121.5	13.5	39.1	83.5	142.8	

Non-Profitable:

Gross Operating Revenue	358.9	180.6	1,987.3	70.2	360.9	1,132.9	3,055.8	
Total Expenses	471.6	283.8	2,186.7	223.6	382.1	1,267.6	3,336.0	
Net Loss	-119.6	-110.3	-199.4	-153.3	-25.6	-134.7	-280.2	

1989

Profitable:

Gross Operating Revenue	744.3	254.3	1,605.1	131.9	465.9	860.9	2,586.8	
Total Expenses	686.4	221.8	1,502.7	110.1	415.0	824.5	2,397.2	
Net Profit	57.8	32.5	102.4	21.8	51.0	36.3	189.6	

Non-Profitable:

Gross Operating Revenue	502.7	217.4	1,349.1	127.7	393.1	820.4	1,744.0	
Total Expenses	539.7	234.7	1,444.5	138.3	423.5	906.5	1,846.2	
Net Loss	-37.0	-17.4	-95.4	-10.7	-30.4	-86.1	-102.2	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	83							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	824	25	203	824	2,320	
- High value (\$'000)	5,000	824	5,000	203	824	2,320	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,013.7	746.0	1,765.3	923.0	501.8	1,027.4	2,269.1	100.0
Total current assets	338.6	258.0	565.1	331.2	157.0	216.5	803.1	100.0
Accounts receivable	111.8	81.5	196.6	97.4	59.6	74.7	279.8	91.6
Closing inventory	14.1	10.6	23.8	--	25.3	8.9	34.0	9.6
Other current assets	212.7	165.8	344.6	233.7	72.0	132.8	489.1	94.0
Net fixed assets	604.7	451.8	1,034.2	560.5	301.7	651.5	1,295.5	97.6
Other assets and adjustments	70.2	36.2	165.9	31.2	43.0	159.3	170.5	77.1
Total liabilities	758.1	558.4	1,319.0	698.8	364.6	700.8	1,741.1	100.0
Total current liabilities	305.4	200.9	599.0	243.1	142.6	261.1	829.7	100.0
Current bank loans	75.5	86.2	45.7	113.4	48.6	23.2	61.0	61.4
Other current liabilities	229.8	114.6	553.2	129.6	93.9	237.9	768.6	100.0
Long-term bank loans	15.7	12.6	24.4	--	30.1	48.1	8.2	18.1
Other liabilities and adjustments	436.9	344.8	695.5	455.6	191.8	391.5	903.1	92.8
Total equity	255.5	187.6	446.2	224.1	137.2	326.5	528.0	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.1	1.2	0.9	1.3	1.1	0.8	0.9	100.0
Debt to equity ratio	2.9	2.9	2.9	3.1	2.6	2.1	3.2	100.0
Interest coverage ratio	-0.3	-6.0	1.3	-34.6	0.4	1.5	1.3	86.7
Debt ratio	0.7	0.7	0.7	0.7	0.7	0.6	0.7	100.0
Revenue to equity ratio	3.1	1.1	5.4	0.4	2.9	3.7	6.1	100.0
Revenue to closing inventories ratio	56.6	20.8	101.4	-	15.8	137.0	95.0	9.6

(percent)

Current debt to equity	119.5	107.0	134.2	108.4	103.9	79.9	157.1	100.0
Operating profit on equity	...	...	6.9	...	...	5.2	7.6	100.0
Net fixed assets to equity	236.6	240.7	231.7	250.0	219.8	199.5	245.3	100.0
Gross margin	66.3	63.0	67.2	60.5	63.8	63.8	68.1	100.0
Return on total assets	-1.0	-7.7	6.9	-11.4	1.5	4.5	7.6	100.0

(days)

Collection period for accounts receivable	51.0	134.2	29.6	389.2	54.1	22.3	31.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	897	1,374,439	41,405.0	29
Less than 20	721	75,651	3,298.0	37
20-99	130	145,191	5,257.8	8
100-499	40	293,718	8,956.2	1
500 and over	6	859,879	23,893.0	1

1989

Total	926	1,528,899	38,897.1	
Less than 20	758	102,142	3,741.2	
20-99	122	150,387	4,672.4	
100-499	41	x	x	
500 and over	5	x	x	

SIC 4512 Non-Scheduled Air Transport, Chartered, Industry

Establishments primarily engaged in the transportation of passengers and goods by air, at a toll per mile or per hour for the charter of the aircraft. Included are establishments primarily engaged in the charter of aircraft for purposes other than transportation where the pilot is not usually involved in the activity, for example, if a news photographer wished to take aerial photos. Establishments primarily engaged in providing flying and a number of other services combined are classified in <4513 - Non-Scheduled Air Transport, Specialty, Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4513 - NON-SCHEDULED AIR TRANSPORT, SPECIALTY, INDUSTRY
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	70							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	455	25	174	455	1,290	
- High value (\$'000)	5,000	455	5,000	174	455	1,290	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	8.3	10.0	7.6	4.6	11.6	13.8	5.7	45.7
Purchases and materials	8.4	9.7	7.8	3.5	11.7	13.1	6.2	45.7
Closing inventory	1.4	0.8	1.6	-	1.1	2.7	1.3	22.9
Opening inventory	1.3	1.0	1.4	1.1	1.0	3.4	0.8	24.3
Wages, salaries and benefits	25.2	21.2	26.8	31.1	18.2	31.1	25.4	95.7
Direct	1.2	1.5	1.1	0.7	1.7	4.6	-	12.9
Indirect	24.0	19.7	25.7	30.4	16.4	26.5	25.4	94.3
Occupancy expenses	26.8	27.7	26.4	13.8	32.0	25.2	26.8	97.1
Depreciation	4.9	6.7	4.2	5.3	7.1	5.1	3.9	91.4
Repairs and maintenance	8.8	6.1	9.8	2.3	7.3	5.8	11.1	70.0
Fuel and oil	6.2	7.5	5.6	2.3	9.2	9.9	4.3	54.3
Utilities	1.3	2.3	0.9	1.0	2.7	1.3	0.8	75.7
Rent	5.6	5.0	5.9	2.9	5.6	3.2	6.7	64.3
Financial expenses	5.6	11.6	3.1	28.8	6.3	2.6	3.3	94.3
Interest and bank charges	4.5	9.9	2.4	26.3	4.8	1.3	2.7	84.3
Professional fees	1.0	1.7	0.8	2.5	1.5	1.3	0.6	85.7
General expenses	4.0	5.6	3.4	4.2	6.1	4.2	3.1	85.7
Advertising	0.8	0.9	0.8	0.2	1.1	0.8	0.8	61.4
Delivery expenses	0.8	1.2	0.6	2.1	0.9	0.9	0.5	52.9
Insurance	2.5	3.6	2.0	1.9	4.1	2.5	1.8	70.0
Other expenses	27.7	23.4	29.5	17.0	25.3	19.0	32.8	100.0
Total expenses	97.6	99.5	96.9	99.5	99.5	95.9	97.2	100.0
Net profit/loss	2.4	0.5	3.1	0.5	0.5	4.1	2.8	98.6

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	63							
Gross Operating Revenue	476.4	120.5	1,681.8	52.3	283.1	783.3	2,309.4	
Total Expenses	437.5	104.0	1,566.6	43.7	247.8	711.3	2,163.9	
Net Profit	39.0	16.5	115.2	8.6	35.3	72.0	145.5	

Non-Profitable:

Gross Operating Revenue	375.7	193.7	1,213.7	79.8	289.4	688.0	2,028.2	
Total Expenses	399.6	210.3	1,271.3	93.6	308.5	700.3	2,156.0	
Net Loss	-24.9	-17.5	-57.7	-13.9	-20.8	-12.4	-127.8	

1989**Profitable:**

Gross Operating Revenue	528.9	118.2	1,779.0	55.5	330.7	684.1	2,204.0	
Total Expenses	469.9	107.5	1,572.9	50.9	299.2	582.3	1,957.3	
Net Profit	59.0	10.7	206.1	4.5	31.5	101.7	246.6	

Non-Profitable:

Gross Operating Revenue	387.3	145.3	1,089.1	107.3	287.4	666.2	1,829.3	
Total Expenses	511.3	163.9	1,518.8	125.0	309.3	686.3	2,975.4	
Net Loss	-124.0	-18.6	-429.6	-17.8	-21.8	-20.1	-1,146.1	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	65							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	512	25	246	512	1,333	
- High value (\$'000)	5,000	512	5,000	246	512	1,333	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	395.3	231.2	969.8	187.0	315.9	575.7	1,319.9	100.0
Total current assets	164.5	104.8	373.4	94.1	125.2	266.0	468.9	100.0
Accounts receivable	83.7	50.0	201.5	58.2	34.4	90.3	300.2	96.9
Closing inventory	6.9	1.5	26.1	--	4.4	27.4	24.9	24.6
Other current assets	73.8	53.2	145.8	35.8	86.4	148.1	143.7	95.4
Net fixed assets	181.7	102.2	460.1	75.9	152.6	260.3	637.6	100.0
Other assets and adjustments	49.0	24.1	136.2	16.9	38.0	49.3	213.3	87.7
Total liabilities	345.4	283.5	562.0	324.4	205.2	297.8	796.8	100.0
Total current liabilities	242.1	212.3	346.4	284.6	73.8	164.8	507.8	100.0
Current bank loans	17.9	5.8	60.3	4.9	7.7	16.3	99.5	29.2
Other current liabilities	224.1	206.4	286.1	279.7	66.1	148.4	408.3	100.0
Long-term bank loans	50.8	36.1	102.4	43.9	21.2	24.4	171.7	32.3
Other liabilities and adjustments	52.3	35.0	113.1	-4.1	110.0	108.5	117.1	95.4
Total equity	49.9	-52.2	407.7	-137.4	110.7	277.8	523.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.6	0.4	1.0	0.3	1.6	1.6	0.9	100.0
Debt to equity ratio	6.9	...	1.3	...	1.8	1.0	1.5	100.0
Interest coverage ratio	1.4	0.9	2.2	0.8	1.2	4.0	2.0	86.2
Debt ratio	0.8	1.2	0.5	1.7	0.6	0.5	0.6	100.0
Revenue to equity ratio	9.8	...	3.8	...	2.9	2.8	4.3	100.0
Revenue to closing inventories ratio	70.1	119.8	60.0	-	74.2	29.1	90.2	24.6

(percent)

Current debt to equity	484.8	...	84.9	...	66.7	59.3	97.0	100.0
Operating profit on equity	19.6	2.4	11.9	2.6	2.9	11.5	12.1	100.0
Net fixed assets to equity	363.9	...	112.8	...	137.8	93.6	121.8	100.0
Gross margin	66.3	67.3	65.9	72.4	64.3	55.4	69.3	100.0
Return on total assets	8.1	7.2	8.9	9.0	5.2	7.4	9.5	100.0

(days)

Collection period for accounts receivable	62.2	100.1	46.7	201.0	38.0	41.1	48.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	897	1,374,439	41,405.0	29
Less than 20	721	75,651	3,298.0	37
20-99	130	145,191	5,257.8	8
100-499	40	293,718	8,956.2	1
500 and over	6	859,879	23,893.0	1

1989

Total	926	1,528,899	38,897.1	
Less than 20	758	102,142	3,741.2	
20-99	122	150,387	4,672.4	
100-499	41	x	x	
500 and over	5	x	x	

SIC 4513 Non-Scheduled Air Transport, Specialty, Industry

Establishments primarily engaged in the provision of a combination of specialty flying services. Flying clubs are classified in this industry.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4521 - AIRPORT OPERATIONS INDUSTRY

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	655	-	-	-	-	
- High value (\$'000)	5,000	655	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	24.2	8.5	25.0	-	-	-	-	60.0
Purchases and materials	24.0	9.1	24.8	-	-	-	-	60.0
Closing inventory	5.7	0.6	5.9	-	-	-	-	40.0
Opening inventory	5.8	-	6.1	-	-	-	-	30.0
Wages, salaries and benefits	34.3	62.8	32.8	-	-	-	-	100.0
Direct	-	-	-	-	-	-	-	-
Indirect	34.3	62.8	32.8	-	-	-	-	100.0
Occupancy expenses	12.7	8.8	13.0	-	-	-	-	100.0
Depreciation	4.1	3.3	4.1	-	-	-	-	80.0
Repairs and maintenance	4.2	2.3	4.3	-	-	-	-	70.0
Fuel and oil	1.0	-	1.1	-	-	-	-	20.0
Utilities	2.5	1.2	2.6	-	-	-	-	70.0
Rent	0.9	2.1	0.8	-	-	-	-	70.0
Financial expenses	5.0	26.8	3.9	-	-	-	-	100.0
Interest and bank charges	3.2	6.2	3.0	-	-	-	-	90.0
Professional fees	1.8	20.6	0.8	-	-	-	-	70.0
General expenses	3.0	8.1	2.7	-	-	-	-	90.0
Advertising	0.4	--	0.4	-	-	-	-	50.0
Delivery expenses	1.8	5.2	1.6	-	-	-	-	40.0
Insurance	0.8	2.9	0.7	-	-	-	-	80.0
Other expenses	19.2	9.6	19.7	-	-	-	-	100.0
Total expenses	98.4	124.6	97.0	-	-	-	-	100.0
Net profit/loss	1.6	-24.6	3.0	-	-	-	-	90.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	70						
Gross Operating Revenue	2,004.4	314.7	2,989.2	-	-	-	-
Total Expenses	1,911.0	286.9	2,857.6	-	-	-	-
Net Profit	93.4	27.9	131.6	-	-	-	-

Non-Profitable:

Gross Operating Revenue	901.6	77.7	1,171.6	-	-	-	-
Total Expenses	988.1	357.1	1,194.9	-	-	-	-
Net Loss	-248.0	-279.4	-171.8	-	-	-	-

1989

Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Profit	..	..	..	..	..	..	..

Non-Profitable:

Gross Operating Revenue	..	..	..	..	..	..	..
Total Expenses	..	..	..	..	..	..	..
Net Loss	..	..	..	..	..	..	..

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	8							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	904	-	-	-	-	
- High value (\$'000)	5,000	904	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	1,415.8	677.5	2,224.5	-	-	-	-	100.0
Total current assets	235.4	148.2	330.9	-	-	-	-	100.0
Accounts receivable	65.8	19.0	117.0	-	-	-	-	100.0
Closing inventory	99.3	1.0	207.0	-	-	-	-	50.0
Other current assets	70.2	128.1	6.8	-	-	-	-	62.5
Net fixed assets	934.0	262.5	1,669.5	-	-	-	-	75.0
Other assets and adjustments	246.3	266.7	224.0	-	-	-	-	100.0
Total liabilities	1,501.0	846.1	2,218.5	-	-	-	-	100.0
Total current liabilities	901.7	846.1	962.6	-	-	-	-	100.0
Current bank loans	46.4	--	97.3	-	-	-	-	37.5
Other current liabilities	855.2	846.1	865.3	-	-	-	-	100.0
Long-term bank loans	34.7	--	72.7	-	-	-	-	37.5
Other liabilities and adjustments	564.6	--	1,183.1	-	-	-	-	62.5
Total equity	-85.2	-168.5	6.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.2	0.1	0.3	-	-	-	-	100.0
Debt to equity ratio	...	...	368.8	...	...	...	...	100.0
Interest coverage ratio	1.4	-1.7	2.0	-	-	-	-	87.5
Debt ratio	1.0	1.2	0.9	-	-	-	-	100.0
Revenue to equity ratio	...	...	495.4	...	...	...	...	100.0
Revenue to closing inventories ratio	17.5	598.0	14.3	-	-	-	-	50.0

(percent)

Current debt to equity	...	...	16,003.8	...	...	...	...	100.0
Operating profit on equity	...	29.2	1,741.0	...	...	...	...	100.0
Net fixed assets to equity	...	...	27,756.0	...	...	...	...	100.0
Gross margin	41.4	41.7	41.4	-	-	-	-	100.0
Return on total assets	5.6	-4.6	9.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	13.7	11.3	14.3	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	366	121,871	4,837.2	21
Less than 20	333	29,368	1,392.4	23
20-99	21	21,006	821.3	1
100-499	11	x	x	1
500 and over	1	x	x	-

1989

Total	387	146,511	5,549.1	
Less than 20	356	41,786	1,956.7	
20-99	20	21,516	779.5	
100-499	10	x	x	
500 and over	1	x	x	

SIC 4521 Airport Operations Industry

Establishments primarily engaged in operating and maintaining civil airports.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4522 - AIRCRAFT RENTAL INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	49							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	109	25	40	109	839	
- High value (\$'000)	5,000	109	5,000	40	109	839	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	10.3	0.2	13.0	--	0.5	0.2	15.9	20.4
Purchases and materials	10.2	0.2	13.0	--	0.5	0.2	15.8	18.4
Closing inventory	3.2	0.1	4.0	-	0.3	-	4.9	6.1
Opening inventory	3.2	0.2	4.1	-	0.4	-	5.0	8.2
Wages, salaries and benefits	5.5	5.3	5.6	1.9	9.9	14.3	3.6	40.8
Direct	0.3	-	0.4	-	-	-	0.5	2.0
Indirect	5.2	5.3	5.2	1.9	9.9	14.3	3.1	40.8
Occupancy expenses	43.7	77.9	34.3	75.7	80.8	16.4	38.3	93.9
Depreciation	23.8	33.2	21.2	12.3	61.0	8.6	24.0	89.8
Repairs and maintenance	12.9	23.9	9.9	29.1	17.1	4.3	11.2	59.2
Fuel and oil	4.8	18.4	1.1	31.8	0.5	2.3	0.8	18.4
Utilities	0.5	0.8	0.5	0.7	0.9	0.7	0.4	34.7
Rent	1.6	1.6	1.6	1.9	1.3	0.6	1.9	32.7
Financial expenses	14.8	4.9	17.6	2.6	7.9	7.4	19.8	87.8
Interest and bank charges	14.2	4.0	17.0	2.1	6.5	6.6	19.4	81.6
Professional fees	0.6	0.9	0.5	0.5	1.4	0.9	0.5	75.5
General expenses	2.3	6.8	1.1	10.6	1.6	3.2	0.6	59.2
Advertising	0.3	0.2	0.3	0.1	0.3	0.3	0.4	34.7
Delivery expenses	0.3	0.5	0.3	0.6	0.3	1.3	0.1	34.7
Insurance	1.7	6.1	0.5	9.9	1.0	1.5	0.2	42.9
Other expenses	19.7	7.5	23.1	10.6	3.2	58.0	15.3	91.8
Total expenses	96.3	102.6	94.6	101.4	104.1	99.6	93.5	100.0
Net profit/loss	3.7	-2.6	5.4	-1.4	-4.1	0.4	6.5	95.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	55						
Gross Operating Revenue	408.5	63.1	992.0	35.6	84.7	254.8	1,916.2
Total Expenses	338.9	34.8	852.7	17.2	48.6	171.0	1,707.4
Net Profit	69.5	28.3	139.2	18.4	36.1	83.8	208.7

Non-Profitable:

Gross Operating Revenue	121.1	43.5	1,367.1	35.3	81.7	520.7	2,774.7
Total Expenses	133.4	50.8	1,460.4	37.9	110.7	662.5	2,787.4
Net Loss	-13.0	-7.7	-101.3	-2.6	-42.1	-141.8	-16.0

1989**Profitable:**

Gross Operating Revenue	427.8	123.8	1,831.0	49.5	186.7	649.3	2,656.9
Total Expenses	324.8	69.9	1,501.1	29.2	104.3	552.5	2,164.1
Net Profit	103.0	53.9	329.9	20.3	82.4	96.8	492.8

Non-Profitable:

Gross Operating Revenue	304.2	94.6	1,302.0	50.8	220.3	624.9	1,624.6
Total Expenses	361.1	101.4	1,596.9	54.6	235.8	693.6	2,027.3
Net Loss	-56.9	-6.8	-294.9	-3.8	-15.5	-68.8	-402.7

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	37							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	204	25	59	204	1,267	
- High value (\$'000)	5,000	204	5,000	59	204	1,267	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,583.5	546.0	4,469.0	75.1	972.6	1,692.5	7,930.4	100.0
Total current assets	266.3	86.4	766.6	40.3	128.2	182.7	1,494.6	91.9
Accounts receivable	32.5	13.3	85.9	2.3	23.2	51.9	128.3	54.1
Closing inventory	18.3	0.2	68.6	--	0.4	--	154.1	8.1
Other current assets	215.5	72.9	612.0	37.9	104.6	130.7	1,212.1	89.2
Net fixed assets	1,280.2	458.7	3,565.0	34.8	842.9	1,256.3	6,443.1	73.0
Other assets and adjustments	36.8	0.7	137.3	--	1.4	253.4	-7.3	48.6
Total liabilities	1,637.0	613.6	4,483.3	36.7	1,136.3	1,296.2	8,456.5	100.0
Total current liabilities	199.9	49.7	617.6	5.9	89.3	163.1	1,184.3	100.0
Current bank loans	8.3	7.8	9.5	0.9	14.1	17.2	--	40.5
Other current liabilities	191.5	41.8	608.0	4.9	75.1	145.8	1,184.3	100.0
Long-term bank loans	42.0	--	158.8	--	--	216.8	86.5	10.8
Other liabilities and adjustments	1,395.1	563.9	3,706.8	30.8	1,047.0	916.2	7,185.7	91.9
Total equity	-53.4	-67.5	-14.2	38.4	-163.7	396.3	-526.1	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.3	1.7	1.2	6.8	1.4	1.1	1.2	100.0
Debt to equity ratio	...	...	...	0.9	...	3.2	...	100.0
Interest coverage ratio	1.1	0.2	1.1	-3.2	1.4	-0.1	1.3	89.2
Debt ratio	1.0	1.1	1.0	0.4	1.1	0.7	1.0	100.0
Revenue to equity ratio	...	...	...	0.9	...	1.9	...	100.0
Revenue to closing inventories ratio	26.1	289.8	23.5	-	220.8	-	17.2	8.1

(percent)

Current debt to equity	...	...	...	15.3	...	41.1	...	100.0
Operating profit on equity	...	8.0	...	...	...	...	...	100.0
Net fixed assets to equity	...	...	...	90.5	...	317.0	...	100.0
Gross margin	81.2	87.2	80.5	89.4	86.6	74.6	82.6	100.0
Return on total assets	5.5	0.3	7.3	-17.5	1.6	-0.5	9.4	100.0

(days)

Collection period for accounts receivable	24.7	67.9	19.4	24.3	81.5	24.4	17.5	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	366	121,871	4,837.2	21
Less than 20	333	29,368	1,392.4	23
20-99	21	21,006	821.3	1
100-499	11	x	x	1
500 and over	1	x	x	-

1989				
Total	387	146,511	5,549.1	
Less than 20	356	41,786	1,956.7	
20-99	20	21,516	779.5	
100-499	10	x	x	
500 and over	1	x	x	

SIC 4522 Aircraft Rental Industry

Establishments primarily engaged in the rental of aircraft on both short term and long term bases, including the leasing of aircraft. Establishments primarily engaged in renting machinery and equipment are classified in <Industry Group 991 - Machinery and Equipment Rental and Leasing Services> and those primarily engaged in finance leasing are classified in <7124 - Financial Leasing Companies>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4523 - AIRCRAFT SERVICING INDUSTRY
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	38							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	101	25	45	101	364	
- High value (\$'000)	5,000	101	5,000	45	101	364	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	37.4	42.8	35.4	16.2	58.8	31.2	38.3	60.5
Purchases and materials	37.3	42.6	35.3	16.2	58.5	31.0	38.3	60.5
Closing inventory	3.8	-	5.2	-	-	5.7	4.9	34.2
Opening inventory	3.9	0.2	5.3	-	0.3	5.9	4.9	34.2
Wages, salaries and benefits	25.4	6.6	32.6	4.7	7.7	37.0	29.7	71.1
Direct	8.1	--	11.2	0.1	-	20.4	5.0	13.2
Indirect	17.3	6.5	21.4	4.6	7.7	16.7	24.6	60.5
Occupancy expenses	9.7	8.4	10.2	1.2	12.8	9.6	10.6	92.1
Depreciation	3.2	1.4	3.9	0.7	1.9	2.9	4.6	73.7
Repairs and maintenance	0.5	0.2	0.6	-	0.2	0.6	0.6	34.2
Fuel and oil	0.1	--	0.1	-	--	0.1	0.1	10.5
Utilities	1.9	2.5	1.6	0.3	3.7	1.6	1.7	60.5
Rent	4.0	4.4	3.9	0.3	6.9	4.3	3.6	55.3
Financial expenses	4.2	3.0	4.6	1.1	4.2	2.6	5.9	81.6
Interest and bank charges	2.9	1.6	3.4	--	2.5	1.4	4.8	52.6
Professional fees	1.2	1.4	1.2	1.1	1.6	1.2	1.2	76.3
General expenses	2.6	3.1	2.4	1.9	3.8	3.0	1.9	84.2
Advertising	0.4	0.9	0.3	1.0	0.8	0.4	0.2	44.7
Delivery expenses	0.7	1.1	0.5	0.9	1.3	0.7	0.3	52.6
Insurance	1.4	1.1	1.6	-	1.8	1.8	1.4	55.3
Other expenses	18.4	16.9	19.0	19.3	15.4	13.5	22.8	100.0
Total expenses	97.7	80.8	104.2	44.6	102.7	96.8	109.1	100.0
Net profit/loss	2.3	19.2	-4.2	55.4	-2.7	3.2	-9.1	97.4

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	66							
Gross Operating Revenue	110.3	41.1	337.2	31.7	68.7	200.4	928.2	
Total Expenses	93.3	24.6	318.6	12.5	60.2	189.5	876.4	
Net Profit	17.0	16.5	18.6	19.2	8.5	10.9	51.8	

Non-Profitable:

Gross Operating Revenue	169.3	57.0	561.9	27.1	60.8	312.5	834.3	
Total Expenses	198.5	65.4	663.8	36.4	69.1	319.6	1,039.5	
Net Loss	-29.5	-8.4	-107.9	-9.3	-8.3	-7.2	-232.7	

1989

Profitable:

Gross Operating Revenue	205.8	96.8	679.6	36.9	115.1	482.1	1,097.6	
Total Expenses	193.9	86.6	660.5	15.4	108.3	462.7	1,079.3	
Net Profit	11.9	10.2	19.1	21.5	6.8	19.5	18.4	

Non-Profitable:

Gross Operating Revenue	312.1	76.4	517.7	45.1	211.6	400.4	1,498.1	
Total Expenses	351.7	83.0	586.0	45.3	246.0	428.0	1,906.6	
Net Loss	-39.6	-6.6	-68.3	-0.2	-34.4	-27.6	-408.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	26							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	260	25	91	260	630	
- High value (\$'000)	5,000	260	5,000	91	260	630	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	90.1	57.3	228.3	55.1	66.4	145.9	446.6	100.0
Total current assets	56.5	30.2	167.5	23.1	58.4	147.0	221.9	100.0
Accounts receivable	22.4	17.6	42.7	12.8	36.4	36.3	59.6	69.2
Closing inventory	7.3	0.8	34.5	--	4.3	33.9	36.0	50.0
Other current assets	26.7	11.7	90.3	10.2	17.6	76.7	126.2	80.8
Net fixed assets	7.6	6.4	12.7	6.1	7.3	5.9	30.8	69.2
Other assets and adjustments	25.9	20.7	48.0	25.7	0.6	-7.0	193.8	80.8
Total liabilities	72.3	51.6	159.7	41.9	90.3	130.7	236.7	69.2
Total current liabilities	61.7	43.7	137.5	32.0	90.3	129.5	158.9	69.2
Current bank loans	6.6	5.2	12.5	1.3	20.9	17.2	--	11.5
Other current liabilities	55.0	38.4	125.0	30.7	69.4	112.2	158.9	69.2
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	10.6	7.8	22.2	9.8	--	1.2	77.7	57.7
Total equity	17.8	5.7	68.5	13.1	-23.9	15.2	209.9	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.6	1.2	0.7	0.6	1.1	1.3	69.2
Debt to equity ratio	4.0	8.9	2.3	3.1	...	8.5	1.1	100.0
Interest coverage ratio	-0.2	1.7	-0.6	-0.2	3.7	-1.0	0.4	65.4
Debt ratio	0.8	0.8	0.6	0.7	1.3	0.8	0.5	100.0
Revenue to equity ratio	9.7	12.4	8.8	3.9	...	26.9	5.3	100.0
Revenue to closing inventories ratio	23.8	83.0	17.5	-	34.8	12.1	31.2	50.0

(percent)

Current debt to equity	346.5	757.0	200.6	243.3	...	850.8	75.7	100.0
Operating profit on equity	...	15.5	...	...	...	...	...	100.0
Net fixed assets to equity	42.9	111.2	18.6	46.9	...	39.1	14.7	100.0
Gross margin	31.7	38.6	28.2	29.5	51.0	19.5	36.7	100.0
Return on total assets	-1.3	3.6	-6.5	-0.3	16.6	-16.6	2.2	100.0

(days)

Collection period for accounts receivable	46.9	89.3	25.7	90.3	88.0	32.3	19.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	366	121,871	4,837.2	21
Less than 20	333	29,368	1,392.4	23
20-99	21	21,006	821.3	1
100-499	11	x	x	1
500 and over	1	x	x	-

1989

Total	387	146,511	5,549.1	
Less than 20	356	41,786	1,956.7	
20-99	20	21,516	779.5	
100-499	10	x	x	
500 and over	1	x	x	

SIC 4523 Aircraft Servicing Industry

Establishments primarily engaged in the servicing and maintenance of civil aircraft. Establishments primarily engaged in overhauling or rebuilding aircraft or aircraft engines are classified in <3211 - Aircraft and Aircraft Parts Industry> and those primarily engaged in the repair and overhaul of electronic equipment are classified in <3359 - Other Communication and Electronic Equipment Industries>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4529 - OTHER SERVICE INDUSTRIES INCIDENTAL TO AIR TRANSPORT
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	14							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	278	25	83	278	646	
- High value (\$'000)	5,000	278	5,000	83	278	646	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	14.4	12.7	15.9	2.6	14.6	1.4	26.4	42.9
Purchases and materials	14.5	12.5	16.1	2.5	14.4	1.3	26.9	42.9
Closing inventory	4.3	7.6	1.5	4.1	8.3	0.4	2.4	35.7
Opening inventory	4.3	7.8	1.3	4.2	8.5	0.5	1.9	28.6
Wages, salaries and benefits	22.3	28.9	16.7	32.1	28.3	26.7	9.4	78.6
Direct	4.1	5.9	2.6	-	7.1	-	4.5	14.3
Indirect	18.1	23.0	14.0	32.1	21.2	26.7	4.9	78.6
Occupancy expenses	18.7	22.3	15.6	8.2	25.0	10.9	19.0	92.9
Depreciation	5.4	5.8	5.1	5.9	5.8	3.3	6.4	71.4
Repairs and maintenance	4.3	5.2	3.5	0.5	6.1	1.5	4.8	71.4
Fuel and oil	3.8	5.6	2.2	-	6.7	-	3.8	14.3
Utilities	1.3	1.4	1.2	1.0	1.5	1.7	0.8	78.6
Rent	3.9	4.2	3.6	0.8	4.9	4.4	3.1	71.4
Financial expenses	13.1	2.3	22.3	2.4	2.3	2.0	37.0	85.7
Interest and bank charges	10.9	1.6	18.7	--	2.0	0.9	31.6	78.6
Professional fees	2.2	0.6	3.6	2.4	0.3	1.1	5.4	71.4
General expenses	4.6	3.4	5.6	2.6	3.6	10.2	2.3	85.7
Advertising	0.7	0.6	0.7	-	0.7	0.9	0.6	71.4
Delivery expenses	2.1	0.6	3.4	2.4	0.3	7.9	0.1	57.1
Insurance	1.8	2.2	1.5	0.3	2.6	1.5	1.5	64.3
Other expenses	23.8	27.0	21.0	12.1	30.0	42.8	5.3	100.0
Total expenses	96.8	96.6	97.1	60.0	103.7	93.9	99.4	100.0
Net profit/loss	3.2	3.4	2.9	40.0	-3.7	6.1	0.6	92.9

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	57							
Gross Operating Revenue	240.3	117.9	745.6	58.5	158.8	564.5	1,214.3	
Total Expenses	207.7	85.7	711.6	6.4	140.2	523.0	1,199.9	
Net Profit	32.6	32.2	34.0	52.1	18.5	41.6	14.4	

Non-Profitable:

Gross Operating Revenue	178.5	108.7	1,113.1	45.3	133.7	289.3	1,872.0	
Total Expenses	203.6	134.9	1,123.0	71.2	160.0	309.8	1,872.0	
Net Loss	-26.0	-26.2	-20.5	-25.9	-26.3	-20.5	-	

1989**Profitable:**

Gross Operating Revenue	748.1	125.8	1,492.3	-	-	-	-	
Total Expenses	677.9	107.7	1,359.9	-	-	-	-	
Net Profit	70.2	18.1	132.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	174.0	62.7	1,359.5	-	-	-	-	
Total Expenses	174.6	63.4	1,359.5	-	-	-	-	
Net Loss	-0.6	-0.7	--	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	12							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	289	-	-	-	-	
- High value (\$'000)	5,000	289	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	743.9	106.9	3,383.8	-	-	-	-	100.0
Total current assets	212.5	44.5	908.7	-	-	-	-	100.0
Accounts receivable	129.0	10.4	620.3	-	-	-	-	100.0
Closing inventory	14.4	14.5	14.3	-	-	-	-	41.7
Other current assets	68.9	19.5	274.0	-	-	-	-	91.7
Net fixed assets	454.5	31.1	2,209.5	-	-	-	-	100.0
Other assets and adjustments	76.8	31.3	265.5	-	-	-	-	91.7
Total liabilities	513.8	35.9	2,494.5	-	-	-	-	100.0
Total current liabilities	206.6	18.3	987.2	-	-	-	-	100.0
Current bank loans	20.8	--	107.4	-	-	-	-	25.0
Other current liabilities	185.8	18.3	879.7	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	307.1	17.6	1,507.3	-	-	-	-	100.0
Total equity	230.0	70.9	889.2	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	2.4	0.9	-	-	-	-	100.0
Debt to equity ratio	2.2	0.5	2.8	...	...	...	...	100.0
Interest coverage ratio	0.7	-4.9	1.1	-	-	-	-	91.7
Debt ratio	0.6	0.3	0.7	-	-	-	-	100.0
Revenue to equity ratio	1.2	1.9	1.0	...	...	...	...	100.0
Revenue to closing inventories ratio	19.7	9.6	62.3	-	-	-	-	41.7

(percent)

Current debt to equity	89.8	25.8	111.0	...	...	...	...	100.0
Operating profit on equity	...	...	3.3	...	...	...	...	100.0
Net fixed assets to equity	197.6	43.8	248.4	...	...	...	...	100.0
Gross margin	64.9	61.1	67.4	-	-	-	-	100.0
Return on total assets	3.5	-14.7	6.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	164.2	27.2	253.4	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	366	121,871	4,837.2	21
Less than 20	333	29,368	1,392.4	23
20-99	21	21,006	821.3	1
100-499	11	x	x	1
500 and over	1	x	x	-

1989

Total	387	146,511	5,549.1
Less than 20	356	41,786	1,956.7
20-99	20	21,516	779.5
100-499	10	x	x
500 and over	1	x	x

SIC 4529 Other Service Industries Incidental to Air Transport

Establishments primarily engaged in services incidental to air transport not elsewhere classified. Establishments primarily engaged in operating airport limousine services are classified in <4575 - Limousine Service to Airports and Stations Industry>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC453 - RAILWAY TRANSPORT AND RELATED SERVICE INDUSTRIES

(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	623	-	-	-	-	
- High value (\$'000)	5,000	623	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	7.7	7.8	7.7	-	-	-	-	54.5
Purchases and materials	7.7	7.8	7.7	-	-	-	-	54.5
Closing inventory	--	--	-	-	-	-	-	9.1
Opening inventory	--	--	-	-	-	-	-	9.1
Wages, salaries and benefits	27.8	16.9	29.3	-	-	-	-	100.0
Direct	0.5	4.3	-	-	-	-	-	9.1
Indirect	27.3	12.6	29.3	-	-	-	-	100.0
Occupancy expenses	15.9	26.5	14.4	-	-	-	-	90.9
Depreciation	6.0	8.4	5.7	-	-	-	-	90.9
Repairs and maintenance	2.9	11.8	1.7	-	-	-	-	54.5
Fuel and oil	2.0	0.5	2.2	-	-	-	-	36.4
Utilities	0.9	2.1	0.8	-	-	-	-	90.9
Rent	4.1	3.7	4.1	-	-	-	-	90.9
Financial expenses	4.3	5.3	4.1	-	-	-	-	90.9
Interest and bank charges	1.5	2.4	1.4	-	-	-	-	72.7
Professional fees	2.7	2.8	2.7	-	-	-	-	90.9
General expenses	3.9	12.0	2.8	-	-	-	-	90.9
Advertising	0.6	1.2	0.5	-	-	-	-	72.7
Delivery expenses	1.5	10.1	0.4	-	-	-	-	45.5
Insurance	1.8	0.7	1.9	-	-	-	-	63.6
Other expenses	34.4	21.9	36.1	-	-	-	-	100.0
Total expenses	93.9	90.3	94.4	-	-	-	-	100.0
Net profit/loss	6.1	9.7	5.6	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	82						
Gross Operating Revenue	851.3	138.0	2,643.2	-	-	-	-
Total Expenses	794.5	120.5	2,487.8	-	-	-	-
Net Profit	56.8	17.5	155.5	-	-	-	-

Non-Profitable:

Gross Operating Revenue	827.9	369.6	1,244.5	-	-	-	-
Total Expenses	869.1	444.0	1,255.5	-	-	-	-
Net Loss	-41.2	-74.4	-11.0	-	-	-	-

1989

Profitable:

Gross Operating Revenue	804.9	326.3	2,010.8	-	-	-	-
Total Expenses	749.8	275.7	1,943.9	-	-	-	-
Net Profit	55.2	50.5	66.9	-	-	-	-

Non-Profitable:

Gross Operating Revenue	434.1	434.1	-	-	-	-	-
Total Expenses	480.6	480.6	-	-	-	-	-
Net Loss	-46.5	-46.5	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	11							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	623	-	-	-	-	
- High value (\$'000)	5,000	623	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	602.5	118.9	1,743.7	-	-	-	-	100.0
Total current assets	218.5	32.8	656.7	-	-	-	-	100.0
Accounts receivable	128.4	7.7	413.3	-	-	-	-	100.0
Closing inventory	--	--	--	-	-	-	-	9.1
Other current assets	90.0	25.1	243.3	-	-	-	-	100.0
Net fixed assets	357.0	71.6	1,030.6	-	-	-	-	81.8
Other assets and adjustments	26.9	14.4	56.4	-	-	-	-	45.5
Total liabilities	358.1	77.6	1,020.0	-	-	-	-	100.0
Total current liabilities	226.1	60.4	617.0	-	-	-	-	100.0
Current bank loans	8.3	1.8	23.6	-	-	-	-	36.4
Other current liabilities	217.7	58.5	593.3	-	-	-	-	100.0
Long-term bank loans	35.9	2.1	115.7	-	-	-	-	63.6
Other liabilities and adjustments	96.0	15.0	287.2	-	-	-	-	72.7
Total equity	244.3	41.2	723.7	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	0.5	1.0	-	-	-	-	100.0
Debt to equity ratio	1.4	1.8	1.4	...	...	...	...	100.0
Interest coverage ratio	4.9	4.9	4.8	-	-	-	-	72.7
Debt ratio	0.5	0.6	0.5	-	-	-	-	100.0
Revenue to equity ratio	3.4	3.5	3.4	...	...	...	...	100.0
Revenue to closing inventories ratio	66,025.8	7,993.7	-	-	-	-	-	9.1

(percent)

Current debt to equity	92.5	146.4	85.2	...	...	...	...	100.0
Operating profit on equity	21.0	34.2	19.2	...	...	...	...	100.0
Net fixed assets to equity	146.1	173.6	142.4	...	...	...	...	100.0
Gross margin	64.4	75.3	62.9	-	-	-	-	100.0
Return on total assets	10.7	14.8	10.0	-	-	-	-	100.0

(days)

Collection period for accounts receivable	55.1	19.2	60.1	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	81	1,336,508	34,165.6	6
Less than 20	60	8,324	370.1	4
20-99	11	12,642	409.3	2
100-499	7	x	x	-
500 and over	3	x	x	-

1989

Total	87	1,232,459	28,434.7	
Less than 20	64	13,225	427.0	
20-99	13	13,672	411.0	
100-499	7	x	x	
500 and over	3	x	x	

SIC 453 Railway Transport and Related Service Industries

Establishments primarily engaged in the operation of railways. Included are establishments primarily engaged in providing services incidental to railway transport.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4532 - SERVICE INDUSTRY INCIDENTAL TO RAILWAY TRANSPORT
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	428	-	-	-	-	
- High value (\$'000)	5,000	428	5,000	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	10.2	7.8	10.6	-	-	-	-	60.0
Purchases and materials	10.2	7.8	10.6	-	-	-	-	60.0
Closing inventory	---	--	-	-	-	-	-	10.0
Opening inventory	--	--	-	-	-	-	-	10.0
Wages, salaries and benefits	26.4	16.9	28.2	-	-	-	-	100.0
Direct	0.7	4.3	-	-	-	-	-	10.0
Indirect	25.7	12.6	28.2	-	-	-	-	100.0
Occupancy expenses	11.7	26.5	8.9	-	-	-	-	90.0
Depreciation	2.4	8.4	1.2	-	-	-	-	90.0
Repairs and maintenance	2.4	11.8	0.6	-	-	-	-	50.0
Fuel and oil	1.6	0.5	1.9	-	-	-	-	30.0
Utilities	0.8	2.1	0.6	-	-	-	-	90.0
Rent	4.5	3.7	4.7	-	-	-	-	90.0
Financial expenses	1.7	5.3	1.0	-	-	-	-	90.0
Interest and bank charges	1.1	2.4	0.9	-	-	-	-	70.0
Professional fees	0.6	2.8	0.2	-	-	-	-	90.0
General expenses	3.3	12.0	1.6	-	-	-	-	90.0
Advertising	0.6	1.2	0.5	-	-	-	-	70.0
Delivery expenses	2.0	10.1	0.5	-	-	-	-	50.0
Insurance	0.7	0.7	0.7	-	-	-	-	60.0
Other expenses	40.9	21.9	44.5	-	-	-	-	100.0
Total expenses	94.1	90.3	94.8	-	-	-	-	100.0
Net profit/loss	5.9	9.7	5.2	-	-	-	-	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	80						
Gross Operating Revenue	707.5	138.0	2,927.8	-	-	-	-
Total Expenses	660.1	120.5	2,763.7	-	-	-	-
Net Profit	47.4	17.5	164.0	-	-	-	-

Non-Profitable:

Gross Operating Revenue	827.9	369.6	1,244.5	-	-	-	-
Total Expenses	869.1	444.0	1,255.5	-	-	-	-
Net Loss	-41.2	-74.4	-11.0	-	-	-	-

1989

Profitable:

Gross Operating Revenue	1,358.0	430.7	2,010.8	-	-	-	-
Total Expenses	1,289.6	360.0	1,943.9	-	-	-	-
Net Profit	68.5	70.7	66.9	-	-	-	-

Non-Profitable:

Gross Operating Revenue	434.1	434.1	-	-	-	-	-
Total Expenses	480.6	480.6	-	-	-	-	-
Net Loss	-46.5	-46.5	-	-	-	-	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	10							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	428	-	-	-	-	
- High value (\$'000)	5,000	428	5,000	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	280.8	118.9	844.2	-	-	-	-	100.0
Total current assets	160.9	32.8	606.4	-	-	-	-	100.0
Accounts receivable	99.0	7.7	416.7	-	-	-	-	100.0
Closing inventory	--	--	--	-	-	-	-	10.0
Other current assets	61.8	25.1	189.6	-	-	-	-	100.0
Net fixed assets	108.7	71.6	237.7	-	-	-	-	80.0
Other assets and adjustments	11.2	14.4	--	-	-	-	-	40.0
Total liabilities	180.9	77.6	540.1	-	-	-	-	100.0
Total current liabilities	153.5	60.4	477.4	-	-	-	-	100.0
Current bank loans	5.7	1.8	19.2	-	-	-	-	30.0
Other current liabilities	147.7	58.5	458.2	-	-	-	-	100.0
Long-term bank loans	9.2	2.1	33.8	-	-	-	-	60.0
Other liabilities and adjustments	18.1	15.0	28.8	-	-	-	-	70.0
Total equity	99.9	41.2	304.0	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	1.0	0.5	1.2	-	-	-	-	100.0
Debt to equity ratio	1.8	1.8	1.7	...	...	...	...	100.0
Interest coverage ratio	6.3	4.9	7.0	-	-	-	-	70.0
Debt ratio	0.6	0.6	0.6	-	-	-	-	100.0
Revenue to equity ratio	7.1	3.5	8.8	...	...	...	...	100.0
Revenue to closing inventories ratio	50,196.5	7,993.7	-	-	-	-	-	10.0

(percent)

Current debt to equity	153.6	146.4	156.9	...	...	...	...	100.0
Operating profit on equity	42.1	34.2	45.8	...	...	...	...	100.0
Net fixed assets to equity	108.7	173.6	78.1	...	...	...	...	100.0
Gross margin	63.4	75.3	61.2	-	-	-	-	100.0
Return on total assets	17.8	14.8	19.2	-	-	-	-	100.0

(days)

Collection period for accounts receivable	50.5	19.2	56.5	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991				
Total	81	1,336,508	34,165.6	6
Less than 20	60	8,324	370.1	4
20-99	11	12,642	409.3	2
100-499	7	x	x	-
500 and over	3	x	x	-

1989				
Total	87	1,232,459	28,434.7	
Less than 20	64	13,225	427.0	
20-99	13	13,672	411.0	
100-499	7	x	x	
500 and over	3	x	x	

SIC 4532 Service Industry Incidental to Railway Transport

Establishments primarily engaged in providing services incidental to railway transport.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4541 - FREIGHT AND PASSENGER WATER TRANSPORT INDUSTRY
(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	18							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,283	25	573	1,283	2,784	
- High value (\$'000)	5,000	1,283	5,000	573	1,283	2,784	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	17.3	0.8	29.9	5.4	0.2	28.5	31.7	38.9
Purchases and materials	14.6	0.5	25.3	2.7	0.2	21.0	31.3	38.9
Closing inventory	2.8	--	4.8	-	--	7.4	1.3	16.7
Opening inventory	5.5	0.3	9.4	2.6	--	15.0	1.6	22.2
Wages, salaries and benefits	12.7	14.3	11.5	15.4	14.2	7.5	17.1	77.8
Direct	0.9	-	1.7	-	-	-	3.9	5.6
Indirect	11.8	14.3	9.9	15.4	14.2	7.5	13.1	77.8
Occupancy expenses	14.1	13.6	14.5	13.8	13.5	7.7	23.8	94.4
Depreciation	4.3	6.7	2.5	2.8	7.2	0.5	5.3	83.3
Repairs and maintenance	3.8	5.3	2.7	3.1	5.6	0.5	5.7	50.0
Fuel and oil	3.7	0.9	5.9	5.4	0.3	1.4	12.0	44.4
Utilities	0.4	0.3	0.4	0.5	0.3	0.5	0.3	50.0
Rent	1.8	0.3	3.0	2.0	0.1	4.8	0.5	38.9
Financial expenses	1.4	0.9	1.8	4.3	0.5	0.7	3.2	83.3
Interest and bank charges	1.0	0.4	1.5	3.8	--	0.6	2.7	50.0
Professional fees	0.4	0.5	0.3	0.5	0.5	0.2	0.5	72.2
General expenses	1.5	0.5	2.2	3.7	0.1	0.9	4.0	50.0
Advertising	0.3	0.1	0.4	1.0	--	--	0.9	33.3
Delivery expenses	0.1	--	0.2	-	--	0.3	-	16.7
Insurance	1.1	0.3	1.7	2.6	--	0.6	3.1	50.0
Other expenses	59.7	77.1	46.6	23.1	83.8	59.3	29.0	100.0
Total expenses	106.8	107.2	106.5	65.5	112.4	104.8	108.8	100.0
Net profit/loss	-6.8	-7.2	-6.5	34.5	-12.4	-4.8	-8.8	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	61							
Gross Operating Revenue	898.9	410.1	3,141.5	170.4	1,090.1	2,791.3	3,377.0	
Total Expenses	829.2	336.9	3,088.1	104.0	997.8	2,737.0	3,324.2	
Net Profit	69.6	73.2	53.4	66.4	92.3	54.3	52.8	

Non-Profitable:

Gross Operating Revenue	1,207.7	805.7	2,127.6	325.5	825.9	1,788.7	4,529.8	
Total Expenses	1,394.7	961.0	2,387.2	347.4	986.9	1,915.0	5,734.5	
Net Loss	-187.0	-155.3	-259.6	-21.8	-161.0	-126.3	-1,204.7	

1989

Profitable:

Gross Operating Revenue	355.3	85.0	2,375.4	85.0	-	895.0	2,745.6	
Total Expenses	267.2	67.2	1,761.2	67.2	-	790.1	2,004.0	
Net Profit	88.2	17.8	614.2	17.8	-	104.9	741.6	

Non-Profitable:

Gross Operating Revenue	704.6	375.2	1,684.5	178.4	416.2	1,216.9	4,102.5	
Total Expenses	715.4	384.3	1,700.7	190.5	424.6	1,226.2	4,154.0	
Net Loss	-10.8	-9.0	-16.2	-12.1	-8.4	-9.4	-51.5	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	1,513	25	699	1,513	2,913	
- High value (\$'000)	5,000	1,513	5,000	699	1,513	2,913	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,413.5	1,415.8	1,406.5	317.0	2,116.6	612.3	3,486.8	100.0
Total current assets	450.0	492.5	323.7	18.1	795.1	296.1	396.1	100.0
Accounts receivable	350.0	440.0	82.9	6.2	716.7	92.8	57.2	70.6
Closing inventory	30.0	--	118.9	--	--	146.2	47.6	17.6
Other current assets	69.9	52.4	121.8	11.9	78.3	57.1	291.2	88.2
Net fixed assets	868.7	820.7	1,010.9	298.4	1,153.8	323.0	2,812.6	100.0
Other assets and adjustments	94.7	102.5	71.8	0.4	167.6	-6.8	278.0	94.1
Total liabilities	707.9	783.0	485.2	389.9	1,033.7	387.4	741.2	100.0
Total current liabilities	577.1	715.4	166.8	389.9	923.0	122.6	282.4	100.0
Current bank loans	15.5	8.3	37.0	21.4	--	41.0	26.7	41.2
Other current liabilities	561.5	707.1	129.7	368.5	923.0	81.6	255.7	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	130.8	67.6	318.3	--	110.7	264.8	458.7	82.4
Total equity	705.5	632.7	921.3	-72.9	1,082.8	224.8	2,745.6	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.6	1.9	--	0.8	2.4	1.4	100.0
Debt to equity ratio	1.0	1.2	0.5	...	0.9	1.7	0.2	100.0
Interest coverage ratio	-5.7	-18.3	-3.3	11.7	-5,747.2	-7.1	-2.2	47.1
Debt ratio	0.5	0.5	0.3	1.2	0.4	0.6	0.2	100.0
Revenue to equity ratio	1.5	0.9	2.6	...	0.8	8.7	1.3	100.0
Revenue to closing inventories ratio	36.0	12,133.0	20.6	-	10,626.9	13.4	78.1	17.6

(percent)

Current debt to equity	81.7	113.0	18.1	...	85.2	54.5	10.2	100.0
Operating profit on equity	...	...	...	...	...	...	...	100.0
Net fixed assets to equity	123.1	129.7	109.7	...	106.5	143.6	102.4	100.0
Gross margin	69.7	84.7	58.6	78.7	85.5	63.9	51.2	100.0
Return on total assets	-4.4	-2.9	-8.7	21.6	-5.3	-13.4	-6.5	100.0

(days)

Collection period for accounts receivable	118.1	259.5	12.3	11.5	294.6	17.2	5.6	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	488	442,787	12,103.5	57
Less than 20	412	41,576	1,516.1	55
20-99	62	90,161	2,542.6	-
100-499	11	x	x	2
500 and over	3	x	x	-

1989

Total	545	447,283	10,972.4	
Less than 20	467	49,072	1,616.4	
20-99	62	92,248	2,345.6	
100-499	13	x	x	
500 and over	3	x	x	

SIC 4541 Freight and Passenger Water Transport Industry

Establishments primarily engaged in the operation of vessels for the transportation of freight and passengers whether overseas or on inland and coastal waterways.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4542 - FERRY INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	6							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	-	-	-	-	-	-	-	-
Purchases and materials	-	-	-	-	-	-	-	-
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	55.1	-	-	-	-	-	-	100.0
Direct	-	-	-	-	-	-	-	-
Indirect	55.1	-	-	-	-	-	-	100.0
Occupancy expenses	19.8	-	-	-	-	-	-	100.0
Depreciation	3.1	-	-	-	-	-	-	66.7
Repairs and maintenance	5.6	-	-	-	-	-	-	83.3
Fuel and oil	2.9	-	-	-	-	-	-	66.7
Utilities	0.3	-	-	-	-	-	-	66.7
Rent	7.9	-	-	-	-	-	-	50.0
Financial expenses	2.4	-	-	-	-	-	-	100.0
Interest and bank charges	1.5	-	-	-	-	-	-	66.7
Professional fees	0.9	-	-	-	-	-	-	83.3
General expenses	3.4	-	-	-	-	-	-	100.0
Advertising	1.2	-	-	-	-	-	-	66.7
Delivery expenses	-	-	-	-	-	-	-	-
Insurance	2.2	-	-	-	-	-	-	83.3
Other expenses	7.1	-	-	-	-	-	-	100.0
Total expenses	87.8	-	-	-	-	-	-	100.0
Net profit/loss	12.2	-	-	-	-	-	-	83.3

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	83							
Gross Operating Revenue	169.4	-	-	-	-	-	-	
Total Expenses	138.0	-	-	-	-	-	-	
Net Profit	31.4	-	-	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	349.1	-	-	-	-	-	-	
Total Expenses	349.1	-	-	-	-	-	-	
Net Loss	-	-	-	-	-	-	-	

1989

Profitable:

Gross Operating Revenue	554.7	324.9	784.5	-	-	-	-	
Total Expenses	467.9	300.6	635.1	-	-	-	-	
Net Profit	86.8	24.3	149.4	-	-	-	-	

Non-Profitable:

Gross Operating Revenue	400.2	227.4	501.5	-	-	-	-	
Total Expenses	410.4	247.7	505.7	-	-	-	-	
Net Loss	-10.2	-20.3	-4.2	-	-	-	-	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	5							
Gross Operating Revenues:								
- Low value (\$'000)	25	-	-	-	-	-	-	
- High value (\$'000)	5,000	-	-	-	-	-	-	

BALANCE SHEET

(thousands of dollars)

Total assets	106.2	-	-	-	-	-	-	100.0
Total current assets	32.6	-	-	-	-	-	-	100.0
Accounts receivable	11.8	-	-	-	-	-	-	100.0
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	20.8	-	-	-	-	-	-	100.0
Net fixed assets	36.6	-	-	-	-	-	-	40.0
Other assets and adjustments	36.9	-	-	-	-	-	-	60.0
Total liabilities	31.9	-	-	-	-	-	-	100.0
Total current liabilities	14.4	-	-	-	-	-	-	100.0
Current bank loans	-	-	-	-	-	-	-	-
Other current liabilities	14.4	-	-	-	-	-	-	100.0
Long-term bank loans	-	-	-	-	-	-	-	-
Other liabilities and adjustments	17.4	-	-	-	-	-	-	80.0
Total equity	74.3	-	-	-	-	-	-	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.2	-	-	-	-	-	-	100.0
Debt to equity ratio	0.4	...	...	...	...	...	...	100.0
Interest coverage ratio	10.9	-	-	-	-	-	-	60.0
Debt ratio	0.3	-	-	-	-	-	-	100.0
Revenue to equity ratio	3.7	...	...	...	...	...	...	100.0
Revenue to closing inventories ratio	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	19.4	...	...	...	...	...	...	100.0
Operating profit on equity	32.5	...	...	...	...	...	...	100.0
Net fixed assets to equity	49.3	...	...	...	...	...	...	100.0
Gross margin	37.5	-	-	-	-	-	-	100.0
Return on total assets	25.0	-	-	-	-	-	-	100.0

(days)

Collection period for accounts receivable	15.3	-	-	-	-	-	-	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$'000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	--------------------------	-------------	---------------------------------------------

1991				
Total	488	442,787	12,103.5	57
Less than 20	412	41,576	1,516.1	55
20-99	62	90,161	2,542.6	-
100-499	11	x	x	2
500 and over	3	x	x	-

1989				
Total	545	447,283	10,972.4	
Less than 20	467	49,072	1,616.4	
20-99	62	92,248	2,345.6	
100-499	13	x	x	
500 and over	3	x	x	

SIC 4542 Ferry Industry

Establishments primarily engaged in the operation of ferries. Typically, ferries operate across relatively narrow stretches of water on regular schedules. Establishments primarily engaged in ferrying railway cars are classified in <4532 - Service Industry Incidental to Railway Transport>.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4543 - MARINE TOWING INDUSTRY

(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	32							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	248	25	122	248	1,099	
- High value (\$'000)	5,000	248	5,000	122	248	1,099	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	6.0	9.4	4.8	19.2	7.6	0.6	9.1	50.0
Purchases and materials	6.0	9.4	4.8	19.2	7.6	0.6	9.1	50.0
Closing inventory	-	-	-	-	-	-	-	-
Opening inventory	-	-	-	-	-	-	-	-
Wages, salaries and benefits	42.4	47.5	40.7	18.6	52.9	35.5	46.0	81.3
Direct	0.3	1.0	-	-	1.2	-	-	3.1
Indirect	42.2	46.5	40.7	18.6	51.6	35.5	46.0	81.3
Occupancy expenses	28.5	22.9	30.5	39.4	19.8	31.9	29.0	84.4
Depreciation	6.4	8.9	5.6	27.5	5.5	6.3	4.8	81.3
Repairs and maintenance	6.8	4.8	7.5	3.2	5.1	7.2	7.9	78.1
Fuel and oil	10.2	5.3	11.8	6.3	5.1	14.4	9.1	68.8
Utilities	0.9	1.5	0.7	2.4	1.4	0.7	0.7	68.8
Rent	4.2	2.3	4.8	-	2.7	3.2	6.5	56.3
Financial expenses	4.1	5.0	3.8	7.1	4.6	4.2	3.4	87.5
Interest and bank charges	3.0	3.0	3.0	5.5	2.5	3.5	2.5	75.0
Professional fees	1.1	2.1	0.8	1.6	2.1	0.7	0.9	84.4
General expenses	5.7	7.4	5.2	12.0	6.6	5.0	5.3	78.1
Advertising	0.2	0.2	0.2	0.5	0.2	0.2	0.3	53.1
Delivery expenses	2.4	4.6	1.7	2.9	4.9	0.9	2.5	53.1
Insurance	3.1	2.6	3.2	8.6	1.5	3.9	2.6	68.8
Other expenses	16.2	15.0	16.6	19.6	14.1	13.6	19.7	100.0
Total expenses	103.0	107.3	101.5	116.0	105.6	90.9	112.6	100.0
Net profit/loss	-3.0	-7.3	-1.5	-16.0	-5.6	9.1	-12.6	93.8

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	56						
Gross Operating Revenue	562.2	141.1	1,298.6	40.5	223.9	933.4	2,367.3
Total Expenses	517.1	125.9	1,201.2	30.2	204.6	842.6	2,250.6
Net Profit	45.1	15.3	97.4	10.3	19.4	90.8	116.7

Non-Profitable:

Gross Operating Revenue	193.1	127.7	1,217.8	50.0	196.5	1,064.0	1,294.8
Total Expenses	279.6	159.5	2,162.4	72.3	236.7	1,064.0	2,711.6
Net Loss	-102.7	-37.3	-1,416.9	-32.3	-40.3	-	-1,416.9

1989

Profitable:

Gross Operating Revenue	451.2	98.7	1,450.4	71.1	237.2	788.4	1,894.5
Total Expenses	402.2	86.0	1,298.4	60.3	215.3	655.9	1,729.4
Net Profit	49.0	12.7	152.0	10.9	21.9	132.5	165.1

Non-Profitable:

Gross Operating Revenue	228.1	185.4	892.7	84.5	305.9	892.7	-
Total Expenses	265.1	222.4	929.3	134.5	327.4	929.3	-
Net Loss	-37.0	-37.0	-36.6	-50.0	-21.5	-36.6	-

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	24							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	815	25	224	815	1,449	
- High value (\$'000)	5,000	815	5,000	224	815	1,449	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	421.1	210.3	1,026.2	183.1	296.3	754.6	1,796.2	95.8
Total current assets	133.5	74.4	303.3	75.9	69.4	225.7	523.3	95.8
Accounts receivable	53.8	32.6	114.5	35.8	22.5	59.4	270.6	79.2
Closing inventory	-	-	-	-	-	-	-	-
Other current assets	79.7	41.7	188.7	40.0	46.9	166.2	252.6	87.5
Net fixed assets	172.0	107.3	357.4	86.1	174.5	264.8	619.9	95.8
Other assets and adjustments	115.5	28.5	365.4	21.0	52.2	264.0	652.9	79.2
Total liabilities	292.6	142.5	723.4	98.7	280.8	726.6	714.5	95.8
Total current liabilities	167.1	83.6	406.9	66.8	136.8	399.3	428.6	95.8
Current bank loans	9.1	6.6	16.2	2.6	19.2	7.3	41.3	37.5
Other current liabilities	158.0	76.9	390.7	64.1	117.6	391.9	387.3	95.8
Long-term bank loans	83.0	18.8	267.4	--	78.2	300.4	173.9	41.7
Other liabilities and adjustments	42.3	40.0	49.0	31.9	65.6	26.8	111.8	91.7
Total equity	128.5	67.8	302.8	84.3	15.4	27.9	1,081.7	95.8

FINANCIAL RATIOS

(times)

Current ratio	0.7	0.8	0.7	1.1	0.5	0.5	1.2	95.8
Debt to equity ratio	2.2	2.1	2.3	1.1	18.1	25.9	0.6	95.8
Interest coverage ratio	--	-0.7	0.2	-3.1	0.9	-1.0	3.2	83.3
Debt ratio	0.6	0.6	0.7	0.5	0.9	0.9	0.3	95.8
Revenue to equity ratio	3.8	2.6	4.6	1.6	19.4	38.0	2.1	95.8
Revenue to closing inventories ratio	-	-	-	-	-	-	-	-

(percent)

Current debt to equity	130.0	123.3	134.4	79.1	883.0	1,427.2	39.6	95.8
Operating profit on equity	...	...	...	...	...	...	10.7	95.8
Net fixed assets to equity	133.8	158.3	118.0	102.0	1,126.3	946.5	57.3	95.8
Gross margin	50.8	39.9	54.8	39.0	41.3	56.0	53.1	100.0
Return on total assets	0.1	-1.7	1.2	-4.6	3.8	-5.6	9.4	95.8

(days)

Collection period for accounts receivable	39.6	66.3	29.7	92.7	27.3	20.3	41.7	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	488	442,787	12,103.5	57
Less than 20	412	41,576	1,516.1	55
20-99	62	90,161	2,542.6	-
100-499	11	x	x	2
500 and over	3	x	x	-

1989

Total	545	447,283	10,972.4	
Less than 20	467	49,072	1,616.4	
20-99	62	92,248	2,345.6	
100-499	13	x	x	
500 and over	3	x	x	

SIC 4543 Marine Towing Industry

Establishments primarily engaged in the operation of barges, lighters and other harbour vessels or in marine towing and tugboat services.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4544 - SHIP CHARTERING INDUSTRY

(Reliability: D)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	339	25	100	339	853	
- High value (\$'000)	5,000	339	5,000	100	339	853	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	5.5	1.2	7.3	4.3	0.1	2.3	10.2	23.1
Purchases and materials	5.5	1.2	7.2	4.3	0.1	2.3	10.2	23.1
Closing inventory	0.6	--	0.9	--	-	--	1.4	7.7
Opening inventory	0.6	--	0.9	--	-	--	1.4	7.7
Wages, salaries and benefits	20.6	18.4	21.5	12.7	20.6	27.4	17.9	79.5
Direct	2.6	-	3.6	-	-	-	5.8	2.6
Indirect	18.0	18.4	17.8	12.7	20.6	27.4	12.1	76.9
Occupancy expenses	31.7	50.2	23.9	39.7	54.1	15.6	28.9	97.4
Depreciation	15.2	18.8	13.7	22.4	17.5	7.3	17.6	82.1
Repairs and maintenance	5.7	6.7	5.3	9.6	5.5	2.9	6.7	74.4
Fuel and oil	1.6	2.2	1.3	6.4	0.5	0.8	1.6	41.0
Utilities	2.3	2.9	2.0	0.4	3.9	3.7	1.0	59.0
Rent	6.9	19.6	1.6	0.8	26.7	0.8	2.0	51.3
Financial expenses	10.4	20.1	6.3	9.1	24.2	6.7	6.1	97.4
Interest and bank charges	8.8	17.7	5.0	4.8	22.6	5.6	4.7	89.7
Professional fees	1.6	2.4	1.3	4.4	1.6	1.1	1.4	94.9
General expenses	8.8	6.0	10.0	7.1	5.6	21.7	3.0	84.6
Advertising	1.2	0.8	1.4	0.2	1.0	1.7	1.1	43.6
Delivery expenses	5.1	1.3	6.7	3.6	0.4	17.6	0.3	41.0
Insurance	2.5	4.0	1.9	3.2	4.3	2.4	1.5	76.9
Other expenses	22.5	23.5	22.0	29.0	21.5	10.9	28.6	100.0
Total expenses	99.4	119.5	90.9	101.9	126.1	84.5	94.8	100.0
Net profit/loss	0.6	-19.5	9.1	-1.9	-26.1	15.5	5.2	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991

Profitable:

Percent of businesses	51							
Gross Operating Revenue	281.1	113.5	1,042.5	43.4	187.5	643.2	2,263.5	
Total Expenses	220.9	87.6	826.2	39.8	138.1	495.3	1,838.1	
Net Profit	60.2	25.9	216.3	3.6	49.4	147.9	425.5	

Non-Profitable:

Gross Operating Revenue	270.5	82.6	933.5	47.4	206.5	514.2	1,262.1	
Total Expenses	359.3	176.8	1,003.1	53.1	613.3	539.7	1,366.4	
Net Loss	-88.8	-94.2	-69.7	-5.6	-406.8	-25.5	-104.3	

1989

Profitable:

Gross Operating Revenue	137.4	78.5	956.3	62.9	170.7	441.7	1,066.7	
Total Expenses	123.7	72.5	836.2	57.4	161.9	381.7	933.7	
Net Profit	13.6	6.0	120.1	5.5	8.8	60.0	132.9	

Non-Profitable:

Gross Operating Revenue	204.8	145.2	600.5	34.5	201.7	543.4	866.1	
Total Expenses	231.5	169.1	646.1	49.2	230.3	590.9	902.4	
Net Loss	-26.8	-23.9	-45.5	-14.7	-28.6	-47.5	-36.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	372	25	106	372	876	
- High value (\$'000)	5,000	372	5,000	106	372	876	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	622.1	283.4	1,822.3	187.4	467.0	1,022.1	3,137.5	100.0
Total current assets	297.1	42.0	1,201.1	13.2	96.9	796.8	1,865.6	100.0
Accounts receivable	73.4	6.3	311.0	1.1	16.2	198.5	496.0	87.9
Closing inventory	2.0	--	9.4	--	--	0.1	24.9	9.1
Other current assets	221.6	35.6	880.5	12.0	80.6	598.2	1,344.6	100.0
Net fixed assets	234.8	241.0	212.8	174.1	368.9	192.4	246.4	78.8
Other assets and adjustments	90.1	0.3	408.3	--	1.1	32.8	1,025.4	54.5
Total liabilities	1,805.4	421.3	6,709.6	185.6	871.8	4,952.9	9,597.0	100.0
Total current liabilities	125.5	67.3	331.8	32.3	134.2	232.9	494.2	97.0
Current bank loans	7.7	9.9	--	5.0	19.4	--	--	12.1
Other current liabilities	117.8	57.4	331.8	27.3	114.8	232.9	494.2	97.0
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	1,679.8	353.9	6,377.7	153.2	737.5	4,719.9	9,102.7	90.9
Total equity	-1,183.2	-137.8	-4,887.2	1.7	-404.7	-3,930.8	-6,459.4	100.0

FINANCIAL RATIOS

(times)

Current ratio	2.3	0.6	3.6	0.4	0.7	3.4	3.7	97.0
Debt to equity ratio	...	...	...	105.6	...	...	...	100.0
Interest coverage ratio	1.0	-0.1	3.3	1.1	-0.5	6.8	2.1	90.9
Debt ratio	2.9	1.4	3.6	0.9	1.8	4.8	3.0	100.0
Revenue to equity ratio	...	...	...	33.6	...	...	...	100.0
Revenue to closing inventories ratio	153.0	11,265.3	109.4	3,692.6	-	5,464.2	67.7	9.1

(percent)

Current debt to equity	...	...	...	1,843.3	...	...	...	100.0
Operating profit on equity	...	19.5	...	72.6	19.9	...	...	100.0
Net fixed assets to equity	...	...	...	9,909.7	...	...	...	100.0
Gross margin	72.9	79.5	70.2	88.0	75.3	68.2	71.5	100.0
Return on total assets	4.5	-1.4	7.8	4.6	-6.1	11.5	5.8	100.0

(days)

Collection period for accounts receivable	83.4	19.6	109.2	7.2	25.6	112.4	107.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-------------	---------------------------------------------

1991

Total	488	442,787	12,103.5	57
Less than 20	412	41,576	1,516.1	55
20-99	62	90,161	2,542.6	-
100-499	11	x	x	2
500 and over	3	x	x	-

1989

Total	545	447,283	10,972.4	
Less than 20	467	49,072	1,616.4	
20-99	62	92,248	2,345.6	
100-499	13	x	x	
500 and over	3	x	x	

SIC 4544 Ship Chartering Industry

Establishments primarily engaged in bareboat, time and voyage charters of ships.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC4549 - OTHER WATER TRANSPORT INDUSTRIES
(Reliability: C)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	17							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	287	25	57	287	879	
- High value (\$'000)	5,000	287	5,000	57	287	879	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	6.3	1.8	8.2	0.9	1.9	9.0	7.6	35.3
Purchases and materials	6.4	1.8	8.3	0.9	1.9	9.4	7.5	35.3
Closing inventory	0.6	-	0.8	-	-	0.7	0.8	17.6
Opening inventory	0.5	-	0.6	-	-	0.4	0.8	17.6
Wages, salaries and benefits	33.6	27.2	36.3	46.7	24.8	32.7	39.0	94.1
Direct	3.8	-	5.4	-	-	1.5	8.3	11.8
Indirect	29.8	27.2	30.9	46.7	24.8	31.2	30.7	88.2
Occupancy expenses	22.5	31.2	18.8	21.7	32.4	26.3	13.3	100.0
Depreciation	9.4	10.6	8.8	10.5	10.6	13.9	5.1	100.0
Repairs and maintenance	6.5	11.2	4.4	2.4	12.2	4.4	4.5	76.5
Fuel and oil	3.8	6.7	2.5	3.0	7.2	3.5	1.8	58.8
Utilities	2.1	0.7	2.7	0.3	0.8	4.5	1.4	82.4
Rent	0.9	2.1	0.3	5.5	1.7	0.1	0.5	41.2
Financial expenses	8.8	11.1	7.8	6.7	11.7	6.2	9.1	100.0
Interest and bank charges	7.0	9.2	6.1	5.3	9.7	3.9	7.7	82.4
Professional fees	1.8	1.9	1.7	1.4	2.0	2.3	1.3	94.1
General expenses	5.6	3.5	6.5	5.0	3.3	3.9	8.4	94.1
Advertising	2.9	0.5	3.9	1.4	0.4	0.8	6.2	58.8
Delivery expenses	0.4	0.1	0.6	0.8	-	1.3	0.1	35.3
Insurance	2.2	2.9	2.0	2.7	2.9	1.8	2.1	82.4
Other expenses	18.0	19.3	17.4	25.3	18.6	17.8	17.1	100.0
Total expenses	94.8	94.3	95.0	106.2	92.8	95.9	94.4	100.0
Net profit/loss	5.2	5.7	5.0	-6.2	7.2	4.1	5.6	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	71							
Gross Operating Revenue	410.6	161.4	1,389.7	40.1	223.6	688.4	2,485.2	
Total Expenses	380.8	148.2	1,294.9	36.6	205.4	622.4	2,345.6	
Net Profit	29.7	13.2	94.7	3.5	18.2	66.0	139.7	

Non-Profitable:

Gross Operating Revenue	173.3	70.3	314.2	41.5	98.8	314.2	-	
Total Expenses	182.4	78.2	325.1	56.3	99.7	325.1	-	
Net Loss	-9.1	-7.8	-10.9	-14.8	-0.9	-10.9	-	

1989**Profitable:**

Gross Operating Revenue	242.1	81.9	1,041.4	65.1	163.3	850.8	1,760.1	
Total Expenses	211.7	68.2	927.6	54.7	133.5	764.0	1,544.6	
Net Profit	30.5	13.7	113.8	10.4	29.8	86.9	215.6	

Non-Profitable:

Gross Operating Revenue	364.5	189.9	1,110.3	-	189.9	669.9	1,242.9	
Total Expenses	406.7	237.3	1,130.3	-	237.3	692.4	1,262.1	
Net Loss	-42.2	-47.4	-20.0	-	-47.4	-22.5	-19.3	

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	15							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	339	25	84	339	1,004	
- High value (\$'000)	5,000	339	5,000	84	339	1,004	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	694.7	298.4	2,458.7	29.3	414.0	1,644.6	3,929.9	100.0
Total current assets	128.1	40.3	518.8	4.3	55.8	610.4	353.3	100.0
Accounts receivable	61.4	10.6	287.5	1.3	14.6	430.1	29.8	80.0
Closing inventory	2.2	--	12.1	--	--	7.6	20.3	20.0
Other current assets	64.4	29.7	219.1	3.0	41.1	172.6	303.1	100.0
Net fixed assets	344.4	203.2	973.2	24.2	280.1	631.2	1,591.2	100.0
Other assets and adjustments	222.1	54.8	966.7	0.7	78.0	402.9	1,985.4	100.0
Total liabilities	495.1	232.4	1,664.3	22.5	322.5	810.8	3,206.7	100.0
Total current liabilities	136.7	35.7	586.0	2.5	50.0	454.5	823.7	100.0
Current bank loans	8.5	0.8	43.1	--	1.1	5.7	110.8	20.0
Other current liabilities	128.1	34.9	542.9	2.5	48.9	448.8	712.8	100.0
Long-term bank loans	180.7	104.6	519.0	9.6	145.5	60.8	1,347.0	73.3
Other liabilities and adjustments	177.7	91.9	559.2	10.4	127.0	295.3	1,035.9	100.0
Total equity	199.6	65.9	794.4	6.7	91.4	833.7	723.2	100.0

FINANCIAL RATIOS

(times)

Current ratio	0.9	1.1	0.8	1.7	1.1	1.3	0.4	100.0
Debt to equity ratio	2.4	3.5	2.0	3.3	3.5	0.9	4.4	100.0
Interest coverage ratio	1.6	1.0	2.1	2.6	1.0	7.3	1.7	80.0
Debt ratio	0.7	0.7	0.6	0.7	0.7	0.4	0.8	100.0
Revenue to equity ratio	1.8	2.4	1.6	5.8	2.3	0.7	3.4	100.0
Revenue to closing inventories ratio	166.1	-	107.6	-	-	86.5	121.9	20.0

(percent)

Current debt to equity	68.4	54.2	73.7	37.2	54.7	54.5	113.8	100.0
Operating profit on equity	8.2	1.3	10.7	9.3	1.0	6.6	19.3	100.0
Net fixed assets to equity	172.5	308.0	122.5	358.6	306.4	75.7	220.0	100.0
Gross margin	57.6	65.8	53.2	34.1	68.3	52.8	53.4	100.0
Return on total assets	6.1	5.5	6.4	3.4	5.6	3.8	8.4	100.0

(days)

Collection period for accounts receivable	60.3	24.2	80.0	12.6	25.1	237.2	4.3	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's employees	Change in number of businesses 1989 to 1991
-----------------------------------------------	-------------------------------------	-------------------------	-----------------------	---------------------------------------------

1991

Total	488	442,787	12,103.5	57
Less than 20	412	41,576	1,516.1	55
20-99	62	90,161	2,542.6	-
100-499	11	x	x	2
500 and over	3	x	x	-

1989

Total	545	447,283	10,972.4	
Less than 20	467	49,072	1,616.4	
20-99	62	92,248	2,345.6	
100-499	13	x	x	
500 and over	3	x	x	

SIC 4549 Other Water Transport Industries

Establishments primarily engaged in water transport not elsewhere classified.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

SIC455 - SERVICE INDUSTRIES INCIDENTAL TO WATER TRANSPORT
(Reliability: B)

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	39							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	604	25	181	604	1,581	
- High value (\$'000)	5,000	604	5,000	181	604	1,581	5,000	

SELECTED EXPENSE ITEMS

(percent of gross operating revenues)

Cost of goods sold	7.8	0.3	9.3	-	0.4	14.8	7.0	20.5
Purchases and materials	7.8	0.3	9.3	-	0.4	14.8	7.0	20.5
Closing inventory	0.2	-	0.2	-	-	-	0.3	2.6
Opening inventory	0.2	-	0.2	-	-	-	0.3	2.6
Wages, salaries and benefits	37.1	27.3	38.9	18.4	32.5	31.6	42.0	84.6
Direct	0.7	-	0.8	-	-	2.9	-	2.6
Indirect	36.4	27.3	38.1	18.4	32.5	28.8	42.0	82.1
Occupancy expenses	14.0	19.4	13.0	18.9	19.7	12.2	13.4	97.4
Depreciation	6.0	8.1	5.6	9.7	7.1	5.7	5.5	92.3
Repairs and maintenance	2.4	2.2	2.4	4.5	0.9	2.2	2.4	51.3
Fuel and oil	0.9	3.7	0.3	1.6	4.9	0.1	0.4	20.5
Utilities	1.0	1.7	0.9	2.6	1.2	1.2	0.7	56.4
Rent	3.9	3.7	3.9	0.4	5.5	3.0	4.3	53.8
Financial expenses	12.2	6.1	13.4	11.7	2.9	4.4	17.1	89.7
Interest and bank charges	11.4	5.2	12.6	10.6	2.2	3.1	16.5	82.1
Professional fees	0.8	0.9	0.8	1.1	0.8	1.4	0.6	76.9
General expenses	6.8	6.5	6.8	4.9	7.5	8.8	6.0	76.9
Advertising	0.4	0.3	0.4	0.1	0.4	0.8	0.2	35.9
Delivery expenses	5.3	5.3	5.3	4.8	5.6	6.4	4.8	46.2
Insurance	1.1	0.9	1.2	-	1.4	1.6	1.0	59.0
Other expenses	28.6	27.1	28.9	20.7	30.8	22.4	31.7	100.0
Total expenses	106.6	86.8	110.4	74.6	93.8	94.3	117.1	100.0
Net profit/loss	-6.6	13.2	-10.4	25.4	6.2	5.7	-17.1	100.0

PROFITABLE vs NON-PROFITABLE BUSINESSES

(thousands of dollars)

1991**Profitable:**

Percent of businesses	74						
Gross Operating Revenue	451.8	96.0	1,579.4	52.1	308.0	977.8	2,179.2
Total Expenses	406.3	74.7	1,457.5	33.1	275.7	887.3	2,025.9
Net Profit	45.4	21.3	121.9	19.0	32.4	90.4	153.3

Non-Profitable:

Gross Operating Revenue	890.0	210.7	2,239.9	52.0	376.3	1,101.9	3,442.3
Total Expenses	1,362.0	237.2	3,596.9	98.1	382.4	1,172.2	6,158.9
Net Loss	-471.9	-26.5	-1,357.0	-46.1	-6.1	-70.3	-2,716.6

1989**Profitable:**

Gross Operating Revenue	293.9	99.5	1,975.6	78.8	425.9	1,332.2	2,732.3
Total Expenses	206.0	22.3	1,795.8	0.4	366.7	1,223.2	2,469.3
Net Profit	87.9	77.3	179.8	78.4	59.2	109.0	263.0

Non-Profitable:

Gross Operating Revenue	386.1	140.3	3,578.4	102.0	241.0	-	3,578.4
Total Expenses	414.4	161.7	3,696.1	124.3	259.8	-	3,696.1
Net Loss	-28.2	-21.3	-117.6	-22.3	-18.8	-	-117.6

	Total	Lower Half 50%	Upper Half 50%	Bottom Quartile 25%	Lower Middle 25%	Upper Middle 25%	Top Quartile 25%	Percent of businesses reporting item
Businesses in sample (No.)	33							
Gross Operating Revenues:								
- Low value (\$'000)	25	25	720	25	278	720	1,716	
- High value (\$'000)	5,000	720	5,000	278	720	1,716	5,000	

BALANCE SHEET

(thousands of dollars)

Total assets	1,057.3	189.8	2,898.4	63.8	546.9	868.1	5,179.9	93.9
Total current assets	391.8	169.8	862.7	60.5	479.7	755.7	983.0	93.9
Accounts receivable	206.5	68.1	500.2	30.5	174.5	326.9	694.9	93.9
Closing inventory	1.5	--	4.8	--	--	9.1	--	3.0
Other current assets	183.7	101.7	357.7	29.9	305.2	419.6	288.0	93.9
Net fixed assets	663.6	19.0	2,031.4	2.9	64.9	106.2	4,194.8	93.9
Other assets and adjustments	1.9	0.9	4.2	0.4	2.1	6.1	2.0	69.7
Total liabilities	578.7	147.8	1,493.2	48.7	428.8	486.1	2,624.9	93.9
Total current liabilities	578.7	147.8	1,493.2	48.7	428.8	486.1	2,624.9	93.9
Current bank loans	41.1	38.3	46.9	14.1	106.8	46.5	47.4	18.2
Other current liabilities	537.6	109.5	1,446.2	34.5	322.0	439.5	2,577.5	93.9
Long-term bank loans	--	--	--	--	--	--	--	--
Other liabilities and adjustments	--	--	--	--	--	--	--	54.5
Total equity	478.6	42.0	1,405.2	15.1	118.0	382.0	2,554.9	93.9

FINANCIAL RATIOS

(times)

Current ratio	0.6	1.1	0.5	1.2	1.1	1.5	0.3	93.9
Debt to equity ratio	1.2	3.5	1.0	3.2	3.6	1.2	1.0	93.9
Interest coverage ratio	0.2	5.6	0.1	4.8	7.2	2.3	--	78.8
Debt ratio	0.5	0.7	0.5	0.7	0.7	0.5	0.5	93.9
Revenue to equity ratio	1.5	4.5	1.3	5.2	4.2	3.3	1.0	93.9
Revenue to closing inventories ratio	475.5	-	392.1	-	-	138.5	-	3.0

(percent)

Current debt to equity	120.9	352.0	106.2	321.5	363.1	127.2	102.7	93.9
Operating profit on equity	...	43.2	...	87.0	27.3	12.7	...	93.9
Net fixed assets to equity	138.6	45.4	144.5	19.2	55.0	27.8	164.1	93.9
Gross margin	53.7	65.5	51.2	66.4	65.1	45.0	54.6	100.0
Return on total assets	2.2	11.6	0.9	26.0	6.8	9.8	-0.7	93.9

(days)

Collection period for accounts receivable	102.2	130.6	96.1	141.1	126.0	94.1	97.2	100.0
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EMPLOYMENT CHANGES BY SIZE OF BUSINESS, 1989 - 1991

(The data are presented at the Industry Group level (3-digit) of the 1980 Standard Industrial Classification (SIC)).

Business size in average labour units (ALU's)	Number of businesses with employees	Total payroll (\$000's)	Total ALU's	Change in number of businesses 1989 to 1991
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1991

Total	266	354,194	9,015.2	24
Less than 20	207	22,859	824.1	24
20-99	48	74,921	2,097.2	1
100-499	10	x	x	1
500 and over	1	x	x	-

1989

Total	290	396,166	9,230.3	
Less than 20	231	31,430	1,243.1	
20-99	47	76,314	1,840.5	
100-499	11	x	x	
500 and over	1	x	x	

SIC 455 Service Industries Incidental to Water Transport

Establishments primarily engaged in marine cargo handling, harbour and port operation, marine salvage, piloting ships, operating shipping agencies and furnishing other services incidental to water transport.

Symbols: Reliability A: very good; B: good; C: satisfactory; D: poor; E: very poor; F: not available
 -- amount too small to be expressed; .. not available
 - nil or zero; ... not applicable; x confidential

Source: Small Business and Special Surveys Division, Statistics Canada (October 1993)

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