



Catalogue no. 21-207-XIE

Statistics on Income of Farm Families

2004



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

Specific inquiries about this product and related statistics or services should be directed to: Whole Farm Data Projects Section, Agriculture Division, Statistics Canada, Ottawa, Ontario, K1A 0T6 (telephone: 1-800-465-1991; email: agriculture@statcan.ca).

For information on the wide range of data available from Statistics Canada, you can contact us by calling one of our toll free numbers. You can also contact us by e-mail or by visiting our website at www.statcan.ca.

National inquiries line **1-800-263-1136**

National telecommunications device for the hearing impaired **1-800-363-7629**

Depository Services Program inquiries **1-800-700-1033**

Fax line for Depository Services Program **1-800-889-9734**

E-mail inquiries infostats@statcan.ca

Website www.statcan.ca

Information to access the product

This product, catalogue no. 21-207-XIE, is available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable, courteous, and fair manner. To this end, the Agency has developed standards of service that its employees observe in serving its clients. To obtain a copy of these service standards, please contact Statistics Canada toll free at 1-800-263-1136. The service standards are also published on www.statcan.ca under About us > Providing services to Canadians.



Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Families

2004

Published by authority of the Minister responsible for Statistics Canada

© Minister of Industry, 2007

All rights reserved. The content of this electronic publication may be reproduced, in whole or in part, and by any means, without further permission from Statistics Canada, subject to the following conditions: that it be done solely for the purposes of private study, research, criticism, review or newspaper summary, and/or for non-commercial purposes; and that Statistics Canada be fully acknowledged as follows: Source (or "Adapted from", if appropriate): Statistics Canada, year of publication, name of product, catalogue number, volume and issue numbers, reference period and page(s). Otherwise, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, by any means—electronic, mechanical or photocopy—or for any purposes without prior written permission of Licensing Services, Client Services Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

March 2007

Catalogue no. 21-207-XIE

ISSN 1712-4778

Frequency: Annual

Ottawa

La version française de cette publication est disponible sur demande (n° 21-207-XIF au catalogue).

Note of appreciation

Canada owes the success of its statistical system to a long standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

User information

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

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 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.

Acknowledgements

This publication was prepared by the Agriculture Division, Statistics Canada under the general direction of **Denis Chartrand**, Director and **Martin Beaulieu**, Chief, Whole Farm Data Projects Section. Lina Di Piéto and Sylvana Beaulieu co-ordinated the production process of the publication and oversaw its realization. Lina Di Piéto and Sylvana Beaulieu prepared the Highlights, Annual review, Methodology, Data accuracy and Glossary. Sylvana Beaulieu prepared the statistical tables, provided word processing services and prepared the charts. Technical assistance was provided by Michelle Desjardins, Melissa Thompson and Justin White. Data edits were made by Melissa Thompson and Justin White. Véronique Julien did the text editing.

The following persons also contributed to the preparation of this publication: Suzie Arsenault, Louise Demers and her team, Monique Deschambault and her team, Diane Forgues, Luderne Moussignac, Marc Pelchat and his team, Danielle St-Germain, Cheryl Sarazin and her team, Gerry Savage and Mark Van Dusen, all from Dissemination Division.

Special thanks are extended to Agriculture and Agri-Food Canada for its contribution to the realization of this publication.

Table of contents

Highlights	6
Notes to users	7
Introduction	9
Income of farm families – Annual review, 2004	11
Number of families	11
Average total income	11
Related products	22
Statistical tables	
1 Off-farm income and net operating income of farm families by province, unincorporated sector	27
1-1 Canada	27
1-2 Newfoundland and Labrador	27
1-3 Prince Edward Island	28
1-4 Nova Scotia	28
1-5 New Brunswick	29
1-6 Quebec	29
1-7 Ontario	30
1-8 Manitoba	30
1-9 Saskatchewan	31
1-10 Alberta	31
1-11 British Columbia	32
2 Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada	32
2-1 Oilseed and grain farming	32
2-2 Potato farming	33
2-3 Other vegetable (except potato) and melon farming	33
2-4 Fruit and tree nut farming	34
2-5 Greenhouse, nursery and floriculture production	34
2-6 Other crop farming	35
2-7 Beef cattle ranching and farming, including feedlots	35

Table of contents – continued

2-8	Dairy cattle and milk production	36
2-9	Hog and pig farming	36
2-10	Poultry and egg production	37
2-11	Other animal production	37
3	Off-farm income sources and net operating income of farm families, unincorporated sector	38
3-1	by province	38
3-2	by farm type, Canada	39
3-3	by farm typology group, Canada	40
4	Average off-farm income by source and average net operating income of farm families, unincorporated sector	41
4-1	by province	41
4-2	by farm type, Canada	42
4-3	by farm typology group, Canada	43
5	Average total income of farm families by farm type and province, unincorporated sector	44
5-1	Canada	44
5-2	Newfoundland and Labrador	44
5-3	Prince Edward Island	45
5-4	Nova Scotia	45
5-5	New Brunswick	46
5-6	Quebec	46
5-7	Ontario	47
5-8	Manitoba	47
5-9	Saskatchewan	48
5-10	Alberta	48
5-11	British Columbia	49
6	Average family income by source and family total income group, unincorporated sector, Canada	50
7	Distribution of farm families and average total income, unincorporated sector	51
7-1	by farm typology group and province	51
7-2	by farm typology group and farm type, Canada	52
8	Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector	53
9	Average total income of farm families by quintile, unincorporated sector	56
9-1	by province	56
9-2	by farm type, Canada	56

Table of contents – continued

Data quality, concepts and methodology

Data sources and methodology	57
Concepts and variables measured	63
Data accuracy	65
Comparability of data and related sources	68
Glossary	70

Appendix

I Farm typology	76
II List of farm types	78
III Further notes on data limitations	80
IV Other related product	82

Charts

1. Average net market income adjusted for CCA of farm families by farm type, Canada, 2004	16
2. Average net market income adjusted for CCA of farm families by province, 2004	18
3. Average net market income adjusted for CCA of farm families by farm typology group, Canada, 2004	21

Highlights

- Farm families saw a 7.5% rise in average total income in 2004 to reach \$78,252, the highest level since at least 1990 when the series began, according to data from administrative sources.
- After dwindling to a record low in 2003, average net market income – defined as total operating revenues less total operating expenses minus net program payments – started to recover in 2004 despite ongoing bovine spongiform encephalopathy (BSE)-related border closures. It increased 6.5% to \$4,522.
- The growth in average total income was also supported by a 7.6% increase in average off-farm income and a 7.6% rise in average net program payments, the other component of farming income.
- Average net program payments reached a record high of \$12,064 in 2004, mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program (TISP).
- Families specialized in all types of agricultural production, except in grains and oilseeds and in potatoes, posted record highs in average total income in 2004. Families specialized in poultry and egg production earned the highest average total income at \$102,697. Families running a hog farm enjoyed the largest percentage gain in average total income in 2004, up 19.0% to \$84,264.
- Farm families in Alberta earned the highest average total income of all provinces after ranking third in 2003. Their average total income increased 14.4% to reach a record high of \$87,712 in 2004.
- Only families operating small business-focused farms recorded a decline in average total income in 2004. Average total income fell 2.8% to \$39,245.
- Off-farm income of all farm families accounted for 78.8% of total income in 2004, unchanged from 2003. This was the highest proportion reached during any point in the last decade.
- Average total income **adjusted for** capital cost allowance rose 8.9% to reach \$65,364 in 2004.

Notes to users

- The bovine spongiform encephalopathy (BSE) crisis and the subsequent decline in cattle and calf revenues have had an impact on the estimates of the net farm operating income of farms for 2003 and 2004, which, in turn, has had an impact on statistical counts of beef cattle farms.

Many farms were reclassified from the beef cattle category to another type of production as the decline in cattle prices relative to other agricultural products along with lower cattle marketings resulted in farms receiving a lower share of revenues from cattle compared with other agricultural commodities. Cattle marketings in 2004 were higher than in 2003, but they stayed well below the pre-BSE level in 2002. Farms that were more diversified were more likely to be reclassified to another type of production when cattle prices and marketings declined relative to other agricultural commodities.

According to figures derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) longitudinal data series, 14.4% of farms classified as beef cattle farms in 2003 were reclassified to another type of production in 2004, namely, oilseed and grain farming, and other crop farming (such as hay farming). The proportion of beef cattle farms in 2002 that had been reclassified to another type of production in 2003 was about the same (13.9%). However, the proportion of beef cattle farms in 2001 that had been reclassified to another type of production in 2002 was lower (12.0%) than the proportions observed since the beginning of the BSE crisis.

Although the CAIS/TDP can produce estimates regardless of the revenue level, it was primarily designed to provide data for farms with reported annual revenues of \$10,000 and over. The gross operating revenues of many farms, particularly small farms, were often pushed below the \$10,000 threshold when these farms received lower revenues from the sale of cattle and other ruminants. These farms are excluded from the estimates.

According to figures derived from the CAIS/TDP longitudinal data series, 5.9% of farms classified as beef cattle farms in both 2003 and 2004 saw their gross operating revenues fall below the \$10,000 threshold in 2004. Conversely, 5.7% of beef cattle farms with less than \$10,000 in gross operating revenues in 2003 jumped to higher revenue classes in 2004. Therefore, this resulted in a net loss of 0.2% of beef cattle farms in the 2004 estimates. Assistance programs provided to help to offset the impact of the export ban on cattle and beef products after the BSE diagnosis dampened the loss. In 2003, the first year of the BSE crisis, the net loss was 6.0% while it was 3.1% the year before.

Although the BSE crisis resulted in lower farm sales particularly for farms in the beef sector, other farm types such as oilseed and grain farms were also affected by lower cattle sales.

Statistics on Income of Farm Families is a Statistics Canada's (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X).

CAIS/TDP 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 Income of Farm Families** covers the 2004 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2000.

Farm families refer to those involved in a single unincorporated farm 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. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income **adjusted for** capital cost allowance (i.e., total income minus

capital cost allowance) are also presented in tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.

- 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 CAIS/TDP, 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.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. This addition affects year-over-year comparisons between 2000 and 2001 for this particular farm type, as well as comparisons at the Canada level. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of BSE or other factors. It combines elements of income stabilization and disaster protection, helping producers protect their farming operations from both small and large drops in income. The CAIS program is a whole-farm approach and it is available to eligible farmers regardless of the commodities they produce.

The CAIS program was actually implemented in 2004. Producer Assistance 2003 was a transition measure until CAIS came into effect.

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 eight 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 (STC) 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 Taxation Data Program (TDP) in the early 1980s. The *Statistics Act* of 1971 provided STC 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 Taxation Data Program is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).²

The information from personal income tax records also enabled the CAIS/TDP to produce off-farm income estimates for farm operators. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

A viable source to provide the missing family income variables was the Tax Family System, which was developed by Small Area and Administrative Data Division in the early 1980s to group families using tax records. So, in 1989, initial strides were undertaken by Agriculture Division to evaluate the feasibility of linking both projects to produce annual off-farm income estimates for farm families operating an unincorporated farm. The basic intention was to link the two taxation-based projects in a framework that would not only preserve all the disaggregate farm features of the CAIS/TDP, but also append the family off-farm components. The results obtained in the pilot studies were conclusive and it was determined that linking the two projects would produce sound family off-farm income estimates.

The CAIS/TDP 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 CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm

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. Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA).

3. 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.

and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

The **Statistics on Income of Farm Families** publication provides information on sources and levels of farm and off-farm income for farm families by province, type of farm (based on the North American Industry Classification System) and farm typology (based on age of operator, dependence on farm revenues and income level). Distributional tables on income of farm families are also presented.

This issue of **Statistics on Income of Farm Families** covers the 2004 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2000.

For purposes of statistical tabulations, the estimates presented in this publication cover farm families operating a single unincorporated farm reporting total operating revenues of \$10,000 and over.

Income of farm families – Annual review, 2004

Farm and off-farm income of families operating a single unincorporated farm with total operating revenues of \$10,000 and over.

Number of families

The total number of farm families decreased 3.3% in 2004, the third annual decline in a row. There were 130,970 farm families in 2004, down from 135,490 in 2003. These families operated a total of 129,240 farms in 2004, according to taxation records.

Average total income

Average total income of farm families rebounded in 2004

After declining in 2003, average total income of farm families rebounded in 2004, according to data from personal income tax returns.

Farm families saw a 7.5% rise in average total income in 2004 to reach \$78,252, the highest level since this data series started in 1990.¹ This growth was the result of a 7.6% rise in average off-farm income and a 7.3% increase in average net farm operating income, excluding capital cost allowance.

Average total income **adjusted for** capital cost allowance (CCA) — an amount deducted from income, for tax purposes, to account for annual depreciation costs — hit a record high of \$65,364 in 2004, up 8.9% from 2003. The CCA adjustment brought the average total income down by 16.5%.

After posting a strong drop in 2003, average net farm operating income began to recover in 2004

After dropping strongly in 2003 following back-to-back droughts and the closure of the United States border to live cattle exports, average net farm operating income began to recover in 2004. A 7.6% rise in average net program payments and a 6.5% rise in average net market income² drove average net farm operating income up 7.3% from 2003 to \$16,586 in 2004. This figure was 7.6% below the previous five-year average, from 1999 to 2003.

After dwindling to a record low in 2003, average net market income began a slow recovery in 2004 despite ongoing BSE-related border closures. It stood at \$4,522, the second lowest level since 1990 (Text table 1). Higher average revenues from net cash advances, which include any Canadian Wheat Board payments reported on statement, and from the sales of crops and hogs, along with lower livestock expenses, largely supported the gain in average net market income.

The rise in average crop revenues was greatly helped by higher revenues from grains and oilseeds, especially, canola and barley. Forage crop and potato revenues, which both declined, put a brake on the growth in crop revenues.

1. The data series on total income of farm families for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1990. The trends discussed in this analysis refer to data dating back to 1990.

2. The net market income refers to the income drawn directly from the market, i.e., the difference between total operating revenues and total operating expenses minus net program payments.

Text table 1
Sources of income of farm families, Canada, 2003 and 2004

	2003	2004	2003 to 2004
	dollars		percentage change
Total income ¹	72,791	78,252	7.5
Off-farm income ²	57,328	61,666	7.6
Off-farm employment income	39,455	42,262	7.1
Wages and salaries ³	36,466	38,870	6.6
Net off-farm self-employment	2,989	3,392	13.5
Investment income	5,205	5,671	9.0
Pension income	7,448	7,892	6.0
Government social transfers	2,355	2,427	3.1
Other off-farm income	2,865	3,412	19.1
Net operating income ¹	15,463	16,586	7.3
Net program payments	11,217	12,064	7.6
Net market income	4,246	4,522	6.5
Adjustment for capital cost allowance (CCA)	12,743	12,888	1.1
Net market income adjusted for CCA	-8,497	-8,366	1.5
Total income adjusted for CCA	60,048	65,364	8.9

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

3. May include wages and salaries paid to family members from the farm business.

Average livestock expenses decreased as cattle purchases continued to plunge in 2004. This drop in cattle purchases helped to neutralize the strong decline in average cattle and calf revenues.

Increases in net fuel expenses for machinery, truck and auto, in custom work and machine rental expenses, and in marketing expenses were among factors that slowed the growth in average net market income.

After rising substantially in 2003, average net program payments³ continued to grow in 2004, reaching a record high of \$12,064. This increase was mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program⁴ (TISP). Payments from the Canadian Agricultural Income Stabilization (CAIS) program, which was implemented in 2004 in replacement of the Net Income Stabilization Account (NISA) program, also contributed to the growth in average net program payments⁵.

In 2004, net market income accounted for only 27.3% of net farm operating income, compared with about 58% in 2002, the year before the beginning of the BSE crisis. Net market income also accounted for only 5.8% of total income of farm families in 2004.

When taking CCA into account, farm families registered, on average, a deficit of \$8,366 in their net market income in 2004. This deficit in average net market income **adjusted for CCA** was smaller than the record deficit of \$8,497 reported the previous year.

3. Net program payments refers to program payments, excluding dairy subsidies and Net Income Stabilization Account withdrawals, and insurance proceeds after deducting stabilization levies or fees (government levies).

4. The TISP was designed to provide assistance to producers in meeting the financial challenges resulting from the market impacts of BSE.

5. With CAIS program, payments to producers in unincorporated sector are included in program payments and insurance proceeds. With NISA program, withdrawals by unincorporated producers from Fund 2, which contained the matching government contributions and all accumulated interest from both Fund 1 (held producer deposits) and Fund 2, were included in off-farm income. The NISA program was not a farm-support program for the purposes of reporting income for income tax. Withdrawals from Fund 2 were investment income rather than farm income. These amounts were to be reported on line 130 'Other income' of the T1 General — Income Tax and Benefit Return rather than on line 121 'Interest and other investment income' as NISA Fund 2 payments could include federal and provincial contributions to the fund. This portion of the withdrawal was not investment income. In 2004, the majority of withdrawals from the government portion of NISA may be attributed to the scheduled completion of the NISA program. (NISA funds must be withdrawn by March 31, 2009.)

Average off-farm income continued to rise at a healthy pace

Average off-farm income continued to climb in 2004, helped by growths in all of its major components. Average off-farm employment income was again the major factor contributing to the healthy increase in average off-farm income of farm families (Text table 1).

In 2004, the 6.6% growth in wages and salaries was the main contributor to the 7.1% rise in average off-farm employment income. Despite weakening labour market conditions during the year, average off-farm employment income advanced at a faster pace than the year before. Employment in all Canadian sectors grew a mere 1.4% for the same period, compared with 1.8% the year before, as reported by the Labour Force Survey.

The growth in average off-farm income was also greatly supported by other off-farm income. The 19.9% jump in other income, which includes farm families' withdrawals from the Net Income Stabilization Account, explained most of the 19.1% gain in average other off-farm income.

Average investment income grew a strong 9.0% in 2004 due to a 33.9% rise in dividend income from taxable Canadian corporations and a mere 0.4% growth in average interest and other investment income. Average interest and other investment income increased at a lower pace than in 2003, reflecting to a certain extent the decline in the Bank of Canada rate, which decreased from 3.19% in 2003 to 2.50% in 2004.

Average pension income of farm families increased at a faster pace, up 6.0% in 2004, compared to 4.8% in 2003. Other pensions and superannuation income, which grew 5.7%, and Canada Pension Plan and Quebec Pension Plan income, which rose 7.0%, contributed the most to the rise in average pension income. Increases in Old Age Security pension income and in net federal supplements contributed slightly to the rise in average pension income.

The 3.1% increase in average government social transfers was mostly the result of a 5.1% rise in Canada Child Tax Benefits.

For a second consecutive year, off-farm income of farm families accounted for over three-quarters of total income. Off-farm income of all farm families accounted for 78.8% of total income in 2004, unchanged from the year before. Off-farm employment income accounted for over half (54.0%) of total income. Pension income represented 10.1% of total income and investment income, 7.2%.

When taking CCA into account, off-farm income represented a much greater proportion of total income of farm families. The off-farm income as a percentage of total income **adjusted for CCA** was 94.3% in 2004, down 1.2 percentage points from 2003. This was the second highest share registered since this series started in 1990.

Average total income of families operating a hog and pig farm increased strongly in 2004

In 2004, average total income of families specialized in hog and pig farming increased a strong 19.0% to reach \$84,264, its highest level since 1990 (Text table 2). The growth in average total income was mostly supported by the 37.8% jump in average net farm operating income. Higher revenues from hog sales, due mainly to the growth in revenue from domestic slaughter, outpaced the increase in average operating expenses. Hog prices strengthened throughout 2004 as a result of robust exports and strong domestic demand.

Besides farm families specialized in hog production, families specialized in all other types of production, except in grains and oilseeds and in potatoes, also posted record highs in average total income in 2004.

Average total income of families operating a beef cattle farm bounced back in 2004 despite the industry's BSE-related problems continued. It increased 13.9% to \$69,839. The growth was fuelled by a 9.2% increase in average off-farm income and a 74.4% surge in average net farm operating income, which rebounded from the record low registered in 2003. However, the improvement in average net farm operating income was only the result of higher average net

program payments, which compensated for the decrease in average net market income.⁶ The drop in net market income was led by the big loss in cattle and calf revenues.

Text table 2
Average total income of farm families by farm type, Canada, 2004

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars			percentage change	dollars	percentage change
Poultry and egg production	1,770	52,102	50,595	102,697	12.4	81,868	16.7
Dairy cattle and milk production	9,930	28,898	58,407	87,305	3.6	62,134	4.5
Fruit and tree nut farming	3,500	73,438	12,112	85,551	6.1	78,464	5.7
Hog and pig farming	2,810	43,961	40,303	84,264	19.0	61,116	23.2
Oilseed and grain farming	47,920	64,731	18,150	82,881	3.8	68,153	3.6
Other animal production	8,320	85,609	-3,147	82,462	4.7	75,122	4.9
Potato farming	790	53,553	24,230	77,784	-9.1	54,914	-12.8
Greenhouse, nursery and floriculture production	2,140	58,911	16,865	75,776	4.0	64,413	4.2
Other crop farming	11,850	63,290	9,535	72,825	7.3	63,748	9.9
Beef cattle ranching and farming, including feedlots	40,220	62,232	7,606	69,839	13.9	60,387	17.6
Other vegetable (except potato) and melon farming	1,700	47,097	17,638	64,735	1.0	56,209	1.5
Total	130,970	61,666	16,586	78,252	7.5	65,364	8.9

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Despite an increase in marketings, average cattle and calf revenues continued to decline sharply in 2004. Prices plummeted with the discovery of BSE during the spring of 2003, and despite some gains, the average 2004 price remained below that of 2003.

Revenues from international trade in live cattle and calves tumbled to zero in 2004 as borders remained closed to live cattle and calves.⁷ Producers responded to this situation by sending a record 4.4 million cattle and calves for domestic slaughter. Higher marketings of slaughter cattle more than compensated for a decline in price, leading to higher revenues for slaughter cattle.

Average cattle purchases continued to plunge in 2004 and partly slowed the drop in average net market income of families running beef cattle farms. The closure of cattle export markets caused by BSE led these families to reduce their purchases of livestock.

Average total income of families specialized in poultry and egg production grew a robust 12.4%, buoyed up by a 22.8% surge in average net farm operating income. Higher average revenues from poultry and egg sales, despite the avian flu outbreak in British Columbia, which caused a substantial number of birds to be destroyed, pushed up average net farm operating income to a record high in 2004. Average total income of these families stood at \$102,697, well above the average total income of all farm families.

Families running dairy cattle farms earned \$87,305 in average total income in 2004, up 3.6% from 2003. This gain was the result of a 7.0% increase in average off-farm income and a 2.0% increase in average net farm operating income, which reached a new peak for a second year in a row. Higher revenues from program payments and insurance proceeds and from the sales of dairy products were the major contributors to the increase in average net farm operating income. Higher marketings explained most of the rise in dairy product revenues. However, farm families primarily engaged in dairy cattle and milk production also continued to be affected by the BSE crisis, with limited markets for their cull cows and poor prices. Lower revenues from cattle sales in 2004 more than offset the rise in dairy revenues.

6. In 2004, average net program payments of beef cattle farms reached a record high of \$16,932 while average net market income fell to a record deficit of \$9,326. In 2004, average net program payments hit a record high for each of the other farm types, except oilseed and grain farms, fruit and tree nut farms, other crop farms and hog farms. With the exception of fruit and tree nut farms, the other three farm types had reached record highs in average net program payments in 2003. Besides beef cattle farms, potato farms, greenhouse, nursery and floriculture operations and other animal farms also posted record lows in average net market income in 2004. Conversely, only poultry and egg farms reached a new high in average net market income that year.

7. The border reopened on July 18, 2005.

Families specialized in oilseed and grain farming saw a 3.8% increase in average total income in 2004 as the 6.8% increase in average off-farm income was enough to offset the 5.6% decline in average net farm operating income. Average net farm operating income fell as the rise in average operating expenses, led by higher machinery expenses and general expenses, outpaced the increase in average operating revenues. The growth in average operating revenues, which was slowed by lower program payments and insurance proceeds, was mainly supported by higher revenues from net cash advances and from the sales of grains and oilseeds, especially canola and barley.

Only families specializing in potato farming posted a drop in average total income in 2004, down 9.1% to \$77,784. Families specializing in potato farming saw their average total income slip to seventh place in 2004, after ranking second in 2003. Their average net farm operating income went down 22.4% as lower revenues from potato sales along with higher machinery expenses and general expenses outpaced the increase in program payments and insurance proceeds. Lower revenues from cattle sales also contributed to push down average net farm operating income.

In 2004, only families running dairy cattle farms relied more on the income from farming activities. They drew 66.9% of their total income from the farm. Farm families specialized in poultry and egg production (49.3%) and those specialized in hog and pig farming (47.8%) drew almost half of their total income from farming activities.

Average off-farm income varied widely by farm type, ranging from \$28,898 for families involved in dairy cattle and milk production to \$85,609 for those involved in other animal production. On the other hand, average net farm operating income ranged from a deficit of \$3,147 for families specialized in other animal production to a profit of \$58,407 for those specialized in dairy cattle and milk production.

Families specialized in potato farming used capital cost allowance the most to lower their average total income in 2004 (-29.4%). Their average total income **adjusted for** CCA declined 12.8% in 2004 from 2003 to \$54,914 only, the lowest average total income **adjusted for** CCA among all farm types (Text table 2).

Families running a dairy cattle farm and those running a hog and pig farm also used capital cost allowance to significantly lower their average total income.

Deducting CCA reduced average total income of families specialized in dairy cattle and milk production by 28.8%. The average total income **adjusted for** CCA of these families rose 4.5% from 2003 to \$62,134 in 2004, still below the average of all farm families. When taking CCA into account, these families drew 53.5% of their total income from the farm.

Deducting CCA reduced average total income of families specialized in hog and pig farming by 27.5%. However, average total income **adjusted for** CCA of these families grew 23.2% from 2003 to \$61,116 in 2004.

Still hit by the BSE crisis, families running beef cattle farms registered a record deficit of \$18,777 in their average net market income **adjusted for** CCA in 2004, the largest deficit reported by farm families for a second consecutive year (Chart 1).

Families specialized in other animal production (-\$17,183) and those specialized in potato farming (-\$16,302) also posted record deficits in their average net market income **adjusted for** CCA. Families primarily engaged in beef cattle ranching and farming or in other animal production posted deficits in average net market income **adjusted for** CCA every year since at least 1990 when the series began.

Families specialized in oilseed and grain farming and in other crop farming also registered deficits in 2004 in average net market income **adjusted for** CCA.

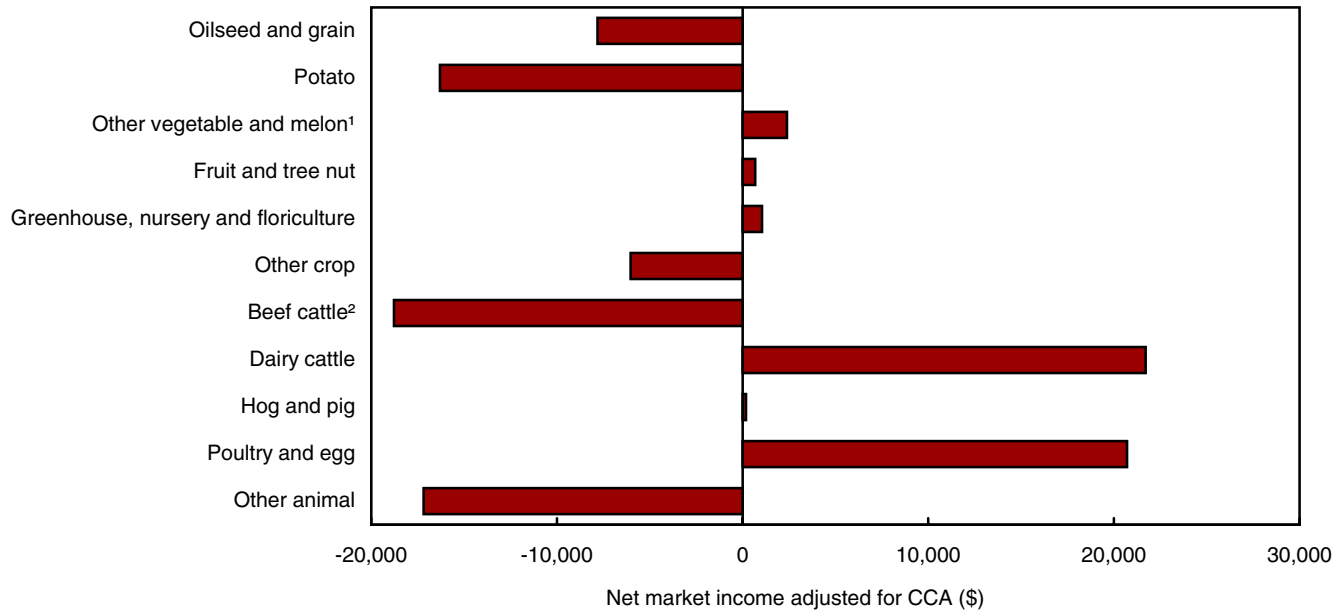
After posting a record deficit of \$17,099 in 2003 in their average net market income **adjusted for** CCA, families specialized in hog and pig farming showed a small profit of \$186 in 2004.

The average net market income **adjusted for** CCA of families running dairy cattle and milk production farms decreased 16.7% from 2003 to \$21,712 in 2004. However, this was still the highest average net market income

adjusted for CCA among all farm types. They were followed closely by those specialized in poultry and egg production, at \$20,703.⁸

Chart 1

Average net market income adjusted for CCA of farm families by farm type, Canada, 2004



1. Except potato.

2. Including feedlots.

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

After dropping strongly in 2003, average total income of farm families in Alberta recovered in 2004

After dropping strongly in 2003, average total income of farm families in Alberta increased 14.4% to reach a record high of \$87,712 in 2004. Average cattle and calf revenues continued to drop sharply in that province as the BSE-related problems persisted. However, farm families in Alberta responded by reducing their operating expenses (mainly cattle purchases and feed, supplements, straw and bedding expenses). A combination of lower livestock expenses and higher crop revenues was sufficient to offset the decline in cattle and calf revenues. As a result, their average net market income improved from a deficit of \$3,199 in 2003 to a profit of \$1,666 in 2004.⁹ This rise combined with the 10.6% increase in average off-farm income explained the recovery in average total income (Text table 3).

Besides farm families in Alberta, families in all other provinces, except in Newfoundland and Labrador, Prince Edward Island and Saskatchewan, also posted record highs in average total income in 2004.

Farm families in Manitoba posted the second largest increase in average total income in 2004, up 8.3% to reach \$70,161. This increase was mostly helped by the 14.1% rise in average net farm operating income, which was, in large part, bolstered by a combination of higher revenues from program payments and insurance proceeds and net cash advances and lower livestock and crop expenses. Lower revenues from the sales of cattle and from the sales of grains and oilseeds slowed the growth in average net farm operating income. The 5.9% rise in average off-farm income also contributed to push up average total income.

Other provinces to report a solid increase in average total income were Quebec (+6.6%) and New Brunswick (+6.4%).

8. A comparison over the period from 1990 to 2004 shows that families specialized in the supply-managed sector (dairy production and poultry and egg production) systematically ranked first and second in average net market income **adjusted for CCA**, except in 1991 when the order was reversed.

9. However, average net market income of farm families in Alberta remained well below the levels registered before the BSE crisis.

Text table 3
Average total income of farm families by province, 2004

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars			percentage change	dollars	percentage change
Newfoundland and Labrador	140	56,756	8,824	65,580	-3.3	53,454	-5.8
Prince Edward Island	1,070	52,430	13,010	65,439	1.6	51,924	0.3
Nova Scotia	1,700	49,358	18,972	68,330	4.6	57,574	2.2
New Brunswick	1,200	49,955	18,909	68,864	6.4	55,572	7.3
Quebec	17,870	43,201	26,375	69,577	6.6	55,984	8.4
Ontario	30,410	69,874	14,778	84,652	4.8	72,609	5.0
Manitoba	12,110	48,668	21,493	70,161	8.3	55,051	9.8
Saskatchewan	27,790	56,793	12,990	69,783	3.9	57,009	4.0
Alberta	31,570	72,276	15,436	87,712	14.4	74,239	18.3
British Columbia	7,120	73,439	101,340	83,780	4.4	74,577	5.0
Canada	130,970	61,666	16,586	78,252	7.5	65,364	8.9

1. Excluding taxable capital gains.
 2. Excluding capital cost allowance.

In Quebec, the increase was helped by growths in average off-farm income and in average net farm operating income,¹⁰ which reached a record high in the wake of higher average net program payments while average net market income fell to a record low. Increases in feed expenses, machinery expenses, and custom work and machine rentals, along with lower revenues from cattle and crop sales, were among factors that pushed down average net market income.

In New Brunswick, average total income grew as the 10.6% rise in average off-farm income could offset the 3.4% decline in average net farm operating income. Lower average revenues from potato sales, cattle sales and, to a lesser extent, poultry and egg sales, dragged down average net market income to a record low while average net program payments reached a record high.¹¹

In Saskatchewan, average total income grew 3.9% to \$69,783. The growth in average total income was helped by the 6.6% rise in average off-farm income, which more than offset the 6.5% drop in average net farm operating income. The average net farm operating income of Saskatchewan's farms fell to a record low as lower revenues from cattle sales and from program payments and insurance proceeds outpaced the marginal decrease in average operating expenses.

Newfoundland and Labrador was the only province where farm families reported a decline in average total income in 2004, down 3.3% to \$65,580. In that province, farm families posted a 3.5% rise in average off-farm income but a 32.1% drop in average net farm operating income. Higher revenues from the sales of greenhouse, nursery and floriculture products and from the sales of dairy products, along with higher program payments and insurance proceeds, were insufficient to compensate for increases in the four major expense items (livestock, crops, machinery and general expenses).

Families in Prince Edward Island also showed a significant drop (-15.7%) in average net farm operating income, as sales of potatoes shrunk in 2004. This decrease drove their average net farm operating income to a record low. In addition to Saskatchewan and Prince Edward Island, Ontario also posted a low in average net farm operating income.

10. In addition to farm families in Alberta (+36.1%), Manitoba (+14.1%) and Quebec (+6.9%), only families in Nova Scotia (+10.9%) also saw an increase in their average net farm operating income in 2004.

11. In 2004, besides farm families in Quebec and New Brunswick, families in all other provinces, except in Ontario, Saskatchewan and Alberta hit a record high in average net program payments while those in Newfoundland and Labrador, Prince Edward Island and Ontario also fell to a record low in average net market income.

In 2004, farm families in Alberta jumped back to first place in average total income (\$87,712) after they slipped to third place the previous year. Ontario's farm families fell to second place (\$84,652) and British Columbia's farm families slipped to third place (\$83,780). In all other provinces, average total income was below the national average.

In 2004, average off-farm income of farm families continued to increase and reached record highs in every province. The largest gain occurred in Alberta and New Brunswick (+10.6%). Average off-farm income ranged from \$43,201 in Quebec to \$73,439 in British Columbia.

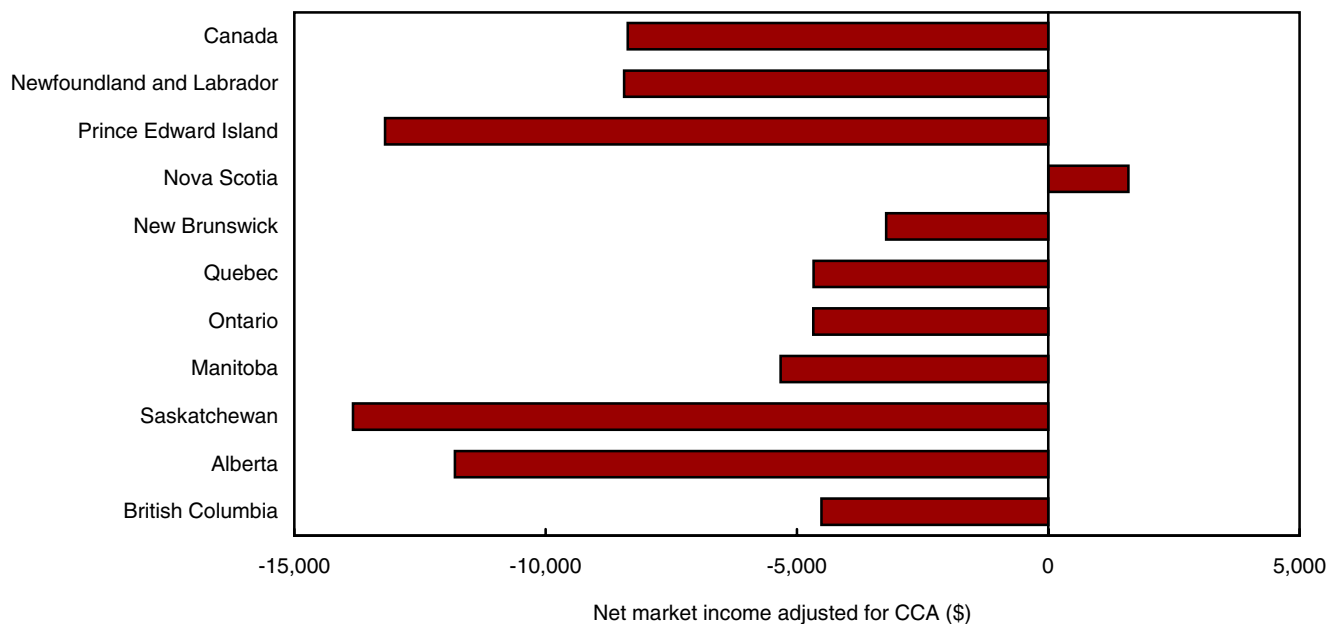
In 2004, Quebec's farm families reported the highest average net farm operating income (\$26,375) for a second consecutive year in a row. The proportion of farm family's total income from farming activities ranged from 12.3% in British Columbia to 37.9% in Quebec.

When taking CCA into account, farm families in British Columbia remained in first place in average total income. Their average total income **adjusted for CCA** amounted to \$74,577 in 2004, just above that of Alberta's families (\$74,239).

The impact of capital cost allowance on average total income varied by province. In Manitoba, claimed capital cost allowance reduced the average total income by 21.5% compared with 11.0% in British Columbia.

Farm families in Nova Scotia reported the highest average net market income **adjusted for CCA** for the seventh consecutive year in 2004. However, they earned only \$1,595 in average net market income **adjusted for CCA**, down 50.6% from 2003. Nova Scotia was the only province where families recorded a positive average net market income **adjusted for CCA** (Chart 2).

Chart 2
Average net market income adjusted for CCA of farm families by province, 2004



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

Saskatchewan's farm families registered the largest deficit in average net market income **adjusted for CCA** in 2004 among all provinces. However, this deficit (-\$13,832) was smaller than the one reported in 2003 (-\$15,504). Farm families in Prince Edward Island reported the second largest deficit, at \$13,195. This deficit was over three

times greater than the one reported the previous year and was a record low since the beginning of the data series in 1990.¹²

Families operating low-income farms posted the largest growth in average total income in 2004

Average total income varied greatly across the different farm typology groups. (Consult Appendix I for a detailed description of each type.)

After registering the largest decline in 2003, families operating low-income farms posted the largest increase in average total income in 2004, up 11.7% to \$17,336. Increases in average off-farm income and in average net program payments, which both reached record highs¹³, compensated for a decline in average net market income, which fell to a record deficit.¹⁴ Average total income of families in that typology group was 4.5 times smaller than the average total income of all farm families (Text table 4).

Text table 4
Average total income of farm families by farm typology group, Canada, 2004

	Number of farm families	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars			percentage change	dollars	percentage change
Business-focused farms							
Small farms	7,950	35,535	3,710	39,245	-2.8	35,728	-2.3
Medium farms	14,630	71,166	10,671	81,837	10.4	72,481	12.3
Large farms	32,800	46,819	40,702	87,521	8.6	63,231	11.1
Very large farms	4,020	47,782	103,168	150,950	5.6	91,038	9.2
Non-business-focused farms							
Pension farms	35,260	56,187	11,298	67,485	6.5	58,903	7.4
Lifestyle farms	27,090	105,913	-5,360	100,553	3.2	95,864	3.4
Low-income farms	9,230	18,982	-1,646	17,336	11.7	11,206	16.3
Total	130,970	61,666	16,586	78,252	7.5	65,364	8.9

1. Excluding taxable capital gains.
2. Excluding capital cost allowance.

Families operating a medium business-focused farm (+10.4%) and those operating a large business-focused farm (+8.6%) also posted increases higher than the increase rate of all farm families. In both cases, rises in average off-farm income and in average net farm operating income pushed average total income to record highs. For families operating a medium farm, the increase in average net farm operating income was largely due to a turnaround in average net market income, which went from a deficit of \$2,052 in 2003 to a profit of \$524 in 2004. For families operating a large farm, the increase in average net farm operating income was strictly owing to average net market income as average net program payments declined slightly.

Families operating a very large business-focused farm saw their average total income peak at \$150,950 in 2004, up 5.6% from 2003. This rise was mostly fuelled by a 15.7% jump in average net program payments to \$59,123. The average off-farm income of this group of families edged up 1.0% and their average net market income edged down 1.0%.

Average total income hit an historic high for families in all farm typology groups, except for those operating a low-income farm or a small business-focused farm.

12. Farm families in Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba and British Columbia also reported record lows in average net market income **adjusted for CCA** in 2004.
13. Families in all typology groups hit record highs in average off-farm income and in average net program payments in 2004, except families operating a large business-focused farm who posted a small decline in average net program payments.
14. Families operating a small business-focused farm also posted a record deficit while pension farm families posted their smallest profit since 1990.

Only families operating small business-focused farms registered a decline in average total income in 2004. Average total income dropped 2.8% to \$39,245 due to a 23.3% drop in average net farm operating income. Average net farm operating income tumbled as the 52.6% surge in average net program payments, which reached a record high of \$4,155, could not cancel the sharp drop in average net market income, which fell from a profit of \$2,115 in 2003 to a deficit of \$445 in 2004. This was the first deficit reported by these families since the beginning of the data series in 1990.

Pension farm families earned \$67,485 in average total income in 2004. Pension income accounted for 36.8% of their total family income, down 1.1 percentage points from 2003. These families had to depend more on income from non-farming activities in 2004. Their share of off-farm income continued to rise, up from 81.6% in 2003 to 83.3% in 2004.

The share of off-farm income as a percentage of total income also increased for families operating a small business-focused farm (+2.5 percentage points to 90.5%) and for families operating a large business-focused farm (+1.4 percentage points to 53.5%). The share dropped for all other farm typology groups.

Families with large business-focused farm operations relied on off-farm sources for more than half of their total income for a second year in a row. Families operating very large farms remained the only ones in the business-focused sector who continue to rely on farm sources for more than half of their total income.

Families involved in very large farms used capital cost allowance the most to reduce their average total income. Their average total income **adjusted for** CCA amounted to \$91,038, down 39.7% from their average total income. However, the adjustment claimed for capital cost allowance was the lowest in percentage (-4.7%) for families whose focus was lifestyle-driven. As a result, these families obtained \$95,864 in average total income **adjusted for** CCA, still surpassing families operating very large farms.

CCA brought down the total income of families operating medium farms by 11.4% only compared with 27.8% for those operating large farms. When taking CCA into account, average total income of families operating medium farms (\$72,481) outperformed the average total income of families operating large farms (\$63,231).

On average, families in all farm typology groups continued to report deficits in average net market income **adjusted for** CCA in 2004 (Chart 3). Families running very large farms registered the largest deficit (-\$15,867) in average net market income **adjusted for** CCA. This deficit was a record low. Low-income farm families posted the second largest deficit (-\$15,171) in average net market income **adjusted for** CCA, which was also a record deficit.¹⁵

On average, families in all farm typology groups entirely rely on income from off-farm sources and from net program payments once capital cost allowance is deducted from their total income.

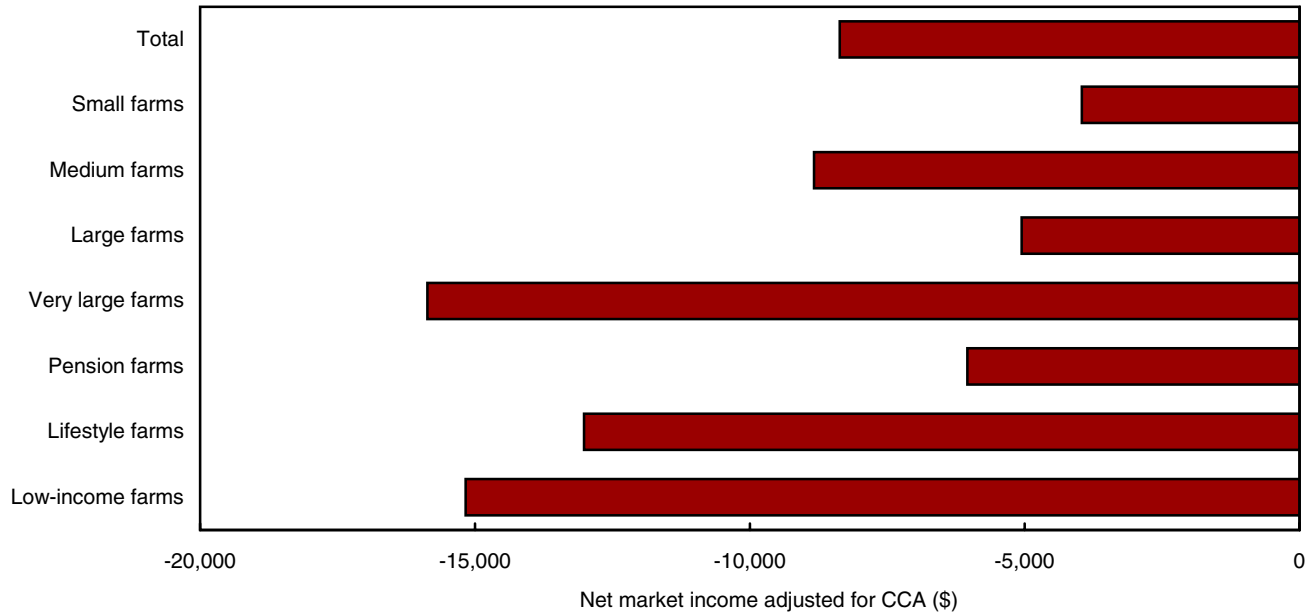
In Canada, only 2.9% of farm families reported a negative total income in 2004, down 0.5 percentage points from 2003. Families operating low-income farms and those operating very large farms were the most likely to have a negative total income, with respectively 12.2% and 6.2% of these families showing a negative family income.

Among farm families that reported positive total income in 2004, 29.7% posted losses from farming activities. An additional 45.3% received less than one-half of their total income from farming activities. Only a majority of large farm families (51.0%) and of very large farm families (74.1%) received at least half of their income from farming activities.

The number of farm families whose focus is lifestyle-driven (+1.1%) and the number of pension farm families (+0.9%) increased slightly in 2004, while it decreased in all other farm typology groups. The number of farm families dropped significantly for those operating a small farm (-17.8%) and for those operating a low-income farm (-10.8%).

¹⁵ Pension farm families and families operating a small business-focused farm also posted record deficits in average net market income **adjusted for** CCA in 2004.

Chart 3
Average net market income adjusted for CCA of farm families by farm typology group, Canada, 2004



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

The 20 % of families with the highest incomes earned 14 times more than the 20 % of families with the lowest incomes

One measure of income inequality is the ratio of average total income received by families in the top quintile of the income scale (the 20% of families with highest incomes) compared with the families in the bottom quintile.

In 2004, average total income of farm families in the top one-fifth of the income distribution was \$178,197, 14.4 times higher than the income of farm families at the bottom of the income spectrum. That is, the one-fifth of farm families with the highest income received \$14.45 in income for every \$1 received by the one-fifth with the lowest. This ratio was lower than the 2003 ratio, which stood at 21.3:1. This shows that the income inequality decreased significantly between these two groups from 2003 to 2004.

Income inequality as measured by this ratio varied greatly across the different farm types and provinces.

In 2004, at the top of the income scale, the average total income of farm families operating a beef cattle farm (\$166,878) was similar to that of farm families operating a dairy cattle farm (\$166,970). However, the income inequality was highest for families operating a beef cattle farm (23.8:1) and lowest for families operating a dairy cattle farm (6.3:1).

Average total income of farm families in the bottom quintile of the income distribution was highest for families operating a dairy cattle farm (\$26,539) and lowest for families operating a potato farm (-\$1,779). In the top quintile, the average total income ranged from \$146,521 for families operating a vegetable farm to \$227,004 for those running a poultry and egg farm.

Provincially, the income inequality ratio ranged from 9.3:1 in Quebec to 621.0:1 in Prince Edward Island. Average total income of farm families in the bottom quintile was highest in Ontario (\$15,770) and lowest in Prince Edward Island (\$227). In the top quintile, it ranged from \$140,960 in Prince Edward Island to \$212,342 in British Columbia.

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
21-019-X	Farm and Off-farm Income Statistics
21-020-X	Food Statistics
21-206-X	Statistics on Income of Farm Operators
21-208-X	Statistics on Revenues and Expenses of Farms
21-522-X	Farming Facts
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
23-001-X	The Dairy Review
23-003-X	Production of Eggs
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
95F0301X	Farm Data for the 2001 Census of Agriculture (Initial Release)
95F0303X	Agriculture-Population Linkage Data for the 2001 Census
95F0355X	Farm Operator Data for the 2001 Census of Agriculture (Initial Release)

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 family income by source and family total income group, unincorporated sector, annual
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector, annual

002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual

002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada, annual
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces, annual
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces, annual
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada, annual

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
------	--

Statistical tables

Table 1-1
Off-farm income and net operating income of farm families by province, unincorporated sector — Canada

		2000	2001	2002	2003	2004
Number of farm families	number	147,680 ^A	148,560 ^A	144,350 ^A	135,490 ^A	130,970 ^A
Number of farms	number	146,400 ^A	147,200 ^A	143,030 ^A	134,360 ^A	129,240 ^A
Off-farm income	\$'000	7,189,400^A	7,797,773^A	7,967,042^A	7,767,376^A	8,076,333^A
Average off-farm income	\$	48,682 ^A	52,489 ^A	55,193 ^A	57,328 ^A	61,666 ^A
Net operating income	\$'000	2,597,392	2,998,720	2,846,823	2,095,072	2,172,267
Average net operating income	\$	17,588	20,185	19,722	15,463	16,586
Total income	\$'000	9,786,792	10,796,493	10,813,866	9,862,449	10,248,600
Average total income	\$	66,270	72,674	74,914	72,791	78,252
Off-farm income as a percentage of total income	%	73.5	72.2	73.7	78.8	78.8
Total income adjusted for capital cost allowance	\$'000	8,055,150	9,003,520	9,027,302	8,135,852	8,560,704
Average total income adjusted for capital cost allowance	\$	54,545	60,605	62,538	60,048	65,364
Off-farm income as a percentage of total income adjusted for CCA	%	89.3	86.6	88.3	95.5	94.3

Table 1-2
Off-farm income and net operating income of farm families by province, unincorporated sector — Newfoundland and Labrador

		2000	2001	2002	2003	2004
Number of farm families	number	170 ^A	150 ^A	140 ^A	140 ^A	140 ^A
Number of farms	number	160 ^A	140 ^A	140 ^A	130 ^A	130 ^A
Off-farm income	\$'000	7,446^A	7,022^A	7,275^A	7,677^A	7,946^A
Average off-farm income	\$	43,799 ^A	46,811 ^A	51,963 ^A	54,837 ^A	56,756 ^A
Net operating income	\$'000	1,986	1,949	1,923	1,820	1,235
Average net operating income	\$	11,680	12,992	13,736	13,003	8,824
Total income	\$'000	9,432	8,971	9,198	9,498	9,181
Average total income	\$	55,480	59,804	65,699	67,841	65,580
Off-farm income as a percentage of total income	%	78.9	78.3	79.1	80.8	86.5
Total income adjusted for capital cost allowance	\$'000	7,791	7,759	7,795	7,946	7,484
Average total income adjusted for capital cost allowance	\$	45,831	51,728	55,682	56,757	53,454
Off-farm income as a percentage of total income adjusted for CCA	%	95.6	90.5	93.3	96.6	106.2

Table 1-3
Off-farm income and net operating income of farm families by province, unincorporated sector — Prince Edward Island

		2000	2001	2002	2003	2004
Number of farm families	number	1,190 ^A	1,170 ^A	1,140 ^A	1,090 ^A	1,070 ^A
Number of farms	number	1,080 ^A	1,060 ^A	1,030 ^A	990 ^A	980 ^A
Off-farm income	\$'000	50,688^A	53,466^A	55,641^A	53,390^A	56,100^A
Average off-farm income	\$	42,595 ^A	45,697 ^A	48,808 ^A	48,981 ^A	52,430 ^A
Net operating income	\$'000	25,305	23,923	20,517	16,827	13,920
Average net operating income	\$	21,265	20,447	17,997	15,438	13,010
Total income	\$'000	75,993	77,389	76,159	70,217	70,020
Average total income	\$	63,860	66,144	66,806	64,419	65,439
Off-farm income as a percentage of total income	%	66.7	69.1	73.1	76.0	80.1
Total income adjusted for capital cost allowance	\$'000	60,225	62,038	60,622	56,454	55,559
Average total income adjusted for capital cost allowance	\$	50,609	53,024	53,177	51,793	51,924
Off-farm income as a percentage of total income adjusted for CCA	%	84.2	86.2	91.8	94.6	101.0

Table 1-4
Off-farm income and net operating income of farm families by province, unincorporated sector — Nova Scotia

		2000	2001	2002	2003	2004
Number of farm families	number	1,910 ^A	1,800 ^A	1,680 ^A	1,710 ^A	1,700 ^A
Number of farms	number	1,780 ^A	1,690 ^A	1,580 ^A	1,600 ^A	1,610 ^A
Off-farm income	\$'000	79,558^A	77,993^A	76,005^A	82,503^A	83,909^A
Average off-farm income	\$	41,653 ^A	43,329 ^A	45,241 ^A	48,248 ^A	49,358 ^A
Net operating income	\$'000	35,297	36,569	28,630	29,242	32,253
Average net operating income	\$	18,480	20,316	17,042	17,101	18,972
Total income	\$'000	114,855	114,562	104,634	111,746	116,161
Average total income	\$	60,134	63,646	62,282	65,348	68,330
Off-farm income as a percentage of total income	%	69.3	68.1	72.6	73.8	72.2
Total income adjusted for capital cost allowance	\$'000	98,010	97,841	89,504	96,371	97,876
Average total income adjusted for capital cost allowance	\$	51,314	54,356	53,276	56,358	57,574
Off-farm income as a percentage of total income adjusted for CCA	%	81.2	79.7	84.9	85.6	85.7

Table 1-5
Off-farm income and net operating income of farm families by province, unincorporated sector — New Brunswick

		2000	2001	2002	2003	2004
Number of farm families	number	1,350 ^A	1,330 ^A	1,310 ^A	1,220 ^A	1,200 ^A
Number of farms	number	1,280 ^A	1,260 ^A	1,250 ^A	1,150 ^A	1,150 ^A
Off-farm income	\$'000	57,371^A	55,664^A	56,900^A	55,084^A	59,945^A
Average off-farm income	\$	42,497 ^A	41,853 ^A	43,435 ^A	45,151 ^A	49,955 ^A
Net operating income	\$'000	23,380	28,778	26,857	23,871	22,691
Average net operating income	\$	17,319	21,638	20,502	19,566	18,909
Total income	\$'000	80,751	84,443	83,757	78,954	82,636
Average total income	\$	59,815	63,491	63,937	64,717	68,864
Off-farm income as a percentage of total income	%	71.0	65.9	67.9	69.8	72.5
Total income adjusted for capital cost allowance	\$'000	64,726	67,043	66,961	63,164	66,687
Average total income adjusted for capital cost allowance	\$	47,945	50,409	51,115	51,774	55,572
Off-farm income as a percentage of total income adjusted for CCA	%	88.6	83.0	85.0	87.2	89.9

Table 1-6
Off-farm income and net operating income of farm families by province, unincorporated sector — Quebec

		2000	2001	2002	2003	2004
Number of farm families	number	18,800 ^A	19,030 ^A	18,690 ^A	18,180 ^A	17,870 ^A
Number of farms	number	17,110 ^A	17,340 ^A	17,090 ^A	16,600 ^A	16,320 ^A
Off-farm income	\$'000	646,073^A	703,107^A	717,917^A	738,185^A	772,011^A
Average off-farm income	\$	34,366 ^A	36,947 ^A	38,412 ^A	40,604 ^A	43,201 ^A
Net operating income	\$'000	476,215	472,535	434,918	448,360	471,322
Average net operating income	\$	25,331	24,831	23,270	24,662	26,375
Total income	\$'000	1,122,288	1,175,642	1,152,835	1,186,545	1,243,333
Average total income	\$	59,696	61,778	61,682	65,267	69,577
Off-farm income as a percentage of total income	%	57.6	59.8	62.3	62.2	62.1
Total income adjusted for capital cost allowance	\$'000	896,744	937,656	905,434	939,235	1,000,431
Average total income adjusted for capital cost allowance	\$	47,699	49,273	48,445	51,663	55,984
Off-farm income as a percentage of total income adjusted for CCA	%	72.0	75.0	79.3	78.6	77.2

Table 1-7
Off-farm income and net operating income of farm families by province, unincorporated sector — Ontario

		2000	2001	2002	2003	2004
Number of farm families	number	34,180 ^A	34,220 ^A	34,050 ^A	31,740 ^A	30,410 ^A
Number of farms	number	33,180 ^A	33,590 ^A	33,330 ^A	31,370 ^A	29,860 ^A
Off-farm income	\$'000	1,878,629^A	2,038,704^A	2,157,888^A	2,082,557^A	2,124,870^A
Average off-farm income	\$	54,963 ^A	59,576 ^A	63,374 ^A	65,613 ^A	69,874 ^A
Net operating income	\$'000	548,366	565,847	523,669	482,199	449,408
Average net operating income	\$	16,043	16,536	15,379	15,192	14,778
Total income	\$'000	2,426,996	2,604,551	2,681,557	2,564,755	2,574,278
Average total income	\$	71,006	76,112	78,754	80,805	84,652
Off-farm income as a percentage of total income	%	77.4	78.3	80.5	81.2	82.5
Total income adjusted for capital cost allowance	\$'000	2,070,221	2,229,614	2,305,365	2,194,179	2,208,031
Average total income adjusted for capital cost allowance	\$	60,568	65,155	67,705	69,130	72,609
Off-farm income as a percentage of total income adjusted for CCA	%	90.7	91.4	93.6	94.9	96.2

Table 1-8
Off-farm income and net operating income of farm families by province, unincorporated sector — Manitoba

		2000	2001	2002	2003	2004
Number of farm families	number	14,150 ^A	14,140 ^A	13,490 ^A	12,610 ^A	12,110 ^A
Number of farms	number	14,430 ^A	14,340 ^A	13,660 ^A	12,620 ^A	12,110 ^A
Off-farm income	\$'000	556,277^A	607,551^A	597,979^A	579,551^A	589,369^A
Average off-farm income	\$	39,313 ^A	42,967 ^A	44,328 ^A	45,960 ^A	48,668 ^A
Net operating income	\$'000	233,321	304,080	322,315	237,592	260,286
Average net operating income	\$	16,489	21,505	23,893	18,842	21,493
Total income	\$'000	789,598	911,631	920,294	817,144	849,655
Average total income	\$	55,802	64,472	68,220	64,801	70,161
Off-farm income as a percentage of total income	%	70.5	66.6	65.0	70.9	69.4
Total income adjusted for capital cost allowance	\$'000	608,500	723,981	719,629	632,206	666,670
Average total income adjusted for capital cost allowance	\$	43,004	51,201	53,345	50,135	55,051
Off-farm income as a percentage of total income adjusted for CCA	%	91.4	83.9	83.1	91.7	88.4

Table 1-9
Off-farm income and net operating income of farm families by province, unincorporated sector — Saskatchewan

		2000	2001	2002	2003	2004
Number of farm families	number	33,060 ^A	33,390 ^A	31,110 ^A	29,250 ^A	27,790 ^A
Number of farms	number	34,300 ^A	34,350 ^A	31,890 ^A	30,060 ^A	28,440 ^A
Off-farm income	\$'000	1,503,905^A	1,634,905^A	1,597,874^A	1,557,736^A	1,578,289^A
Average off-farm income	\$	45,490 ^A	48,964 ^A	51,362 ^A	53,256 ^A	56,793 ^A
Net operating income	\$'000	550,280	745,344	651,241	406,274	360,993
Average net operating income	\$	16,645	22,322	20,933	13,890	12,990
Total income	\$'000	2,054,184	2,380,249	2,249,115	1,964,010	1,939,282
Average total income	\$	62,135	71,286	72,296	67,146	69,783
Off-farm income as a percentage of total income	%	73.2	68.7	71.0	79.3	81.4
Total income adjusted for capital cost allowance	\$'000	1,654,878	1,981,425	1,861,653	1,603,721	1,584,268
Average total income adjusted for capital cost allowance	\$	50,057	59,342	59,841	54,828	57,009
Off-farm income as a percentage of total income adjusted for CCA	%	90.9	82.5	85.8	97.1	99.6

Table 1-10
Off-farm income and net operating income of farm families by province, unincorporated sector — Alberta

		2000	2001	2002	2003	2004
Number of farm families	number	35,390 ^A	35,850 ^A	35,160 ^A	32,220 ^A	31,570 ^A
Number of farms	number	36,010 ^A	36,390 ^A	35,880 ^A	32,910 ^A	31,920 ^A
Off-farm income	\$'000	1,957,687^A	2,144,343^A	2,192,490^A	2,105,855^A	2,281,748^A
Average off-farm income	\$	55,318 ^A	59,814 ^A	62,358 ^A	65,359 ^A	72,276 ^A
Net operating income	\$'000	622,354	741,777	758,650	365,412	487,318
Average net operating income	\$	17,586	20,691	21,577	11,341	15,436
Total income	\$'000	2,580,041	2,886,120	2,951,141	2,471,267	2,769,066
Average total income	\$	72,903	80,505	83,935	76,700	87,712
Off-farm income as a percentage of total income	%	75.9	74.3	74.3	85.2	82.4
Total income adjusted for capital cost allowance	\$'000	2,125,495	2,409,513	2,490,964	2,021,719	2,343,733
Average total income adjusted for capital cost allowance	\$	60,059	67,211	70,847	62,747	74,239
Off-farm income as a percentage of total income adjusted for CCA	%	92.1	89.0	88.0	104.2	97.4

Table 1-11
Off-farm income and net operating income of farm families by province, unincorporated sector — British Columbia

		2000	2001	2002	2003	2004
Number of farm families	number	7,500 ^A	7,510 ^A	7,560 ^A	7,330 ^A	7,120 ^A
Number of farms	number	7,080 ^A	7,050 ^A	7,180 ^A	6,930 ^A	6,760 ^A
Off-farm income	\$'000	452,832^A	476,354^A	505,907^A	504,766^A	522,888^A
Average off-farm income	\$	60,378 ^A	63,429 ^A	66,919 ^A	68,863 ^A	73,439 ^A
Net operating income	\$'000	80,966	78,076	78,085	83,483	73,624
Average net operating income	\$	10,795	10,396	10,329	11,389	10,340
Total income	\$'000	533,798	554,430	583,992	588,249	596,512
Average total income	\$	71,173	73,826	77,248	80,252	83,780
Off-farm income as a percentage of total income	%	84.8	85.9	86.6	85.8	87.7
Total income adjusted for capital cost allowance	\$'000	469,624	488,053	518,196	520,792	530,987
Average total income adjusted for capital cost allowance	\$	62,617	64,987	68,544	71,049	74,577
Off-farm income as a percentage of total income adjusted for CCA	%	96.4	97.6	97.6	96.9	98.5

Table 2-1
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Oilseed and grain farming

		2000	2001	2002	2003	2004
Number of farm families	number	52,740 ^A	52,810 ^A	50,480 ^A	47,940 ^A	47,920 ^A
Number of farms	number	53,460 ^A	53,640 ^A	50,560 ^A	47,980 ^A	48,210 ^A
Off-farm income	\$'000	2,773,583^A	3,004,729^A	2,998,793^A	2,906,658^A	3,101,924^A
Average off-farm income	\$	52,590 ^A	56,897 ^A	59,406 ^A	60,631 ^A	64,731 ^A
Net operating income	\$'000	967,811	1,247,411	1,219,015	921,928	869,756
Average net operating income	\$	18,351	23,621	24,148	19,231	18,150
Total income	\$'000	3,741,394	4,252,139	4,217,809	3,828,586	3,971,680
Average total income	\$	70,940	80,518	83,554	79,862	82,881
Off-farm income as a percentage of total income	%	74.1	70.7	71.1	75.9	78.1
Total income adjusted for capital cost allowance	\$'000	3,042,756	3,558,050	3,530,505	3,153,245	3,265,912
Average total income adjusted for capital cost allowance	\$	57,694	67,375	69,939	65,775	68,153
Off-farm income as a percentage of total income adjusted for CCA	%	91.2	84.4	84.9	92.2	95.0

Table 2-2
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Potato farming

		2000	2001	2002	2003	2004
Number of farm families	number	830 ^B	810 ^B	850 ^B	920 ^B	790 ^C
Number of farms	number	740 ^B	730 ^C	780 ^B	840 ^C	730 ^C
Off-farm income	\$'000	35,672^C	38,450^C	39,865^C	50,028^C	42,307^C
Average off-farm income	\$	42,978 ^A	47,469 ^B	46,900 ^B	54,378 ^B	53,553 ^B
Net operating income	\$'000	24,709	32,746	39,078	28,722	19,142
Average net operating income	\$	29,769	40,428	45,974	31,219	24,230
Total income	\$'000	60,381	71,196	78,943	78,750	61,449
Average total income	\$	72,748	87,897	92,874	85,597	77,784
Off-farm income as a percentage of total income	%	59.1	54.0	50.5	63.5	68.8
Total income adjusted for capital cost allowance	\$'000	44,726	54,235	57,623	57,927	43,382
Average total income adjusted for capital cost allowance	\$	53,887	66,957	67,792	62,964	54,914
Off-farm income as a percentage of total income adjusted for CCA	%	79.8	70.9	69.2	86.4	97.5

Table 2-3
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other vegetable (except potato) and melon farming

		2000	2001	2002	2003	2004
Number of farm families	number	1,900 ^B	1,970 ^B	1,780 ^B	1,820 ^B	1,700 ^B
Number of farms	number	1,770 ^B	1,800 ^B	1,700 ^B	1,750 ^B	1,640 ^B
Off-farm income	\$'000	74,646^B	83,951^B	77,843^B	81,752^B	80,065^B
Average off-farm income	\$	39,287 ^A	42,615 ^B	43,732 ^B	44,919 ^B	47,097 ^B
Net operating income	\$'000	29,789	32,337	32,262	34,894	29,985
Average net operating income	\$	15,678	16,415	18,125	19,172	17,638
Total income	\$'000	104,434	116,289	110,105	116,645	110,050
Average total income	\$	54,966	59,030	61,857	64,091	64,735
Off-farm income as a percentage of total income	%	71.5	72.2	70.7	70.1	72.8
Total income adjusted for capital cost allowance	\$'000	89,265	100,959	94,175	100,804	95,555
Average total income adjusted for capital cost allowance	\$	46,982	51,248	52,907	55,387	56,209
Off-farm income as a percentage of total income adjusted for CCA	%	83.6	83.2	82.7	81.1	83.8

Table 2-4
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Fruit and tree nut farming

		2000	2001	2002	2003	2004
Number of farm families	number	3,720 ^A	3,550 ^A	3,550 ^A	3,500 ^A	3,500 ^A
Number of farms	number	3,470 ^A	3,300 ^A	3,390 ^A	3,240 ^A	3,280 ^A
Off-farm income	\$'000	198,937^A	213,179^B	218,141^B	241,705^B	257,034^B
Average off-farm income	\$	53,478 ^A	60,051 ^A	61,448 ^A	69,059 ^B	73,438 ^B
Net operating income	\$'000	30,105	24,607	34,184	40,437	42,393
Average net operating income	\$	8,093	6,932	9,629	11,553	12,112
Total income	\$'000	229,042	237,786	252,325	282,142	299,427
Average total income	\$	61,571	66,982	71,077	80,612	85,551
Off-farm income as a percentage of total income	%	86.9	89.7	86.5	85.7	85.8
Total income adjusted for capital cost allowance	\$'000	208,746	216,780	230,602	259,776	274,622
Average total income adjusted for capital cost allowance	\$	56,115	61,065	64,958	74,222	78,464
Off-farm income as a percentage of total income adjusted for CCA	%	95.3	98.3	94.6	93.0	93.6

Table 2-5
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Greenhouse, nursery and floriculture production

		2000	2001	2002	2003	2004
Number of farm families	number	2,000 ^B	2,180 ^B	2,160 ^B	2,090 ^B	2,140 ^B
Number of farms	number	1,890 ^B	2,090 ^B	2,030 ^B	2,010 ^B	2,070 ^B
Off-farm income	\$'000	80,203^B	103,897^B	116,895^B	115,042^C	126,069^B
Average off-farm income	\$	40,101 ^A	47,659 ^A	54,118 ^B	55,044 ^B	58,911 ^A
Net operating income	\$'000	36,070	37,768	39,056	37,274	36,092
Average net operating income	\$	18,035	17,325	18,082	17,834	16,865
Total income	\$'000	116,272	141,665	155,951	152,316	162,161
Average total income	\$	58,136	64,984	72,200	72,879	75,776
Off-farm income as a percentage of total income	%	69.0	73.3	75.0	75.5	77.7
Total income adjusted for capital cost allowance	\$'000	97,283	120,848	136,772	129,217	137,843
Average total income adjusted for capital cost allowance	\$	48,641	55,435	63,320	61,826	64,413
Off-farm income as a percentage of total income adjusted for CCA	%	82.4	86.0	85.5	89.0	91.5

Table 2-6
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other crop farming

		2000	2001	2002	2003	2004
Number of farm families	number	9,790 ^A	11,330 ^A	12,390 ^A	12,180 ^A	11,850 ^A
Number of farms	number	9,610 ^A	10,920 ^A	12,150 ^A	12,120 ^A	11,610 ^A
Off-farm income	\$'000	513,366 ^A	647,994 ^A	724,163 ^A	727,774 ^A	749,987 ^A
Average off-farm income	\$	52,438 ^A	57,193 ^A	58,447 ^A	59,752 ^A	63,290 ^A
Net operating income	\$'000	123,926	131,680	166,100	98,807	112,993
Average net operating income	\$	12,658	11,622	13,406	8,112	9,535
Total income	\$'000	637,292	779,674	890,264	826,581	862,980
Average total income	\$	65,096	68,815	71,853	67,864	72,825
Off-farm income as a percentage of total income	%	80.6	83.1	81.3	88.0	86.9
Total income adjusted for capital cost allowance	\$'000	552,895	678,315	772,781	706,792	755,412
Average total income adjusted for capital cost allowance	\$	56,475	59,869	62,371	58,029	63,748
Off-farm income as a percentage of total income adjusted for CCA	%	92.9	95.5	93.7	103.0	99.3

Table 2-7
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Beef cattle ranching and farming, including feedlots

		2000	2001	2002	2003	2004
Number of farm families	number	49,640 ^A	49,550 ^A	47,780 ^A	43,480 ^A	40,220 ^A
Number of farms	number	49,830 ^A	49,820 ^A	48,440 ^A	44,060 ^A	40,160 ^A
Off-farm income	\$'000	2,461,717 ^A	2,543,407 ^A	2,621,113 ^A	2,476,942 ^A	2,502,990 ^A
Average off-farm income	\$	49,591 ^A	51,330 ^A	54,858 ^A	56,967 ^A	62,232 ^A
Net operating income	\$'000	507,183	643,530	561,393	189,631	305,923
Average net operating income	\$	10,217	12,987	11,750	4,361	7,606
Total income	\$'000	2,968,900	3,186,937	3,182,506	2,666,573	2,808,913
Average total income	\$	59,809	64,318	66,607	61,329	69,839
Off-farm income as a percentage of total income	%	82.9	79.8	82.4	92.9	89.1
Total income adjusted for capital cost allowance	\$'000	2,522,257	2,707,946	2,707,149	2,232,678	2,428,776
Average total income adjusted for capital cost allowance	\$	50,811	54,651	56,659	51,350	60,387
Off-farm income as a percentage of total income adjusted for CCA	%	97.6	93.9	96.8	110.9	103.1

Table 2-8
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Dairy cattle and milk production

		2000	2001	2002	2003	2004
Number of farm families	number	12,690 ^A	12,260 ^A	11,220 ^A	10,280 ^A	9,930 ^A
Number of farms	number	11,280 ^A	11,020 ^A	10,020 ^A	9,190 ^A	8,850 ^A
Off-farm income	\$'000	291,745^A	309,592^A	290,441^A	277,551^A	286,957^A
Average off-farm income	\$	22,990 ^A	25,252 ^A	25,886 ^A	26,999 ^A	28,898 ^A
Net operating income	\$'000	650,559	649,386	589,042	588,675	579,978
Average net operating income	\$	51,265	52,968	52,499	57,264	58,407
Total income	\$'000	942,304	958,978	879,483	866,226	866,936
Average total income	\$	74,256	78,220	78,385	84,263	87,305
Off-farm income as a percentage of total income	%	31.0	32.3	33.0	32.0	33.1
Total income adjusted for capital cost allowance	\$'000	676,391	689,763	618,461	611,404	616,988
Average total income adjusted for capital cost allowance	\$	53,301	56,261	55,121	59,475	62,134
Off-farm income as a percentage of total income adjusted for CCA	%	43.1	44.9	47.0	45.4	46.5

Table 2-9
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Hog and pig farming

		2000	2001	2002	2003	2004
Number of farm families	number	3,880 ^A	3,680 ^A	3,240 ^A	2,900 ^A	2,810 ^A
Number of farms	number	3,920 ^A	3,710 ^A	3,190 ^A	2,830 ^A	2,790 ^A
Off-farm income	\$'000	129,357^B	138,292^B	134,135^B	120,612^B	123,531^B
Average off-farm income	\$	33,339 ^A	37,579 ^A	41,400 ^A	41,590 ^A	43,961 ^A
Net operating income	\$'000	155,422	156,461	90,012	84,807	113,251
Average net operating income	\$	40,057	42,517	27,781	29,244	40,303
Total income	\$'000	284,779	294,753	224,146	205,419	236,783
Average total income	\$	73,397	80,096	69,181	70,834	84,264
Off-farm income as a percentage of total income	%	45.4	46.9	59.8	58.7	52.2
Total income adjusted for capital cost allowance	\$'000	211,219	215,844	155,931	143,897	171,737
Average total income adjusted for capital cost allowance	\$	54,438	58,653	48,127	49,620	61,116
Off-farm income as a percentage of total income adjusted for CCA	%	61.2	64.1	86.0	83.8	71.9

Table 2-10
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Poultry and egg production

		2000	2001	2002	2003	2004
Number of farm families	number	1,980 ^B	1,780 ^A	1,920 ^A	1,800 ^A	1,770 ^A
Number of farms	number	1,890 ^B	1,730 ^A	1,930 ^B	1,870 ^A	1,720 ^A
Off-farm income	\$'000	82,745^B	85,664^B	88,316^B	90,243^B	92,221^B
Average off-farm income	\$	41,790 ^A	48,126 ^A	45,998 ^A	50,135 ^A	52,102 ^A
Net operating income	\$'000	74,859	79,861	75,929	74,174	89,553
Average net operating income	\$	37,808	44,866	39,546	41,208	50,595
Total income	\$'000	157,604	165,525	164,245	164,417	181,774
Average total income	\$	79,598	92,991	85,544	91,343	102,697
Off-farm income as a percentage of total income	%	52.5	51.8	53.8	54.9	50.7
Total income adjusted for capital cost allowance	\$'000	122,868	128,465	127,577	126,307	144,906
Average total income adjusted for capital cost allowance	\$	62,055	72,171	66,446	70,171	81,868
Off-farm income as a percentage of total income adjusted for CCA	%	67.3	66.7	69.2	71.4	63.6

Table 2-11
Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other animal production

		2000	2001	2002	2003	2004
Number of farm families	number	8,480 ^A	8,640 ^A	8,980 ^A	8,560 ^A	8,320 ^A
Number of farms	number	8,540 ^A	8,430 ^A	8,830 ^A	8,480 ^A	8,190 ^A
Off-farm income	\$'000	546,139^B	628,641^B	657,357^B	678,001^B	712,269^B
Average off-farm income	\$	64,403 ^A	72,759 ^A	73,202 ^A	79,206 ^A	85,609 ^B
Net operating income	\$'000	-3,081	-37,254	590	-3,624	-26,185
Average net operating income	\$	-363	-4,312	66	-423	-3,147
Total income	\$'000	543,058	591,387	657,947	674,377	686,084
Average total income	\$	64,040	68,448	73,268	78,782	82,462
Off-farm income as a percentage of total income	%	100.6	106.3	99.9	100.5	103.8
Total income adjusted for capital cost allowance	\$'000	485,465	532,215	595,633	613,155	625,012
Average total income adjusted for capital cost allowance	\$	57,248	61,599	66,329	71,630	75,122
Off-farm income as a percentage of total income adjusted for CCA	%	112.5	118.1	110.4	110.6	114.0

**Table 3-1
Off-farm income sources and net operating income of farm families, unincorporated sector by province**

	2004					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,070 ^A	1,700 ^A	1,200 ^A	17,870 ^A	30,410 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.6	23.2
Number of farms	130 ^A	980 ^A	1,610 ^A	1,150 ^A	16,320 ^A	29,860 ^A
Distribution by province (%)	0.1	0.8	1.2	0.9	12.6	23.1
	thousands of dollars					
Total income	9,181	70,020	116,161	82,636	1,243,333	2,574,278
Off-farm income	7,946^A	56,100^A	83,909^A	59,945^A	772,011^A	2,124,870^A
Off-farm employment income	4,757 ^A	36,359 ^A	54,283 ^A	38,123 ^A	532,774 ^A	1,445,255 ^A
Wages and salaries	4,272 ^A	34,593 ^A	50,577 ^A	35,405 ^A	499,794 ^A	1,317,114 ^A
Net off-farm self-employment income	485 ^C	1,766 ^B	3,707 ^D	2,718 ^D	32,980 ^B	128,141 ^C
Investment income	573 ^A	3,455 ^A	5,886 ^B	3,434 ^B	63,976 ^B	206,860 ^B
Pension income	1,319 ^A	7,113 ^A	14,205 ^B	11,047 ^B	87,182 ^B	304,127 ^A
Government social transfers	792 ^A	4,813 ^A	4,881 ^B	4,211 ^B	65,796 ^A	64,187 ^A
Other off-farm income	504 ^A	4,359 ^A	4,654 ^B	3,130 ^B	22,283 ^A	104,441 ^B
Net operating income	1,235	13,920	32,253	22,691	471,322	449,408
Net program payments	719 ^A	13,577 ^A	11,255 ^A	10,610 ^A	311,845 ^A	225,342 ^A
Net market income	516	343	20,998	12,081	159,477	224,066
Adjustment for capital cost allowance (CCA)	1,698 ^A	14,461 ^A	18,286 ^B	15,950 ^A	242,902 ^A	366,247 ^A
Net market income adjusted for CCA	-1,181	-14,118	2,712	-3,869	-83,424	-142,181
Total income adjusted for CCA	7,484	55,559	97,876	66,687	1,000,431	2,208,031
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	12,110 ^A	27,790 ^A	31,570 ^A	7,120 ^A	130,970 ^A	
Distribution by province (%)	9.2	21.2	24.1	5.4	100.0	
Number of farms	12,110 ^A	28,440 ^A	31,920 ^A	6,760 ^A	129,240 ^A	
Distribution by province (%)	9.4	22.0	24.7	5.2	100.0	
	thousands of dollars					
Total income	849,655	1,939,282	2,769,066	596,512	10,248,600	
Off-farm income	589,369^A	1,578,289^A	2,281,748^A	522,888^A	8,076,333^A	
Off-farm employment income	394,639 ^A	1,048,017 ^A	1,622,668 ^A	358,696 ^A	5,535,050 ^A	
Wages and salaries	358,747 ^A	968,973 ^A	1,499,954 ^A	321,826 ^A	5,090,785 ^A	
Net off-farm self-employment income	35,891 ^B	79,044 ^B	122,715 ^B	36,869 ^B	444,265 ^A	
Investment income	43,752 ^A	122,346 ^B	228,628 ^B	63,980 ^B	742,793 ^A	
Pension income	74,494 ^A	227,582 ^A	244,015 ^A	62,665 ^A	1,033,669 ^A	
Government social transfers	29,358 ^A	57,971 ^A	66,560 ^A	19,364 ^A	317,912 ^A	
Other off-farm income	47,126 ^A	122,373 ^A	119,877 ^B	18,183 ^A	446,908 ^A	
Net operating income	260,286	360,993	487,318	73,624	2,172,267	
Net program payments	141,798 ^A	390,384 ^A	434,710 ^A	40,234 ^A	1,580,085 ^A	
Net market income	118,487	-29,390	52,608	33,390	592,181	
Adjustment for capital cost allowance (CCA)	182,985 ^A	355,015 ^A	425,333 ^A	65,525 ^A	1,687,895 ^A	
Net market income adjusted for CCA	-64,498	-384,405	-372,725	-32,134	-1,095,714	
Total income adjusted for CCA	666,670	1,584,268	2,343,733	530,987	8,560,704	

**Table 3-2
Off-farm income sources and net operating income of farm families, unincorporated sector by farm type, Canada**

	2004					
	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
Number of farm families	47,920 ^A	790 ^C	1,700 ^B	3,500 ^A	2,140 ^B	11,850 ^A
Distribution by farm type (%)	36.6	0.6	1.3	2.7	1.6	9.0
Number of farms	48,210 ^A	730 ^C	1,640 ^B	3,280 ^A	2,070 ^B	11,610 ^A
Distribution by farm type (%)	37.3	0.6	1.3	2.5	1.6	9.0
	thousands of dollars					
Total income	3,971,680	61,449	110,050	299,427	162,161	862,980
Off-farm income	3,101,924 ^A	42,307 ^C	80,065 ^B	257,034 ^B	126,069 ^B	749,987 ^A
Off-farm employment income	2,013,114 ^A	24,369 ^C	45,970 ^B	174,056 ^B	83,383 ^C	507,722 ^A
Wages and salaries	1,865,360 ^A	22,912 ^C	42,931 ^B	158,125 ^B	75,583 ^C	469,236 ^B
Net off-farm self-employment income	147,753 ^A	1,456 ^E	3,039 ^B	15,931 ^D	7,801 ^E	38,486 ^B
Investment income	305,805 ^A	3,419 ^E	9,256 ^D	28,519 ^C	11,846 ^D	76,945 ^B
Pension income	459,678 ^A	5,859 ^E	13,372 ^D	31,806 ^B	18,501 ^D	104,538 ^B
Government social transfers	89,362 ^A	2,433 ^D	5,685 ^B	9,996 ^A	5,065 ^B	29,672 ^B
Other off-farm income	233,965 ^A	6,227 ^D	5,782 ^B	12,657 ^B	7,274 ^C	31,110 ^B
Net operating income	869,756	19,142	29,985	42,393	36,092	112,993
Net program payments	538,341 ^A	13,954 ^A	11,422 ^C	15,198 ^A	9,538 ^D	76,862 ^B
Net market income	331,415	5,188	18,563	27,196	26,554	36,131
Adjustment for capital cost allowance (CCA)	705,768 ^A	18,067 ^B	14,495 ^B	24,805 ^A	24,318 ^B	107,567 ^A
Net market income adjusted for CCA	-374,353	-12,879	4,069	2,391	2,236	-71,436
Total income adjusted for CCA	3,265,912	43,382	95,555	274,622	137,843	755,412
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	40,220 ^A	9,930 ^A	2,810 ^A	1,770 ^A	8,320 ^A	130,970 ^A
Distribution by farm type (%)	30.7	7.6	2.1	1.4	6.4	100.0
Number of farms	40,160 ^A	8,850 ^A	2,790 ^A	1,720 ^A	8,190 ^A	129,240 ^A
Distribution by farm type (%)	31.1	6.8	2.2	1.3	6.3	100.0
	thousands of dollars					
Total income	2,808,913	866,936	236,783	181,774	686,084	10,248,600
Off-farm income	2,502,990 ^A	286,957 ^A	123,531 ^B	92,221 ^B	712,269 ^B	8,076,333 ^A
Off-farm employment income	1,799,867 ^A	188,707 ^A	90,356 ^B	69,055 ^B	537,780 ^B	5,535,050 ^A
Wages and salaries	1,650,228 ^A	178,468 ^A	81,514 ^B	62,227 ^B	483,585 ^B	5,090,785 ^A
Net off-farm self-employment income	149,640 ^B	10,239 ^B	8,842 ^D	6,828 ^B	54,194 ^E	444,265 ^A
Investment income	197,056 ^B	22,395 ^B	8,094 ^D	7,712 ^C	71,663 ^D	742,793 ^A
Pension income	302,294 ^A	27,198 ^B	5,796 ^C	6,655 ^B	57,873 ^C	1,033,669 ^A
Government social transfers	102,882 ^A	35,050 ^A	10,333 ^B	5,921 ^B	21,459 ^B	317,912 ^A
Other off-farm income	100,891 ^A	13,608 ^B	8,953 ^B	2,877 ^B	23,494 ^D	446,908 ^A
Net operating income	305,923	579,978	113,251	89,553	-26,185	2,172,267
Net program payments	680,997 ^A	114,427 ^A	47,684 ^A	16,041 ^B	55,705 ^B	1,580,085 ^A
Net market income	-375,074	465,552	65,568	73,512	-81,890	592,181
Adjustment for capital cost allowance (CCA)	380,138 ^A	249,948 ^A	65,046 ^A	36,867 ^A	61,072 ^A	1,687,895 ^A
Net market income adjusted for CCA	-755,212	215,604	522	36,645	-142,963	-1,095,714
Total income adjusted for CCA	2,428,776	616,988	171,737	144,906	625,012	8,560,704

Table 3-3
Off-farm income sources and net operating income of farm families, unincorporated sector by farm typology group, Canada

	2004							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	7,950 ^A	14,630 ^A	32,800 ^A	4,020 ^A	35,260 ^A	27,090 ^A	9,230 ^A	130,970 ^A
Distribution by farm typology group (%)	6.1	11.2	25.0	3.1	26.9	20.7	7.0	100.0
Number of farms	7,870 ^A	14,410 ^A	32,240 ^A	3,400 ^A	35,530 ^A	26,680 ^A	9,130 ^A	129,240 ^A
Distribution by farm typology group (%)	6.1	11.1	24.9	2.6	27.5	20.6	7.1	100.0
	thousands of dollars							
Total income	311,995	1,197,274	2,870,687	606,818	2,379,517	2,723,983	160,012	10,248,600
Off-farm income	282,500 ^A	1,041,154 ^A	1,535,665 ^A	192,084 ^A	1,981,157 ^A	2,869,176 ^A	175,200 ^A	8,076,333 ^A
Off-farm employment income	204,252 ^A	850,159 ^A	1,121,638 ^A	129,972 ^A	585,754 ^B	2,534,831 ^A	108,645 ^A	5,535,050 ^A
Wages and salaries	183,252 ^A	793,059 ^A	1,022,464 ^A	120,916 ^A	515,248 ^B	2,364,056 ^A	91,966 ^B	5,090,785 ^A
Net off-farm self-employment income	21,000 ^C	57,100 ^B	99,173 ^A	9,056 ^A	70,506 ^D	170,775 ^B	16,679 ^C	444,265 ^A
Investment income	20,605 ^C	72,619 ^B	130,721 ^A	18,844 ^B	360,427 ^B	126,381 ^B	13,296 ^B	742,793 ^A
Pension income	16,753 ^C	26,582 ^C	31,612 ^B	2,072 ^C	876,833 ^A	67,470 ^B	12,626 ^C	1,033,669 ^A
Government social transfers	31,730 ^B	45,573 ^A	104,028 ^A	13,987 ^A	24,734 ^B	67,461 ^A	30,400 ^B	317,912 ^A
Other off-farm income	9,160 ^D	46,219 ^A	147,666 ^A	27,210 ^A	133,409 ^A	73,033 ^B	10,232 ^B	446,908 ^A
Net operating income	29,495	156,120	1,335,022	414,734	398,360	-145,194	-15,188	2,172,267
Net program payments	33,030 ^B	148,454 ^A	704,172 ^A	237,674 ^A	308,815 ^A	80,388 ^A	68,253 ^A	1,580,085 ^A
Net market income	-3,535	7,666	630,850	177,060	89,545	-225,582	-83,441	592,181
Adjustment for capital cost allowance (CCA)	27,954 ^A	136,875 ^A	796,716 ^A	240,844 ^A	302,590 ^A	127,020 ^A	56,583 ^A	1,687,895 ^A
Net market income adjusted for CCA	-31,489	-129,209	-165,866	-63,784	-213,045	-352,602	-140,024	-1,095,714
Total income adjusted for CCA	284,041	1,060,399	2,073,971	365,974	2,076,927	2,596,963	103,429	8,560,704
	percent							
Families with positive family income and:								
Loss from farming	33.0	25.2	10.0	5.0	30.8	56.9	30.6	29.7
Gain from farming less than 25%	39.9	37.5	13.8	4.5	34.7	41.3	16.4	29.3
Gain from farming between 25% and 49%	19.1	23.4	21.5	10.4	19.3	1.2	15.1	16.0
Gain from farming between 50% and 74%	4.5	9.4	26.3	24.9	9.9	0.0	15.2	12.4
Gain from farming equal to or more than 75%	F	3.5	24.7	49.5	3.0	0.0	10.5	9.8
Families with negative total income	1.6	1.0	3.6	6.2	2.2	F	12.2	2.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 4-1
Average off-farm income by source and average net operating income of farm families, unincorporated sector by province

	2004					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm families	140 ^A	1,070 ^A	1,700 ^A	1,200 ^A	17,870 ^A	30,410 ^A
Distribution by province (%)	0.1	0.8	1.3	0.9	13.6	23.2
Number of farms	130 ^A	980 ^A	1,610 ^A	1,150 ^A	16,320 ^A	29,860 ^A
Distribution by province (%)	0.1	0.8	1.2	0.9	12.6	23.1
	Average per family (\$)					
Total income	65,580	65,439	68,330	68,864	69,577	84,652
Off-farm income	56,756^A	52,430^A	49,358^A	49,955^A	43,201^A	69,874^A
Off-farm employment income	33,979 ^A	33,981 ^A	31,931 ^A	31,769 ^A	29,814 ^A	47,526 ^A
Wages and salaries	30,512 ^A	32,330 ^A	29,751 ^A	29,504 ^A	27,968 ^A	43,312 ^A
Net off-farm self-employment income	3,467 ^C	1,651 ^B	2,180 ^D	2,265 ^D	1,846 ^B	4,214 ^C
Investment income	4,091 ^A	3,229 ^A	3,462 ^B	2,862 ^B	3,580 ^B	6,802 ^B
Pension income	9,423 ^A	6,648 ^A	8,356 ^B	9,206 ^B	4,879 ^B	10,001 ^A
Government social transfers	5,661 ^A	4,498 ^A	2,871 ^B	3,510 ^B	3,682 ^A	2,111 ^A
Other off-farm income	3,602 ^A	4,074 ^A	2,738 ^B	2,608 ^B	1,247 ^A	3,434 ^B
Net operating income	8,824	13,010	18,972	18,909	26,375	14,778
Net program payments	5,137	12,689	6,621	8,842	17,451	7,410
Net market income	3,687	321	12,352	10,068	8,924	7,368
Adjustment for capital cost allowance (CCA)	12,126	13,515	10,756	13,291	13,593	12,044
Net market income adjusted for CCA	-8,438	-13,195	1,595	-3,224	-4,668	-4,675
Total income adjusted for CCA	53,454	51,924	57,574	55,572	55,984	72,609
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm families	12,110 ^A	27,790 ^A	31,570 ^A	7,120 ^A	130,970 ^A	
Distribution by province (%)	9.2	21.2	24.1	5.4	100.0	
Number of farms	12,110 ^A	28,440 ^A	31,920 ^A	6,760 ^A	129,240 ^A	
Distribution by province (%)	9.4	22.0	24.7	5.2	100.0	
	Average per family (\$)					
Total income	70,161	69,783	87,712	83,780	78,252	
Off-farm income	48,668^A	56,793^A	72,276^A	73,439^A	61,666^A	
Off-farm employment income	32,588 ^A	37,712 ^A	51,399 ^A	50,379 ^A	42,262 ^A	
Wages and salaries	29,624 ^A	34,868 ^A	47,512 ^A	45,200 ^A	38,870 ^A	
Net off-farm self-employment income	2,964 ^B	2,844 ^B	3,887 ^B	5,178 ^B	3,392 ^A	
Investment income	3,613 ^A	4,403 ^B	7,242 ^B	8,986 ^B	5,671 ^A	
Pension income	6,151 ^A	8,189 ^A	7,729 ^A	8,801 ^A	7,892 ^A	
Government social transfers	2,424 ^A	2,086 ^A	2,108 ^A	2,720 ^A	2,427 ^A	
Other off-farm income	3,891 ^A	4,403 ^A	3,797 ^B	2,554 ^A	3,412 ^A	
Net operating income	21,493	12,990	15,436	10,340	16,586	
Net program payments	11,709	14,048	13,770	5,651	12,064	
Net market income	9,784	-1,058	1,666	4,690	4,522	
Adjustment for capital cost allowance (CCA)	15,110	12,775	13,473	9,203	12,888	
Net market income adjusted for CCA	-5,326	-13,832	-11,806	-4,513	-8,366	
Total income adjusted for CCA	55,051	57,009	74,239	74,577	65,364	

Table 4-2
Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm type, Canada

	2004					
	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
Number of farm families	47,920^A	790^C	1,700^B	3,500^A	2,140^B	11,850^A
Distribution by farm type (%)	36.6	0.6	1.3	2.7	1.6	9.0
Number of farms	48,210^A	730^C	1,640^B	3,280^A	2,070^B	11,610^A
Distribution by farm type (%)	37.3	0.6	1.3	2.5	1.6	9.0
	Average per family (\$)					
Total income	82,881	77,784	64,735	85,551	75,776	72,825
Off-farm income	64,731^A	53,553^B	47,097^B	73,438^B	58,911^A	63,290^A
Off-farm employment income	42,010 ^A	30,846 ^B	27,041 ^B	49,730 ^B	38,964 ^B	42,846 ^A
Wages and salaries	38,927 ^A	29,003 ^B	25,253 ^B	45,179 ^B	35,319 ^B	39,598 ^A
Net off-farm self-employment income	3,083 ^A	1,843 ^E	1,788 ^C	4,552 ^D	3,645 ^E	3,248 ^B
Investment income	6,382 ^A	4,328 ^D	5,445 ^D	8,148 ^C	5,536 ^D	6,493 ^B
Pension income	9,593 ^A	7,417 ^D	7,866 ^D	9,087 ^B	8,645 ^D	8,822 ^B
Government social transfers	1,865 ^A	3,080 ^D	3,344 ^B	2,856 ^A	2,367 ^B	2,504 ^A
Other off-farm income	4,882 ^A	7,882 ^D	3,401 ^B	3,616 ^B	3,399 ^C	2,625 ^B
Net operating income	18,150	24,230	17,638	12,112	16,865	9,535
Net program payments	11,234	17,663	6,719	4,342	4,457	6,486
Net market income	6,916	6,567	10,920	7,770	12,408	3,049
Adjustment for capital cost allowance (CCA)	14,728	22,870	8,526	7,087	11,364	9,077
Net market income adjusted for CCA	-7,812	-16,302	2,393	683	1,045	-6,028
Total income adjusted for CCA	68,153	54,914	56,209	78,464	64,413	63,748
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm families	40,220^A	9,930^A	2,810^A	1,770^A	8,320^A	130,970^A
Distribution by farm type (%)	30.7	7.6	2.1	1.4	6.4	100.0
Number of farms	40,160^A	8,850^A	2,790^A	1,720^A	8,190^A	129,240^A
Distribution by farm type (%)	31.1	6.8	2.2	1.3	6.3	100.0
	Average per family (\$)					
Total income	69,839	87,305	84,264	102,697	82,462	78,252
Off-farm income	62,232^A	28,898^A	43,961^A	52,102^A	85,609^B	61,666^A
Off-farm employment income	44,751 ^A	19,004 ^A	32,155 ^A	39,014 ^A	64,637 ^B	42,262 ^A
Wages and salaries	41,030 ^A	17,973 ^A	29,009 ^A	35,157 ^A	58,123 ^B	38,870 ^A
Net off-farm self-employment income	3,721 ^B	1,031 ^B	3,147 ^D	3,858 ^B	6,514 ^E	3,392 ^A
Investment income	4,899 ^B	2,255 ^B	2,880 ^C	4,357 ^C	8,613 ^D	5,671 ^A
Pension income	7,516 ^A	2,739 ^B	2,063 ^C	3,760 ^B	6,956 ^B	7,892 ^A
Government social transfers	2,558 ^A	3,530 ^A	3,677 ^A	3,345 ^B	2,579 ^B	2,427 ^A
Other off-farm income	2,508 ^A	1,370 ^B	3,186 ^B	1,626 ^B	2,824 ^D	3,412 ^A
Net operating income	7,606	58,407	40,303	50,595	-3,147	16,586
Net program payments	16,932	11,523	16,969	9,063	6,695	12,064
Net market income	-9,326	46,883	23,334	41,532	-9,843	4,522
Adjustment for capital cost allowance (CCA)	9,451	25,171	23,148	20,829	7,340	12,888
Net market income adjusted for CCA	-18,777	21,712	186	20,703	-17,183	-8,366
Total income adjusted for CCA	60,387	62,134	61,116	81,868	75,122	65,364

Table 4-3

Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm typology group, Canada

	2004							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families	7,950^A	14,630^A	32,800^A	4,020^A	35,260^A	27,090^A	9,230^A	130,970^A
Distribution by farm typology group (%)	6.1	11.2	25.0	3.1	26.9	20.7	7.0	100.0
Number of farms	7,870^A	14,410^A	32,240^A	3,400^A	35,530^A	26,680^A	9,130^A	129,240^A
Distribution by farm typology group (%)	6.1	11.1	24.9	2.6	27.5	20.6	7.1	100.0
	Average per family (\$)							
Total income	39,245	81,837	87,521	150,950	67,485	100,553	17,336	78,252
Off-farm income	35,535^A	71,166^A	46,819^A	47,782^A	56,187^A	105,913^A	18,982^A	61,666^A
Off-farm employment income	25,692 ^A	58,111 ^A	34,196 ^A	32,331 ^A	16,612 ^B	93,571 ^A	11,771 ^A	42,262 ^A
Wages and salaries	23,051 ^A	54,208 ^A	31,173 ^A	30,079 ^A	14,613 ^B	87,267 ^A	9,964 ^A	38,870 ^A
Net off-farm self-employment income	2,642 ^C	3,903 ^B	3,024 ^A	2,253 ^A	2,000 ^D	6,304 ^B	1,807 ^C	3,392 ^A
Investment income	2,592 ^C	4,964 ^B	3,985 ^A	4,688 ^B	10,222 ^B	4,665 ^B	1,441 ^B	5,671 ^A
Pension income	2,107 ^B	1,817 ^C	964 ^B	515 ^C	24,868 ^A	2,491 ^B	1,368 ^C	7,892 ^A
Government social transfers	3,991 ^A	3,115 ^A	3,172 ^A	3,479 ^A	701 ^B	2,490 ^A	3,294 ^B	2,427 ^A
Other off-farm income	1,152 ^D	3,159 ^A	4,502 ^A	6,769 ^A	3,784 ^A	2,696 ^B	1,109 ^B	3,412 ^A
Net operating income	3,710	10,671	40,702	103,168	11,298	-5,360	-1,646	16,586
Net program payments	4,155	10,147	21,469	59,123	8,758	2,967	7,395	12,064
Net market income	-445	524	19,233	44,045	2,540	-8,327	-9,040	4,522
Adjustment for capital cost allowance (CCA)	3,516	9,356	24,290	59,911	8,582	4,689	6,130	12,888
Net market income adjusted for CCA	-3,961	-8,832	-5,057	-15,867	-6,042	-13,016	-15,171	-8,366
Total income adjusted for CCA	35,728	72,481	63,231	91,038	58,903	95,864	11,206	65,364
	percent							
Families with positive family income and:								
Loss from farming	33.0	25.2	10.0	5.0	30.8	56.9	30.6	29.7
Gain from farming less than 25%	39.9	37.5	13.8	4.5	34.7	41.3	16.4	29.3
Gain from farming between 25% and 49%	19.1	23.4	21.5	10.4	19.3	1.2	15.1	16.0
Gain from farming between 50% and 74%	4.5	9.4	26.3	24.9	9.9	0.0	15.2	12.4
Gain from farming equal to or more than 75%	F	3.5	24.7	49.5	3.0	0.0	10.5	9.8
Families with negative total income	1.6	1.0	3.6	6.2	2.2	F	12.2	2.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table 5-1
Average total income of farm families by farm type and province, unincorporated sector — Canada

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	67,910^A	-0.8	64,171^A	6.5	16,351	-3.7	80,523	4.3	67,342
Oilseed and grain farming	47,920 ^A	0.0	64,731 ^A	6.8	18,150	-5.6	82,881	3.8	68,153
Potato farming	790 ^C	-14.1	53,553 ^B	-1.5	24,230	-22.4	77,784	-9.1	54,914
Other vegetable (except potato) and melon farming	1,700 ^B	-6.6	47,097 ^B	4.8	17,638	-8.0	64,735	1.0	56,209
Fruit and tree nut farming	3,500 ^A	0.0	73,438 ^B	6.3	12,112	4.8	85,551	6.1	78,464
Greenhouse, nursery and floriculture production	2,140 ^B	2.4	58,911 ^A	7.0	16,865	-5.4	75,776	4.0	64,413
Other crop farming	11,850 ^A	-2.7	63,290 ^A	5.9	9,535	17.5	72,825	7.3	63,748
Animal production	63,060^A	-5.9	58,966^A	8.5	16,836	20.9	75,803	11.0	63,232
Beef cattle ranching and farming, including feedlots	40,220 ^A	-7.5	62,232 ^A	9.2	7,606	74.4	69,839	13.9	60,387
Dairy cattle and milk production	9,930 ^A	-3.4	28,898 ^A	7.0	58,407	2.0	87,305	3.6	62,134
Hog and pig farming	2,810 ^A	-3.1	43,961 ^A	5.7	40,303	37.8	84,264	19.0	61,116
Poultry and egg production	1,770 ^A	-1.7	52,102 ^A	3.9	50,595	22.8	102,697	12.4	81,868
Other animal production	8,320 ^A	-2.8	85,609 ^B	8.1	-3,147	..	82,462	4.7	75,122
Total	130,970^A	-3.3	61,666^A	7.6	16,586	7.3	78,252	7.5	65,364

Table 5-2
Average total income of farm families by farm type and province, unincorporated sector — Newfoundland and Labrador

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	70^A	-12.5	61,856^A	10.3	7,398	9.7	69,254	10.3	62,239
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^A	0.0	49,474 ^A	20.8	8,037	-6.7	57,511	16.0	47,153
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
Animal production	60^A	0.0	50,779^A	-4.7	14,076	-40.7	64,855	-15.8	41,040
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
Total	140^A	0.0	56,756^A	3.5	8,824	-32.1	65,580	-3.3	53,454

Table 5-3
Average total income of farm families by farm type and province, unincorporated sector — Prince Edward Island

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	390^A	-9.3	55,833^A	9.0	10,523	-60.1	66,356	-14.5	49,306
Oilseed and grain farming	60 ^C	20.0	48,719 ^A	-4.9	5,360	4.6	54,078	-4.0	44,124
Potato farming	220 ^A	-4.3	57,195 ^A	15.7	10,738	-74.3	67,933	-25.5	45,799
Other vegetable (except potato) and melon farming	30 ^A	0.0	56,297 ^A	37.5	20,633	-32.7	76,930	7.5	64,554
Fruit and tree nut farming	40 ^C	0.0	67,490 ^B	2.2	3,726	..	71,216	8.4	F
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	30 ^C	-40.0	39,971 ^C	-27.8	18,842	..	58,813	-8.1	44,421
Animal production	690^A	3.0	50,510^A	6.2	14,421	77.9	64,930	16.6	53,380
Beef cattle ranching and farming, including feedlots	340 ^A	9.7	57,254 ^A	9.2	995	..	58,249	22.6	52,358
Dairy cattle and milk production	190 ^A	-9.5	38,905 ^A	2.1	39,719	30.3	78,624	14.6	56,429
Hog and pig farming	70 ^B	0.0	50,143 ^A	4.5	15,782	..	65,925	54.9	50,586
Poultry and egg production	30 ^B	x	45,254 ^A	x	x	x	x	x	x
Other animal production	80 ^C	33.3	52,575 ^B	-5.0	506	-94.0	53,081	-16.7	46,735
Total	1,070^A	-1.8	52,430^A	7.0	13,010	-15.7	65,439	1.6	51,924

Table 5-4
Average total income of farm families by farm type and province, unincorporated sector — Nova Scotia

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	700^B	0.0	49,730^A	-2.5	15,416	3.7	65,146	-1.1	54,805
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	60 ^D	0.0	37,023 ^C	15.7	9,365	-31.4	46,388	1.6	39,543
Fruit and tree nut farming	330 ^B	-2.9	54,965 ^B	-3.3	18,112	-10.0	73,077	-5.0	66,101
Greenhouse, nursery and floriculture production	200 ^C	17.6	49,707 ^B	-3.3	20,022	54.1	69,729	8.3	F
Other crop farming	90 ^D	-10.0	37,570 ^C	-20.3	3,536	-33.7	41,106	-21.7	34,559
Animal production	1,000^A	-1.0	49,100^A	5.9	21,275	15.2	70,374	8.5	59,439
Beef cattle ranching and farming, including feedlots	500 ^B	8.7	53,654 ^A	9.4	4,939	-17.3	58,593	6.5	51,736
Dairy cattle and milk production	220 ^A	0.0	34,900 ^A	5.7	59,283	3.1	94,183	4.0	73,111
Hog and pig farming	40 ^D	-20.0	36,735 ^B	-20.5	45,358	..	82,093	66.0	62,501
Poultry and egg production	60 ^C	20.0	45,979 ^A	3.0	37,186	30.1	83,165	13.6	70,162
Other animal production	170 ^C	-22.7	59,030 ^C	6.9	13,138	44.3	72,169	12.2	63,339
Total	1,700^A	-0.6	49,358^A	2.3	18,972	10.9	68,330	4.6	57,574

**Table 5-5
Average total income of farm families by farm type and province, unincorporated sector — New Brunswick**

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	460^A	-8.0	55,133^A	15.7	20,631	-23.8	75,764	1.4	58,752
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	110 ^A	-21.4	46,935 ^A	18.9	44,831	-35.9	91,766	-16.1	47,830
Other vegetable (except potato) and melon farming	40 ^D	0.0	47,501 ^C	44.3	12,716	-40.6	60,217	10.9	51,750
Fruit and tree nut farming	100 ^C	0.0	65,294 ^B	12.0	10,373	57.5	75,667	16.6	68,179
Greenhouse, nursery and floriculture production	80 ^D	0.0	58,241 ^B	3.7	12,297	-10.8	70,538	0.8	63,790
Other crop farming	110 ^C	0.0	53,276 ^B	8.4	15,127	30.6	68,403	12.7	58,256
Animal production	740^A	4.2	46,697^A	7.6	17,559	18.2	64,256	10.3	53,455
Beef cattle ranching and farming, including feedlots	440 ^A	10.0	48,712 ^A	7.5	4,559	..	53,271	14.7	46,791
Dairy cattle and milk production	150 ^A	0.0	33,524 ^A	0.1	59,171	8.3	92,696	5.2	67,276
Hog and pig farming	40 ^C	-20.0	41,496 ^B	7.6	42,235	..	83,731	50.9	70,907
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	90 ^C	0.0	60,651 ^C	11.9	3,177	-39.6	63,828	7.4	56,808
Total	1,200^A	-1.6	49,955^A	10.6	18,909	-3.4	68,864	6.4	55,572

**Table 5-6
Average total income of farm families by farm type and province, unincorporated sector — Quebec**

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	6,960^A	-0.6	50,258^A	4.5	14,734	16.3	64,992	7.0	55,244
Oilseed and grain farming	2,330 ^A	-6.8	52,499 ^A	7.0	19,009	18.6	71,509	9.9	57,979
Potato farming	150 ^D	-11.8	42,620 ^B	-10.2	22,081	..	64,701	24.3	53,297 ^E
Other vegetable (except potato) and melon farming	550 ^C	-1.8	33,891 ^B	9.9	16,995	-10.7	50,887	2.1	43,908
Fruit and tree nut farming	530 ^C	-3.6	61,851 ^B	8.9	16,125	49.9	77,977	15.4	69,181
Greenhouse, nursery and floriculture production	380 ^C	-13.6	45,088 ^B	7.4	20,577	-6.4	65,666	2.7	58,558
Other crop farming	3,010 ^A	8.3	50,485 ^A	1.0	9,827	26.8	60,312	4.5	52,480
Animal production	10,910^A	-2.4	38,702^A	7.8	33,807	5.1	72,509	6.5	56,462
Beef cattle ranching and farming, including feedlots	3,820 ^A	-2.6	49,367 ^B	8.1	12,210	-5.3	61,577	5.1	52,775
Dairy cattle and milk production	4,830 ^A	-2.8	25,510 ^A	6.2	55,198	8.8	80,708	8.0	58,591
Hog and pig farming	750 ^B	-1.3	32,551 ^B	-1.4	53,830	-3.9	86,381	-2.9	56,329
Poultry and egg production	270 ^C	8.0	47,524 ^C	3.8	38,963	30.4	86,486	14.3	72,043
Other animal production	1,240 ^B	-3.9	58,921 ^B	13.5	3,357	-38.7	62,279	8.6	55,888
Total	17,870^A	-1.7	43,201^A	6.4	26,375	6.9	69,577	6.6	55,984

Table 5-7
Average total income of farm families by farm type and province, unincorporated sector — Ontario

Farm type	2004									
	Average family income									
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	14,710^A	-2.2	75,482^A	7.3	10,672	-16.7	86,154	3.6	75,435	
Oilseed and grain farming	9,960 ^A	-1.0	78,098 ^A	6.7	9,341	-30.7	87,439	0.9	76,592	
Potato farming	F	F	F	F	F	F	F	F	F	
Other vegetable (except potato) and melon farming	640 ^C	-11.1	59,831 ^C	3.7	19,903	-5.0	79,734	1.4	69,062	
Fruit and tree nut farming	820 ^C	-1.2	84,436 ^C	0.6	11,898	86.9	96,334	6.6	88,021	
Greenhouse, nursery and floriculture production	770 ^C	14.9	61,886 ^B	4.5	17,750	17.2	79,637	7.1	67,753	
Other crop farming	2,310 ^B	-10.1	71,679 ^B	17.2	11,145	29.3	82,824	18.7	72,631	
Animal production	15,700^A	-6.0	64,625^A	5.4	18,624	7.5	83,249	5.9	69,965	
Beef cattle ranching and farming, including feedlots	7,700 ^A	-5.3	69,637 ^A	7.7	2,331	12.1	71,969	7.8	65,023	
Dairy cattle and milk production	3,610 ^A	-2.2	32,290 ^A	9.3	60,951	-4.4	93,241	-0.1	66,278	
Hog and pig farming	1,150 ^B	9.5	52,269 ^B	9.2	34,780	46.2	87,048	21.5	67,315	
Poultry and egg production	760 ^B	-2.6	54,394 ^A	5.6	56,087	3.4	110,481	4.5	87,022	
Other animal production	2,490 ^B	-18.6	104,818 ^C	7.1	-11,586	-16.8	93,233	6.1	86,383	
Total	30,410^A	-4.2	69,874^A	6.5	14,778	-2.7	84,652	4.8	72,609	

Table 5-8
Average total income of farm families by farm type and province, unincorporated sector — Manitoba

Farm type	2004									
	Average family income									
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	6,390^A	-5.3	50,257^A	3.0	27,634	7.4	77,891	4.5	59,641	
Oilseed and grain farming	5,510 ^A	-6.0	50,740 ^A	4.6	30,733	7.3	81,474	5.6	61,826	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	30 ^E	0.0	40,813 ^C	7.2	14,709 ^E	F	F	F	F	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	40 ^A	x	58,903 ^A	x	7,065	x	65,968	x	59,521	
Other crop farming	780 ^B	4.0	47,210 ^B	-5.7	6,943	26.1	54,154	-2.5	44,852	
Animal production	5,730^A	-2.2	46,897^A	9.8	14,538	33.7	61,435	14.7	49,902	
Beef cattle ranching and farming, including feedlots	4,320 ^A	-1.8	47,987 ^A	8.2	6,712	..	54,699	15.7	45,697	
Dairy cattle and milk production	280 ^B	-9.7	24,717 ^B	16.2	64,558	10.4	89,275	11.9	57,120	
Hog and pig farming	360 ^B	-10.0	41,632 ^B	14.3	38,909	67.8	80,541	35.1	59,125	
Poultry and egg production	120 ^B	-14.3	39,773 ^A	48.1	84,330	58.1	124,103	54.8	97,510	
Other animal production	650 ^B	6.6	53,348 ^B	7.5	18,306	-29.9	71,654	-5.4	60,614	
Total	12,110^A	-4.0	48,668^A	5.9	21,493	14.1	70,161	8.3	55,051	

Table 5-9
Average total income of farm families by farm type and province, unincorporated sector — Saskatchewan

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	19,890^A	-2.5	57,617^A	6.0	15,316	-14.6	72,934	0.9	59,101
Oilseed and grain farming	18,560 ^A	-2.1	57,839 ^A	5.3	15,792	-14.8	73,630	0.2	59,283
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	x	F	x	F	x	F	x	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	60 ^D	20.0	54,706 ^A	8.7	F	F	F	F	F
Other crop farming	1,220 ^C	-9.6	54,746 ^B	16.0	8,042	-12.9	62,788	11.3	56,527
Animal production	7,900^A	-10.7	54,719^B	7.8	7,153	56.1	61,872	11.8	51,742
Beef cattle ranching and farming, including feedlots	7,020 ^A	-11.5	55,018 ^B	8.2	5,414	86.6	60,432	12.4	50,674
Dairy cattle and milk production	110 ^C	-15.4	26,697 ^B	13.9	56,291	-21.2	82,988	-12.5	51,770
Hog and pig farming	120 ^E	-7.7	37,896 ^C	-6.4	24,699	..	62,595	37.5	50,829
Poultry and egg production	60 ^D	F	46,311 ^B	F	66,445	F	112,757 ^E	F	82,093 ^E
Other animal production	600 ^C	5.3	60,417 ^B	2.8	9,373	-19.3	69,789	-0.8	61,471
Total	27,790^A	-5.0	56,793^A	6.6	12,990	-6.5	69,783	3.9	57,009

Table 5-10
Average total income of farm families by farm type and province, unincorporated sector — Alberta

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	14,850^A	5.5	73,442^A	6.2	20,430	13.3	93,871	7.7	78,488
Oilseed and grain farming	11,080 ^A	10.4	73,442 ^A	7.5	23,729	9.2	97,170	7.9	80,310
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 ^D	-25.0	52,264 ^D	-11.7	25,406	36.8	77,670	-0.1	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	230 ^E	4.5	64,454 ^C	2.6	3,098	-78.0	67,552 ^E	F	55,863 ^E
Other crop farming	3,480 ^B	-5.7	74,279 ^A	2.8	10,013	25.3	84,292	5.0	73,909
Animal production	16,710^A	-7.9	71,240^A	14.1	11,000	78.3	82,240	19.9	70,465
Beef cattle ranching and farming, including feedlots	13,860 ^A	-11.8	69,556 ^A	11.5	11,586	..	81,143	20.4	69,958
Dairy cattle and milk production	240 ^B	-7.7	24,968 ^B	10.0	81,987	-1.8	106,955	0.7	57,562
Hog and pig farming	260 ^B	-21.2	44,846 ^B	0.1	39,368	..	84,214	33.6	54,169
Poultry and egg production	180 ^B	5.9	42,087 ^B	16.9	55,286	52.7	97,372	34.9	71,087
Other animal production	2,160 ^B	27.8	92,857 ^B	24.3	-7,860	..	84,997	14.3	76,980
Total	31,570^A	-2.0	72,276^A	10.6	15,436	36.1	87,712	14.4	74,239

Table 5-11
Average total income of farm families by farm type and province, unincorporated sector — British Columbia

Farm type	2004								
	Average family income								
	Number of farm families	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	3,490^A	0.0	72,686^A	9.6	11,966	-19.6	84,652	4.3	76,757
Oilseed and grain farming	380 ^B	-11.6	77,255 ^B	1.8	17,611	1.1	94,865	1.7	84,363
Potato farming	40 ^D	0.0	75,002 ^E	15.6	23,136	-37.7	F	F	F
Other vegetable (except potato) and melon farming	260 ^B	-10.3	43,816 ^C	-4.2	16,666	-3.7	60,482	-4.1	53,861
Fruit and tree nut farming	1,620 ^A	3.2	76,901 ^B	10.7	10,430	-24.0	87,331	5.0	81,227
Greenhouse, nursery and floriculture production	380 ^B	-7.3	68,415 ^C	12.9	19,917	-17.2	88,333	4.4	77,067
Other crop farming	810 ^B	5.2	72,995 ^A	11.7	6,295	-28.1	79,290	7.0	70,257
Animal production	3,620^A	-6.0	74,164^A	4.2	8,813	7.6	82,977	4.5	72,490
Beef cattle ranching and farming, including feedlots	2,220 ^A	-0.4	68,845 ^A	12.1	3,969	49.7	72,814	13.6	62,868
Dairy cattle and milk production	290 ^B	-6.5	36,688 ^A	-5.8	63,453	-18.8	100,141	-14.5	74,241
Hog and pig farming	40 ^A	-20.0	55,857 ^A	6.2	33,727	..	89,584	41.5	73,774
Poultry and egg production	260 ^B	-10.3	67,771 ^B	-6.3	31,193	54.2	98,964	6.9	84,477
Other animal production	840 ^B	-13.4	104,119 ^B	0.0	-5,583	-1.0	98,536	0.0	93,769
Total	7,120^A	-2.9	73,439^A	6.6	10,340	-9.2	83,780	4.4	74,577

Table 6
Average family income by source and family total income group, unincorporated sector, Canada

Family total income group ¹	2004							
	Number of farm families	Average family income by source						
		Off-farm employment income	Investment income	Pension income	Other ³ off-farm income	Off-farm income	Net operating income	Total income
number	dollars							
All families								
Under \$10,000 ⁴	6,590 ^A	12,823 ^B	2,596 ^D	4,020 ^B	4,720 ^A	24,159 ^A	-46,109	-21,950
\$10,000 to \$19,999	5,700 ^A	8,980 ^A	1,857 ^B	6,216 ^B	4,137 ^A	21,189 ^A	-5,730	15,459
\$20,000 to \$29,999	9,970 ^A	10,565 ^A	2,028 ^B	8,489 ^A	4,085 ^B	25,166 ^A	340	25,507
\$30,000 to \$39,999	12,790 ^A	13,813 ^A	2,900 ^B	9,316 ^A	4,193 ^A	30,221 ^A	4,886	35,107
\$40,000 to \$49,999	12,750 ^A	20,519 ^A	2,882 ^B	8,683 ^A	5,061 ^A	37,145 ^A	8,653	45,797
\$50,000 to \$99,999	51,300 ^A	38,566 ^A	4,311 ^B	7,958 ^A	5,795 ^A	56,630 ^A	16,521	73,151
\$100,000 and over	31,900 ^A	90,239 ^A	12,542 ^A	7,813 ^A	7,967 ^A	118,561 ^A	46,539	165,100
Total	130,970^A	42,262^A	5,671^A	7,892^A	5,840^A	61,666^A	16,586	78,252
Families whose farm had operating revenues of less than \$50,000 in 2004								
Under \$10,000 ⁴	3,010 ^B	12,151 ^C	F	5,108 ^B	2,958 ^C	22,724 ^B	-29,991	-7,267
\$10,000 to \$19,999	3,510 ^B	7,289 ^B	1,961 ^C	8,284 ^B	3,265 ^B	20,799 ^A	-5,273	15,526
\$20,000 to \$29,999	6,410 ^A	10,082 ^B	2,171 ^B	11,117 ^A	3,548 ^B	26,918 ^A	-1,379	25,538
\$30,000 to \$39,999	7,380 ^A	14,251 ^A	3,389 ^B	12,751 ^A	3,446 ^A	33,836 ^A	912	34,749
\$40,000 to \$49,999	6,840 ^A	24,875 ^A	3,456 ^B	12,030 ^B	4,476 ^B	44,836 ^A	428	45,265
\$50,000 to \$99,999	23,600 ^A	51,067 ^A	4,660 ^B	11,194 ^A	4,703 ^A	71,625 ^A	152	71,776
\$100,000 and over	12,020 ^A	129,733 ^A	15,468 ^B	11,092 ^B	6,107 ^B	162,399 ^A	-708	161,691
Total	62,750^A	50,444^A	5,940^B	10,986^A	4,517^A	71,887^A	-1,801	70,086
Families whose farm had operating revenues of \$50,000 to \$99,999 in 2004								
Under \$10,000 ⁴	1,400 ^B	11,479 ^C	2,464 ^C	3,954 ^D	4,451 ^B	22,349 ^B	-35,194	-12,845
\$10,000 to \$19,999	1,240 ^B	11,681 ^C	1,474 ^D	3,290 ^D	4,710 ^B	21,155 ^B	-5,328	15,827
\$20,000 to \$29,999	1,860 ^B	11,388 ^B	1,788 ^C	4,287 ^B	4,297 ^A	21,760 ^A	3,490	25,250
\$30,000 to \$39,999	2,930 ^A	14,129 ^B	2,273 ^C	5,669 ^B	4,688 ^B	26,759 ^A	8,953	35,712
\$40,000 to \$49,999	2,710 ^A	18,324 ^A	2,604 ^C	6,454 ^B	5,339 ^A	32,721 ^A	13,641	46,363
\$50,000 to \$99,999	10,050 ^A	37,430 ^A	5,720 ^D	7,918 ^A	5,869 ^A	56,938 ^A	15,510	72,447
\$100,000 and over	4,500 ^A	101,345 ^A	14,514 ^B	9,115 ^C	7,954 ^B	132,928 ^A	16,462	149,391
Total	24,680^A	39,483^A	5,877^B	6,978^A	5,794^A	58,131^A	9,877	68,008
Families whose farm had operating revenues of \$100,000 and more in 2004								
Under \$10,000 ⁴	2,170 ^A	14,629 ^A	2,806 ^B	2,558 ^B	7,334 ^A	27,327 ^A	-75,523	-48,196
\$10,000 to \$19,999	950 ^A	11,699 ^B	1,973 ^D	2,397 ^C	6,601 ^A	22,670 ^A	-7,953	14,717
\$20,000 to \$29,999	1,710 ^A	11,468 ^B	1,750 ^B	3,220 ^C	5,863 ^A	22,301 ^A	3,343	25,644
\$30,000 to \$39,999	2,460 ^A	12,128 ^A	2,180 ^C	3,369 ^C	5,840 ^A	23,516 ^A	12,015	35,532
\$40,000 to \$49,999	3,210 ^A	13,085 ^A	1,893 ^B	3,425 ^B	6,075 ^A	24,478 ^A	21,894	46,372
\$50,000 to \$99,999	17,640 ^A	22,488 ^A	3,042 ^A	3,652 ^A	7,212 ^A	36,394 ^A	39,007	75,401
\$100,000 and over	15,380 ^A	56,162 ^A	9,682 ^A	4,873 ^A	9,424 ^A	80,142 ^A	92,268	172,410
Total	43,540^A	32,044^A	5,168^A	3,951^A	7,772^A	48,936^A	46,891	95,828

1. Based on family income from all sources: farm (net operating income) and off-farm income.

2. Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".

3. Other off-farm income includes "government social transfers and RRSP".

4. Includes losses.

**Table 7-1
Distribution of farm families and average total income, unincorporated sector by farm typology group and province**

Province	2004							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Canada	7,950^A	14,630^A	32,800^A	4,020^A	35,260^A	27,090^A	9,230^A	130,970^A
Newfoundland and Labrador	x	x	30 ^A	x	30 ^A	30 ^A	x	140 ^A
Prince Edward Island	90 ^C	120 ^B	310 ^A	80 ^A	240 ^A	170 ^B	70 ^B	1,070 ^A
Nova Scotia	200 ^C	150 ^C	330 ^A	70 ^A	490 ^B	300 ^B	170 ^C	1,700 ^A
New Brunswick	140 ^C	110 ^C	220 ^A	70 ^A	300 ^B	250 ^B	120 ^C	1,200 ^A
Quebec	1,430 ^B	2,230 ^B	6,270 ^A	890 ^A	3,050 ^A	2,620 ^A	1,380 ^B	17,870 ^A
Ontario	1,370 ^C	3,140 ^B	7,010 ^A	1,060 ^A	8,590 ^A	7,650 ^A	1,610 ^B	30,410 ^A
Manitoba	900 ^B	1,210 ^A	3,560 ^A	450 ^A	3,040 ^A	1,810 ^A	1,150 ^B	12,110 ^A
Saskatchewan	1,700 ^B	3,500 ^A	6,990 ^A	400 ^A	8,330 ^A	4,750 ^A	2,120 ^B	27,790 ^A
Alberta	1,640 ^B	3,490 ^A	6,840 ^A	830 ^A	9,240 ^A	7,680 ^A	1,850 ^B	31,570 ^A
British Columbia	450 ^B	710 ^A	1,250 ^A	170 ^A	1,950 ^A	1,840 ^A	740 ^B	7,120 ^A
Average total income (\$)								
Canada	39,245	81,837	87,521	150,950	67,485	100,553	17,336	78,252
Newfoundland and Labrador	x	x	87,741	x	60,190	88,345	x	65,580
Prince Edward Island	39,628	70,947	75,193	108,956	49,690	77,960	11,029	65,439
Nova Scotia	38,223	79,349	80,117	169,470	59,775	91,786	17,704	68,330
New Brunswick	38,369	74,009	88,972	126,107	55,113	84,956	17,123	68,864
Quebec	41,429	66,451	80,650	116,536	53,402	91,225	17,221	69,577
Ontario	38,683	86,507	90,891	155,782	73,536	102,845	18,595	84,652
Manitoba	38,186	70,675	88,591	148,961	57,346	84,748	16,676	70,161
Saskatchewan	39,496	75,600	80,563	114,185	63,699	90,725	17,805	69,783
Alberta	38,002	95,381	96,448	195,552	73,037	110,040	17,236	87,712
British Columbia	40,523	95,241	94,168	181,693	74,696	111,390	15,345	83,780

Table 7-2
Distribution of farm families and average total income, unincorporated sector by farm typology group and farm type, Canada

Farm type	2004							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
Crop production	3,770^B	7,950^A	16,270^A	1,380^A	21,310^A	13,100^A	4,120^A	67,910^A
Oilseed and grain farming	2,160 ^B	5,820 ^A	13,060 ^A	960 ^A	15,410 ^A	8,170 ^A	2,360 ^B	47,920 ^A
Potato farming	F	60 ^C	190 ^B	120 ^B	210 ^E	70 ^D	F	790 ^C
Other vegetable (except potato) and melon farming	130 ^D	210 ^C	400 ^B	70 ^C	490 ^D	170 ^C	220 ^D	1,700 ^B
Fruit and tree nut farming	250 ^C	480 ^B	670 ^B	50 ^C	960 ^B	860 ^B	230 ^C	3,500 ^A
Greenhouse, nursery and floriculture production	110 ^D	220 ^C	510 ^B	110 ^C	560 ^D	510 ^D	110 ^C	2,140 ^B
Other crop farming	1,070 ^B	1,150 ^B	1,440 ^A	80 ^B	3,710 ^B	3,320 ^B	1,080 ^C	11,850 ^A
Animal production	4,170^B	6,690^A	16,530^A	2,640^A	13,940^A	13,980^A	5,110^A	63,060^A
Beef cattle ranching and farming, including feedlots	3,180 ^B	4,760 ^A	6,550 ^A	800 ^A	10,880 ^A	10,420 ^A	3,650 ^A	40,220 ^A
Dairy cattle and milk production	F	570 ^C	6,920 ^A	860 ^A	1,050 ^B	F	220 ^D	9,930 ^A
Hog and pig farming	140 ^E	200 ^D	1,230 ^A	550 ^A	270 ^D	300 ^D	120 ^D	2,810 ^A
Poultry and egg production	70 ^E	100 ^D	710 ^B	350 ^A	240 ^C	200 ^D	110 ^D	1,770 ^A
Other animal production	600 ^D	1,060 ^C	1,120 ^B	100 ^B	1,480 ^B	2,930 ^B	1,030 ^C	8,320 ^A
Total	7,950^A	14,630^A	32,800^A	4,020^A	35,260^A	27,090^A	9,230^A	130,970^A
Average total income (\$)								
Crop production	39,592	86,606	91,372	155,963	68,051	107,309	17,825	80,523
Oilseed and grain farming	38,419	86,625	93,843	156,836	69,629	109,369	18,382	82,881
Potato farming	F	82,423	73,575	147,033	69,828 ^E	94,652 ^E	F	77,784
Other vegetable (except potato) and melon farming	F	74,277	62,948	F	62,159	90,089	18,899	64,735
Fruit and tree nut farming	41,299	92,129	89,582	140,858 ^E	73,022	120,920	15,528	85,551
Greenhouse, nursery and floriculture production	40,160	98,581	80,841	132,416	66,442	80,557 ^E	18,044	75,776
Other crop farming	40,624	84,499	84,129	154,239	61,030	103,968	16,355	72,825
Animal production	38,940	76,132	83,759	148,796	66,637	94,222	16,946	75,803
Beef cattle ranching and farming, including feedlots	38,602	76,106	80,607	134,415	59,964	93,380	17,499	69,839
Dairy cattle and milk production	F	57,181	86,660	150,261	74,113	F	21,913 ^E	87,305
Hog and pig farming	46,605 ^E	74,799 ^E	80,828	130,686	61,538	82,774 ^E	19,959	84,264
Poultry and egg production	37,734 ^E	F	95,628	174,155	91,878	91,738	15,990 ^E	102,697
Other animal production	36,824	86,376	79,937	213,698	107,357	98,271	13,630	82,462
Total	39,245	81,837	87,521	150,950	67,485	100,553	17,336	78,252

Table 8
Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2004				
	All families	Family size			
		2	3	4	5 or more
number					
Canada					
Under \$10,000 ²	6,590 A	3,720 B	990 B	880 A	1,010 B
\$10,000 to \$19,999	5,700 A	3,400 B	950 C	650 B	700 B
\$20,000 to \$29,999	9,970 A	6,390 A	1,200 B	1,250 B	1,120 B
\$30,000 to \$39,999	12,790 A	7,690 A	1,980 B	1,700 B	1,400 B
\$40,000 to \$49,999	12,750 A	6,760 A	2,230 B	1,960 B	1,810 B
\$50,000 to \$99,999	51,300 A	20,740 A	9,950 A	10,670 A	9,950 A
\$100,000 and over	31,900 A	9,240 A	6,870 A	7,990 A	7,780 A
Total	130,970 A	57,930 A	24,190 A	25,100 A	23,760 A
dollars					
Average income	78,252	66,006	83,382	88,806	91,729
Median income	64,338	51,590	72,410	76,005	78,251
number					
Atlantic provinces					
Under \$10,000 ²	220 B	120 C	30 B	30 D	40 C
\$10,000 to \$19,999	220 B	120 C	60 D	x	x
\$20,000 to \$29,999	380 B	200 B	60 D	70 D	40 D
\$30,000 to \$39,999	480 B	290 B	70 D	80 D	50 D
\$40,000 to \$49,999	430 B	180 B	100 C	100 D	60 D
\$50,000 to \$99,999	1,560 A	560 B	360 B	350 B	290 B
\$100,000 and over	830 A	180 B	180 B	230 B	240 B
Total	4,110 A	1,650 A	860 A	860 A	740 A
dollars					
Average income	67,576	53,633	69,601	79,263	82,470
Median income	57,497	45,096	61,542	68,033	75,217
number					
Quebec					
Under \$10,000 ²	740 B	370 C	130 C	120 D	110 D
\$10,000 to \$19,999	800 B	430 C	150 D	130 D	80 D
\$20,000 to \$29,999	1,440 B	890 B	180 D	160 D	220 D
\$30,000 to \$39,999	1,900 B	910 B	410 C	310 C	270 D
\$40,000 to \$49,999	2,030 B	970 B	400 C	400 C	260 C
\$50,000 to \$99,999	7,420 A	2,120 B	1,740 B	1,910 A	1,650 A
\$100,000 and over	3,540 A	690 B	770 B	990 B	1,120 B
Total	17,870 A	6,360 A	3,790 A	4,000 A	3,710 A
dollars					
Average income	69,577	56,317	70,593	77,412	82,923
Median income	61,333	45,981	65,367	71,001	77,175

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2004				
	All families	Family size			
		2	3	4	5 or more
number					
Ontario					
Under \$10,000 ²	1,310 B	820 C	170 D	150 C	170 C
\$10,000 to \$19,999	1,090 C	640 C	220 E	90 A	140 E
\$20,000 to \$29,999	1,910 B	1,230 C	200 D	280 D	200 E
\$30,000 to \$39,999	2,830 B	1,800 B	420 D	350 D	260 D
\$40,000 to \$49,999	2,630 B	1,420 C	520 D	300 C	400 D
\$50,000 to \$99,999	12,040 A	4,750 B	2,390 B	2,600 B	2,320 B
\$100,000 and over	8,610 A	2,120 B	1,930 B	2,000 B	2,570 B
Total	30,410 A	12,790 A	5,840 A	5,760 A	6,050 A
dollars					
Average income	84,652	69,842	89,242	93,468	103,107
Median income	70,367	53,552	78,291	81,458	90,487
number					
Manitoba					
Under \$10,000 ²	700 B	350 B	110 D	110 B	130 C
\$10,000 to \$19,999	690 B	400 C	110 D	80 C	120 D
\$20,000 to \$29,999	1,220 B	810 B	160 D	120 A	150 D
\$30,000 to \$39,999	1,300 B	780 B	200 D	150 C	180 C
\$40,000 to \$49,999	1,230 A	620 B	220 C	170 A	230 C
\$50,000 to \$99,999	4,490 A	1,780 A	820 A	990 A	910 A
\$100,000 and over	2,480 A	690 B	500 B	630 B	650 A
Total	12,110 A	5,410 A	2,110 A	2,250 A	2,350 A
dollars					
Average income	70,161	59,343	75,641	80,952	79,501
Median income	57,218	45,111	62,676	71,831	69,137
number					
Saskatchewan					
Under \$10,000 ²	1,520 B	840 B	220 B	230 B	230 C
\$10,000 to \$19,999	1,320 B	800 B	240 D	150 C	130 C
\$20,000 to \$29,999	2,330 B	1,530 B	240 B	330 C	240 C
\$30,000 to \$39,999	2,880 B	1,820 B	360 B	400 C	300 B
\$40,000 to \$49,999	2,950 A	1,540 B	560 C	490 C	380 B
\$50,000 to \$99,999	11,170 A	5,050 A	2,050 B	2,130 A	1,920 B
\$100,000 and over	5,630 A	1,910 B	1,200 B	1,410 B	1,100 B
Total	27,790 A	13,480 A	4,870 A	5,150 A	4,290 A
dollars					
Average income	69,783	62,406	74,441	78,632	77,106
Median income	59,717	51,450	68,034	69,616	69,491

See footnotes at the end of the table.

Table 8 – continued

Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector

Family total income group ¹	2004				
	All families	Family size			
		2	3	4	5 or more
	number				
Alberta					
Under \$10,000 ²	1,680 B	920 C	250 E	200 B	290 D
\$10,000 to \$19,999	1,220 B	790 C	110 E	140 D	170 D
\$20,000 to \$29,999	2,120 B	1,410 B	250 D	230 D	220 D
\$30,000 to \$39,999	2,710 B	1,740 B	420 D	280 D	280 C
\$40,000 to \$49,999	2,780 B	1,650 B	370 C	380 C	370 C
\$50,000 to \$99,999	12,040 A	5,290 A	2,150 B	2,160 B	2,450 B
\$100,000 and over	9,020 A	3,080 B	1,960 B	2,300 B	1,670 B
Total	31,570 A	14,870 A	5,540 A	5,700 A	5,460 A
	dollars				
Average income	87,712	73,254	98,320	102,771	100,652
Median income	69,627	55,779	81,662	86,035	80,108
	number				
British Columbia					
Under \$10,000 ²	440 B	290 C	80 C	40 B	30 A
\$10,000 to \$19,999	360 B	220 C	50 E	40 D	40 C
\$20,000 to \$29,999	570 B	350 B	100 D	80 D	50 D
\$30,000 to \$39,999	670 B	360 B	110 C	140 C	60 C
\$40,000 to \$49,999	690 B	380 B	70 B	130 D	110 C
\$50,000 to \$99,999	2,590 A	1,200 A	440 B	530 B	420 B
\$100,000 and over	1,780 A	570 B	330 B	440 B	440 B
Total	7,120 A	3,370 A	1,190 A	1,390 A	1,160 A
	dollars				
Average income	83,780	68,920	86,171	101,214	103,602
Median income	62,766	53,013	71,620	67,919	80,218

1. Based on family income from all sources: farm (net operating income) and off-farm income.
 2. Includes losses.

Table 9-1
Average total income of farm families by quintile, unincorporated sector by province

Province	2004					
	Quintiles					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	12,334	43,746	64,945	92,030	178,197	78,252
Newfoundland and Labrador	2,715	38,581	56,938	87,271	145,050	65,580
Prince Edward Island	227	41,226	59,802	84,794	140,960	65,439
Nova Scotia	14,709	37,526	56,789	82,553	148,771	68,330
New Brunswick	13,768	39,772	58,477	84,227	144,109	68,864
Quebec	15,451	42,583	61,298	84,636	144,119	69,577
Ontario	15,770	48,243	71,225	100,088	187,807	84,652
Manitoba	9,542	38,222	58,053	83,401	161,993	70,161
Saskatchewan	8,956	41,585	60,321	85,532	152,487	69,783
Alberta	12,437	46,490	70,709	99,940	208,872	87,712
British Columbia	10,638	41,408	62,777	91,587	212,342	83,780

Table 9-2
Average total income of farm families by quintile, unincorporated sector by farm type, Canada

Farm type	2004					
	Quintiles					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	15,528	45,963	68,120	95,365	177,387	80,523
Oilseed and grain farming	16,066	47,925	70,643	98,171	181,612	82,881
Potato farming	-1,779	43,445 ^E	F	87,102 ^E	191,068	77,784
Other vegetable (except potato) and melon farming	12,563	33,220	52,732	75,088	146,521	64,735
Fruit and tree nut farming	20,195	46,858	64,391	95,657	199,970	85,551
Greenhouse, nursery and floriculture production	14,789 ^E	43,840	63,175	89,802	166,495	75,776
Other crop farming	14,914	40,814	62,091	89,292	156,505	72,825
Animal production	8,923	41,577	62,007	88,126	178,372	75,803
Beef cattle ranching and farming, including feedlots	7,010	37,798	56,855	80,704	166,878	69,839
Dairy cattle and milk production	26,539	57,017	78,129	106,744	166,970	87,305
Hog and pig farming	16,489	50,899	74,421	101,441	178,360	84,264
Poultry and egg production	22,519	57,141	82,035	125,791	227,004	102,697
Other animal production	-1,125	39,379	60,129	90,697	221,077	82,462
Total	12,334	43,746	64,945	92,030	178,197	78,252

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 analysed. 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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenue and expenses, and off-farm income of operators and their families compose the variables produced by the CAIS/TDP.

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the CAIS/TDP 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 the sales has to come from agricultural activities. The sampling frame does not include 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 collection system) file.

3. An evaluation of data quality is presented in the section on Data accuracy.

For the unincorporated sector, these returns comprise the following:

- a T1 General — Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- 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 Canadian Agricultural Income Stabilization Program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A — CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use 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.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A — NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used the form T1163 for one operation and a separate form T1164, Statement B — NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

Provincial allocation and stratification of the sampling frame for the unincorporated farms

The sampling frame for the unincorporated farms is stratified by province and territory. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The predetermined total sample size of the survey is allocated, using the square-root allocation algorithm, to ensure adequate representation of all provinces, except Newfoundland and Labrador and the three territories where a census is performed. Following the square-root allocation, a substantial number of records are manually inserted to make adjustments for estimation errors (particularly to lower the coefficient of variation) and to improve quality in general.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into a maximum of eight strata whose boundaries are based on gross farm income. The smallest two upper stratum boundaries and sampling rates are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining, intermediate strata (three to six, where applicable) all have their upper boundaries determined by Sethi's algorithm.⁵

Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2004, the sampling

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

5. The Sethi's algorithm is described in Sethi, V. K. "A Note on Optimum Stratification of Populations for Estimating the Population Means", *Australian Journal of Statistics*, Vol. 5, 1963, pp. 20-33.

rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 29% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns have been used to complete the unincorporated sample of the taxation data and since the 2003 taxation year, a substantial number of joint CAIS-CRA tax returns have also been used. (For the 1997 to 2002 taxation years, a substantial number of joint NISA-CRA tax returns had also been used.) When CRA receives an electronic tax return or a joint CAIS-CRA tax return, it is classified as "clean" or "unclean" depending on 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 taxation data.

Sample selection of unincorporated farms

Until the 2001 taxation year, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2004.

Once the sample allocation within the strata is completed, the sample is selected using a stratified pseudo-random sampling technique. Each record that is eligible for selection is assigned a three-digit hash number using a pseudorandom number generator to generate a number between 000 and 999. For the unincorporated farms, hash numbers are derived from the Social Insurance Number (SIN). Thus, when selecting a proportion p of records in a stratum where p is a value in the interval $[000,999]$, all hashes which have their last three digits less than or equal to p are chosen. The same SIN will produce the same hash number to be assigned to that record, so identical SIN will be chosen year after year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries, it will always be included if moving upwards. Conversely, it will be pre-specified if moving downwards.

For the 2004 taxation year, the sample included about 192,000 returns of individuals operating unincorporated farms. Of the 165,000 returns classified as farms according to the NAICS, 157,800 were single unincorporated farms.

Data processing

Statistics Canada (STC) sends the sample selection specifications to CRA. Unincorporated farm data originating from printed forms are captured by CRA staff at several CRA regional taxation centres and forwarded to STC in electronic format. CRA also supplies STC with the electronically filed returns and with data from the joint CAIS-CRA farming return throughout the year. All CAIS returns are processed at the Winnipeg Tax Centre.

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 errors, inconsistencies, extreme values, etc. in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. As a final check, records of taxfilers that contribute the most for each income and expense item at the provincial level are analysed 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 each represents of the summed value is calculated. This same proportion is then used to split the aggregate value reported by the 'recipient' into the component parts.

Estimation: Total income of farm family

Family total income is derived from personal income tax returns of each family member. Prior to the estimation, two steps are performed:

1. identification of farm families;
2. exclusion of certain types of records.

Identification of farm families

Farm families are identified by linking two source files. One contains the Canadian Agricultural Income Stabilization and Taxation Data Program's (CAIS/TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed by Small Area and Administrative Data Division (SAADD). Records are linked (and farm families⁶ are identified) through the Social Insurance Number (SIN).

SAADD's Family Formation Process⁷ is as follows: Family units are formed by linking personal income tax records. Various fields on a tax return are used in the linkage process. Among these fields, the most often used are SINs (of the taxfiler and of the taxfiler's spouse), Address, Marital Status, Gender, Age, and Surname. The initial population used to develop the family unit comprises all taxfilers for the reference year.

Exclusions

The following records are removed from the farm family file prior to the estimation of family income:

1. "Persons not in census families⁸" are excluded because they do not constitute a family.
2. Families in which members derived all of their farm revenues from non-agricultural sources. (See the definition of "non-farmer" in Data quality, concepts and methodology — Glossary.)
3. Families in which members are involved in more than one farming operation. These families are excluded in order to produce statistics by various farm characteristics such as farm type and farm typology group (consult Appendix I for definition).
4. Families operating a farm showing a gross operating revenue of less than \$10,000.

Estimation

The estimation is based on the premise that each sampled unit represents, in addition to itself, a certain number of unsampled units in the population. A weight is attached to each record in the farm family file to reflect this representation.

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 of taxfilers, each entity is assigned an initial weight, which reflects the proportion of the population actually observed in the CAIS/TDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The initial weight (WGT_1) of the sampled members in the CAIS/TDP is calculated as follows:

-
6. Families refer to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
 7. For more information on concepts and methodology, an unpublished paper, **Overview of the Taxation Family File (T1FF) Processing** may be obtained by contacting Small Area and Administrative Data Division, (613) 951-9720.
 8. Persons not in census families (previously non-family persons) are household members who do not belong to a couple family or a lone-parent family.

$$WGT_1 = (N_h/n_h) * \text{Partnership share}$$

where N_h is the population size for stratum h
 n_h is the sample size for stratum h, and
 WGT_1 is the weight of the sampled member(s) within each family.

The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The weight is then multiplied by the partnership share of the entity.

The final estimation weight (WGT_F) used in the estimation of total farm revenue and expense items for families is the sum of the initial weight for all sampled members in the CAIS/TDP within each family. It is calculated as follows:

$$WGT_F = \text{sum of } WGT_1 \text{ for all sampled members within each family.}$$

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 farm typology group or a combination of these variables.

Off-farm income

Off-farm income estimates are produced by adding the off-farm income components of family members and applying the appropriate family weight to each record. (N.B. Each record corresponds to a family.) Then, the weighted data from all the sampled families are summed to the needed level of aggregation.

In order to calculate the family weight ($FWGT_i$), the following steps are taken:

First, for each sampled and unsampled tax record with either positive gross farm income or non-zero net farm income in the population, the probability of non-selection was calculated as follows:

$$PN_{ij} = 1 - n_h/N_h$$

where n_h is the sample size for stratum h,
 N_h is the population size for stratum h, and
 PN_{ij} is the probability of non-selection for member j in family i.

For all other records, the probability of non-selection is set to 1.

$$PN_{ij} = 1.$$

Secondly, for each family, the probability of not selecting one member of the family from the initial CAIS/TDP sample was calculated as follows:

$$PNF_i = PN_{i1} * PN_{i2} * \dots * PN_{in}$$

where PNF_i is the probability of non-selection for family i, and
 n is the number of members in family i.

Finally, for each family, the family weight was calculated as follows:

$$FWGT_i = 1 / (1 - PNF_i)$$

where $FWGT_i$ is the family weight for family i.

The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items.

For statistical purposes, the estimates presented in the publication cover families operating a single unincorporated farm with total farm operating revenues equal to or greater than \$10,000.

Data for the three territories are excluded.

Data confidentiality

STC 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 and farm families is rounded to the base of 10 and the estimates for the other variables in that 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 families contained in this data product are based on the 2004 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2004 data were collected in 2005.

Revisions

Data from the CAIS/TDP are not subject to revision.

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, off-farm income, total income and total income **adjusted for** capital cost allowance of farm families. The estimates are produced at different aggregation levels such as province, type of farm and farm typology group. (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 less total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments, for tax purposes.

Off-farm income: the sum of six sources of income: wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers (excluding pension amounts) and other off-farm income.

Total income: the total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

Total income adjusted for capital cost allowance: the total income **adjusted for** capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

Industrial classification

Starting with the 2001 reference year, the CAIS/TDP 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 and the comparability of the three economies. NAICS is based on a production-oriented or supply-based conceptual framework. This means that producing units that use similar production processes are grouped together in NAICS. By grouping businesses that use similar production processes, data classified according to NAICS are more suitable for the analysis of production related issues such as productivity or 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 industries, and the sixth digit designates national industries. (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). Consult Appendix II to obtain a complete set of farm types available in the CAIS/TDP.

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.

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 error, 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 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, tabulation, etc.) 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 (CV), 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 CV. In this publication, the CV is used to measure the sampling error of the estimates.

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

Text table 1
CV rating system

CV 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 CV. 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 CV of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the CV. 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 CV 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 CV. 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 market income and net market income **adjusted for** capital cost allowance (CCA) are in that situation and therefore, the CVs 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 CV 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 CVs. Data quality symbols are assigned as follows: 1) When the CV of both components is below 35.00% and the CV 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 CV 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 CV 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”.

Variables for which a CV cannot be calculated have been handled in a similar manner.¹

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

1. The CV for the variables total income and total income **adjusted for** capital cost allowance cannot be evaluated. Total income is the sum of off-farm income and net operating income and is calculated in two different steps.

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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) 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 their tax returns. Melons may be classified under either fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that 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 III — Further notes on data limitations.)

ii) 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.

iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.

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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) 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 CAIS/TDP 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.

Changes over time

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

- 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.
- Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 1999, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm family income. RRSP income is part of other off-farm income.
- Farm families are modeled after 'Census families'. The definition of a census family has evolved over time. A census family now refers to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
- The comparability of government social transfers estimates is affected by the implementation of different provincial family benefits programs in the last half of the 1990s. Provincial family benefits are included in the farm family income series.
- The comparability of other off-farm income and program payments and insurance proceeds estimates are affected by the replacement of the Net Income Stabilization Account (NISA) program by the CAIS program in 2003.¹ NISA withdrawals by unincorporated operators are included in other off-farm income while payments delivered through the CAIS program are included in program payments and insurance proceeds. (For more details, also refer to the "Program payments and insurance proceeds" item in the section Data quality, concepts and methodology — Glossary.)

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

1. The CAIS program was actually implemented in 2004.

Starting with the 2001 reference year, the CAIS/TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the CAIS/TDP 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 families included in the domain. A domain is defined as a region, a type of farm, a farm typology group, 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 families is shown in certain tables of the publication. Net market income **adjusted for CCA** and total income **adjusted for CCA** are also shown in certain tables.

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.

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. 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 and seed potatoes, except sweet 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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) 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.

Animal aquaculture (NAICS code 1125), which became part of the agriculture sector under NAICS, is not included in the CAIS/TDP estimates.

(Consult Appendix II to obtain a complete set of farm types available in the CAIS/TDP.)

Farm typology group: The classification of farm families based on characteristics of the farm and the family. Farms and farm families are sorted into seven categories based on age of operator, dependence on farm revenues and income level:

- Pension farms
- Lifestyle farms
- Low-income farms
- Small farms
- Medium farms
- Large farms
- Very large farms

(Refer to Appendix I for a detailed description of each type.)

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.

Median income: The value of income for which half of the units in the population have lower incomes and half have higher incomes.

Net market income adjusted for capital cost allowance (CCA): The sum of total operating revenues less 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 less 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:** is the sum of total operating revenues less total operating expenses minus net program payments.

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.

Off-farm income: The sum of six sources of income:

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.
- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec family allowances (starting with 1994 estimates), the Ontario Child Care Supplement for Working Families (beginning in 1998), the Saskatchewan Child Benefit (beginning in 1998), the Alberta Family Employment Tax Credit (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), and the British Columbia Earned Income Benefit (beginning in 1998).
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA) (see box below), and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

In this publication, total income (farm and off-farm income) for farm families applies to families operating a single unincorporated farm.

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).

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).

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 Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program¹
- 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

Exclusions: NISA withdrawals are not included in program payments (see box below) for unincorporated farms.

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.

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

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.

The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts require producers to withdraw all their funds by March 31, 2009.

Withdrawals from Fund 2 by unincorporated producers are included in off-farm income.

Quintile: Any of the four values that divide the units of a frequency distribution into five classes each containing the fifth (20%) of the total number of units such that the values corresponding to the units in one class are less than the first quintile, those in a second class are greater than the first quintile and less than the second quintile, and so on throughout. Quintile can also refer to each of the five classes that were created.

Total income: The total income of each taxfiling member of the family. It is the sum of the net operating income and the off-farm income of a family involved in a single, unincorporated farm.

¹ The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrates 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 is a whole-farm program available to eligible farmers regardless of the commodities they produce.

Total income adjusted for capital cost allowance (CCA): The total income **adjusted for** capital cost allowance of each taxfiling member of the family. It is the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of a family involved in a single, unincorporated farm.

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

Farm typology

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology¹ that categorizes farms into more homogeneous groups than a classification based on their size, their contribution to total agricultural production, or national net farm operating income. The definitions have evolved over the past few years. The AAFC farm typology is similar in many respects to the typology developed by the Economic Research Service (ERS),² U.S. Department of Agriculture, to monitor the diverse needs of small farm businesses in the United States. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups.

The AAFC typology classifies farms into more homogeneous groups based on five factors:

- age (retirement farms)
- dependence on off-farm income (lifestyle farms)
- total family income (low-income farms)
- revenue class
- organizational structure (non-family farms)

Originally, the AAFC typology was developed to better target the needs of individual farms and farm families using the Farm Financial Survey (FFS). This typology has been slightly modified and adapted to the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) — farm family series.³

The typology definitions used for the CAIS/TDP — farm family series — are presented hereunder.

Typology definitions

Farms and farm families were sorted into seven categories based on age of operator, dependence on farm revenues and income level. The following describes in detail the characteristics of each type.

Non-business-focused farms

Pension (family) farms are farms in which the oldest operator is 65 years of age and older or is aged 60 to 64 and receiving pension income. This group represents farmers, approaching or in retirement, who may be downsizing or will be in the process of selling off or transferring the farm to their children in the next few years. It is expected that these farmers would not readily adopt new technology at this stage in their life cycle. Therefore, by identifying these

1. Discussion of the AAFC farm typology can be found in the brochure **Characteristics of Canada's Diverse Farm Sector**, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.

2. Discussion of the ERS farm typology can be found in the brochure **America's Diverse Family Farms — Assorted Sizes, Types and Situations**, ERS Agriculture Information Bulletin No. 769, May 2001.

3. The main differences between the two data sources are the following: a) The CAIS/TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (Hutterite colonies and other communal operations, non-family corporations and co-operatives) while the CAIS/TDP does not include them. c) The low-income cutoff used in the "low-income farms" group varies between data sources. The CAIS/TDP defines the low-income farms based on the low-income cutoff (LICO) for a family of four living in rural Canada while the FFS defines the low-income farms based on the LICO with an adjustment for capital cost allowance. d) The FFS "retirement farms" group excludes family farms with younger family members involved in the day-to-day operation of the farm — in order to better define farms which may be sold in the near future to non-family members. The CAIS/TDP "pension farms" group does not distinguish whether children are involved.

farmers, it would be easier to determine the impact of a policy encouraging the adoption of new technology on other types of farms.

Lifestyle (family) farms are farms that are not operated by full-time farmers. They are defined as farms with gross farm revenues between \$10,000 and \$49,999 that are operated by families with off-farm income equal to or greater than \$50,000, and that do not fall into the pension category. Generally, these families rely almost exclusively on off-farm employment for their main source of income and operate a farm for reasons of “lifestyle” choice or perhaps tax purposes. These farms do not report significant net farm operating income.

Low-income (family) farms are farms with gross farm revenues between \$10,000 and \$99,999 that are operated by families with a total family income⁴ below the low-income cutoff.⁵ They do not fall into either the pension or lifestyle categories. This group represents farms or farm families that are struggling financially. Similar to the previous group, these families rely almost exclusively on off-farm employment for their main source of income. These farms are unable to reach economies of size or scale, resulting in low or negative margins.

Business-focused farms

Small and medium (family) farms are viable small- to medium-size farms that may expand over time. Small farms are those farms with gross farm revenues between \$10,000 and \$49,999 and medium farms with gross farm revenues between \$50,000 and \$99,999. These two categories do not fall into any of the previous categories. Due to the small size of their operations, these families rely heavily on off-farm income; however, these farms tend to have higher operating margins than other farms in their size category.

Large (family) farms are defined as farms with gross farm revenues between \$100,000 and \$499,999 that do not fall into the pension category. Farm families operating these farms generally receive more than 50% of their total family income from the farm.

Very large (family) farms are those farms with gross farm revenues of \$500,000 or more that do not fall into the pension category.

4. Total family income is the sum of net farm operating income as reported for tax purposes (i.e., taking into account inventory adjustments, capital cost allowance, etc.) and off-farm income.

5. Statistics Canada defines the low-income group based on the low-income cutoff for a family of four living in rural Canada. In 2004, this value was \$26,015.

Appendix II

List of farm types

Text table 1

List of farm types available in the Canadian Agricultural Income Stabilization and 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
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 ⁴	yes

See footnotes at the end of the table.

Text table 1 – continued

List of farm types available in the Canadian Agricultural Income Stabilization and 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
Animal aquaculture	1125 ⁵	no
Animal aquaculture	112510 ⁵	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 Canadian Agricultural Income Stabilization and Taxation Data Program in absence of detailed information on tax returns.

4. Poultry hatcheries are included in CAIS/TDP estimates starting with reference year 2001.

5. Not included in CAIS/TDP estimates.

Appendix III

Further notes on data limitations

Impact on farm type classification

In the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP), some farms cannot be assigned under 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 respectively to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified respectively to 111940, Hay farming and 111999, All other miscellaneous crop farming. In the CAIS/TDP, 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.)
- For most data sources, taxfilers do not have to provide detailed information on fruits and vegetables when filling their tax returns. 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 CAIS/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that 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 CAIS/TDP to make a distinction between the two 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 to be included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the CAIS/TDP, 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 to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. Under NAICS Canada, these farms are to be coded respectively to 111219, Other vegetable (except potato) and melon farming and to 111419, Other food crops grown under cover. In the CAIS/TDP, 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 a slight underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the CAIS/TDP, there is only one commodity code for exotic poultry, such as emus and ostriches, and for horses, ponies, dogs, etc. 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 the proper NAICS industry or national industry code. However, this has no impact on the types of farms presented in this publication since these farms are included in the appropriate standard farm types.¹ Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) are imputed to a greater extent for 1996 and beyond since the unincorporated source of electronically filed taxation data has no breakdown of grains and oilseeds available. This may result in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this has no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the 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 to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the CAIS/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

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

Appendix IV

Other related product

To satisfy various user needs, the Agriculture Division offers a number of products and services as well as customized products.

- **Extraction System of Agricultural Statistics (ESAS) – CD-ROM**

The **Extraction System of Agricultural Statistics** (ESAS) CD-ROM (Statistics Canada catalogue no. 21F0001XCB) is a compilation of the most commonly requested estimates from the Whole Farm Database (WFDB). This CD-ROM product has been designed to provide users with desktop access to a wide array of physical and financial farm statistics. The system offers:

- a complete itemization of operating revenues and expenses
- sources and levels of farm and off-farm income for operators and farm families
- data on assets, liabilities and capital investments for farms
- information on land use and livestock inventories

Data are available for selected years by region, type of farm and revenue class.

- **Customized requests**

For specialized needs, users may request customized tables on a cost-recovery basis. Customized tables are available on paper or on diskette, on CD-ROM or by e-mail.

- Those interested in learning more about the WFDB should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. This product, Catalogue no. 21F0005GIE, is also available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

To order WFDB products and services or for more information, please write to the:

Whole Farm Data Projects Section
Agriculture Division
Statistics Canada
12th Floor, Jean Talon Building
Ottawa, Ontario
K1A 0T6

Other ways to reach us:

Toll-free: 1 800 465-1991
Fax: (613) 951-3868
E-mail: agriculture@statcan.ca