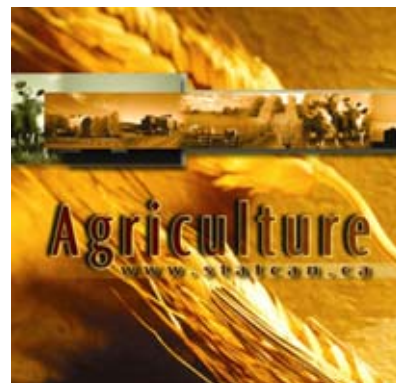


Catalogue no. 21-208-X

Statistics on Revenues and Expenses of Farms

2010



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2010

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Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- P preliminary
- r revised
- X suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published
- * significantly different from reference category ($p < 0.05$)

Notes

Throughout this publication:

Codes A to F in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on Data quality, concepts and methodology — Data accuracy to obtain information on the signification of the codes.

Totals may not add due to the rounding procedures used to protect the confidentiality of the respondents.

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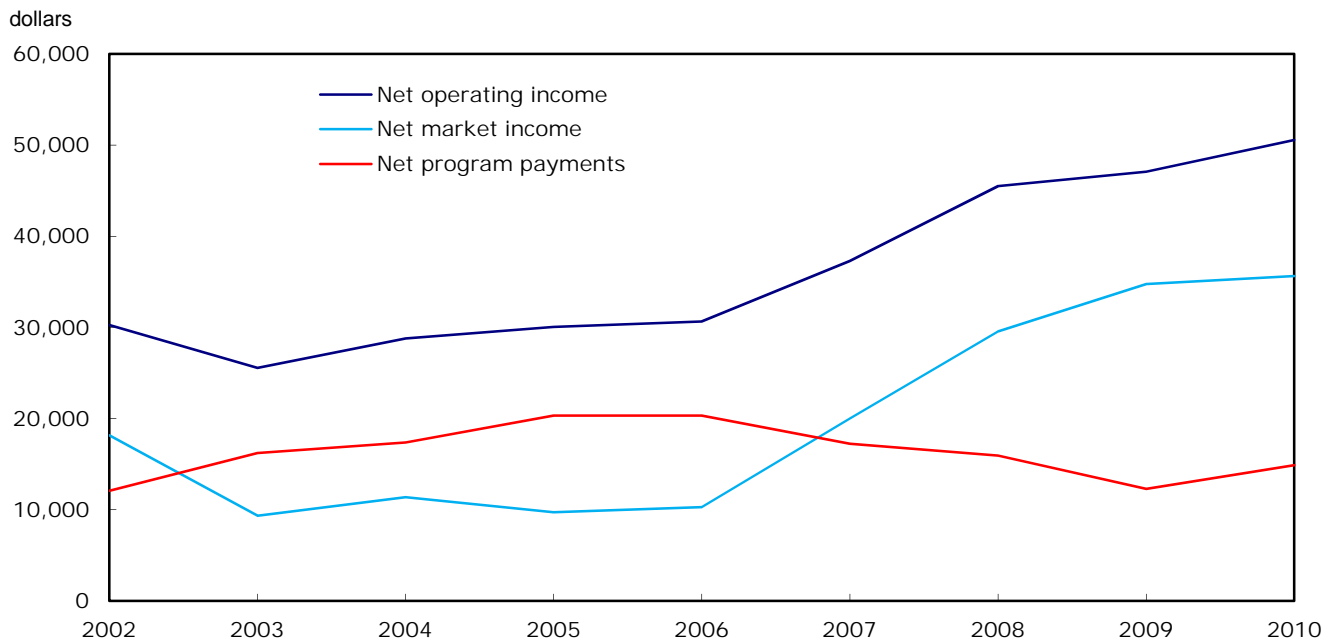
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Highlights

The estimates presented in this publication cover both unincorporated farms and communal farming organizations with gross operating revenues of \$10,000 or more and incorporated farms with gross operating revenues of \$25,000 or more.

- In 2010, average net farm operating income of Canadian farms advanced 7.4% from 2009 to \$50,534, according to taxation records.
- Average net market income¹ increased 2.5% mostly due to higher revenues from the sale of cattle and calves, greenhouse, nursery and floriculture products, and hogs. After decreasing three years in a row, average net program payments grew 21.1% to \$14,895 in 2010 (Chart 1).

Chart 1
Average net operating income and its components, Canada, 2002 to 2010



Source(s): Statistics Canada, Whole Farm Database.

- Higher average revenues from dairy products, vegetables and fruits also supported the increase in average net market income while higher average operating expenses, combined with lower revenues from grains and oilseeds, forage crops and net cash advance payments (including any Canadian Wheat Board payments reported on statement), slowed this growth.

1. Average net market income is defined as total operating revenues minus total operating expenses minus net program payments.

- Average operating expenses² rose in the wake of higher general expenses (namely paid salaries, rent, and custom work and machine rental), seed and plant expenses, and cattle purchases. Lower fertilizer, feed and pesticide expenses, due in part to lower costs, tempered the growth in average operating expenses. The price declines for these key inputs reflected supply and demand factors beyond the domestic market and the strengthening of the Canadian dollar since the end of 2009.³ A decrease in seeded acreage in the Prairies due to flooding in many regions during the 2010 planting season and lower cattle and hog inventories also contributed to reduced demand for inputs.

Average net operating income by farm type

- In 2010, average net farm operating income of farms primarily involved in oilseed and grain farming decreased 3.1% to \$62,339.
- Average net market income of grain and oilseed farms went down 19.3% to \$47,199, while average net program payments paid to these farms more than doubled to \$15,140.
- Lower average revenues from the sale of wheat and barley, as both prices and marketings⁴ fell from 2009 levels, and lower average revenues from net cash advances largely contributed to pull average net market income down. Higher revenues from the sale of canola, soybeans and grain corn, due to higher marketings, limited the drop in average net market income.
- Despite grain and oilseed prices climbing in the second half of 2010 due to limited global stocks and strong demand, they remained respectively 13.9% and 3.3% below the 2009 levels.⁵
- In 2010, farms in the livestock sector continued to face many challenges. Reduced inventories, a strong Canadian dollar and the Country of Origin Labeling (COOL) regulation in the United States were among factors that continued to adversely affect livestock marketings. However, rebounding hog prices, partly due to supply constraints in North America, along with higher cattle prices and lower feed expenses contributed to the sector's performance.⁶
- For the first time since the Bovine Spongiform Encephalopathy (BSE) crisis in 2003, beef cattle ranching and farming operations posted a positive average net market income of \$1,267 in 2010, compared to -\$1,580 in 2009 (Chart 2). Higher average revenues from the sale of cattle and calves and, to a lesser extent, from the sale of grains and oilseeds, outpaced the rise in average operating expenses, which was led by higher average general expenses (mainly custom work and machine rental). Revenues from the sale of cattle and calves were up as a result of increased prices. In 2010, the market price of cattle increased from 2009 level but remained well below the 2002 level. A 17.8% reduction in average net program payments paid to cattle farms mitigated the growth in average net farm operating income which reached \$11,280 in 2010, up 6.4% from 2009.

2. The movement observed for the average operating expenses (+3.2%) does not reflect the movement observed for the total operating expenses (-0.7%). Average operating revenues (+3.9%) and total operating revenues (-0.1%) also posted reversed patterns. This situation can partly be explained by a decrease in the number of farms with revenues of \$10,000 to \$249,999 (-7,040 farms or -5.2%) while the number of farms with revenues of \$250,000 and over was almost unchanged (+60 farms or +0.1%).

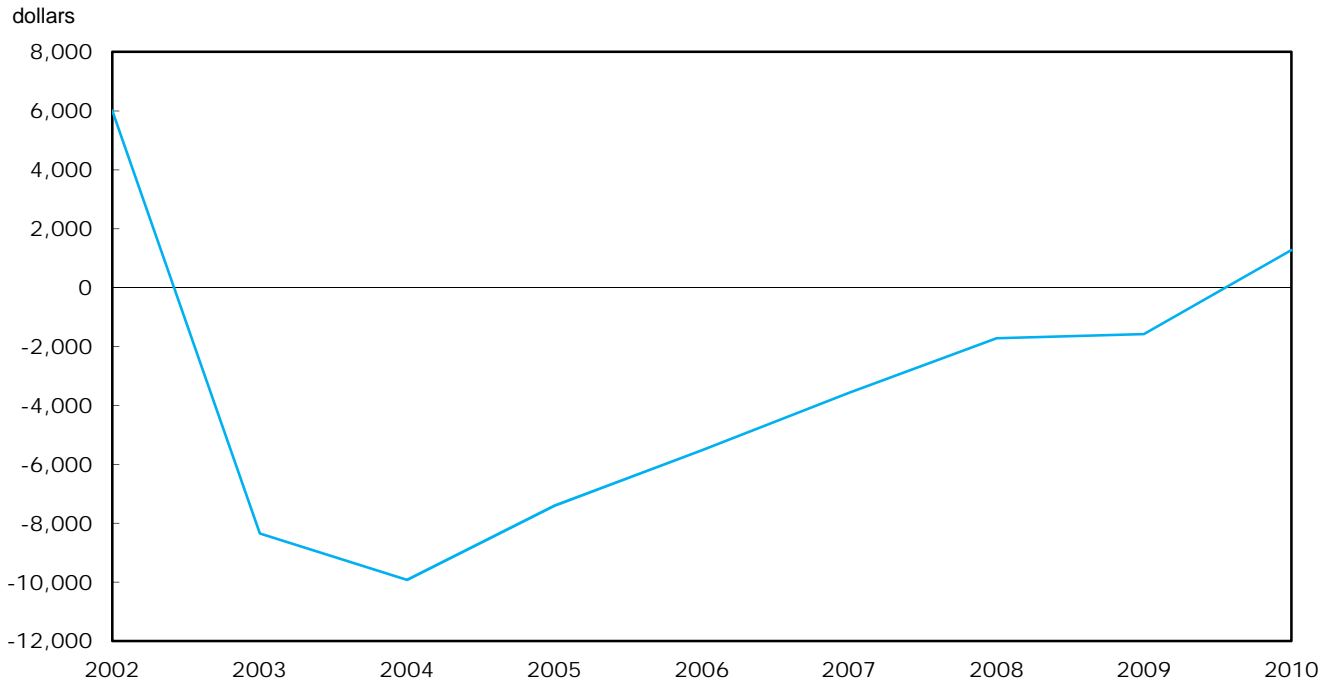
3. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2010 and 2011*.

4. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sale of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered for sale on the domestic or the international market. Data on prices and marketings are as of November 24, 2011.

5. Source: Statistics Canada, Farm Product Price Index (FPPI), annual (index, 1997=100), CANSIM table 002-0022.

6. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Canada's Farm Income Forecast for 2010 and 2011*.

Chart 2
Average net market income, beef cattle ranching and farming, including feedlots, 2002 to 2010



Source(s): Statistics Canada, Whole Farm Database.

- Boosted by higher hog prices and by the exit of many unprofitable hog producers—partly stimulated by the Hog Farm Transition Program—average net farm operating income of hog farms more than doubled in 2010 to \$75,623. Average net market income improved but remained in deficit for the fourth consecutive year. It went from a loss of \$109,813 in 2009 to a loss of \$37,626 in 2010. This relative improvement was largely fuelled by higher average revenues from the sale of hogs as prices rose to their highest level since 2005. However, marketings fell to their lowest level since 2002. Higher average operating costs,⁷ led by feed expenses and hog purchases, lessened this relative improvement. Average net program payments to hog producers declined 21.3% to \$113,248.
- Average net farm operating income of farms primarily engaged in dairy cattle and milk production continued the upward trend that started in 1997. In 2010, it rose 24.2% to \$131,137, supported by increases in both average net market income and average net program payments. Higher revenues from dairy products, with both prices and marketings up slightly in 2010, pushed average net market income up 24.2% to \$119,866.
- In 2010, poultry and egg farms saw their average net farm operating income grow 26.1% to \$166,795, as both average net market income (+27.9%) and average net program payments (+3.0%) increased. The rise in average net market income largely stemmed from higher average revenues from poultry and egg sales (+6.6%)⁸. However,

7. The movement observed for the average operating expenses (+11.1%) does not reflect the movement observed for the total operating expenses (-3.3%). This situation can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-290 farms or -23.4%) than in the number of farms with revenues of \$250,000 and over (-195 farms or -7.9%). Opposite movements were also observed for average feed expenses (+8.5%) and total feed expenses (-5.6%).

8. The opposite movements in total poultry and egg sales and average poultry and egg sales can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-200 farms or -14.6%) than in the number of farms with revenues of \$250,000 and over (-120 farms or -3.9%). For this reason, average operating revenues and average operating expenses of poultry and egg farms also posted reversed patterns to that seen for total operating revenues and total operating expenses.

total poultry and egg sales declined (-0.9%), largely because of lower poultry and egg prices. Average net market income for poultry and egg farms stood at \$157,128 in 2010.

- Average net market income of potato farms went up 6.6 % to \$136,915 in 2010, largely due to the growth in average revenues from potato sales. Average revenues from potato sales were up 4.3% in 2010, but this change does not reflect that observed for total revenues from potato sales, which went down 3.1%.⁹ Total potato revenues fell in 2010 as both prices and marketings declined compared to 2009 levels. Average net program payments, down 6.6%, slowed the growth in average net farm operating income of potato farms, which rose 2.0% to \$202,137. Once again, potato farms ranked first in average net farm operating income.
- In 2010, increases in both average net market income and average net program payments lifted average net farm operating income of farms specializing in other vegetable (except potato) and melon farming by 23.9% to \$65,298. Average net market income of these farms continued to rise, up 29.2% to \$43,396, as higher average revenues from vegetable sales outpaced higher average operating expenses for such things as paid salaries, crop expenses and machinery expenses. Average net program payments to these farms were up 14.6%.
- In 2010, average net farm operating income of farms primarily involved in fruit and tree nut farming increased 10.9% to \$24,828, recovering from decreases in 2008 and 2009. Average net market income advanced 7.2% to \$8,196 as the rise in fruit revenues, due to higher prices for most fruits, outpaced increased production costs (mainly paid salaries). Average net program payments rose 12.8%.
- Average net farm operating income of greenhouse, nursery and floriculture operations grew for the third consecutive year in 2010. It increased 12.1% to \$117,637, as the rise in average net market income largely offset the decline in average net program payments. Average net market income reached \$87,975, up 18.9% from 2009, as the rise in average revenues from greenhouse, nursery and floriculture products was more than sufficient to cover increased production costs (namely paid salaries, containers, and seeds and plants).

Average net operating income by province

- In 2010, average net farm operating income increased in all provinces except Alberta. Farms in Alberta saw their average net farm operating income drop 16.5% to \$40,998, as higher average net program payments (+14.1%) were not sufficient to offset the drop in average net market income (-27.4%). In the other Prairie provinces, average net farm operating income was up, thanks to average net program payments. Increases in crop insurance payments and in AgriRecovery payments, which include the Excess Moisture program and other programs created to help when a disaster strikes, were the main contributors to the rise in net program payments. Average net market income of farms in Saskatchewan was down 13.0%, while it remained essentially unchanged in Manitoba (-0.4%).
- The average operating margin for all farms in Canada was 16.0 cents per dollar of revenue in 2010, slightly up from 15.5 cents in 2009. Saskatchewan (23.9 cents per dollar of revenue) and Manitoba (17.5 cents per dollar of revenue) had average operating margins above the national average, while Nova Scotia (15.9 cents) and Quebec (15.8 cents) almost tied the national average. Every province except Alberta (down 3.1 cents to 12.7 cents) posted increases in average operating margin.

9. This can partly be explained by a larger decrease in the number of farms with revenues between \$10,000 and \$249,999 (-65 farms or -16.0%) than in the number of farms with revenues of \$250,000 and over (-10 farms or -1.3%). For this reason, average operating revenues and average operating expenses of potato farms also posted reversed patterns to that seen for total operating revenues and total operating expenses.

Notes to users

Statistics on Revenues and Expenses of Farms is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Agriculture Taxation Data Program (ATDP). This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Income of Farm Families** (Catalogue no. 21-207-X).

ATDP estimates presented in this publication are compiled on the basis of the North American Industry Classification System (NAICS). This classification system was adopted starting with the 2001 reference year.

This issue of **Statistics on Revenues and Expenses of Farms** provides final estimates for reference year 2010 and also gives some historical perspective by displaying farm-level data back to 2001.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations with total operating revenues of \$10,000 and over.

The following factors should be taken into account when interpreting the data presented in this publication:

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. However, estimates on net operating income adjusted for capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the ATDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Poultry hatcheries and aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the ATDP estimates include poultry hatcheries within poultry and egg farms. Aquaculture farms are not included in the ATDP estimates.

Users are encouraged to read further information provided in Data sources and methodology, Concepts and variables measured, Data accuracy and Comparability of data and related sources.

1. One of the nine publications in the **Agriculture Economic Statistics** series published by the Farm Income and Prices Section of Agriculture Division, Statistics Canada.

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (StatCan) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.¹

Initially, these series were not designed to satisfy the important demand for farm financial data that allow comparisons by type of farm and revenue class. The requirement for financial data at the farm level became more important as a result of the evolution of the legislative and policy frameworks that govern many aspects of agriculture in Canada.

To respond to the demand, the Agriculture Division initiated the Agriculture Taxation Data Program (ATDP) in the early 1980s. The *Statistics Act* of 1971 provided StatCan with the authority to access income tax records for statistical purposes and thereby, the ability to produce annual farm financial statistics by farm type and revenue class, without causing any additional response burden on the agriculture community.

The ATDP has been gradually expanded. Before 1987, the program was confined to the unincorporated farms outside of the Prairie provinces. In 1987, it was expanded to cover the incorporated farms and in 1990, to encompass the Prairie provinces. Finally, in 1993, it was expanded again to include the communal farming organizations.

Until 1990, the Agriculture Division had mainly used the taxation data to provide indicators for the farm operating expense estimates for the unincorporated farms outside of the Canadian Wheat Board (CWB) region as published in the **Agriculture Economic Statistics** (AES). The CWB region encompasses the Prairie provinces and Peace River region in British Columbia. Data for this region were traditionally collected from the National Farm Survey in order to meet the statistical requirements of the *Western Grain Stabilization Act*. As of 1991, expense estimates for publication purposes (AES) and National Accounting are primarily based on tax records as the Western Grain Stabilization Program ended as of July 31, 1991.

The ATDP constitutes a major source of financial data for the Whole Farm Data Project.² These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

The **Statistics on Revenues and Expenses of Farms** publication provides detailed financial information on farm-level revenues, expenses and net operating income by province, type of farm (based on the North American Industry Classification System) and revenue class. Information on the degree of specialization for selected farm types and financial performance indicators of farms by province, type of farm and revenue class are also presented.

This issue of **Statistics on Revenues and Expenses of Farms** presents final data for the 2010 reference year. It also provides some historical perspective by displaying farm-level data back to 2001.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over.

It must be understood that the data published in the **Agriculture Economic Statistics** publications do not directly compare with the data published in this publication due mainly to differences in coverage and concepts. The reader is encouraged to read Other concepts in the Concepts and variables measured section for a description of the major conceptual differences.

1. Refers to farm cash receipts, farm operating expenses and depreciation charges. Over the years, the Agriculture Division has developed new economic indicators. These series can be found respectively in the publication **Farm Cash Receipts – Agriculture Economic Statistics** (Catalogue no. 21-011-X) and in the publication **Farm Operating Expenses and Depreciation Charges – Agriculture Economic Statistics** (Catalogue no. 21-012-X). They form the basis for the official provincial aggregate estimates. The series on net farm income can be found in **Net Farm Income – Agriculture Economic Statistics** (Catalogue no. 21-010-X).

2. The primary objective of the Whole Farm Database Project is to produce descriptive, physical and financial data at the whole-farm level on an annual basis. Agriculture and Agri-Food Canada and Statistics Canada initiated this project in February 1991.

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0003G	People, Products and Services, Agriculture Division
21F0005G	Whole Farm Database Reference Manual
21F0008X	Farm Financial Survey
22-002-X	Field Crop Reporting Series
22-003-X	Fruit and Vegetable Production
22-007-X	Cereals and Oilseeds Review

22-008-X	Canadian Potato Production
22-202-X	Greenhouse, Sod and Nursery Industries
23-009-X	Stocks of Frozen and Chilled Meats
23-010-X	Hog Statistics
23-011-X	Sheep Statistics
23-012-X	Cattle Statistics
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95-629-X	Farm Data and Farm Operator Data
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector, annual
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector, annual
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector, annual
002-0027	Average total income of farm families by farm type, unincorporated sector, annual
002-0028	Average income of farm families by source and family total income group, unincorporated sector, annual
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Selected surveys from Statistics Canada

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Selected summary tables from Statistics Canada

- *Farm families, average total income, by farm type*
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Statistical tables

**Table 1-1
Selected financial statistics by province — Canada**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	200,610 ^A	192,190 ^A	189,100 ^A	185,250 ^A	180,950 ^A	173,980 ^A
	Average per farm (\$)									
Total operating revenues	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	223,861 ^A	242,928 ^A	267,430 ^A	300,534 ^A	303,394 ^A	315,165 ^A
Total operating expenses	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	193,812 ^A	212,274 ^A	230,164 ^A	255,039 ^A	256,337 ^A	264,631 ^A
Net operating income	28,998	30,250	25,567	28,784	30,050	30,655	37,267	45,495	47,057	50,534
Net program payments	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,321 ^A	20,344 ^A	17,248 ^A	15,944 ^A	12,296 ^A	14,895 ^A
Net market income	17,120	18,149	9,355	11,397	9,729	10,310	20,019	29,551	34,760	35,639
Adjustment for capital cost allowance (CCA)	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,757 ^A	22,408 ^A	23,373 ^A	25,147 ^A	26,488 ^A	29,505 ^A
Net market income adjusted for CCA	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,404	8,272	6,134
Net operating income adjusted for CCA	11,725	11,871	6,238	8,860	9,293	8,247	13,893	20,349	20,569	21,029

**Table 1-2
Selected financial statistics by province — Newfoundland and Labrador**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A	255 ^A	245 ^A	260 ^A	250 ^A
	Average per farm (\$)									
Total operating revenues	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	471,209 ^A	519,477 ^A	515,233 ^A	573,193 ^A	603,877 ^B	632,882 ^B
Total operating expenses	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	422,692 ^A	489,647 ^A	475,500 ^A	511,926 ^A	535,444 ^B	541,550 ^B
Net operating income	21,320	13,123	25,340	33,442	48,518	29,830	39,733	61,266	68,434	91,332
Net program payments	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	9,716 ^A	10,759 ^B	12,085 ^B	10,911 ^B	11,318 ^B	14,973 ^C
Net market income	15,904	6,313	19,383	25,557	38,801	19,071	27,649	50,355	57,116	76,359
Adjustment for capital cost allowance (CCA)	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,623 ^A	33,250 ^A	35,685 ^A	41,662 ^A	42,732 ^B	45,560 ^B
Net market income adjusted for CCA	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,693	14,383	30,799
Net operating income adjusted for CCA	5,214	-4,435	4,379	10,964	22,895	-3,420	4,048	19,605	25,701	45,771

**Table 1-3
Selected financial statistics by province — Prince Edward Island**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,325 ^A	1,315 ^A	1,265 ^A	1,235 ^A	1,155 ^A	1,175 ^A
	Average per farm (\$)									
Total operating revenues	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	307,827 ^A	334,080 ^A	353,551 ^A	397,049 ^A	429,029 ^A	422,152 ^A
Total operating expenses	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	273,147 ^A	296,783 ^A	316,059 ^A	347,542 ^A	379,729 ^A	368,175 ^A
Net operating income	36,450	31,084	36,279	26,287	34,681	37,298	37,491	49,507	49,300	53,976
Net program payments	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	24,754 ^A	16,725 ^B	18,194 ^A	27,360 ^A	32,929 ^A	24,420 ^B
Net market income	20,021	18,633	22,812	6,092	9,927	20,573	19,298	22,147	16,371	29,557
Adjustment for capital cost allowance (CCA)	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,297 ^A	28,866 ^A	32,188 ^A	33,331 ^A	35,561 ^A	35,104 ^A
Net market income adjusted for CCA	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-11,185	-19,190	-5,547
Net operating income adjusted for CCA	12,035	5,398	10,612	-544	6,383	8,432	5,304	16,176	13,739	18,873

**Table 1-4
Selected financial statistics by province — Nova Scotia**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A	2,205 ^A	2,110 ^A	2,150 ^A	1,795 ^A	2,000 ^A
	Average per farm (\$)									
Total operating revenues	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	226,468 ^A	252,607 ^A	277,381 ^A	286,986 ^A	337,037 ^A	335,711 ^A
Total operating expenses	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	191,813 ^A	214,502 ^A	233,543 ^A	252,694 ^A	296,295 ^A	282,370 ^A
Net operating income	30,307	28,449	27,578	34,646	34,656	38,105	43,838	34,291	40,743	53,342
Net program payments	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,586 ^A	9,086 ^A	10,898 ^A	9,961 ^A	13,310 ^A	10,916 ^A
Net market income	23,407	21,962	18,784	24,423	22,070	29,019	32,939	24,330	27,432	42,425
Adjustment for capital cost allowance (CCA)	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,804 ^A	18,663 ^A	19,560 ^A	19,407 ^A	23,252 ^A	22,739 ^A
Net market income adjusted for CCA	7,339	5,758	2,255	7,331	4,266	10,356	13,379	4,923	4,180	19,687
Net operating income adjusted for CCA	14,239	12,245	11,049	17,554	16,852	19,442	24,278	14,885	17,491	30,603

**Table 1-5
Selected financial statistics by province — New Brunswick**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A	1,680 ^A	1,650 ^A	1,560 ^A	1,455 ^A	1,430 ^A
	Average per farm (\$)									
Total operating revenues	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	303,288 ^A	312,767 ^A	329,376 ^A	367,275 ^A	422,952 ^A	423,241 ^A
Total operating expenses	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	256,048 ^A	265,902 ^A	284,498 ^A	318,609 ^A	363,421 ^A	360,786 ^A
Net operating income	41,781	48,379	44,711	39,448	47,240	46,865	44,877	48,666	59,531	62,455
Net program payments	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,064 ^A	21,292 ^A	22,107 ^A	21,887 ^A	23,404 ^B	20,788 ^B
Net market income	37,261	42,551	36,981	23,283	24,175	25,573	22,770	26,778	36,128	41,667
Adjustment for capital cost allowance (CCA)	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,094 ^A	28,973 ^A	29,930 ^A	30,139 ^A	33,547 ^A	34,266 ^A
Net market income adjusted for CCA	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,360	2,580	7,401
Net operating income adjusted for CCA	18,667	24,247	18,957	13,196	19,146	17,892	14,947	18,527	25,984	28,189

**Table 1-6
Selected financial statistics by province — Quebec**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A	26,230 ^A	25,390 ^A	24,645 ^A	25,160 ^A	23,995 ^A
	Average per farm (\$)									
Total operating revenues	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	293,611 ^A	301,881 ^A	334,382 ^A	369,676 ^A	351,608 ^A	369,002 ^A
Total operating expenses	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	244,752 ^A	257,303 ^A	284,238 ^A	314,702 ^A	299,681 ^A	310,522 ^A
Net operating income	39,462	36,646	37,991	42,486	48,859	44,577	50,144	54,974	51,927	58,480
Net program payments	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	26,432 ^A	28,193 ^A	31,461 ^A	34,675 ^A	31,522 ^A	26,244 ^A
Net market income	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,299	20,405	32,236
Adjustment for capital cost allowance (CCA)	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	23,620 ^A	24,702 ^A	25,036 ^A	26,201 ^A	25,954 ^A	28,844 ^A
Net market income adjusted for CCA	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-5,902	-5,549	3,392
Net operating income adjusted for CCA	19,295	15,053	15,814	19,878	25,239	19,876	25,108	28,773	25,974	29,636

Table 1-7
Selected financial statistics by province — Ontario

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,620 ^A	43,285 ^A	45,030 ^A	44,230 ^A	42,395 ^A	42,035 ^A
	Average per farm (\$)									
Total operating revenues	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	237,427 ^A	257,646 ^A	263,373 ^A	284,937 ^A	299,757 ^A	316,012 ^A
Total operating expenses	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	205,677 ^A	225,105 ^A	231,799 ^A	248,151 ^A	263,221 ^A	269,331 ^A
Net operating income	25,592	27,812	26,742	27,536	31,750	32,541	31,574	36,786	36,536	46,681
Net program payments	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	14,633 ^A	15,043 ^A	11,964 ^A	13,023 ^A	7,639 ^A	8,427 ^A
Net market income	13,700	17,250	17,104	15,541	17,117	17,497	19,610	23,762	28,897	38,253
Adjustment for capital cost allowance (CCA)	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	20,710 ^A	22,561 ^A	21,807 ^A	23,125 ^A	24,217 ^A	26,561 ^A
Net market income adjusted for CCA	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	638	4,680	11,692
Net operating income adjusted for CCA	8,469	9,721	7,153	7,202	11,040	9,980	9,767	13,661	12,319	20,120

Table 1-8
Selected financial statistics by province — Manitoba

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,390 ^A	17,760 ^A	17,015 ^A	16,020 ^A	15,760 ^A	15,690 ^A
	Average per farm (\$)									
Total operating revenues	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	235,277 ^A	252,901 ^A	292,692 ^A	340,713 ^A	345,606 ^A	344,249 ^A
Total operating expenses	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	203,949 ^A	228,823 ^A	252,402 ^A	296,599 ^A	289,835 ^A	284,150 ^A
Net operating income	32,820	35,671	32,041	35,836	31,328	24,078	40,290	44,114	55,771	60,099
Net program payments	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	29,749 ^A	31,921 ^A	20,696 ^A	14,102 ^A	13,390 ^A	17,877 ^A
Net market income	19,934	28,083	22,053	19,612	1,579	-7,843	19,594	30,012	42,381	42,222
Adjustment for capital cost allowance (CCA)	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	24,758 ^A	25,614 ^A	27,526 ^A	30,638 ^A	32,920 ^A	34,809 ^A
Net market income adjusted for CCA	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	-625	9,461	7,413
Net operating income adjusted for CCA	13,699	14,617	9,043	11,372	6,570	-1,536	12,764	13,476	22,851	25,290

Table 1-9
Selected financial statistics by province — Saskatchewan

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,735 ^A	45,075 ^A	43,955 ^A	42,660 ^A	40,365 ^A	38,370 ^A
	Average per farm (\$)									
Total operating revenues	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	143,212 ^A	155,844 ^A	184,108 ^A	223,740 ^A	232,349 ^A	241,410 ^A
Total operating expenses	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	123,497 ^A	131,538 ^A	150,039 ^A	175,602 ^A	179,550 ^A	183,753 ^A
Net operating income	26,368	26,600	19,143	18,893	19,716	24,305	34,068	48,139	52,798	57,656
Net program payments	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	20,148 ^A	20,194 ^A	14,381 ^A	6,690 ^A	3,287 ^B	14,582 ^A
Net market income	14,736	14,130	-1,279	1,948	-432	4,112	19,687	41,449	49,511	43,075
Adjustment for capital cost allowance (CCA)	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,803 ^A	18,035 ^A	19,266 ^A	21,708 ^A	24,805 ^A	29,133 ^A
Net market income adjusted for CCA	851	-691	-16,611	-14,007	-17,236	-13,923	421	19,740	24,706	13,942
Net operating income adjusted for CCA	12,483	11,779	3,812	2,938	2,912	6,270	14,802	26,431	27,993	28,523

Table 1-10
Selected financial statistics by province — Alberta

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	48,435 ^A	44,815 ^A	42,815 ^A	42,985 ^A	43,225 ^A	39,810 ^A
	Average per farm (\$)									
Total operating revenues	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	230,103 ^A	258,588 ^A	292,068 ^A	323,418 ^A	310,708 ^A	322,947 ^A
Total operating expenses	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	203,009 ^A	230,472 ^A	252,875 ^A	271,787 ^A	261,628 ^A	281,949 ^A
Net operating income	28,858	31,267	20,564	29,525	27,095	28,116	39,192	51,631	49,079	40,998
Net program payments	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	20,196 ^A	19,196 ^A	17,406 ^A	18,781 ^A	12,924 ^A	14,750 ^A
Net market income	17,171	14,985	-149	9,083	6,899	8,920	21,786	32,850	36,155	26,248
Adjustment for capital cost allowance (CCA)	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	21,163 ^A	23,545 ^A	25,951 ^A	27,740 ^A	27,980 ^A	31,881 ^A
Net market income adjusted for CCA	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	5,110	8,175	-5,633
Net operating income adjusted for CCA	10,697	12,099	677	9,636	5,932	4,571	13,241	23,891	21,099	9,118

Table 1-11
Selected financial statistics by province — British Columbia

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,285 ^A	9,600 ^A	9,615 ^A	9,520 ^A	9,375 ^A	9,215 ^A
	Average per farm (\$)									
Total operating revenues	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	271,068 ^A	298,986 ^A	305,430 ^A	339,761 ^A	342,845 ^A	351,395 ^A
Total operating expenses	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	243,326 ^A	266,474 ^A	277,647 ^A	314,493 ^A	311,573 ^A	312,742 ^A
Net operating income	20,810	24,977	25,414	25,241	27,742	32,512	27,783	25,268	31,272	38,653
Net program payments	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A	10,607 ^A	11,348 ^A	11,803 ^A	11,376 ^A	10,424 ^B
Net market income	16,971	21,218	20,808	14,583	13,103	21,905	16,435	13,465	19,896	28,229
Adjustment for capital cost allowance (CCA)	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,828 ^A	23,301 ^A	24,490 ^A	25,265 ^A	25,698 ^A	26,486 ^A
Net market income adjusted for CCA	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,800	-5,802	1,743
Net operating income adjusted for CCA	2,109	6,215	6,094	5,033	6,914	9,212	3,293	3	5,574	12,167

Table 2-1
Selected financial statistics by farm type, Canada — Crop production

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,520 ^A	98,515 ^A	100,290 ^A	98,850 ^A	98,500 ^A	94,820 ^A
	Average per farm (\$)									
Total operating revenues	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,731 ^A	196,835 ^A	223,460 ^A	269,411 ^A	274,358 ^A	283,301 ^A
Total operating expenses	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,393 ^A	166,217 ^A	183,730 ^A	213,781 ^A	216,310 ^A	225,520 ^A
Net operating income	27,561	31,863	27,456	25,898	25,339	30,618	39,730	55,629	58,048	57,781
Net program payments	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	21,707 ^A	24,158 ^A	16,497 ^A	11,652 ^A	8,400 ^A	15,399 ^A
Net market income	12,632	17,550	10,494	11,309	3,631	6,461	23,233	43,978	49,649	42,382
Adjustment for capital cost allowance (CCA)	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	20,983 ^A	22,568 ^A	24,067 ^A	27,124 ^A	29,351 ^A	33,215 ^A
Net market income adjusted for CCA	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	16,853	20,298	9,167
Net operating income adjusted for CCA	11,038	13,995	8,397	6,185	4,356	8,050	15,663	28,505	28,697	24,566

Table 2-2
Selected financial statistics by farm type, Canada — Oilseed and grain farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	71,915 ^A	70,580 ^A	72,285 ^A	71,520 ^A	71,070 ^A	69,030 ^A
	Average per farm (\$)									
Total operating revenues	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	149,224 ^A	163,766 ^A	199,780 ^A	256,041 ^A	261,455 ^A	262,803 ^A
Total operating expenses	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	126,157 ^A	135,740 ^A	158,783 ^A	193,780 ^A	197,119 ^A	200,464 ^A
Net operating income	28,239	31,553	26,422	25,074	23,066	28,026	40,997	62,261	64,336	62,339
Net program payments	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,223 ^A	25,876 ^A	16,324 ^A	8,976 ^A	5,824 ^A	15,140 ^A
Net market income	11,748	15,726	7,255	9,982	843	2,150	24,673	53,285	58,512	47,199
Adjustment for capital cost allowance (CCA)	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,583 ^A	22,061 ^A	23,999 ^A	27,973 ^A	30,824 ^A	34,929 ^A
Net market income adjusted for CCA	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	25,312	27,688	12,271
Net operating income adjusted for CCA	12,394	14,345	8,144	5,875	2,483	5,965	16,998	34,288	33,512	27,411

Table 2-3
Selected financial statistics by farm type, Canada — Potato farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,360 ^B	1,325 ^B	1,200 ^A	1,245 ^B	1,200 ^B	1,115 ^A
	Average per farm (\$)									
Total operating revenues	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	726,091 ^B	771,448 ^A	891,748 ^A	976,455 ^B	1,108,654 ^B	1,154,731 ^A
Total operating expenses	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	606,402 ^B	653,712 ^A	763,214 ^A	811,604 ^B	910,434 ^B	952,594 ^A
Net operating income	88,895	119,845	102,967	76,592	119,688	117,735	128,535	164,850	198,220	202,137
Net program payments	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	94,852 ^B	70,447 ^B	62,818 ^A	81,535 ^B	69,823 ^B	65,222 ^B
Net market income	59,588	93,538	77,063	28,449	24,836	47,289	65,716	83,315	128,397	136,915
Adjustment for capital cost allowance (CCA)	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	80,717 ^B	80,670 ^A	95,447 ^A	92,653 ^B	95,961 ^B	104,708 ^A
Net market income adjusted for CCA	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-9,338	32,435	32,208
Net operating income adjusted for CCA	33,205	58,170	37,976	4,636	38,971	37,066	33,087	72,197	102,259	97,429

Table 2-4
Selected financial statistics by farm type, Canada — Other vegetable (except potato) and melon farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A	2,375 ^A	2,565 ^B	2,520 ^B	2,390 ^A	2,325 ^A
	Average per farm (\$)									
Total operating revenues	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	312,344 ^A	375,630 ^A	368,129 ^B	375,245 ^B	399,861 ^A	452,486 ^A
Total operating expenses	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	268,285 ^A	319,075 ^A	318,631 ^B	334,255 ^B	347,168 ^A	387,188 ^A
Net operating income	39,687	44,363	41,896	37,584	44,059	56,555	49,498	40,989	52,692	65,298
Net program payments	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	27,576 ^B	30,870 ^B	25,293 ^B	25,444 ^B	19,113 ^B	21,902 ^C
Net market income	25,961	27,995	27,194	20,369	16,483	25,685	24,204	15,546	33,579	43,396
Adjustment for capital cost allowance (CCA)	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	23,623 ^A	27,006 ^B	25,595 ^B	26,767 ^B	26,352 ^B	30,549 ^A
Net market income adjusted for CCA	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-11,221	7,228	12,847
Net operating income adjusted for CCA	20,316	22,392	20,411	14,755	20,436	29,549	23,903	14,223	26,341	34,749

Table 2-5
Selected financial statistics by farm type, Canada — Fruit and tree nut farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A	4,910 ^A	4,880 ^A	4,800 ^A	4,685 ^A	4,715 ^A
	Average per farm (\$)									
Total operating revenues	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	168,139 ^A	181,866 ^A	200,017 ^A	221,096 ^A	220,929 ^A	235,972 ^A
Total operating expenses	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	149,322 ^A	153,937 ^A	163,633 ^A	189,573 ^A	198,540 ^A	211,143 ^A
Net operating income	14,518	18,558	21,704	20,978	18,817	27,929	36,384	31,523	22,389	24,828
Net program payments	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	16,687 ^B	14,847 ^A	12,837 ^A	15,137 ^B	14,744 ^B	16,632 ^B
Net market income	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,386	7,646	8,196
Adjustment for capital cost allowance (CCA)	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,001 ^A	13,152 ^A	15,253 ^A	16,888 ^A	17,996 ^A	18,902 ^A
Net market income adjusted for CCA	-4,114	-916	1,514	-976	-10,871	-71	8,294	-502	-10,350	-10,705
Net operating income adjusted for CCA	4,505	7,981	10,444	8,780	5,816	14,776	21,131	14,635	4,393	5,927

Table 2-6
Selected financial statistics by farm type, Canada — Greenhouse, nursery and floriculture production

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,865 ^A	3,870 ^A	3,965 ^A	3,790 ^A	3,610 ^A	3,500 ^A
	Average per farm (\$)									
Total operating revenues	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	784,648 ^A	902,752 ^A	874,440 ^A	934,982 ^A	971,656 ^A	1,065,722 ^A
Total operating expenses	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	712,740 ^A	812,471 ^A	800,867 ^A	853,422 ^A	866,687 ^A	948,085 ^A
Net operating income	42,740	67,791	67,718	64,446	71,908	90,281	73,573	81,560	104,968	117,637
Net program payments	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	26,942 ^A	35,062 ^B	30,447 ^B	39,435 ^B	30,987 ^B	29,661 ^B
Net market income	32,216	57,698	53,722	47,084	44,966	55,219	43,126	42,125	73,982	87,975
Adjustment for capital cost allowance (CCA)	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,612 ^A	56,442 ^A	54,383 ^A	56,321 ^A	60,571 ^B	65,041 ^B
Net market income adjusted for CCA	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-14,197	13,411	22,934
Net operating income adjusted for CCA	3,385	26,427	20,957	20,029	24,296	33,840	19,190	25,239	44,398	52,595

Table 2-7
Selected financial statistics by farm type, Canada — Other crop farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	16,000 ^A	15,455 ^A	15,390 ^A	14,980 ^A	15,550 ^A	14,140 ^A
	Average per farm (\$)									
Total operating revenues	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,792 ^A	99,382 ^A	98,005 ^A	103,945 ^A	104,186 ^A	109,339 ^B
Total operating expenses	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,750 ^A	82,438 ^A	80,439 ^A	85,422 ^A	84,962 ^B	90,213 ^B
Net operating income	16,221	19,346	15,020	15,779	15,041	16,943	17,566	18,524	19,223	19,126
Net program payments	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,386 ^A	11,548 ^A	9,799 ^A	8,167 ^B	6,651 ^C	7,736 ^C
Net market income	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,357	12,572	11,390
Adjustment for capital cost allowance (CCA)	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,159 ^A	13,751 ^A	13,547 ^A	13,586 ^A	14,138 ^B	16,568 ^B
Net market income adjusted for CCA	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,229	-1,566	-5,178
Net operating income adjusted for CCA	3,931	6,100	1,374	2,453	1,882	3,192	4,019	4,937	5,086	2,558

**Table 2-8
Selected financial statistics by farm type, Canada — Animal production**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	100,085 ^A	93,675 ^A	88,810 ^A	86,400 ^A	82,445 ^A	79,155 ^A
	Average per farm (\$)									
Total operating revenues	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	270,194 ^A	291,404 ^A	317,089 ^A	336,138 ^A	338,084 ^A	353,334 ^A
Total operating expenses	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	235,412 ^A	260,712 ^A	282,604 ^A	302,237 ^A	304,160 ^A	311,482 ^A
Net operating income	30,457	28,606	23,551	32,064	34,781	30,693	34,485	33,901	33,924	41,853
Net program payments	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,928 ^A	16,334 ^A	18,096 ^A	20,854 ^A	16,952 ^A	14,291 ^A
Net market income	21,675	18,760	8,140	11,497	15,853	14,359	16,389	13,046	16,973	27,561
Adjustment for capital cost allowance (CCA)	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	20,530 ^A	22,239 ^A	22,590 ^A	22,885 ^A	23,067 ^A	25,061 ^A
Net market income adjusted for CCA	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,838	-6,095	2,501
Net operating income adjusted for CCA	12,422	9,707	3,933	11,899	14,251	8,453	11,895	11,016	10,857	16,792

**Table 2-9
Selected financial statistics by farm type, Canada — Beef cattle ranching and farming, including feedlots**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	63,360 ^A	58,990 ^A	54,820 ^A	52,590 ^A	49,200 ^A	48,690 ^A
	Average per farm (\$)									
Total operating revenues	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	170,083 ^A	190,486 ^A	205,106 ^A	218,223 ^A	211,764 ^A	214,596 ^A
Total operating expenses	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,616 ^A	181,242 ^A	194,000 ^A	204,720 ^A	201,167 ^A	203,315 ^A
Net operating income	14,928	14,827	6,702	12,284	11,468	9,245	11,106	13,503	10,598	11,280
Net program payments	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	18,868 ^A	14,771 ^A	14,669 ^A	15,225 ^A	12,178 ^A	10,013 ^A
Net market income	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,723	-1,580	1,267
Adjustment for capital cost allowance (CCA)	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,121 ^A	13,063 ^A	13,089 ^A	13,269 ^A	12,969 ^A	14,218 ^A
Net market income adjusted for CCA	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-14,991	-14,549	-12,951
Net operating income adjusted for CCA	3,694	3,053	-5,183	662	-653	-3,818	-1,984	234	-2,371	-2,938

**Table 2-10
Selected financial statistics by farm type, Canada — Dairy cattle and milk production**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,950 ^A	14,295 ^A	13,950 ^A	13,550 ^A	13,220 ^A	12,390 ^A
	Average per farm (\$)									
Total operating revenues	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	375,817 ^A	403,114 ^A	437,830 ^A	469,152 ^A	493,917 ^A	536,042 ^A
Total operating expenses	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	281,933 ^A	307,232 ^A	334,988 ^A	365,596 ^A	388,328 ^A	404,905 ^A
Net operating income	69,291	69,999	73,786	78,152	93,885	95,881	102,842	103,556	105,590	131,137
Net program payments	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,343 ^A	12,990 ^A	11,245 ^A	7,912 ^A	9,079 ^B	11,271 ^A
Net market income	58,469	62,231	65,088	62,977	77,541	82,892	91,596	95,644	96,511	119,866
Adjustment for capital cost allowance (CCA)	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,406 ^A	44,602 ^A	45,686 ^A	47,723 ^A	50,373 ^A	56,665 ^A
Net market income adjusted for CCA	25,811	27,662	28,373	24,956	36,135	38,290	45,911	47,922	46,138	63,201
Net operating income adjusted for CCA	36,633	35,431	37,071	40,130	52,478	51,279	57,156	55,833	55,217	74,472

Table 2-11
Selected financial statistics by farm type, Canada — Hog and pig farming

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,345 ^A	4,910 ^A	4,335 ^A	3,835 ^A	3,700 ^A	3,220 ^A
	Average per farm (\$)									
Total operating revenues	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,310 ^A	958,250 ^A	1,090,837 ^A	1,221,534 ^A	1,196,370 ^A	1,367,521 ^A
Total operating expenses	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	834,111 ^A	898,357 ^A	1,019,727 ^A	1,192,960 ^A	1,162,370 ^A	1,291,898 ^A
Net operating income	96,153	53,886	39,134	81,407	109,199	59,893	71,111	28,574	34,000	75,623
Net program payments	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	41,994 ^A	58,665 ^A	106,289 ^A	184,818 ^A	143,813 ^A	113,248 ^A
Net market income	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-156,243	-109,813	-37,626
Adjustment for capital cost allowance (CCA)	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	56,895 ^A	59,444 ^A	60,031 ^A	61,013 ^A	58,230 ^A	63,542 ^A
Net market income adjusted for CCA	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-217,256	-168,042	-101,168
Net operating income adjusted for CCA	49,980	5,806	-12,697	26,891	52,305	449	11,080	-32,439	-24,229	12,080

Table 2-12
Selected financial statistics by farm type, Canada — Poultry and egg production

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,405 ^A	4,385 ^A	4,385 ^A	4,245 ^A	4,460 ^A	4,145 ^A
	Average per farm (\$)									
Total operating revenues	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	830,282 ^A	835,889 ^A	896,670 ^A	1,044,666 ^A	1,036,094 ^A	1,092,018 ^A
Total operating expenses	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	707,893 ^A	731,708 ^A	786,595 ^A	919,771 ^A	903,816 ^A	925,223 ^A
Net operating income	80,316	81,163	80,197	102,608	122,389	104,182	110,075	124,895	132,278	166,795
Net program payments	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,276 ^A	11,953 ^B	10,334 ^B	12,767 ^D	9,388 ^B	9,667 ^B
Net market income	72,789	74,887	73,291	87,721	107,113	92,228	99,741	112,128	122,890	157,128
Adjustment for capital cost allowance (CCA)	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	42,923 ^A	45,757 ^A	45,266 ^A	48,893 ^A	49,166 ^A	51,319 ^A
Net market income adjusted for CCA	32,998	36,194	33,866	46,635	64,189	46,471	54,474	63,235	73,724	105,809
Net operating income adjusted for CCA	40,525	42,469	40,772	61,522	79,466	58,424	64,809	76,002	83,113	115,476

Table 2-13
Selected financial statistics by farm type, Canada — Other animal production

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	12,015 ^A	11,090 ^A	11,315 ^A	12,175 ^A	11,870 ^A	10,715 ^A
	Average per farm (\$)									
Total operating revenues	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	161,693 ^A	173,482 ^A	189,642 ^A	171,587 ^A	158,165 ^A	182,277 ^A
Total operating expenses	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	142,761 ^A	154,748 ^A	169,504 ^A	157,151 ^A	144,352 ^A	163,207 ^A
Net operating income	9,605	15,863	14,297	16,873	18,932	18,734	20,137	14,436	13,812	19,070
Net program payments	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	13,533 ^A	11,943 ^B	12,384 ^B	10,767 ^A	8,792 ^B	9,290 ^B
Net market income	2,066	5,885	2,889	5,278	5,400	6,792	7,754	3,670	5,020	9,781
Adjustment for capital cost allowance (CCA)	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	14,500 ^A	16,441 ^A	17,013 ^A	15,702 ^A	13,744 ^A	16,074 ^A
Net market income adjusted for CCA	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-12,032	-8,724	-6,293
Net operating income adjusted for CCA	-3,221	1,029	534	3,420	4,432	2,294	3,125	-1,266	69	2,997

Table 3-1
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$10,000 to \$49,999

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	85,185 ^A	78,720 ^A	75,375 ^A	70,665 ^A	70,690 ^A	65,060 ^A
	Average per farm (\$)									
Total operating revenues	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,233 ^A	25,119 ^A	25,129 ^A	25,559 ^A	25,346 ^A	25,673 ^A
Total operating expenses	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,322 ^A	26,435 ^A	26,897 ^A	27,989 ^A	27,065 ^A	27,776 ^A
Net operating income	2,297	1,424	-944	-908	-89	-1,316	-1,768	-2,430	-1,719	-2,103
Net program payments	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,386 ^A	2,873 ^A	2,148 ^A	1,633 ^A	1,354 ^A	1,416 ^A
Net market income	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-4,063	-3,072	-3,519
Adjustment for capital cost allowance (CCA)	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,049 ^A	4,303 ^A	4,234 ^A	4,185 ^A	4,350 ^A	4,654 ^A
Net market income adjusted for CCA	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,249	-7,422	-8,173
Net operating income adjusted for CCA	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619	-6,002	-6,616	-6,069	-6,756

Table 3-2
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$50,000 to \$99,999

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,760 ^A	33,230 ^A	32,030 ^A	30,510 ^A	29,395 ^A	28,595 ^A
	Average per farm (\$)									
Total operating revenues	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,893 ^A	71,489 ^A	72,021 ^A	71,921 ^A	71,860 ^A	72,045 ^A
Total operating expenses	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,724 ^A	61,885 ^A	63,388 ^A	62,636 ^A	61,279 ^A	62,059 ^A
Net operating income	14,043	13,672	7,646	9,416	10,169	9,603	8,633	9,286	10,581	9,986
Net program payments	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,935 ^A	10,797 ^A	7,471 ^A	5,246 ^A	4,229 ^A	4,933 ^A
Net market income	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,040	6,352	5,053
Adjustment for capital cost allowance (CCA)	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,514 ^A	9,888 ^A	9,382 ^A	9,432 ^A	8,902 ^A	10,219 ^A
Net market income adjusted for CCA	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-5,392	-2,550	-5,166
Net operating income adjusted for CCA	5,097	4,579	-1,754	-96	655	-284	-749	-147	1,679	-233

Table 3-3
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$100,000 to \$249,999

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,310 ^A	39,880 ^A	37,485 ^A	36,735 ^A	34,420 ^A	33,820 ^A
	Average per farm (\$)									
Total operating revenues	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,359 ^A	162,163 ^A	162,551 ^A	162,009 ^A	162,443 ^A	162,167 ^A
Total operating expenses	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,204 ^A	133,479 ^A	133,131 ^A	131,429 ^A	131,470 ^A	130,087 ^A
Net operating income	34,713	34,284	27,932	29,249	28,155	28,683	29,420	30,580	30,972	32,080
Net program payments	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,718 ^A	21,493 ^A	15,081 ^A	9,534 ^A	8,092 ^A	10,507 ^A
Net market income	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,046	22,880	21,573
Adjustment for capital cost allowance (CCA)	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,516 ^A	19,264 ^A	18,560 ^A	17,701 ^A	18,269 ^A	19,678 ^A
Net market income adjusted for CCA	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,344	4,611	1,896
Net operating income adjusted for CCA	16,282	15,343	8,161	9,225	8,639	9,420	10,860	12,878	12,704	12,402

Table 3-4
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$250,000 to \$499,999

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,555 ^A	22,255 ^A	23,390 ^A	23,365 ^A	22,790 ^A	22,540 ^A
	Average per farm (\$)									
Total operating revenues	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,972 ^A	350,188 ^A	352,901 ^A	353,764 ^A	355,924 ^A	354,877 ^A
Total operating expenses	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	284,566 ^A	286,600 ^A	284,551 ^A	282,851 ^A	283,741 ^A	279,256 ^A
Net operating income	68,544	69,279	62,590	64,278	64,406	63,588	68,350	70,912	72,183	75,622
Net program payments	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,665 ^A	36,851 ^A	25,647 ^A	16,271 ^A	12,456 ^A	18,527 ^A
Net market income	42,228	43,825	29,989	33,321	25,741	26,737	42,703	54,641	59,727	57,095
Adjustment for capital cost allowance (CCA)	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,402 ^A	38,674 ^A	36,413 ^A	34,973 ^A	37,017 ^A	40,544 ^A
Net market income adjusted for CCA	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	19,668	22,711	16,551
Net operating income adjusted for CCA	31,832	31,417	24,091	24,770	25,004	24,914	31,937	35,939	35,166	35,077

Table 3-5
Selected financial statistics by revenue class, Canada — Gross operating revenues of \$500 000 and over

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Number of farms	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,805 ^A	18,105 ^A	20,815 ^A	23,965 ^A	23,655 ^A	23,965 ^A
	Average per farm (\$)									
Total operating revenues	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,530,906 ^A	1,550,523 ^A	1,538,363 ^A	1,562,582 ^A	1,576,452 ^A	1,569,406 ^A
Total operating expenses	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,348,397 ^A	1,378,380 ^A	1,336,482 ^A	1,331,627 ^A	1,339,119 ^A	1,325,195 ^A
Net operating income	165,751	176,300	161,090	187,605	182,509	172,143	201,882	230,955	237,333	244,211
Net program payments	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	90,550 ^A	91,000 ^A	81,437 ^A	81,256 ^A	60,984 ^A	66,137 ^A
Net market income	110,745	117,608	80,659	99,563	91,959	81,144	120,444	149,699	176,349	178,074
Adjustment for capital cost allowance (CCA)	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	106,744 ^A	111,031 ^A	108,224 ^A	108,777 ^A	116,311 ^A	123,446 ^A
Net market income adjusted for CCA	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	40,923	60,038	54,628
Net operating income adjusted for CCA	70,177	77,447	58,537	82,938	75,765	61,113	93,657	122,178	121,022	120,765

Table 5-1
Average operating revenues and expenses by farm type, Canada — Crop production

	2010						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	69,030 ^A	1,115 ^A	2,325 ^A	4,715 ^A	3,500 ^A	14,140 ^A	94,820 ^A
Distribution by farm type (%)	72.8	1.2	2.5	5.0	3.7	14.9	100.0
	Average per farm (\$)						
Total operating revenues	262,803 ^A	1,154,731 ^A	452,486 ^A	235,972 ^A	1,065,722 ^A	109,339 ^B	283,301 ^A
Total crop revenues	195,707 ^A	1,004,386 ^A	410,197 ^A	199,274 ^A	1,011,534 ^A	72,379 ^B	222,318 ^A
Total grains and oilseeds	191,123 ^A	96,272 ^B	24,673 ^C	1,607 ^C	F	13,027 ^B	143,096 ^A
Total other crops	4,584 ^B	908,114 ^A	385,524 ^A	197,667 ^A	1,006,104 ^A	59,352 ^B	79,222 ^A
Potatoes	292 ^E	887,674 ^A	5,017 ^D	179 ^D	F	F	11,378 ^A
Fruits	65 ^C	1,084 ^E	4,151 ^B	191,596 ^A	2,756 ^D	1,021 ^C	9,945 ^A
Vegetables	759 ^C	13,547 ^D	371,113 ^A	3,502 ^C	3,531 ^D	2,685 ^D	10,520 ^A
Tobacco	31 ^E	0	349 ^E	0	x	3,724 ^D	589 ^D
Greenhouse, nursery and floriculture products	F	F	4,152 ^D	1,565 ^D	998,699 ^A	524 ^E	37,171 ^A
Forage crops (including seeds)	2,872 ^B	2,150 ^B	588 ^C	228 ^C	F	24,172 ^B	5,771 ^A
Other crops	449 ^D	2,141 ^D	155 ^D	597 ^D	x	23,163 ^B	3,848 ^B
Total livestock and product revenues	13,612 ^A	16,400 ^B	1,382 ^E	752 ^E	901 ^C	11,950 ^D	11,989 ^A
Cattle	10,123 ^A	10,819 ^C	499 ^C	F	310 ^C	8,855 ^D	8,863 ^A
Hogs	1,127 ^A	168 ^E	x	x	x	1,228 ^A	1,008 ^A
Poultry and eggs	1,044 ^C	749 ^A	F	F	401 ^D	534 ^A	884 ^C
Dairy products and subsidies	927 ^C	4,570 ^D	x	x	x	734 ^D	838 ^B
Other livestock and products	392 ^B	93 ^E	89 ^D	F	F	600 ^B	396 ^B
Program payments and insurance proceeds	22,958 ^A	79,728 ^B	24,574 ^B	19,289 ^B	30,378 ^B	8,920 ^C	21,662 ^A
Total other revenues	30,526 ^A	54,217 ^B	16,333 ^B	16,656 ^B	22,909 ^C	16,090 ^A	27,333 ^A
Custom work and machine rental	10,722 ^A	34,015 ^B	10,234 ^B	9,953 ^B	14,189 ^C	9,422 ^B	10,879 ^A
Rental income	4,572 ^A	11,828 ^B	3,506 ^C	2,216 ^C	3,840 ^D	3,006 ^B	4,253 ^A
Miscellaneous revenues	15,233 ^A	8,375 ^C	2,593 ^D	4,487 ^C	4,880 ^D	3,663 ^B	12,201 ^A
Total operating expenses	200,464 ^A	952,594 ^A	387,188 ^A	211,143 ^A	948,085 ^A	90,213 ^B	225,520 ^A
Total crop expenses	74,752 ^A	343,771 ^A	114,258 ^A	40,974 ^A	320,868 ^B	17,331 ^C	77,707 ^A
Fertilizer and lime	36,162 ^A	133,955 ^A	28,572 ^B	9,276 ^A	50,586 ^B	7,702 ^C	32,074 ^A
Pesticides	20,475 ^A	95,756 ^A	21,449 ^B	11,648 ^A	19,222 ^B	4,324 ^D	18,489 ^A
Seed and plants	17,795 ^A	89,937 ^A	32,327 ^A	6,258 ^B	174,549 ^B	4,261 ^D	22,184 ^A
Other crop expenses	320 ^D	24,123 ^B	31,910 ^B	13,792 ^B	76,511 ^B	1,043 ^B	4,960 ^A
Total livestock expenses	7,004 ^A	8,916 ^C	1,034 ^D	697 ^C	751 ^C	7,088 ^B	6,349 ^A
Cattle purchases	2,936 ^B	4,305 ^C	107 ^E	F	F	2,646 ^C	2,594 ^B
Hog purchases	163 ^B	x	x	x	x	237 ^A	156 ^B
Poultry and egg purchases	184 ^D	162 ^A	65 ^E	F	157 ^E	91 ^B	158 ^C
Other livestock purchases	155 ^C	F	F	217 ^D	F	337 ^E	181 ^C
Feed, supplements, straw and bedding	3,030 ^A	3,785 ^D	666 ^D	241 ^C	350 ^C	3,066 ^B	2,749 ^A
Veterinary fees, medicine and breeding fees	504 ^A	493 ^C	66 ^C	69 ^C	68 ^C	672 ^E	481 ^B
Other livestock expenses	32 ^B	x	x	x	x	38 ^D	30 ^B
Total machinery expenses	30,899 ^A	112,809 ^A	38,033 ^A	18,438 ^A	40,473 ^B	16,351 ^B	29,599 ^A
Small tools	640 ^A	330 ^B	509 ^B	389 ^A	381 ^B	467 ^A	585 ^A
Net fuel expenses, machinery, truck, auto	14,710 ^A	46,074 ^A	14,670 ^A	7,265 ^A	14,895 ^B	6,949 ^A	13,556 ^A
Repairs, licenses and insurance	15,549 ^A	66,405 ^A	22,854 ^A	10,784 ^A	25,198 ^B	8,934 ^B	15,458 ^A
Total general expenses	87,809 ^A	487,098 ^A	233,864 ^A	151,035 ^A	585,994 ^A	49,444 ^B	111,865 ^A
Salaries (including CPP, QPP, EI)	11,457 ^A	177,456 ^A	116,990 ^B	70,743 ^A	303,143 ^B	10,974 ^C	29,623 ^A
Rent	13,738 ^A	53,543 ^B	15,910 ^B	6,522 ^B	17,219 ^C	4,109 ^B	12,592 ^A
Insurance	4,269 ^A	21,678 ^A	7,363 ^A	4,023 ^A	13,445 ^B	3,023 ^A	4,689 ^A
Utilities	4,365 ^A	24,090 ^A	11,468 ^B	5,107 ^A	86,380 ^B	3,959 ^B	7,770 ^A
Custom work and machine rental	16,443 ^A	70,470 ^B	25,479 ^B	17,573 ^B	26,103 ^B	7,244 ^B	16,339 ^A
Net interest expenses	10,219 ^A	47,440 ^A	12,815 ^B	12,640 ^A	27,428 ^B	5,740 ^B	10,806 ^A
Net property taxes	3,880 ^A	6,648 ^A	2,735 ^B	2,456 ^A	4,405 ^B	2,093 ^A	3,567 ^A
Building and fence repairs	2,869 ^A	12,378 ^A	6,550 ^B	3,567 ^A	17,925 ^B	2,856 ^C	3,659 ^A
Marketing expenses	5,588 ^A	28,209 ^B	14,833 ^B	10,741 ^B	41,390 ^B	2,279 ^C	7,163 ^A
Miscellaneous expenses	14,982 ^A	45,187 ^A	19,722 ^A	17,664 ^D	48,555 ^B	7,167 ^B	15,658 ^A
Net operating income	62,339	202,137	65,298	24,828	117,637	19,126	57,781
Adjustment for capital cost allowance (CCA)	34,929 ^A	104,708 ^A	30,549 ^A	18,902 ^A	65,041 ^B	16,568 ^B	33,215 ^A
Net operating income adjusted for CCA	27,411	97,429	34,749	5,927	52,595	2,558	24,566
	Operating margins per dollar of revenue						
Operating margin	0.24	0.18	0.14	0.11	0.11	0.17	0.20
Operating margin adjusted for CCA	0.10	0.08	0.08	0.03	0.05	0.02	0.09

Table 5-2
Average operating revenues and expenses by farm type, Canada — Animal production

	2010					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Number of farms	48,690^A	12,390^A	3,220^A	4,145^A	10,715^A	79,155^A
Distribution by farm type (%)	61.5	15.7	4.1	5.2	13.5	100.0
	Average per farm (\$)					
Total operating revenues	214,596^A	536,042^A	1,367,521^A	1,092,018^A	182,277^A	353,334^A
Total crop revenues	13,316^A	34,026^A	66,664^B	34,945^B	25,121^A	21,457^A
Total grains and oilseeds	9,817 ^A	28,572 ^A	62,575 ^B	30,102 ^B	22,595 ^A	17,690 ^A
Total other crops	3,499 ^B	5,453 ^B	4,089 ^C	4,842 ^C	2,526 ^B	3,767 ^A
Potatoes	F	F	630 ^D	F	x	x
Fruits	F	F	x	F	F	149 ^D
Vegetables	35 ^B	311 ^D	F	1,435 ^E	490 ^B	248 ^C
Tobacco	0	0	0	x	x	x
Greenhouse, nursery and floriculture products	44 ^E	46 ^D	x	F	F	69 ^D
Forage crops (including seeds)	3,007 ^B	3,582 ^B	1,702 ^C	1,689 ^B	1,631 ^B	2,788 ^A
Other crops	166 ^E	1,105 ^D	761 ^E	F	F	331 ^C
Total livestock and product revenues	162,172^A	468,161^A	1,105,028^A	1,012,495^A	120,963^A	287,329^A
Cattle	160,099 ^A	28,843 ^B	5,380 ^B	4,610 ^D	10,480 ^B	104,869 ^A
Hogs	604 ^B	2,269 ^D	1,076,779 ^A	5,785 ^D	18,277 ^A	47,279 ^A
Poultry and eggs	335 ^A	1,862 ^D	17,867 ^C	995,699 ^A	12,548 ^B	55,037 ^A
Dairy products and subsidies	500 ^D	434,602 ^A	3,279 ^D	5,695 ^D	8,346 ^B	69,901 ^A
Other livestock and products	633 ^D	584 ^D	1,723 ^C	707 ^E	71,312 ^B	10,242 ^B
Program payments and insurance proceeds	11,675^A	13,272^A	133,424^A	11,181^B	9,966^B	16,617^A
Total other revenues	27,432^A	20,583^A	62,405^A	33,398^B	26,227^B	27,931^A
Custom work and machine rental	19,993 ^B	8,107 ^A	39,746 ^B	15,234 ^B	18,629 ^B	18,502 ^A
Rental income	4,067 ^B	2,469 ^B	9,040 ^B	9,008 ^B	3,114 ^B	4,148 ^A
Miscellaneous revenues	3,373 ^A	10,007 ^A	13,618 ^A	9,156 ^E	4,484 ^A	5,281 ^A
Total operating expenses	203,315^A	404,905^A	1,291,898^A	925,223^A	163,207^A	311,482^A
Total crop expenses	8,884^A	29,692^A	36,130^A	22,859^B	14,210^A	14,702^A
Fertilizer and lime	4,437 ^A	12,741 ^A	17,379 ^A	5,463 ^B	7,121 ^A	6,680 ^A
Pesticides	1,740 ^A	4,035 ^A	6,028 ^B	2,629 ^B	3,355 ^A	2,539 ^A
Seed and plants	2,258 ^A	11,322 ^A	12,486 ^B	5,618 ^B	2,756 ^A	4,336 ^A
Other crop expenses	449 ^A	1,593 ^A	237 ^C	9,150 ^D	978 ^D	1,147 ^B
Total livestock expenses	126,217^A	128,085^A	814,614^A	571,024^A	65,222^B	169,519^A
Cattle purchases	84,008 ^A	18,227 ^C	1,862 ^B	2,079 ^D	3,991 ^B	55,250 ^A
Hog purchases	135 ^C	443 ^D	225,433 ^A	855 ^D	2,099 ^A	9,646 ^A
Poultry and egg purchases	101 ^A	238 ^E	4,468 ^D	200,384 ^A	2,001 ^C	11,040 ^A
Other livestock purchases	262 ^A	84 ^D	122 ^E	F	18,413 ^C	2,678 ^C
Feed, supplements, straw and bedding	38,334 ^A	87,461 ^A	543,228 ^A	360,368 ^A	31,942 ^A	82,540 ^A
Veterinary fees, medicine and breeding fees	3,349 ^A	19,467 ^A	37,785 ^A	6,078 ^B	5,961 ^A	7,769 ^A
Other livestock expenses	29 ^C	2,164 ^A	1,715 ^B	1,145 ^C	814 ^B	597 ^A
Total machinery expenses	17,959^A	40,483^A	45,789^A	30,991^A	17,695^A	23,263^A
Small tools	634 ^A	591 ^A	398 ^B	491 ^A	496 ^A	592 ^A
Net fuel expenses, machinery, truck, auto	8,603 ^A	15,809 ^A	19,688 ^A	11,542 ^A	8,465 ^A	10,317 ^A
Repairs, licenses and insurance	8,721 ^A	24,083 ^A	25,703 ^A	18,957 ^A	8,735 ^A	12,354 ^A
Total general expenses	50,255^A	206,645^A	395,366^A	300,350^A	66,080^A	103,998^A
Salaries (including CPP, QPP, EI)	6,446 ^A	48,066 ^A	98,815 ^A	88,482 ^B	14,266 ^B	22,069 ^A
Rent	3,968 ^A	9,042 ^A	25,078 ^A	13,722 ^B	3,324 ^B	6,044 ^A
Insurance	2,675 ^A	10,626 ^A	18,786 ^B	11,578 ^A	4,385 ^A	5,272 ^A
Utilities	3,281 ^A	11,993 ^A	34,587 ^A	32,484 ^A	5,660 ^A	7,768 ^A
Custom work and machine rental	12,040 ^B	26,555 ^A	65,481 ^A	37,164 ^B	10,541 ^B	17,597 ^A
Net interest expenses	6,993 ^A	38,697 ^A	49,398 ^A	30,815 ^A	6,869 ^B	14,910 ^A
Net property taxes	2,095 ^A	4,352 ^A	7,228 ^A	4,371 ^A	2,063 ^A	2,772 ^A
Building and fence repairs	2,296 ^A	9,655 ^A	18,417 ^A	15,247 ^A	4,457 ^A	5,074 ^A
Marketing expenses	3,162 ^A	25,048 ^A	30,285 ^A	45,046 ^B	4,638 ^B	10,083 ^A
Miscellaneous expenses	7,297 ^A	22,610 ^A	47,290 ^A	21,440 ^A	9,878 ^A	12,410 ^A
Net operating income	11,280	131,137	75,623	166,795	19,070	41,853
Adjustment for capital cost allowance (CCA)	14,218 ^A	56,665 ^A	63,542 ^A	51,319 ^A	16,074 ^A	25,061 ^A
Net operating income adjusted for CCA	-2,938	74,472	12,080	115,476	2,997	16,792
	Operating margins per dollar of revenue					
Operating margin	0.05	0.24	0.06	0.15	0.10	0.12
Operating margin adjusted for CCA	-0.01	0.14	0.01	0.11	0.02	0.05

Table 6
Average operating revenues and expenses by revenue class, Canada

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	65,060^A	28,595^A	33,820^A	22,540^A	23,965^A	173,980^A
Distribution by revenue class (%)	37.4	16.4	19.4	13.0	13.8	100.0
	Average per farm (\$)					
Total operating revenues	25,673^A	72,045^A	162,167^A	354,877^A	1,569,406^A	315,165^A
Total crop revenues	9,780^A	31,609^A	76,698^A	162,300^A	625,234^A	130,929^A
Total grains and oilseeds	6,318 ^A	23,945 ^A	60,850 ^A	134,676 ^A	366,280 ^A	86,038 ^A
Total other crops	3,462 ^A	7,664 ^A	15,848 ^A	27,624 ^A	258,954 ^A	44,891 ^A
Potatoes	46 ^D	163 ^B	458 ^B	2,013 ^B	42,751 ^A	6,284 ^A
Fruits	637 ^A	1,791 ^A	4,059 ^A	5,648 ^B	24,932 ^B	5,488 ^A
Vegetables	267 ^B	884 ^B	2,084 ^B	3,939 ^C	34,009 ^A	5,846 ^A
Tobacco	5 ^A	13 ^B	191 ^C	1,063 ^E	1,033 ^E	321 ^D
Greenhouse, nursery and floriculture products	305 ^B	866 ^B	2,749 ^B	6,523 ^B	135,394 ^A	20,290 ^A
Forage crops (including seeds)	1,597 ^A	2,728 ^A	3,772 ^A	5,578 ^B	13,881 ^B	4,414 ^A
Other crops	606 ^B	1,219 ^C	2,534 ^C	2,861 ^D	6,954 ^C	2,248 ^B
Total livestock and product revenues	9,095^A	22,342^A	50,848^A	134,768^A	746,484^A	137,264^A
Cattle	7,220 ^A	18,030 ^A	31,961 ^A	43,897 ^A	253,902 ^A	52,544 ^A
Hogs	102 ^C	341 ^D	1,803 ^B	7,321 ^B	150,007 ^A	22,061 ^A
Poultry and eggs	181 ^B	400 ^C	1,636 ^C	11,456 ^B	171,195 ^A	25,523 ^A
Dairy products and subsidies	91 ^D	1,087 ^B	11,646 ^A	67,594 ^A	152,620 ^A	32,261 ^A
Other livestock and products	1,500 ^A	2,484 ^B	3,801 ^B	4,500 ^B	18,759 ^C	4,876 ^B
Program payments and insurance proceeds	1,703^A	6,058^A	13,764^A	25,249^A	85,558^A	19,367^A
Total other revenues	5,095^A	12,037^A	20,858^A	32,560^A	112,130^A	27,605^A
Custom work and machine rental	2,225 ^A	6,100 ^A	9,570 ^A	13,174 ^A	64,929 ^A	14,347 ^A
Rental income	867 ^B	2,747 ^A	4,039 ^A	4,804 ^B	14,678 ^A	4,205 ^A
Miscellaneous revenues	2,002 ^A	3,190 ^A	7,249 ^A	14,582 ^A	32,524 ^A	9,052 ^A
Total operating expenses	27,776^A	62,059^A	130,087^A	279,256^A	1,325,195^A	264,631^A
Total crop expenses	2,981^A	10,626^A	28,914^A	67,386^A	231,022^A	49,040^A
Fertilizer and lime	1,312 ^A	4,883 ^A	13,835 ^A	32,254 ^A	89,706 ^A	20,520 ^A
Pesticides	585 ^A	2,289 ^A	6,580 ^A	16,258 ^A	52,634 ^A	11,232 ^A
Seed and plants	913 ^A	3,032 ^A	7,523 ^A	17,074 ^A	69,308 ^A	14,063 ^A
Other crop expenses	171 ^A	423 ^A	975 ^A	1,799 ^B	19,374 ^A	3,225 ^A
Total livestock expenses	4,727^A	9,500^A	20,216^A	52,672^A	482,709^A	80,589^A
Cattle purchases	1,653 ^B	3,930 ^A	8,351 ^A	16,363 ^A	156,374 ^A	26,552 ^A
Hog purchases	x	44 ^D	303 ^D	1,141 ^D	30,885 ^A	4,474 ^A
Poultry and egg purchases	38 ^D	F	269 ^C	1,849 ^B	34,745 ^A	5,109 ^A
Other livestock purchases	438 ^C	668 ^B	838 ^B	953 ^B	5,495 ^D	1,317 ^C
Feed, supplements, straw and bedding	2,007 ^A	3,771 ^A	8,552 ^A	27,000 ^A	236,050 ^A	39,053 ^A
Veterinary fees, medicine and breeding fees	579 ^A	983 ^A	1,880 ^A	4,988 ^A	17,470 ^A	3,797 ^A
Other livestock expenses	x	F	23 ^D	379 ^B	1,690 ^A	288 ^A
Total machinery expenses	6,842^A	13,172^A	22,470^A	37,444^A	92,717^A	26,716^A
Small tools	414 ^A	588 ^A	722 ^A	763 ^A	707 ^A	588 ^A
Net fuel expenses, machinery, truck, auto	3,133 ^A	6,166 ^A	10,555 ^A	16,937 ^A	41,022 ^A	12,083 ^A
Repairs, licenses and insurance	3,295 ^A	6,419 ^A	11,193 ^A	19,744 ^A	50,988 ^A	14,045 ^A
Total general expenses	13,226^A	28,761^A	58,487^A	121,754^A	518,747^A	108,286^A
Salaries (including CPP, QPP, EI)	767 ^B	2,729 ^A	8,236 ^A	22,285 ^A	152,146 ^A	26,186 ^A
Rent	586 ^A	1,986 ^A	4,855 ^A	11,963 ^A	47,710 ^A	9,613 ^A
Insurance	1,184 ^A	2,002 ^A	3,434 ^A	6,177 ^A	19,705 ^A	4,954 ^A
Utilities	1,476 ^A	2,493 ^A	4,237 ^A	7,418 ^A	36,458 ^A	7,769 ^A
Custom work and machine rental	1,867 ^A	4,898 ^A	9,795 ^A	19,422 ^A	79,755 ^A	16,912 ^A
Net interest expenses	1,924 ^A	4,222 ^A	8,223 ^A	16,504 ^A	54,606 ^A	12,673 ^A
Net property taxes	1,321 ^A	2,099 ^A	2,984 ^A	4,245 ^A	8,971 ^A	3,205 ^A
Building and fence repairs	1,096 ^A	1,760 ^A	2,841 ^A	4,989 ^A	17,455 ^A	4,303 ^A
Marketing expenses	272 ^B	1,064 ^A	3,248 ^A	9,719 ^A	45,903 ^A	8,491 ^A
Miscellaneous expenses	2,732 ^A	5,507 ^A	10,635 ^A	19,030 ^A	56,039 ^A	14,180 ^A
Net operating income	-2,103	9,986	32,080	75,622	244,211	50,534
Adjustment for capital cost allowance (CCA)	4,654 ^A	10,219 ^A	19,678 ^A	40,544 ^A	123,446 ^A	29,505 ^A
Net operating income adjusted for CCA	-6,756	-233	12,402	35,077	120,765	21,029
	Operating margins per dollar of revenue					
Operating margin	-0.08	0.14	0.20	0.21	0.16	0.16
Operating margin adjusted for CCA	-0.26	0.00	0.08	0.10	0.08	0.07

Table 7-1
Average operating revenues and expenses per farm by province and farm type — Canada

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	94,820^A	283,301^A	3.3	225,520^A	4.3	57,781	-0.5	24,566
Oilseed and grain farming	69,030 ^A	262,803 ^A	0.5	200,464 ^A	1.7	62,339	-3.1	27,411
Potato farming	1,115 ^A	1,154,731 ^A	4.2	952,594 ^A	4.6	202,137	2.0	97,429
Other vegetable (except potato) and melon farming	2,325 ^A	452,486 ^A	13.2	387,188 ^A	11.5	65,298	23.9	34,749
Fruit and tree nut farming	4,715 ^A	235,972 ^A	6.8	211,143 ^A	6.3	24,828	10.9	5,927
Greenhouse, nursery and floriculture production	3,500 ^A	1,065,722 ^A	9.7	948,085 ^A	9.4	117,637	12.1	52,595
Other crop farming	14,140 ^A	109,339 ^B	4.9	90,213 ^B	6.2	19,126	-0.5	2,558
Animal production	79,155^A	353,334^A	4.5	311,482^A	2.4	41,853	23.4	16,792
Beef cattle ranching and farming, including feedlots	48,690 ^A	214,596 ^A	1.3	203,315 ^A	1.1	11,280	6.4	-2,938
Dairy cattle and milk production	12,390 ^A	536,042 ^A	8.5	404,905 ^A	4.3	131,137	24.2	74,472
Hog and pig farming	3,220 ^A	1,367,521 ^A	14.3	1,291,898 ^A	11.1	75,623	..	12,080
Poultry and egg production	4,145 ^A	1,092,018 ^A	5.4	925,223 ^A	2.4	166,795	26.1	115,476
Other animal production	10,715 ^A	182,277 ^A	15.2	163,207 ^A	13.1	19,070	38.1	2,997
Total	173,980^A	315,165^A	3.9	264,631^A	3.2	50,534	7.4	21,029

Table 7-2
Average operating revenues and expenses per farm by province and farm type — Newfoundland and Labrador

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	140^A	194,462^B	-3.0	171,297^B	2.1	23,165	-29.1	2,565
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	50 ^A	98,169 ^B	2.8	81,941 ^B	3.5	16,228	-0.5	5,765
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	50 ^B	320,687 ^B	-11.0	286,442 ^B	-8.9	34,244	-25.5	9,541
Other crop farming	x	x	x	x	x	x	x	x
Animal production	115^A	1,173,898^B	8.4	998,511^B	2.8	175,388	58.2	98,942
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	35 ^B	1,675,858 ^C	4.1	1,390,634 ^C	-0.1	285,224	30.5	171,286
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	25 ^B	521,695 ^D	84.1	389,799 ^D	23.9	131,896	..	69,926
Total	250^A	632,882^B	4.8	541,550^B	1.1	91,332	33.5	45,771

Table 7-3
Average operating revenues and expenses per farm by province and farm type — Prince Edward Island

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	540^A	598,342^A	-3.8	527,073^A	-4.3	71,269	0.0	19,475
Oilseed and grain farming	100 ^A	130,276 ^B	-6.4	112,403 ^A	-13.8	17,872	..	-5,221
Potato farming	260 ^A	1,095,964 ^A	-3.2	970,501 ^A	-2.6	125,463	-7.2	34,137
Other vegetable (except potato) and melon farming	30 ^A	367,398 ^C	40.5	298,794 ^C	26.2	68,604	..	43,762
Fruit and tree nut farming	80 ^A	113,174 ^D	-4.0	94,793 ^D	-12.3	18,381	87.4	7,457
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	70 ^B	87,174 ^B	-27.5	77,256 ^B	-27.9	9,918	-24.0	1,017
Animal production	635^A	271,529^A	3.1	232,335^A	-0.2	39,193	28.7	18,358
Beef cattle ranching and farming, including feedlots	300 ^A	117,404 ^A	-7.4	117,539 ^B	-3.9	-135	..	-7,179
Dairy cattle and milk production	195 ^A	445,122 ^A	2.7	341,930 ^A	-1.7	103,192	20.5	60,850
Hog and pig farming	30 ^B	750,409 ^C	19.7	713,651 ^C	5.9	36,758	..	1,305
Poultry and egg production	30 ^B	469,061 ^D	-14.7	388,929 ^C	-16.4	80,132	-5.4	53,413
Other animal production	75 ^B	152,474 ^D	28.3	138,705 ^D	19.5	13,769	..	2,689
Total	1,175^A	422,152^A	-1.6	368,175^A	-3.0	53,976	9.5	18,873

Table 7-4
Average operating revenues and expenses per farm by province and farm type — Nova Scotia

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	945^A	218,234^B	-0.6	187,931^B	-8.3	30,303	..	13,595
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	90 ^B	257,025 ^C	19.0	213,877 ^C	14.4	43,148	49.2	26,019
Fruit and tree nut farming	475 ^A	206,962 ^C	-1.9	178,620 ^C	-14.0	28,342	..	9,687
Greenhouse, nursery and floriculture production	185 ^B	252,434 ^C	5.1	225,274 ^D	0.1	27,161	78.7	12,685
Other crop farming	155 ^B	186,438 ^D	-11.6	155,164 ^D	-11.6	31,274	-11.1	18,579
Animal production	1,060^A	440,419^A	1.5	366,543^A	-1.4	73,876	18.5	45,763
Beef cattle ranching and farming, including feedlots	405 ^A	78,825 ^C	-14.3	77,286 ^C	-17.6	1,539	..	-6,791
Dairy cattle and milk production	235 ^A	605,605 ^A	7.6	471,591 ^A	4.0	134,014	22.9	79,765
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	125 ^A	1,177,730 ^A	-3.1	998,511 ^A	-2.8	179,219	-4.9	130,543
Other animal production	265 ^A	478,695 ^B	41.3	393,923 ^B	35.5	84,772	76.8	59,687
Total	2,000^A	335,711^A	-0.4	282,370^A	-4.7	53,342	30.9	30,603

Table 7-5
Average operating revenues and expenses per farm by province and farm type — New Brunswick

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	705^A	439,039^A	-1.4	374,471^B	0.2	64,569	-9.9	21,261
Oilseed and grain farming	30 ^B	210,328 ^C	54.5	169,718 ^C	38.5	40,609	..	10,813
Potato farming	225 ^A	862,404 ^A	3.6	734,857 ^A	5.7	127,547	-7.1	47,360
Other vegetable (except potato) and melon farming	35 ^A	223,778 ^B	22.9	199,138 ^B	18.0	24,641	85.5	9,522
Fruit and tree nut farming	180 ^A	126,505 ^B	-12.4	114,785 ^B	-13.0	11,720	-6.0	-4,761
Greenhouse, nursery and floriculture production	70 ^B	734,301 ^E	23.6	653,252 ^E	23.3	81,050 ^E	26.3	35,582 ^E
Other crop farming	160 ^A	128,087 ^B	-6.0	89,566 ^B	2.2	38,521	-20.9	10,614
Animal production	730^A	408,006^B	1.8	347,589^B	-1.5	60,417	26.3	34,870
Beef cattle ranching and farming, including feedlots	340 ^A	63,037 ^B	-9.2	59,374 ^B	-7.4	3,663	-30.7	-5,349
Dairy cattle and milk production	215 ^A	505,826 ^A	3.5	402,547 ^A	3.1	103,279	5.2	52,780
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	45 ^B	2,476,938 ^D	21.5	2,082,933 ^D	18.3	394,005	41.9	333,552
Other animal production	110 ^B	72,003 ^C	1.8	66,345 ^B	-0.9	5,658	48.0	-155
Total	1,430^A	423,241^A	0.1	360,786^A	-0.7	62,455	4.9	28,189

Table 7-6
Average operating revenues and expenses per farm by province and farm type — Quebec

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,560^A	229,102^A	4.7	187,700^A	4.2	41,403	7.2	17,096
Oilseed and grain farming	3,975 ^A	229,142 ^A	-0.5	179,085 ^A	-5.2	50,056	20.9	20,316
Potato farming	185 ^B	767,970 ^B	-6.9	626,547 ^B	-7.3	141,423	-4.8	71,516
Other vegetable (except potato) and melon farming	735 ^B	526,362 ^B	28.4	456,199 ^B	28.0	70,163	31.3	38,274
Fruit and tree nut farming	880 ^B	252,379 ^B	10.2	220,885 ^B	18.3	31,494	-25.5	5,720
Greenhouse, nursery and floriculture production	720 ^B	629,174 ^B	11.9	554,397 ^B	13.0	74,777	4.0	40,067
Other crop farming	4,055 ^B	73,953 ^B	-4.3	54,701 ^B	-2.7	19,253	-8.4	5,932
Animal production	13,440^A	478,884^A	7.5	406,992^A	6.0	71,892	17.2	39,485
Beef cattle ranching and farming, including feedlots	3,830 ^A	226,985 ^A	3.6	203,003 ^A	4.4	23,981	-2.1	10,784
Dairy cattle and milk production	6,005 ^A	430,229 ^A	5.3	319,070 ^A	1.0	111,159	20.1	67,814
Hog and pig farming	1,440 ^A	1,123,030 ^A	4.8	1,134,895 ^B	9.2	-11,866	..	-57,737
Poultry and egg production	855 ^B	1,390,244 ^B	10.3	1,151,245 ^B	4.3	238,998	52.3	187,937
Other animal production	1,310 ^B	138,741 ^B	21.6	123,451 ^B	25.7	15,290	-3.8	3,718
Total	23,995^A	369,002^A	4.9	310,522^A	3.6	58,480	12.6	29,636

Table 7-7
Average operating revenues and expenses per farm by province and farm type — Ontario

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	22,735^A	277,654^A	3.7	235,362^A	2.1	42,292	13.5	16,148
Oilseed and grain farming	16,650 ^A	174,229 ^A	0.8	139,700 ^A	-1.9	34,529	13.0	13,562
Potato farming	190 ^D	839,003 ^D	12.6	731,116 ^D	17.3	107,887	-11.4	36,310
Other vegetable (except potato) and melon farming	905 ^B	512,744 ^B	13.7	435,051 ^B	10.9	77,693	32.2	42,256
Fruit and tree nut farming	1,000 ^B	347,430 ^B	5.3	317,360 ^B	6.2	30,069	-4.1	6,367
Greenhouse, nursery and floriculture production	1,315 ^B	1,578,815 ^B	7.6	1,413,483 ^B	7.4	165,332	9.2	67,054
Other crop farming	2,680 ^B	136,234 ^B	9.9	118,161 ^B	5.8	18,074	46.6	595
Animal production	19,295^A	361,194^A	8.3	309,344^A	3.9	51,850	44.9	24,798
Beef cattle ranching and farming, including feedlots	8,530 ^A	162,954 ^A	6.2	158,979 ^A	2.3	3,974	..	-5,505
Dairy cattle and milk production	4,250 ^A	517,162 ^A	12.1	382,687 ^A	7.4	134,475	28.3	75,186
Hog and pig farming	1,060 ^B	1,229,125 ^A	32.9	1,091,543 ^A	23.4	137,582	..	79,248
Poultry and egg production	1,610 ^A	1,053,840 ^B	7.3	889,454 ^B	4.3	164,386	26.8	107,089
Other animal production	3,855 ^B	100,939 ^B	8.4	104,655 ^B	3.1	-3,715	55.5	-12,934
Total	42,035^A	316,012^A	5.4	269,331^A	2.3	46,681	27.8	20,120

Table 7-8
Average operating revenues and expenses per farm by province and farm type — Manitoba

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,685^A	365,966^A	-1.7	286,580^A	-1.5	79,386	-2.4	35,328
Oilseed and grain farming	7,730 ^A	353,692 ^A	-3.1	277,046 ^A	-2.2	76,647	-6.3	32,236
Potato farming	90 ^B	3,049,898 ^B	6.5	2,296,604 ^B	-0.3	753,294	34.6	501,970
Other vegetable (except potato) and melon farming	40 ^B	705,591 ^B	-6.8	668,965 ^B	3.2	36,626	-66.3	-26,236
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	75 ^C	843,683 ^B	22.2	727,140 ^B	20.4	116,543	34.7	66,367
Other crop farming	740 ^B	116,758 ^C	-4.1	89,638 ^C	-8.5	27,120	13.6	12,116
Animal production	7,000^A	317,270^A	1.7	281,131^A	-2.6	36,138	54.8	12,820
Beef cattle ranching and farming, including feedlots	5,275 ^A	125,955 ^A	-0.3	115,992 ^A	-4.5	9,963	..	-406
Dairy cattle and milk production	325 ^B	775,155 ^A	15.5	582,400 ^A	12.6	192,756	25.3	96,867
Hog and pig farming	330 ^B	2,660,645 ^A	19.1	2,455,623 ^A	12.1	205,023	..	70,123
Poultry and egg production	280 ^B	698,986 ^B	2.6	593,794 ^B	4.4	105,193	-6.1	61,962
Other animal production	780 ^C	291,190 ^B	-10.7	239,306 ^B	-14.0	51,883	8.2	25,528
Total	15,690^A	344,249^A	-0.4	284,150^A	-2.0	60,099	7.8	25,290

Table 7-9
Average operating revenues and expenses per farm by province and farm type — Saskatchewan

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	27,255^A	267,262^A	5.9	193,837^A	4.5	73,425	9.7	38,758
Oilseed and grain farming	25,610 ^A	277,326 ^A	6.7	200,310 ^A	4.9	77,016	11.5	40,960
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^E	80,692 ^C	x	58,814 ^C	x	21,878	x	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	80 ^C	360,074 ^B	F	315,989 ^B	F	44,085	F	21,671
Other crop farming	1,515 ^B	89,006 ^C	-20.2	73,840 ^C	-9.4	15,166	-49.5	3,633
Animal production	11,110^A	177,995^A	0.4	159,018^A	-2.6	18,977	36.2	3,418
Beef cattle ranching and farming, including feedlots	10,015 ^A	139,377 ^A	6.8	127,129 ^A	3.4	12,249	62.3	-290
Dairy cattle and milk production	130 ^C	924,647 ^B	-2.6	704,353 ^B	-5.6	220,294	8.5	112,224
Hog and pig farming	55 ^E	3,948,296 ^E	-6.1	3,629,379 ^E	-12.8	318,917 ^E	..	96,993 ^E
Poultry and egg production	155 ^E	519,423 ^E	-22.8	454,443 ^E	-22.6	64,980 ^E	-24.0	27,235 ^E
Other animal production	760 ^B	225,582 ^B	17.9	182,825 ^C	17.5	42,757	19.9	22,252
Total	38,370^A	241,410^A	3.9	183,753^A	2.3	57,656	9.2	28,523

Table 7-10
Average operating revenues and expenses per farm by province and farm type — Alberta

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	18,830^A	284,435^A	2.8	225,338^A	10.8	59,096	-19.4	17,506
Oilseed and grain farming	14,580 ^A	301,924 ^A	-1.0	236,653 ^A	7.6	65,271	-23.3	19,822
Potato farming	90 ^B	1,905,734 ^B	18.5	1,429,392 ^B	26.9	476,342	-1.1	244,259
Other vegetable (except potato) and melon farming	55 ^B	751,382 ^B	0.1	531,675 ^B	-14.5	219,707	70.1	161,241
Fruit and tree nut farming	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	300 ^B	761,018 ^B	15.0	662,072 ^C	12.2	98,946	38.1	50,328
Other crop farming	3,720 ^A	139,452 ^D	28.7	117,974 ^D	33.5	21,478	7.4	-534
Animal production	20,975^A	357,531^A	4.0	332,774^A	4.6	24,756	-3.4	1,590
Beef cattle ranching and farming, including feedlots	17,535 ^A	326,725 ^A	2.0	313,075 ^A	3.6	13,650	-25.2	-5,661
Dairy cattle and milk production	455 ^C	1,027,625 ^A	11.8	798,432 ^B	10.8	229,192	15.2	112,348
Hog and pig farming	190 ^B	1,322,975 ^B	16.7	1,194,631 ^B	5.7	128,344	..	48,327
Poultry and egg production	270 ^B	1,239,225 ^B	11.1	1,047,208 ^B	5.7	192,017	53.8	139,674
Other animal production	2,535 ^B	285,697 ^B	15.2	246,063 ^B	16.3	39,634	8.6	13,860
Total	39,810^A	322,947^A	3.9	281,949^A	7.8	40,998	-16.5	9,118

Table 7-11
Average operating revenues and expenses per farm by province and farm type — British Columbia

	2010							
	Number of farms	Total operating revenues	Change 2010/2009	Total operating expenses	Change 2010/2009	Net operating income	Change 2010/2009	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,425^A	326,584^A	1.6	290,344^A	0.4	36,240	12.6	11,289
Oilseed and grain farming	335 ^A	202,696 ^A	-12.9	174,263 ^A	-11.4	28,433	-21.1	-4,189
Potato farming	45 ^B	1,073,598 ^A	6.5	939,109 ^A	9.5	134,489	-10.5	51,464
Other vegetable (except potato) and melon farming	345 ^B	232,834 ^B	-14.4	210,641 ^B	-11.9	22,192	-32.8	4,484
Fruit and tree nut farming	1,960 ^A	207,851 ^B	13.1	186,097 ^B	9.2	21,754	63.2	7,233
Greenhouse, nursery and floriculture production	695 ^B	1,088,865 ^B	-2.4	966,423 ^B	-2.7	122,443	0.5	56,703
Other crop farming	1,035 ^B	78,778 ^C	-8.0	70,068 ^C	-14.0	8,711	..	-5,916
Animal production	4,795^A	374,350^A	3.3	333,464^A	0.5	40,886	34.2	12,979
Beef cattle ranching and farming, including feedlots	2,435 ^A	126,746 ^A	-3.9	123,967 ^A	-6.3	2,779	..	-10,852
Dairy cattle and milk production	545 ^A	1,144,660 ^B	6.5	949,304 ^B	0.0	195,356	56.2	93,146
Hog and pig farming	80 ^D	869,314 ^D	-35.9	828,107 ^D	-30.7	41,207	-74.3	10,405 ^E
Poultry and egg production	745 ^A	934,301 ^A	0.6	824,183 ^A	0.0	110,119	5.2	66,595
Other animal production	1,000 ^B	98,885 ^B	9.4	101,523 ^B	7.4	-2,638	36.1	-12,814
Total	9,215^A	351,395^A	2.5	312,742^A	0.4	38,653	23.6	12,167

Table 8-1
Average operating revenues and expenses by revenue class and province

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	65,060 ^A	28,595 ^A	33,820 ^A	22,540 ^A	23,965 ^A	173,980 ^A
Newfoundland and Labrador	100 ^A	30 ^B	45 ^B	x	60 ^A	250 ^A
Prince Edward Island	415 ^A	140 ^A	180 ^A	155 ^A	285 ^A	1,175 ^A
Nova Scotia	995 ^A	235 ^A	240 ^A	200 ^A	330 ^A	2,000 ^A
New Brunswick	620 ^A	155 ^A	195 ^A	170 ^A	290 ^A	1,430 ^A
Quebec	6,600 ^A	3,430 ^A	5,100 ^A	4,575 ^A	4,295 ^A	23,995 ^A
Ontario	17,635 ^A	6,445 ^A	7,110 ^A	5,145 ^A	5,705 ^A	42,035 ^A
Manitoba	5,550 ^A	2,470 ^A	3,050 ^A	2,130 ^A	2,480 ^A	15,690 ^A
Saskatchewan	13,040 ^A	7,120 ^A	8,630 ^A	5,265 ^A	4,315 ^A	38,370 ^A
Alberta	15,750 ^A	7,125 ^A	7,920 ^A	4,170 ^A	4,845 ^A	39,810 ^A
British Columbia	4,350 ^A	1,450 ^A	1,350 ^A	710 ^B	1,360 ^A	9,215 ^A
	Average per farm (\$)					
Total operating revenues						
Canada	25,673 ^A	72,045 ^A	162,167 ^A	354,877 ^A	1,569,406 ^A	315,165 ^A
Newfoundland and Labrador	23,822 ^A	66,323 ^A	176,134 ^A	x	2,388,727 ^A	632,882 ^B
Prince Edward Island	24,226 ^A	70,813 ^A	160,041 ^A	365,220 ^A	1,365,125 ^A	422,152 ^A
Nova Scotia	22,756 ^A	69,704 ^A	158,618 ^A	361,906 ^A	1,591,848 ^A	335,711 ^A
New Brunswick	23,533 ^A	71,260 ^A	167,295 ^A	362,377 ^A	1,670,115 ^B	423,241 ^A
Quebec	26,686 ^A	71,608 ^A	165,199 ^A	355,746 ^A	1,388,831 ^A	369,002 ^A
Ontario	24,856 ^A	71,840 ^A	161,166 ^A	362,382 ^A	1,642,662 ^A	316,012 ^A
Manitoba	25,815 ^A	72,317 ^A	163,175 ^A	353,977 ^A	1,541,233 ^A	344,249 ^A
Saskatchewan	26,835 ^A	72,673 ^A	162,602 ^A	351,175 ^A	1,191,412 ^A	241,410 ^A
Alberta	26,050 ^A	71,715 ^A	160,892 ^A	348,004 ^A	1,900,548 ^A	322,947 ^A
British Columbia	23,575 ^A	72,670 ^A	157,963 ^A	358,997 ^A	1,882,767 ^A	351,395 ^A
Total operating expenses						
Canada	27,776 ^A	62,059 ^A	130,087 ^A	279,256 ^A	1,325,195 ^A	264,631 ^A
Newfoundland and Labrador	26,404 ^A	53,681 ^A	165,012 ^A	x	2,018,611 ^B	541,550 ^B
Prince Edward Island	27,466 ^A	63,856 ^A	139,029 ^A	300,619 ^A	1,190,244 ^A	368,175 ^A
Nova Scotia	22,879 ^A	58,707 ^A	128,510 ^A	304,856 ^A	1,330,779 ^A	282,370 ^A
New Brunswick	24,803 ^A	60,105 ^A	148,426 ^A	295,139 ^A	1,417,780 ^B	360,786 ^A
Quebec	26,685 ^A	61,928 ^A	128,819 ^A	271,647 ^A	1,202,533 ^A	310,522 ^A
Ontario	28,575 ^A	64,552 ^A	134,134 ^A	286,546 ^A	1,397,536 ^A	269,331 ^A
Manitoba	26,851 ^A	60,482 ^A	132,845 ^A	280,836 ^A	1,270,984 ^A	284,150 ^A
Saskatchewan	26,639 ^A	56,789 ^A	124,016 ^A	267,692 ^A	884,695 ^A	183,753 ^A
Alberta	28,637 ^A	63,621 ^A	130,090 ^A	285,015 ^A	1,671,782 ^A	281,949 ^A
British Columbia	29,274 ^A	72,855 ^A	141,224 ^A	305,543 ^A	1,647,108 ^A	312,742 ^A
Net operating income						
Canada	-2,103	9,986	32,080	75,622	244,211	50,534
Newfoundland and Labrador	-2,581	12,642	11,122	x	370,116	91,332
Prince Edward Island	-3,240	6,957	21,012	64,602	174,881	53,976
Nova Scotia	-122	10,997	30,108	57,051	261,069	53,342
New Brunswick	-1,270	11,154	18,869	67,238	252,334	62,455
Quebec	1	9,680	36,380	84,099	186,298	58,480
Ontario	-3,719	7,288	27,032	75,836	245,126	46,681
Manitoba	-1,036	11,835	30,330	73,141	270,249	60,099
Saskatchewan	196	15,884	38,586	83,483	306,717	57,656
Alberta	-2,587	8,094	30,803	62,989	228,767	40,998
British Columbia	-5,699	-185	16,739	53,454	235,659	38,653
Net operating income adjusted for CCA						
Canada	-6,756	-233	12,402	35,077	120,765	21,029
Newfoundland and Labrador	-7,262	3,878	-9,078	x	215,572	45,771
Prince Edward Island	-6,963	-52	5,180	31,056	67,664	18,873
Nova Scotia	-4,624	1,941	14,239	29,967	170,661	30,603
New Brunswick	-6,013	1,598	-1,172	26,863	135,800	28,189
Quebec	-4,477	-430	16,345	49,578	100,623	29,636
Ontario	-7,956	-2,999	9,532	40,717	127,621	20,120
Manitoba	-4,937	3,074	11,980	32,120	125,498	25,290
Saskatchewan	-4,069	7,075	17,712	36,341	174,421	28,523
Alberta	-8,237	-4,101	9,613	15,110	78,991	9,118
British Columbia	-10,935	-10,657	-627	22,892	117,348	12,167

Table 8-2
Average operating revenues and expenses by revenue class and farm type, Canada

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	32,110 A	16,510 A	20,555 A	12,880 A	12,765 A	94,820 A
Oilseed and grain farming	19,495 A	12,515 A	16,630 A	10,920 A	9,480 A	69,030 A
Potato farming	165 E	65 B	105 B	150 B	630 A	1,115 A
Other vegetable (except potato) and melon farming	735 B	390 B	460 B	245 C	500 B	2,325 A
Fruit and tree nut farming	1,905 A	850 A	1,020 A	435 B	510 B	4,715 A
Greenhouse, nursery and floriculture production	895 B	375 B	610 B	470 B	1,140 A	3,500 A
Other crop farming	8,915 A	2,310 B	1,735 B	670 B	505 C	14,140 A
Animal production	32,945 A	12,090 A	13,260 A	9,655 A	11,210 A	79,155 A
Beef cattle ranching and farming, including feedlots	25,095 A	9,575 A	8,590 A	2,910 A	2,520 A	48,690 A
Dairy cattle and milk production	240 C	495 B	2,565 A	5,025 A	4,060 A	12,390 A
Hog and pig farming	290 C	190 D	465 B	555 B	1,705 A	3,220 A
Poultry and egg production	660 B	170 D	340 C	715 B	2,260 A	4,145 A
Other animal production	6,660 A	1,650 B	1,295 B	445 C	660 B	10,715 A
Total	65,060 A	28,595 A	33,820 A	22,540 A	23,965 A	173,980 A
	Average per farm (\$)					
Total operating revenues						
Crop production	26,410 A	72,231 A	162,805 A	351,846 A	1,327,210 A	283,301 A
Oilseed and grain farming	27,861 A	72,553 A	163,778 A	352,104 A	1,067,800 A	262,803 A
Potato farming	24,940 C	76,335 A	164,189 A	369,815 A	1,913,883 A	1,154,731 A
Other vegetable (except potato) and melon farming	26,252 A	71,767 A	157,557 A	341,651 A	1,705,249 A	452,486 A
Fruit and tree nut farming	25,995 A	72,254 A	163,865 A	355,105 A	1,338,154 A	235,972 A
Greenhouse, nursery and floriculture production	24,175 A	71,594 A	166,217 A	354,088 A	2,995,074 A	1,065,722 A
Other crop farming	23,595 A	70,568 A	152,965 A	343,726 A	1,327,034 C	109,339 B
Animal production	24,955 A	71,792 A	161,178 A	358,920 A	1,845,203 A	353,334 A
Beef cattle ranching and farming, including feedlots	25,281 A	71,546 A	155,583 A	346,095 A	2,691,274 A	214,596 A
Dairy cattle and milk production	30,807 B	75,218 A	180,190 A	361,710 A	1,063,406 A	536,042 A
Hog and pig farming	29,372 A	76,086 A	172,180 A	372,473 A	2,391,569 A	1,367,521 A
Poultry and egg production	21,225 A	69,155 A	173,915 A	388,259 A	1,845,252 A	1,092,018 A
Other animal production	23,702 A	71,912 A	153,106 A	347,095 A	2,006,346 B	182,277 A
Total	25,673 A	72,045 A	162,167 A	354,877 A	1,569,406 A	315,165 A
Total operating expenses						
Crop production	25,082 A	59,076 A	127,562 A	271,825 A	1,055,890 A	225,520 A
Oilseed and grain farming	25,398 A	57,989 A	126,322 A	268,345 A	800,321 A	200,464 A
Potato farming	22,031 D	62,341 A	143,396 A	330,614 A	1,571,180 A	952,594 A
Other vegetable (except potato) and melon farming	23,491 A	65,214 B	130,983 A	299,226 A	1,454,877 A	387,188 A
Fruit and tree nut farming	30,478 A	74,654 A	150,931 A	307,076 A	1,154,084 A	211,143 A
Greenhouse, nursery and floriculture production	23,506 A	72,594 C	143,235 A	308,508 A	2,665,089 A	948,085 A
Other crop farming	23,585 A	55,894 A	118,324 A	257,102 A	1,095,178 C	90,213 B
Animal production	30,402 A	66,134 A	134,003 A	289,167 A	1,631,900 A	311,482 A
Beef cattle ranching and farming, including feedlots	29,423 A	64,838 A	131,085 A	309,031 A	2,583,840 A	203,315 A
Dairy cattle and milk production	31,390 B	63,238 C	134,211 A	266,514 A	811,508 A	404,905 A
Hog and pig farming	30,077 B	68,500 A	151,754 B	336,936 A	2,267,153 A	1,291,898 A
Poultry and egg production	27,082 A	56,087 B	177,887 C	318,830 A	1,559,512 A	925,223 A
Other animal production	34,402 A	75,259 A	134,798 A	307,937 A	1,642,436 B	163,207 A
Total	27,776 A	62,059 A	130,087 A	279,256 A	1,325,195 A	264,631 A
Net operating income						
Crop production	1,329	13,155	35,243	80,022	271,321	57,781
Oilseed and grain farming	2,463	14,564	37,456	83,759	267,479	62,339
Potato farming	2,909	13,994	20,794	39,201	342,703	202,137
Other vegetable (except potato) and melon farming	2,761	6,553	26,574	42,425	250,372	65,298
Fruit and tree nut farming	-4,483	-2,401	12,934	48,029	184,069	24,828
Greenhouse, nursery and floriculture production	669	-999	22,982	45,581	329,986	117,637
Other crop farming	10	14,674	34,641	86,624	231,856	19,126
Animal production	-5,447	5,658	27,175	69,752	213,303	41,853
Beef cattle ranching and farming, including feedlots	-4,142	6,708	24,499	37,064	107,435	11,280
Dairy cattle and milk production	-583	11,980	45,979	95,196	251,898	131,137
Hog and pig farming	-705	7,587	20,426	35,537	124,416	75,623
Poultry and egg production	-5,857	13,068	-3,972	69,430	285,739	166,795
Other animal production	-10,701	-3,347	18,308	39,158	363,910	19,070
Total	-2,103	9,986	32,080	75,622	244,211	50,534

Table 8-2 – continued

Average operating revenues and expenses by revenue class and farm type, Canada

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-3,232	2,983	14,195	34,464	129,102	24,566
Oilseed and grain farming	-1,709	5,492	15,865	35,759	126,845	27,411
Potato farming	-499	7,011	5,077	3,175	170,190	97,429
Other vegetable (except potato) and melon farming	-828	-3,072	12,772	21,247	143,656	34,749
Fruit and tree nut farming	-9,199	-11,598	-3,693	23,885	95,788	5,927
Greenhouse, nursery and floriculture production	-2,889	-7,695	9,599	18,427	153,634	52,595
Other crop farming	-5,571	-2,585	11,243	43,168	84,938	2,558
Animal production	-10,191	-4,626	9,623	35,895	111,256	16,792
Beef cattle ranching and farming, including feedlots	-9,008	-4,103	6,575	2,491	23,259	-2,938
Dairy cattle and milk production	-4,524	5,988	28,144	59,943	134,819	74,472
Hog and pig farming	-5,959 ^E	-3,774	-1,586	5,991	22,657	12,080
Poultry and egg production	-8,832	6,028	-15,066	42,630	203,045	115,476
Other animal production	-15,169	-12,067	3,696	8,953	218,896	2,997
Total	-6,756	-233	12,402	35,077	120,765	21,029

Table 9-1

Distribution of farms by net operating income, province and farm type — Canada

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	21,550^A	31,755^A	13,775^A	12,185^A	15,555^A	94,820^A	57,781	22.7
Oilseed and grain farming	13,700 ^A	21,400 ^A	11,075 ^A	10,185 ^A	12,670 ^A	69,030 ^A	62,339	19.8
Potato farming	245 ^C	170 ^D	90 ^B	120 ^B	485 ^A	1,115 ^A	202,137	22.0
Other vegetable (except potato) and melon farming	560 ^B	865 ^B	275 ^C	240 ^C	400 ^C	2,325 ^A	65,298	24.1
Fruit and tree nut farming	1,805 ^A	1,640 ^A	445 ^B	400 ^B	435 ^B	4,715 ^A	24,828	38.3
Greenhouse, nursery and floriculture production	885 ^B	1,065 ^B	395 ^C	350 ^B	800 ^B	3,500 ^A	117,637	25.3
Other crop farming	4,355 ^A	6,620 ^A	1,505 ^B	895 ^B	770 ^B	14,140 ^A	19,126	30.8
Animal production	27,640^A	23,165^A	8,620^A	8,445^A	11,280^A	79,155^A	41,853	34.9
Beef cattle ranching and farming, including feedlots	19,985 ^A	17,600 ^A	5,535 ^A	3,430 ^A	2,135 ^A	48,690 ^A	11,280	41.0
Dairy cattle and milk production	650 ^B	855 ^B	1,640 ^B	3,510 ^A	5,735 ^A	12,390 ^A	131,137	5.2
Hog and pig farming	930 ^B	610 ^B	315 ^C	420 ^B	940 ^B	3,220 ^A	75,623	28.9
Poultry and egg production	780 ^B	550 ^B	375 ^C	565 ^B	1,885 ^A	4,145 ^A	166,795	18.8
Other animal production	5,300 ^A	3,555 ^B	750 ^B	530 ^B	590 ^B	10,715 ^A	19,070	49.5
Total	49,185^A	54,925^A	22,400^A	20,625^A	26,835^A	173,980^A	50,534	28.3

Table 9-2
Distribution of farms by net operating income, province and farm type — Newfoundland and Labrador

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number					\$	%		
Crop production	35^B	55^A	x	x	x	140^A	23,165	25.0
Oilseed and grain farming	0	0	x	0	0	x	x	x
Potato farming	x	x	x	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	50 ^A	16,228	x
Fruit and tree nut farming	x	x	0	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	50 ^B	34,244	x
Other crop farming	x	x	x	x	x	x	x	x
Animal production	30^B	25^A	x	x	35^B	115^A	175,388	26.1
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	35 ^B	285,224	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	0	x	x	x	x	x
Other animal production	x	x	x	x	x	25 ^B	131,896	x
Total	70^A	85^A	x	25^B	45^B	250^A	91,332	28.0

Table 9-3
Distribution of farms by net operating income, province and farm type — Prince Edward Island

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number					\$	%		
Crop production	165^A	130^A	65^A	55^A	125^A	540^A	71,269	30.6
Oilseed and grain farming	40 ^B	30 ^B	x	x	x	100 ^A	17,872	40.0
Potato farming	75 ^B	x	x	30 ^B	105 ^A	260 ^A	125,463	28.8
Other vegetable (except potato) and melon farming	x	x	x	x	x	30 ^A	68,604	x
Fruit and tree nut farming	25 ^B	30 ^B	x	x	x	80 ^A	18,381	31.2
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	30 ^B	x	x	x	70 ^B	9,918	x
Animal production	235^A	175^A	65^A	60^A	100^A	635^A	39,193	37.0
Beef cattle ranching and farming, including feedlots	155 ^A	110 ^A	25 ^A	x	x	300 ^A	-135	51.7
Dairy cattle and milk production	x	30 ^B	30 ^B	45 ^A	75 ^B	195 ^A	103,192	x
Hog and pig farming	x	x	x	x	x	30 ^B	36,758	x
Poultry and egg production	x	x	0	x	x	30 ^B	80,132	x
Other animal production	45 ^C	x	x	0	x	75 ^B	13,769	60.0
Total	405^A	305^A	130^A	115^A	220^A	1,175^A	53,976	34.5

**Table 9-4
Distribution of farms by net operating income, province and farm type — Nova Scotia**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	215^B	505^A	85^A	70^A	65^B	945^A	30,303	22.8
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	0	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	45 ^C	x	x	x	90 ^B	43,148	x
Fruit and tree nut farming	95 ^A	265 ^B	45 ^A	35 ^B	30 ^B	475 ^A	28,342	20.0
Greenhouse, nursery and floriculture production	40 ^D	105 ^C	x	x	x	185 ^B	27,161	21.6
Other crop farming	60 ^C	75 ^C	x	x	x	155 ^B	31,274	38.7
Animal production	320^A	295^A	95^A	125^A	220^A	1,060^A	73,876	30.2
Beef cattle ranching and farming, including feedlots	180 ^A	185 ^B	30 ^A	x	x	405 ^A	1,539	44.4
Dairy cattle and milk production	x	x	30 ^B	65 ^A	95 ^A	235 ^A	134,014	x
Hog and pig farming	x	x	0	x	x	x	x	x
Poultry and egg production	x	x	x	x	65 ^B	125 ^A	179,219	x
Other animal production	90 ^B	70 ^C	x	25 ^B	55 ^B	265 ^A	84,772	34.0
Total	540^A	800^A	185^A	200^A	285^A	2,000^A	53,342	27.0

**Table 9-5
Distribution of farms by net operating income, province and farm type — New Brunswick**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	195^A	240^A	65^A	60^B	145^A	705^A	64,569	27.7
Oilseed and grain farming	x	x	0	x	x	30 ^B	40,609	x
Potato farming	45 ^B	40 ^B	30 ^B	30 ^B	100 ^A	225 ^A	127,547	20.0
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 ^A	24,641	x
Fruit and tree nut farming	65 ^B	80 ^B	x	x	x	180 ^A	11,720	36.1
Greenhouse, nursery and floriculture production	x	40 ^C	x	x	x	70 ^B	81,050 ^E	x
Other crop farming	45 ^B	70 ^B	x	x	x	160 ^A	38,521	28.1
Animal production	240^A	230^A	80^A	75^A	115^A	730^A	60,417	32.9
Beef cattle ranching and farming, including feedlots	160 ^A	145 ^A	x	x	x	340 ^A	3,663	47.1
Dairy cattle and milk production	x	x	40 ^B	55 ^A	80 ^A	215 ^A	103,279	x
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	45 ^B	394,005	x
Other animal production	60 ^B	45 ^B	x	x	x	110 ^B	5,658	54.5
Total	430^A	465^A	150^A	135^A	260^A	1,430^A	62,455	30.1

**Table 9-6
Distribution of farms by net operating income, province and farm type — Quebec**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,440^B	4,130^A	1,430^B	1,285^B	1,265^B	10,560^A	41,403	23.1
Oilseed and grain farming	880 ^C	1,195 ^A	610 ^B	645 ^B	645 ^B	3,975 ^A	50,056	22.1
Potato farming	40 ^D	40 ^D	x	x	85 ^C	185 ^B	141,423	21.6
Other vegetable (except potato) and melon farming	150 ^C	305 ^C	80 ^C	75 ^D	125 ^B	735 ^B	70,163	20.4
Fruit and tree nut farming	265 ^C	310 ^C	105 ^D	90 ^D	95 ^C	880 ^B	31,494	30.1
Greenhouse, nursery and floriculture production	130 ^D	240 ^C	110 ^D	95 ^D	135 ^C	720 ^B	74,777	18.1
Other crop farming	970 ^C	2,035 ^B	525 ^C	355 ^C	175 ^D	4,055 ^B	19,253	23.9
Animal production	2,510^A	3,015^A	1,600^B	2,595^A	3,725^A	13,440^A	71,892	18.7
Beef cattle ranching and farming, including feedlots	1,110 ^B	1,730 ^B	420 ^B	300 ^B	270 ^B	3,830 ^A	23,981	29.0
Dairy cattle and milk production	250 ^D	360 ^C	770 ^B	1,950 ^A	2,680 ^A	6,005 ^A	111,159	4.2
Hog and pig farming	495 ^B	305 ^C	165 ^D	175 ^D	290 ^C	1,440 ^A	-11,866	34.4
Poultry and egg production	115 ^D	105 ^D	110 ^D	85 ^D	435 ^B	855 ^B	238,998	13.5
Other animal production	530 ^C	505 ^C	140 ^D	85 ^D	50 ^D	1,310 ^B	15,290	40.5
Total	4,945^A	7,150^A	3,025^A	3,875^A	4,995^A	23,995^A	58,480	20.6

**Table 9-7
Distribution of farms by net operating income, province and farm type — Ontario**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	6,150^A	8,790^A	3,015^A	2,220^A	2,565^A	22,735^A	42,292	27.1
Oilseed and grain farming	4,020 ^A	6,765 ^A	2,450 ^A	1,770 ^A	1,650 ^B	16,650 ^A	34,529	24.1
Potato farming	F	F	x	x	50 ^B	190 ^D	107,887	F
Other vegetable (except potato) and melon farming	220 ^D	260 ^B	125 ^D	105 ^D	200 ^D	905 ^B	77,693	24.3
Fruit and tree nut farming	435 ^C	235 ^B	75 ^B	105 ^D	135 ^D	1,000 ^B	30,069	43.5
Greenhouse, nursery and floriculture production	415 ^D	295 ^C	145 ^D	90 ^D	360 ^C	1,315 ^B	165,332	31.6
Other crop farming	985 ^B	1,165 ^C	200 ^D	150 ^D	175 ^D	2,680 ^B	18,074	36.8
Animal production	7,290^A	4,880^A	1,690^A	2,015^A	3,425^A	19,295^A	51,850	37.8
Beef cattle ranching and farming, including feedlots	4,385 ^A	3,005 ^B	595 ^B	330 ^B	210 ^B	8,530 ^A	3,974	51.4
Dairy cattle and milk production	240 ^C	355 ^C	655 ^B	1,115 ^B	1,885 ^A	4,250 ^A	134,475	5.6
Hog and pig farming	220 ^C	210 ^D	85 ^D	160 ^D	375 ^B	1,060 ^B	137,582	20.8
Poultry and egg production	250 ^D	160 ^D	120 ^D	260 ^C	830 ^B	1,610 ^A	164,386	15.5
Other animal production	2,200 ^B	1,155 ^C	235 ^D	145 ^D	125 ^D	3,855 ^B	-3,715	57.1
Total	13,435^A	13,665^A	4,710^A	4,235^A	5,995^A	42,035^A	46,681	32.0

**Table 9-8
Distribution of farms by net operating income, province and farm type — Manitoba**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,535^A	2,510^A	1,365^A	1,395^A	1,880^A	8,685^A	79,386	17.7
Oilseed and grain farming	1,300 ^A	2,070 ^A	1,285 ^A	1,335 ^A	1,750 ^A	7,730 ^A	76,647	16.8
Potato farming	0	x	x	x	65 ^B	90 ^B	753,294	0.0
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 ^B	36,626	x
Fruit and tree nut farming	x	x	x	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	30 ^D	x	x	x	75 ^C	116,543	x
Other crop farming	210 ^B	375 ^D	65 ^D	35 ^D	40 ^E	740 ^B	27,120	28.4
Animal production	2,570^A	2,425^A	790^A	550^A	655^A	7,000^A	36,138	36.7
Beef cattle ranching and farming, including feedlots	2,160 ^A	2,035 ^A	605 ^A	330 ^A	155 ^B	5,275 ^A	9,963	40.9
Dairy cattle and milk production	x	x	30 ^C	65 ^D	195 ^B	325 ^B	192,756	x
Hog and pig farming	65 ^D	35 ^D	35 ^D	35 ^D	155 ^B	330 ^B	205,023	19.7
Poultry and egg production	40 ^D	35 ^C	45 ^E	70 ^D	90 ^B	280 ^B	105,193	14.3
Other animal production	290 ^D	295 ^D	75 ^D	50 ^D	65 ^C	780 ^C	51,883	37.2
Total	4,105^A	4,940^A	2,160^A	1,945^A	2,540^A	15,690^A	60,099	26.2

**Table 9-9
Distribution of farms by net operating income, province and farm type — Saskatchewan**

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,790^A	7,775^A	4,710^A	4,270^A	5,715^A	27,255^A	73,425	17.6
Oilseed and grain farming	4,200 ^A	7,005 ^A	4,590 ^A	4,195 ^A	5,620 ^A	25,610 ^A	77,016	16.4
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	0	x	x	30 ^E	21,878	x
Fruit and tree nut farming	x	x	0	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	80 ^C	44,085	x
Other crop farming	550 ^D	720 ^C	115 ^E	50 ^D	80 ^E	1,515 ^B	15,166	36.3
Animal production	4,200^A	4,035^A	1,550^A	875^B	460^B	11,110^A	18,977	37.8
Beef cattle ranching and farming, including feedlots	3,775 ^A	3,725 ^A	1,455 ^A	760 ^B	300 ^B	10,015 ^A	12,249	37.7
Dairy cattle and milk production	F	x	x	x	75 ^D	130 ^C	220,294	F
Hog and pig farming	x	x	x	x	x	55 ^E	318,917 ^E	x
Poultry and egg production	F	x	x	x	30 ^C	155 ^E	64,980 ^E	F
Other animal production	305 ^C	275 ^D	60 ^D	70 ^E	45 ^C	760 ^B	42,757	40.1
Total	8,990^A	11,805^A	6,255^A	5,145^A	6,180^A	38,370^A	57,656	23.4

Table 9-10
Distribution of farms by net operating income, province and farm type — Alberta

	2010						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	4,460 ^A	5,965 ^A	2,600 ^A	2,465 ^A	3,350 ^A	18,830 ^A	59,096	23.7
Oilseed and grain farming	3,165 ^A	4,165 ^A	2,085 ^A	2,190 ^A	2,965 ^A	14,580 ^A	65,271	21.7
Potato farming	x	x	x	x	50 ^D	90 ^B	476,342	x
Other vegetable (except potato) and melon farming	x	x	x	0	x	55 ^B	219,707	x
Fruit and tree nut farming	F	x	x	0	x	F	F	F
Greenhouse, nursery and floriculture production	55 ^D	95 ^E	30 ^D	40 ^E	80 ^D	300 ^B	98,946	18.3
Other crop farming	1,120 ^B	1,665 ^B	465 ^C	235 ^C	235 ^D	3,720 ^A	21,478	30.1
Animal production	8,225 ^A	6,785 ^A	2,340 ^A	1,800 ^B	1,835 ^B	20,975 ^A	24,756	39.2
Beef cattle ranching and farming, including feedlots	6,910 ^A	5,805 ^A	2,145 ^A	1,555 ^B	1,125 ^B	17,535 ^A	13,650	39.4
Dairy cattle and milk production	x	x	x	F	330 ^C	455 ^C	229,192	x
Hog and pig farming	55 ^D	x	x	x	65 ^C	190 ^B	128,344	28.9
Poultry and egg production	50 ^D	60 ^E	x	35 ^D	110 ^B	270 ^B	192,017	18.5
Other animal production	1,200 ^B	885 ^C	135 ^D	110 ^D	210 ^D	2,535 ^B	39,634	47.3
Total	12,680 ^A	12,750 ^A	4,935 ^A	4,265 ^A	5,180 ^A	39,810 ^A	40,998	31.9

Table 9-11
Distribution of farms by net operating income, province and farm type — British Columbia

	2010						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,570 ^A	1,660 ^A	420 ^B	340 ^B	435 ^B	4,425 ^A	36,240	35.5
Oilseed and grain farming	80 ^B	145 ^B	40 ^B	40 ^C	35 ^B	335 ^A	28,433	23.9
Potato farming	x	x	x	x	x	45 ^B	134,489	x
Other vegetable (except potato) and melon farming	105 ^C	145 ^B	30 ^C	25 ^E	35 ^E	345 ^B	22,192	30.4
Fruit and tree nut farming	815 ^A	670 ^B	185 ^B	150 ^C	145 ^C	1,960 ^A	21,754	41.6
Greenhouse, nursery and floriculture production	170 ^D	225 ^C	70 ^D	70 ^D	170 ^C	695 ^B	122,443	24.5
Other crop farming	390 ^B	470 ^B	100 ^C	55 ^B	x	1,035 ^B	8,711	37.7
Animal production	2,020 ^A	1,310 ^A	415 ^B	350 ^B	700 ^A	4,795 ^A	40,886	42.1
Beef cattle ranching and farming, including feedlots	1,145 ^A	845 ^A	235 ^B	135 ^C	80 ^C	2,435 ^A	2,779	47.0
Dairy cattle and milk production	45 ^E	x	65 ^D	105 ^C	305 ^B	545 ^A	195,356	8.3
Hog and pig farming	F	x	x	x	x	80 ^D	41,207	F
Poultry and egg production	220 ^C	135 ^C	40 ^E	65 ^D	290 ^B	745 ^A	110,119	29.5
Other animal production	565 ^B	295 ^C	75 ^D	35 ^E	x	1,000 ^B	-2,638	56.5
Total	3,590 ^A	2,975 ^A	840 ^A	685 ^B	1,135 ^A	9,215 ^A	38,653	39.0

Table 10-1
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$10,000 to \$49,999

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	12,165 A	18,705 A	1,235 B	...	...	32,110 A	1,329	37.9
Oilseed and grain farming	7,000 A	11,545 A	950 B	...	...	19,495 A	2,463	35.9
Potato farming	F	F	x	...	...	165 E	2,909	F
Other vegetable (except potato) and melon farming	250 C	475 B	x	...	...	735 B	2,761	34.0
Fruit and tree nut farming	955 B	930 A	x	...	...	1,905 A	-4,483	50.1
Greenhouse, nursery and floriculture production	420 D	450 B	25 E	...	...	895 B	669	46.9
Other crop farming	3,490 B	5,215 B	215 D	...	...	8,915 A	10	39.1
Animal production	18,475 A	13,780 A	695 B	...	...	32,945 A	-5,447	56.1
Beef cattle ranching and farming, including feedlots	13,740 A	10,805 A	560 B	...	...	25,095 A	-4,142	54.8
Dairy cattle and milk production	75 B	150 D	x	...	...	240 C	-583	31.2
Hog and pig farming	130 D	140 D	x	...	...	290 C	-705	44.8
Poultry and egg production	420 C	230 B	x	...	...	660 B	-5,857	63.6
Other animal production	4,115 B	2,465 B	90 E	...	...	6,660 A	-10,701	61.8
Total	30,635 A	32,490 A	1,925 B	...	...	65,060 A	-2,103	47.1

Table 10-2
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$50,000 to \$99,999

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	3,800 A	7,250 A	4,690 A	770 B	...	16,510 A	13,155	23.0
Oilseed and grain farming	2,810 A	5,470 A	3,630 A	610 B	...	12,515 A	14,564	22.5
Potato farming	x	30 C	x	x	...	65 B	13,994	x
Other vegetable (except potato) and melon farming	95 D	175 C	105 D	x	...	390 B	6,553	24.4
Fruit and tree nut farming	345 B	340 B	150 C	x	...	850 A	-2,401	40.6
Greenhouse, nursery and floriculture production	95 D	215 C	55 D	x	...	375 B	-999	25.3
Other crop farming	435 C	1,015 B	725 B	130 E	...	2,310 B	14,674	18.8
Animal production	3,945 A	5,180 A	2,545 A	420 C	...	12,090 A	5,658	32.6
Beef cattle ranching and farming, including feedlots	3,115 A	4,130 A	2,015 A	315 C	...	9,575 A	6,708	32.5
Dairy cattle and milk production	90 D	190 C	195 C	F	...	495 B	11,980	18.2
Hog and pig farming	55 E	85 D	F	x	...	190 D	7,587	28.9
Poultry and egg production	25 D	85 D	F	x	...	170 D	13,068	14.7
Other animal production	650 B	675 B	255 C	60 E	...	1,650 B	-3,347	39.4
Total	7,745 A	12,425 A	7,235 A	1,190 B	...	28,595 A	9,986	27.1

Table 10-3
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$100,000 to \$249,999

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	2,970 A	4,455 A	5,870 A	6,115 A	1,145 B	20,555 A	35,243	14.4
Oilseed and grain farming	2,105 A	3,485 A	4,930 A	5,165 A	940 B	16,630 A	37,456	12.7
Potato farming	35 C	x	x	35 D	x	105 B	20,794	33.3
Other vegetable (except potato) and melon farming	65 C	155 C	115 B	100 D	x	460 B	26,574	14.1
Fruit and tree nut farming	320 B	275 B	195 B	195 C	40 E	1,020 A	12,934	31.4
Greenhouse, nursery and floriculture production	140 D	210 D	145 D	110 D	x	610 B	22,982	23.0
Other crop farming	315 D	320 C	470 C	515 B	125 D	1,735 B	34,641	18.2
Animal production	2,560 A	3,030 A	3,740 A	3,455 A	475 B	13,260 A	27,175	19.3
Beef cattle ranching and farming, including feedlots	1,815 A	2,185 A	2,325 A	1,975 A	280 C	8,590 A	24,499	21.1
Dairy cattle and milk production	210 D	300 B	915 B	1,015 A	125 C	2,565 A	45,979	8.2
Hog and pig farming	120 D	130 D	100 D	105 D	x	465 B	20,426	25.8
Poultry and egg production	100 E	100 D	90 D	45 D	x	340 C	-3,972	29.4
Other animal production	320 C	315 C	315 B	305 C	45 D	1,295 B	18,308	24.7
Total	5,535 A	7,485 A	9,615 A	9,565 A	1,615 B	33,820 A	32,080	16.4

Table 10-4
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$250,000 to \$499,999

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,305 B	930 B	1,640 B	4,090 A	4,915 A	12,880 A	80,022	10.1
Oilseed and grain farming	985 B	655 B	1,345 B	3,560 A	4,370 A	10,920 A	83,759	9.0
Potato farming	25 D	x	x	45 C	30 C	150 B	39,201	16.7
Other vegetable (except potato) and melon farming	75 D	x	35 D	50 C	F	245 C	42,425	30.6
Fruit and tree nut farming	85 D	60 D	55 D	135 D	90 C	435 B	48,029	19.5
Greenhouse, nursery and floriculture production	60 E	110 D	95 D	125 C	90 D	470 B	45,581	12.8
Other crop farming	75 E	60 E	85 E	170 D	285 D	670 B	86,624	11.2
Animal production	1,170 B	750 B	1,155 B	3,425 A	3,160 A	9,655 A	69,752	12.1
Beef cattle ranching and farming, including feedlots	660 B	345 B	485 B	790 B	625 B	2,910 A	37,064	22.7
Dairy cattle and milk production	160 D	165 D	420 C	2,135 A	2,150 A	5,025 A	95,196	3.2
Hog and pig farming	155 D	115 D	75 D	105 C	105 D	555 B	35,537	27.9
Poultry and egg production	95 D	65 E	115 D	280 C	165 D	715 B	69,430	13.3
Other animal production	105 E	60 E	55 D	120 D	115 D	445 C	39,158	23.6
Total	2,480 B	1,675 A	2,790 A	7,515 A	8,080 A	22,540 A	75,622	11.0

Table 10-5
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues of \$500,000 and over

	2010						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
Crop production	1,305 B	415 C	350 C	1,205 B	9,495 A	12,765 A	271,321	10.2
Oilseed and grain farming	805 B	235 D	225 C	845 B	7,360 A	9,480 A	267,479	8.5
Potato farming	105 B	x	x	40 C	455 A	630 A	342,703	16.7
Other vegetable (except potato) and melon farming	65 D	35 E	x	75 D	315 C	500 B	250,372	13.0
Fruit and tree nut farming	100 D	35 E	x	50 D	305 C	510 B	184,069	19.6
Greenhouse, nursery and floriculture production	180 D	85 E	70 E	110 D	695 B	1,140 A	329,986	15.8
Other crop farming	F	x	x	85 E	355 C	505 C	231,856	F
Animal production	1,490 A	435 C	485 B	1,150 B	7,645 A	11,210 A	213,303	13.3
Beef cattle ranching and farming, including feedlots	655 B	135 C	150 B	345 B	1,235 B	2,520 A	107,435	26.0
Dairy cattle and milk production	110 D	45 D	105 E	330 C	3,460 A	4,060 A	251,898	2.7
Hog and pig farming	465 B	145 D	85 D	195 D	810 B	1,705 A	124,416	27.3
Poultry and egg production	140 D	55 E	110 D	235 C	1,715 A	2,260 A	285,739	6.2
Other animal production	110 D	F	35 E	40 E	430 B	660 B	363,910	16.7
Total	2,790 A	850 B	835 B	2,360 A	17,140 A	23,965 A	244,211	11.6

Table 11-1
Average operating revenues and expenses by province (or region) for selected farm types — Oilseed and grain farming

	2010							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	150^A	3,975^A	16,650^A	7,730^A	25,610^A	14,580^A	335^A	69,030^A
Distribution by province (%)	0.2	5.8	24.1	11.2	37.1	21.1	0.5	100.0
	Average per farm (\$)							
Total operating revenues	156,633^A	229,142^A	174,229^A	353,692^A	277,326^A	301,924^A	202,696^A	262,803^A
Total crop revenues	103,738^B	163,603^A	137,449^A	270,573^A	207,848^A	212,132^A	143,572^A	195,707^A
Total grains and oilseeds	93,640 ^B	155,971 ^A	131,919 ^A	265,993 ^A	205,805 ^A	205,105 ^A	136,738 ^A	191,123 ^A
Total other crops	10,099 ^B	7,632 ^B	5,531 ^B	4,580 ^D	2,043 ^C	7,027 ^C	6,834 ^B	4,584 ^B
Potatoes	x	F	92 ^E	F	x	F	x	292 ^E
Fruits	x	310 ^E	173 ^C	F	8 ^E	x	x	65 ^C
Vegetables	2,143 ^E	3,685 ^C	1,975 ^D	26 ^C	F	137 ^A	120 ^A	759 ^C
Tobacco	0	0	129 ^E	x	x	x	0	31 ^E
Greenhouse, nursery and floriculture products	0	62 ^D	F	57 ^A	79 ^B	83 ^C	x	F
Forage crops (including seeds)	6,963 ^B	2,788 ^B	2,425 ^A	2,596 ^B	1,789 ^C	5,326 ^C	6,577 ^B	2,872 ^D
Other crops	x	623 ^D	497 ^E	x	18 ^A	F	0	449 ^D
Total livestock and product revenues	9,110^C	9,393^C	8,726^B	18,051^A	11,985^A	21,099^B	4,757^B	13,612^A
Cattle	6,103 ^B	2,259 ^D	4,017 ^B	13,059 ^A	9,995 ^A	18,101 ^B	3,533 ^B	10,123 ^A
Hogs	x	2,032 ^C	1,151 ^D	2,560 ^A	728 ^A	792 ^B	x	1,127 ^A
Poultry and eggs	x	1,916 ^D	1,912 ^E	1,055 ^B	428 ^A	914 ^C	x	1,044 ^C
Dairy products and subsidies	x	2,917 ^E	1,317 ^D	F	444 ^A	786 ^A	0	927 ^C
Other livestock and products	x	268 ^E	329 ^B	391 ^D	389 ^D	506 ^D	219 ^B	392 ^B
Program payments and insurance proceeds	14,880^B	25,316^A	6,768^B	29,028^A	26,667^A	31,072^A	26,409^B	22,958^A
Total other revenues	28,905^B	30,830^B	21,287^B	36,041^A	30,825^A	37,621^A	27,958^B	30,526^A
Custom work and machine rental	15,344 ^B	24,255 ^B	15,553 ^B	8,743 ^B	6,410 ^A	10,080 ^B	11,212 ^B	10,722 ^A
Rental income	x	3,302 ^D	2,712 ^B	2,832 ^B	3,537 ^B	9,644 ^B	9,553 ^B	4,572 ^A
Miscellaneous revenues	x	3,274 ^B	3,022 ^B	24,465 ^A	20,878 ^A	17,897 ^A	7,193 ^B	15,233 ^A
Total operating expenses	132,706^A	179,085^A	139,700^A	277,046^A	200,310^A	236,653^A	174,263^A	200,464^A
Total crop expenses	36,730^A	55,513^A	46,113^A	114,837^A	79,083^A	84,454^A	65,044^B	74,752^A
Fertilizer and lime	15,730 ^A	24,323 ^A	21,221 ^A	56,500 ^A	36,443 ^A	45,407 ^A	35,180 ^B	36,162 ^A
Pesticides	6,556 ^B	7,413 ^A	7,935 ^A	30,377 ^A	27,377 ^A	21,264 ^A	14,566 ^B	20,475 ^A
Seed and plants	14,035 ^B	23,171 ^A	16,618 ^A	27,798 ^A	15,120 ^A	17,167 ^A	15,135 ^B	17,795 ^A
Other crop expenses	409 ^A	605 ^D	338 ^D	163 ^A	143 ^B	F	164 ^C	320 ^D
Total livestock expenses	5,573^B	4,870^C	6,058^B	7,797^A	5,006^A	11,835^B	4,227^A	7,004^A
Cattle purchases	1,801 ^C	890 ^E	1,613 ^B	2,618 ^B	2,261 ^B	6,405 ^C	1,348 ^B	2,936 ^B
Hog purchases	x	F	265 ^D	x	143 ^A	89 ^D	x	163 ^B
Poultry and egg purchases	x	F	322 ^E	173 ^A	57 ^A	121 ^D	x	184 ^D
Other livestock purchases	263 ^C	47 ^D	151 ^C	121 ^E	128 ^D	F	x	155 ^C
Feed, supplements, straw and bedding	2,993 ^C	2,700 ^B	3,296 ^B	4,058 ^B	1,949 ^A	4,185 ^B	2,517 ^A	3,030 ^A
Veterinary fees, medicine and breeding fees	292 ^C	433 ^C	362 ^C	634 ^B	444 ^A	729 ^C	330 ^B	504 ^A
Other livestock expenses	0	x	48 ^E	x	24 ^A	52 ^A	0	32 ^B
Total machinery expenses	26,488^A	28,712^A	19,862^A	42,007^A	32,814^A	34,905^A	30,249^A	30,899^A
Small tools	342 ^A	219 ^B	497 ^A	634 ^A	762 ^A	715 ^A	407 ^B	640 ^A
Net fuel expenses, machinery, truck, auto	11,753 ^A	12,220 ^A	9,088 ^A	21,020 ^A	16,045 ^A	16,146 ^A	14,770 ^A	14,710 ^A
Repairs, licenses and insurance	14,393 ^B	16,274 ^A	10,277 ^A	20,354 ^A	16,006 ^A	18,044 ^A	15,073 ^A	15,549 ^A
Total general expenses	63,915^B	89,990^A	67,667^A	112,405^A	83,407^A	105,458^A	74,743^A	87,809^A
Salaries (including CPP, QPP, EI)	14,606 ^B	11,744 ^B	8,579 ^B	15,207 ^A	9,938 ^A	15,196 ^B	16,474 ^B	11,457 ^A
Rent	6,056 ^B	11,290 ^B	12,347 ^B	20,496 ^A	12,163 ^A	15,420 ^A	6,670 ^B	13,738 ^A
Insurance	4,436 ^B	5,657 ^A	3,922 ^A	5,355 ^A	3,314 ^A	5,406 ^A	3,434 ^B	4,269 ^A
Utilities	3,831 ^B	6,082 ^B	3,994 ^A	4,483 ^A	3,496 ^A	5,805 ^C	3,684 ^A	4,365 ^A
Custom work and machine rental	12,397 ^B	18,046 ^A	13,748 ^A	20,045 ^A	16,175 ^A	17,823 ^A	10,666 ^B	16,443 ^A
Net interest expenses	8,148 ^B	13,563 ^A	8,319 ^A	11,943 ^A	9,591 ^A	11,714 ^A	9,023 ^B	10,219 ^A
Net property taxes	1,885 ^A	3,320 ^A	3,252 ^A	5,755 ^A	4,262 ^A	3,154 ^B	1,869 ^B	3,880 ^A
Building and fence repairs	2,104 ^B	4,452 ^B	3,157 ^B	3,003 ^A	2,213 ^A	3,185 ^C	3,424 ^A	2,869 ^A
Marketing expenses	2,119 ^B	2,345 ^B	2,406 ^B	8,115 ^A	6,576 ^A	7,074 ^B	5,205 ^B	5,588 ^A
Miscellaneous expenses	8,334 ^B	13,491 ^A	7,942 ^A	18,003 ^A	15,681 ^A	20,681 ^A	14,294 ^A	14,982 ^A
Net operating income	23,927	50,056	34,529	76,647	77,016	65,271	28,433	62,339
Adjustment for capital cost allowance (CCA)	23,815 ^B	29,741 ^A	20,967 ^A	44,410 ^A	36,056 ^A	45,448 ^A	32,622 ^A	34,929 ^A
Net operating income adjusted for CCA	112	20,316	13,562	32,236	40,960	19,822	-4,189	27,411
	Operating margins per dollar of revenue							
Operating margin	0.15	0.22	0.20	0.22	0.28	0.22	0.14	0.24
Operating margin adjusted for CCA	0.00	0.09	0.08	0.09	0.15	0.07	-0.02	0.10

Table 11-2
Average operating revenues and expenses by province (or region) for selected farm types — Potato farming

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	260 ^A	x	225 ^A	185 ^B	190 ^D	90 ^B	x	90 ^B	45 ^B	1,115 ^A
Distribution by province (%)	x	23.3	x	20.2	16.6	17.0	8.1	x	8.1	4.0	100.0
	Average per farm (\$)										
Total operating revenues	x	1,095,964 ^A	x	862,404 ^A	767,970 ^B	839,003 ^D	3,049,898 ^B	x	1,905,734 ^B	1,073,598 ^A	1,154,731 ^A
Total crop revenues	x	931,260 ^A	x	719,649 ^A	638,253 ^B	788,008 ^D	2,843,063 ^B	x	1,575,136 ^B	855,992 ^A	1,004,386 ^A
Total grains and oilseeds	x	59,232 ^A	x	53,402 ^B	36,366 ^C	41,436 ^E	518,868 ^C	x	204,771 ^C	x	96,272 ^B
Total other crops	x	872,029 ^A	x	666,247 ^A	601,887 ^B	746,572 ^D	2,324,195 ^B	x	1,370,365 ^B	x	908,114 ^A
Potatoes	x	868,532 ^A	x	662,569 ^A	593,255 ^B	701,821 ^D	2,298,962 ^B	x	1,324,810 ^B	758,881 ^A	887,674 ^A
Fruits	x	x	x	x	x	x	x	x	0	x	1,084 ^E
Vegetables	x	x	x	246 ^E	5,394 ^E	F	F	x	11,844 ^D	65,877 ^E	13,547 ^D
Tobacco	x	0	x	0	0	0	0	x	x	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	0	x	x	x	x	x	F
Forage crops (including seeds)	x	2,779 ^B	x	3,209 ^C	1,302 ^D	433 ^E	1,557 ^B	x	F	x	2,150 ^B
Other crops	x	0	x	0	x	0	0	x	27,802 ^D	0	2,141 ^D
Total livestock and product revenues	x	37,732 ^C	x	7,479 ^C	F	8,494 ^D	22,051 ^D	x	x	5,294 ^C	16,400 ^B
Cattle	x	23,701 ^D	x	5,090 ^A	F	8,195 ^D	13,986 ^D	x	x	5,205 ^C	10,819 ^C
Hogs	x	x	x	x	x	x	0	x	x	x	168 ^E
Poultry and eggs	x	369 ^B	x	x	0	x	x	x	x	x	749 ^A
Dairy products and subsidies	x	13,319 ^D	x	x	x	0	x	x	0	0	4,570 ^D
Other livestock and products	x	x	x	x	x	x	0	x	0	x	93 ^E
Program payments and insurance proceeds	x	86,259 ^B	x	92,265 ^B	81,451 ^C	20,550 ^D	67,554 ^B	x	x	71,215 ^E	79,728 ^B
Total other revenues	x	40,712 ^C	x	43,010 ^C	41,071 ^C	21,951 ^D	117,230 ^B	x	118,004 ^D	141,096 ^C	54,217 ^B
Custom work and machine rental	x	33,475 ^C	x	27,177 ^C	27,488 ^D	12,821 ^E	43,608 ^C	x	58,727 ^E	124,868 ^B	34,015 ^B
Rental income	x	5,978 ^D	x	5,370 ^C	8,671 ^E	7,024 ^E	32,619 ^C	x	43,047 ^C	x	11,828 ^B
Miscellaneous revenues	x	1,259 ^C	x	10,463 ^E	F	2,107 ^E	41,003 ^B	x	F	x	8,375 ^C
Total operating expenses	x	970,501 ^A	x	734,857 ^A	626,547 ^B	731,116 ^D	2,296,604 ^B	x	1,429,392 ^B	939,109 ^A	952,594 ^A
Total crop expenses	x	386,626 ^A	x	276,230 ^A	237,255 ^B	283,790 ^D	785,825 ^B	x	x	x	343,771 ^A
Fertilizer and lime	x	163,948 ^A	x	112,041 ^A	99,474 ^B	98,258 ^D	318,173 ^B	x	136,713 ^B	64,759 ^B	133,955 ^A
Pesticides	x	118,549 ^A	x	78,912 ^A	50,584 ^B	70,194 ^D	239,971 ^B	x	127,047 ^B	x	95,756 ^A
Seed and plants	x	83,193 ^A	x	71,248 ^A	60,536 ^B	79,663 ^D	209,764 ^B	x	132,055 ^B	79,346 ^B	89,937 ^A
Other crop expenses	x	20,936 ^C	x	14,029 ^B	26,661 ^B	35,675 ^E	17,917 ^C	x	x	47,628 ^D	24,123 ^B
Total livestock expenses	x	18,846 ^D	x	2,747 ^C	F	4,260 ^D	10,786 ^C	x	x	x	8,916 ^C
Cattle purchases	x	10,626 ^D	x	x	x	2,594 ^D	x	x	x	x	4,305 ^C
Hog purchases	x	0	x	x	0	x	0	x	0	x	x
Poultry and egg purchases	x	78 ^A	x	x	0	x	x	x	0	x	162 ^A
Other livestock purchases	x	x	x	x	0	x	0	x	x	0	F
Feed, supplements, straw and bedding	x	6,130 ^C	x	962 ^D	F	1,438 ^E	8,038 ^C	x	x	x	3,785 ^D
Veterinary fees, medicine and breeding fees	x	1,469 ^D	x	228 ^D	x	F	162 ^D	x	F	x	493 ^C
Other livestock expenses	x	x	x	0	0	x	x	x	0	0	x
Total machinery expenses	x	122,337 ^A	x	99,580 ^A	77,472 ^B	81,908 ^D	254,424 ^B	x	145,501 ^B	87,513 ^A	112,809 ^A
Small tools	x	386 ^B	x	307 ^B	136 ^E	389 ^D	470 ^C	x	335 ^D	391 ^C	330 ^B
Net fuel expenses, machinery, truck, auto	x	52,380 ^A	x	42,080 ^A	28,043 ^B	29,487 ^D	115,039 ^B	x	53,531 ^C	36,589 ^B	46,074 ^A
Repairs, licenses and insurance	x	69,570 ^A	x	57,193 ^A	49,293 ^B	52,032 ^D	138,916 ^B	x	91,635 ^B	50,534 ^B	66,405 ^A
Total general expenses	x	442,692 ^A	x	356,300 ^A	307,687 ^B	361,159 ^D	1,245,568 ^B	x	842,284 ^B	614,177 ^A	487,098 ^A
Salaries (including CPP, QPP, EI)	x	167,600 ^A	x	146,455 ^A	130,719 ^B	135,465 ^D	426,781 ^B	x	232,492 ^C	202,183 ^B	177,456 ^A
Rent	x	48,380 ^A	x	30,801 ^C	19,635 ^B	36,726 ^E	167,199 ^C	x	130,745 ^C	55,147 ^B	53,543 ^B
Insurance	x	24,564 ^A	x	21,089 ^A	16,734 ^B	10,903 ^D	47,669 ^B	x	31,629 ^B	14,844 ^B	21,678 ^A
Utilities	x	21,902 ^A	x	18,557 ^A	14,082 ^B	17,687 ^D	57,238 ^B	x	54,394 ^B	15,614 ^B	24,090 ^A
Custom work and machine rental	x	43,825 ^B	x	29,076 ^B	33,911 ^B	44,057 ^E	217,356 ^B	x	171,835 ^C	214,681 ^D	70,470 ^B
Net interest expenses	x	55,287 ^A	x	37,933 ^B	25,735 ^B	43,752 ^D	111,091 ^B	x	64,626 ^C	19,351 ^C	47,440 ^A
Net property taxes	x	5,310 ^A	x	4,113 ^A	5,358 ^C	4,940 ^D	24,300 ^B	x	6,881 ^D	7,146 ^C	6,648 ^A
Building and fence repairs	x	9,846 ^A	x	10,282 ^B	8,823 ^B	9,198 ^D	30,677 ^B	x	22,459 ^C	13,336 ^B	12,378 ^A
Marketing expenses	x	26,370 ^A	x	18,371 ^A	14,768 ^C	33,167 ^E	52,459 ^B	x	48,614 ^C	37,185 ^C	28,209 ^B
Miscellaneous expenses	x	39,609 ^A	x	39,622 ^A	37,922 ^B	25,263 ^D	110,800 ^B	x	78,609 ^B	34,691 ^A	45,187 ^A
Net operating income	x	125,463	x	127,547	141,423	107,887	753,294	x	476,342	134,489	202,137
Adjustment for capital cost allowance (CCA)	x	91,326 ^A	x	80,188 ^A	69,906 ^B	71,577 ^D	251,325 ^B	x	232,083 ^C	83,024 ^B	104,708 ^A
Net operating income adjusted for CCA	x	34,137	x	47,360	71,516	36,310	501,970	x	244,259	51,464	97,429
	Operating margins per dollar of revenue										
Operating margin	x	0.11	x	0.15	0.18	0.13	0.25	x	0.25	0.13	0.18
Operating margin adjusted for CCA	x	0.03	x	0.05	0.09	0.04	0.16	x	0.13	0.05	0.08

Table 11-3
Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming

	2010					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	205^A	735^B	905^B	115^B	345^B	2,325^A
Distribution by province (%)	8.8	31.6	38.9	4.9	14.8	100.0
	Average per farm (\$)					
Total operating revenues	228,406^B	526,362^B	512,744^B	565,437^B	232,834^B	452,486^A
Total crop revenues	204,723^B	469,238^B	467,811^B	523,698^B	217,741^B	410,197^A
Total grains and oilseeds	2,540 ^B	17,520 ^D	43,302 ^D	33,777 ^C	F	24,673 ^C
Total other crops	202,183 ^B	451,718 ^B	424,509 ^B	489,921 ^B	216,491 ^B	385,524 ^A
Potatoes	7,843 ^D	F	F	3,649 ^E	F	5,017 ^D
Fruits	4,646 ^C	3,672 ^D	2,208 ^E	x	10,405 ^D	4,151 ^B
Vegetables	184,627 ^B	439,604 ^B	411,398 ^B	479,953 ^B	194,113 ^B	371,113 ^A
Tobacco	x	x	870 ^E	0	0	349 ^E
Greenhouse, nursery and floriculture products	3,508 ^A	1,797 ^D	F	2,770 ^E	4,061 ^D	4,152 ^D
Forage crops (including seeds)	1,548 ^D	633 ^E	242 ^D	x	811 ^D	588 ^C
Other crops	x	x	127 ^B	0	0	155 ^D
Total livestock and product revenues	x	305^D	F	F	1,618^B	1,382^E
Cattle	x	98 ^B	316 ^C	F	x	499 ^C
Hogs	106 ^D	0	x	x	12 ^E	x
Poultry and eggs	253 ^B	F	F	F	561 ^C	F
Dairy products and subsidies	0	x	0	0	x	x
Other livestock and products	x	x	x	x	F	89 ^D
Program payments and insurance proceeds	x	35,599^B	24,711^D	23,419^C	8,107^D	24,574^B
Total other revenues	8,462^A	21,220^B	18,302^C	16,664^C	5,367^C	16,333^B
Custom work and machine rental	6,567 ^A	13,116 ^C	11,237 ^D	10,972 ^C	3,403 ^D	10,234 ^B
Rental income	804 ^D	4,244 ^D	4,643 ^D	3,624 ^D	540 ^E	3,506 ^C
Miscellaneous revenues	1,091 ^B	3,860 ^C	F	2,067 ^B	1,424 ^B	2,593 ^D
Total operating expenses	191,563^B	456,199^B	435,051^B	450,052^B	210,641^B	387,188^A
Total crop expenses	46,184^B	138,837^B	134,653^B	109,441^C	51,036^C	114,258^A
Fertilizer and lime	12,017 ^B	35,489 ^B	33,002 ^C	26,535 ^D	12,881 ^C	28,572 ^B
Pesticides	9,247 ^B	23,880 ^B	28,279 ^C	16,026 ^D	7,569 ^D	21,449 ^B
Seed and plants	12,511 ^B	34,230 ^B	43,483 ^B	31,096 ^C	11,370 ^B	32,327 ^A
Other crop expenses	12,408 ^C	45,238 ^B	29,889 ^C	35,783 ^C	19,216 ^D	31,910 ^B
Total livestock expenses	785^A	473^E	1,543^E	696^C	1,160^B	1,034^D
Cattle purchases	114 ^B	F	70 ^C	287 ^D	x	107 ^E
Hog purchases	x	0	x	x	x	x
Poultry and egg purchases	82 ^D	F	28 ^D	x	141 ^E	65 ^E
Other livestock purchases	49 ^B	x	F	x	49 ^D	F
Feed, supplements, straw and bedding	423 ^A	215 ^B	1,088 ^E	227 ^B	820 ^B	666 ^D
Veterinary fees, medicine and breeding fees	107 ^B	32 ^B	76 ^E	F	78 ^C	66 ^C
Other livestock expenses	x	x	x	0	0	x
Total machinery expenses	23,633^B	45,937^B	39,696^B	49,683^B	21,452^C	38,033^A
Small tools	524 ^B	295 ^C	644 ^B	713 ^C	531 ^B	509 ^B
Net fuel expenses, machinery, truck, auto	9,653 ^B	16,119 ^B	16,846 ^B	18,160 ^B	7,682 ^B	14,670 ^A
Repairs, licenses and insurance	13,456 ^B	29,523 ^B	22,206 ^B	30,809 ^B	13,239 ^C	22,854 ^A
Total general expenses	120,962^B	270,952^B	259,158^B	290,232^B	136,993^B	233,864^A
Salaries (including CPP, QPP, EI)	64,155 ^B	145,675 ^B	120,179 ^C	147,915 ^B	68,593 ^B	116,990 ^B
Rent	3,486 ^C	13,033 ^B	24,252 ^C	7,431 ^C	10,607 ^C	15,910 ^B
Insurance	3,495 ^B	9,905 ^B	7,452 ^B	10,062 ^C	3,107 ^C	7,363 ^A
Utilities	5,922 ^B	12,042 ^B	13,841 ^B	15,841 ^B	5,847 ^C	11,468 ^B
Custom work and machine rental	16,037 ^C	26,871 ^B	31,308 ^C	30,689 ^C	11,094 ^D	25,479 ^B
Net interest expenses	6,278 ^B	14,097 ^B	14,055 ^C	8,978 ^C	F	12,815 ^B
Net property taxes	1,229 ^A	3,014 ^B	3,300 ^B	3,175 ^B	1,412 ^D	2,735 ^B
Building and fence repairs	3,593 ^B	7,896 ^B	6,389 ^C	11,480 ^B	4,177 ^C	6,550 ^B
Marketing expenses	8,093 ^D	11,001 ^C	20,028 ^C	28,398 ^B	8,751 ^D	14,833 ^B
Miscellaneous expenses	8,673 ^B	27,418 ^B	18,354 ^B	26,264 ^B	11,297 ^B	19,722 ^A
Net operating income	36,843	70,163	77,693	115,385	22,192	65,298
Adjustment for capital cost allowance (CCA)	16,266 ^B	31,889 ^B	35,438 ^B	47,237 ^B	17,708 ^C	30,549 ^A
Net operating income adjusted for CCA	20,577	38,274	42,256	68,148	4,484	34,749
	Operating margins per dollar of revenue					
Operating margin	0.16	0.13	0.15	0.20	0.10	0.14
Operating margin adjusted for CCA	0.09	0.07	0.08	0.12	0.02	0.08

Table 11-4
Average operating revenues and expenses by province (or region) for selected farm types — Fruit and tree nut farming

	2010					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	745^A	880^B	1,000^B	135^E	1,960^A	4,715^A
Distribution by province (%)	15.8	18.7	21.2	2.9	41.6	100.0
	Average per farm (\$)					
Total operating revenues	175,917^B	252,379^B	347,430^B	42,434^D	207,851^B	235,972^A
Total crop revenues	144,022^B	199,455^B	297,035^B	31,619^D	181,793^B	199,274^A
Total grains and oilseeds	1,509 ^E	1,543 ^C	4,728 ^D	x	F	1,607 ^C
Total other crops	142,513 ^B	197,913 ^B	292,308 ^B	x	181,619 ^B	197,667 ^A
Potatoes	43 ^A	x	193 ^D	x	35 ^B	179 ^D
Fruits	135,186 ^B	191,928 ^B	280,404 ^B	30,195 ^D	178,634 ^B	191,596 ^A
Vegetables	3,931 ^E	1,820 ^D	7,889 ^D	x	2,074 ^D	3,502 ^C
Tobacco	x	0	x	0	0	0
Greenhouse, nursery and floriculture products	F	x	F	x	F	1,565 ^D
Forage crops (including seeds)	591 ^D	268 ^D	F	92 ^E	117 ^E	228 ^C
Other crops	x	3,008 ^D	x	0	0	597 ^D
Total livestock and product revenues	1,204^B	F	F	x	F	752^E
Cattle	692 ^A	F	F	x	F	F
Hogs	x	x	0	0	x	x
Poultry and eggs	x	x	28 ^E	x	F	F
Dairy products and subsidies	0	x	0	0	0	x
Other livestock and products	480 ^D	F	F	x	x	F
Program payments and insurance proceeds	9,642^B	31,715^C	26,211^B	x	15,165^C	19,289^B
Total other revenues	21,050^C	20,213^D	23,475^C	9,718^D	10,387^C	16,656^B
Custom work and machine rental	10,862 ^B	14,093 ^D	12,851 ^D	F	6,617 ^C	9,953 ^B
Rental income	1,234 ^C	F	1,806 ^D	1,911 ^E	2,363 ^D	2,216 ^C
Miscellaneous revenues	8,954 ^E	2,878 ^D	8,818 ^D	2,773 ^E	1,408 ^A	4,487 ^C
Total operating expenses	152,907^B	220,885^B	317,360^B	45,232^D	186,097^B	211,143^A
Total crop expenses	32,155^C	41,964^B	71,145^C	5,902^D	30,879^B	40,974^A
Fertilizer and lime	6,264 ^B	10,804 ^B	10,104 ^B	1,448 ^C	9,854 ^B	9,276 ^A
Pesticides	12,896 ^C	12,275 ^B	21,150 ^B	1,376 ^E	6,740 ^B	11,648 ^A
Seed and plants	5,460 ^D	6,816 ^C	9,960 ^B	1,264 ^E	4,764 ^B	6,258 ^B
Other crop expenses	7,536 ^C	12,068 ^B	29,932 ^D	1,814 ^E	9,521 ^C	13,792 ^B
Total livestock expenses	1,662^D	658^E	403^E	305^E	524^E	697^C
Cattle purchases	x	F	F	x	F	F
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	0	x	x	x	F	F
Other livestock purchases	1,076 ^D	F	23 ^E	x	x	217 ^D
Feed, supplements, straw and bedding	341 ^D	327 ^D	F	x	149 ^E	241 ^C
Veterinary fees, medicine and breeding fees	51 ^B	28 ^D	46 ^D	x	x	69 ^C
Other livestock expenses	x	x	x	0	0	x
Total machinery expenses	16,262^A	25,566^B	22,285^B	9,943^C	14,703^B	18,438^A
Small tools	282 ^A	275 ^B	634 ^B	F	319 ^B	389 ^A
Net fuel expenses, machinery, truck, auto	6,602 ^A	9,445 ^B	9,391 ^B	4,208 ^D	5,669 ^A	7,265 ^A
Repairs, licenses and insurance	9,378 ^B	15,846 ^B	12,260 ^B	4,812 ^B	8,715 ^B	10,784 ^A
Total general expenses	102,828^B	152,697^B	223,527^B	29,082^D	139,991^B	151,035^A
Salaries (including CPP, QPP, EI)	45,752 ^B	70,405 ^B	110,935 ^B	7,967 ^E	64,185 ^B	70,743 ^A
Rent	2,493 ^D	4,264 ^D	7,687 ^C	F	8,869 ^C	6,522 ^B
Insurance	3,145 ^B	4,785 ^B	6,552 ^B	913 ^D	2,938 ^B	4,023 ^A
Utilities	3,143 ^B	5,453 ^B	8,607 ^B	2,705 ^C	4,078 ^B	5,107 ^A
Custom work and machine rental	18,886 ^D	22,905 ^C	21,103 ^B	3,700 ^E	13,838 ^C	17,573 ^B
Net interest expenses	7,817 ^B	10,736 ^B	11,798 ^B	2,208 ^E	16,474 ^B	12,640 ^A
Net property taxes	1,098 ^B	2,065 ^B	3,470 ^B	1,379 ^C	2,705 ^A	2,456 ^A
Building and fence repairs	2,440 ^B	5,341 ^B	5,098 ^C	970 ^E	2,600 ^B	3,567 ^A
Marketing expenses	8,908 ^D	6,430 ^C	13,224 ^C	F	12,705 ^D	10,741 ^B
Miscellaneous expenses	9,145 ^A	20,312 ^B	F	6,644 ^D	11,601 ^B	17,664 ^D
Net operating income	23,010	31,494	30,069	-2,798	21,754	24,828
Adjustment for capital cost allowance (CCA)	17,154 ^B	25,774 ^B	23,703 ^B	12,031 ^D	14,521 ^B	18,902 ^A
Net operating income adjusted for CCA	5,856	5,720	6,367	-14,830	7,233	5,927
	Operating margins per dollar of revenue					
Operating margin	0.13	0.12	0.09	-0.07	0.10	0.11
Operating margin adjusted for CCA	0.03	0.02	0.02	-0.35	0.03	0.03

Table 11-5
Average operating revenues and expenses by province (or region) for selected farm types — Greenhouse, nursery and floriculture production

	2010					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	315^B	720^B	1,315^B	450^B	695^B	3,500^A
Distribution by province (%)	9.0	20.6	37.6	12.9	19.9	100.0
	Average per farm (\$)					
Total operating revenues	380,678^C	629,174^B	1,578,815^B	706,340^B	1,088,865^B	1,065,722^A
Total crop revenues	345,114^C	590,133^B	1,505,599^B	675,083^B	1,031,749^B	1,011,534^A
Total grains and oilseeds	387 ^D	4,673 ^E	F	2,655 ^D	0	F
Total other crops	344,727 ^C	585,460 ^B	1,494,733 ^B	672,428 ^B	1,031,749 ^B	1,006,104 ^A
Potatoes	x	x	x	x	x	F
Fruits	2,980 ^D	F	3,716 ^E	F	1,968 ^D	2,756 ^D
Vegetables	1,432 ^B	2,964 ^D	F	F	4,730 ^D	3,531 ^D
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	339,657 ^C	578,591 ^B	1,486,612 ^B	664,363 ^B	1,024,522 ^B	998,699 ^A
Forage crops (including seeds)	433 ^C	F	x	F	353 ^D	F
Other crops	F	x	F	x	x	x
Total livestock and product revenues	3,886^E	F	F	1,213^D	601^D	901^C
Cattle	452 ^C	F	x	837 ^C	372 ^E	310 ^C
Hogs	x	0	0	0	x	x
Poultry and eggs	2,803 ^E	x	F	0	186 ^E	401 ^D
Dairy products and subsidies	0	0	x	0	0	x
Other livestock and products	x	x	F	F	x	F
Program payments and insurance proceeds	14,524^E	24,079^C	39,205^C	16,255^E	36,531^C	30,378^B
Total other revenues	17,154^C	14,361^D	33,612^D	13,789^D	19,983^D	22,909^C
Custom work and machine rental	11,068 ^D	8,383 ^E	21,884 ^D	7,646 ^E	11,266 ^D	14,189 ^C
Rental income	348 ^D	3,058 ^D	F	F	2,991 ^E	3,840 ^D
Miscellaneous revenues	5,738 ^D	2,919 ^E	F	2,688 ^E	5,726 ^E	4,880 ^D
Total operating expenses	339,267^C	554,397^B	1,413,483^B	613,835^B	966,423^B	948,085^A
Total crop expenses	107,000^C	195,579^B	465,927^B	212,241^B	343,084^B	320,868^B
Fertilizer and lime	17,349 ^C	32,500 ^C	61,204 ^B	38,038 ^B	72,397 ^B	50,586 ^B
Pesticides	8,539 ^C	x	33,418 ^C	12,621 ^C	13,542 ^B	19,222 ^B
Seed and plants	66,833 ^D	121,079 ^B	246,069 ^C	117,465 ^B	180,221 ^B	174,549 ^B
Other crop expenses	14,279 ^C	x	125,237 ^B	44,117 ^B	76,925 ^B	76,511 ^B
Total livestock expenses	2,952^E	F	561^E	1,003^E	515^E	751^C
Cattle purchases	131 ^E	0	x	x	x	F
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	876 ^E	x	F	0	F	157 ^E
Other livestock purchases	x	x	F	F	x	F
Feed, supplements, straw and bedding	1,118 ^E	F	228 ^E	541 ^D	283 ^D	350 ^C
Veterinary fees, medicine and breeding fees	272 ^E	x	32 ^E	141 ^D	F	68 ^C
Other livestock expenses	0	0	x	x	0	x
Total machinery expenses	19,230^B	33,208^B	57,201^C	28,016^B	33,998^B	40,473^B
Small tools	281 ^B	177 ^C	507 ^B	529 ^B	299 ^C	381 ^B
Net fuel expenses, machinery, truck, auto	7,416 ^B	11,944 ^B	20,994 ^C	11,558 ^B	11,938 ^B	14,895 ^B
Repairs, licenses and insurance	11,534 ^B	21,087 ^B	35,699 ^C	15,930 ^B	21,760 ^B	25,198 ^B
Total general expenses	210,084^C	325,412^B	889,793^B	372,575^B	588,826^B	585,994^A
Salaries (including CPP, QPP, EI)	107,623 ^C	176,065 ^B	457,590 ^C	206,180 ^B	293,485 ^B	303,143 ^B
Rent	1,747 ^D	6,200 ^C	27,567 ^D	6,275 ^D	23,145 ^C	17,219 ^C
Insurance	4,252 ^C	8,335 ^B	20,270 ^B	11,684 ^B	11,106 ^B	13,445 ^B
Utilities	19,157 ^C	38,930 ^B	149,753 ^B	43,216 ^C	73,895 ^B	86,380 ^B
Custom work and machine rental	9,387 ^C	23,684 ^D	27,189 ^C	20,855 ^C	37,538 ^C	26,103 ^B
Net interest expenses	16,884 ^D	14,318 ^B	38,601 ^C	15,698 ^B	32,208 ^B	27,428 ^B
Net property taxes	1,460 ^B	3,783 ^B	6,014 ^B	3,545 ^C	3,892 ^C	4,405 ^B
Building and fence repairs	4,670 ^C	11,912 ^B	28,287 ^C	11,675 ^B	14,580 ^C	17,925 ^B
Marketing expenses	23,862 ^E	14,197 ^D	64,040 ^C	15,534 ^C	51,337 ^C	41,390 ^B
Miscellaneous expenses	21,043 ^C	27,988 ^B	70,484 ^B	37,913 ^B	47,640 ^B	48,555 ^B
Net operating income	41,411	74,777	165,332	92,505	122,443	117,637
Adjustment for capital cost allowance (CCA)	23,299 ^C	34,710 ^B	98,279 ^B	44,418 ^B	65,740 ^B	65,041 ^B
Net operating income adjusted for CCA	18,112	40,067	67,054	48,087	56,703	52,595
	Operating margins per dollar of revenue					
Operating margin	0.11	0.12	0.10	0.13	0.11	0.11
Operating margin adjusted for CCA	0.05	0.06	0.04	0.07	0.05	0.05

Table 11-6
Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	300 ^A	405 ^A	340 ^A	3,830 ^A	8,530 ^A	5,275 ^A	10,015 ^A	17,535 ^A	2,435 ^A	48,690 ^A
Distribution by province (%)	x	0.6	0.8	0.7	7.9	17.5	10.8	20.6	36.0	5.0	100.0
	Average per farm (\$)										
Total operating revenues	x	117,404 ^A	78,825 ^C	63,037 ^B	226,985 ^A	162,954 ^A	125,955 ^A	139,377 ^A	326,725 ^A	126,746 ^A	214,596 ^A
Total crop revenues	x	4,330 ^A	F	2,175 ^A	7,993 ^B	11,183 ^B	10,426 ^A	11,558 ^A	19,047 ^B	4,495 ^B	13,316 ^A
Total grains and oilseeds	x	1,853 ^B	1,117 ^D	465 ^C	5,377 ^C	9,069 ^B	8,431 ^B	9,862 ^A	13,296 ^B	1,001 ^D	9,817 ^A
Total other crops	x	2,477 ^A	F	1,710 ^A	2,615 ^B	2,114 ^C	1,995 ^B	1,697 ^B	5,752 ^C	3,494 ^B	3,499 ^B
Potatoes	x	1,176 ^A	x	x	x	x	x	x	F	x	F
Fruits	x	81 ^A	F	x	62 ^C	11 ^A	x	x	x	x	F
Vegetables	x	x	227 ^B	x	120 ^D	69 ^D	10 ^A	x	19 ^A	x	35 ^B
Tobacco	x	0	0	0	x	x	0	0	x	0	0
Greenhouse, nursery and floriculture products	x	x	F	x	F	23 ^B	5 ^A	x	12 ^A	F	44 ^E
Forage crops (including seeds)	x	1,044 ^A	1,191 ^B	1,190 ^A	1,711 ^B	1,507 ^B	1,802 ^A	1,686 ^B	5,194 ^C	3,384 ^B	3,007 ^B
Other crops	x	0	x	0	587 ^D	F	x	x	95 ^B	0	166 ^E
Total livestock and product revenues	x	96,839 ^B	54,420 ^C	49,277 ^B	156,188 ^A	134,168 ^A	96,197 ^A	101,637 ^A	245,603 ^A	103,281 ^A	162,172 ^A
Cattle	x	90,321 ^A	53,225 ^C	47,900 ^B	152,495 ^A	130,224 ^A	95,555 ^A	101,111 ^A	243,375 ^A	102,261 ^A	160,099 ^A
Hogs	x	429 ^A	80 ^A	38 ^A	332 ^D	1,787 ^C	67 ^B	x	691 ^B	x	604 ^B
Poultry and eggs	x	154 ^A	374 ^D	x	777 ^A	39 ^A	14 ^A	14 ^A	224 ^B	137 ^C	335 ^A
Dairy products and subsidies	x	5,496 ^D	257 ^E	x	x	770 ^C	84 ^D	x	F	x	500 ^D
Other livestock and products	x	F	483 ^C	769 ^E	463 ^C	610 ^C	452 ^B	502 ^B	F	551 ^A	633 ^D
Program payments and insurance proceeds	x	5,141 ^A	3,515 ^B	2,770 ^B	48,418 ^A	4,218 ^A	6,654 ^A	8,503 ^A	12,043 ^A	4,724 ^B	11,675 ^A
Total other revenues	x	11,094 ^A	9,818 ^A	8,814 ^B	14,387 ^A	13,385 ^A	12,678 ^A	17,679 ^A	50,032 ^B	14,245 ^A	27,432 ^A
Custom work and machine rental	x	8,183 ^B	6,730 ^B	x	10,461 ^B	9,809 ^B	7,798 ^B	11,254 ^B	38,134 ^B	8,174 ^B	19,993 ^B
Rental income	x	814 ^B	238 ^D	x	549 ^D	876 ^C	1,527 ^D	2,893 ^B	8,246 ^B	2,611 ^C	4,067 ^B
Miscellaneous revenues	x	2,097 ^A	2,851 ^B	2,668 ^A	3,377 ^A	2,700 ^A	3,353 ^A	3,532 ^A	3,652 ^A	3,461 ^B	3,373 ^A
Total operating expenses	x	117,539 ^B	77,286 ^C	59,374 ^B	203,003 ^A	158,979 ^A	115,992 ^A	127,129 ^A	313,075 ^A	123,967 ^A	203,315 ^A
Total crop expenses	x	5,969 ^A	5,640 ^D	3,030 ^A	7,046 ^B	7,581 ^A	8,030 ^A	7,570 ^A	11,795 ^A	4,406 ^B	8,884 ^A
Fertilizer and lime	x	2,642 ^A	2,366 ^C	1,431 ^A	2,757 ^B	3,322 ^B	4,476 ^A	3,279 ^B	6,397 ^A	2,562 ^A	4,437 ^A
Pesticides	x	715 ^A	F	x	674 ^B	1,113 ^B	1,338 ^A	2,322 ^B	2,322 ^B	394 ^D	1,740 ^A
Seed and plants	x	1,622 ^A	1,308 ^D	x	2,653 ^B	2,733 ^A	1,778 ^A	1,566 ^B	2,716 ^A	1,054 ^B	2,258 ^A
Other crop expenses	x	989 ^A	1,043 ^D	872 ^A	963 ^B	413 ^B	439 ^A	403 ^A	360 ^A	396 ^B	449 ^A
Total livestock expenses	x	68,464 ^B	31,753 ^C	22,289 ^B	120,975 ^B	107,696 ^A	56,430 ^A	62,710 ^A	208,204 ^A	59,410 ^A	126,217 ^A
Cattle purchases	x	54,222 ^B	22,352 ^D	12,483 ^B	66,490 ^B	80,539 ^A	40,538 ^A	43,568 ^A	134,978 ^B	41,569 ^B	84,008 ^A
Hog purchases	x	x	29 ^B	18 ^A	x	439 ^D	x	x	126 ^C	x	135 ^C
Poultry and egg purchases	x	20 ^A	36 ^D	x	204 ^B	12 ^C	7 ^A	x	x	40 ^B	101 ^A
Other livestock purchases	x	x	97 ^B	143 ^D	85 ^D	288 ^D	151 ^D	237 ^B	357 ^B	168 ^B	262 ^A
Feed, supplements, straw and bedding	x	11,096 ^A	7,510 ^C	8,095 ^C	49,819 ^B	23,918 ^A	13,530 ^A	16,265 ^B	67,923 ^A	15,121 ^A	38,334 ^A
Veterinary fees, medicine and breeding fees	x	2,571 ^D	1,592 ^C	1,517 ^B	4,034 ^B	2,192 ^A	2,171 ^A	2,623 ^A	4,745 ^B	2,469 ^B	3,349 ^A
Other livestock expenses	x	x	137 ^D	x	0	116 ^C	x	x	x	x	29 ^C
Total machinery expenses	x	13,719 ^A	11,928 ^A	11,736 ^A	16,202 ^A	11,873 ^A	17,925 ^A	18,871 ^A	21,242 ^A	17,178 ^A	17,959 ^A
Small tools	x	315 ^A	318 ^A	235 ^A	262 ^B	545 ^A	568 ^A	763 ^A	743 ^A	515 ^A	634 ^A
Net fuel expenses, machinery, truck, auto	x	6,830 ^A	5,777 ^A	5,318 ^A	6,833 ^A	5,689 ^A	8,980 ^A	9,540 ^A	9,946 ^A	8,441 ^A	8,603 ^A
Repairs, licenses and insurance	x	6,574 ^A	5,833 ^A	6,182 ^A	9,107 ^A	5,639 ^A	8,376 ^A	8,569 ^A	10,554 ^A	8,223 ^A	8,721 ^A
Total general expenses	x	29,388 ^B	27,965 ^C	22,318 ^B	58,780 ^A	31,829 ^A	33,608 ^A	37,978 ^A	71,834 ^A	42,972 ^A	50,255 ^A
Salaries (including CPP, QPP, EI)	x	5,006 ^C	8,958 ^E	7,429 ^D	5,809 ^B	3,411 ^B	3,136 ^B	3,374 ^B	10,264 ^B	10,023 ^B	6,446 ^A
Rent	x	1,360 ^B	577 ^B	607 ^B	2,144 ^B	2,359 ^A	3,322 ^A	4,187 ^B	5,586 ^A	2,707 ^B	3,968 ^B
Insurance	x	1,687 ^A	1,446 ^B	1,758 ^B	3,887 ^A	2,368 ^A	1,929 ^A	1,884 ^A	3,311 ^A	2,588 ^A	2,675 ^A
Utilities	x	2,257 ^A	1,627 ^B	1,682 ^A	2,478 ^A	2,741 ^A	2,483 ^A	2,986 ^A	4,312 ^A	2,595 ^A	3,281 ^A
Custom work and machine rental	x	5,692 ^A	3,304 ^B	1,861 ^B	11,427 ^B	5,380 ^B	5,446 ^A	6,961 ^B	21,780 ^C	5,112 ^B	12,040 ^B
Net interest expenses	x	4,212 ^B	3,434 ^C	3,049 ^B	7,346 ^A	4,860 ^A	5,875 ^A	6,652 ^A	8,896 ^A	5,560 ^B	6,993 ^A
Net property taxes	x	1,359 ^A	992 ^A	1,112 ^A	1,945 ^A	1,688 ^A	2,730 ^A	2,637 ^A	1,972 ^A	1,459 ^B	2,095 ^A
Building and fence repairs	x	1,677 ^A	1,514 ^A	1,331 ^A	3,023 ^A	2,088 ^B	1,713 ^A	1,768 ^A	2,743 ^A	2,452 ^B	2,296 ^A
Marketing expenses	x	2,194 ^C	2,038 ^E	644 ^B	4,095 ^B	2,556 ^B	2,703 ^A	2,040 ^A	4,146 ^A	3,019 ^A	3,162 ^A
Miscellaneous expenses	x	3,944 ^B	4,075 ^B	2,845 ^A	16,628 ^A	4,378 ^A	4,271 ^A	5,488 ^A	8,824 ^A	7,457 ^A	7,297 ^A
Net operating income	x	-135	1,539	3,663	23,981	3,974	9,963	12,249	13,650	2,779	11,280
Adjustment for capital cost allowance (CCA)	x	7,044 ^B	8,329 ^B	9,012 ^B	13,197 ^A	9,479 ^A	10,369 ^A	12,539 ^A	19,310 ^A	13,631 ^A	14,218 ^A
Net operating income adjusted for CCA	x	-7,179	-6,791	-5,349	10,784	-5,505	-406	-290	-5,661	-10,852	-2,938
	Operating margins per dollar of revenue										
Operating margin	x	0.00	0.02	0.06	0.11	0.02	0.08	0.09	0.04	0.02	0.05
Operating margin adjusted for CCA	x	-0.06	-0.09	-0.08	0.05	-0.03	0.00	0.00	-0.02	-0.09	-0.01

Table 11-7

Average operating revenues and expenses by province (or region) for selected farm types — Dairy cattle and milk production

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Number of farms	35 ^B	195 ^A	235 ^A	215 ^A	6,005 ^A	4,250 ^A	325 ^B	130 ^C	455 ^C	545 ^A	12,390 ^A
Distribution by province (%)	0.3	1.6	1.9	1.7	48.5	34.3	2.6	1.0	3.7	4.4	100.0
	Average per farm (\$)										
Total operating revenues	1,675,858 ^C	445,122 ^A	605,605 ^A	505,826 ^A	430,229 ^A	517,162 ^A	775,155 ^A	924,647 ^B	1,027,625 ^A	1,144,660 ^B	536,042 ^A
Total crop revenues	x	10,233 ^C	15,743 ^B	10,217 ^C	25,286 ^B	44,439 ^A	60,221 ^C	66,101 ^D	72,390 ^D	21,235 ^D	34,026 ^A
Total grains and oilseeds	x	5,957 ^D	8,283 ^C	4,021 ^C	20,059 ^B	41,637 ^B	54,016 ^C	58,217 ^D	54,941 ^E	4,273 ^E	28,572 ^A
Total other crops	x	4,276 ^C	7,460 ^C	6,196 ^D	5,227 ^C	2,802 ^C	6,205 ^C	7,884 ^D	17,449 ^D	16,962 ^E	5,453 ^B
Potatoes	0	F	0	x	x	F	0	0	x	x	F
Fruits	0	x	1,707 ^D	x	23 ^A	44 ^E	0	0	0	x	F
Vegetables	0	x	x	x	426 ^D	F	0	0	0	x	311 ^D
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	68 ^E	x	x	0	x	x	46 ^D
Forage crops (including seeds)	x	2,040 ^B	4,890 ^C	3,096 ^C	2,478 ^D	2,404 ^C	6,116 ^C	7,884 ^D	15,412 ^D	12,699 ^E	3,582 ^B
Other crops	0	0	0	0	2,202 ^D	F	x	0	0	0	1,105 ^D
Total livestock and product revenues	1,578,849 ^C	414,378 ^A	560,740 ^A	475,567 ^A	362,567 ^A	453,234 ^A	668,532 ^A	805,701 ^B	907,208 ^B	1,086,141 ^B	468,161 ^A
Cattle	41,319 ^B	25,093 ^B	22,136 ^B	17,346 ^B	15,546 ^A	28,559 ^B	37,394 ^A	43,958 ^C	75,213 ^D	138,495 ^E	28,843 ^B
Hogs	0	x	x	x	2,830 ^D	F	x	0	x	x	2,269 ^D
Poultry and eggs	x	x	x	x	F	F	x	0	x	F	1,862 ^D
Dairy products and subsidies	1,513,033 ^C	388,049 ^A	533,731 ^A	456,633 ^A	342,534 ^A	419,910 ^A	630,602 ^A	761,743 ^B	826,465 ^A	936,739 ^B	434,602 ^A
Other livestock and products	x	x	692 ^D	x	479 ^E	F	149 ^B	0	F	x	584 ^D
Program payments and insurance proceeds	x	9,688 ^A	7,145 ^B	5,478 ^A	18,455 ^A	4,553 ^B	30,785 ^B	12,845 ^D	23,509 ^D	10,468 ^C	13,272 ^A
Total other revenues	40,544 ^B	10,823 ^A	21,978 ^A	14,564 ^B	23,921 ^A	14,936 ^B	15,616 ^B	40,000 ^D	24,518 ^C	26,816 ^C	20,583 ^A
Custom work and machine rental	x	6,717 ^A	6,398 ^A	9,128 ^C	6,211 ^B	9,439 ^B	6,839 ^C	22,382 ^E	11,069 ^D	13,738 ^C	8,107 ^A
Rental income	x	2,556 ^D	4,595 ^D	665 ^C	1,515 ^D	2,214 ^B	1,582 ^C	F	10,028 ^D	7,017 ^D	2,469 ^B
Miscellaneous revenues	20,384 ^B	1,550 ^B	10,985 ^B	4,771 ^C	16,195 ^B	3,283 ^A	7,196 ^D	7,184 ^E	3,422 ^C	6,061 ^E	10,007 ^A
Total operating expenses	1,390,634 ^C	341,930 ^A	471,591 ^A	402,547 ^A	319,070 ^A	382,687 ^A	582,400 ^A	704,353 ^B	798,432 ^B	949,304 ^B	404,905 ^A
Total crop expenses	27,130 ^C	21,632 ^A	28,941 ^A	19,897 ^A	23,779 ^A	35,988 ^A	52,298 ^B	49,159 ^C	42,780 ^C	24,014 ^C	29,692 ^A
Fertilizer and lime	15,745 ^C	10,660 ^A	15,675 ^A	9,573 ^A	9,757 ^A	14,845 ^A	25,722 ^B	18,373 ^C	21,780 ^D	13,138 ^C	12,741 ^A
Pesticides	x	2,227 ^C	3,875 ^B	1,822 ^B	2,193 ^A	5,573 ^A	9,373 ^B	15,366 ^C	9,945 ^D	2,990 ^D	4,035 ^A
Seed and plants	3,839 ^C	6,245 ^A	7,433 ^B	6,890 ^B	9,902 ^A	14,418 ^A	15,461 ^B	12,988 ^C	10,390 ^C	6,533 ^C	11,322 ^A
Other crop expenses	x	2,500 ^A	1,959 ^A	1,612 ^A	1,927 ^A	1,152 ^A	1,741 ^C	2,432 ^D	666 ^D	1,353 ^D	1,593 ^A
Total livestock expenses	636,894 ^C	110,309 ^A	149,802 ^A	142,227 ^A	96,769 ^A	109,678 ^A	173,288 ^A	227,714 ^B	273,510 ^B	403,053 ^C	128,085 ^A
Cattle purchases	68,090 ^B	13,166 ^B	10,746 ^C	9,953 ^B	10,802 ^B	14,649 ^B	19,750 ^B	56,492 ^D	F	F	18,227 ^C
Hog purchases	x	x	x	x	776 ^D	145 ^E	x	x	0	x	443 ^D
Poultry and egg purchases	x	0	F	x	82 ^D	F	0	x	x	F	238 ^E
Other livestock purchases	0	x	x	0	33 ^C	163 ^D	28 ^C	0	F	x	84 ^D
Feed, supplements, straw and bedding	510,010 ^D	76,106 ^A	110,899 ^A	109,812 ^A	67,399 ^A	70,688 ^A	129,718 ^A	145,024 ^B	210,600 ^B	255,309 ^B	87,461 ^A
Veterinary fees, medicine and breeding fees	42,479 ^C	16,759 ^A	20,994 ^A	16,628 ^A	16,924 ^A	19,642 ^A	23,192 ^A	20,458 ^C	30,795 ^B	34,183 ^A	19,467 ^A
Other livestock expenses	10,372 ^D	4,243 ^B	6,526 ^B	5,788 ^B	752 ^B	4,068 ^B	x	5,738 ^D	x	x	2,164 ^A
Total machinery expenses	86,113 ^B	34,562 ^A	46,138 ^A	40,563 ^A	33,727 ^A	41,130 ^A	68,553 ^A	71,842 ^B	65,694 ^B	61,336 ^A	40,483 ^A
Small tools	x	434 ^A	532 ^A	371 ^A	292 ^B	972 ^A	817 ^B	961 ^C	891 ^B	642 ^B	591 ^A
Net fuel expenses, machinery, truck, auto	36,476 ^B	15,373 ^A	19,120 ^A	16,528 ^A	12,051 ^A	17,408 ^A	29,522 ^A	29,063 ^B	25,476 ^B	22,442 ^A	15,809 ^A
Repairs, licenses and insurance	x	18,754 ^A	26,486 ^A	23,663 ^A	21,384 ^A	22,750 ^A	38,214 ^A	41,818 ^B	39,327 ^B	38,252 ^A	24,083 ^A
Total general expenses	640,498 ^C	175,427 ^A	246,710 ^A	199,861 ^A	164,795 ^A	195,889 ^A	288,261 ^A	355,639 ^B	416,449 ^A	460,901 ^A	206,645 ^A
Salaries (including CPP, QPP, EI)	232,962 ^C	47,687 ^A	83,482 ^A	71,536 ^A	37,048 ^A	40,244 ^B	73,225 ^B	80,382 ^C	89,065 ^B	136,878 ^A	48,066 ^A
Rent	11,607 ^D	7,136 ^B	4,474 ^C	2,365 ^B	5,304 ^B	11,144 ^B	11,732 ^C	16,827 ^C	22,022 ^D	24,768 ^C	9,042 ^A
Insurance	21,317 ^A	7,665 ^A	10,310 ^A	9,841 ^A	10,542 ^A	9,127 ^A	16,709 ^A	15,723 ^B	14,441 ^B	16,053 ^B	10,626 ^A
Utilities	29,025 ^C	10,015 ^A	12,632 ^A	11,937 ^A	8,662 ^A	14,210 ^A	15,190 ^A	19,968 ^B	21,764 ^B	18,814 ^A	11,993 ^A
Custom work and machine rental	64,503 ^D	16,889 ^A	20,136 ^B	12,324 ^A	19,187 ^A	27,171 ^A	40,836 ^B	67,086 ^B	80,622 ^B	49,180 ^B	26,555 ^A
Net interest expenses	95,689 ^B	37,259 ^A	48,922 ^A	42,451 ^A	30,634 ^A	36,416 ^A	64,609 ^A	63,055 ^B	77,684 ^C	82,500 ^B	38,697 ^A
Net property taxes	3,125 ^B	3,360 ^A	4,107 ^A	3,329 ^A	3,546 ^A	4,550 ^A	7,741 ^A	5,664 ^C	3,877 ^B	10,711 ^B	4,352 ^A
Building and fence repairs	21,755 ^B	5,918 ^A	8,468 ^A	8,043 ^A	8,464 ^A	9,360 ^A	14,287 ^B	11,354 ^C	13,712 ^C	20,264 ^B	9,655 ^A
Marketing expenses	124,241 ^C	21,403 ^A	31,621 ^A	25,304 ^A	20,763 ^A	23,679 ^A	14,596 ^A	40,398 ^C	45,299 ^B	60,460 ^B	25,048 ^A
Miscellaneous expenses	36,274 ^C	18,095 ^A	22,558 ^A	12,730 ^A	20,645 ^A	19,987 ^A	29,335 ^A	35,181 ^B	47,961 ^B	41,274 ^A	22,610 ^A
Net operating income	285,224	103,192	134,014	103,279	111,159	134,475	192,756	220,294	229,192	195,356	131,137
Adjustment for capital cost allowance (CCA)	113,938 ^B	42,341 ^A	54,250 ^A	50,499 ^A	43,345 ^A	59,290 ^A	95,889 ^A	108,069 ^B	116,845 ^B	102,209 ^B	56,665 ^A
Net operating income adjusted for CCA	171,286	60,850	79,765	52,780	67,814	75,186	96,867	112,224	112,348	93,146	74,472
	Operating margins per dollar of revenue										
Operating margin	0.17	0.23	0.22	0.20	0.26	0.26	0.25	0.24	0.22	0.17	0.24
Operating margin adjusted for CCA	0.10	0.14	0.13	0.10	0.16	0.15	0.12	0.12	0.11	0.08	0.14

Table 11-8
Average operating revenues and expenses by province (or region) for selected farm types — Hog and pig farming

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	30 ^B	x	x	1,440 ^A	1,060 ^B	330 ^B	55 ^E	190 ^B	80 ^D	3,220 ^A
Distribution by province (%)	x	0.9	x	x	44.7	32.9	10.2	1.7	5.9	2.5	100.0
	Average per farm (\$)										
Total operating revenues	x	750,409 ^C	x	x	1,123,030 ^A	1,229,125 ^A	2,660,645 ^A	3,948,296 ^E	1,322,975 ^B	869,314 ^D	1,367,521 ^A
Total crop revenues	x	F	x	x	28,499 ^C	83,511 ^B	182,239 ^B	F	80,087 ^D	8,225 ^D	66,664 ^B
Total grains and oilseeds	x	9,349 ^D	x	x	23,837 ^C	81,992 ^B	176,941 ^B	F	71,548 ^D	x	62,575 ^B
Total other crops	x	F	x	x	4,662 ^D	1,519 ^D	5,298 ^B	2,556 ^E	8,539 ^B	x	4,089 ^C
Potatoes	x	x	x	x	x	0	x	0	x	0	630 ^D
Fruits	x	0	x	x	x	x	0	0	0	x	x
Vegetables	x	x	x	x	x	F	1,118 ^B	x	425 ^B	x	F
Tobacco	x	0	x	x	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	x	x	x	x	x	x	0	0	x
Forage crops (including seeds)	x	x	x	x	1,721 ^E	1,058 ^D	1,289 ^D	2,555 ^E	4,859 ^B	2,627 ^B	1,702 ^C
Other crops	x	0	x	x	1,537 ^E	x	0	0	x	0	761 ^E
Total livestock and product revenues	x	563,021 ^C	x	x	909,464 ^A	966,329 ^A	2,184,736 ^A	3,356,684 ^E	1,057,965 ^B	763,968 ^D	1,105,028 ^A
Cattle	x	x	x	x	2,481 ^D	7,145 ^C	8,212 ^D	10,005 ^E	13,066 ^C	F	5,380 ^B
Hogs	x	560,096 ^C	x	x	889,062 ^A	943,916 ^A	2,101,562 ^A	3,321,868 ^E	1,024,812 ^B	745,744 ^D	1,076,779 ^A
Poultry and eggs	x	x	x	x	12,919 ^E	x	65,365 ^B	x	7,777 ^B	x	17,867 ^C
Dairy products and subsidies	x	0	x	x	4,529 ^E	x	5,825 ^B	0	x	x	3,279 ^D
Other livestock and products	x	x	x	x	F	1,927 ^E	3,773 ^C	x	x	F	1,723 ^C
Program payments and insurance proceeds	x	117,272 ^D	x	x	147,475 ^B	89,210 ^B	216,781 ^B	219,790 ^E	130,418 ^C	80,814 ^E	133,424 ^A
Total other revenues	x	41,176 ^E	x	x	37,591 ^C	90,074 ^B	76,888 ^A	225,349 ^D	54,505 ^B	16,307 ^E	62,405 ^A
Custom work and machine rental	x	36,536 ^E	x	x	23,780 ^D	52,138 ^B	58,497 ^B	205,960 ^E	27,493 ^B	11,821 ^E	39,746 ^B
Rental income	x	x	x	x	8,704 ^D	x	4,076 ^B	7,252 ^D	9,494 ^B	3,167 ^E	9,040 ^B
Miscellaneous revenues	x	x	x	x	5,107 ^C	x	14,316 ^B	12,137 ^E	17,519 ^B	F	13,618 ^A
Total operating expenses	x	713,651 ^C	x	x	1,134,895 ^B	1,091,543 ^A	2,455,623 ^A	3,629,379 ^E	1,194,631 ^B	828,107 ^D	1,291,898 ^A
Total crop expenses	x	28,323 ^D	x	x	12,642 ^C	45,264 ^B	108,299 ^B	F	48,082 ^C	x	36,130 ^A
Fertilizer and lime	x	16,436 ^D	x	x	4,268 ^C	19,419 ^B	68,269 ^B	F	21,754 ^C	x	17,379 ^A
Pesticides	x	3,528 ^D	x	x	x	7,474 ^B	12,304 ^B	F	14,546 ^C	x	6,028 ^B
Seed and plants	x	7,145 ^D	x	x	5,957 ^C	18,304 ^B	27,592 ^B	x	11,231 ^D	x	12,486 ^B
Other crop expenses	x	F	x	x	x	66 ^D	135 ^E	x	550 ^B	x	237 ^C
Total livestock expenses	x	409,732 ^C	x	x	765,578 ^B	652,064 ^A	1,476,060 ^A	2,059,600 ^E	714,583 ^B	599,989 ^D	814,614 ^A
Cattle purchases	x	x	x	x	410 ^D	4,299 ^B	804 ^B	F	1,485 ^C	0	1,862 ^B
Hog purchases	x	49,553 ^D	x	x	243,564 ^B	169,932 ^B	385,450 ^B	247,134 ^E	130,990 ^B	158,825 ^D	225,433 ^A
Poultry and egg purchases	x	x	x	x	F	1,992 ^D	11,499 ^B	x	638 ^B	F	4,468 ^D
Other livestock purchases	x	0	x	x	x	F	167 ^B	x	314 ^C	x	122 ^E
Feed, supplements, straw and bedding	x	330,458 ^C	x	x	488,899 ^A	437,889 ^A	988,812 ^A	1,686,928 ^E	547,338 ^B	400,539 ^D	543,228 ^A
Veterinary fees, medicine and breeding fees	x	25,431 ^D	x	x	27,533 ^B	34,489 ^B	88,296 ^B	104,051 ^E	31,016 ^B	28,554 ^E	37,785 ^A
Other livestock expenses	x	3,090 ^D	x	x	x	3,263 ^B	1,033 ^C	17,291 ^E	2,802 ^B	x	1,715 ^B
Total machinery expenses	x	31,235 ^C	x	x	35,777 ^B	38,758 ^B	108,725 ^A	108,489 ^E	49,627 ^B	x	45,789 ^A
Small tools	x	268 ^C	x	x	89 ^C	741 ^B	367 ^B	385 ^C	909 ^C	x	398 ^B
Net fuel expenses, machinery, truck, auto	x	12,580 ^C	x	x	12,892 ^B	17,770 ^B	53,740 ^A	43,847 ^E	22,673 ^B	10,027 ^C	19,688 ^A
Repairs, licenses and insurance	x	18,387 ^C	x	x	22,795 ^B	20,248 ^B	54,618 ^A	64,257 ^E	26,045 ^B	14,540 ^C	25,703 ^A
Total general expenses	x	244,361 ^C	x	x	320,899 ^A	355,457 ^A	762,539 ^A	1,389,675 ^E	382,339 ^B	198,188 ^D	395,366 ^A
Salaries (including CPP, QPP, EI)	x	81,931 ^C	x	x	78,721 ^C	78,862 ^B	214,269 ^B	438,838 ^E	89,185 ^B	60,840 ^D	98,815 ^A
Rent	x	11,136 ^E	x	x	15,969 ^C	37,635 ^B	26,627 ^B	45,751 ^E	23,093 ^C	x	25,078 ^A
Insurance	x	12,364 ^D	x	x	17,962 ^C	12,570 ^A	39,128 ^A	38,768 ^E	24,192 ^B	9,795 ^E	18,786 ^B
Utilities	x	25,112 ^D	x	x	24,875 ^B	34,653 ^A	66,825 ^A	106,866 ^D	40,748 ^B	20,363 ^D	34,587 ^A
Custom work and machine rental	x	18,324 ^C	x	x	54,855 ^B	60,365 ^B	110,177 ^B	253,290 ^E	66,343 ^C	22,632 ^D	65,481 ^A
Net interest expenses	x	32,336 ^D	x	x	28,968 ^B	63,645 ^A	82,670 ^B	x	52,141 ^B	24,694 ^D	49,398 ^A
Net property taxes	x	3,261 ^B	x	x	4,116 ^B	6,855 ^A	25,470 ^A	7,334 ^E	4,010 ^B	4,175 ^E	7,228 ^A
Building and fence repairs	x	11,898 ^D	x	x	16,025 ^B	14,584 ^B	42,205 ^B	43,661 ^E	18,173 ^B	5,345 ^D	18,417 ^A
Marketing expenses	x	22,393 ^D	x	x	18,080 ^B	27,461 ^B	72,917 ^B	x	30,950 ^B	x	30,285 ^A
Miscellaneous expenses	x	25,606 ^D	x	x	61,328 ^A	18,827 ^A	82,251 ^B	150,052 ^E	33,505 ^B	13,556 ^D	47,290 ^A
Net operating income	x	36,758	x	x	-11,866	137,582	205,023	318,917 ^E	128,344	41,207	75,623
Adjustment for capital cost allowance (CCA)	x	35,453 ^C	x	x	45,871 ^B	58,335 ^B	134,900 ^A	221,923 ^E	80,016 ^B	30,803 ^E	63,542 ^A
Net operating income adjusted for CCA	x	1,305	x	x	-57,737	79,248	70,123	96,993 ^E	48,327	10,405 ^E	12,080
	Operating margins per dollar of revenue										
Operating margin	x	0.05	x	x	-0.01	0.11	0.08	0.08	0.10	0.05	0.06
Operating margin adjusted for CCA	x	0.00	x	x	-0.05	0.06	0.03	0.02	0.04	0.01	0.01

Table 11-9
Average operating revenues and expenses by province (or region) for selected farm types — Poultry and egg production

	2010											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	30 ^B	125 ^A	45 ^B	855 ^B	1,610 ^A	280 ^B	155 ^E	270 ^B	745 ^A	4,145 ^A	
Distribution by province (%)	x	0.7	3.0	1.1	20.6	38.8	6.8	3.7	6.5	18.0	100.0	
		Average per farm (\$)										
Total operating revenues	x	469,061 ^D	1,177,730 ^A	2,476,938 ^D	1,390,244 ^B	1,053,840 ^B	698,986 ^B	519,423 ^E	1,239,225 ^B	934,301 ^A	1,092,018 ^A	
Total crop revenues	x	5,743 ^B	36,317 ^D	3,482 ^E	36,867 ^C	52,979 ^B	31,781 ^D	F	35,443 ^D	2,238 ^D	34,945 ^B	
Total grains and oilseeds	x	x	14,435 ^D	x	30,347 ^C	48,467 ^B	30,984 ^D	F	27,434 ^D	F	30,102 ^B	
Total other crops	x	x	F	x	6,520 ^E	4,513 ^D	797 ^C	F	8,009 ^D	2,176 ^D	4,842 ^C	
Potatoes	x	x	x	0	x	x	x	x	F	x	F	
Fruits	x	x	x	x	F	600 ^D	0	x	x	582 ^D	F	
Vegetables	x	x	4,311 ^E	x	1,373 ^D	F	x	x	x	F	1,435 ^E	
Tobacco	x	0	0	0	0	x	0	0	0	0	0	
Greenhouse, nursery and floriculture products	x	0	F	0	x	F	0	0	x	x	F	
Forage crops (including seeds)	x	x	1,116 ^D	x	2,808 ^D	1,139 ^C	662 ^C	F	4,936 ^D	1,326 ^D	1,689 ^B	
Other crops	x	0	0	x	F	F	0	0	x	0	F	
Total livestock and product revenues	x	454,101 ^D	1,088,904 ^A	2,423,263 ^D	1,288,081 ^B	954,802 ^B	623,576 ^B	484,108 ^E	1,165,545 ^B	906,511 ^A	1,012,495 ^A	
Cattle	x	x	1,611 ^C	1,155 ^C	F	7,069 ^E	3,138 ^E	5,571 ^E	4,835 ^C	2,563 ^D	4,610 ^D	
Hogs	x	x	x	x	22,905 ^D	2,067 ^E	F	x	x	x	5,785 ^D	
Poultry and eggs	x	432,176 ^D	1,072,601 ^A	2,413,925 ^D	1,260,179 ^B	938,604 ^B	617,785 ^B	476,080 ^E	1,158,988 ^B	890,652 ^A	995,699 ^A	
Dairy products and subsidies	x	x	x	x	F	F	0	x	x	x	5,695 ^D	
Other livestock and products	x	x	x	x	105 ^E	F	F	F	F	180 ^B	707 ^E	
Program payments and insurance proceeds	x	4,709 ^C	7,975 ^C	3,583 ^C	19,156 ^C	9,022 ^C	16,311 ^D	3,925 ^E	12,376 ^D	7,450 ^C	11,181 ^B	
Total other revenues	x	4,509 ^D	44,534 ^D	46,609 ^D	46,140 ^C	37,036 ^D	27,319 ^D	12,067 ^E	25,862 ^D	18,101 ^C	33,398 ^B	
Custom work and machine rental	x	x	30,812 ^D	4,406 ^C	24,532 ^D	12,623 ^B	F	5,769 ^E	F	8,614 ^C	15,234 ^B	
Rental income	x	x	7,524 ^C	12,156 ^D	16,691 ^D	7,874 ^D	3,006 ^D	F	6,486 ^D	7,316 ^D	9,008 ^B	
Miscellaneous revenues	x	822 ^B	6,197 ^C	30,047 ^E	4,917 ^C	F	5,428 ^C	1,812 ^D	5,619 ^B	2,171 ^E	9,156 ^E	
Total operating expenses	x	388,929 ^C	998,511 ^A	2,082,933 ^D	1,151,245 ^B	889,454 ^B	593,794 ^B	454,443 ^E	1,047,208 ^B	824,183 ^A	925,223 ^A	
Total crop expenses	x	27,242 ^E	23,607 ^C	44,357 ^D	14,416 ^C	37,788 ^C	15,503 ^C	F	21,616 ^C	3,228 ^C	22,859 ^B	
Fertilizer and lime	x	3,811 ^D	4,040 ^D	1,381 ^D	5,242 ^C	8,241 ^C	6,210 ^D	4,383 ^E	x	283 ^C	5,463 ^B	
Pesticides	x	1,031 ^D	2,239 ^D	x	1,582 ^D	3,902 ^C	3,730 ^C	F	4,429 ^D	58 ^B	2,629 ^B	
Seed and plants	x	F	4,792 ^D	x	6,964 ^D	8,410 ^B	4,708 ^D	F	4,809 ^D	126 ^D	5,618 ^B	
Other crop expenses	x	F	12,536 ^C	42,292 ^D	628 ^D	17,236 ^D	855 ^E	F	x	2,761 ^C	9,150 ^D	
Total livestock expenses	x	227,741 ^C	614,613 ^A	1,375,038 ^D	737,473 ^B	512,709 ^B	322,402 ^B	261,764 ^E	728,109 ^B	543,713 ^A	571,024 ^A	
Cattle purchases	x	x	590 ^E	F	4,083 ^E	404 ^E	826 ^E	2,827 ^C	x	x	2,079 ^D	
Hog purchases	x	x	x	x	3,219 ^D	F	x	F	x	x	855 ^D	
Poultry and egg purchases	x	45,747 ^B	198,229 ^B	313,812 ^C	269,248 ^C	141,901 ^B	148,886 ^B	103,678 ^E	382,367 ^B	216,863 ^B	200,384 ^A	
Other livestock purchases	x	x	x	x	x	F	x	x	245 ^E	x	F	
Feed, supplements, straw and bedding	x	176,392 ^C	405,580 ^A	1,041,783 ^D	458,796 ^B	357,457 ^B	168,345 ^B	154,230 ^E	335,300 ^B	319,399 ^B	360,368 ^A	
Veterinary fees, medicine and breeding fees	x	1,892 ^D	7,239 ^C	14,958 ^D	6,053 ^C	6,133 ^C	4,387 ^D	2,371 ^D	7,259 ^B	6,386 ^B	6,078 ^B	
Other livestock expenses	x	1,936 ^E	2,895 ^C	3,166 ^C	x	2,564 ^C	0	x	x	x	1,145 ^C	
Total machinery expenses	x	13,704 ^C	42,088 ^C	57,853 ^D	32,859 ^B	35,217 ^B	27,790 ^B	22,629 ^C	31,422 ^B	19,308 ^B	30,991 ^A	
Small tools	x	x	591 ^B	204 ^D	143 ^D	654 ^B	591 ^C	795 ^D	789 ^B	353 ^C	491 ^A	
Net fuel expenses, machinery, truck, auto	x	5,480 ^C	17,293 ^D	19,248 ^D	10,957 ^B	13,967 ^B	11,111 ^B	8,175 ^C	11,022 ^B	6,699 ^B	11,542 ^A	
Repairs, licenses and insurance	x	x	24,205 ^C	38,401 ^D	21,759 ^B	20,595 ^B	16,087 ^B	13,658 ^D	19,612 ^B	12,256 ^B	18,957 ^A	
Total general expenses	x	120,243 ^D	318,204 ^B	605,685 ^D	366,498 ^B	303,740 ^B	228,099 ^B	153,888 ^E	266,060 ^B	257,934 ^B	300,350 ^A	
Salaries (including CPP, QPP, EI)	x	41,465 ^E	120,347 ^C	203,209 ^D	87,960 ^B	102,890 ^C	67,328 ^B	43,037 ^E	69,079 ^C	68,626 ^B	88,482 ^B	
Rent	x	1,410 ^E	10,845 ^D	23,386 ^E	26,846 ^C	10,941 ^C	3,970 ^D	8,253 ^E	12,571 ^D	10,450 ^D	13,722 ^B	
Insurance	x	5,424 ^C	9,838 ^B	20,385 ^D	14,854 ^B	11,477 ^B	9,790 ^B	5,058 ^E	15,142 ^B	8,627 ^B	11,578 ^A	
Utilities	x	11,848 ^C	40,288 ^B	94,788 ^E	37,527 ^B	33,356 ^B	18,351 ^B	17,656 ^D	31,864 ^B	27,681 ^B	32,484 ^A	
Custom work and machine rental	x	6,072 ^D	22,254 ^B	21,064 ^C	68,338 ^C	27,699 ^B	25,731 ^C	16,022 ^E	42,425 ^B	31,269 ^B	37,164 ^B	
Net interest expenses	x	17,060 ^D	32,079 ^B	51,845 ^D	25,477 ^B	34,887 ^B	18,076 ^B	22,138 ^E	31,589 ^B	32,252 ^B	30,815 ^A	
Net property taxes	x	2,066 ^B	4,547 ^A	4,582 ^D	3,518 ^B	4,757 ^B	5,521 ^B	2,385 ^D	2,811 ^B	5,058 ^B	4,371 ^A	
Building and fence repairs	x	6,240 ^E	14,103 ^B	34,551 ^E	26,725 ^B	13,194 ^B	10,295 ^B	6,626 ^D	8,730 ^B	11,327 ^B	15,247 ^A	
Marketing expenses	x	22,443 ^D	39,632 ^C	87,883 ^C	50,608 ^C	43,800 ^C	49,315 ^C	17,047 ^E	27,969 ^C	46,832 ^C	45,046 ^B	
Miscellaneous expenses	x	6,216 ^C	24,270 ^A	63,990 ^E	24,646 ^B	20,740 ^B	19,723 ^B	15,666 ^E	23,880 ^B	15,812 ^B	21,440 ^A	
Net operating income	x	80,132	179,219	394,005	238,998	164,386	105,193	64,980 ^E	192,017	110,119	166,795	
Adjustment for capital cost allowance (CCA)	x	26,719 ^D	48,676 ^B	60,453 ^C	51,061 ^B	57,296 ^B	43,230 ^B	37,745 ^E	52,343 ^B	43,524 ^B	51,319 ^A	
Net operating income adjusted for CCA	x	53,413	130,543	333,552	187,937	107,089	61,962	27,235 ^E	139,674	66,595	115,476	
		Operating margins per dollar of revenue										
Operating margin	x	0.17	0.15	0.16	0.17	0.16	0.15	0.13	0.15	0.12	0.15	
Operating margin adjusted for CCA	x	0.11	0.11	0.13	0.14	0.10	0.09	0.05	0.11	0.07	0.11	

Table 12-1
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Oilseed and grain farming

	2010				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	2,015 A	1,665 B	1,595 A	14,205 A	19,495 A
Average total agricultural sales (\$)	22,853 A	22,062 A	26,200 A	20,268 A	21,177 A
Average program payments and insurance proceeds (\$)	2,149 B	2,009 D	1,855 C	1,915 A	1,943 A
Average total operating revenues (\$)	29,892 A	28,605 A	32,134 A	27,004 A	27,861 A
Average net operating income (\$)	-738	-2,309	2,621	3,461	2,463
Average agricultural sales from primary activity (\$)	14,447 A	18,178 A	25,120 A	20,268 A	19,884 A
Primary commodity (% of total agricultural sales)	63.2	82.4	95.9	100.0	93.9
Secondary commodity (% of total agricultural sales)	20.2	8.5	2.5	...	3.1
\$50,000 to \$99,999					
Number of farms	1,795 A	1,385 A	1,785 A	7,545 A	12,515 A
Average total agricultural sales (\$)	55,903 A	55,664 A	61,026 A	54,213 A	55,592 A
Average program payments and insurance proceeds (\$)	6,914 A	6,503 B	4,488 A	5,859 A	5,887 A
Average total operating revenues (\$)	73,319 A	73,161 A	73,409 A	72,048 A	72,553 A
Average net operating income (\$)	10,696	7,721	12,400	17,253	14,564
Average agricultural sales from primary activity (\$)	34,822 A	46,105 A	58,564 A	54,213 A	51,154 A
Primary commodity (% of total agricultural sales)	62.3	82.8	96.0	100.0	92.0
Secondary commodity (% of total agricultural sales)	25.7	9.6	2.3	...	5.0
\$100,000 to \$249,999					
Number of farms	2,785 A	2,240 A	3,240 A	8,360 A	16,630 A
Average total agricultural sales (\$)	127,484 A	131,722 A	133,194 A	122,823 A	126,823 A
Average program payments and insurance proceeds (\$)	17,355 B	14,907 B	12,905 B	14,636 A	14,791 A
Average total operating revenues (\$)	165,632 A	167,587 A	168,589 A	160,277 A	163,778 A
Average net operating income (\$)	31,775	32,027	39,941	39,841	37,456
Average agricultural sales from primary activity (\$)	80,891 A	109,114 A	128,293 A	122,823 A	115,015 A
Primary commodity (% of total agricultural sales)	63.5	82.8	96.3	100.0	90.7
Secondary commodity (% of total agricultural sales)	27.1	11.8	1.8	...	6.5
\$250,000 to \$499,999					
Number of farms	1,660 A	1,695 B	2,655 A	4,905 A	10,920 A
Average total agricultural sales (\$)	271,545 A	280,209 A	294,765 A	275,941 A	280,520 A
Average program payments and insurance proceeds (\$)	34,006 B	29,617 B	26,300 A	30,238 A	29,754 A
Average total operating revenues (\$)	348,757 A	349,928 A	362,634 A	348,282 A	352,104 A
Average net operating income (\$)	75,325	74,090	85,880	88,797	83,759
Average agricultural sales from primary activity (\$)	173,930 A	234,456 A	284,265 A	275,941 A	256,054 A
Primary commodity (% of total agricultural sales)	64.1	83.7	96.4	100.0	91.3
Secondary commodity (% of total agricultural sales)	25.1	11.7	1.9	...	6.0
\$500,000 and over					
Number of farms	1,135 B	1,170 B	2,855 A	4,320 A	9,480 A
Average total agricultural sales (\$)	1,139,720 A	806,454 B	867,649 A	799,869 A	861,740 A
Average program payments and insurance proceeds (\$)	96,488 C	88,831 B	89,383 B	100,428 A	95,195 A
Average total operating revenues (\$)	1,369,848 A	995,012 B	1,075,827 A	1,002,951 A	1,067,800 A
Average net operating income (\$)	291,411	209,444	277,607	270,203	267,479
Average agricultural sales from primary activity (\$)	710,682 A	672,080 B	843,601 A	799,869 A	786,647 A
Primary commodity (% of total agricultural sales)	62.4	83.3	97.2	100.0	91.3
Secondary commodity (% of total agricultural sales)	15.0	10.8	1.4	...	4.0
Total					
Number of farms	9,390 A	8,155 A	12,135 A	39,335 A	69,030 A
Average total agricultural sales (\$)	238,793 A	223,891 A	316,865 A	166,070 A	209,319 A
Average program payments and insurance proceeds (\$)	24,568 B	24,488 A	31,159 A	19,725 A	22,958 A
Average total operating revenues (\$)	296,328 A	279,549 A	392,805 A	211,206 A	262,803 A
Average net operating income (\$)	59,747	55,032	97,017	53,772	62,339
Average agricultural sales from primary activity (\$)	150,162 A	186,508 A	307,090 A	166,070 A	191,123 A
Primary commodity (% of total agricultural sales)	62.9	83.3	96.9	100.0	91.3
Secondary commodity (% of total agricultural sales)	19.5	11.1	1.5	...	4.8

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-2

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Potato farming

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	x	x	F	165 E
Average total agricultural sales (\$)	F	x	x	F	17,700 D
Average program payments and insurance proceeds (\$)	F	x	x	F	2,144 E
Average total operating revenues (\$)	F	x	x	F	24,940 C
Average net operating income (\$)	F	x	x	F	2,909
Average agricultural sales from primary activity (\$)	F	x	x	F	14,698 D
Primary commodity (% of total agricultural sales)	F	x	x	F	83.0
Secondary commodity (% of total agricultural sales)	F	x	x	F	F
\$50,000 to \$99,999					
Number of farms	x	x	x	30 D	65 B
Average total agricultural sales (\$)	x	x	x	61,498 C	62,924 A
Average program payments and insurance proceeds (\$)	x	x	x	F	7,263 E
Average total operating revenues (\$)	x	x	x	78,653 A	76,335 A
Average net operating income (\$)	x	x	x	14,199	13,994
Average agricultural sales from primary activity (\$)	x	x	x	61,498 C	54,132 B
Primary commodity (% of total agricultural sales)	x	x	x	100.0	86.0
Secondary commodity (% of total agricultural sales)	x	x	x	...	5.3
\$100,000 to \$249,999					
Number of farms	x	x	x	40 D	105 B
Average total agricultural sales (\$)	x	x	x	126,158 A	137,221 A
Average program payments and insurance proceeds (\$)	x	x	x	14,424 E	13,766 C
Average total operating revenues (\$)	x	x	x	160,169 A	164,189 A
Average net operating income (\$)	x	x	x	24,139	20,794
Average agricultural sales from primary activity (\$)	x	x	x	126,158 A	122,441 A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	89.2
Secondary commodity (% of total agricultural sales)	x	x	x	...	4.5
\$250,000 to \$499,999					
Number of farms	30 D	35 C	40 C	50 C	150 B
Average total agricultural sales (\$)	330,003 B	321,571 A	339,669 A	305,414 A	320,855 A
Average program payments and insurance proceeds (\$)	27,990 E	33,506 C	39,558 B	32,612 C	33,559 B
Average total operating revenues (\$)	385,925 B	378,861 A	388,461 A	344,612 A	369,815 A
Average net operating income (\$)	71,117	46,639	6,400	42,691	39,201
Average agricultural sales from primary activity (\$)	209,889 C	267,424 A	322,315 A	305,414 A	280,658 A
Primary commodity (% of total agricultural sales)	63.6	83.2	94.9	100.0	87.5
Secondary commodity (% of total agricultural sales)	12.6	6.6	3.9	...	5.1
\$500,000 and over					
Number of farms	120 C	170 B	210 A	135 B	630 A
Average total agricultural sales (\$)	1,756,655 B	1,893,891 A	1,572,989 A	1,572,686 A	1,696,244 A
Average program payments and insurance proceeds (\$)	144,146 B	160,244 B	120,135 B	91,913 C	129,518 A
Average total operating revenues (\$)	2,002,772 B	2,158,596 A	1,758,180 A	1,755,093 A	1,913,883 A
Average net operating income (\$)	430,375	368,223	289,528	315,287	342,703
Average agricultural sales from primary activity (\$)	1,134,985 B	1,589,015 A	1,496,453 A	1,572,686 A	1,474,392 A
Primary commodity (% of total agricultural sales)	64.6	83.9	95.1	100.0	86.9
Secondary commodity (% of total agricultural sales)	23.8	12.9	4.3	...	9.7
Total					
Number of farms	215 C	270 A	285 A	345 C	1,115 A
Average total agricultural sales (\$)	981,067 C	1,284,694 A	1,211,354 A	685,557 C	1,020,786 A
Average program payments and insurance proceeds (\$)	79,741 C	110,220 B	94,873 B	43,726 D	79,728 B
Average total operating revenues (\$)	1,120,018 B	1,466,969 A	1,355,808 A	770,393 C	1,154,731 A
Average net operating income (\$)	238,979	245,157	214,073	135,580	202,137
Average agricultural sales from primary activity (\$)	633,436 B	1,077,693 A	1,152,132 A	685,557 C	887,674 A
Primary commodity (% of total agricultural sales)	64.6	83.9	95.1	100.0	87.0
Secondary commodity (% of total agricultural sales)	23.0	12.6	4.2	...	9.4

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-3
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	115 B	85 C	60 D	480 B	735 B
Average total agricultural sales (\$)	20,007 A	24,628 C	26,668 C	22,394 A	22,599 A
Average program payments and insurance proceeds (\$)	754 B	1,629 E	479 E	634 D	760 C
Average total operating revenues (\$)	24,296 A	27,811 C	29,080 C	26,121 A	26,252 A
Average net operating income (\$)	1,868	3,213	-1,539	3,396	2,761
Average agricultural sales from primary activity (\$)	12,632 A	20,312 C	25,257 C	22,394 A	20,806 A
Primary commodity (% of total agricultural sales)	63.1	82.5	94.7	100.0	92.1
Secondary commodity (% of total agricultural sales)	8.3	F	F	...	1.8
\$50,000 to \$99,999					
Number of farms	80 C	75 E	30 D	205 C	390 B
Average total agricultural sales (\$)	67,419 A	66,761 A	54,306 B	60,321 A	62,583 A
Average program payments and insurance proceeds (\$)	2,488 D	2,695 D	10,134 E	3,738 D	3,755 D
Average total operating revenues (\$)	74,582 A	72,663 A	67,053 A	70,986 A	71,767 A
Average net operating income (\$)	15,923	8,273	11,266	1,501	6,553
Average agricultural sales from primary activity (\$)	42,929 A	56,544 A	51,457 B	60,321 A	55,273 A
Primary commodity (% of total agricultural sales)	63.7	84.7	94.8	100.0	88.3
Secondary commodity (% of total agricultural sales)	8.9	F	F	...	2.4
\$100,000 to \$249,999					
Number of farms	105 D	90 C	70 C	205 C	460 B
Average total agricultural sales (\$)	142,294 B	137,200 A	141,867 B	135,888 A	138,704 A
Average program payments and insurance proceeds (\$)	8,222 D	8,463 C	10,612 E	8,598 E	8,790 D
Average total operating revenues (\$)	165,301 B	161,021 A	161,906 A	150,052 A	157,557 A
Average net operating income (\$)	30,282	14,164	21,927	31,419	26,574
Average agricultural sales from primary activity (\$)	91,282 B	112,093 A	136,538 B	135,888 A	121,745 A
Primary commodity (% of total agricultural sales)	64.2	81.7	96.2	100.0	87.8
Secondary commodity (% of total agricultural sales)	21.0	6.0	1.0	...	6.1
\$250,000 to \$499,999					
Number of farms	50 D	45 E	30 D	120 D	245 C
Average total agricultural sales (\$)	306,416 A	300,281 B	288,110 B	306,726 B	304,460 A
Average program payments and insurance proceeds (\$)	27,223 C	F	F	F	21,387 D
Average total operating revenues (\$)	359,852 A	328,458 A	324,683 A	340,318 A	341,651 A
Average net operating income (\$)	31,666	68,733	53,574	32,768	42,425
Average agricultural sales from primary activity (\$)	191,252 A	255,248 B	273,600 B	306,726 B	269,023 A
Primary commodity (% of total agricultural sales)	62.4	85.0	95.0	100.0	88.4
Secondary commodity (% of total agricultural sales)	22.3	8.3	2.3	...	6.7
\$500,000 and over					
Number of farms	95 C	100 D	65 C	235 C	500 B
Average total agricultural sales (\$)	1,365,117 B	1,162,675 B	2,353,160 B	1,578,279 B	1,562,436 A
Average program payments and insurance proceeds (\$)	86,285 C	50,705 D	97,252 D	110,443 D	92,100 C
Average total operating revenues (\$)	1,524,038 B	1,267,175 B	2,491,782 B	1,732,503 B	1,705,249 A
Average net operating income (\$)	215,310	116,834	347,357	291,935	250,372
Average agricultural sales from primary activity (\$)	858,029 B	964,255 C	2,254,797 B	1,578,279 B	1,414,866 A
Primary commodity (% of total agricultural sales)	62.9	82.9	95.8	100.0	90.6
Secondary commodity (% of total agricultural sales)	22.6	12.2	3.1	...	6.1
Total					
Number of farms	445 B	400 B	245 B	1,240 B	2,325 A
Average total agricultural sales (\$)	370,056 C	372,319 C	752,241 B	371,403 B	411,579 A
Average program payments and insurance proceeds (\$)	23,667 C	17,136 C	34,136 D	25,395 D	24,574 B
Average total operating revenues (\$)	417,074 B	408,695 B	803,186 B	409,560 B	452,486 A
Average net operating income (\$)	58,867	42,790	111,717	65,633	65,298
Average agricultural sales from primary activity (\$)	232,980 B	309,373 B	720,540 B	371,403 B	371,113 A
Primary commodity (% of total agricultural sales)	63.0	83.1	95.8	100.0	90.2
Secondary commodity (% of total agricultural sales)	21.7	10.9	2.9	...	6.0

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-4

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Fruit and tree nut farming

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	105 C	90 C	70 B	1,640 A	1,905 A
Average total agricultural sales (\$)	23,037 A	22,866 B	22,784 A	21,567 A	21,754 A
Average program payments and insurance proceeds (\$)	1,208 C	F	2,633 D	1,420 B	1,541 B
Average total operating revenues (\$)	27,675 A	29,716 B	27,840 A	25,606 A	25,995 A
Average net operating income (\$)	-4,611	1,130	-3,739	-4,811	-4,483
Average agricultural sales from primary activity (\$)	14,455 B	19,037 B	21,795 A	21,567 A	21,057 A
Primary commodity (% of total agricultural sales)	62.7	83.3	95.7	100.0	96.8
Secondary commodity (% of total agricultural sales)	7.7	5.7	1.8	...	0.7
\$50,000 to \$99,999					
Number of farms	F	30 E	55 D	720 A	850 A
Average total agricultural sales (\$)	F	54,683 A	68,529 A	58,649 A	59,393 A
Average program payments and insurance proceeds (\$)	F	3,461 E	11,175 D	7,020 B	6,954 B
Average total operating revenues (\$)	F	66,425 B	82,681 A	71,689 A	72,254 A
Average net operating income (\$)	F	-1,886	10,335	-4,375	-2,401
Average agricultural sales from primary activity (\$)	F	45,325 A	66,139 A	58,649 A	57,367 A
Primary commodity (% of total agricultural sales)	F	82.9	96.5	100.0	96.6
Secondary commodity (% of total agricultural sales)	F	9.2	1.3	...	F
\$100,000 to \$249,999					
Number of farms	90 D	50 D	85 C	795 A	1,020 A
Average total agricultural sales (\$)	155,168 B	123,260 B	140,685 A	134,710 A	136,473 A
Average program payments and insurance proceeds (\$)	8,519 D	19,459 D	14,470 B	18,152 B	17,055 B
Average total operating revenues (\$)	174,907 A	164,602 B	169,547 A	161,965 A	163,865 A
Average net operating income (\$)	13,056	25,527	-3,026	13,809	12,934
Average agricultural sales from primary activity (\$)	101,058 B	100,026 B	134,742 A	134,710 A	130,039 A
Primary commodity (% of total agricultural sales)	65.1	81.2	95.8	100.0	95.3
Secondary commodity (% of total agricultural sales)	12.0	6.6	1.1	...	1.6
\$250,000 to \$499,999					
Number of farms	45 D	F	45 D	310 B	435 B
Average total agricultural sales (\$)	284,397 A	F	299,212 B	289,052 A	291,818 A
Average program payments and insurance proceeds (\$)	24,122 C	F	42,194 E	36,717 D	34,786 C
Average total operating revenues (\$)	353,441 A	F	374,442 B	349,551 A	355,105 A
Average net operating income (\$)	60,884	F	61,394	60,120	48,029
Average agricultural sales from primary activity (\$)	185,885 B	F	284,971 B	289,052 A	276,252 A
Primary commodity (% of total agricultural sales)	65.4	F	95.2	100.0	94.7
Secondary commodity (% of total agricultural sales)	11.9	F	3.4	...	2.2
\$500,000 and over					
Number of farms	35 D	x	80 D	370 B	510 B
Average total agricultural sales (\$)	1,242,492 C	x	1,618,589 C	1,036,638 A	1,151,157 A
Average program payments and insurance proceeds (\$)	91,807 C	x	72,802 C	105,673 C	97,590 B
Average total operating revenues (\$)	1,414,265 C	x	1,777,070 C	1,229,790 A	1,338,154 A
Average net operating income (\$)	70,144	x	250,246	177,751	184,069
Average agricultural sales from primary activity (\$)	818,342 C	x	1,564,978 C	1,036,638 A	1,105,160 A
Primary commodity (% of total agricultural sales)	65.9	x	96.7	100.0	96.0
Secondary commodity (% of total agricultural sales)	13.4	x	2.4	...	1.9
Total					
Number of farms	335 B	215 C	335 B	3,825 A	4,715 A
Average total agricultural sales (\$)	226,475 C	216,998 C	490,025 C	171,521 A	200,026 A
Average program payments and insurance proceeds (\$)	16,076 D	15,958 C	29,724 C	18,853 B	19,289 B
Average total operating revenues (\$)	262,163 C	262,363 C	549,982 C	204,870 A	235,972 A
Average net operating income (\$)	19,555	13,120	70,193	22,002	24,828
Average agricultural sales from primary activity (\$)	147,946 C	181,158 C	472,798 C	171,521 A	191,596 A
Primary commodity (% of total agricultural sales)	65.3	83.5	96.5	100.0	95.8
Secondary commodity (% of total agricultural sales)	12.2	7.4	2.3	...	1.8

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-5

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production

	2010				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	F	45 ^D	35 ^D	710 ^B	895 ^B
Average total agricultural sales (\$)	F	25,301 ^D	23,812 ^C	22,484 ^A	22,085 ^A
Average program payments and insurance proceeds (\$)	F	219 ^E	x	302 ^D	306 ^D
Average total operating revenues (\$)	F	27,535 ^C	25,716 ^B	24,607 ^A	24,175 ^A
Average net operating income (\$)	F	-1,590	-5,527	1,922	669
Average agricultural sales from primary activity (\$)	F	20,619 ^D	22,825 ^C	22,484 ^A	21,029 ^B
Primary commodity (% of total agricultural sales)	F	81.5	95.9	100.0	95.2
Secondary commodity (% of total agricultural sales)	F	F	2.3	...	F
\$50,000 to \$99,999					
Number of farms	x	x	F	320 ^B	375 ^B
Average total agricultural sales (\$)	x	x	F	64,208 ^A	62,794 ^A
Average program payments and insurance proceeds (\$)	x	x	F	F	F
Average total operating revenues (\$)	x	x	F	72,129 ^A	71,594 ^A
Average net operating income (\$)	x	x	F	-1,551	-999
Average agricultural sales from primary activity (\$)	x	x	F	64,208 ^A	61,261 ^A
Primary commodity (% of total agricultural sales)	x	x	F	100.0	97.6
Secondary commodity (% of total agricultural sales)	x	x	F	...	0.8
\$100,000 to \$249,999					
Number of farms	x	35 ^E	50 ^E	500 ^B	610 ^B
Average total agricultural sales (\$)	x	135,202 ^B	128,767 ^C	152,318 ^A	149,228 ^A
Average program payments and insurance proceeds (\$)	x	14,445 ^E	2,296 ^E	4,210 ^D	4,930 ^C
Average total operating revenues (\$)	x	165,293 ^A	143,789 ^B	168,101 ^A	166,217 ^A
Average net operating income (\$)	x	36,398	11,136	22,906	22,982
Average agricultural sales from primary activity (\$)	x	109,006 ^B	122,564 ^C	152,318 ^A	144,781 ^A
Primary commodity (% of total agricultural sales)	x	80.6	95.2	100.0	97.0
Secondary commodity (% of total agricultural sales)	x	F	F	...	0.9
\$250,000 to \$499,999					
Number of farms	F	x	45 ^E	355 ^C	470 ^B
Average total agricultural sales (\$)	F	x	242,968 ^C	334,810 ^A	317,390 ^A
Average program payments and insurance proceeds (\$)	F	x	F	12,035 ^D	17,004 ^E
Average total operating revenues (\$)	F	x	359,477 ^A	357,887 ^A	354,088 ^A
Average net operating income (\$)	F	x	87,815	43,536	45,581
Average agricultural sales from primary activity (\$)	F	x	231,760 ^C	334,810 ^A	303,247 ^A
Primary commodity (% of total agricultural sales)	F	x	95.4	100.0	95.5
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$500,000 and over					
Number of farms	F	F	60 ^E	1,010 ^B	1,140 ^A
Average total agricultural sales (\$)	F	F	2,894,025 ^C	2,926,914 ^A	2,860,232 ^A
Average program payments and insurance proceeds (\$)	F	F	112,968 ^E	80,836 ^B	82,343 ^B
Average total operating revenues (\$)	F	F	3,097,982 ^C	3,056,073 ^A	2,995,074 ^A
Average net operating income (\$)	F	F	474,331	319,034	329,986
Average agricultural sales from primary activity (\$)	F	F	2,797,543 ^C	2,926,914 ^A	2,827,598 ^A
Primary commodity (% of total agricultural sales)	F	F	96.7	100.0	98.9
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
Total					
Number of farms	240 ^D	140 ^C	225 ^C	2,885 ^A	3,500 ^A
Average total agricultural sales (\$)	F	494,000 ^D	875,845 ^D	1,104,976 ^A	1,012,435 ^A
Average program payments and insurance proceeds (\$)	F	7,568 ^D	43,089 ^E	30,973 ^B	30,378 ^B
Average total operating revenues (\$)	384,552 ^E	518,744 ^D	959,603 ^D	1,157,155 ^A	1,065,722 ^A
Average net operating income (\$)	61,437 ^E	92,609	145,729	121,337	117,637
Average agricultural sales from primary activity (\$)	202,961 ^E	416,652 ^D	845,534 ^D	1,104,976 ^A	998,699 ^A
Primary commodity (% of total agricultural sales)	F	84.3	96.5	100.0	98.6
Secondary commodity (% of total agricultural sales)	F	F	F	...	F

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-6

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	3,035 A	2,610 B	2,650 B	16,805 A	25,095 A
Average total agricultural sales (\$)	21,412 A	20,609 A	21,566 A	18,023 A	19,074 A
Average program payments and insurance proceeds (\$)	1,954 B	1,789 B	1,725 B	1,785 A	1,800 A
Average total operating revenues (\$)	27,763 A	26,906 A	27,031 A	24,306 A	25,281 A
Average net operating income (\$)	-3,672	-4,845	-9,157	-3,328	-4,142
Average agricultural sales from primary activity (\$)	13,585 A	17,143 A	20,540 A	18,023 A	17,660 A
Primary commodity (% of total agricultural sales)	63.4	83.2	95.2	100.0	92.6
Secondary commodity (% of total agricultural sales)	18.1	8.0	2.4	...	3.1
\$50,000 to \$99,999					
Number of farms	1,730 A	1,385 A	1,760 A	4,705 A	9,575 A
Average total agricultural sales (\$)	52,356 A	54,815 A	56,757 A	51,837 A	53,258 A
Average program payments and insurance proceeds (\$)	6,947 B	6,741 B	5,866 A	6,813 A	6,653 A
Average total operating revenues (\$)	72,985 A	71,971 A	72,912 A	70,396 A	71,546 A
Average net operating income (\$)	8,159	7,850	2,132	7,546	6,708
Average agricultural sales from primary activity (\$)	33,121 A	45,252 A	54,471 A	51,837 A	47,976 A
Primary commodity (% of total agricultural sales)	63.3	82.6	96.0	100.0	90.1
Secondary commodity (% of total agricultural sales)	23.6	8.2	2.1	...	5.6
\$100,000 to \$249,999					
Number of farms	2,030 A	1,440 A	1,860 A	3,255 A	8,590 A
Average total agricultural sales (\$)	122,567 A	118,582 A	121,813 A	113,705 A	118,357 A
Average program payments and insurance proceeds (\$)	15,449 A	14,873 B	13,976 B	14,719 A	14,754 A
Average total operating revenues (\$)	159,506 A	154,427 A	156,888 A	152,960 A	155,583 A
Average net operating income (\$)	24,832	24,812	23,275	24,859	24,499
Average agricultural sales from primary activity (\$)	77,051 A	98,993 A	116,854 A	113,705 A	103,264 A
Primary commodity (% of total agricultural sales)	62.9	83.5	95.9	100.0	87.2
Secondary commodity (% of total agricultural sales)	28.3	9.3	1.7	...	8.8
\$250,000 to \$499,999					
Number of farms	765 A	420 B	795 B	920 B	2,910 A
Average total agricultural sales (\$)	272,780 A	268,194 A	287,194 A	267,217 A	274,194 A
Average program payments and insurance proceeds (\$)	36,597 B	34,604 B	23,583 B	36,241 C	32,631 B
Average total operating revenues (\$)	346,713 A	344,605 A	344,696 A	347,834 A	346,095 A
Average net operating income (\$)	42,309	33,648	28,580	41,573	37,064
Average agricultural sales from primary activity (\$)	170,557 A	223,470 A	277,106 A	267,217 A	237,894 A
Primary commodity (% of total agricultural sales)	62.5	83.3	96.5	100.0	86.8
Secondary commodity (% of total agricultural sales)	30.4	11.2	1.6	...	10.1
\$500,000 and over					
Number of farms	490 B	405 B	905 B	715 B	2,520 A
Average total agricultural sales (\$)	1,361,443 B	2,010,675 B	2,828,440 B	2,359,162 B	2,277,054 A
Average program payments and insurance proceeds (\$)	74,706 B	83,606 B	105,820 B	99,615 B	94,404 A
Average total operating revenues (\$)	1,592,252 B	2,299,198 B	3,369,947 B	2,809,624 A	2,691,274 A
Average net operating income (\$)	177,115	91,439	167,137	-6,982	107,435
Average agricultural sales from primary activity (\$)	872,288 B	1,701,592 B	2,760,431 B	2,359,162 B	2,107,290 A
Primary commodity (% of total agricultural sales)	64.1	84.6	97.6	100.0	92.5
Secondary commodity (% of total agricultural sales)	21.8	10.7	1.2	...	4.6
Total					
Number of farms	8,055 A	6,265 A	7,970 A	26,405 A	48,690 A
Average total agricultural sales (\$)	159,405 A	196,558 B	398,813 A	108,035 A	175,488 A
Average program payments and insurance proceeds (\$)	14,178 A	13,401 A	19,529 A	8,133 A	11,675 A
Average total operating revenues (\$)	196,693 A	235,073 A	479,773 A	135,214 A	214,596 A
Average net operating income (\$)	21,482	13,607	24,742	3,557	11,280
Average agricultural sales from primary activity (\$)	101,216 A	165,421 B	388,061 A	108,035 A	160,099 A
Primary commodity (% of total agricultural sales)	63.5	84.2	97.3	100.0	91.2
Secondary commodity (% of total agricultural sales)	24.4	10.2	1.2	...	5.6

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-7

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Dairy cattle and milk production

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	50 ^E	x	F	105 ^D	240 ^C
Average total agricultural sales (\$)	30,280 ^B	x	F	26,414 ^A	28,424 ^B
Average program payments and insurance proceeds (\$)	1,014 ^E	x	F	729 ^C	787 ^C
Average total operating revenues (\$)	33,601 ^B	x	F	29,024 ^A	30,807 ^B
Average net operating income (\$)	2,385	x	F	265	-583
Average agricultural sales from primary activity (\$)	17,815 ^C	x	F	25,837 ^A	23,816 ^B
Primary commodity (% of total agricultural sales)	58.8	x	F	97.8	83.8
Secondary commodity (% of total agricultural sales)	F	x	F	2.2	8.9
\$50,000 to \$99,999					
Number of farms	85 ^E	55 ^D	140 ^D	215 ^C	495 ^B
Average total agricultural sales (\$)	69,051 ^A	65,890 ^A	69,953 ^A	72,483 ^A	70,392 ^A
Average program payments and insurance proceeds (\$)	F	F	1,845 ^C	1,413 ^C	1,539 ^C
Average total operating revenues (\$)	73,616 ^A	72,394 ^A	76,107 ^A	76,083 ^A	75,218 ^A
Average net operating income (\$)	20,424	17,592	-5,130 ^E	18,088	11,980
Average agricultural sales from primary activity (\$)	40,372 ^A	48,106 ^A	62,743 ^A	69,883 ^A	60,150 ^A
Primary commodity (% of total agricultural sales)	58.5	73.0	89.7	96.4	85.5
Secondary commodity (% of total agricultural sales)	16.9	18.9	8.2	3.6	8.9
\$100,000 to \$249,999					
Number of farms	160 ^C	335 ^B	1,135 ^B	935 ^B	2,565 ^A
Average total agricultural sales (\$)	165,852 ^A	172,585 ^A	170,374 ^A	164,767 ^A	168,330 ^A
Average program payments and insurance proceeds (\$)	7,193 ^E	4,490 ^B	6,566 ^B	3,180 ^B	5,100 ^B
Average total operating revenues (\$)	184,099 ^A	182,855 ^A	184,626 ^A	173,192 ^A	180,190 ^A
Average net operating income (\$)	44,942	46,238	49,323	42,010	45,979
Average agricultural sales from primary activity (\$)	99,613 ^A	135,561 ^A	157,015 ^A	158,959 ^A	151,341 ^A
Primary commodity (% of total agricultural sales)	60.1	78.5	92.2	96.5	89.9
Secondary commodity (% of total agricultural sales)	20.9	8.6	4.9	3.5	5.5
\$250,000 to \$499,999					
Number of farms	370 ^C	995 ^B	2,600 ^A	1,065 ^B	5,025 ^A
Average total agricultural sales (\$)	344,547 ^A	339,255 ^A	338,961 ^A	333,545 ^A	338,283 ^A
Average program payments and insurance proceeds (\$)	12,403 ^C	10,181 ^C	9,984 ^B	6,646 ^C	9,493 ^A
Average total operating revenues (\$)	373,082 ^A	363,649 ^A	362,922 ^A	352,999 ^A	361,710 ^A
Average net operating income (\$)	91,910	97,731	97,561	88,218	95,196
Average agricultural sales from primary activity (\$)	213,387 ^A	270,853 ^A	315,084 ^A	321,656 ^A	300,237 ^A
Primary commodity (% of total agricultural sales)	61.9	79.8	93.0	96.4	88.8
Secondary commodity (% of total agricultural sales)	23.5	11.5	3.9	3.6	5.2
\$500,000 and over					
Number of farms	550 ^B	785 ^B	1,835 ^A	890 ^B	4,060 ^A
Average total agricultural sales (\$)	1,250,985 ^B	884,447 ^A	917,530 ^A	1,105,883 ^A	997,304 ^A
Average program payments and insurance proceeds (\$)	39,378 ^B	29,843 ^C	22,345 ^B	18,647 ^D	25,297 ^B
Average total operating revenues (\$)	1,347,290 ^B	962,103 ^A	980,314 ^A	1,149,862 ^A	1,063,406 ^A
Average net operating income (\$)	294,513	214,219	244,210	274,927	251,898
Average agricultural sales from primary activity (\$)	728,700 ^B	697,605 ^A	846,559 ^A	1,069,607 ^A	850,370 ^A
Primary commodity (% of total agricultural sales)	58.3	78.9	92.3	96.7	85.3
Secondary commodity (% of total agricultural sales)	18.6	11.3	4.2	3.3	6.2
Total					
Number of farms	1,215 ^B	2,195 ^A	5,770 ^A	3,210 ^A	12,390 ^A
Average total agricultural sales (\$)	697,462 ^B	497,868 ^A	480,367 ^A	470,279 ^A	502,187 ^A
Average program payments and insurance proceeds (\$)	22,614 ^B	16,021 ^B	12,954 ^B	8,409 ^C	13,272 ^A
Average total operating revenues (\$)	752,479 ^B	538,437 ^A	514,112 ^A	491,688 ^A	536,042 ^A
Average net operating income (\$)	168,378	128,096	131,304	118,783	131,137
Average agricultural sales from primary activity (\$)	410,555 ^B	393,972 ^A	444,164 ^A	454,414 ^A	434,602 ^A
Primary commodity (% of total agricultural sales)	58.9	79.1	92.5	96.6	86.5
Secondary commodity (% of total agricultural sales)	19.3	11.2	4.2	3.4	5.7

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-8

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Hog and pig farming

	2010				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	90 ^D	F	x	160 ^D	290 ^C
Average total agricultural sales (\$)	21,523 ^C	F	x	20,009 ^C	20,531 ^B
Average program payments and insurance proceeds (\$)	F	F	x	F	2,320 ^E
Average total operating revenues (\$)	26,156 ^B	F	x	32,878 ^A	29,372 ^A
Average net operating income (\$)	-5,638	F	x	5,483	-705
Average agricultural sales from primary activity (\$)	12,286 ^C	F	x	20,009 ^C	17,457 ^B
Primary commodity (% of total agricultural sales)	57.1	F	x	100.0	85.0
Secondary commodity (% of total agricultural sales)	F	F	x	...	F
\$50,000 to \$99,999					
Number of farms	F	x	x	110 ^D	190 ^D
Average total agricultural sales (\$)	F	x	x	37,789 ^D	47,881 ^C
Average program payments and insurance proceeds (\$)	F	x	x	3,734 ^D	4,066 ^D
Average total operating revenues (\$)	F	x	x	77,974 ^A	76,086 ^A
Average net operating income (\$)	F	x	x	7,494	7,587
Average agricultural sales from primary activity (\$)	F	x	x	37,789 ^D	41,273 ^C
Primary commodity (% of total agricultural sales)	F	x	x	100.0	86.2
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
\$100,000 to \$249,999					
Number of farms	105 ^D	60 ^D	70 ^E	240 ^C	465 ^B
Average total agricultural sales (\$)	156,817 ^A	134,952 ^A	134,696 ^B	107,494 ^B	125,629 ^A
Average program payments and insurance proceeds (\$)	19,562 ^D	9,722 ^D	32,369 ^E	29,295 ^E	25,047 ^D
Average total operating revenues (\$)	186,277 ^A	157,311 ^A	178,152 ^B	168,308 ^A	172,180 ^A
Average net operating income (\$)	29,019	21,928	22,903	15,705	20,426
Average agricultural sales from primary activity (\$)	98,496 ^B	113,562 ^A	128,707 ^B	107,494 ^B	109,243 ^A
Primary commodity (% of total agricultural sales)	62.8	84.1	95.6	100.0	87.0
Secondary commodity (% of total agricultural sales)	24.5	11.5	F	...	8.6
\$250,000 to \$499,999					
Number of farms	130 ^D	65 ^D	135 ^D	215 ^D	555 ^B
Average total agricultural sales (\$)	328,488 ^A	344,612 ^B	306,012 ^A	275,450 ^A	304,347 ^A
Average program payments and insurance proceeds (\$)	45,888 ^C	40,603 ^C	50,739 ^B	62,424 ^C	53,108 ^B
Average total operating revenues (\$)	393,079 ^A	400,356 ^A	364,841 ^A	355,000 ^A	372,473 ^A
Average net operating income (\$)	58,704	34,573	21,464	30,824	35,537
Average agricultural sales from primary activity (\$)	208,598 ^B	290,402 ^B	295,093 ^A	275,450 ^A	266,915 ^A
Primary commodity (% of total agricultural sales)	63.5	84.3	96.4	100.0	87.7
Secondary commodity (% of total agricultural sales)	29.1	12.3	1.5	...	9.4
\$500,000 and over					
Number of farms	270 ^C	220 ^C	490 ^B	735 ^B	1,705 ^A
Average total agricultural sales (\$)	1,798,567 ^B	1,692,657 ^D	1,865,890 ^B	2,398,415 ^A	2,062,644 ^A
Average program payments and insurance proceeds (\$)	128,399 ^B	254,907 ^D	217,154 ^B	259,558 ^A	226,086 ^A
Average total operating revenues (\$)	2,010,280 ^B	1,995,956 ^D	2,172,457 ^B	2,792,809 ^A	2,391,569 ^A
Average net operating income (\$)	311,980	-63,879	106,359	122,330	124,416
Average agricultural sales from primary activity (\$)	1,111,082 ^B	1,428,751 ^D	1,800,911 ^B	2,398,415 ^A	1,901,966 ^A
Primary commodity (% of total agricultural sales)	61.8	84.4	96.5	100.0	92.2
Secondary commodity (% of total agricultural sales)	25.6	9.6	2.2	...	5.1
Total					
Number of farms	635 ^B	395 ^C	720 ^B	1,465 ^A	3,220 ^A
Average total agricultural sales (\$)	870,788 ^B	992,353 ^C	1,341,506 ^A	1,267,316 ^A	1,171,692 ^A
Average program payments and insurance proceeds (\$)	67,963 ^B	145,531 ^D	160,664 ^B	145,037 ^A	133,424 ^A
Average total operating revenues (\$)	980,616 ^B	1,168,818 ^C	1,565,870 ^A	1,491,568 ^A	1,367,521 ^A
Average net operating income (\$)	149,836	-26,096	78,877	69,743	75,623
Average agricultural sales from primary activity (\$)	539,306 ^B	837,541 ^C	1,294,604 ^A	1,267,316 ^A	1,076,779 ^A
Primary commodity (% of total agricultural sales)	61.9	84.4	96.5	100.0	91.9
Secondary commodity (% of total agricultural sales)	25.7	9.8	2.1	...	5.3

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-9

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Poultry and egg production

	2010				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	255 D	90 D	30 A	290 B	660 B
Average total agricultural sales (\$)	14,892 C	13,562 B	16,029 A	14,709 B	14,683 B
Average program payments and insurance proceeds (\$)	574 D	F	x	573 B	764 D
Average total operating revenues (\$)	20,479 C	19,706 A	21,445 A	22,327 B	21,225 A
Average net operating income (\$)	-8,746	-10,774	-4,669	-1,922	-5,857
Average agricultural sales from primary activity (\$)	9,062 C	11,186 B	15,102 A	14,709 B	12,082 B
Primary commodity (% of total agricultural sales)	60.9	82.5	94.2	100.0	82.3
Secondary commodity (% of total agricultural sales)	13.4	5.8	2.2	...	F
\$50,000 to \$99,999					
Number of farms	F	x	x	90 D	170 D
Average total agricultural sales (\$)	F	x	x	51,925 B	51,272 B
Average program payments and insurance proceeds (\$)	F	x	x	F	F
Average total operating revenues (\$)	F	x	x	69,688 A	69,155 A
Average net operating income (\$)	F	x	x	16,811	13,068
Average agricultural sales from primary activity (\$)	F	x	x	51,925 B	46,202 B
Primary commodity (% of total agricultural sales)	F	x	x	100.0	90.1
Secondary commodity (% of total agricultural sales)	F	x	x	...	3.5
\$100,000 to \$249,999					
Number of farms	45 E	F	40 C	215 C	340 C
Average total agricultural sales (\$)	173,932 A	F	155,715 B	164,543 A	161,988 A
Average program payments and insurance proceeds (\$)	4,131 E	F	3,045 D	1,644 D	2,310 C
Average total operating revenues (\$)	190,817 A	F	170,239 A	173,870 A	173,915 A
Average net operating income (\$)	-143,057 E	F	-3,882	20,943	-3,972
Average agricultural sales from primary activity (\$)	110,006 A	F	149,003 B	164,543 A	149,571 A
Primary commodity (% of total agricultural sales)	63.2	F	95.7	100.0	92.3
Secondary commodity (% of total agricultural sales)	25.3	F	F	...	4.6
\$250,000 to \$499,999					
Number of farms	70 D	95 D	135 D	415 B	715 B
Average total agricultural sales (\$)	376,828 A	368,420 A	358,156 A	366,453 A	366,152 A
Average program payments and insurance proceeds (\$)	F	5,571 E	3,825 E	10,309 E	9,003 D
Average total operating revenues (\$)	410,641 A	386,743 A	375,378 A	389,101 A	388,259 A
Average net operating income (\$)	78,945	63,271	62,190	71,637	69,430
Average agricultural sales from primary activity (\$)	256,484 A	306,274 A	340,381 A	366,453 A	342,977 A
Primary commodity (% of total agricultural sales)	68.1	83.1	95.0	100.0	93.7
Secondary commodity (% of total agricultural sales)	21.1	14.2	2.8	...	4.5
\$500,000 and over					
Number of farms	205 C	335 C	390 B	1,320 A	2,260 A
Average total agricultural sales (\$)	1,352,695 A	1,192,223 A	1,569,237 B	2,050,611 A	1,775,437 A
Average program payments and insurance proceeds (\$)	41,650 C	20,520 C	18,789 C	11,461 C	16,878 B
Average total operating revenues (\$)	1,443,309 A	1,256,465 A	1,632,631 B	2,120,420 A	1,845,252 A
Average net operating income (\$)	231,764	222,342	225,965	327,919	285,739
Average agricultural sales from primary activity (\$)	860,425 B	999,712 A	1,509,415 B	2,050,611 A	1,690,760 A
Primary commodity (% of total agricultural sales)	63.6	83.9	96.2	100.0	95.2
Secondary commodity (% of total agricultural sales)	18.4	11.0	2.3	...	2.8
Total					
Number of farms	610 B	585 B	615 B	2,335 A	4,145 A
Average total agricultural sales (\$)	527,672 B	758,738 B	1,087,368 B	1,244,964 A	1,047,440 A
Average program payments and insurance proceeds (\$)	16,715 C	13,392 C	12,983 C	8,708 C	11,181 B
Average total operating revenues (\$)	567,712 B	801,489 B	1,132,613 B	1,291,010 A	1,092,018 A
Average net operating income (\$)	74,829	137,640	156,914	200,719	166,795
Average agricultural sales from primary activity (\$)	337,188 B	635,289 B	1,044,944 B	1,244,964 A	995,699 A
Primary commodity (% of total agricultural sales)	63.9	83.7	96.1	100.0	95.1
Secondary commodity (% of total agricultural sales)	18.5	11.2	2.3	...	2.9

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 13-1
Average net market income by quintile and province

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-70,429	-3,578	9,443	35,380	207,372	35,639
Newfoundland and Labrador	-69,506	-1,271	8,545	45,934	393,281	76,359
Prince Edward Island	-112,408	-7,013	5,434	34,151	226,781	29,557
Nova Scotia	-54,457	-1,205	6,837	27,231	233,895	42,425
New Brunswick	-77,816	-4,110	6,447	31,091	252,886	41,667
Quebec	-97,457	-3,837	11,761	49,499	201,073	32,236
Ontario	-53,332	-3,271	8,242	32,901	206,723	38,253
Manitoba	-78,883	-2,729	11,320	39,123	242,248	42,222
Saskatchewan	-45,999	-642	13,911	40,650	207,436	43,075
Alberta	-88,220	-5,842	7,303	28,247	189,736	26,248
British Columbia	-82,497	-8,024	3,512	20,733	207,388	28,229

Table 13-2
Average net market income by quintile and farm type, Canada

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-54,690	199	13,334	40,143	212,912	42,382
Oilseed and grain farming	-46,996	2,566	18,124	48,487	213,799	47,199
Potato farming	-204,488	-7,004	32,041 ^E	144,384	720,018	136,915
Other vegetable (except potato) and melon farming	-72,873	-1,068 ^E	10,957	34,066 ^E	243,963	43,396
Fruit and tree nut farming	-99,533	-11,492	1,703	15,029	135,072	8,196
Greenhouse, nursery and floriculture production	-132,676	-1,206 ^E	F	53,227	506,273	87,975
Other crop farming	-41,188 ^E	-3,337	4,093	13,287	83,993	11,390
Animal production	-88,235	-7,817	4,722	28,747	200,390	27,561
Beef cattle ranching and farming, including feedlots	-77,811	-10,462	88	11,477	82,985	1,267
Dairy cattle and milk production	-5,454	50,224	85,955	131,383	336,256	119,866
Hog and pig farming	-509,113	-43,001	-39	41,161	321,295	-37,626
Poultry and egg production	-56,557	16,715	78,042	162,315	582,282	157,128
Other animal production	-77,513	-14,754	-2,751	7,260	136,392	9,781
Total	-70,429	-3,578	9,443	35,380	207,372	35,639

Table 13-3
Average net market income by quintile and revenue class, Canada

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-30,773	-8,208	-653	5,407	16,627	-3,519
\$50,000 to \$99,999	-41,474	-4,135	9,257	20,986	40,620	5,053
\$100,000 to \$249,999	-50,468	5,262	26,017	45,559	81,483	21,573
\$250,000 to \$499,999	-67,255	29,681	65,596	97,753	159,687	57,095
\$500,000 and over	-239,745	60,720	144,561	242,778	681,279	178,074
Total	-70,429	-3,578	9,443	35,380	207,372	35,639

Table 14-1
Average net market income adjusted for CCA¹ by quintile and province

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-107,474	-13,536	628	17,315	133,725	6,134
Newfoundland and Labrador	-123,204	-9,215	1,202	19,520	266,899	30,799
Prince Edward Island	-165,216	-16,910	-2,165	15,161	140,845	-5,547
Nova Scotia	-78,423	-8,203	1,887	14,842	168,362	19,687
New Brunswick	-126,766	-13,951	-1,083	12,009	166,226	7,401
Quebec	-133,211	-13,940	1,009	23,780	139,192	3,392
Ontario	-80,008	-10,994	1,267	17,041	130,841	11,692
Manitoba	-120,578	-13,055	1,841	19,360	149,257	7,413
Saskatchewan	-78,622	-11,098	3,409	21,412	134,608	13,942
Alberta	-138,378	-18,567	-2,252	12,203	118,666	-5,633
British Columbia	-121,059	-17,708	-3,182	10,057	140,299	1,743

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

Table 14-2
Average net market income adjusted for CCA¹ by quintile and farm type, Canada

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-98,547	-10,619	3,056	19,830	132,086	9,167
Oilseed and grain farming	-91,870	-9,432	5,601	24,287	132,726	12,271
Potato farming	-332,985	-40,989	2,982 ^E	56,316	473,790	32,208
Other vegetable (except potato) and melon farming	-112,793	F	3,585	F	163,205	12,847
Fruit and tree nut farming	-133,941	-20,899	-4,562	7,836	97,649	-10,705
Greenhouse, nursery and floriculture production	-205,208	-10,990	4,139 ^E	25,831	297,629	22,934
Other crop farming	-70,297	-11,560	-2,216	5,129 ^E	52,540	-5,178
Animal production	-118,026	-16,542	-2,412	13,806	135,557	2,501
Beef cattle ranching and farming, including feedlots	-102,816	-18,920	-6,291	4,267	59,004	-12,951
Dairy cattle and milk production	-46,171	20,142	46,368	79,364	216,155	63,201
Hog and pig farming	-610,308	-84,267	-24,873	7,796	204,972	-101,168
Poultry and egg production	-93,249	1,653	40,636	108,698	470,231	105,809
Other animal production	-96,686	-21,237 ^E	-7,405	2,015	91,743	-6,293
Total	-107,474	-13,536	628	17,315	133,725	6,134

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

Table 14-3
Average net market income adjusted for CCA¹ by quintile and revenue class, Canada

	2010					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-39,067	-13,164	-4,421	2,120	13,648	-8,173
\$50,000 to \$99,999	-58,707	-14,347	187	12,749	34,261	-5,166
\$100,000 to \$249,999	-76,988	-12,611	8,508	27,300	63,213	1,896
\$250,000 to \$499,999	-116,412	-8,653	26,505	58,796	122,264	16,551
\$500,000 and over	-372,235	-24,312	53,065	135,929	480,152	54,628
Total	-107,474	-13,536	628	17,315	133,725	6,134

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. Capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. Depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.

Table 15
Financial performance indicators of farms by province

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.69	12.47	11.95	13.25	14.87	12.91	12.95	21.52	15.96	7.44	15.14
Operating profit margin adjusted for CCA (%)	3.42	4.07	5.19	5.04	7.78	4.79	3.96	11.81	7.39	0.00	6.77
Operating profit margin (excluding interest expenses) (%)	16.22	19.82	17.73	19.18	20.92	18.20	17.50	25.81	19.89	13.67	20.06
Solvency ratio											
Interest coverage	2.93	2.70	3.07	3.23	3.46	3.44	3.84	6.01	5.07	2.19	4.08
	2009										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	11.33	11.49	12.09	14.08	14.77	12.19	16.14	22.72	15.80	9.12	15.51
Operating profit margin adjusted for CCA (%)	4.26	3.20	5.19	6.14	7.39	4.11	6.61	12.05	6.79	1.63	6.78
Operating profit margin (excluding interest expenses) (%)	15.94	17.13	17.34	18.77	19.76	16.97	19.93	26.45	19.14	14.47	19.74
Solvency ratio											
Interest coverage	3.46	3.04	3.30	4.00	3.96	3.55	5.25	7.09	5.72	2.71	4.67
	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	14.43	12.79	15.89	14.76	15.85	14.77	17.46	23.88	12.70	11.00	16.03
Operating profit margin adjusted for CCA (%)	7.23	4.47	9.12	6.66	8.03	6.37	7.35	11.82	2.82	3.46	6.67
Operating profit margin (excluding interest expenses) (%)	18.70	18.19	20.55	19.24	20.29	19.10	21.14	27.60	16.16	15.82	20.06
Solvency ratio											
Interest coverage	4.38	3.37	4.41	4.29	4.57	4.41	5.75	7.43	4.66	3.28	4.99

Table 16-1
Financial performance indicators of farms by farm type, Canada — Crop production

	2008						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	24.32	16.88	10.92	14.26	8.72	17.82	20.65
Operating profit margin adjusted for CCA (%)	13.39	7.39	3.79	6.62	2.70	4.75	10.58
Operating profit margin (excluding interest expenses) (%)	28.68	22.54	14.48	19.98	12.04	24.27	25.08
Solvency ratio							
Interest coverage	6.57	3.98	4.07	3.49	3.63	3.76	5.66
	2009						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	24.61	17.88	13.18	10.13	10.80	18.45	21.16
Operating profit margin adjusted for CCA (%)	12.82	9.22	6.59	1.99	4.57	4.88	10.46
Operating profit margin (excluding interest expenses) (%)	28.42	22.10	16.04	15.69	13.65	23.83	24.99
Solvency ratio							
Interest coverage	7.46	5.24	5.61	2.83	4.80	4.43	6.52
	2010						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	23.72	17.51	14.43	10.52	11.04	17.49	20.40
Operating profit margin adjusted for CCA (%)	10.43	8.44	7.68	2.51	4.94	2.34	8.67
Operating profit margin (excluding interest expenses) (%)	27.61	21.61	17.26	15.88	13.61	22.74	24.21
Solvency ratio							
Interest coverage	7.10	5.26	6.10	2.96	5.29	4.33	6.35

Table 16-2
Financial performance indicators of farms by farm type, Canada — Animal production

	2008					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	6.19	22.07	2.34	11.96	8.41	10.09
Operating profit margin adjusted for CCA (%)	0.11	11.90	-2.66	7.28	-0.74	3.28
Operating profit margin (excluding interest expenses) (%)	10.22	32.11	6.53	15.90	12.52	15.45
Solvency ratio						
Interest coverage	2.53	3.20	1.56	4.03	3.05	2.88
	2009					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	5.00	21.38	2.84	12.77	8.73	10.03
Operating profit margin adjusted for CCA (%)	-1.12	11.18	-2.03	8.02	0.04	3.21
Operating profit margin (excluding interest expenses) (%)	8.29	29.76	6.78	15.98	12.75	14.65
Solvency ratio						
Interest coverage	2.53	3.55	1.72	4.97	3.17	3.17
	2010					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
Profitability ratios						
Operating profit margin (%)	5.26	24.46	5.53	15.27	10.46	11.85
Operating profit margin adjusted for CCA (%)	-1.37	13.89	0.88	10.57	1.64	4.75
Operating profit margin (excluding interest expenses) (%)	8.52	31.68	9.14	18.10	14.23	16.06
Solvency ratio						
Interest coverage	2.61	4.39	2.53	6.41	3.78	3.81

Table 17
Financial performance indicators of farms by revenue class, Canada

	2008					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-9.51	12.91	18.88	20.05	14.78	15.14
Operating profit margin adjusted for CCA (%)	-25.88	-0.20	7.95	10.16	7.82	6.77
Operating profit margin (excluding interest expenses) (%)	-1.01	19.76	24.81	25.91	19.04	20.06
Solvency ratio						
Interest coverage	-0.12	2.88	4.18	4.42	4.47	4.08
	2009					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-6.78	14.72	19.07	20.28	15.05	15.51
Operating profit margin adjusted for CCA (%)	-23.94	2.34	7.82	9.88	7.68	6.78
Operating profit margin (excluding interest expenses) (%)	0.60	20.65	24.32	25.21	18.73	19.74
Solvency ratio						
Interest coverage	0.08	3.49	4.63	5.11	5.09	4.67
	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-8.19	13.86	19.78	21.31	15.56	16.03
Operating profit margin adjusted for CCA (%)	-26.32	-0.32	7.65	9.88	7.69	6.67
Operating profit margin (excluding interest expenses) (%)	-0.70	19.72	24.85	25.96	19.04	20.06
Solvency ratio						
Interest coverage	-0.09	3.37	4.90	5.58	5.47	4.99

Table 18-1
Financial performance indicators of farms by province and by quartile¹ — First quartile boundary, 25%

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-1.17	-10.81	-2.11	-5.51	3.76	-9.68	-1.54	1.94	-10.64	-23.32	-4.19
Operating profit margin adjusted for CCA (%)	-11.35	-21.78	-19.37	-24.63	-6.46	-24.32	-15.68	-12.46	-29.84	-42.06	-19.57
Operating profit margin (excluding interest expenses) (%)	1.94	-2.97	2.21	-0.83	9.41	-3.34	3.71	7.80	-3.21	-14.43	1.49
Solvency ratio											
Interest coverage	1.25	-0.01	0.47	0.49	1.76	0.10	0.80	1.19	-0.31	-0.74	0.53

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 18-2
Financial performance indicators of farms by province and by quartile¹ — Second quartile boundary, 50%

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	14.15	11.94	17.01	14.54	20.58	14.18	18.39	23.36	16.06	8.50	17.85
Operating profit margin adjusted for CCA (%)	4.26	2.12	6.68	3.08	9.04	3.89	6.76	10.36	2.24	-0.92	5.73
Operating profit margin (excluding interest expenses) (%)	17.59	17.78	21.33	18.68	26.48	19.02	22.35	27.59	20.97	14.37	22.61
Solvency ratio											
Interest coverage	5.41	3.16	3.57	3.96	4.64	3.63	5.09	6.01	3.83	2.34	4.38

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 18-3
Financial performance indicators of farms by province and by quartile¹ — Third quartile boundary, 75%

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	28.79	26.19	33.98	29.64	33.51	30.11	33.71	40.05	35.66	28.14	34.30
Operating profit margin adjusted for CCA (%)	16.73	15.87	22.04	17.51	22.03	20.19	21.95	28.09	22.43	17.50	22.65
Operating profit margin (excluding interest expenses) (%)	32.41	32.05	37.72	34.84	39.28	35.27	37.64	43.39	39.34	33.10	38.87
Solvency ratio											
Interest coverage	12.85	11.05	13.36	13.77	12.31	13.83	16.68	20.59	16.74	11.39	15.84

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-1
Financial performance indicators of farms by farm type and by quartile¹, Canada — First quartile boundary, 25%

Crop production	2010						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	6.19	1.93	1.07	-16.93	-0.17	-8.66	2.50
Operating profit margin adjusted for CCA (%)	-8.18	-5.65	-6.64	-30.09	-9.31	-32.26	-12.05
Operating profit margin (excluding interest expenses) (%)	11.15	6.96	5.13	-7.02	2.79	-0.14	8.09
Solvency ratio							
Interest coverage	1.81	1.61	1.07	-0.47	1.05	0.18	1.24
Animal production	2010					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	-24.14	17.77	-2.69	4.60	-53.80	-15.50	
Operating profit margin adjusted for CCA (%)	-43.58	7.23	-8.30	-0.63	-68.71	-32.06	
Operating profit margin (excluding interest expenses) (%)	-16.53	24.72	2.02	7.69	-46.73	-8.44	
Solvency ratio							
Interest coverage	-1.75	3.07	0.59	2.54	-4.21	-0.46	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-2
Financial performance indicators of farms by farm type and by quartile¹, Canada — Second quartile boundary, 50%

Crop production	2010						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	23.64	17.10	15.79	9.91	11.70	18.77	21.66
Operating profit margin adjusted for CCA (%)	10.51	7.40	7.39	0.46	4.50	0.00	8.35
Operating profit margin (excluding interest expenses) (%)	27.59	20.89	19.04	16.73	14.63	23.98	25.93
Solvency ratio							
Interest coverage	6.72	6.03	4.85	2.01	4.78	3.69	5.88
Animal production	2010					Animal production	
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
Profitability ratios							
Operating profit margin (%)	7.56	26.31	8.32	15.59	0.27	12.68	
Operating profit margin adjusted for CCA (%)	-3.43	15.82	0.79	9.50	-11.79	2.31	
Operating profit margin (excluding interest expenses) (%)	13.06	32.91	12.09	19.05	5.28	18.10	
Solvency ratio							
Interest coverage	2.05	5.19	2.98	6.05	1.12	3.17	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-3
Financial performance indicators of farms by farm type and by quartile¹, Canada — Third quartile boundary, 75%

Crop production	2010						Crop production
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	
Profitability ratios							
Operating profit margin (%)	38.63	29.26	34.12	29.76	24.01	39.04	37.73
Operating profit margin adjusted for CCA (%)	27.13	19.25	26.03	18.51	15.35	22.29	25.81
Operating profit margin (excluding interest expenses) (%)	41.79	33.46	36.80	34.83	27.58	43.75	41.14
Solvency ratio							
Interest coverage	24.81	22.08	17.71	10.87	18.00	15.84	22.17
Animal production	2010						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production	
Profitability ratios							
Operating profit margin (%)	29.51	34.02	21.13	24.45	23.93	29.81	29.81
Operating profit margin adjusted for CCA (%)	17.32	24.51	13.69	18.81	12.57	19.12	19.12
Operating profit margin (excluding interest expenses) (%)	34.20	41.00	26.78	27.80	28.45	35.45	35.45
Solvency ratio							
Interest coverage	9.75	11.65	7.43	20.23	6.94	10.20	10.20

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-1
Financial performance indicators of farms by revenue class and by quartile¹, Canada — First quartile boundary, 25%

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-40.51	-2.34	7.66	11.39	9.23	-4.19
Operating profit margin adjusted for CCA (%)	-63.59	-17.10	-3.59	0.76	0.53	-19.57
Operating profit margin (excluding interest expenses) (%)	-30.84	4.06	12.73	16.33	13.01	1.49
Solvency ratio						
Interest coverage	-4.18	0.25	2.07	2.94	2.88	0.53

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-2
Financial performance indicators of farms by revenue class and by quartile¹, Canada — Second quartile boundary, 50%

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	2.99	19.97	22.75	23.52	19.99	17.85
Operating profit margin adjusted for CCA (%)	-12.39	6.90	11.06	11.80	9.48	5.73
Operating profit margin (excluding interest expenses) (%)	9.37	25.03	27.41	28.17	24.79	22.61
Solvency ratio						
Interest coverage	0.36	4.13	6.10	6.49	6.29	4.38

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-3
Financial performance indicators of farms by revenue class and by quartile¹, Canada — Third quartile boundary, 75%

	2010					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	32.94	38.71	36.39	33.28	30.99	34.30
Operating profit margin adjusted for CCA (%)	19.22	27.14	24.48	22.56	20.04	22.65
Operating profit margin (excluding interest expenses) (%)	37.02	42.71	40.62	38.15	35.68	38.87
Solvency ratio						
Interest coverage	5.93	20.43	20.93	18.90	18.12	15.84

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analyzed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

Each year, the Agriculture Taxation Data Program (ATDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenues and expenses, and off-farm income of operators and their families compose the variables produced by the ATDP.

General methodology

Universe

The Statistical Universe File—T1¹ and the Statistical Universe File—T2² of Canada Revenue Agency (CRA) contain the ATDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File—T3, also from CRA, contains the universe for the communal farming organizations.

Target population

The target population consists of all unincorporated and incorporated farms in Canada. Since the 1993 taxation year, it has also encompassed all communal farming organizations in Canada.

Sampling frame

The sampling frame for unincorporated farms contains all individuals who report either positive gross farm income or non-zero net farm income from self-employment on their CRA T1 General—Income Tax and Benefit Return. For incorporated farms, the sampling frame is made up of all corporations within the ten provinces and the territories that are classified as farms according to the North American Industry Classification System (NAICS) and that have sales of \$25,000 or more. To be classified as a farm in NAICS, 50% or more of sales must come from agricultural activities. The sampling frame does not include unincorporated taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust—Income Tax and Information Return.

Sources of data

The estimates presented in this publication are compiled from data extracted from CRA—Taxation returns filed by farmers.³

1. Refers to the Self-Employment File for Agriculture (SEFA).

2. Refers to the CORTAX (Corporation Tax Processing System) file. Prior to reference year 2001, the source for the incorporated operations was the CORPAC (corporate accounting and collections system) file.

3. An evaluation of data quality is presented in the section on Data quality, concepts and methodology — Data accuracy.

For the unincorporated sector, these returns comprise the following:

- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the AgriStability and AgrilInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgrilInvest programs use the form T1163, Statement A—AgriStability and AgrilInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgrilInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, and in the Yukon, taxfilers use the form T1273, Statement A—Harmonized AgriStability and AgrilInvest Programs Information and Statement of Farming Activities for Individuals. If they have more than one farming operation, they complete the form T1273 for one operation and a separate form T1274, Statement B—Harmonized AgriStability and AgrilInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation. In Quebec, participants in these programs use the form T2042—Statement of Farming Activities.

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In 2005 and 2006, taxfilers in Alberta, Ontario and Prince Edward Island continued to use these forms while those in the other provinces (except in Quebec) and in the Yukon were using the form T1273, Statement A—Harmonized CAIS Program Information and Statement of Farming Activities for Individuals. If they had more than one farming operation, they were using the form T1273 for one operation and a separate form T1274, Statement B—Harmonized CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, taxfilers who participated in the Net Income Stabilization Account (NISA) program were using the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data for one operation and form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

For the incorporated sector, the statistics on detailed revenues and expenses were compiled from the T2 Corporation—Income Tax Return and financial statements, up to and including 1999 data year. Since the 2000 taxation year, corporate farming data have been gathered from the General Index of Financial Information (GIFI).⁵

Finally, the statistical data for the communal farming organizations are gathered from the CRA T3 Trust—Income Tax and Information Return and financial statements.

4. It could be a printed form or an electronic form.

5. The GIFI is an index of items generally found on balance sheets and income statements. Each item has its own field code, which allows us to obtain financial information in a codified format. It could be a printed form or an electronic form.

Stratification of the sampling frame and sample allocation for the unincorporated farms

For the unincorporated farms, a census is performed in Newfoundland and Labrador and the three territories while a random sample is taken in the rest of the provinces. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the unincorporated farms is stratified by province/territory and gross farm income. The predetermined initial sample size is allocated, using the square-root allocation algorithm for the sampled provinces, to ensure adequate representation of all provinces. Following the initial provincial allocation, additional records are added to the sample in some provinces to improve the quality of the estimates.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. Since the 2008 taxation year, the remaining strata all have their upper boundaries determined using the cumulative root-f rule.⁶ Within each province, strata 7 or 8 may also be take-all because of the population counts and assigned sampling rates.

Once the provincial sample sizes and strata boundaries have been determined, the provincial sample is allocated to the gross farm income strata. The smallest stratum has a fixed initial sampling rate of 5.0% for Prince Edward Island, 2.0% for New Brunswick and Nova Scotia, and 0.5% for the other provinces. As well, the largest stratum is take-all. The Neyman allocation method, which minimizes the coefficient of variation for each province, is used to allocate the remaining sample to the other strata.

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 2.0% to ensure that the weight of a unit does not exceed 50. Secondly, the minimum sample sizes of the second and third strata were set to 100 units.⁷ Finally, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the smallest stratum to the largest stratum, within a province, had to be equal or increasing in value. If two or more consecutive strata had a sampling rate of 100.0%, they were combined into one stratum.

In 2010, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 44% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgrilInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgrilInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for non-electronically submitted taxation data.

NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types⁸ created for the purpose of statistical tabulations in this publication.

6. Since the 2008 taxation year, Statistics Canada's Generalized Sampling System is used for stratification and allocation, which means that the cumulative root-f rule is used for stratification instead of Sethi's algorithm. Both Sethi's algorithm and the cumulative root-f rule are designed to find the optimal stratification boundaries for estimating the population means.

7. In 2006 and 2007, the minimum sample size of the second stratum was set to 200 units.

8. For a description of the eleven major farm types, please refer to the section Data quality, concepts and methodology — Glossary.

The NAICS codes replaced the less detailed three-digit Standard Industrial Classification (SIC) codes since the 2001 taxation year.

Stratification of the sampling frame and sample allocation for the incorporated farms

A census is performed in the Atlantic provinces and the territories while a sample is taken in Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the incorporated farms is stratified by province/territory, NAICS group and sales. (The variable “sales” reflects income from all sources and not necessarily strictly agriculture.) The predetermined initial sample size is allocated to the province/NAICS group strata based on the square-root allocation algorithm for the sampled provinces to ensure adequate representation of all province/NAICS group strata. Following the initial province/NAICS group allocation, additional records are added to the sample in some province/NAICS group combinations to improve the quality of the estimates.

For the sampled provinces, each province/NAICS group combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. The third stratum is take-all and its lower boundary (equivalent to the upper boundary of the second stratum) is calculated according to the “sigma-gap” rule. The boundary between the first and second strata is determined using the cumulative root-f rule.⁹

The province/NAICS group sample is allocated to the two take-some strata, which are based on sales, using the Neyman allocation method which minimizes the coefficient of variation at the provincial level.

Within each stratum, the minimum sample size was set to five units.¹⁰ After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the first sales stratum to the third sales stratum, within a province/NAICS group combination, had to be equal or increasing in value.¹¹ In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces and the territories to about 11% in Alberta in 2010.

A census is performed for communal farming organizations.

Sample selection of unincorporated and incorporated farms

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique (Poisson or Bernoulli sampling technique). Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion p of records in a stratum where p is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than p are chosen.¹² The same SIN (or same BN) will produce the same hash number each year. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

9. From 2006 to 2008, incorporated farms with sales less than \$25,000 were included on the survey frame and were sampled but they did not contribute to the ATDP estimates. For the sampled provinces, each province/NAICS group combination was divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum were manually specified. The fourth stratum was take-all and its lower boundary (equivalent to the upper boundary of the third stratum) was calculated according to the “sigma-gap” rule. In 2008, the upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) was determined using the cumulative root-f rule. In previous years, the upper boundary of the second stratum was determined by Sethi’s algorithm.

10. If the population size of a stratum was equal to or greater than five units, the minimum sample size of the stratum was set to five units. If the population size of a stratum was less than five units, the stratum was take-all.

11. Previously, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule.

12. For example, using a sampling rate of 20% all units with hash numbers between 000 and 199 would be selected in the sample.

For the 2010 taxation year, the sample included about 207,800 returns. Of these returns, about 170,100 were classified as farms according to the NAICS (163,700 unincorporated farms and 6,400 incorporated farms).

Data processing

The source of data of the unincorporated sector is currently comprised of three different types of tax filer returns: printed forms, electronic forms (since 1992) and joint AgriStability/AgriInvest-CRA tax returns (since 2007). (From 1997 to 2002, joint NISA-CRA forms were used and from 2003 to 2006, joint CAIS-CRA forms were used.) There are three types of printed forms: traditional printed forms, printed forms that are completed using tax preparation software designed to produce only paper records and printed forms that are completed using tax preparation software that print a two-dimensional bar code on the bottom of the first page of the returns. Traditional printed forms and printed forms with no bar code on them that are randomly selected in the sample or pre-specified are captured by CRA staff at several CRA regional taxation centres and forwarded to StatCan in electronic format. Since 2007, printed forms with a bar code printed on the first page of the return and with one or two Selected Financial Data (SFDs) are systematically captured in electronic format by scanning the bar code on them and forwarded to StatCan. Starting in 2010, bar code forms with three or more SFDs that are randomly selected or pre-specified are also captured by CRA staff and forwarded to StatCan in electronic format. CRA also supplies StatCan with the electronically filed returns and with data from the joint AgriStability/AgriInvest-CRA farming return throughout the year. All AgriStability/AgriInvest returns are processed at the Winnipeg Tax Centre.

For the incorporated sector, StatCan captured all of the financial data (i.e., detailed revenues and expenses) from corporate farm taxation returns up to and including the 1999 data year. Since the 2000 taxation year, corporate farming data have been supplied electronically by CRA from a file termed General Index of Financial Information (GIFI).

During the tax-processing period for the communal farming organizations, CRA forwards copies of the tax returns with the supporting documentation to StatCan. Data capture is then carried out in an interactive mode performing basic edit checks.

Data from all sources are subjected to a series of customized editing and imputation procedures designed and updated annually by Statistics Canada.

Detailed edit programs identify among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each revenue and expense item at the provincial level are analyzed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the “nearest-neighbor approach” to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a “recipient.” A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the “recipient.” This record would have reported values in the fields requiring imputation and have a “similar” farm type, geographic region and value of total farm expenses as the “recipient.” For this example, the values reported by the donor for the three items specified above are summed and the proportion of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into its component parts. Units with partial non-response in the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

The majority of total non-respondents are dealt with through weight adjustments, i.e., the records are excluded from the sample counts and the weights of the other sampled records are adjusted to compensate for these non-responses.

Once the records have been imputed and the weights have been applied, the weighted top 25 contributors for each revenue and expense item at the provincial level are analyzed further. As a final check, the top 10 contributors by province and type of farm are reviewed. At this stage, the weights may be adjusted if records are added or removed.

Estimation

Farm revenues and expenses

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population, each entity is assigned a weight, which reflects the proportion of the population actually observed in the ATDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a revenue class or a combination of these variables.

Only in-scope sampled records are included in the estimates.

For statistical purposes, the estimates presented in the publication cover both unincorporated farms and communal farming organizations (with total farm operating revenues equal to or greater than \$10,000) as well as incorporated farms (with total farm operating revenues of \$25,000 and over).

Data for the three territories are excluded. Data for non-farmers, as defined in the section Data quality, concepts and methodology — Glossary, are also excluded.

Data confidentiality

StatCan maintains a strict level of data confidentiality. All tabulated data are subject to confidentiality restrictions prior to release. Several computerized checks are performed on all data to prevent the publication or disclosure of any confidential information.

For each of the tabulations produced, the estimated number of farms is rounded to base 5 and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm operations contained in this data product are based on the 2010 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2010 data were collected in 2011.

Revisions

Data from the ATDP are not subject to revision.

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, net operating income adjusted for capital cost allowance, net program payments, net market income and net market income adjusted for capital cost allowance of farms. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

Operating revenues: agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. (Inter-farm sales are included in these revenues.)

Operating expenses: the business costs incurred by a farm operation in the production of agricultural commodities. (Inter-farm purchases are included in these costs but capital cost allowance is excluded.)

Net operating income: the profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

Net operating income adjusted for capital cost allowance: the net operating income minus capital cost allowance.

Net program payments: program payments and insurance proceeds after deducting stabilization levies or fees (government levies).

Net market income: total operating revenues minus total operating expenses minus net program payments.

Net market income adjusted for capital cost allowance: net market income minus capital cost allowance.

In addition, some indicators of financial performance are presented by province, farm type and revenue class. Two different categories of financial ratios are derived: profitability ratios and solvency ratios. (The definitions of the ratios can be found in the section Data quality, concepts and methodology — Glossary.)

Other concepts

The estimates derived from the Agriculture Taxation Data Program (ATDP) differ from the official farm revenue and expense data found in the **Agriculture Economic Statistics** (AES) publications and in the Census of Agriculture. The estimates of the ATDP also differ from the farm revenue and expense data found in the **Farm Financial Survey** (FFS) publication. Some of these differences can be explained by the following factors:

Coverage

The ATDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 and over on their income tax return as well as those agricultural corporations that reported total farm operating revenues of \$25,000 and over on their income tax return. The estimates also include communal organizations that reported total farm operating revenues of \$10,000 and over on their income tax return. The AES and the census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the census figures shown in Text table 1 cover unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over. With regard to the AES series (Text table 2), it is impossible to delineate the farms

above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

Text table 1

Comparison of Agriculture Taxation Data Program¹ (ATDP) and census² results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005

Province	Gross operating revenues		Operating expenses excluding CCA	
	Agriculture Taxation Data Program ³	Census ⁴	Agriculture Taxation Data Program ³	Census ⁵
in thousands of dollars				
Newfoundland and Labrador	113,090	106,190	101,446	90,568
Prince Edward Island	407,871	388,694	361,919	345,390
Nova Scotia	516,348	512,187	437,333	431,753
New Brunswick	504,974	494,766	426,320	414,815
Quebec	7,817,381	7,422,720	6,516,514	6,000,793
Ontario	10,593,996	10,290,320	9,177,302	8,668,602
Manitoba	4,326,735	4,062,062	3,750,620	3,450,206
Saskatchewan	6,693,032	6,314,655	5,771,620	5,511,160
Alberta	11,145,056	9,850,741	9,832,731	8,661,346
British Columbia	2,787,932	2,630,511	2,502,608	2,285,978
Canada	44,908,815	42,072,846	38,880,560	35,860,612
Number of farms	200,610	179,601	...	...

1. The Agriculture Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. The coefficients of variation of all ATDP estimates presented in this table were assigned the letter "A", meaning "Excellent".
4. Census sales of forest products have been added into census receipts as forest receipts are included in the ATDP.
5. Operating expenses excluding depreciation or capital cost allowance.

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the ATDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the ATDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the ATDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.¹ In the Prairie provinces, the number of farms estimated by the ATDP exceeded by over 17%—Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%)—the number of farms estimated by the Census of Agriculture.² While the number of farms is substantially higher in the ATDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

1. The ATDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).
2. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. Census data on operating revenues and expenses are for the 2005 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the census (May 16, 2006).

Text table 2
AES series^{1,2} – Farm cash receipts and operating expenses excluding depreciation, by province, 2005

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	89,100	79,020
Prince Edward Island	370,311	310,046
Nova Scotia	467,286	366,746
New Brunswick	437,788	360,008
Quebec	6,236,651	4,876,472
Ontario	8,929,590	7,374,559
Manitoba	3,825,184	3,012,978
Saskatchewan	6,177,436	5,142,307
Alberta	7,876,942	6,562,785
British Columbia	2,388,167	2,034,448
Canada	36,798,456	30,119,368

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. The data in this table were last revised in November 2011. They are still subject to revision.

Conceptual differences

Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the ATDP, the FFS and the census estimates while they are excluded from the farm cash receipts and farm operating expenses in the AES series. However, they are not excluded from the production account in AES. The primary reason for compiling farm cash receipts is to estimate, on a provincial basis, the agriculture sector's contribution to the gross domestic product. These inter-farm transfers usually concern seed, feed and livestock sales and purchases. The AES expense estimates for seed and feed only include purchases through commercial channels (such as elevators, seed houses and seed dealers) while the census, the FFS and ATDP estimates include purchases from other farmers as well. The same applies for livestock sales and purchases.

Accrual reporting

The AES data are published on a cash basis (i.e., the receipts and expenses are reported in the period in which the related cash is received or paid). In the ATDP, farmers have the option, under the *Income Tax Act*, to report farming income on a cash or accrual basis to CRA. The majority of individual taxpayers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

Fiscal year basis

While AES estimates are on a calendar year basis, reporting for ATDP,⁴ FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

4. Individual taxpayers have to report on a calendar year basis while corporations have fiscal year ends that can fall throughout the year.

Differences at the item level

Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the deferment is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received. In the FFS, deferred grain tickets are recorded in the accounts receivable item (current assets) and not in revenues.

Rent

The AES publishes estimates for both cash and share rent expenses. The ATDP and the census⁵ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the ATDP estimates. The ATDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.⁶

On the income side, the ATDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the census does not specifically ask for rental income in its total gross farm receipts question. The FFS does not provide a separate rental income item.⁷

Custom work and machine rental

This item is reported on a net basis in the AES series while the ATDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.⁸ However, it was possible to report custom work expenses in the census while the FFS does not provide a separate custom work expenses item since reference year 2007.⁹

Rebates

Farmers may receive rebates for expenses incurred during the operation of their farm. The AES expense estimates are published both with and without these rebates taken into account. The ATDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The ATDP expense estimates are produced this way because many farmers report their expenses net of rebates leaving a gap as to the value of the rebate received. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 2001, some farmers may have reported the expense items net of rebates while others may have reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

5. Prior to the 2001 Census, estimates on both cash and share rent expenses were produced.

6. For reference years 2005 and 2006, land rental was included in the "all other expenses" item. Prior to reference year 2005, rental expense was not mentioned in the FFS questionnaire.

7. Starting with reference year 2005, land rental is included in the "all other farm revenue" item. Prior to reference year 2005, rental income was not mentioned in the FFS questionnaire.

8. Prior to reference year 2005, custom work and machine rental revenue was included in the "all other farm revenue" item.

9. Custom work expenses were also not mentioned in FFS questionnaires for reference years prior to 2002.

Program payments

In the FFS, the tax rebates are included with the program payments. Payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) are not included in the FFS while they are included in the AES. In the ATDP, payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) by unincorporated operators are not included in program payments. They are included in their off-farm income. NISA and CSRA withdrawals, and wind-down payments from NISA (taxable amounts paid out of NISA Fund 2 account) were also not included in the FFS while they were included in the AES. In the ATDP, NISA withdrawals by unincorporated operators and wind-down payments from NISA received by unincorporated operators were not included in program payments but with their off-farm income. The census does not provide a separate program payments item. Therefore, farmers may have included or not NISA and CSRA withdrawals in their total gross farm receipts on the 2006 Census questionnaire.

Industrial classification

Starting with the 2001 reference year, the ATDP has adopted the North American Industry Classification System (NAICS).

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

The NAICS has a hierarchical structure and uses a six-digit numbering system. The first two digits designate the sector (the agriculture sector is part of 11—Agriculture, Forestry, Fishing and Hunting), the third digit represents the subsector, the fourth indicates the industry group, the fifth represents the industry, and the sixth digit designates national industry. NAICS with Canadian detail is designated NAICS Canada.

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C).

Data for 2000 and for previous years have been recalculated to NAICS. Each record has been revisited and the farm type has been reassigned according to NAICS. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the ATDP.

Data accuracy

The statistics contained in this publication are estimates derived from a random sample of income tax returns and, as such, are subject to sampling and non-sampling errors. The quality of the estimates thus depends on the combined effect of these types of errors. The methodology of this survey has been designed to control errors and to reduce the potential effects of these. However, the results of the survey remain subject to error—e.g., coverage, response and processing errors, and errors as a result of non-response.

Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection.

In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Non-sampling errors

These errors are present whether a sample is used or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting or tabulation) and include response errors introduced by the taxfilers as a result of misclassifications. All efforts are undertaken to minimize non-sampling errors through extensive edits and data analysis, but some of these errors are outside the control of Statistics Canada. Specifically, CRA tax forms are designed for the collection of income data for tax purposes and not for survey purposes.

Sampling error measures

The sample used in the survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design under the same general conditions. If it was possible that each one of these samples could be surveyed under essentially the same conditions, with an estimate calculated from each sample, it would be expected that the sample estimates would differ from each other. The average estimate derived from all these possible sample estimates is termed the expected value. The expected value can also be expressed as the value that would be obtained if a census enumeration was taken under identical conditions of collection and processing. An estimate calculated from a sample survey is said to be precise if it is near the expected value.

Sample estimates may differ from this expected value of the estimates. However, since the estimate is based on a probability sample, the variability of the sample estimate with respect to its expected value can be measured.

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (c.v.), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

more readily compare the sampling error of one estimate to the sampling error of another estimate, through the use of the c.v. In this publication, the c.v. is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their c.v. (expressed as a percentage). The letter grades represent the following c.v.'s:

Text table 1
Coefficients of variation rating system

Coefficients of variation range	Symbol	Meaning
0.00% to 4.99%	A	Excellent
5.00% to 9.99%	B	Very good
10.00% to 14.99%	C	Good
15.00% to 24.99%	D	Acceptable
25.00% to 34.99%	E	Use with caution
35.00% and more	F	Too unreliable to be published

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the c.v. Thus, for our sample, it is possible to state with a given level of confidence that the confidence interval constructed around the estimate will cover the expected value. For example, if an estimate of \$15,000,000 has a c.v. of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the c.v. It can then be stated that the interval whose length equals the standard deviation about the estimate, i.e., between \$13,500,000 and \$16,500,000, will cover the expected value over repeated surveys, 68% of the time. Or, it can be stated that the interval whose length equals two standard deviations about the estimate, i.e., between \$12,000,000 and \$18,000,000, will cover the expected value over repeated surveys, 95% of the time.

The c.v. is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high c.v. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net operating income adjusted for capital cost allowance (CCA), net market income and net market income adjusted for CCA are in that situation and therefore, the c.v.'s calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the c.v. of variables from which they are derived.

For example, while net operating income values may fluctuate around zero, we have two distinct components (total operating revenues and total operating expenses) for which we can calculate c.v.'s. Data quality symbols are assigned as follows: 1) When the c.v. of both components is below 35.00% and the c.v. of at least one of the two components is between 25.00% and 34.99%, the symbol "E" is assigned. This symbol means that the estimate should be used with caution. 2) When the c.v. of at least one component is equal to or greater than 35.00%, the symbol "F" is assigned. This symbol means that the estimate is too unreliable to be published. 3) When the c.v. of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be "acceptable or better."

Non-sampling error measures

The exact population value is aimed at or desired by both a sample survey as well as a census. We say the estimate is accurate if it is near this value. Although this value is desired, we cannot assume that the exact value of every unit in the population or sample can be obtained and processed without error. Any difference between the expected value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the probability measures of sampling error as previously described. The accuracy of a survey estimate is determined by the joint effect of sampling and non-sampling errors.

However, in the context of this survey of administrative tax records, no measures of the non-sampling errors have been developed.

Data limitations

Users of data from the Agriculture Taxation Data Program (ATDP) should be aware of the following limitations:

i) The data reported on the tax return do not always make it possible to assign the appropriate farm type.

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified.” Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming received 50% and over of their sales from these “unspecified crops.” The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the ATDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix II—Further notes on data limitations.)

ii) The quality of the estimates for certain items is affected by the fact that the information is not collected from a standard questionnaire but from different types of statement of income and expenses submitted by taxfilers. The breakdown provided on these statements does not always make it possible to assign the appropriate item code.

Consider the following examples:

- In the first case noted in (i) above, the sales of crops are recorded under “other crops” thus underestimating the different crop items such as grains and oilseeds, fruits, vegetables, and potatoes. This limitation has been addressed (see note (i) above).
- In the second case noted in (i) above, the sales of melons could be recorded under “fruits” thus overestimating the item “fruits” and underestimating the item “vegetables.”
- Canadian Wheat Board’s advances for crops could be recorded under the appropriate crop item or under cash advances. In this example, the cash advances would be tabulated under the item “grains and oilseeds” if the information is reported as a cash advance for wheat or under the item “miscellaneous revenues” if there are no specifications.
- Data for cattle purchases, hog purchases, poultry and egg purchases, and other livestock purchases are imputed to a greater extent for data years 1996 and beyond since most of the data sources (printed forms and electronic forms for the unincorporated farms, and the General Index of Financial Information [GIFI] for the corporations) have no breakdown of livestock purchases available.

- iii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.
- iv) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

Comparisons of the Agriculture Taxation Data Program (ATDP) estimates with other Statistics Canada sources such as the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics (AES) series are affected by differences in concepts, methods and coverage. The combined effect of these differences may result in substantial discrepancies in level estimates and in trends. For example, the ATDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

The subsection Other concepts of the Concepts and variables measured section presents some of the factors that may explain some of the differences between the ATDP estimates on revenues and expenses with the data found in the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics series.

Changes over time

The following changes in the data series over time should be taken into account when comparing ATDP data from year-to-year.

- Since the 1993 taxation year, communal farming organizations have been in-scope for the ATDP and the estimates on farm operations include these organizations. Therefore, historical comparisons with taxation years prior to 1993 for the Prairie provinces, for the farm types, for the revenue classes and for Canada are biased.
- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.

With the introduction of the North American Industry Classification System (NAICS), hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the ATDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the ATDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the ATDP estimates since 1996.

Hatchery receipts are included in the AES series since 1997. With hatcheries becoming part of the agriculture sector, receipts from the sales of eggs to hatcheries in the same province are considered inter-farm sales and are excluded from the estimates. Only sales to hatcheries outside of the province are included in the estimates. (Intra-provincial purchases of both eggs by hatcheries and chicks from poultry and egg farms are considered inter-farm purchases and are excluded from the estimates.)

The 1996 definition of a census farm was expanded from the definition used in 1991 to include, in addition of operations that produced only Christmas trees, commercial poultry hatcheries.

Finally, hatcheries are included in the FFS estimates starting with the 2002 reference year.

Glossary

Average: The estimate of a cell divided by the number of farms included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

Capital cost allowance (CCA): A tax term for depreciation used to define the portion of the cost of the depreciable property, such as equipment and buildings, that is tax-deductible. After the calculation of the capital cost allowance, farmers may deduct any amount up to the maximum allowable.

The estimated amount of CCA claimed by farm operators is shown in certain tables of the publication. Net operating income adjusted for CCA and net market income adjusted for CCA are also shown in certain tables.

Degree of specialization: The percent a particular commodity contributes to a farm's total agricultural sales (crop and livestock sales). Farms are highly specialized when 90% or more of their sales are derived from the sale of any one commodity or commodity group. Farms are not specialized when less than 50% of their agricultural sales are derived from the sale of the specialized products.

Depreciation: The loss in value of an asset over its estimated life due to wear and tear and obsolescence. (For tax purposes, depreciation is represented by the capital cost allowance, i.e., an amount deducted from income to account for annual depreciation costs at a rate specific to the depreciable capital item.)

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities. (Since 1993, farm operations have also included communal farming organizations that reported gross operating revenues of \$10,000 or more.)

Farm type (classification): The farm type classification is based on the percentage of the sales of the major commodity or commodity group. For example, to be classified as a hog and pig farming operation, 50% or more of the farm's agricultural sales must come from the sale of hogs. A farm with less than 50% of sales from hogs is not classified as a hog and pig farming operation.

Farm types are based on the North American Industry Classification System (NAICS). NAICS divides establishments in the agriculture sector in two subsectors: crop production and animal production.

Crop production (NAICS code 111): This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

For the purpose of this publication, six farm types are presented under the **Crop production** subsector:

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. "Under cover" includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

Animal production (NAICS code 112): This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

For the purpose of this publication, the **Animal production** subsector is divided in five different farm types:

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry. (Exclusion[s]: Establishments primarily engaged in milking dairy cattle [Dairy cattle and milk production].)
- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle. (Exclusion[s]: Establishments primarily engaged in: raising, feeding or fattening cattle [Beef cattle ranching and farming, including feedlots]; raising dairy herd replacements [Beef cattle ranching and farming, including feedlots]; milking goats [Goat farming]. For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.)
- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production. (Up to taxation year 2000, hatcheries are not included in the Agriculture Taxation Data Program [ATDP] estimates.)

- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group. (Aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the ATDP estimates.)

(Consult Appendix I to obtain a complete set of farm types available in the ATDP.)

Incorporated sector: All corporations classified as engaging in farming activity (50% or more of their sales come from agricultural activities) that reported total sales of \$25,000 and over on their Canada Revenue Agency (CRA) T2 Corporation—Income Tax Return.

Net market income adjusted for capital cost allowance (CCA): Total operating revenues minus total operating expenses including capital cost allowance minus net program payments.

Net operating income: The profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

In some tables, net operating income is presented as the sum of the two following components:

- **net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).
- **net market income:** total operating revenues minus total operating expenses minus net program payments.

Net operating income adjusted for capital cost allowance (CCA): Net operating income minus capital cost allowance.

Non-farmer: Taxfilers who, under the *Income Tax Act*, are allowed to file a Statement of Farming Income and Expenses to CRA but are not considered farmers for our purposes. For example, taxfilers who report 100% of their farm income from the following sources of operation are considered out-of-scope: Wood (including stumpage fees) and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

Operating expenses: The business costs incurred by a farm operation in the production of agricultural commodities. Inter-farm purchases are included in these costs but capital cost allowance is excluded. Some expense items are reported at net cost (for example, property taxes, interest, and fuel are net of rebates that were applied to the farming operation). For purposes of statistical tabulations, the operating expenses are broken down into the following categories:

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.
- **fertilizer and lime:** all expenses for fertilizer and lime.
- **pesticides:** farm expenditures for pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals.

- **seed and plants:** expenses for seeds and plants (including ornamental plants, rooted cuttings and bulbs).
- **other crop expenses:** expenses related to “crop supplies” plus those related to containers, bags, twine, baling wire and to all types of materials used to package, contain or ship farm produce or products. Irrigation expenses (any expense directly associated with irrigation on the farm including water rights) are also included.
- **total livestock expenses:** sum of expenses for cattle purchases, hog purchases, poultry and egg purchases, other livestock purchases, feed, supplements, straw and bedding, veterinary fees, medicine and breeding fees, and other livestock expenses.
- **cattle purchases:** purchases of cattle, feeders, stockers, dairy or beef cows, bulls and calves.
- **hog purchases:** purchases of hogs such as service boars, gilts, sows and weaner pigs.
- **poultry and egg purchases:** purchases of chicks, pullets, broilers, layer hens, ducks, geese, turkeys, and other fowl.
- **other livestock purchases:** purchases of horses, ponies, minks, foxes, rabbits, ostriches and bees (or colonies). Purchases of sheep, lambs and goats are also included.
- **feed, supplements, straw and bedding:** expenses for hay, straw and feed grains. Also includes supplements such as salts, minerals, vitamins, concentrates and milk replacer; and bedding items such as shavings, chips and sawdust.
- **veterinary fees, medicine and breeding fees:** expenses related to veterinary fees and medicine, breeding fees, stud service, semen, embryo transplants, disease testing, neutering or spaying.
- **other livestock expenses;** expenses related to dairy or livestock supplies plus Dairy Herd Improvement Association (DHIA) expenses and animal grading expenses.
- **total machinery expenses:** sum of expenses for small tools, net fuel expenses, machinery, truck and auto, and repairs, licenses and insurance.
- **small tools:** expenses for small tools, hardware, etc.
- **net fuel expenses, machinery, truck and auto:** fuel expenses (gasoline, oil, diesel) for machinery and trucks, net of fuel tax rebates; and fuel expenses for auto net of personal portion.
- **repairs, licenses and insurance:** repairs, licenses and insurances expenses for machinery, truck and auto net of personal portion.
- **total general expenses:** sum of expenses for salaries, rent, insurance, utilities, custom work and machine rental, net interest expenses, net property taxes, building and fence repairs, marketing expenses and miscellaneous expenses.
- **salaries:** wages and salaries paid to hired help (including the cost of their room and board) and family members plus any employer’s contributions for Worker’s compensation, Employment Insurance, Canada or Quebec Pension Plan. For unincorporated sector, this component is net of wages and salaries paid to self or partners.
- **rent:** rental of land, buildings and pasture to earn farming income. Quota rental costs are included.
- **insurance:** insurance expenses for farm buildings, crops and livestock.
- **utilities:** telephone and net electricity expenses for farm business only, and expenses incurred for natural gas, oil and coal to heat farm buildings. Also includes fuel for curing tobacco, crop-drying, or for greenhouses.

- **custom work and machine rental:** expenses for rental or leasing of farm machinery, slaughtering, butchering, harvesting, combining, crop spraying, seed cleaning, soil testing, animal boarding, etc.
- **net interest expenses:** interest on money borrowed to earn farming income, for example, interest charges on real estate mortgages and loans to buy farm machinery and equipment, net of interest rebates.
- **net property taxes:** business proportion of property taxes for farm house and other farm properties (agricultural land and buildings), net of property tax or land rebates.
- **building and fence repairs:** all costs associated with repair and maintenance of farm buildings and fences. However, does not include expenses associated with capital improvements (such as renovations, alterations or new building construction).
- **marketing expenses:** expenses for freight and trucking, selling costs (road side stands, commissions, auctioneering charges, etc.) and marketing board fees (for example: Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties).
- **miscellaneous expenses:** expenses for sand, soil and gravel, farm supplies, accounting or legal fees, advertising and office expenses, membership and subscription fees, plus other miscellaneous farm expenses.

Operating margin: The ratio of net operating income to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

Operating margin adjusted for capital cost allowance (CCA): The ratio of net operating income adjusted for CCA to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

Operating revenues: Agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. Inter-farm sales are included in the estimates. Some revenue items are net of payments made (for example, cash advances are net of cash advances repayment). For purposes of statistical tabulations, the operating revenues are broken down into the following categories:

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
 - **potatoes:** revenues from table potatoes, seed and processing potatoes.
 - **fruits:** revenues from all fruits.
 - **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.
 - **tobacco:** revenues from flue-cured, leaf and dark tobacco.
 - **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.¹
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs.
 - federal and provincial Business Risk Management and disaster assistance programs such as the Canadian Agricultural Income Stabilization (CAIS) program² and the AgriStability Program, including interim or targeted advance payments.
 - Gross Revenue Insurance Program (GRIP), now terminated.
 - government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants).
 - aggregate amounts reported for subsidies, patronage dividends and reimbursements.
 - insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons.

1. The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the *Canadian Dairy Commission Act*, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.

2. The CAIS program is being phased out. CAIS payments continue since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated stabilization and disaster protection into a single program, helping producers protect their farming operations from both small and large drops in income. The CAIS program was a whole-farm program available to eligible farmers regardless of the commodities they produced.

In 2007, federal, provincial, and territorial Ministers of agriculture agreed to *Growing Forward*—a market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of *Growing Forward*, a new suite of business risk management programs (including AgriStability and AgrilInvest) was made available. These programs replace the former Canadian Agricultural Income Stabilization (CAIS) program.

AgriStability. This is a margin-based program that provides income support when a producer experiences larger income losses. AgriStability replaces the coverage provided under CAIS for income declines of more than 15%. Payments are based on a decline in the farm's current year margin compared to an average historical margin. Payments started in the last quarter of 2007.

AgrilInvest. This program replaces the coverage under CAIS for margin losses of 15% or less. Through government and farmer contributions to producer accounts, it provides producers with flexible coverage for small income declines as well as support for investments to help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

For the 2007 program year, producers did not have to make a deposit to receive matching government funds. This was a transition measure for 2007 AgrilInvest.

As of 2008, producers can deposit up to 1.5% of their "Allowable Net Sales" annually in their AgrilInvest account and receive matching government contributions. Producers are limited to ANS of \$1.5 million per year. Based on this limit, the largest matching government contribution is \$22,500.

Most primary agricultural products are included in the calculation of "Allowable Net Sales" (sales of eligible commodities minus purchases of eligible commodities), the main exception being those covered by supply management (dairy, poultry and eggs).

The AgrilInvest account is comprised of two funds. Fund No. 1 holds producer deposits and Fund No. 2 contains the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

Producers started to receive government contributions under AgrilInvest in 2008. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income.

AgrilInvest Kickstart. To assist producers in the transition to the new suite of business risk management programs, the Government of Canada provided \$600 million to kickstart AgrilInvest accounts. Deposits were made to accounts based on 2.63% of a farmer's average "Allowable Net Sales" from previous years. There was a cap on average ANS of \$3 million. Based on the 2.63% payment rate, this means that a farmer's kickstart payment was capped at \$78,900.

Deposits were made to accounts in 2008 and 2009. Payments received from the AgrilInvest Kickstart Program by incorporated producers are included in program payments while payments received by unincorporated producers are included in off-farm income.

Exclusions: Payments received from the AgrilInvest Kickstart Program and withdrawals from AgrilInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in off-farm income while payments from CAIS program and AgriStability, including interim or targeted advance payments, are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)³ (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators were also included in off-farm income.

Payments from AgriStability, AgrilInvest and CAIS to incorporated operators are included in program payments and insurance proceeds. Payments from NISA to these operators were also included in program payments and insurance proceeds.

3. The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*. NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their "Eligible Net Sales" annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held. The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

Dairy subsidies were not included in program payments.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.
- **custom work and machine rental:** revenues from custom work, contract work, machinery leasing or rental, custom trucking, harvesting, crop dusting or spraying, seeding, etc.
- **rental income:** revenues from quota rental (such as milk or tobacco quota), the rental of land and/or buildings, and other rental income (such as the surface rental of oil or natural gas properties, right-of-way or road rent).
- **miscellaneous revenues:** includes cash advances net of cash advances repayment, patronage dividends (such as dividends from grain pools and payments from co-operatives, co-op proceeds), quota or levy refunds, revenues from the sale of sand and gravel, Goods and Services Tax/Harmonized Sales Tax (GST/HST) input tax credit, GST transitional credit (in 1991), GST federal sales tax inventory rebate (in 1991), and other farm income. Also included are revenues from the sale of logs, trees, wooden fence posts or any related forest products, such as chips or slab wood, net of logging expenses. This item is relatively more important in the Prairie provinces due, partly, to the Canadian Wheat Board's advances on producers' deliveries.

Profitability ratios: The profitability ratios measure farm's over-all effectiveness as shown by the returns generated on sales and investments. They include:

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.
- **operating profit margin adjusted for capital cost allowance (CCA):** the ratio of net operating income adjusted for CCA to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income adjusted for CCA by the total operating revenues.
- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

Quartile (boundary): Any of the three values that divide the units of a frequency distribution into four classes each containing the fourth (25%) of the total number of units such that the values (for example: operating profit margin) corresponding to the units in the first class are less than the first quartile, those in the second class are greater than the first quartile and less than the second quartile, and so on throughout.

Quintile: Quintile boundaries, which are four, are defined in a similar way as quartile boundaries except that the frequency distribution is divided into five classes each containing the fifth (20%) of the total number of units. Quintile can also refer to each of the five classes that were created.

Revenue class: The classification of farms based on total operating revenues.

Solvency ratios: The solvency ratios evaluate farm's debts as a ratio of amounts invested by owners. They include:

- **interest coverage:** the number of times a firm can meet the interest payments of its creditors. The greater the coverage, the greater the margin of safety. This ratio is calculated by dividing the net operating income before interest expenses by the amount of interest paid.

Total agricultural sales: Total crop revenues plus total livestock and product revenues (used in the calculation of the degree of specialization).

Unincorporated sector: Individual taxfilers who reported positive gross farm income or non-zero net farm income on their CRA T1 General—Income Tax and Benefit Return. Those taxfilers who are considered non-farmers for our purposes are excluded. For purposes of statistical tabulations, unincorporated farms with total operating revenues below \$10,000 are also excluded.

Appendix I

List of farm types

Text table 1

List of farm types available in the Agriculture Taxation Data Program

Description	NAICS	Codes available
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
Maple syrup and products production	111994 ⁴	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁵	yes

See notes at the end of the table.

Text table 1 – continued

List of farm types available in the Agriculture Taxation Data Program

Description	NAICS	Codes available
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 ⁶	no
Aquaculture	112510 ⁶	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Agriculture Taxation Data Program (ATDP) in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in ATDP estimates starting with reference year 2001.
6. Not included in ATDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Agriculture Taxation Data Program (ATDP), some farms cannot be assigned the proper NAICS code because the information gathered from most of the data sources is not detailed enough. This results in an overestimation (or underestimation) of the number of farms for the farm types affected (and consequently, of the total operating revenues and expenses within these farm types).

- It is impossible to make a distinction between the following five farm types: farms growing faba beans for forage, fodder corn, oats for fodder, hay and grass seed. The first three farm types, which are comprised in the industry group 1111, Oilseed and grain farming, should have been classified to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming, respectively. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified to 111940, Hay farming and 111999, All other miscellaneous crop farming, respectively. In the ATDP, these five farm types are classified to 111940, Hay farming. This results in an overestimation of the number of farms included in Other crop farming (1119) and in an underestimation of the number of farms involved in Oilseed and grain farming (1111). (Results for both farm types are presented in this publication.)
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the ATDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming.
- It is impossible in the ATDP to make a distinction between the following farm types: farms growing root crops (e.g., turnips) for livestock feed and those growing sugar beets, hops, mangels and other miscellaneous field crops. Under NAICS Canada, the farms in the first group are included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the ATDP, these farms are classified to 111999, All other miscellaneous crop farming, resulting in an overestimation of the farms classified to 1119, Other crop farming and hence in an underestimation of the farms primarily engaged in growing vegetables (111219).
- It is also impossible in the ATDP to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. NAICS Canada classifies these farms to 111219, Other vegetable (except potato) and melon farming, and to 111419, Other food crops grown under cover, respectively. In the ATDP, these farms are classified to 1114A, Nursery, floriculture and other greenhouse production. (NAICS code 1114A was created by the Agriculture Division of Statistics Canada.) This results in an overestimation of the number of farms included in the industry group 1114, Greenhouse, nursery and floriculture production and again, in an underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the ATDP, there is only one commodity code for exotic poultry, such as emu and ostrich, which also includes other animals, such as horses, ponies and dogs. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under their proper NAICS industry or national industry code. This has no impact on the farm types presented in this publication however, since these farms are included within appropriate standard farm types.¹ Consider the following examples: 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for the data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming [111110] or Wheat farming [111140]). However, this had no impact upon the industry group 1111, Oilseed and grain farming. 2) Most data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the ATDP, farms in these three types of production are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact upon the industry group 1114, Greenhouse, nursery and floriculture production.

Impact at the item level

The sales of some items have also been affected by the above mentioned constraints in the ATDP codes. The items that are affected are summarized hereunder.

The sales of the following items are **underestimated**:

- The sales of **vegetables** are underestimated because the sales of root crops (such as turnips) for livestock feed are recorded under “other crops”, and those of vegetable bedding plants, under “greenhouse, nursery and floriculture products”. Until the 2000 reference year, the sales of vegetables were also underestimated because the sales of watermelons were recorded under “fruits”.
- The sales of faba beans for forage, fodder corn and oats for fodder are recorded under “forage crops (including seeds)” thus underestimating the item “**total grains and oilseeds**”.
- The sales of other poultry such as emu and ostrich are included with the sales of other livestock and products. Sales of **poultry and eggs** are therefore underestimated.

The sales of the following items are **overestimated**:

- The sales of faba beans for forage, fodder corn, oats for fodder are included under “forage crops (including seeds)” thus overestimating the sales of **forage crops (including seeds)**.
- Until the 2000 reference year, the sales of watermelons were recorded under “**fruits**” resulting in an overestimation of these sales.
- Sales of **other livestock and products** are slightly overestimated as they encompass the sales of exotic poultry.
- The sales of **other crops** are overestimated as they include the sales of root crops (such as turnips) for livestock feed.
- The sales of vegetable bedding plants are included in sales of **greenhouse, nursery and floriculture products**. These sales are consequently overestimated.

1. Refer to the 11 farm types that are presented in this publication. They serve as a basis for the ATDP estimates.