



Unified Enterprise Survey

# 2008 Annual Survey of Aquaculture Industry

Si vous préférez recevoir ce document en français, veuillez nous appeler au numéro sans frais suivant : 1-888-881-3666

## Reporting guide

This guide is designed to assist you as you complete the 2008 Annual Survey of Aquaculture Industry. If you need more information, please call the Statistics Canada Help Line at the number below.

**Help Line: 1-888-881-3666**

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## General information

### What is the Annual Survey of Aquaculture Industry and why is it important?

The Annual Survey of Aquaculture Industry is conducted by Statistics Canada to obtain important information on the aquaculture sector of the Canadian economy. For this survey, aquaculture establishments in Canada are required to provide information on different aspects of their operations such as sales, costs/expenses, salaries and wages. Results from the Annual Survey of Aquaculture help Statistics Canada in compiling key data on the Canadian economy, such as the Gross Domestic Product (GDP). The total value of sales is used along with inventories to calculate production statistics. Total sales of individual products, and external trade data, are used to estimate the size of the Canadian market for particular goods.

The data are also published and are used by the business community, trade associations, municipal, provincial/territorial, and federal governments, international organizations and private citizens.

Businesses and governments depend on official statistics to make vital economic decisions. For example:

- the Bank of Canada relies on the GDP to make decisions that influence interest and exchange rates, which, in turn, affect the cost of doing business.
- businesses and associations use the survey results to:
  - track their performance against industry averages;
  - evaluate expansion plans;
  - prepare business plans for investors;
  - adjust inflation-indexed contracts;
  - plan marketing strategies.

### Why were you chosen to receive the Annual Survey of Aquaculture Industry?

For most surveys, businesses are selected through random sampling to represent other businesses of the same type in their regions, with similar revenue or number of employees. Some businesses must be included every year as they contribute substantially to their particular industry or region. Smaller businesses must also be sampled if an industry only includes a limited number of businesses in a province or territory, to provide an accurate picture of the industry.

Whenever possible, Statistics Canada does use administrative data already filed with government, such as income tax returns or customs records. However, these sources do not contain all the information required to produce a complete industry profile. This is especially true for large businesses

operating in a number of different industries, and in more than one province/territory. Tax records usually provide data for the legal entity but not for the different business units (establishments) that operate in different industries and/or provinces/territories. We need data from these specific business units to produce statistics by industry and by province/territory.

**Note: Although Statistics Canada can obtain records from the Canada Revenue Agency (CRA) to create statistics, CRA cannot access any individual survey records from Statistics Canada.**

To protect the confidentiality of data provided by respondents, only data in aggregate form are available for use.

Your assistance in completing the enclosed survey is vital to the production of timely and accurate aquaculture statistics. If you experience difficulties in completing this survey, please do not hesitate to call us at **1-888-881-3666**.

### Is it a legal requirement to complete this survey?

Yes. The Annual Survey of Aquaculture Industry is collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19, which stipulates that completion of questionnaires issued under the Act is mandatory. You can consult a copy of the *Statistics Act* on our website ([www.statcan.gc.ca](http://www.statcan.gc.ca)).

### Is the information provided kept confidential?

**Yes, your answers are confidential.** Statistics Canada is prohibited by law from releasing any information from this survey which would identify a person, business, or organization, without their prior consent. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation. Therefore, for example, the Canada Revenue Agency cannot access identifiable survey data from Statistics Canada.

These survey data will only be used for statistical purposes and will be published in an aggregate form only.

### Data-sharing Agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, who must keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

**Section 11** of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority

to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Saskatchewan, Alberta, British Columbia, and the Yukon.

The shared data will be limited to business establishments located within the jurisdiction of the respective province or territory.

**Section 12** of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island and Nunavut and Fisheries and Oceans Canada.

For agreements with provincial and territorial government organizations, the shared data will be limited to business establishments located within the jurisdiction of the respective province or territory.

### Data Linkage

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

### Additional information

In cases where information is reported on an amalgamated basis and relates to operations in more than one province or territory, Statistics Canada may allocate a portion of the reported information to these provincial or territorial operations. The allocated information will be shared in accordance with the Section 11 or 12 agreements of the *Statistics Act*, as described above.

In cases where there is a separate head office, Statistics Canada may adjust the reported revenues of that head office so that those revenues more fully reflect the value of the services the head office provides. In such cases, there will be a corresponding adjustment to the reported expenses of the units served. The adjusted information will be shared in accordance with the Section 11 or 12 agreements of the *Statistics Act*, as described above.

**Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.**

For more information about these data-sharing agreements, please contact Statistics Canada at **1-888-881-3666** or visit our website at **[www.statcan.gc.ca](http://www.statcan.gc.ca)**.

## Guidelines

### General remarks

This guide is designed to help you complete the Annual Survey of Aquaculture Industry. It provides further clarification of each question **by section** and **by line** to enable complete and accurate responses. These eight sections comprise:

- A** - Introduction
- B** - Revenue
- C** - Expenses
- D** - Inventories
- E** - Employment
- F** - Distribution of operating revenue by customer location
- G** - Events that may have affected your business unit during the reporting period
- H** - Comments

The data requested can generally be obtained from:

- the accounting records and financial statements for your business unit;
- your employment and payroll records;
- other sources (e.g., production manager).

While filling out the questionnaire:

- print in ink;
- report all dollar amounts in Canadian dollars (CAN\$);
- dollar amounts and percentages should be rounded to whole numbers;
- when precise figures are not available, provide your best estimate.

## A - Introduction

### Coverage

Please report the data for the business unit identified on the questionnaire. Include only those operations located in Canada.

The first page asks for the name of a contact as well as the person primarily responsible for completing this questionnaire. Sometimes these are not the same people. Please answer both questions accurately.

### Reporting period information

#### Lines 1 through 3

The reporting period for the Annual Survey of Aquaculture is your business unit's **12-month fiscal period ending between April 1, 2008 and March 31, 2009**.

On **line 2, temporarily inactive** means labour actions (strikes/lockouts), or international trade actions (duties/quotas) that result in a temporary cease of operations with planned resumption in the short term.

## Main business activity

### Lines 4 and 5

Please check the one main activity, at this business unit, which most accurately describes the primary source of revenue.

In order to help you choose the category that best describes the activity of your business, here is a short description of each category.

#### 4. Finfish and shellfish farming:

##### Production of finfish (hatchery or grow-out)

This category is comprised of establishments primarily engaged in farm-raising finfish. These establishments use some form of intervention in the rearing process to enhance production, such as keeping animals in captivity, regular stocking and feeding of animals, and protecting them from predators.

Finfish production is reported as gutted head-on and the value is based on a farm-gate price.

**Exclude** establishments primarily engaged in catching or taking fish and other aquatic animals from their natural habitat.

##### Production of shellfish (seed or grow-out)

This category is comprised of establishments primarily engaged in farm-raising shellfish. These establishments use some form of intervention in the rearing process to enhance production, such as keeping animals in captivity, regular stocking and feeding of animals, and protecting them from predators.

Shellfish is reported as whole, with a farm-gate value.

**Exclude** establishments primarily engaged in catching or taking fish and other aquatic animals from their natural habitat.

#### 5. None of the above

If you have selected this box, please provide a description of the nature of your business so that we may properly classify your business unit according to the primary source of revenue and call us at **1-888-881-3666** to obtain further instructions.

## B - Revenue

Revenue should be reported net of excise and provincial or territorial sales taxes, HST/GST, trade discounts, returns and allowances, and charges for outward transportation by common or contract carriers. Sales denominated in foreign currency should be converted into Canadian dollars at the exchange rate on the day of transaction. Dollar amounts and percentages should be rounded to whole numbers. When precise figures are not available, please provide your best estimate.

### Lines 6 through 11: Finfish

Revenues reported on these lines relate to the sale of finfish and fish eggs for grow-out.

### Lines 12 through 15: Molluscs

Revenues reported on these lines relate to the sale of shellfish. Any shellfish not specified on these lines should be reported on line 17, **Sales of all other goods and services produced**, and list the items.

### Line 16: Aquaculture services

#### Line 17: Sales of all other goods and services produced

##### Include:

- roe;
- crustaceans;
- seed or larvae for grow-out;
- other shellfish not specified on lines 12 to 15;
- aquaculture by-products.

### Line 18: Sales of goods purchased for resale

Report sales of goods that have not been processed or altered in your business unit and that have been purchased and resold in the same condition.

### Line 19: Revenue from rental and leasing

Rental and leasing revenue from assets owned by your business unit should be reported here. This revenue should be reported before deduction of expenses such as property taxes and repairs and maintenance but net of the goods and services tax (GST). Rent revenue should not be netted against rental expenses.

##### Include:

- revenue from rental or leasing of assets, including office space or other real estate, goods and/or machinery, and equipment owned by your business unit (including operating leases).

##### Exclude:

- any residential rent or leasing.

## Other operating revenue

### Line 20: Consulting revenue

### Line 21: Operating subsidies

Please report contributions that are allocated to the current operations of the reporting period. This includes non-repayable grants, contributions and subsidies from all levels of government.

### Line 22: All other operating revenue

Operating revenue related to current operations not reported elsewhere. List major items.

##### Include:

- franchise fees;
- repairs and maintenance;
- commission revenue.

##### Exclude:

- interest and dividend income. Please report this revenue on line 24, **Non-operating revenue**.

### Line 23: Total operating revenue

The sum of lines 6 to 22.

### Line 24: Non-operating revenue

**Include** dividend and interest income.

### Line 25: Total revenue

The sum of lines 23 and 24.

## C - Expenses

**Include** all expenses within or outside of Canada recorded by this business unit. **Exclude** GST/HST and TVQ.

### Labour remuneration

#### Line 26: Salaries and wages paid to employees for whom you issued a T4 – Statement of Remuneration Paid

Please report all salaries and wages (including taxable allowances and employment commissions as defined on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

##### Include:

- vacation pay;
- bonuses (including profit sharing);
- employment commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- any other allowance forming part of the employees' earnings;

- severance pay;
- overtime payments.

**Exclude:**

- all payments and expenses associated with outside contract workers. Please report these payments on the appropriate line of the "Purchased service expenses" sub-section, in Section C. Otherwise, report these payments on line 50, **All other operating expenses**.
- payments to an employment agency or personnel supplier (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services). Please report these payments on line 41, **Professional and business service fees**.
- payments to casual labour without a T4 Supplementary Form. Please report these payments on line 50, **All other operating expenses**.

**Line 27: Employer portion of employee benefits paid for all employees for whom you issued a T4 – Statement of Remuneration Paid**

Report expenses related to the employer portion of employee benefits.

**Include:**

- payments for employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans);
- employer portion of Canada Pension Plan / Québec Pension Plan (CPP/QPP) contributions;
- employer pension contributions;
- contributions to provincial and territorial health and education payroll taxes;
- workers' compensation (provincial or territorial plan applicable to your business unit);
- employer portion of employment insurance premiums (EI);
- retiring allowances or lump sum payments to employees at time of termination or retirement;
- all other employee benefits such as childcare and supplementary unemployment benefit (SUB) plans.

**Exclude:**

- employee portions of employee benefits (i.e., deductions from pay).

**Line 28: Total labour remuneration**

The sum of lines 26 and 27.

**Materials, components and supply expenses**

**Exclude** capital expenditures.

**Line 29: Feed**

**Line 30: Therapeutants**

**Include** pesticides, drugs, vaccinations.

**Line 31: Purchases of fish eggs, live fish, mollusc seed, spat and live larvae: for grow-out**

**Line 32: Purchases of fish eggs, live fish, mollusc seed, spat and live larvae: for processing**

**Line 33: Purchases of goods for resale**

Report the cost of goods purchased for resale in the same condition as purchased.

**Purchased energy and water expenses**

**Line 34: Cost of energy**

Report the cost/expense of purchased energy and water (utility) attributed to operations in the current reporting period.

**Include:**

- electricity;
- gasoline;
- fuel oil;
- diesel fuel;
- propane;
- natural gas;
- water.

**Exclude:**

- energy and water expenses that are covered in your rental and leasing expenses. Please report these payments at line 38, **Rental and leasing expenses**.

**Management fees or other service fees paid to head office**

**Line 35: Management fees or any other service fees (for example legal fees, advertising fees, insurance) paid to head office and other business support units**

Business support units include warehouses, sales centres, trucking facilities.

**Purchased service expenses**

Purchased service expenses are services purchased from external businesses (e.g., third parties). **Exclude** purchased services that have been reported at line 35, **Management fees or any other service fee paid to head office**.

**Line 36: Transportation, shipping (contracted out), warehousing, storage, postage and courier**

Report transportation and storage costs/expenses if they can be reported separately from purchases.

**Include:**

- freight transport services by air, sea, or land (including rental with operator);
- postage and courier expenses (including local messenger and delivery);
- storage or warehousing services;
- moving services.

**Exclude:**

- shipping using own vehicles.

**Line 37: Processing services**

Processing services are the costs incurred when another company provides services related to gutting, cleaning, slitting, or shelling.

**Line 38: Rental and leasing expenses**

**Include:**

- rental of real property (land, buildings, office space);
- rental of motor vehicles;
- rental of computers, machinery and equipment;
- all associated energy, fuel and water expenses.

**Line 39: Purchased repair and maintenance service expenses for buildings and structures, including janitorial and cleaning services**

This item covers repair and maintenance costs related to the replacement of parts or other restoration of buildings and structures to keep your properties in efficient working condition.

**Include:**

- waste removal services, hazardous and non-hazardous;
- purchased materials, parts and labour;
- sweeping and snow removal services.

**Exclude:**

- property management fees. Please report these payments on line 41, **Professional and business service fees**.

**Line 40: Purchased repair and maintenance service expenses for machinery and equipment and other goods**

This item covers repair and maintenance costs related to the replacement of parts or other restoration of machinery, equipment, and other goods to keep your properties in efficient working condition. **Include** materials, parts and labour.

**Line 41: Professional and business service fees**

Please report only the total cost of purchased professional or business service fees here.

**Exclude** the costs of in-house activities undertaken by your own staff.

**Include:**

- property management fees;
- legal fees;
- advertising fees;
- information technology (IT) consulting and service fees;
- accounting and auditing fees;
- architectural fees;
- engineering fees;
- scientific and technical service fees;
- other consulting fees (management, technical and scientific);
- fees for human health services;
- education and training fees;
- payroll preparation fees;
- payments to an employment agency or a personnel supplier (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services);
- all other professional and business service fees.

**Exclude:**

- service fees paid to head office and other business support units not included in this questionnaire. Please report these payments on line 35, **Management fees or other service fees paid to head office and other business support units**.

**Line 42: Veterinary fees**

**Line 43: Insurance premiums (government and private)**

**Include:**

- livestock insurance premiums;
- asset insurance premiums, including property and motor vehicle;
- general liability insurance premiums;
- all other insurance premiums not elsewhere specified.

**Exclude:**

- premiums paid directly to your head office. Please report these payments on line 35, **Management fees or other service fees paid to head office and other business support units**;

- payments on behalf of employees which are considered to be taxable benefits that were reported on line 27, **Employer portion of employee benefits.**

**Line 44: Travel, meal and entertainment expenses**

**Travel**

**Include:**

- passenger transportation, accommodation, meals while travelling and other travel allowances;
- hotel and motel lodging services;
- railway, road, water or air transport services of passengers;
- rental services of passenger cars, buses and coaches with operator;
- taxi services;
- travel agency services.

**Meal and entertainment expenses**

**Include:**

- purchases for clients;
- meal serving services;
- beverage serving services for consumption on the premises;
- motion picture and video tape projection services.

**Line 45: Property and business taxes, licences and permits expenses**

This item covers the cost of various licences and permits, and some indirect taxes (taxes levied on your business unit that are not corporate income taxes, sales or excise taxes, or insurance premium taxes).

**Include:**

- property taxes – except those which are covered in your rental and leasing expenses;
- property/land transfer tax;
- business and other fees (does not include business service fees);
- vehicle licence fees;
- other licences for which no goods or services are received from municipal, provincial, territorial and federal governments;
- capital taxes;
- lot levies;
- building permits and development charges;
- other property/business licences or permits not specified above.

**Exclude:**

- lease fees or permits paid to governments (i.e. access to shoreline or areas off-shore). Please report these payments on line 46, **Lease fees or permits paid to governments.**

**Line 46: Lease fees or permits paid to governments** (i.e. access to shoreline or areas off-shore)

**Other operating expenses**

**Line 47: Amortization and depreciation**

Report the amortization/depreciation related only to the current reporting period.

**Include:**

- amortization of tangible and intangible assets;
- amortization of rental equipment;
  - a) for operating leases (by lessor)
  - b) for capital leases (by lessee)
- amortization of current and deferred costs attributable to the current period;
- amortization of deferred gains and losses on investments.

**Line 48: Office and all other operating supplies and materials used in this business**

Please report all office supplies and other operating supplies purchased and used by your business unit.

**Line 49: Bad debts, donations and inventory adjustments**

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans. Bad debt recoveries are to be netted from bad debt expenses.

**Include:**

- charitable or political donations;
- allowance for bad debts.

**Line 50: All other operating expenses**

List major items.

**Include:**

- payments and expenses associated with outside contract workers not elsewhere reported;
- payments to casual labour without a T4 Supplementary Form;
- other operating expenses not specified above.

**Exclude:**

- interest expenses. Please report these amounts on line 52, **Interest expenses.**



## Expense totals

### Line 51: Total operating expenses

The sum of lines 28 to 50.

### Line 52: Interest expenses

Interest expenses should be reported as net of interest capitalized. Interest expenses should not be netted against interest revenue.

#### Include:

- interest expenses related to all borrowing (loans and the interest portion of mortgage payments), including finance charges;
- interest payments on capital leases;
- any amortization of bond discounts.

#### Exclude:

- dividends paid to term and retractable preferred shares;
- debt issue expenses, including their amortization.

### Line 53: Total expenses

The sum of lines 51 and 52.

## D - Inventories

Inventories are to be reported at book value (i.e., the value maintained in the accounting records). Please **include** inventory owned by this business unit within or outside Canada (including inventory held at any warehouse, selling outlet, in transit, or on consignment). Please **exclude** inventory held on consignment for others.

### Line 54: Raw materials

For example: feed.

### Line 55: Goods in process

For example: in pools, pens, on beaches and on grow-out sites.

### Line 56: Finished products

For example: finfish, molluscs, and crustacea ready for market.

**Line 57: Goods purchased for resale** (in the same condition as purchased)

### Line 58: Total inventories

The sum of lines 54 to 57.

## E - Employment

**Line 59: Please report average number of people employed during the reporting period.**

**Include** full-time, part-time and temporary employees and employees absent with pay.

**Exclude** contract workers who are not part of your payroll.

## F - Distribution of operating revenue by customer location

Please indicate the percentage of total operating revenue (reported at line 23) by the location of the customer to whom the goods or services were delivered. Please ensure that the sum of percentages reported in this section equals 100%.

### Customers in Canada

**Line 60: Newfoundland and Labrador**

**Line 61: Prince Edward Island**

**Line 62: Nova Scotia**

**Line 63: New Brunswick**

**Line 64: Quebec**

**Line 65: Ontario**

**Line 66: Manitoba**

**Line 67: Saskatchewan**

**Line 68: Alberta**

**Line 69: British Columbia**

**Line 70: Yukon**

**Line 71: Northwest Territories**

**Line 72: Nunavut**

### Customers outside Canada (exports)

**Line 73: United States**

**Line 74: Mexico**

**Line 75: Asia and Oceania**

**Line 76: All other countries**

## **G - Events that may have affected your business unit**

**Line 77:** Compared to last fiscal year, list any events that may have significantly affected the reported values for this business unit during this reporting period. Please specify.

### **Include:**

- merger and acquisitions, please list business units involved;
- increase in business;
- price changes, goods and/or services sold (output);
- adverse weather or natural disaster;
- decrease in business;
- changes in industry regulation;
- foreign exchange;
- temporary shutdown;
- permanent shutdown;
- change in product line;
- strike;
- restocking issues;
- outbreak of disease;
- price changes, labour and/or raw materials (input).

## **H - Comments**

We welcome any comments. Please be assured that we review all comments with the intent of improving the survey.

**Thank you for your co-operation.  
All data provided are kept confidential.**

**FOR  
INFORMATION  
ONLY**