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# Farm Financial Survey

2006



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2006

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- . 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<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- <sup>P</sup> preliminary
- <sup>r</sup> revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- <sup>E</sup> use with caution
- F too unreliable to be published

## Notes

Throughout this publication:

Codes **a** to **e** in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on [Data Reliability](#) to obtain information on the signification of the codes.

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

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## Farm Financial Survey Highlights – averages per farm

### Assets, Liabilities and Net Worth:

Average net worth of Canadian farms increased 15% in 2005, compared with 2004, to \$1,035,944 mainly due to strong gains in average total farm assets. Average farm liabilities increased 4% to \$247,434, while average farm assets increased 13% to \$1,283,378 for this period.

In recent years, average total farm liabilities have increased. However, average total farm assets have grown a larger amount. In the five year period since 2001, the average net worth of all farms has increased 23%. Over this five year period, average farm liabilities were up \$52,390 per farm (27%), while average farm assets increased \$244,461 (24%).

The debt-to-asset ratio is a measure of the reliance of farm operations on debt. This ratio declined on average from 20.9% in 2004 to 19.3% in 2005. The average debt-to-asset ratio still remained slightly higher than it was five years earlier, in 2001 (18.8%). The increase indicates that on average farms are marginally more reliant on debt than they were five years ago.

The decline in the debt-to-asset ratio in 2005 was the result of a strong increase in average asset values while average farm liabilities increased modestly. Of the major farms types, greenhouse and nursery operations have the highest debt-to-asset ratio, at 34.9%.

Farm types with the largest increases in average net worth in 2005 over 2004 were; fruit operations (32%), egg (29%), vegetable (28%), hog (27%) and potato (21%). The increases are largely due to rising asset values, although some of the major farm types also reported lower average farm liabilities in 2005. Average liabilities declined for potato, beef and poultry farms.

Egg operations reported the highest gains in average net worth over this five year period (75%), followed by fruit farms (55%), dairy and poultry (33%), and hog operations (31%).

Average net worth increased 15% for grain and oilseed farms in 2005, following 3 years of very little change. The average net worth of grain and oilseed operations was 29% higher than 2001, as average total farm assets grew more than average liabilities.

Greenhouse and nursery operations had the smallest increase in average net worth among the major farm types, with a 4% increase in 2005 and only 3% since 2001. Average total farm assets for greenhouse and nursery operations rose \$140,905 compared with an increase of \$115,186 in average liabilities since 2001.

Higher values for farm land and buildings were an important component of rising overall asset values. Land and buildings typically represent the largest asset of farm operations. Land and buildings comprised 56% of total farm assets in 2005, up from 52% in 2001. The average value of land and buildings increased 32% since 2001 while all other assets combined increased 14% over this period.

Quota is a very substantial asset for those farm types that hold it. The average value of quota has increased 49% since 2001. Since quota is not held by all farms, the overall impact is less than land and buildings.

### Revenue, Expenses and Net Cash Income:

Canadian farm operations reported an increase in both average gross farm revenue (6%) and average farm operating expenses (6%) in 2005. Fuel for machinery was an important contributor to higher operating expenses, especially for crop producers. On average fuel for machinery rose 18% in 2005. On the other hand, feed, supplements and hay expenses declined 10% on average in 2005. Lower grain and oilseed prices likely contributed to this decrease.

Average net cash income increased 5% in 2005, marking the second consecutive year of increase after hitting a five year low in 2003. Average net cash income was still below 2001 levels. Average revenue dipped from 2001 to 2003,



before recovering slightly in 2004 and 2005. In 2005, average revenue per farm exceeded 2001 levels. Average operating expenses have continued to rise throughout this period.

July 2005 marked an important event with the re-opening of the US border for the export of live cattle from Canada. Average revenue from the sale of cattle from beef farms rebounded in 2005 from a low in 2004 and surpassed 2003 levels (the border closed in May 2003). In 2005, average gross farm revenue from all sources had not yet to returned to pre-BSE levels for beef farms.

Grain and oilseed farms reported a modest 3% increase in average gross farm revenue in 2005, up 15% since 2001. Average farm operating expenses have climbed much faster, increasing 8% in 2005 and 28% since 2001. In 2005, rising costs for fuel for machinery and herbicides, insecticides and fungicides were the largest contributor to higher average operating expenses. The result has been a decline in average net cash income for grain and oilseed farms, down 28% in 2005 and 36% since 2001.

Average gross farm revenue of potato farms has increased steadily and substantially over the past five years, gaining 48% from 2001 to 2005. However, average operating expenses have also increased substantially, rising 49% since 2001. The result has been a fluctuating average net farm cash income over this period, with 2005 being a good year due to a slight decline in the average operating expenses of potato farms. Average net cash income of potato farms increased 57% in 2005, compared with 2004 which was the lowest over the five year period.

Average net cash income of vegetable farms also improved from 2004, with an increase in average gross farm revenue of 14%. Average operating expenses rose 8%, resulting in a 66% increase in average net farm cash income in 2005.

Revenue and expenses increased for fruit farms in 2005, leading to a 23% increase in average net farm cash income.

Despite the rise in average operating expenses, up 18% from 2004, average net cash income for greenhouse and nursery operations increased for the first time in five years, gaining 17%. In 2005, Greenhouse and nursery operations reported a 17% increase in average gross farm revenue, however this was only 6% higher than 2001.

Hog farm operators reported higher average gross farm revenue for the third consecutive year in 2005, following a year of decreased revenues in 2002. Average operating expenses have also been increasing over the five year period, and were up 10% in 2005. Hog producers average net cash income increased 10% in 2005, although this was still 21% lower than the 2001 average.

Average net cash income for dairy and poultry farms increased 13% and 25% respectively in 2005.

### **Capital Investments and Sales:**

Canadian farms continue to make investments in their operations at levels on par with the past several years. The average Canadian farm operation invested \$52,960 in capital items in 2005. This was a 3% increase over 2004 and was similar to average capital investment in 2001. Machinery represents the largest amount of capital investments at an average of \$22,400 per farm in 2005. Farm real estate, quota and building construction were other main areas of investment.

Capital sales increased 9% in 2005, with the average farm selling \$17,294 in capital items. Machinery traded in, farm real estate and quota were the largest categories for capital sales. Average capital sales were 6% higher in 2005 than they were in 2001.

Table 1 Canadian and regional agriculture balance sheet — Totals

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	161,795 <i>a</i>	158,670 <i>a</i>	147,700 <i>a</i>	4,980 <i>a</i>	4,815 <i>a</i>	4,670 <i>a</i>
<b>Assets</b>	<b>\$'000,000</b>					
<b>Current:</b>						
Cash and short term investments	1,299 <i>a</i>	1,409 <i>a</i>	1,436 <i>b</i>	31 <i>b</i>	39 <i>c</i>	36 <i>b</i>
Accounts receivable	1,856 <i>a</i>	1,821 <i>a</i>	1,602 <i>a</i>	75 <i>a</i>	67 <i>b</i>	92 <i>a</i>
Supplies on hand (inputs)	2,890 <i>a</i>	2,996 <i>a</i>	2,584 <i>a</i>	64 <i>a</i>	70 <i>b</i>	83 <i>a</i>
Crops for sale	5,720 <i>a</i>	5,562 <i>a</i>	5,531 <i>a</i>	165 <i>a</i>	173 <i>b</i>	160 <i>b</i>
Market livestock	3,996 <i>a</i>	4,095 <i>a</i>	4,829 <i>a</i>	77 <i>a</i>	83 <i>a</i>	91 <i>a</i>
Other current assets	606 <i>b</i>	613 <i>b</i>	573 <i>a</i>	9 <i>b</i>	11 <i>c</i>	15 <i>c</i>
<b>Total current assets</b>	<b>16,366 <i>a</i></b>	<b>16,497 <i>a</i></b>	<b>16,553 <i>a</i></b>	<b>421 <i>a</i></b>	<b>443 <i>a</i></b>	<b>477 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	3,772 <i>a</i>	3,921 <i>a</i>	4,004 <i>b</i>	73 <i>b</i>	85 <i>b</i>	71 <i>b</i>
Breeding livestock	6,716 <i>a</i>	6,624 <i>a</i>	7,511 <i>a</i>	171 <i>a</i>	147 <i>a</i>	202 <i>a</i>
Machinery and equipment	28,523 <i>a</i>	28,566 <i>a</i>	27,913 <i>a</i>	802 <i>a</i>	791 <i>a</i>	841 <i>a</i>
Quota	23,657 <i>a</i>	25,807 <i>a</i>	26,373 <i>a</i>	1,332 <i>a</i>	1,348 <i>a</i>	1,411 <i>a</i>
Land and buildings	94,240 <i>a</i>	96,456 <i>a</i>	105,904 <i>a</i>	2,445 <i>a</i>	2,339 <i>a</i>	2,673 <i>a</i>
NISA	3,504 <i>a</i>	1,732 <i>a</i>	751 <i>b</i>	102 <i>a</i>	61 <i>b</i>	26 <i>b</i>
CSRA	17 <i>c</i>	11 <i>d</i>	4 <i>d</i>	...	...	...
Other long-term assets	531 <i>c</i>	413 <i>c</i>	542 <i>e</i>	21 <i>d</i>	17 <i>e</i>	9 <i>c</i>
<b>Total long-term assets</b>	<b>160,960 <i>a</i></b>	<b>163,530 <i>a</i></b>	<b>173,002 <i>a</i></b>	<b>4,946 <i>a</i></b>	<b>4,787 <i>a</i></b>	<b>5,233 <i>a</i></b>
<b>Total assets</b>	<b>177,326 <i>a</i></b>	<b>180,027 <i>a</i></b>	<b>189,555 <i>a</i></b>	<b>5,367 <i>a</i></b>	<b>5,230 <i>a</i></b>	<b>5,710 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	148 <i>c</i>	204 <i>c</i>	267 <i>e</i>	6 <i>d</i>	6 <i>d</i>	7 <i>c</i>
Advance Payments Program	513 <i>b</i>	607 <i>b</i>	662 <i>b</i>	14 <i>b</i>	19 <i>b</i>	15 <i>b</i>
Provincial government	49 <i>c</i>	53 <i>d</i>	47 <i>d</i>	4 <i>d</i>	6 <i>e</i>	10 <i>d</i>
Banks, trusts, etc.	3,756 <i>a</i>	3,847 <i>a</i>	3,623 <i>a</i>	177 <i>a</i>	164 <i>a</i>	172 <i>a</i>
Credit unions and caisses populaires	1,195 <i>a</i>	1,005 <i>a</i>	1,295 <i>b</i>	12 <i>d</i>	16 <i>d</i>	9 <i>d</i>
Private individuals	245 <i>b</i>	280 <i>c</i>	255 <i>c</i>	14 <i>e</i>	7 <i>d</i>	4 <i>c</i>
Machinery and supply companies	577 <i>b</i>	541 <i>b</i>	587 <i>c</i>	22 <i>b</i>	22 <i>c</i>	15 <i>c</i>
Others	426 <i>b</i>	511 <i>b</i>	490 <i>b</i>	21 <i>c</i>	20 <i>c</i>	26 <i>c</i>
<b>Total current liabilities</b>	<b>6,910 <i>a</i></b>	<b>7,048 <i>a</i></b>	<b>7,226 <i>a</i></b>	<b>270 <i>a</i></b>	<b>260 <i>a</i></b>	<b>257 <i>a</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	5,950 <i>a</i>	6,991 <i>a</i>	7,447 <i>a</i>	365 <i>b</i>	362 <i>b</i>	357 <i>a</i>
Provincial government	625 <i>b</i>	657 <i>b</i>	656 <i>b</i>	115 <i>b</i>	119 <i>c</i>	109 <i>b</i>
Banks, trusts, etc.	12,254 <i>a</i>	12,437 <i>a</i>	11,732 <i>a</i>	386 <i>a</i>	407 <i>b</i>	458 <i>b</i>
Credit unions and caisses populaires	6,182 <i>b</i>	5,954 <i>b</i>	5,571 <i>b</i>	17 <i>c</i>	23 <i>d</i>	15 <i>d</i>
Private individuals	3,096 <i>b</i>	3,465 <i>b</i>	2,884 <i>b</i>	86 <i>c</i>	69 <i>b</i>	70 <i>b</i>
Machinery and supply companies	1,057 <i>a</i>	893 <i>b</i>	921 <i>b</i>	40 <i>b</i>	48 <i>c</i>	41 <i>b</i>
Others	138 <i>c</i>	155 <i>c</i>	108 <i>c</i>	13 <i>c</i>	14 <i>e</i>	11 <i>c</i>
<b>Total long-term liabilities</b>	<b>29,301 <i>a</i></b>	<b>30,552 <i>a</i></b>	<b>29,320 <i>a</i></b>	<b>1,023 <i>a</i></b>	<b>1,042 <i>a</i></b>	<b>1,062 <i>a</i></b>
<b>Total liabilities</b>	<b>36,211 <i>a</i></b>	<b>37,600 <i>a</i></b>	<b>36,546 <i>a</i></b>	<b>1,293 <i>a</i></b>	<b>1,302 <i>a</i></b>	<b>1,319 <i>a</i></b>
<b>Net worth</b>	<b>141,115 <i>a</i></b>	<b>142,427 <i>a</i></b>	<b>153,009 <i>a</i></b>	<b>4,075 <i>a</i></b>	<b>3,928 <i>a</i></b>	<b>4,391 <i>a</i></b>

Table 1 Canadian and regional agriculture balance sheet — Totals

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	23,895 <i>a</i>	23,260 <i>a</i>	22,300 <i>a</i>	37,350 <i>a</i>	36,665 <i>a</i>	35,540 <i>a</i>
<b>Assets</b>	<b>\$'000,000</b>					
<b>Current:</b>						
Cash and short term investments	196 <i>b</i>	240 <i>b</i>	357 <i>d</i>	308 <i>b</i>	296 <i>b</i>	226 <i>b</i>
Accounts receivable	310 <i>b</i>	337 <i>b</i>	351 <i>b</i>	405 <i>b</i>	464 <i>b</i>	387 <i>b</i>
Supplies on hand (inputs)	420 <i>b</i>	417 <i>a</i>	408 <i>b</i>	603 <i>a</i>	658 <i>a</i>	596 <i>b</i>
Crops for sale	487 <i>b</i>	375 <i>b</i>	456 <i>b</i>	886 <i>b</i>	964 <i>a</i>	990 <i>a</i>
Market livestock	488 <i>b</i>	488 <i>b</i>	490 <i>b</i>	873 <i>a</i>	792 <i>a</i>	914 <i>a</i>
Other current assets	73 <i>c</i>	72 <i>c</i>	79 <i>b</i>	135 <i>c</i>	152 <i>c</i>	154 <i>b</i>
<b>Total current assets</b>	<b>1,972 <i>a</i></b>	<b>1,929 <i>a</i></b>	<b>2,142 <i>a</i></b>	<b>3,210 <i>a</i></b>	<b>3,327 <i>a</i></b>	<b>3,267 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	403 <i>b</i>	470 <i>c</i>	647 <i>c</i>	903 <i>b</i>	893 <i>c</i>	868 <i>c</i>
Breeding livestock	1,187 <i>b</i>	1,130 <i>b</i>	1,220 <i>b</i>	1,166 <i>b</i>	1,245 <i>c</i>	1,210 <i>a</i>
Machinery and equipment	3,923 <i>a</i>	4,237 <i>a</i>	4,151 <i>a</i>	5,546 <i>a</i>	5,745 <i>a</i>	5,605 <i>a</i>
Quota	8,197 <i>b</i>	8,865 <i>b</i>	9,182 <i>b</i>	9,103 <i>a</i>	9,981 <i>a</i>	9,037 <i>a</i>
Land and buildings	12,136 <i>a</i>	11,743 <i>a</i>	12,440 <i>a</i>	25,755 <i>a</i>	26,642 <i>a</i>	30,065 <i>a</i>
NISA	72 <i>b</i>	34 <i>c</i>	23 <i>d</i>	823 <i>a</i>	379 <i>b</i>	166 <i>b</i>
CSRA	17 <i>c</i>	11 <i>d</i>	4 <i>d</i>	...	...	...
Other long-term assets	44 <i>d</i>	41 <i>e</i>	F	209 <i>d</i>	160 <i>d</i>	F
<b>Total long-term assets</b>	<b>25,979 <i>a</i></b>	<b>26,531 <i>a</i></b>	<b>27,838 <i>a</i></b>	<b>43,504 <i>a</i></b>	<b>45,045 <i>a</i></b>	<b>47,062 <i>a</i></b>
<b>Total assets</b>	<b>27,951 <i>a</i></b>	<b>28,460 <i>a</i></b>	<b>29,980 <i>a</i></b>	<b>46,714 <i>a</i></b>	<b>48,372 <i>a</i></b>	<b>50,328 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	9 <i>d</i>	F	23 <i>e</i>	24 <i>e</i>	52 <i>d</i>	F
Advance Payments Program	31 <i>b</i>	59 <i>d</i>	40 <i>c</i>	59 <i>c</i>	93 <i>c</i>	92 <i>c</i>
Provincial government	F	F	11 <i>e</i>	8 <i>e</i>	10 <i>e</i>	F
Banks, trusts, etc.	352 <i>b</i>	376 <i>b</i>	322 <i>b</i>	1,016 <i>b</i>	1,075 <i>a</i>	912 <i>a</i>
Credit unions and caisses populaires	309 <i>b</i>	280 <i>b</i>	378 <i>c</i>	118 <i>c</i>	137 <i>c</i>	137 <i>c</i>
Private individuals	26 <i>d</i>	35 <i>e</i>	32 <i>d</i>	84 <i>d</i>	99 <i>c</i>	114 <i>d</i>
Machinery and supply companies	106 <i>d</i>	84 <i>c</i>	90 <i>e</i>	100 <i>c</i>	109 <i>b</i>	87 <i>c</i>
Others	53 <i>c</i>	89 <i>b</i>	107 <i>d</i>	120 <i>c</i>	153 <i>b</i>	115 <i>b</i>
<b>Total current liabilities</b>	<b>886 <i>a</i></b>	<b>946 <i>b</i></b>	<b>1,002 <i>b</i></b>	<b>1,527 <i>a</i></b>	<b>1,728 <i>a</i></b>	<b>1,585 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	522 <i>d</i>	902 <i>c</i>	1,007 <i>d</i>	2,060 <i>b</i>	2,708 <i>b</i>	2,835 <i>b</i>
Provincial government	F	F	178 <i>d</i>	F	7 <i>e</i>	F
Banks, trusts, etc.	2,247 <i>c</i>	2,146 <i>b</i>	2,345 <i>c</i>	3,649 <i>b</i>	3,763 <i>b</i>	3,200 <i>b</i>
Credit unions and caisses populaires	3,253 <i>b</i>	3,259 <i>b</i>	2,884 <i>b</i>	393 <i>c</i>	366 <i>c</i>	536 <i>c</i>
Private individuals	566 <i>d</i>	574 <i>d</i>	421 <i>c</i>	1,141 <i>b</i>	1,353 <i>c</i>	1,244 <i>b</i>
Machinery and supply companies	71 <i>c</i>	50 <i>c</i>	100 <i>d</i>	215 <i>b</i>	168 <i>b</i>	181 <i>b</i>
Others	26 <i>e</i>	34 <i>d</i>	21 <i>d</i>	25 <i>e</i>	19 <i>d</i>	26 <i>d</i>
<b>Total long-term liabilities</b>	<b>6,697 <i>b</i></b>	<b>6,996 <i>a</i></b>	<b>6,957 <i>b</i></b>	<b>7,496 <i>a</i></b>	<b>8,386 <i>a</i></b>	<b>8,028 <i>a</i></b>
<b>Total liabilities</b>	<b>7,583 <i>b</i></b>	<b>7,941 <i>a</i></b>	<b>7,959 <i>b</i></b>	<b>9,024 <i>a</i></b>	<b>10,113 <i>a</i></b>	<b>9,613 <i>a</i></b>
<b>Net worth</b>	<b>20,368 <i>a</i></b>	<b>20,518 <i>a</i></b>	<b>22,021 <i>a</i></b>	<b>37,690 <i>a</i></b>	<b>38,259 <i>a</i></b>	<b>40,715 <i>a</i></b>

Table 1 Canadian and regional agriculture balance sheet — Totals

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	14,750 <i>a</i>	14,475 <i>a</i>	12,570 <i>a</i>	38,115 <i>a</i>	36,260 <i>a</i>	32,605 <i>a</i>
<b>Assets</b>	<b>\$'000,000</b>					
<b>Current:</b>						
Cash and short term investments	111 <i>c</i>	106 <i>d</i>	123 <i>c</i>	273 <i>c</i>	249 <i>c</i>	253 <i>d</i>
Accounts receivable	190 <i>b</i>	139 <i>b</i>	160 <i>b</i>	442 <i>b</i>	321 <i>c</i>	171 <i>c</i>
Supplies on hand (inputs)	324 <i>b</i>	335 <i>c</i>	218 <i>b</i>	545 <i>b</i>	569 <i>b</i>	358 <i>b</i>
Crops for sale	992 <i>a</i>	802 <i>b</i>	579 <i>b</i>	1,729 <i>b</i>	1,651 <i>b</i>	1,820 <i>b</i>
Market livestock	457 <i>a</i>	465 <i>b</i>	429 <i>b</i>	520 <i>b</i>	567 <i>b</i>	656 <i>b</i>
Other current assets	100 <i>c</i>	86 <i>c</i>	84 <i>c</i>	140 <i>c</i>	107 <i>c</i>	91 <i>d</i>
<b>Total current assets</b>	<b>2,174 <i>a</i></b>	<b>1,932 <i>a</i></b>	<b>1,594 <i>a</i></b>	<b>3,649 <i>a</i></b>	<b>3,464 <i>a</i></b>	<b>3,348 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	319 <i>c</i>	270 <i>d</i>	285 <i>c</i>	879 <i>c</i>	668 <i>c</i>	852 <i>d</i>
Breeding livestock	642 <i>a</i>	648 <i>a</i>	707 <i>a</i>	1,172 <i>a</i>	1,153 <i>a</i>	1,465 <i>b</i>
Machinery and equipment	3,079 <i>a</i>	3,058 <i>a</i>	2,808 <i>a</i>	6,916 <i>a</i>	6,287 <i>a</i>	6,271 <i>a</i>
Quota	839 <i>b</i>	985 <i>b</i>	926 <i>b</i>	342 <i>c</i>	283 <i>d</i>	624 <i>c</i>
Land and buildings	7,132 <i>a</i>	7,159 <i>a</i>	7,147 <i>a</i>	15,324 <i>a</i>	13,858 <i>a</i>	14,913 <i>a</i>
NISA	486 <i>a</i>	238 <i>b</i>	94 <i>c</i>	1,183 <i>b</i>	556 <i>b</i>	280 <i>c</i>
CSRA	...	...	...	...	...	...
Other long-term assets	38 <i>d</i>	19 <i>d</i>	34 <i>e</i>	40 <i>d</i>	F	66 <i>e</i>
<b>Total long-term assets</b>	<b>12,536 <i>a</i></b>	<b>12,377 <i>a</i></b>	<b>12,001 <i>a</i></b>	<b>25,857 <i>a</i></b>	<b>22,864 <i>a</i></b>	<b>24,471 <i>a</i></b>
<b>Total assets</b>	<b>14,710 <i>a</i></b>	<b>14,309 <i>a</i></b>	<b>13,595 <i>a</i></b>	<b>29,506 <i>a</i></b>	<b>26,328 <i>a</i></b>	<b>27,820 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	F	F	10 <i>e</i>	59 <i>e</i>	70 <i>e</i>	58 <i>d</i>
Advance Payments Program	106 <i>b</i>	96 <i>c</i>	83 <i>b</i>	225 <i>b</i>	229 <i>c</i>	298 <i>c</i>
Provincial government	12 <i>e</i>	14 <i>e</i>	5 <i>e</i>	10 <i>e</i>	6 <i>e</i>	F
Banks, trusts, etc.	307 <i>b</i>	364 <i>c</i>	285 <i>b</i>	481 <i>b</i>	541 <i>c</i>	580 <i>c</i>
Credit unions and caisses populaires	290 <i>b</i>	242 <i>b</i>	306 <i>b</i>	342 <i>c</i>	192 <i>c</i>	315 <i>c</i>
Private individuals	17 <i>d</i>	21 <i>d</i>	4 <i>d</i>	39 <i>d</i>	F	F
Machinery and supply companies	69 <i>c</i>	68 <i>d</i>	63 <i>d</i>	183 <i>d</i>	146 <i>d</i>	222 <i>e</i>
Others	36 <i>c</i>	40 <i>d</i>	37 <i>d</i>	66 <i>d</i>	56 <i>d</i>	58 <i>d</i>
<b>Total current liabilities</b>	<b>849 <i>a</i></b>	<b>853 <i>b</i></b>	<b>794 <i>b</i></b>	<b>1,404 <i>b</i></b>	<b>1,290 <i>b</i></b>	<b>1,554 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	544 <i>b</i>	533 <i>b</i>	545 <i>b</i>	1,185 <i>b</i>	957 <i>c</i>	1,165 <i>c</i>
Provincial government	159 <i>c</i>	158 <i>c</i>	117 <i>d</i>	26 <i>d</i>	20 <i>d</i>	16 <i>e</i>
Banks, trusts, etc.	592 <i>b</i>	643 <i>b</i>	441 <i>c</i>	1,032 <i>b</i>	1,049 <i>b</i>	1,104 <i>c</i>
Credit unions and caisses populaires	711 <i>b</i>	638 <i>b</i>	683 <i>b</i>	1,258 <i>b</i>	1,147 <i>b</i>	946 <i>b</i>
Private individuals	214 <i>c</i>	239 <i>d</i>	146 <i>d</i>	245 <i>c</i>	276 <i>d</i>	325 <i>d</i>
Machinery and supply companies	134 <i>b</i>	137 <i>d</i>	94 <i>c</i>	308 <i>c</i>	183 <i>d</i>	218 <i>d</i>
Others	F	F	F	F	28 <i>e</i>	F
<b>Total long-term liabilities</b>	<b>2,362 <i>a</i></b>	<b>2,359 <i>a</i></b>	<b>2,032 <i>b</i></b>	<b>4,074 <i>a</i></b>	<b>3,660 <i>b</i></b>	<b>3,789 <i>b</i></b>
<b>Total liabilities</b>	<b>3,211 <i>a</i></b>	<b>3,212 <i>a</i></b>	<b>2,826 <i>a</i></b>	<b>5,479 <i>a</i></b>	<b>4,950 <i>b</i></b>	<b>5,343 <i>b</i></b>
<b>Net worth</b>	<b>11,499 <i>a</i></b>	<b>11,098 <i>a</i></b>	<b>10,769 <i>a</i></b>	<b>24,027 <i>a</i></b>	<b>21,378 <i>a</i></b>	<b>22,477 <i>a</i></b>

Table 1 Canadian and regional agriculture balance sheet — Totals

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	34,675 <i>a</i>	35,585 <i>a</i>	32,565 <i>a</i>	8,035 <i>a</i>	7,605 <i>a</i>	7,445 <i>a</i>
<b>Assets</b>	<b>\$'000,000</b>					
<b>Current:</b>						
Cash and short term investments	308 <i>b</i>	402 <i>b</i>	361 <i>b</i>	71 <i>c</i>	77 <i>b</i>	80 <i>b</i>
Accounts receivable	323 <i>b</i>	358 <i>b</i>	312 <i>b</i>	112 <i>b</i>	134 <i>b</i>	128 <i>c</i>
Supplies on hand (inputs)	810 <i>a</i>	794 <i>a</i>	779 <i>b</i>	124 <i>a</i>	154 <i>b</i>	142 <i>b</i>
Crops for sale	1,305 <i>a</i>	1,445 <i>a</i>	1,336 <i>a</i>	156 <i>c</i>	153 <i>b</i>	188 <i>b</i>
Market livestock	1,447 <i>a</i>	1,551 <i>b</i>	2,072 <i>b</i>	134 <i>b</i>	150 <i>b</i>	177 <i>b</i>
Other current assets	142 <i>c</i>	173 <i>c</i>	130 <i>b</i>	7 <i>d</i>	11 <i>c</i>	19 <i>c</i>
<b>Total current assets</b>	<b>4,335 <i>a</i></b>	<b>4,724 <i>a</i></b>	<b>4,992 <i>a</i></b>	<b>605 <i>a</i></b>	<b>677 <i>a</i></b>	<b>734 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	1,074 <i>b</i>	1,355 <i>b</i>	1,153 <i>b</i>	121 <i>c</i>	180 <i>c</i>	127 <i>c</i>
Breeding livestock	1,971 <i>a</i>	1,943 <i>a</i>	2,277 <i>a</i>	407 <i>a</i>	359 <i>a</i>	431 <i>a</i>
Machinery and equipment	7,118 <i>a</i>	7,238 <i>a</i>	7,008 <i>a</i>	1,140 <i>a</i>	1,209 <i>a</i>	1,227 <i>a</i>
Quota	1,600 <i>b</i>	1,845 <i>b</i>	2,306 <i>b</i>	2,244 <i>b</i>	2,498 <i>a</i>	2,886 <i>b</i>
Land and buildings	24,684 <i>a</i>	27,452 <i>a</i>	29,926 <i>a</i>	6,769 <i>a</i>	7,262 <i>a</i>	8,737 <i>a</i>
NISA	766 <i>b</i>	426 <i>b</i>	141 <i>b</i>	73 <i>a</i>	39 <i>b</i>	20 <i>c</i>
CSRA	...	...	...	...	...	...
Other long-term assets	133 <i>d</i>	91 <i>e</i>	F	46 <i>c</i>	26 <i>c</i>	55 <i>e</i>
<b>Total long-term assets</b>	<b>37,345 <i>a</i></b>	<b>40,350 <i>a</i></b>	<b>42,909 <i>a</i></b>	<b>10,800 <i>a</i></b>	<b>11,573 <i>a</i></b>	<b>13,483 <i>a</i></b>
<b>Total assets</b>	<b>41,680 <i>a</i></b>	<b>45,074 <i>a</i></b>	<b>47,900 <i>a</i></b>	<b>11,405 <i>a</i></b>	<b>12,251 <i>a</i></b>	<b>14,217 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	30 <i>d</i>	37 <i>d</i>	41 <i>e</i>	8 <i>e</i>	11 <i>e</i>	8 <i>d</i>
Advance Payments Program	76 <i>b</i>	105 <i>b</i>	125 <i>c</i>	3 <i>d</i>	6 <i>d</i>	F
Provincial government	14 <i>e</i>	F	4 <i>e</i>	1 <i>d</i>	1 <i>e</i>	1 <i>d</i>
Banks, trusts, etc.	1,274 <i>a</i>	1,160 <i>b</i>	1,185 <i>b</i>	149 <i>b</i>	166 <i>b</i>	167 <i>b</i>
Credit unions and caisses populaires	111 <i>c</i>	125 <i>c</i>	138 <i>d</i>	13 <i>d</i>	14 <i>d</i>	13 <i>d</i>
Private individuals	50 <i>d</i>	51 <i>d</i>	F	15 <i>d</i>	18 <i>d</i>	19 <i>e</i>
Machinery and supply companies	88 <i>b</i>	94 <i>c</i>	97 <i>d</i>	11 <i>c</i>	18 <i>c</i>	14 <i>d</i>
Others	96 <i>c</i>	100 <i>c</i>	95 <i>c</i>	35 <i>b</i>	54 <i>c</i>	51 <i>c</i>
<b>Total current liabilities</b>	<b>1,739 <i>a</i></b>	<b>1,684 <i>a</i></b>	<b>1,752 <i>b</i></b>	<b>235 <i>a</i></b>	<b>288 <i>b</i></b>	<b>282 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	959 <i>b</i>	1,168 <i>b</i>	1,041 <i>b</i>	315 <i>c</i>	362 <i>c</i>	497 <i>c</i>
Provincial government	298 <i>c</i>	320 <i>d</i>	229 <i>d</i>	3 <i>d</i>	1 <i>d</i>	1 <i>d</i>
Banks, trusts, etc.	3,074 <i>a</i>	3,236 <i>a</i>	2,897 <i>b</i>	1,275 <i>a</i>	1,193 <i>a</i>	1,286 <i>b</i>
Credit unions and caisses populaires	406 <i>b</i>	415 <i>c</i>	393 <i>c</i>	142 <i>c</i>	105 <i>c</i>	115 <i>c</i>
Private individuals	618 <i>c</i>	675 <i>c</i>	446 <i>c</i>	225 <i>b</i>	279 <i>b</i>	232 <i>b</i>
Machinery and supply companies	257 <i>b</i>	274 <i>b</i>	262 <i>b</i>	33 <i>c</i>	33 <i>d</i>	25 <i>c</i>
Others	30 <i>d</i>	35 <i>e</i>	20 <i>e</i>	16 <i>d</i>	14 <i>e</i>	9 <i>e</i>
<b>Total long-term liabilities</b>	<b>5,642 <i>a</i></b>	<b>6,122 <i>a</i></b>	<b>5,287 <i>a</i></b>	<b>2,009 <i>a</i></b>	<b>1,987 <i>a</i></b>	<b>2,163 <i>a</i></b>
<b>Total liabilities</b>	<b>7,380 <i>a</i></b>	<b>7,806 <i>a</i></b>	<b>7,040 <i>a</i></b>	<b>2,244 <i>a</i></b>	<b>2,275 <i>a</i></b>	<b>2,445 <i>a</i></b>
<b>Net worth</b>	<b>34,300 <i>a</i></b>	<b>37,268 <i>a</i></b>	<b>40,861 <i>a</i></b>	<b>9,161 <i>a</i></b>	<b>9,976 <i>a</i></b>	<b>11,772 <i>a</i></b>

Table 2 Canadian and regional agriculture balance sheet — Average per farm

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	161,795 <i>a</i>	158,670 <i>a</i>	147,700 <i>a</i>	4,980 <i>a</i>	4,815 <i>a</i>	4,670 <i>a</i>
<b>Assets</b>	<b>average per farm (\$)</b>					
<b>Current:</b>						
Cash and short term investments	8,026 <i>a</i>	8,881 <i>a</i>	9,721 <i>b</i>	6,155 <i>b</i>	8,052 <i>c</i>	7,633 <i>b</i>
Accounts receivable	11,472 <i>a</i>	11,476 <i>a</i>	10,844 <i>a</i>	15,028 <i>a</i>	13,994 <i>b</i>	19,718 <i>b</i>
Supplies on hand (inputs)	17,860 <i>a</i>	18,885 <i>a</i>	17,492 <i>a</i>	12,918 <i>a</i>	14,490 <i>b</i>	17,750 <i>a</i>
Crops for sale	35,352 <i>a</i>	35,056 <i>a</i>	37,447 <i>a</i>	33,204 <i>a</i>	35,841 <i>b</i>	34,259 <i>b</i>
Market livestock	24,698 <i>a</i>	25,808 <i>a</i>	32,692 <i>a</i>	15,385 <i>a</i>	17,263 <i>a</i>	19,499 <i>a</i>
Other current assets	3,745 <i>b</i>	3,864 <i>b</i>	3,876 <i>a</i>	1,891 <i>b</i>	2,345 <i>c</i>	3,186 <i>c</i>
<b>Total current assets</b>	<b>101,153 <i>a</i></b>	<b>103,970 <i>a</i></b>	<b>112,072 <i>a</i></b>	<b>84,580 <i>a</i></b>	<b>91,984 <i>a</i></b>	<b>102,046 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	23,311 <i>a</i>	24,712 <i>a</i>	27,109 <i>b</i>	14,592 <i>b</i>	17,648 <i>b</i>	15,303 <i>b</i>
Breeding livestock	41,510 <i>a</i>	41,748 <i>a</i>	50,855 <i>a</i>	34,254 <i>a</i>	30,448 <i>a</i>	43,191 <i>a</i>
Machinery and equipment	176,293 <i>a</i>	180,033 <i>a</i>	188,985 <i>a</i>	161,099 <i>a</i>	164,309 <i>a</i>	180,138 <i>a</i>
Quota	146,216 <i>a</i>	162,647 <i>a</i>	178,555 <i>a</i>	267,533 <i>a</i>	279,915 <i>a</i>	302,035 <i>a</i>
Land and buildings	582,468 <i>a</i>	607,905 <i>a</i>	717,024 <i>a</i>	490,929 <i>a</i>	485,693 <i>a</i>	572,482 <i>a</i>
NISA	21,655 <i>a</i>	10,915 <i>a</i>	5,081 <i>b</i>	20,512 <i>a</i>	12,613 <i>b</i>	5,554 <i>b</i>
CSRA	104 <i>c</i>	67 <i>d</i>	26 <i>d</i>	...	...	...
Other long-term assets	3,281 <i>c</i>	2,603 <i>c</i>	3,672 <i>e</i>	4,244 <i>d</i>	3,512 <i>e</i>	1,844 <i>c</i>
<b>Total long-term assets</b>	<b>994,837 <i>a</i></b>	<b>1,030,630 <i>a</i></b>	<b>1,171,306 <i>a</i></b>	<b>993,162 <i>a</i></b>	<b>994,137 <i>a</i></b>	<b>1,120,546 <i>a</i></b>
<b>Total assets</b>	<b>1,095,989 <i>a</i></b>	<b>1,134,600 <i>a</i></b>	<b>1,283,378 <i>a</i></b>	<b>1,077,743 <i>a</i></b>	<b>1,086,122 <i>a</i></b>	<b>1,222,591 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	917 <i>c</i>	1,285 <i>c</i>	1,810 <i>e</i>	1,129 <i>d</i>	1,230 <i>d</i>	1,521 <i>c</i>
Advance Payments Program	3,173 <i>a</i>	3,828 <i>b</i>	4,483 <i>b</i>	2,824 <i>b</i>	3,932 <i>b</i>	3,250 <i>b</i>
Provincial government	300 <i>c</i>	332 <i>d</i>	316 <i>d</i>	810 <i>d</i>	1,217 <i>e</i>	2,070 <i>d</i>
Banks, trusts, etc.	23,216 <i>a</i>	24,242 <i>a</i>	24,532 <i>a</i>	35,574 <i>a</i>	34,146 <i>b</i>	36,929 <i>a</i>
Credit unions and caisses populaires	7,383 <i>a</i>	6,336 <i>a</i>	8,765 <i>b</i>	2,396 <i>d</i>	3,232 <i>d</i>	1,834 <i>d</i>
Private individuals	1,515 <i>b</i>	1,763 <i>c</i>	1,728 <i>c</i>	2,887 <i>e</i>	1,518 <i>d</i>	798 <i>c</i>
Machinery and supply companies	3,568 <i>b</i>	3,410 <i>b</i>	3,974 <i>c</i>	4,337 <i>b</i>	4,540 <i>c</i>	3,116 <i>c</i>
Others	2,634 <i>b</i>	3,222 <i>b</i>	3,315 <i>b</i>	4,276 <i>c</i>	4,159 <i>c</i>	5,528 <i>c</i>
<b>Total current liabilities</b>	<b>42,707 <i>a</i></b>	<b>44,418 <i>a</i></b>	<b>48,924 <i>a</i></b>	<b>54,233 <i>a</i></b>	<b>53,974 <i>a</i></b>	<b>55,046 <i>a</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	36,774 <i>a</i>	44,061 <i>a</i>	50,422 <i>a</i>	73,375 <i>b</i>	75,096 <i>b</i>	76,516 <i>a</i>
Provincial government	3,863 <i>b</i>	4,138 <i>b</i>	4,444 <i>b</i>	23,079 <i>b</i>	24,811 <i>c</i>	23,322 <i>b</i>
Banks, trusts, etc.	75,740 <i>a</i>	78,382 <i>a</i>	79,429 <i>a</i>	77,605 <i>b</i>	84,441 <i>b</i>	98,163 <i>b</i>
Credit unions and caisses populaires	38,207 <i>b</i>	37,524 <i>b</i>	37,720 <i>b</i>	3,385 <i>c</i>	4,756 <i>d</i>	3,211 <i>d</i>
Private individuals	19,134 <i>b</i>	21,841 <i>b</i>	19,525 <i>b</i>	17,338 <i>c</i>	14,382 <i>b</i>	14,917 <i>b</i>
Machinery and supply companies	6,530 <i>a</i>	5,629 <i>b</i>	6,237 <i>b</i>	7,982 <i>b</i>	9,909 <i>c</i>	8,808 <i>b</i>
Others	852 <i>c</i>	977 <i>c</i>	734 <i>c</i>	2,568 <i>c</i>	2,960 <i>e</i>	2,419 <i>c</i>
<b>Total long-term liabilities</b>	<b>181,100 <i>a</i></b>	<b>192,551 <i>a</i></b>	<b>198,510 <i>a</i></b>	<b>205,332 <i>a</i></b>	<b>216,355 <i>a</i></b>	<b>227,356 <i>a</i></b>
<b>Total liabilities</b>	<b>223,808 <i>a</i></b>	<b>236,969 <i>a</i></b>	<b>247,434 <i>a</i></b>	<b>259,565 <i>a</i></b>	<b>270,330 <i>a</i></b>	<b>282,402 <i>a</i></b>
<b>Net worth</b>	<b>872,182 <i>a</i></b>	<b>897,630 <i>a</i></b>	<b>1,035,944 <i>a</i></b>	<b>818,178 <i>a</i></b>	<b>815,792 <i>a</i></b>	<b>940,189 <i>a</i></b>

Table 2 Canadian and regional agriculture balance sheet — Average per farm

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	23,895 <i>a</i>	23,260 <i>a</i>	22,300 <i>a</i>	37,350 <i>a</i>	36,665 <i>a</i>	35,540 <i>a</i>
<b>Assets</b>	<b>average per farm (\$)</b>					
<b>Current:</b>						
Cash and short term investments	8,201 <i>b</i>	10,319 <i>b</i>	16,029 <i>d</i>	8,248 <i>b</i>	8,080 <i>b</i>	6,366 <i>b</i>
Accounts receivable	12,968 <i>b</i>	14,501 <i>b</i>	15,741 <i>b</i>	10,836 <i>b</i>	12,660 <i>b</i>	10,895 <i>b</i>
Supplies on hand (inputs)	17,559 <i>b</i>	17,925 <i>a</i>	18,293 <i>b</i>	16,141 <i>a</i>	17,954 <i>b</i>	16,757 <i>b</i>
Crops for sale	20,362 <i>b</i>	16,110 <i>b</i>	20,466 <i>b</i>	23,709 <i>b</i>	26,286 <i>a</i>	27,869 <i>a</i>
Market livestock	20,403 <i>b</i>	20,968 <i>b</i>	21,953 <i>b</i>	23,381 <i>a</i>	21,612 <i>a</i>	25,705 <i>a</i>
Other current assets	3,043 <i>c</i>	3,091 <i>c</i>	3,550 <i>b</i>	3,626 <i>c</i>	4,154 <i>c</i>	4,331 <i>b</i>
<b>Total current assets</b>	<b>82,536 <i>a</i></b>	<b>82,914 <i>a</i></b>	<b>96,032 <i>a</i></b>	<b>85,941 <i>a</i></b>	<b>90,747 <i>a</i></b>	<b>91,923 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	16,845 <i>b</i>	20,189 <i>c</i>	29,006 <i>c</i>	24,174 <i>b</i>	24,343 <i>c</i>	24,428 <i>c</i>
Breeding livestock	49,686 <i>b</i>	48,586 <i>b</i>	54,706 <i>b</i>	31,231 <i>b</i>	33,970 <i>c</i>	34,033 <i>a</i>
Machinery and equipment	164,194 <i>a</i>	182,162 <i>a</i>	186,151 <i>a</i>	148,478 <i>a</i>	156,690 <i>a</i>	157,714 <i>a</i>
Quota	343,043 <i>b</i>	381,127 <i>b</i>	411,765 <i>b</i>	243,725 <i>a</i>	272,230 <i>a</i>	254,289 <i>a</i>
Land and buildings	507,894 <i>a</i>	504,867 <i>a</i>	557,844 <i>a</i>	689,545 <i>a</i>	726,620 <i>a</i>	845,962 <i>a</i>
NISA	3,002 <i>b</i>	1,466 <i>c</i>	1,035 <i>d</i>	22,022 <i>a</i>	10,325 <i>b</i>	4,673 <i>b</i>
CSRA	703 <i>c</i>	459 <i>d</i>	169 <i>d</i>	...	...	...
Other long-term assets	1,847 <i>d</i>	1,784 <i>e</i>	F	5,591 <i>d</i>	4,374 <i>d</i>	F
<b>Total long-term assets</b>	<b>1,087,215 <i>a</i></b>	<b>1,140,641 <i>a</i></b>	<b>1,248,362 <i>a</i></b>	<b>1,164,765 <i>a</i></b>	<b>1,228,550 <i>a</i></b>	<b>1,324,185 <i>a</i></b>
<b>Total assets</b>	<b>1,169,751 <i>a</i></b>	<b>1,223,555 <i>a</i></b>	<b>1,344,395 <i>a</i></b>	<b>1,250,706 <i>a</i></b>	<b>1,319,297 <i>a</i></b>	<b>1,416,107 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	392 <i>d</i>	F	1,028 <i>e</i>	643 <i>e</i>	1,415 <i>d</i>	F
Advance Payments Program	1,278 <i>b</i>	2,535 <i>d</i>	1,816 <i>c</i>	1,567 <i>c</i>	2,544 <i>c</i>	2,582 <i>c</i>
Provincial government	F	F	483 <i>e</i>	206 <i>e</i>	264 <i>e</i>	F
Banks, trusts, etc.	14,730 <i>b</i>	16,173 <i>b</i>	14,417 <i>b</i>	27,198 <i>b</i>	29,327 <i>b</i>	25,668 <i>a</i>
Credit unions and caisses populaires	12,917 <i>b</i>	12,035 <i>b</i>	16,958 <i>c</i>	3,152 <i>c</i>	3,738 <i>c</i>	3,847 <i>c</i>
Private individuals	1,087 <i>d</i>	1,485 <i>e</i>	1,421 <i>d</i>	2,243 <i>d</i>	2,694 <i>c</i>	3,208 <i>d</i>
Machinery and supply companies	4,435 <i>d</i>	3,626 <i>c</i>	4,017 <i>e</i>	2,673 <i>c</i>	2,981 <i>c</i>	2,452 <i>c</i>
Others	2,223 <i>c</i>	3,841 <i>b</i>	4,789 <i>d</i>	3,211 <i>c</i>	4,164 <i>b</i>	3,242 <i>b</i>
<b>Total current liabilities</b>	<b>37,078 <i>a</i></b>	<b>40,660 <i>b</i></b>	<b>44,930 <i>b</i></b>	<b>40,893 <i>a</i></b>	<b>47,126 <i>a</i></b>	<b>44,601 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	21,835 <i>d</i>	38,781 <i>c</i>	45,164 <i>d</i>	55,167 <i>b</i>	73,857 <i>b</i>	79,765 <i>b</i>
Provincial government	F	F	7,991 <i>d</i>	F	204 <i>e</i>	F
Banks, trusts, etc.	94,043 <i>c</i>	92,248 <i>b</i>	105,178 <i>c</i>	97,688 <i>b</i>	102,630 <i>b</i>	90,040 <i>b</i>
Credit unions and caisses populaires	136,157 <i>b</i>	140,129 <i>b</i>	129,332 <i>b</i>	10,522 <i>c</i>	9,994 <i>c</i>	15,086 <i>c</i>
Private individuals	23,694 <i>d</i>	24,692 <i>d</i>	18,888 <i>c</i>	30,557 <i>b</i>	36,907 <i>c</i>	34,998 <i>b</i>
Machinery and supply companies	2,965 <i>c</i>	2,144 <i>c</i>	4,477 <i>d</i>	5,756 <i>b</i>	4,590 <i>b</i>	5,094 <i>b</i>
Others	1,089 <i>e</i>	1,460 <i>d</i>	963 <i>d</i>	677 <i>e</i>	524 <i>d</i>	742 <i>d</i>
<b>Total long-term liabilities</b>	<b>280,269 <i>b</i></b>	<b>300,760 <i>a</i></b>	<b>311,992 <i>b</i></b>	<b>200,709 <i>a</i></b>	<b>228,706 <i>a</i></b>	<b>225,888 <i>a</i></b>
<b>Total liabilities</b>	<b>317,346 <i>a</i></b>	<b>341,421 <i>a</i></b>	<b>356,922 <i>b</i></b>	<b>241,601 <i>a</i></b>	<b>275,832 <i>a</i></b>	<b>270,488 <i>a</i></b>
<b>Net worth</b>	<b>852,405 <i>a</i></b>	<b>882,135 <i>a</i></b>	<b>987,472 <i>a</i></b>	<b>1,009,105 <i>a</i></b>	<b>1,043,465 <i>a</i></b>	<b>1,145,619 <i>a</i></b>

Table 2 Canadian and regional agriculture balance sheet — Average per farm

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	14,750 <i>a</i>	14,475 <i>a</i>	12,570 <i>a</i>	38,115 <i>a</i>	36,260 <i>a</i>	32,605 <i>a</i>
<b>Assets</b>	<b>average per farm (\$)</b>					
<b>Current:</b>						
Cash and short term investments	7,546 <i>c</i>	7,312 <i>d</i>	9,785 <i>c</i>	7,169 <i>c</i>	6,876 <i>c</i>	7,745 <i>d</i>
Accounts receivable	12,854 <i>b</i>	9,574 <i>b</i>	12,745 <i>b</i>	11,606 <i>b</i>	8,848 <i>c</i>	5,249 <i>c</i>
Supplies on hand (inputs)	21,963 <i>b</i>	23,141 <i>c</i>	17,337 <i>b</i>	14,288 <i>b</i>	15,689 <i>b</i>	10,965 <i>b</i>
Crops for sale	67,226 <i>a</i>	55,404 <i>b</i>	46,065 <i>b</i>	45,375 <i>b</i>	45,538 <i>b</i>	55,826 <i>b</i>
Market livestock	31,011 <i>b</i>	32,093 <i>b</i>	34,130 <i>b</i>	13,637 <i>b</i>	15,628 <i>b</i>	20,120 <i>b</i>
Other current assets	6,778 <i>c</i>	5,953 <i>c</i>	6,714 <i>c</i>	3,668 <i>c</i>	2,962 <i>c</i>	2,788 <i>d</i>
<b>Total current assets</b>	<b>147,379 <i>a</i></b>	<b>133,477 <i>a</i></b>	<b>126,776 <i>a</i></b>	<b>95,744 <i>a</i></b>	<b>95,542 <i>a</i></b>	<b>102,693 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	21,644 <i>c</i>	18,643 <i>d</i>	22,705 <i>c</i>	23,068 <i>c</i>	18,436 <i>c</i>	26,139 <i>d</i>
Breeding livestock	43,532 <i>a</i>	44,737 <i>a</i>	56,217 <i>a</i>	30,757 <i>a</i>	31,786 <i>a</i>	44,923 <i>b</i>
Machinery and equipment	208,748 <i>a</i>	211,293 <i>a</i>	223,416 <i>a</i>	181,455 <i>a</i>	173,391 <i>a</i>	192,325 <i>a</i>
Quota	56,903 <i>b</i>	68,067 <i>b</i>	73,629 <i>b</i>	8,983 <i>c</i>	7,808 <i>d</i>	19,147 <i>d</i>
Land and buildings	483,542 <i>a</i>	494,592 <i>a</i>	568,553 <i>a</i>	402,043 <i>a</i>	382,189 <i>a</i>	457,376 <i>a</i>
NISA	32,938 <i>a</i>	16,434 <i>b</i>	7,486 <i>c</i>	31,033 <i>b</i>	15,342 <i>b</i>	8,601 <i>c</i>
CSRA	...	...	...	...	...	...
Other long-term assets	2,573 <i>d</i>	1,306 <i>d</i>	2,737 <i>e</i>	1,045 <i>d</i>	F	2,030 <i>e</i>
<b>Total long-term assets</b>	<b>849,881 <i>a</i></b>	<b>855,072 <i>a</i></b>	<b>954,743 <i>a</i></b>	<b>678,384 <i>a</i></b>	<b>630,560 <i>a</i></b>	<b>750,540 <i>a</i></b>
<b>Total assets</b>	<b>997,259 <i>a</i></b>	<b>988,548 <i>a</i></b>	<b>1,081,519 <i>a</i></b>	<b>774,128 <i>a</i></b>	<b>726,102 <i>a</i></b>	<b>853,232 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	F	F	802 <i>e</i>	1,546 <i>e</i>	1,930 <i>e</i>	1,771 <i>d</i>
Advance Payments Program	7,190 <i>b</i>	6,648 <i>c</i>	6,620 <i>b</i>	5,903 <i>b</i>	6,320 <i>c</i>	9,140 <i>c</i>
Provincial government	799 <i>e</i>	1,001 <i>e</i>	413 <i>e</i>	266 <i>e</i>	171 <i>e</i>	F
Banks, trusts, etc.	20,838 <i>b</i>	25,114 <i>c</i>	22,709 <i>b</i>	12,611 <i>b</i>	14,927 <i>c</i>	17,783 <i>c</i>
Credit unions and caisses populaires	19,634 <i>b</i>	16,693 <i>b</i>	24,313 <i>b</i>	8,977 <i>c</i>	5,308 <i>c</i>	9,657 <i>c</i>
Private individuals	1,165 <i>d</i>	1,452 <i>d</i>	354 <i>d</i>	1,031 <i>d</i>	F	F
Machinery and supply companies	4,648 <i>c</i>	4,667 <i>d</i>	4,992 <i>d</i>	4,789 <i>d</i>	4,017 <i>d</i>	6,806 <i>e</i>
Others	2,413 <i>c</i>	2,773 <i>d</i>	2,934 <i>d</i>	1,720 <i>c</i>	1,533 <i>d</i>	1,791 <i>d</i>
<b>Total current liabilities</b>	<b>57,547 <i>a</i></b>	<b>58,916 <i>b</i></b>	<b>63,138 <i>b</i></b>	<b>36,843 <i>b</i></b>	<b>35,574 <i>b</i></b>	<b>47,655 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	36,868 <i>b</i>	36,836 <i>b</i>	43,335 <i>b</i>	31,094 <i>b</i>	26,383 <i>c</i>	35,742 <i>c</i>
Provincial government	10,788 <i>c</i>	10,919 <i>c</i>	9,338 <i>d</i>	686 <i>d</i>	552 <i>d</i>	496 <i>e</i>
Banks, trusts, etc.	40,137 <i>b</i>	44,443 <i>b</i>	35,091 <i>c</i>	27,064 <i>b</i>	28,940 <i>b</i>	33,852 <i>c</i>
Credit unions and caisses populaires	48,230 <i>b</i>	44,053 <i>b</i>	54,307 <i>b</i>	33,012 <i>b</i>	31,626 <i>b</i>	28,999 <i>b</i>
Private individuals	14,503 <i>c</i>	16,525 <i>d</i>	11,636 <i>d</i>	6,417 <i>c</i>	7,607 <i>d</i>	9,973 <i>d</i>
Machinery and supply companies	9,076 <i>b</i>	9,468 <i>d</i>	7,461 <i>c</i>	8,070 <i>c</i>	5,055 <i>d</i>	6,701 <i>d</i>
Others	F	F	F	F	782 <i>e</i>	F
<b>Total long-term liabilities</b>	<b>160,122 <i>a</i></b>	<b>162,964 <i>a</i></b>	<b>161,681 <i>b</i></b>	<b>106,894 <i>a</i></b>	<b>100,945 <i>b</i></b>	<b>116,211 <i>b</i></b>
<b>Total liabilities</b>	<b>217,669 <i>a</i></b>	<b>221,880 <i>a</i></b>	<b>224,819 <i>a</i></b>	<b>143,737 <i>a</i></b>	<b>136,519 <i>b</i></b>	<b>163,866 <i>b</i></b>
<b>Net worth</b>	<b>779,590 <i>a</i></b>	<b>766,668 <i>a</i></b>	<b>856,700 <i>a</i></b>	<b>630,390 <i>a</i></b>	<b>589,583 <i>a</i></b>	<b>689,366 <i>a</i></b>



Table 2 Canadian and regional agriculture balance sheet — Average per farm

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	34,675 <i>a</i>	35,585 <i>a</i>	32,565 <i>a</i>	8,035 <i>a</i>	7,605 <i>a</i>	7,445 <i>a</i>
<b>Assets</b>	<b>average per farm (\$)</b>					
<b>Current:</b>						
Cash and short term investments	8,884 <i>b</i>	11,306 <i>b</i>	11,094 <i>b</i>	8,877 <i>c</i>	10,060 <i>b</i>	10,700 <i>b</i>
Accounts receivable	9,310 <i>b</i>	10,069 <i>b</i>	9,591 <i>b</i>	13,933 <i>b</i>	17,651 <i>b</i>	17,141 <i>c</i>
Supplies on hand (inputs)	23,359 <i>a</i>	22,312 <i>a</i>	23,929 <i>b</i>	15,478 <i>a</i>	20,199 <i>b</i>	19,135 <i>b</i>
Crops for sale	37,634 <i>a</i>	40,618 <i>a</i>	41,036 <i>a</i>	19,456 <i>c</i>	20,069 <i>b</i>	25,280 <i>b</i>
Market livestock	41,739 <i>a</i>	43,575 <i>b</i>	63,636 <i>b</i>	16,704 <i>b</i>	19,708 <i>b</i>	23,764 <i>b</i>
Other current assets	4,091 <i>c</i>	4,874 <i>c</i>	3,999 <i>b</i>	846 <i>d</i>	1,396 <i>c</i>	2,556 <i>c</i>
<b>Total current assets</b>	<b>125,016 <i>a</i></b>	<b>132,754 <i>a</i></b>	<b>153,284 <i>a</i></b>	<b>75,294 <i>a</i></b>	<b>89,083 <i>a</i></b>	<b>98,577 <i>a</i></b>
<b>Long-term:</b>						
Long-term investments	30,971 <i>b</i>	38,088 <i>b</i>	35,399 <i>b</i>	15,093 <i>c</i>	23,701 <i>c</i>	17,050 <i>c</i>
Breeding livestock	56,837 <i>a</i>	54,589 <i>a</i>	69,935 <i>a</i>	50,622 <i>a</i>	47,235 <i>a</i>	57,886 <i>a</i>
Machinery and equipment	205,266 <i>a</i>	203,396 <i>a</i>	215,199 <i>a</i>	141,856 <i>a</i>	158,926 <i>a</i>	164,870 <i>a</i>
Quota	46,155 <i>b</i>	51,855 <i>b</i>	70,825 <i>b</i>	279,271 <i>b</i>	328,516 <i>a</i>	387,622 <i>b</i>
Land and buildings	711,863 <i>a</i>	771,447 <i>a</i>	918,955 <i>a</i>	842,453 <i>a</i>	954,934 <i>a</i>	1,173,600 <i>a</i>
NISA	22,078 <i>b</i>	11,960 <i>b</i>	4,334 <i>b</i>	9,097 <i>a</i>	5,079 <i>b</i>	2,654 <i>c</i>
CSRA	...	...	...	...	...	...
Other long-term assets	3,837 <i>d</i>	2,562 <i>e</i>	F	5,725 <i>c</i>	3,401 <i>c</i>	7,363 <i>e</i>
<b>Total long-term assets</b>	<b>1,077,006 <i>a</i></b>	<b>1,133,897 <i>a</i></b>	<b>1,317,632 <i>a</i></b>	<b>1,344,117 <i>a</i></b>	<b>1,521,791 <i>a</i></b>	<b>1,811,045 <i>a</i></b>
<b>Total assets</b>	<b>1,202,022 <i>a</i></b>	<b>1,266,651 <i>a</i></b>	<b>1,470,916 <i>a</i></b>	<b>1,419,411 <i>a</i></b>	<b>1,610,874 <i>a</i></b>	<b>1,909,622 <i>a</i></b>
<b>Liabilities</b>						
<b>Current:</b>						
Farm Credit Canada (FCC)	854 <i>d</i>	1,051 <i>d</i>	1,274 <i>e</i>	1,023 <i>e</i>	1,442 <i>e</i>	1,087 <i>d</i>
Advance Payments Program	2,204 <i>b</i>	2,938 <i>b</i>	3,834 <i>c</i>	350 <i>d</i>	826 <i>d</i>	F
Provincial government	395 <i>e</i>	F	124 <i>e</i>	111 <i>d</i>	88 <i>e</i>	107 <i>d</i>
Banks, trusts, etc.	36,746 <i>a</i>	32,594 <i>b</i>	36,381 <i>b</i>	18,574 <i>b</i>	21,821 <i>b</i>	22,437 <i>b</i>
Credit unions and caisses populaires	3,208 <i>b</i>	3,501 <i>c</i>	4,239 <i>d</i>	1,656 <i>d</i>	1,867 <i>d</i>	1,685 <i>d</i>
Private individuals	1,428 <i>d</i>	1,425 <i>d</i>	F	1,869 <i>d</i>	2,323 <i>d</i>	2,583 <i>e</i>
Machinery and supply companies	2,539 <i>b</i>	2,640 <i>c</i>	2,975 <i>d</i>	1,331 <i>c</i>	2,414 <i>c</i>	1,901 <i>d</i>
Others	2,765 <i>c</i>	2,800 <i>c</i>	2,924 <i>c</i>	4,335 <i>b</i>	7,083 <i>c</i>	6,895 <i>c</i>
<b>Total current liabilities</b>	<b>50,137 <i>a</i></b>	<b>47,310 <i>a</i></b>	<b>53,814 <i>b</i></b>	<b>29,250 <i>a</i></b>	<b>37,862 <i>b</i></b>	<b>37,853 <i>b</i></b>
<b>Long-term:</b>						
Farm Credit Canada (FCC)	27,656 <i>b</i>	32,816 <i>b</i>	31,970 <i>b</i>	39,144 <i>c</i>	47,587 <i>c</i>	66,701 <i>c</i>
Provincial government	8,591 <i>c</i>	8,993 <i>d</i>	7,043 <i>d</i>	319 <i>d</i>	158 <i>d</i>	73 <i>d</i>
Banks, trusts, etc.	88,649 <i>a</i>	90,925 <i>a</i>	88,952 <i>b</i>	158,719 <i>a</i>	156,892 <i>a</i>	172,740 <i>b</i>
Credit unions and caisses populaires	11,717 <i>b</i>	11,674 <i>c</i>	12,054 <i>c</i>	17,722 <i>c</i>	13,816 <i>c</i>	15,438 <i>c</i>
Private individuals	17,829 <i>c</i>	18,959 <i>c</i>	13,688 <i>c</i>	28,058 <i>b</i>	36,678 <i>b</i>	31,153 <i>b</i>
Machinery and supply companies	7,405 <i>b</i>	7,687 <i>b</i>	8,050 <i>b</i>	4,073 <i>c</i>	4,381 <i>d</i>	3,326 <i>c</i>
Others	851 <i>d</i>	988 <i>e</i>	603 <i>e</i>	1,943 <i>d</i>	1,791 <i>e</i>	1,148 <i>e</i>
<b>Total long-term liabilities</b>	<b>162,698 <i>a</i></b>	<b>172,041 <i>a</i></b>	<b>162,361 <i>a</i></b>	<b>249,977 <i>a</i></b>	<b>261,303 <i>a</i></b>	<b>290,579 <i>a</i></b>
<b>Total liabilities</b>	<b>212,835 <i>a</i></b>	<b>219,351 <i>a</i></b>	<b>216,175 <i>a</i></b>	<b>279,227 <i>a</i></b>	<b>299,166 <i>a</i></b>	<b>328,432 <i>a</i></b>
<b>Net worth</b>	<b>989,187 <i>a</i></b>	<b>1,047,300 <i>a</i></b>	<b>1,254,741 <i>a</i></b>	<b>1,140,184 <i>a</i></b>	<b>1,311,709 <i>a</i></b>	<b>1,581,190 <i>a</i></b>

Table 3 Financial structure of grain and oilseed farms


	 Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	56,430 <i>a</i>	54,490 <i>a</i>	50,410 <i>a</i>	95 <i>d</i>	70 <i>d</i>	60 <i>d</i>
<b>average per farm (\$)</b>						
<b>Assets</b>						
Current assets	115,308 <i>a</i>	116,213 <i>a</i>	116,509 <i>a</i>	42,611 <i>d</i>	51,827 <i>d</i>	105,221 <i>e</i>
Long-term assets	877,330 <i>a</i>	903,888 <i>a</i>	1,046,490 <i>a</i>	525,657 <i>b</i>	713,228 <i>c</i>	865,920 <i>d</i>
<b>Total assets</b>	<b>992,637 <i>a</i></b>	<b>1,020,100 <i>a</i></b>	<b>1,162,999 <i>a</i></b>	<b>568,268 <i>b</i></b>	<b>765,055 <i>c</i></b>	<b>971,141 <i>d</i></b>
<b>Liabilities</b>						
Current liabilities	44,056 <i>a</i>	46,739 <i>a</i>	54,732 <i>b</i>	22,175 <i>e</i>	46,970 <i>d</i>	42,475 <i>e</i>
Long-term liabilities	132,417 <i>a</i>	131,527 <i>a</i>	141,363 <i>a</i>	76,074 <i>e</i>	105,340 <i>e</i>	127,862 <i>d</i>
<b>Total liabilities</b>	<b>176,473 <i>a</i></b>	<b>178,265 <i>a</i></b>	<b>196,094 <i>a</i></b>	<b>98,249 <i>e</i></b>	<b>152,310 <i>e</i></b>	<b>170,337 <i>d</i></b>
<b>Net worth</b>	<b>816,164 <i>a</i></b>	<b>841,835 <i>a</i></b>	<b>966,905 <i>a</i></b>	<b>470,019 <i>b</i></b>	<b>612,745 <i>c</i></b>	<b>800,804 <i>d</i></b>
<b>Revenue</b>						
Farm sales	149,394 <i>a</i>	167,286 <i>a</i>	166,774 <i>a</i>	109,135 <i>d</i>	91,359 <i>d</i>	151,617 <i>d</i>
Program payments	26,610 <i>a</i>	18,675 <i>a</i>	24,277 <i>a</i>	1,466 <i>e</i>	F	F
<b>Total revenue</b>	<b>176,003 <i>a</i></b>	<b>185,961 <i>a</i></b>	<b>191,050 <i>a</i></b>	<b>110,601 <i>d</i></b>	<b>99,196 <i>d</i></b>	<b>163,579 <i>d</i></b>
<b>Expenses</b>						
Interest expenses	9,248 <i>a</i>	9,825 <i>a</i>	10,465 <i>a</i>	4,572 <i>e</i>	7,630 <i>d</i>	9,329 <i>d</i>
Family wages from the farm	5,461 <i>b</i>	6,288 <i>b</i>	6,106 <i>b</i>	F	2,710 <i>e</i>	F
Other expenses	135,074 <i>a</i>	141,262 <i>a</i>	153,858 <i>a</i>	91,910 <i>d</i>	95,441 <i>d</i>	137,426 <i>d</i>
<b>Total expenses</b>	<b>149,783 <i>a</i></b>	<b>157,374 <i>a</i></b>	<b>170,428 <i>a</i></b>	<b>98,800 <i>d</i></b>	<b>105,780 <i>d</i></b>	<b>150,889 <i>d</i></b>
<b>Net cash farm income</b>	<b>26,221 <i>b</i></b>	<b>28,586 <i>b</i></b>	<b>20,622 <i>c</i></b>	<b>F</b>	<b>F</b>	<b>F</b>

Table 3 Financial structure of grain and oilseed farms

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	3,460 <i>b</i>	3,020 <i>b</i>	3,145 <i>b</i>	10,435 <i>a</i>	10,175 <i>a</i>	10,655 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	94,214 <i>b</i>	87,034 <i>b</i>	118,211 <i>b</i>	69,565 <i>b</i>	75,008 <i>b</i>	72,420 <i>b</i>
Long-term assets	943,569 <i>a</i>	956,232 <i>b</i>	1,138,514 <i>b</i>	948,619 <i>a</i>	1,028,538 <i>a</i>	1,174,958 <i>a</i>
<b>Total assets</b>	<b>1,037,782 <i>a</i></b>	<b>1,043,266 <i>b</i></b>	<b>1,256,725 <i>b</i></b>	<b>1,018,183 <i>a</i></b>	<b>1,103,546 <i>a</i></b>	<b>1,247,378 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	42,497 <i>b</i>	44,647 <i>c</i>	50,391 <i>c</i>	37,570 <i>b</i>	42,003 <i>b</i>	36,406 <i>b</i>
Long-term liabilities	202,415 <i>b</i>	217,900 <i>b</i>	250,041 <i>b</i>	135,064 <i>b</i>	125,265 <i>b</i>	132,250 <i>b</i>
<b>Total liabilities</b>	<b>244,912 <i>b</i></b>	<b>262,547 <i>b</i></b>	<b>300,432 <i>b</i></b>	<b>172,633 <i>b</i></b>	<b>167,267 <i>b</i></b>	<b>168,656 <i>b</i></b>
<b>Net worth</b>	<b>792,870 <i>b</i></b>	<b>780,719 <i>b</i></b>	<b>956,293 <i>b</i></b>	<b>845,550 <i>a</i></b>	<b>936,279 <i>a</i></b>	<b>1,078,723 <i>a</i></b>
<b>Revenue</b>						
Farm sales	133,769 <i>b</i>	135,674 <i>b</i>	162,003 <i>b</i>	131,013 <i>b</i>	134,685 <i>b</i>	137,255 <i>b</i>
Program payments	23,503 <i>b</i>	34,451 <i>b</i>	42,303 <i>b</i>	11,248 <i>b</i>	6,950 <i>b</i>	11,397 <i>b</i>
<b>Total revenue</b>	<b>157,272 <i>b</i></b>	<b>170,126 <i>b</i></b>	<b>204,306 <i>b</i></b>	<b>142,260 <i>b</i></b>	<b>141,636 <i>b</i></b>	<b>148,652 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	12,817 <i>b</i>	13,332 <i>c</i>	16,109 <i>b</i>	7,873 <i>b</i>	8,672 <i>b</i>	8,944 <i>b</i>
Family wages from the farm	5,096 <i>d</i>	6,408 <i>c</i>	6,141 <i>d</i>	4,054 <i>c</i>	5,019 <i>c</i>	4,232 <i>c</i>
Other expenses	118,473 <i>b</i>	125,777 <i>b</i>	150,250 <i>b</i>	109,288 <i>b</i>	111,853 <i>a</i>	123,437 <i>b</i>
<b>Total expenses</b>	<b>136,385 <i>b</i></b>	<b>145,517 <i>b</i></b>	<b>172,500 <i>b</i></b>	<b>121,215 <i>b</i></b>	<b>125,545 <i>a</i></b>	<b>136,614 <i>b</i></b>
<b>Net cash farm income</b>	<b>20,887 <i>d</i></b>	<b>24,608 <i>c</i></b>	<b>31,806 <i>e</i></b>	<b>21,045 <i>c</i></b>	<b>16,091 <i>d</i></b>	<b>12,038 <i>d</i></b>

Table 3 Financial structure of grain and oilseed farms

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	6,745 <i>a</i>	6,285 <i>a</i>	5,720 <i>a</i>	24,720 <i>a</i>	23,130 <i>a</i>	19,845 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	187,403 <i>b</i>	160,564 <i>b</i>	145,074 <i>b</i>	107,744 <i>b</i>	106,804 <i>b</i>	112,610 <i>b</i>
Long-term assets	923,070 <i>a</i>	904,474 <i>a</i>	994,331 <i>a</i>	714,820 <i>a</i>	659,403 <i>a</i>	801,265 <i>a</i>
<b>Total assets</b>	<b>1,110,474 <i>a</i></b>	<b>1,065,038 <i>a</i></b>	<b>1,139,405 <i>a</i></b>	<b>822,564 <i>a</i></b>	<b>766,206 <i>a</i></b>	<b>913,875 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	73,886 <i>b</i>	77,454 <i>c</i>	78,902 <i>b</i>	40,754 <i>b</i>	41,278 <i>c</i>	60,214 <i>c</i>
Long-term liabilities	151,616 <i>b</i>	161,647 <i>b</i>	151,017 <i>b</i>	109,773 <i>b</i>	98,569 <i>b</i>	119,014 <i>b</i>
<b>Total liabilities</b>	<b>225,502 <i>b</i></b>	<b>239,101 <i>b</i></b>	<b>229,918 <i>b</i></b>	<b>150,527 <i>b</i></b>	<b>139,847 <i>b</i></b>	<b>179,228 <i>b</i></b>
<b>Net worth</b>	<b>884,971 <i>a</i></b>	<b>825,937 <i>b</i></b>	<b>909,487 <i>a</i></b>	<b>672,037 <i>a</i></b>	<b>626,360 <i>a</i></b>	<b>734,647 <i>a</i></b>
<b>Revenue</b>						
Farm sales	249,664 <i>b</i>	246,430 <i>b</i>	196,287 <i>b</i>	127,324 <i>a</i>	139,798 <i>b</i>	156,036 <i>b</i>
Program payments	12,464 <i>b</i>	21,254 <i>c</i>	46,009 <i>b</i>	34,459 <i>b</i>	19,996 <i>b</i>	25,760 <i>b</i>
<b>Total revenue</b>	<b>262,128 <i>b</i></b>	<b>267,684 <i>b</i></b>	<b>242,296 <i>a</i></b>	<b>161,783 <i>a</i></b>	<b>159,794 <i>b</i></b>	<b>181,796 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	10,799 <i>b</i>	11,942 <i>b</i>	10,981 <i>b</i>	8,679 <i>b</i>	8,527 <i>b</i>	10,134 <i>b</i>
Family wages from the farm	8,106 <i>c</i>	10,501 <i>c</i>	7,940 <i>c</i>	4,828 <i>c</i>	4,682 <i>c</i>	5,775 <i>c</i>
Other expenses	202,676 <i>b</i>	207,474 <i>b</i>	197,178 <i>a</i>	123,745 <i>a</i>	121,473 <i>a</i>	148,748 <i>b</i>
<b>Total expenses</b>	<b>221,581 <i>b</i></b>	<b>229,918 <i>b</i></b>	<b>216,100 <i>a</i></b>	<b>137,253 <i>a</i></b>	<b>134,681 <i>a</i></b>	<b>164,658 <i>b</i></b>
<b>Net cash farm income</b>	<b>40,547 <i>b</i></b>	<b>37,766 <i>d</i></b>	<b>26,196 <i>d</i></b>	<b>24,531 <i>c</i></b>	<b>25,112 <i>d</i></b>	<b>17,139 <i>e</i></b>

Table 3 Financial structure of grain and oilseed farms

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	10,760 <i>a</i>	11,570 <i>a</i>	10,790 <i>a</i>	220 <i>d</i>	240 <i>d</i>	185 <i>d</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	139,636 <i>a</i>	155,838 <i>b</i>	151,370 <i>b</i>	96,909 <i>d</i>	82,680 <i>d</i>	133,744 <i>c</i>
Long-term assets	1,136,821 <i>a</i>	1,266,040 <i>a</i>	1,368,161 <i>a</i>	773,415 <i>b</i>	1,102,131 <i>c</i>	1,299,784 <i>b</i>
<b>Total assets</b>	<b>1,276,457 <i>a</i></b>	<b>1,421,878 <i>a</i></b>	<b>1,519,531 <i>a</i></b>	<b>870,324 <i>b</i></b>	<b>1,184,811 <i>c</i></b>	<b>1,433,528 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	40,295 <i>b</i>	45,855 <i>b</i>	50,856 <i>b</i>	25,146 <i>d</i>	38,283 <i>e</i>	F
Long-term liabilities	148,291 <i>a</i>	163,682 <i>b</i>	154,592 <i>b</i>	109,214 <i>d</i>	155,297 <i>e</i>	148,360 <i>c</i>
<b>Total liabilities</b>	<b>188,587 <i>a</i></b>	<b>209,536 <i>b</i></b>	<b>205,449 <i>b</i></b>	<b>134,360 <i>c</i></b>	<b>193,580 <i>d</i></b>	<b>227,929 <i>d</i></b>
<b>Net worth</b>	<b>1,087,870 <i>a</i></b>	<b>1,212,342 <i>a</i></b>	<b>1,314,083 <i>a</i></b>	<b>735,964 <i>b</i></b>	<b>991,231 <i>c</i></b>	<b>1,205,600 <i>b</i></b>
<b>Revenue</b>						
Farm sales	160,324 <i>a</i>	217,022 <i>a</i>	200,631 <i>b</i>	154,740 <i>c</i>	146,401 <i>d</i>	219,538 <i>c</i>
Program payments	34,008 <i>b</i>	21,033 <i>b</i>	17,719 <i>b</i>	4,520 <i>d</i>	11,745 <i>d</i>	14,699 <i>d</i>
<b>Total revenue</b>	<b>194,331 <i>a</i></b>	<b>238,055 <i>a</i></b>	<b>218,350 <i>b</i></b>	<b>159,260 <i>c</i></b>	<b>158,146 <i>d</i></b>	<b>234,238 <i>c</i></b>
<b>Expenses</b>						
Interest expenses	9,835 <i>a</i>	11,354 <i>b</i>	10,575 <i>b</i>	7,894 <i>d</i>	11,025 <i>e</i>	15,479 <i>e</i>
Family wages from the farm	6,764 <i>b</i>	8,289 <i>c</i>	7,556 <i>b</i>	5,537 <i>d</i>	7,441 <i>d</i>	8,314 <i>e</i>
Other expenses	149,610 <i>a</i>	175,169 <i>a</i>	171,165 <i>b</i>	126,672 <i>c</i>	133,815 <i>d</i>	173,432 <i>c</i>
<b>Total expenses</b>	<b>166,209 <i>a</i></b>	<b>194,812 <i>a</i></b>	<b>189,296 <i>b</i></b>	<b>140,103 <i>c</i></b>	<b>152,281 <i>d</i></b>	<b>197,226 <i>c</i></b>
<b>Net cash farm income</b>	<b>28,123 <i>b</i></b>	<b>43,243 <i>b</i></b>	<b>29,054 <i>d</i></b>	<b>19,157 <i>e</i></b>	<b>F</b>	<b>37,012 <i>d</i></b>

Table 4 Financial structure of dairy cattle and milk production farms


	 Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	16,215 <i>a</i>	15,710 <i>a</i>	14,665 <i>a</i>	905 <i>a</i>	845 <i>a</i>	835 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	67,943 <i>a</i>	73,586 <i>a</i>	88,419 <i>b</i>	55,597 <i>b</i>	58,404 <i>b</i>	72,311 <i>b</i>
Long-term assets	2,220,195 <i>a</i>	2,411,659 <i>a</i>	2,655,495 <i>a</i>	2,268,065 <i>a</i>	2,341,417 <i>a</i>	2,553,795 <i>a</i>
<b>Total assets</b>	<b>2,288,139 <i>a</i></b>	<b>2,485,245 <i>a</i></b>	<b>2,743,914 <i>a</i></b>	<b>2,323,662 <i>a</i></b>	<b>2,399,821 <i>a</i></b>	<b>2,626,106 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	35,174 <i>b</i>	41,345 <i>b</i>	50,450 <i>c</i>	41,760 <i>b</i>	34,182 <i>b</i>	32,033 <i>b</i>
Long-term liabilities	523,309 <i>b</i>	575,838 <i>a</i>	633,562 <i>b</i>	506,265 <i>b</i>	496,405 <i>b</i>	553,920 <i>b</i>
<b>Total liabilities</b>	<b>558,482 <i>a</i></b>	<b>617,183 <i>a</i></b>	<b>684,012 <i>b</i></b>	<b>548,025 <i>b</i></b>	<b>530,588 <i>b</i></b>	<b>585,954 <i>b</i></b>
<b>Net worth</b>	<b>1,729,656 <i>a</i></b>	<b>1,868,062 <i>a</i></b>	<b>2,059,903 <i>a</i></b>	<b>1,775,636 <i>a</i></b>	<b>1,869,233 <i>a</i></b>	<b>2,040,153 <i>a</i></b>
<b>Revenue</b>						
Farm sales	326,119 <i>a</i>	350,511 <i>a</i>	374,542 <i>a</i>	326,005 <i>a</i>	346,834 <i>a</i>	367,568 <i>a</i>
Program payments	7,575 <i>b</i>	13,783 <i>a</i>	14,142 <i>b</i>	3,203 <i>c</i>	9,854 <i>b</i>	5,216 <i>c</i>
<b>Total revenue</b>	<b>333,695 <i>a</i></b>	<b>364,295 <i>a</i></b>	<b>388,684 <i>a</i></b>	<b>329,208 <i>a</i></b>	<b>356,688 <i>a</i></b>	<b>372,784 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	28,822 <i>a</i>	32,214 <i>a</i>	34,517 <i>b</i>	28,941 <i>b</i>	26,505 <i>b</i>	31,998 <i>b</i>
Family wages from the farm	18,246 <i>b</i>	22,486 <i>b</i>	19,256 <i>b</i>	19,004 <i>b</i>	22,135 <i>b</i>	24,839 <i>b</i>
Other expenses	212,396 <i>a</i>	222,497 <i>a</i>	236,528 <i>a</i>	229,514 <i>a</i>	231,230 <i>a</i>	242,655 <i>a</i>
<b>Total expenses</b>	<b>259,464 <i>a</i></b>	<b>277,197 <i>a</i></b>	<b>290,302 <i>a</i></b>	<b>277,459 <i>a</i></b>	<b>279,870 <i>a</i></b>	<b>299,492 <i>a</i></b>
<b>Net cash farm income</b>	<b>74,231 <i>a</i></b>	<b>87,098 <i>a</i></b>	<b>98,382 <i>a</i></b>	<b>51,748 <i>b</i></b>	<b>76,818 <i>b</i></b>	<b>73,293 <i>b</i></b>

Table 4 Financial structure of dairy cattle and milk production farms

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	7,640 <i>a</i>	7,285 <i>a</i>	7,065 <i>a</i>	5,630 <i>a</i>	5,610 <i>a</i>	4,970 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	55,437 <i>b</i>	60,480 <i>b</i>	76,675 <i>c</i>	73,620 <i>b</i>	80,249 <i>b</i>	89,355 <i>b</i>
Long-term assets	1,800,902 <i>a</i>	1,989,658 <i>a</i>	2,136,639 <i>b</i>	2,413,799 <i>a</i>	2,586,552 <i>a</i>	2,730,392 <i>a</i>
<b>Total assets</b>	<b>1,856,339 <i>a</i></b>	<b>2,050,139 <i>a</i></b>	<b>2,213,315 <i>b</i></b>	<b>2,487,419 <i>a</i></b>	<b>2,666,802 <i>a</i></b>	<b>2,819,747 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	31,086 <i>c</i>	35,281 <i>c</i>	47,207 <i>d</i>	36,398 <i>c</i>	47,700 <i>c</i>	52,017 <i>e</i>
Long-term liabilities	479,526 <i>b</i>	525,911 <i>b</i>	559,492 <i>c</i>	488,213 <i>b</i>	581,328 <i>b</i>	622,944 <i>b</i>
<b>Total liabilities</b>	<b>510,611 <i>b</i></b>	<b>561,192 <i>b</i></b>	<b>606,699 <i>c</i></b>	<b>524,611 <i>b</i></b>	<b>629,028 <i>b</i></b>	<b>674,961 <i>b</i></b>
<b>Net worth</b>	<b>1,345,727 <i>b</i></b>	<b>1,488,947 <i>a</i></b>	<b>1,606,616 <i>a</i></b>	<b>1,962,808 <i>a</i></b>	<b>2,037,773 <i>a</i></b>	<b>2,144,786 <i>a</i></b>
<b>Revenue</b>						
Farm sales	262,938 <i>a</i>	297,724 <i>b</i>	323,752 <i>b</i>	332,494 <i>a</i>	352,862 <i>a</i>	357,751 <i>a</i>
Program payments	10,978 <i>b</i>	20,565 <i>b</i>	20,505 <i>b</i>	3,819 <i>c</i>	6,429 <i>b</i>	7,685 <i>c</i>
<b>Total revenue</b>	<b>273,915 <i>a</i></b>	<b>318,289 <i>a</i></b>	<b>344,257 <i>a</i></b>	<b>336,313 <i>a</i></b>	<b>359,290 <i>a</i></b>	<b>365,436 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	24,846 <i>b</i>	27,653 <i>b</i>	30,228 <i>c</i>	29,306 <i>b</i>	34,662 <i>b</i>	33,036 <i>b</i>
Family wages from the farm	14,906 <i>c</i>	20,015 <i>c</i>	15,164 <i>c</i>	17,620 <i>c</i>	20,103 <i>c</i>	17,556 <i>c</i>
Other expenses	164,485 <i>b</i>	184,761 <i>b</i>	201,131 <i>a</i>	218,700 <i>a</i>	225,293 <i>a</i>	223,245 <i>a</i>
<b>Total expenses</b>	<b>204,236 <i>b</i></b>	<b>232,429 <i>b</i></b>	<b>246,524 <i>b</i></b>	<b>265,627 <i>a</i></b>	<b>280,058 <i>a</i></b>	<b>273,837 <i>a</i></b>
<b>Net cash farm income</b>	<b>69,679 <i>b</i></b>	<b>85,860 <i>b</i></b>	<b>97,733 <i>b</i></b>	<b>70,686 <i>b</i></b>	<b>79,232 <i>b</i></b>	<b>91,599 <i>b</i></b>

Table 4 Financial structure of dairy cattle and milk production farms

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	525 <i>b</i>	515 <i>b</i>	415 <i>b</i>	210 <i>d</i>	F	230 <i>d</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	99,477 <i>b</i>	94,989 <i>c</i>	100,304 <i>b</i>	141,896 <i>d</i>	82,569 <i>e</i>	151,603 <i>d</i>
Long-term assets	2,223,796 <i>b</i>	2,325,856 <i>b</i>	2,558,275 <i>a</i>	2,432,374 <i>c</i>	1,670,441 <i>e</i>	3,363,722 <i>d</i>
<b>Total assets</b>	<b>2,323,273 <i>b</i></b>	<b>2,420,845 <i>b</i></b>	<b>2,658,579 <i>a</i></b>	<b>2,574,270 <i>c</i></b>	<b>1,753,010 <i>e</i></b>	<b>3,515,325 <i>d</i></b>
<b>Liabilities</b>						
Current liabilities	40,165 <i>c</i>	24,204 <i>d</i>	F	59,533 <i>d</i>	F	F
Long-term liabilities	564,687 <i>b</i>	618,485 <i>c</i>	620,289 <i>c</i>	496,333 <i>c</i>	F	1,283,358 <i>e</i>
<b>Total liabilities</b>	<b>604,851 <i>b</i></b>	<b>642,690 <i>c</i></b>	<b>691,768 <i>b</i></b>	<b>555,866 <i>c</i></b>	<b>F</b>	<b>1,314,450 <i>e</i></b>
<b>Net worth</b>	<b>1,718,422 <i>b</i></b>	<b>1,778,155 <i>b</i></b>	<b>1,966,811 <i>a</i></b>	<b>2,018,404 <i>c</i></b>	<b>1,396,111 <i>e</i></b>	<b>2,200,875 <i>c</i></b>
<b>Revenue</b>						
Farm sales	425,033 <i>b</i>	371,024 <i>b</i>	428,040 <i>b</i>	490,581 <i>c</i>	303,576 <i>d</i>	590,345 <i>d</i>
Program payments	5,185 <i>d</i>	12,267 <i>c</i>	12,146 <i>d</i>	14,966 <i>e</i>	8,458 <i>d</i>	4,845 <i>d</i>
<b>Total revenue</b>	<b>430,218 <i>b</i></b>	<b>383,290 <i>b</i></b>	<b>440,186 <i>b</i></b>	<b>505,548 <i>c</i></b>	<b>312,034 <i>d</i></b>	<b>595,190 <i>d</i></b>
<b>Expenses</b>						
Interest expenses	31,735 <i>b</i>	35,540 <i>c</i>	39,342 <i>b</i>	25,515 <i>c</i>	F	65,846 <i>e</i>
Family wages from the farm	20,256 <i>c</i>	23,374 <i>c</i>	23,706 <i>c</i>	27,646 <i>d</i>	18,475 <i>d</i>	34,925 <i>d</i>
Other expenses	291,871 <i>c</i>	248,290 <i>b</i>	272,633 <i>b</i>	328,804 <i>c</i>	211,931 <i>d</i>	398,347 <i>d</i>
<b>Total expenses</b>	<b>343,862 <i>b</i></b>	<b>307,204 <i>b</i></b>	<b>335,680 <i>b</i></b>	<b>381,966 <i>c</i></b>	<b>259,416 <i>d</i></b>	<b>499,118 <i>d</i></b>
<b>Net cash farm income</b>	<b>86,356 <i>b</i></b>	<b>76,086 <i>c</i></b>	<b>104,506 <i>c</i></b>	<b>F</b>	<b>F</b>	<b>96,073 <i>e</i></b>



Table 4 Financial structure of dairy cattle and milk production farms

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	605 <i>b</i>	600 <i>a</i>	575 <i>b</i>	700 <i>a</i>	665 <i>a</i>	575 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	132,665 <i>b</i>	150,189 <i>b</i>	168,475 <i>b</i>	72,282 <i>b</i>	92,828 <i>b</i>	134,380 <i>c</i>
Long-term assets	3,500,760 <i>a</i>	3,890,430 <i>a</i>	4,869,143 <i>a</i>	3,989,306 <i>a</i>	4,598,086 <i>a</i>	6,117,773 <i>b</i>
<b>Total assets</b>	<b>3,633,425 <i>a</i></b>	<b>4,040,618 <i>a</i></b>	<b>5,037,618 <i>a</i></b>	<b>4,061,588 <i>a</i></b>	<b>4,690,914 <i>a</i></b>	<b>6,252,153 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	45,960 <i>b</i>	68,643 <i>c</i>	89,796 <i>d</i>	40,870 <i>c</i>	55,887 <i>d</i>	56,879 <i>d</i>
Long-term liabilities	948,539 <i>b</i>	973,060 <i>b</i>	1,070,356 <i>b</i>	910,297 <i>b</i>	858,219 <i>b</i>	1,065,726 <i>b</i>
<b>Total liabilities</b>	<b>994,499 <i>b</i></b>	<b>1,041,703 <i>b</i></b>	<b>1,160,152 <i>b</i></b>	<b>951,167 <i>b</i></b>	<b>914,106 <i>b</i></b>	<b>1,122,605 <i>b</i></b>
<b>Net worth</b>	<b>2,638,926 <i>a</i></b>	<b>2,998,915 <i>a</i></b>	<b>3,877,466 <i>a</i></b>	<b>3,110,421 <i>a</i></b>	<b>3,776,809 <i>a</i></b>	<b>5,129,548 <i>b</i></b>
<b>Revenue</b>						
Farm sales	582,841 <i>a</i>	627,868 <i>a</i>	697,976 <i>a</i>	615,951 <i>a</i>	662,864 <i>a</i>	706,260 <i>b</i>
Program payments	11,099 <i>d</i>	14,111 <i>b</i>	13,072 <i>e</i>	F	8,938 <i>b</i>	F
<b>Total revenue</b>	<b>593,940 <i>a</i></b>	<b>641,978 <i>a</i></b>	<b>711,048 <i>a</i></b>	<b>618,736 <i>a</i></b>	<b>671,802 <i>a</i></b>	<b>717,329 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	51,649 <i>b</i>	57,094 <i>b</i>	64,937 <i>b</i>	47,013 <i>b</i>	44,900 <i>c</i>	57,302 <i>b</i>
Family wages from the farm	28,656 <i>c</i>	32,654 <i>b</i>	35,207 <i>c</i>	45,254 <i>c</i>	61,393 <i>c</i>	50,685 <i>b</i>
Other expenses	399,042 <i>a</i>	403,357 <i>a</i>	451,462 <i>b</i>	404,322 <i>a</i>	422,555 <i>a</i>	472,044 <i>b</i>
<b>Total expenses</b>	<b>479,346 <i>a</i></b>	<b>493,106 <i>a</i></b>	<b>551,605 <i>b</i></b>	<b>496,590 <i>a</i></b>	<b>528,847 <i>a</i></b>	<b>580,030 <i>b</i></b>
<b>Net cash farm income</b>	<b>114,594 <i>b</i></b>	<b>148,873 <i>b</i></b>	<b>159,443 <i>b</i></b>	<b>122,146 <i>b</i></b>	<b>142,955 <i>b</i></b>	<b>137,298 <i>b</i></b>

Table 5 Financial structure of hog and pig farms

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	5,105 <i>a</i>	5,425 <i>a</i>	4,280 <i>a</i>	215 <i>b</i>	170 <i>b</i>	145 <i>b</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	213,909 <i>a</i>	250,028 <i>a</i>	269,205 <i>a</i>	131,291 <i>b</i>	195,504 <i>b</i>	215,661 <i>b</i>
Long-term assets	1,465,319 <i>a</i>	1,494,196 <i>a</i>	1,828,171 <i>a</i>	729,778 <i>b</i>	799,707 <i>b</i>	859,950 <i>b</i>
<b>Total assets</b>	<b>1,679,228 <i>a</i></b>	<b>1,744,224 <i>a</i></b>	<b>2,097,376 <i>a</i></b>	<b>861,069 <i>b</i></b>	<b>995,212 <i>b</i></b>	<b>1,075,611 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	87,924 <i>b</i>	88,937 <i>b</i>	105,935 <i>b</i>	75,921 <i>b</i>	73,880 <i>c</i>	103,575 <i>c</i>
Long-term liabilities	437,582 <i>a</i>	466,440 <i>b</i>	482,583 <i>a</i>	271,551 <i>b</i>	320,263 <i>c</i>	352,175 <i>b</i>
<b>Total liabilities</b>	<b>525,506 <i>a</i></b>	<b>555,377 <i>b</i></b>	<b>588,517 <i>a</i></b>	<b>347,473 <i>b</i></b>	<b>394,143 <i>c</i></b>	<b>455,750 <i>b</i></b>
<b>Net worth</b>	<b>1,153,722 <i>a</i></b>	<b>1,188,847 <i>a</i></b>	<b>1,508,858 <i>a</i></b>	<b>513,596 <i>b</i></b>	<b>601,069 <i>c</i></b>	<b>619,861 <i>b</i></b>
<b>Revenue</b>						
Farm sales	532,006 <i>b</i>	590,495 <i>a</i>	651,087 <i>a</i>	341,997 <i>b</i>	473,000 <i>b</i>	523,808 <i>b</i>
Program payments	41,100 <i>b</i>	32,388 <i>b</i>	34,085 <i>b</i>	19,387 <i>c</i>	27,233 <i>b</i>	22,206 <i>c</i>
<b>Total revenue</b>	<b>573,106 <i>a</i></b>	<b>622,883 <i>a</i></b>	<b>685,172 <i>a</i></b>	<b>361,384 <i>b</i></b>	<b>500,233 <i>b</i></b>	<b>546,015 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	28,602 <i>a</i>	28,154 <i>b</i>	31,127 <i>a</i>	21,429 <i>b</i>	24,772 <i>c</i>	25,593 <i>b</i>
Family wages from the farm	14,705 <i>b</i>	12,935 <i>b</i>	17,036 <i>b</i>	13,689 <i>b</i>	15,070 <i>b</i>	16,661 <i>b</i>
Other expenses	486,134 <i>b</i>	502,178 <i>b</i>	549,045 <i>a</i>	338,700 <i>b</i>	434,316 <i>b</i>	467,884 <i>b</i>
<b>Total expenses</b>	<b>529,441 <i>b</i></b>	<b>543,267 <i>b</i></b>	<b>597,207 <i>a</i></b>	<b>373,818 <i>b</i></b>	<b>474,158 <i>b</i></b>	<b>510,139 <i>b</i></b>
<b>Net cash farm income</b>	<b>43,665 <i>b</i></b>	<b>79,616 <i>b</i></b>	<b>87,965 <i>b</i></b>	<b>(12,434) <i>e</i></b>	<b>26,076 <i>d</i></b>	<b>35,876 <i>d</i></b>

Table 5 Financial structure of hog and pig farms

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	1,825 <i>a</i>	1,580 <i>a</i>	1,385 <i>a</i>	1,585 <i>b</i>	2,030 <i>b</i>	1,665 <i>b</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	166,916 <i>b</i>	211,330 <i>b</i>	192,159 <i>b</i>	194,752 <i>b</i>	172,025 <i>b</i>	194,822 <i>b</i>
Long-term assets	1,128,947 <i>a</i>	1,352,844 <i>b</i>	1,068,350 <i>a</i>	1,422,456 <i>b</i>	1,152,554 <i>b</i>	1,505,669 <i>b</i>
<b>Total assets</b>	<b>1,295,863 <i>a</i></b>	<b>1,564,175 <i>b</i></b>	<b>1,260,509 <i>a</i></b>	<b>1,617,208 <i>b</i></b>	<b>1,324,579 <i>b</i></b>	<b>1,700,491 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	80,819 <i>b</i>	108,845 <i>c</i>	96,689 <i>c</i>	99,727 <i>d</i>	69,647 <i>c</i>	84,771 <i>b</i>
Long-term liabilities	479,503 <i>b</i>	582,163 <i>b</i>	441,026 <i>b</i>	426,613 <i>b</i>	372,027 <i>b</i>	454,003 <i>b</i>
<b>Total liabilities</b>	<b>560,322 <i>b</i></b>	<b>691,008 <i>b</i></b>	<b>537,716 <i>b</i></b>	<b>526,339 <i>b</i></b>	<b>441,674 <i>b</i></b>	<b>538,774 <i>b</i></b>
<b>Net worth</b>	<b>735,541 <i>b</i></b>	<b>873,167 <i>b</i></b>	<b>722,794 <i>b</i></b>	<b>1,090,869 <i>b</i></b>	<b>882,905 <i>b</i></b>	<b>1,161,717 <i>b</i></b>
<b>Revenue</b>						
Farm sales	427,544 <i>b</i>	631,095 <i>b</i>	477,899 <i>b</i>	480,405 <i>c</i>	377,571 <i>b</i>	498,274 <i>b</i>
Program payments	79,179 <i>b</i>	53,627 <i>b</i>	25,332 <i>b</i>	13,058 <i>c</i>	12,498 <i>c</i>	19,053 <i>c</i>
<b>Total revenue</b>	<b>506,722 <i>b</i></b>	<b>684,722 <i>b</i></b>	<b>503,231 <i>b</i></b>	<b>493,463 <i>c</i></b>	<b>390,069 <i>b</i></b>	<b>517,327 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	31,148 <i>b</i>	31,013 <i>b</i>	25,323 <i>b</i>	29,793 <i>c</i>	24,369 <i>b</i>	28,804 <i>b</i>
Family wages from the farm	17,628 <i>b</i>	19,456 <i>b</i>	19,717 <i>b</i>	14,380 <i>c</i>	10,367 <i>c</i>	16,263 <i>c</i>
Other expenses	409,137 <i>b</i>	567,248 <i>c</i>	398,185 <i>b</i>	412,438 <i>d</i>	312,887 <i>b</i>	402,552 <i>b</i>
<b>Total expenses</b>	<b>457,913 <i>b</i></b>	<b>617,716 <i>c</i></b>	<b>443,225 <i>b</i></b>	<b>456,611 <i>d</i></b>	<b>347,623 <i>b</i></b>	<b>447,620 <i>b</i></b>
<b>Net cash farm income</b>	<b>48,809 <i>c</i></b>	<b>67,006 <i>b</i></b>	<b>60,006 <i>d</i></b>	<b>36,852 <i>d</i></b>	<b>42,446 <i>d</i></b>	<b>69,707 <i>c</i></b>

Table 5 Financial structure of hog and pig farms

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	660 <i>c</i>	695 <i>c</i>	480 <i>c</i>	175 <i>b</i>	335 <i>e</i>	85 <i>d</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	319,776 <i>c</i>	448,579 <i>c</i>	397,942 <i>c</i>	397,010 <i>c</i>	341,674 <i>d</i>	929,034 <i>d</i>
Long-term assets	1,585,200 <i>b</i>	2,043,701 <i>c</i>	2,752,449 <i>c</i>	2,770,758 <i>b</i>	1,931,972 <i>d</i>	5,320,409 <i>d</i>
<b>Total assets</b>	<b>1,904,976 <i>b</i></b>	<b>2,492,281 <i>c</i></b>	<b>3,150,392 <i>c</i></b>	<b>3,167,768 <i>b</i></b>	<b>2,273,646 <i>d</i></b>	<b>6,249,442 <i>d</i></b>
<b>Liabilities</b>						
Current liabilities	69,836 <i>c</i>	101,771 <i>c</i>	183,750 <i>d</i>	93,288 <i>c</i>	78,952 <i>e</i>	F
Long-term liabilities	462,491 <i>c</i>	483,830 <i>c</i>	577,320 <i>c</i>	403,738 <i>c</i>	F	706,775 <i>d</i>
<b>Total liabilities</b>	<b>532,328 <i>b</i></b>	<b>585,600 <i>c</i></b>	<b>761,070 <i>c</i></b>	<b>497,026 <i>c</i></b>	<b>F</b>	<b>986,443 <i>d</i></b>
<b>Net worth</b>	<b>1,372,648 <i>c</i></b>	<b>1,906,681 <i>c</i></b>	<b>2,389,322 <i>c</i></b>	<b>2,670,742 <i>b</i></b>	<b>1,803,960 <i>d</i></b>	<b>5,263,000 <i>d</i></b>
<b>Revenue</b>						
Farm sales	783,311 <i>b</i>	982,676 <i>c</i>	1,169,796 <i>c</i>	875,145 <i>c</i>	662,591 <i>e</i>	1,982,278 <i>d</i>
Program payments	14,101 <i>d</i>	36,288 <i>c</i>	68,095 <i>d</i>	34,074 <i>c</i>	32,086 <i>e</i>	139,667 <i>d</i>
<b>Total revenue</b>	<b>797,411 <i>b</i></b>	<b>1,018,964 <i>c</i></b>	<b>1,237,890 <i>c</i></b>	<b>909,219 <i>b</i></b>	<b>694,677 <i>e</i></b>	<b>2,121,946 <i>d</i></b>
<b>Expenses</b>						
Interest expenses	25,273 <i>b</i>	28,406 <i>c</i>	41,987 <i>c</i>	23,483 <i>c</i>	F	49,938 <i>e</i>
Family wages from the farm	10,367 <i>d</i>	7,726 <i>d</i>	13,165 <i>d</i>	14,182 <i>d</i>	6,879 <i>e</i>	17,482 <i>d</i>
Other expenses	706,534 <i>b</i>	797,170 <i>c</i>	1,065,613 <i>c</i>	807,073 <i>c</i>	563,106 <i>e</i>	1,558,621 <i>d</i>
<b>Total expenses</b>	<b>742,174 <i>b</i></b>	<b>833,301 <i>c</i></b>	<b>1,120,766 <i>c</i></b>	<b>844,738 <i>c</i></b>	<b>589,908 <i>e</i></b>	<b>1,626,041 <i>d</i></b>
<b>Net cash farm income</b>	<b>55,237 <i>d</i></b>	<b>185,663 <i>c</i></b>	<b>117,125 <i>d</i></b>	<b>64,481 <i>d</i></b>	<b>F</b>	<b>495,904 <i>d</i></b>

Table 5 Financial structure of hog and pig farms

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	565 <i>c</i>	565 <i>c</i>	460 <i>c</i>	75 <i>e</i>	55 <i>d</i>	60 <i>d</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	287,605 <i>c</i>	362,031 <i>c</i>	542,659 <i>c</i>	89,262 <i>e</i>	197,038 <i>d</i>	185,596 <i>d</i>
Long-term assets	2,495,261 <i>c</i>	2,396,933 <i>c</i>	3,911,990 <i>c</i>	825,284 <i>d</i>	1,429,892 <i>e</i>	2,496,215 <i>e</i>
<b>Total assets</b>	<b>2,782,866 <i>c</i></b>	<b>2,758,964 <i>c</i></b>	<b>4,454,650 <i>b</i></b>	<b>914,546 <i>d</i></b>	<b>1,626,929 <i>d</i></b>	<b>2,681,811 <i>e</i></b>
<b>Liabilities</b>						
Current liabilities	106,179 <i>d</i>	103,247 <i>d</i>	105,441 <i>d</i>	F	27,890 <i>e</i>	F
Long-term liabilities	406,941 <i>c</i>	554,742 <i>c</i>	603,061 <i>d</i>	209,226 <i>d</i>	422,403 <i>e</i>	568,047 <i>d</i>
<b>Total liabilities</b>	<b>513,120 <i>c</i></b>	<b>657,989 <i>c</i></b>	<b>708,502 <i>d</i></b>	<b>262,578 <i>e</i></b>	<b>450,293 <i>e</i></b>	<b>619,192 <i>e</i></b>
<b>Net worth</b>	<b>2,269,746 <i>c</i></b>	<b>2,100,975 <i>c</i></b>	<b>3,746,148 <i>c</i></b>	<b>651,968 <i>d</i></b>	<b>1,176,636 <i>d</i></b>	<b>2,062,619 <i>e</i></b>
<b>Revenue</b>						
Farm sales	709,460 <i>c</i>	750,043 <i>c</i>	984,342 <i>c</i>	369,844 <i>e</i>	639,819 <i>d</i>	660,689 <i>d</i>
Program payments	43,329 <i>c</i>	43,652 <i>d</i>	65,969 <i>c</i>	F	10,231 <i>e</i>	18,771 <i>e</i>
<b>Total revenue</b>	<b>752,789 <i>c</i></b>	<b>793,695 <i>c</i></b>	<b>1,050,311 <i>c</i></b>	<b>373,728 <i>e</i></b>	<b>650,050 <i>d</i></b>	<b>679,460 <i>d</i></b>
<b>Expenses</b>						
Interest expenses	27,077 <i>c</i>	40,413 <i>d</i>	42,833 <i>d</i>	14,100 <i>e</i>	17,371 <i>d</i>	F
Family wages from the farm	11,695 <i>c</i>	12,569 <i>d</i>	14,178 <i>c</i>	15,039 <i>e</i>	21,154 <i>e</i>	30,470 <i>e</i>
Other expenses	661,060 <i>c</i>	626,067 <i>c</i>	839,844 <i>c</i>	341,136 <i>e</i>	480,289 <i>d</i>	548,011 <i>d</i>
<b>Total expenses</b>	<b>699,832 <i>c</i></b>	<b>679,050 <i>c</i></b>	<b>896,855 <i>c</i></b>	<b>370,275 <i>e</i></b>	<b>518,814 <i>d</i></b>	<b>619,603 <i>d</i></b>
<b>Net cash farm income</b>	<b>52,957 <i>d</i></b>	<b>114,645 <i>d</i></b>	<b>153,456 <i>d</i></b>	<b>F</b>	<b>F</b>	<b>59,857 <i>e</i></b>

Table 6 Financial structure of beef cattle ranching and farming, including feedlots

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	51,410 <i>a</i>	50,960 <i>a</i>	45,560 <i>a</i>	1,125 <i>a</i>	1,195 <i>a</i>	1,130 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	85,975 <i>a</i>	83,474 <i>a</i>	105,914 <i>a</i>	34,329 <i>a</i>	35,582 <i>b</i>	47,409 <i>a</i>
Long-term assets	693,490 <i>a</i>	706,179 <i>a</i>	786,721 <i>a</i>	419,916 <i>a</i>	413,369 <i>a</i>	489,653 <i>a</i>
<b>Total assets</b>	<b>779,465 <i>a</i></b>	<b>789,653 <i>a</i></b>	<b>892,634 <i>a</i></b>	<b>454,244 <i>a</i></b>	<b>448,952 <i>a</i></b>	<b>537,063 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	40,577 <i>a</i>	35,524 <i>a</i>	39,951 <i>b</i>	18,563 <i>b</i>	15,518 <i>b</i>	19,521 <i>b</i>
Long-term liabilities	101,354 <i>a</i>	103,329 <i>a</i>	94,810 <i>a</i>	40,473 <i>b</i>	46,110 <i>b</i>	51,167 <i>b</i>
<b>Total liabilities</b>	<b>141,931 <i>a</i></b>	<b>138,853 <i>a</i></b>	<b>134,761 <i>a</i></b>	<b>59,036 <i>a</i></b>	<b>61,628 <i>b</i></b>	<b>70,689 <i>b</i></b>
<b>Net worth</b>	<b>637,534 <i>a</i></b>	<b>650,800 <i>a</i></b>	<b>757,873 <i>a</i></b>	<b>395,208 <i>a</i></b>	<b>387,324 <i>a</i></b>	<b>466,374 <i>a</i></b>
<b>Revenue</b>						
Farm sales	135,323 <i>a</i>	117,074 <i>a</i>	138,951 <i>a</i>	60,710 <i>a</i>	50,286 <i>a</i>	68,029 <i>b</i>
Program payments	15,232 <i>a</i>	21,241 <i>a</i>	16,107 <i>a</i>	4,584 <i>b</i>	9,031 <i>b</i>	8,186 <i>c</i>
<b>Total revenue</b>	<b>150,555 <i>a</i></b>	<b>138,315 <i>a</i></b>	<b>155,058 <i>a</i></b>	<b>65,294 <i>a</i></b>	<b>59,317 <i>a</i></b>	<b>76,215 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	7,393 <i>a</i>	7,468 <i>a</i>	7,173 <i>a</i>	3,690 <i>b</i>	3,367 <i>b</i>	4,297 <i>b</i>
Family wages from the farm	2,845 <i>a</i>	2,733 <i>b</i>	2,798 <i>b</i>	1,749 <i>c</i>	1,675 <i>c</i>	1,455 <i>c</i>
Other expenses	141,177 <i>a</i>	121,655 <i>a</i>	132,552 <i>a</i>	62,758 <i>b</i>	52,924 <i>a</i>	68,155 <i>b</i>
<b>Total expenses</b>	<b>151,415 <i>a</i></b>	<b>131,857 <i>a</i></b>	<b>142,523 <i>a</i></b>	<b>68,198 <i>a</i></b>	<b>57,966 <i>a</i></b>	<b>73,907 <i>b</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>6,458 <i>d</i></b>	<b>12,535 <i>c</i></b>	<b>(2,904) <i>e</i></b>	<b>F</b>	<b>F</b>

Table 6 Financial structure of beef cattle ranching and farming, including feedlots

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	4,605 <i>b</i>	4,170 <i>b</i>	3,960 <i>b</i>	10,275 <i>a</i>	8,980 <i>a</i>	8,355 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	74,000 <i>b</i>	72,363 <i>b</i>	74,036 <i>b</i>	71,706 <i>b</i>	66,311 <i>b</i>	78,532 <i>b</i>
Long-term assets	449,571 <i>a</i>	481,587 <i>b</i>	504,527 <i>a</i>	613,533 <i>a</i>	628,542 <i>a</i>	686,514 <i>a</i>
<b>Total assets</b>	<b>523,571 <i>a</i></b>	<b>553,950 <i>b</i></b>	<b>578,563 <i>a</i></b>	<b>685,238 <i>a</i></b>	<b>694,854 <i>a</i></b>	<b>765,046 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	36,512 <i>c</i>	35,430 <i>d</i>	29,885 <i>c</i>	30,922 <i>b</i>	27,742 <i>b</i>	35,205 <i>b</i>
Long-term liabilities	94,850 <i>b</i>	106,003 <i>b</i>	99,831 <i>b</i>	68,094 <i>b</i>	63,939 <i>b</i>	64,394 <i>b</i>
<b>Total liabilities</b>	<b>131,363 <i>b</i></b>	<b>141,433 <i>b</i></b>	<b>129,717 <i>b</i></b>	<b>99,016 <i>b</i></b>	<b>91,681 <i>b</i></b>	<b>99,599 <i>b</i></b>
<b>Net worth</b>	<b>392,208 <i>a</i></b>	<b>412,517 <i>a</i></b>	<b>448,846 <i>a</i></b>	<b>586,223 <i>a</i></b>	<b>603,173 <i>a</i></b>	<b>665,447 <i>a</i></b>
<b>Revenue</b>						
Farm sales	117,901 <i>b</i>	100,307 <i>b</i>	105,669 <i>b</i>	124,597 <i>b</i>	108,963 <i>b</i>	118,285 <i>b</i>
Program payments	37,850 <i>b</i>	45,535 <i>b</i>	36,846 <i>b</i>	9,460 <i>b</i>	10,601 <i>b</i>	8,311 <i>b</i>
<b>Total revenue</b>	<b>155,751 <i>b</i></b>	<b>145,842 <i>b</i></b>	<b>142,516 <i>b</i></b>	<b>134,057 <i>b</i></b>	<b>119,564 <i>b</i></b>	<b>126,596 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	6,611 <i>b</i>	7,414 <i>b</i>	6,478 <i>b</i>	4,876 <i>b</i>	4,241 <i>b</i>	4,847 <i>b</i>
Family wages from the farm	2,633 <i>c</i>	2,620 <i>c</i>	1,920 <i>c</i>	1,833 <i>c</i>	1,615 <i>c</i>	1,737 <i>c</i>
Other expenses	137,271 <i>b</i>	118,695 <i>b</i>	117,779 <i>b</i>	123,774 <i>b</i>	112,921 <i>b</i>	112,534 <i>b</i>
<b>Total expenses</b>	<b>146,515 <i>b</i></b>	<b>128,729 <i>b</i></b>	<b>126,177 <i>b</i></b>	<b>130,483 <i>b</i></b>	<b>118,777 <i>b</i></b>	<b>119,119 <i>b</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>17,113 <i>b</i></b>	<b>16,339 <i>c</i></b>	<b>F</b>	<b>F</b>	<b>7,477 <i>e</i></b>

Table 6 Financial structure of beef cattle ranching and farming, including feedlots

	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	5,375 <i>a</i>	5,520 <i>a</i>	4,405 <i>b</i>	10,085 <i>a</i>	10,195 <i>a</i>	10,135 <i>b</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	76,587 <i>b</i>	66,836 <i>b</i>	76,225 <i>b</i>	66,121 <i>b</i>	68,456 <i>b</i>	79,807 <i>b</i>
Long-term assets	482,550 <i>a</i>	471,768 <i>a</i>	532,164 <i>b</i>	545,395 <i>a</i>	532,462 <i>a</i>	563,132 <i>a</i>
<b>Total assets</b>	<b>559,137 <i>a</i></b>	<b>538,604 <i>a</i></b>	<b>608,389 <i>a</i></b>	<b>611,516 <i>a</i></b>	<b>600,918 <i>a</i></b>	<b>642,939 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	34,446 <i>b</i>	31,920 <i>b</i>	28,525 <i>c</i>	30,894 <i>c</i>	24,242 <i>c</i>	28,476 <i>c</i>
Long-term liabilities	81,370 <i>b</i>	81,934 <i>b</i>	74,267 <i>b</i>	91,255 <i>b</i>	93,465 <i>b</i>	86,951 <i>c</i>
<b>Total liabilities</b>	<b>115,817 <i>b</i></b>	<b>113,854 <i>b</i></b>	<b>102,792 <i>b</i></b>	<b>122,149 <i>b</i></b>	<b>117,707 <i>b</i></b>	<b>115,427 <i>c</i></b>
<b>Net worth</b>	<b>443,320 <i>a</i></b>	<b>424,750 <i>a</i></b>	<b>505,597 <i>b</i></b>	<b>489,367 <i>a</i></b>	<b>483,210 <i>a</i></b>	<b>527,512 <i>a</i></b>
<b>Revenue</b>						
Farm sales	100,205 <i>b</i>	74,685 <i>b</i>	92,143 <i>b</i>	92,474 <i>b</i>	90,595 <i>b</i>	110,527 <i>b</i>
Program payments	8,739 <i>c</i>	15,772 <i>b</i>	13,289 <i>b</i>	9,863 <i>b</i>	15,894 <i>b</i>	12,460 <i>b</i>
<b>Total revenue</b>	<b>108,944 <i>b</i></b>	<b>90,457 <i>b</i></b>	<b>105,432 <i>b</i></b>	<b>102,337 <i>b</i></b>	<b>106,489 <i>b</i></b>	<b>122,988 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	6,359 <i>b</i>	6,006 <i>b</i>	6,224 <i>b</i>	7,163 <i>b</i>	7,795 <i>c</i>	7,118 <i>b</i>
Family wages from the farm	1,623 <i>c</i>	2,434 <i>d</i>	2,130 <i>d</i>	2,382 <i>c</i>	1,814 <i>d</i>	2,348 <i>d</i>
Other expenses	99,213 <i>b</i>	79,406 <i>b</i>	85,278 <i>b</i>	97,864 <i>b</i>	94,639 <i>b</i>	103,253 <i>b</i>
<b>Total expenses</b>	<b>107,195 <i>b</i></b>	<b>87,846 <i>b</i></b>	<b>93,632 <i>b</i></b>	<b>107,409 <i>b</i></b>	<b>104,248 <i>b</i></b>	<b>112,719 <i>b</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>11,800 <i>d</i></b>	<b>F</b>	<b>F</b>	<b>F</b>



Table 6 Financial structure of beef cattle ranching and farming, including feedlots

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	17,345 <i>a</i>	18,525 <i>a</i>	15,150 <i>a</i>	2,590 <i>a</i>	2,385 <i>a</i>	2,425 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	120,272 <i>a</i>	113,719 <i>b</i>	165,819 <i>b</i>	53,424 <i>b</i>	59,290 <i>b</i>	68,438 <i>b</i>
Long-term assets	950,333 <i>a</i>	952,852 <i>a</i>	1,129,086 <i>a</i>	857,325 <i>a</i>	906,848 <i>a</i>	989,470 <i>a</i>
<b>Total assets</b>	<b>1,070,605 <i>a</i></b>	<b>1,066,572 <i>a</i></b>	<b>1,294,905 <i>a</i></b>	<b>910,749 <i>a</i></b>	<b>966,138 <i>a</i></b>	<b>1,057,908 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	58,372 <i>a</i>	49,522 <i>b</i>	61,159 <i>c</i>	26,923 <i>b</i>	22,860 <i>c</i>	18,519 <i>c</i>
Long-term liabilities	140,127 <i>a</i>	138,477 <i>b</i>	126,417 <i>b</i>	92,484 <i>b</i>	94,327 <i>b</i>	84,518 <i>b</i>
<b>Total liabilities</b>	<b>198,499 <i>a</i></b>	<b>187,999 <i>a</i></b>	<b>187,576 <i>b</i></b>	<b>119,407 <i>b</i></b>	<b>117,186 <i>b</i></b>	<b>103,037 <i>b</i></b>
<b>Net worth</b>	<b>872,106 <i>a</i></b>	<b>878,572 <i>a</i></b>	<b>1,107,329 <i>a</i></b>	<b>791,342 <i>a</i></b>	<b>848,952 <i>a</i></b>	<b>954,871 <i>a</i></b>
<b>Revenue</b>						
Farm sales	187,148 <i>a</i>	161,173 <i>b</i>	204,435 <i>b</i>	133,910 <i>e</i>	79,166 <i>b</i>	92,387 <i>b</i>
Program payments	20,263 <i>a</i>	27,334 <i>b</i>	19,301 <i>b</i>	3,274 <i>d</i>	13,188 <i>b</i>	13,218 <i>c</i>
<b>Total revenue</b>	<b>207,411 <i>a</i></b>	<b>188,507 <i>b</i></b>	<b>223,737 <i>b</i></b>	<b>137,184 <i>e</i></b>	<b>92,353 <i>b</i></b>	<b>105,605 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	10,017 <i>a</i>	9,780 <i>a</i>	9,437 <i>b</i>	5,848 <i>b</i>	5,800 <i>b</i>	5,470 <i>b</i>
Family wages from the farm	4,151 <i>b</i>	3,799 <i>b</i>	3,894 <i>b</i>	3,301 <i>d</i>	4,018 <i>e</i>	4,768 <i>c</i>
Other expenses	197,096 <i>a</i>	163,505 <i>b</i>	192,714 <i>b</i>	132,491 <i>e</i>	82,397 <i>a</i>	88,253 <i>b</i>
<b>Total expenses</b>	<b>211,265 <i>a</i></b>	<b>177,085 <i>b</i></b>	<b>206,045 <i>b</i></b>	<b>141,641 <i>e</i></b>	<b>92,215 <i>b</i></b>	<b>98,491 <i>b</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>11,422 <i>d</i></b>	<b>17,692 <i>d</i></b>	<b>F</b>	<b>F</b>	<b>F</b>

Table 7 Financial structure of poultry and egg farms

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	3,335 <i>a</i>	3,150 <i>a</i>	3,200 <i>a</i>	200 <i>b</i>	170 <i>b</i>	165 <i>b</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	148,378 <i>a</i>	160,051 <i>a</i>	169,061 <i>b</i>	140,808 <i>c</i>	187,150 <i>b</i>	159,529 <i>b</i>
Long-term assets	2,543,869 <i>a</i>	2,737,740 <i>a</i>	2,937,858 <i>a</i>	1,393,128 <i>b</i>	1,713,204 <i>b</i>	1,905,496 <i>b</i>
<b>Total assets</b>	<b>2,692,247 <i>a</i></b>	<b>2,897,791 <i>a</i></b>	<b>3,106,919 <i>a</i></b>	<b>1,533,936 <i>b</i></b>	<b>1,900,354 <i>b</i></b>	<b>2,065,025 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	59,164 <i>c</i>	68,602 <i>b</i>	56,173 <i>b</i>	49,616 <i>c</i>	49,747 <i>c</i>	54,461 <i>b</i>
Long-term liabilities	461,404 <i>a</i>	563,840 <i>b</i>	492,283 <i>b</i>	315,870 <i>c</i>	331,369 <i>b</i>	364,105 <i>b</i>
<b>Total liabilities</b>	<b>520,568 <i>a</i></b>	<b>632,442 <i>b</i></b>	<b>548,456 <i>b</i></b>	<b>365,486 <i>b</i></b>	<b>381,116 <i>b</i></b>	<b>418,566 <i>b</i></b>
<b>Net worth</b>	<b>2,171,679 <i>a</i></b>	<b>2,265,349 <i>a</i></b>	<b>2,558,463 <i>a</i></b>	<b>1,168,450 <i>b</i></b>	<b>1,519,238 <i>b</i></b>	<b>1,646,459 <i>b</i></b>
<b>Revenue</b>						
Farm sales	633,911 <i>a</i>	666,361 <i>a</i>	666,212 <i>a</i>	659,912 <i>b</i>	815,295 <i>b</i>	740,541 <i>b</i>
Program payments	6,457 <i>c</i>	15,631 <i>b</i>	9,574 <i>c</i>	1,308 <i>c</i>	3,455 <i>c</i>	4,178 <i>c</i>
<b>Total revenue</b>	<b>640,368 <i>a</i></b>	<b>681,992 <i>a</i></b>	<b>675,786 <i>a</i></b>	<b>661,220 <i>b</i></b>	<b>818,750 <i>b</i></b>	<b>744,719 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	25,609 <i>b</i>	30,231 <i>b</i>	26,295 <i>b</i>	18,617 <i>b</i>	22,655 <i>b</i>	23,211 <i>b</i>
Family wages from the farm	26,024 <i>b</i>	26,688 <i>b</i>	28,808 <i>b</i>	29,812 <i>b</i>	35,135 <i>b</i>	31,337 <i>b</i>
Other expenses	510,878 <i>a</i>	525,175 <i>a</i>	506,379 <i>a</i>	525,712 <i>b</i>	663,262 <i>b</i>	591,787 <i>b</i>
<b>Total expenses</b>	<b>562,512 <i>a</i></b>	<b>582,094 <i>a</i></b>	<b>561,482 <i>a</i></b>	<b>574,141 <i>b</i></b>	<b>721,051 <i>b</i></b>	<b>646,335 <i>b</i></b>
<b>Net cash farm income</b>	<b>77,857 <i>b</i></b>	<b>99,898 <i>b</i></b>	<b>114,304 <i>b</i></b>	<b>87,079 <i>c</i></b>	<b>97,699 <i>b</i></b>	<b>98,384 <i>b</i></b>

Table 7 Financial structure of poultry and egg farms

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	625 <i>c</i>	625 <i>b</i>	645 <i>b</i>	1,425 <i>b</i>	1,500 <i>b</i>	1,300 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	195,514 <i>b</i>	202,123 <i>b</i>	243,017 <i>c</i>	155,679 <i>b</i>	141,091 <i>b</i>	149,461 <i>b</i>
Long-term assets	2,696,546 <i>b</i>	2,664,579 <i>b</i>	2,937,153 <i>b</i>	2,780,412 <i>a</i>	2,687,776 <i>b</i>	2,981,634 <i>b</i>
<b>Total assets</b>	<b>2,892,060 <i>b</i></b>	<b>2,866,702 <i>b</i></b>	<b>3,180,170 <i>b</i></b>	<b>2,936,091 <i>a</i></b>	<b>2,828,867 <i>b</i></b>	<b>3,131,095 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	71,867 <i>c</i>	71,604 <i>d</i>	72,969 <i>c</i>	64,992 <i>d</i>	67,720 <i>b</i>	62,656 <i>c</i>
Long-term liabilities	447,295 <i>c</i>	492,871 <i>b</i>	508,007 <i>c</i>	485,897 <i>b</i>	602,254 <i>b</i>	499,700 <i>b</i>
<b>Total liabilities</b>	<b>519,161 <i>c</i></b>	<b>564,475 <i>c</i></b>	<b>580,977 <i>c</i></b>	<b>550,889 <i>b</i></b>	<b>669,974 <i>b</i></b>	<b>562,356 <i>b</i></b>
<b>Net worth</b>	<b>2,372,898 <i>b</i></b>	<b>2,302,227 <i>b</i></b>	<b>2,599,193 <i>b</i></b>	<b>2,385,202 <i>a</i></b>	<b>2,158,893 <i>b</i></b>	<b>2,568,739 <i>b</i></b>
<b>Revenue</b>						
Farm sales	780,730 <i>b</i>	763,214 <i>b</i>	777,446 <i>b</i>	603,058 <i>b</i>	591,661 <i>b</i>	654,350 <i>b</i>
Program payments	13,793 <i>d</i>	14,026 <i>c</i>	16,790 <i>c</i>	4,868 <i>d</i>	2,122 <i>c</i>	3,889 <i>d</i>
<b>Total revenue</b>	<b>794,523 <i>b</i></b>	<b>777,239 <i>b</i></b>	<b>794,236 <i>b</i></b>	<b>607,926 <i>b</i></b>	<b>593,783 <i>b</i></b>	<b>658,238 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	22,400 <i>c</i>	25,492 <i>c</i>	25,809 <i>c</i>	28,126 <i>b</i>	32,563 <i>b</i>	28,491 <i>b</i>
Family wages from the farm	35,313 <i>c</i>	26,281 <i>b</i>	32,562 <i>d</i>	24,968 <i>c</i>	23,491 <i>b</i>	28,017 <i>c</i>
Other expenses	636,133 <i>b</i>	626,087 <i>b</i>	598,680 <i>c</i>	474,855 <i>b</i>	455,703 <i>b</i>	490,059 <i>b</i>
<b>Total expenses</b>	<b>693,847 <i>b</i></b>	<b>677,860 <i>b</i></b>	<b>657,050 <i>c</i></b>	<b>527,949 <i>b</i></b>	<b>511,758 <i>b</i></b>	<b>546,568 <i>b</i></b>
<b>Net cash farm income</b>	<b>100,676 <i>c</i></b>	<b>99,380 <i>b</i></b>	<b>137,186 <i>b</i></b>	<b>79,977 <i>b</i></b>	<b>82,025 <i>c</i></b>	<b>111,671 <i>b</i></b>

Table 7 Financial structure of poultry and egg farms

	Prairies			British Columbia		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	580 <i>d</i>	425 <i>c</i>	540 <i>c</i>	495 <i>b</i>	435 <i>b</i>	550 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	104,143 <i>c</i>	163,005 <i>c</i>	156,077 <i>c</i>	122,992 <i>b</i>	150,752 <i>b</i>	144,111 <i>b</i>
Long-term assets	1,715,585 <i>c</i>	2,397,047 <i>b</i>	2,391,753 <i>b</i>	3,106,252 <i>b</i>	3,729,885 <i>b</i>	3,677,829 <i>b</i>
<b>Total assets</b>	<b>1,819,728 <i>c</i></b>	<b>2,560,052 <i>b</i></b>	<b>2,547,830 <i>b</i></b>	<b>3,229,244 <i>b</i></b>	<b>3,880,638 <i>b</i></b>	<b>3,821,940 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	41,095 <i>d</i>	64,604 <i>d</i>	35,045 <i>d</i>	51,442 <i>d</i>	78,183 <i>d</i>	42,250 <i>c</i>
Long-term liabilities	362,186 <i>d</i>	458,964 <i>b</i>	415,099 <i>c</i>	584,137 <i>c</i>	724,064 <i>c</i>	569,888 <i>d</i>
<b>Total liabilities</b>	<b>403,281 <i>c</i></b>	<b>523,568 <i>b</i></b>	<b>450,144 <i>c</i></b>	<b>635,579 <i>c</i></b>	<b>802,247 <i>c</i></b>	<b>612,138 <i>c</i></b>
<b>Net worth</b>	<b>1,416,447 <i>c</i></b>	<b>2,036,484 <i>c</i></b>	<b>2,097,686 <i>b</i></b>	<b>2,593,665 <i>b</i></b>	<b>3,078,391 <i>b</i></b>	<b>3,209,802 <i>b</i></b>
<b>Revenue</b>						
Farm sales	450,798 <i>c</i>	704,515 <i>c</i>	581,078 <i>c</i>	742,906 <i>b</i>	687,297 <i>b</i>	623,757 <i>b</i>
Program payments	9,602 <i>d</i>	6,225 <i>e</i>	9,125 <i>e</i>	174 <i>e</i>	78,057 <i>c</i>	16,647 <i>e</i>
<b>Total revenue</b>	<b>460,401 <i>c</i></b>	<b>710,740 <i>c</i></b>	<b>590,203 <i>b</i></b>	<b>743,080 <i>b</i></b>	<b>765,354 <i>b</i></b>	<b>640,404 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	20,603 <i>c</i>	27,366 <i>c</i>	21,343 <i>c</i>	31,126 <i>c</i>	34,686 <i>c</i>	27,404 <i>d</i>
Family wages from the farm	17,033 <i>d</i>	24,021 <i>d</i>	20,510 <i>d</i>	26,410 <i>c</i>	37,592 <i>c</i>	33,609 <i>c</i>
Other expenses	369,498 <i>c</i>	530,278 <i>c</i>	442,908 <i>c</i>	617,341 <i>b</i>	559,114 <i>b</i>	472,377 <i>b</i>
<b>Total expenses</b>	<b>407,133 <i>c</i></b>	<b>581,665 <i>c</i></b>	<b>484,761 <i>c</i></b>	<b>674,877 <i>b</i></b>	<b>631,392 <i>b</i></b>	<b>533,390 <i>b</i></b>
<b>Net cash farm income</b>	<b>53,267 <i>d</i></b>	<b>129,075 <i>d</i></b>	<b>105,442 <i>c</i></b>	<b>68,203 <i>d</i></b>	<b>133,962 <i>c</i></b>	<b>107,015 <i>c</i></b>

Table 8 Financial structure by selected farm types



Canada						
	 Fruit and nut farms			 Other vegetable and melon farms		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	3,680 <i>a</i>	3,795 <i>a</i>	3,735 <i>a</i>	1,955 <i>b</i>	2,015 <i>b</i>	1,765 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	55,488 <i>b</i>	61,261 <i>b</i>	64,768 <i>b</i>	97,114 <i>b</i>	113,723 <i>b</i>	125,541 <i>b</i>
Long-term assets	840,831 <i>a</i>	879,837 <i>a</i>	1,159,982 <i>a</i>	994,265 <i>b</i>	969,348 <i>b</i>	1,197,669 <i>b</i>
<b>Total assets</b>	<b>896,319 <i>a</i></b>	<b>941,098 <i>a</i></b>	<b>1,224,749 <i>a</i></b>	<b>1,091,379 <i>b</i></b>	<b>1,083,071 <i>b</i></b>	<b>1,323,210 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	24,313 <i>c</i>	32,692 <i>b</i>	35,435 <i>b</i>	39,773 <i>b</i>	64,403 <i>b</i>	66,132 <i>b</i>
Long-term liabilities	156,961 <i>b</i>	163,223 <i>b</i>	207,585 <i>b</i>	164,165 <i>b</i>	211,936 <i>b</i>	222,780 <i>b</i>
<b>Total liabilities</b>	<b>181,274 <i>b</i></b>	<b>195,915 <i>b</i></b>	<b>243,020 <i>b</i></b>	<b>203,938 <i>b</i></b>	<b>276,339 <i>b</i></b>	<b>288,912 <i>b</i></b>
<b>Net worth</b>	<b>715,045 <i>a</i></b>	<b>745,183 <i>a</i></b>	<b>981,729 <i>a</i></b>	<b>887,441 <i>b</i></b>	<b>806,732 <i>a</i></b>	<b>1,034,299 <i>b</i></b>
<b>Revenue</b>						
Farm sales	167,408 <i>a</i>	173,559 <i>a</i>	215,673 <i>a</i>	371,198 <i>b</i>	402,637 <i>b</i>	445,969 <i>b</i>
Program payments	8,386 <i>c</i>	7,690 <i>b</i>	16,770 <i>b</i>	10,891 <i>d</i>	14,063 <i>c</i>	29,221 <i>b</i>
<b>Total revenue</b>	<b>175,793 <i>a</i></b>	<b>181,249 <i>a</i></b>	<b>232,443 <i>a</i></b>	<b>382,089 <i>b</i></b>	<b>416,700 <i>b</i></b>	<b>475,190 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	10,071 <i>b</i>	10,059 <i>b</i>	12,200 <i>b</i>	10,408 <i>b</i>	14,670 <i>b</i>	14,617 <i>b</i>
Family wages from the farm	9,109 <i>b</i>	8,774 <i>b</i>	13,587 <i>b</i>	19,420 <i>b</i>	21,356 <i>b</i>	25,459 <i>b</i>
Other expenses	130,878 <i>a</i>	135,033 <i>a</i>	173,107 <i>a</i>	299,230 <i>b</i>	337,955 <i>b</i>	364,404 <i>b</i>
<b>Total expenses</b>	<b>150,058 <i>a</i></b>	<b>153,866 <i>a</i></b>	<b>198,893 <i>a</i></b>	<b>329,058 <i>b</i></b>	<b>373,981 <i>b</i></b>	<b>404,480 <i>b</i></b>
<b>Net cash farm income</b>	<b>25,735 <i>c</i></b>	<b>27,383 <i>b</i></b>	<b>33,550 <i>b</i></b>	<b>53,032 <i>b</i></b>	<b>42,719 <i>c</i></b>	<b>70,711 <i>d</i></b>

Table 8 Financial structure by selected farm types



Canada						
	 Potato farms			 Greenhouse, nursery and floriculture farms		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	1,140 <i>b</i>	1,095 <i>b</i>	950 <i>b</i>	3,345 <i>a</i>	3,355 <i>b</i>	3,160 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	433,053 <i>b</i>	516,194 <i>c</i>	462,857 <i>b</i>	209,159 <i>b</i>	213,610 <i>b</i>	248,619 <i>b</i>
Long-term assets	1,806,343 <i>b</i>	2,050,493 <i>b</i>	2,449,400 <i>b</i>	981,818 <i>a</i>	1,025,336 <i>b</i>	1,128,195 <i>a</i>
<b>Total assets</b>	<b>2,239,396 <i>b</i></b>	<b>2,566,687 <i>b</i></b>	<b>2,912,256 <i>b</i></b>	<b>1,190,976 <i>a</i></b>	<b>1,238,945 <i>b</i></b>	<b>1,376,814 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	218,274 <i>b</i>	261,476 <i>c</i>	251,483 <i>b</i>	77,878 <i>b</i>	91,582 <i>b</i>	94,385 <i>b</i>
Long-term liabilities	450,828 <i>b</i>	548,689 <i>b</i>	540,689 <i>b</i>	283,093 <i>a</i>	289,279 <i>b</i>	386,381 <i>b</i>
<b>Total liabilities</b>	<b>669,102 <i>b</i></b>	<b>810,165 <i>b</i></b>	<b>792,172 <i>b</i></b>	<b>360,971 <i>a</i></b>	<b>380,860 <i>b</i></b>	<b>480,766 <i>b</i></b>
<b>Net worth</b>	<b>1,570,293 <i>b</i></b>	<b>1,756,522 <i>b</i></b>	<b>2,120,084 <i>b</i></b>	<b>830,006 <i>a</i></b>	<b>858,085 <i>b</i></b>	<b>896,048 <i>b</i></b>
<b>Revenue</b>						
Farm sales	707,210 <i>b</i>	761,201 <i>b</i>	764,223 <i>b</i>	686,037 <i>a</i>	666,388 <i>b</i>	774,349 <i>b</i>
Program payments	19,901 <i>b</i>	40,963 <i>c</i>	81,380 <i>b</i>	2,889 <i>c</i>	8,089 <i>d</i>	17,906 <i>b</i>
<b>Total revenue</b>	<b>727,111 <i>b</i></b>	<b>802,164 <i>b</i></b>	<b>845,603 <i>b</i></b>	<b>688,926 <i>a</i></b>	<b>674,477 <i>b</i></b>	<b>792,255 <i>b</i></b>
<b>Expenses</b>						
Interest expenses	31,329 <i>b</i>	38,319 <i>b</i>	41,631 <i>b</i>	19,504 <i>a</i>	19,306 <i>b</i>	23,095 <i>b</i>
Family wages from the farm	32,340 <i>b</i>	33,799 <i>b</i>	36,313 <i>b</i>	34,262 <i>b</i>	36,453 <i>b</i>	39,294 <i>b</i>
Other expenses	559,528 <i>b</i>	645,457 <i>b</i>	634,857 <i>b</i>	537,151 <i>a</i>	522,473 <i>b</i>	617,093 <i>b</i>
<b>Total expenses</b>	<b>623,198 <i>b</i></b>	<b>717,575 <i>b</i></b>	<b>712,801 <i>b</i></b>	<b>590,917 <i>a</i></b>	<b>578,233 <i>b</i></b>	<b>679,482 <i>b</i></b>
<b>Net cash farm income</b>	<b>103,913 <i>c</i></b>	<b>84,588 <i>d</i></b>	<b>132,801 <i>c</i></b>	<b>98,009 <i>b</i></b>	<b>96,244 <i>b</i></b>	<b>112,773 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Canada

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	29,080 <i>a</i>	26,995 <i>a</i>	22,675 <i>a</i>	28,045 <i>a</i>	27,445 <i>a</i>	25,495 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	13,411 <i>b</i>	14,383 <i>b</i>	14,598 <i>b</i>	22,898 <i>a</i>	23,746 <i>a</i>	23,718 <i>b</i>
Long-term assets	366,564 <i>a</i>	392,118 <i>a</i>	430,910 <i>a</i>	450,067 <i>a</i>	468,621 <i>a</i>	527,096 <i>a</i>
<b>Total assets</b>	<b>379,975 <i>a</i></b>	<b>406,501 <i>a</i></b>	<b>445,508 <i>a</i></b>	<b>472,965 <i>a</i></b>	<b>492,366 <i>a</i></b>	<b>550,814 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	5,059 <i>b</i>	5,981 <i>c</i>	5,114 <i>c</i>	9,158 <i>b</i>	10,197 <i>b</i>	7,848 <i>b</i>
Long-term liabilities	37,017 <i>b</i>	30,009 <i>b</i>	28,702 <i>b</i>	47,462 <i>b</i>	47,271 <i>b</i>	38,912 <i>b</i>
<b>Total liabilities</b>	<b>42,076 <i>b</i></b>	<b>35,990 <i>b</i></b>	<b>33,816 <i>b</i></b>	<b>56,620 <i>b</i></b>	<b>57,467 <i>a</i></b>	<b>46,760 <i>b</i></b>
<b>Net worth</b>	<b>337,900 <i>a</i></b>	<b>370,511 <i>a</i></b>	<b>411,692 <i>a</i></b>	<b>416,345 <i>a</i></b>	<b>434,899 <i>a</i></b>	<b>504,054 <i>a</i></b>
<b>Revenue</b>						
Farm sales	13,924 <i>a</i>	14,099 <i>a</i>	14,779 <i>a</i>	30,620 <i>a</i>	30,014 <i>a</i>	30,654 <i>a</i>
Program payments	1,557 <i>b</i>	2,112 <i>b</i>	1,332 <i>b</i>	4,156 <i>b</i>	5,127 <i>a</i>	4,498 <i>b</i>
<b>Total revenue</b>	<b>15,481 <i>a</i></b>	<b>16,211 <i>a</i></b>	<b>16,111 <i>a</i></b>	<b>34,775 <i>a</i></b>	<b>35,141 <i>a</i></b>	<b>35,152 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	2,051 <i>b</i>	1,872 <i>b</i>	1,537 <i>b</i>	3,002 <i>b</i>	3,057 <i>b</i>	2,684 <i>b</i>
Family wages from the farm	455 <i>d</i>	428 <i>d</i>	232 <i>d</i>	863 <i>c</i>	974 <i>c</i>	884 <i>c</i>
Other expenses	19,793 <i>a</i>	20,092 <i>a</i>	18,725 <i>a</i>	34,055 <i>a</i>	34,011 <i>a</i>	32,998 <i>a</i>
<b>Total expenses</b>	<b>22,298 <i>a</i></b>	<b>22,392 <i>a</i></b>	<b>20,493 <i>a</i></b>	<b>37,920 <i>a</i></b>	<b>38,042 <i>a</i></b>	<b>36,566 <i>a</i></b>
<b>Net cash farm income</b>	<b>(6,817) <i>b</i></b>	<b>(6,181) <i>b</i></b>	<b>(4,383) <i>c</i></b>	<b>(3,145) <i>d</i></b>	<b>(2,901) <i>e</i></b>	<b>F</b>

Table 9 Financial structure of all farms by revenue class — Canada

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	29,380 <i>a</i>	29,290 <i>a</i>	27,070 <i>a</i>	39,550 <i>a</i>	38,160 <i>a</i>	36,455 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	42,673 <i>a</i>	42,050 <i>a</i>	44,198 <i>a</i>	85,632 <i>a</i>	81,921 <i>a</i>	90,029 <i>a</i>
Long-term assets	598,615 <i>a</i>	600,757 <i>a</i>	658,947 <i>a</i>	956,480 <i>a</i>	970,034 <i>a</i>	1,032,117 <i>a</i>
<b>Total assets</b>	<b>641,288 <i>a</i></b>	<b>642,807 <i>a</i></b>	<b>703,145 <i>a</i></b>	<b>1,042,112 <i>a</i></b>	<b>1,051,955 <i>a</i></b>	<b>1,122,146 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	17,888 <i>b</i>	17,495 <i>b</i>	14,280 <i>b</i>	36,687 <i>a</i>	34,807 <i>b</i>	36,737 <i>b</i>
Long-term liabilities	73,793 <i>a</i>	70,788 <i>b</i>	65,770 <i>a</i>	155,657 <i>a</i>	154,693 <i>a</i>	147,469 <i>a</i>
<b>Total liabilities</b>	<b>91,681 <i>a</i></b>	<b>88,284 <i>b</i></b>	<b>80,050 <i>a</i></b>	<b>192,344 <i>a</i></b>	<b>189,500 <i>a</i></b>	<b>184,206 <i>a</i></b>
<b>Net worth</b>	<b>549,607 <i>a</i></b>	<b>554,524 <i>a</i></b>	<b>623,095 <i>a</i></b>	<b>849,768 <i>a</i></b>	<b>862,455 <i>a</i></b>	<b>937,940 <i>a</i></b>
<b>Revenue</b>						
Farm sales	59,888 <i>a</i>	61,433 <i>a</i>	61,373 <i>a</i>	141,014 <i>a</i>	141,887 <i>a</i>	141,740 <i>a</i>
Program payments	10,984 <i>b</i>	9,649 <i>a</i>	10,199 <i>a</i>	20,265 <i>a</i>	18,043 <i>a</i>	19,217 <i>a</i>
<b>Total revenue</b>	<b>70,871 <i>a</i></b>	<b>71,081 <i>a</i></b>	<b>71,571 <i>a</i></b>	<b>161,280 <i>a</i></b>	<b>159,930 <i>a</i></b>	<b>160,957 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	4,894 <i>a</i>	4,919 <i>a</i>	4,821 <i>a</i>	10,494 <i>a</i>	10,897 <i>a</i>	9,783 <i>a</i>
Family wages from the farm	1,975 <i>b</i>	2,057 <i>c</i>	2,039 <i>c</i>	6,153 <i>b</i>	6,477 <i>b</i>	6,354 <i>b</i>
Other expenses	61,217 <i>a</i>	59,533 <i>a</i>	59,085 <i>a</i>	122,298 <i>a</i>	118,963 <i>a</i>	120,594 <i>a</i>
<b>Total expenses</b>	<b>68,086 <i>a</i></b>	<b>66,509 <i>a</i></b>	<b>65,944 <i>a</i></b>	<b>138,946 <i>a</i></b>	<b>136,337 <i>a</i></b>	<b>136,731 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>4,573 <i>d</i></b>	<b>5,627 <i>d</i></b>	<b>22,334 <i>b</i></b>	<b>23,593 <i>b</i></b>	<b>24,226 <i>b</i></b>



Table 9 Financial structure of all farms by revenue class — Canada

	\$250,000 and more			All farms		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	35,750 <i>a</i>	36,780 <i>a</i>	36,010 <i>a</i>	161,795 <i>a</i>	158,670 <i>a</i>	147,700 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	299,123 <i>a</i>	301,778 <i>a</i>	309,380 <i>a</i>	101,153 <i>a</i>	103,970 <i>a</i>	112,072 <i>a</i>
Long-term assets	2,301,171 <i>a</i>	2,323,885 <i>a</i>	2,619,945 <i>a</i>	994,837 <i>a</i>	1,030,630 <i>a</i>	1,171,306 <i>a</i>
<b>Total assets</b>	<b>2,600,294 <i>a</i></b>	<b>2,625,663 <i>a</i></b>	<b>2,929,325 <i>a</i></b>	<b>1,095,989 <i>a</i></b>	<b>1,134,600 <i>a</i></b>	<b>1,283,378 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	126,700 <i>a</i>	129,580 <i>a</i>	143,990 <i>a</i>	42,707 <i>a</i>	44,418 <i>a</i>	48,924 <i>a</i>
Long-term liabilities	519,435 <i>a</i>	556,515 <i>a</i>	569,953 <i>a</i>	181,100 <i>a</i>	192,551 <i>a</i>	198,510 <i>a</i>
<b>Total liabilities</b>	<b>646,135 <i>a</i></b>	<b>686,096 <i>a</i></b>	<b>713,943 <i>a</i></b>	<b>223,808 <i>a</i></b>	<b>236,969 <i>a</i></b>	<b>247,434 <i>a</i></b>
<b>Net worth</b>	<b>1,954,159 <i>a</i></b>	<b>1,939,568 <i>a</i></b>	<b>2,215,382 <i>a</i></b>	<b>872,182 <i>a</i></b>	<b>897,630 <i>a</i></b>	<b>1,035,944 <i>a</i></b>
<b>Revenue</b>						
Farm sales	667,095 <i>a</i>	670,249 <i>a</i>	682,099 <i>a</i>	200,554 <i>a</i>	208,416 <i>a</i>	220,065 <i>a</i>
Program payments	44,721 <i>a</i>	44,418 <i>a</i>	46,642 <i>a</i>	17,829 <i>a</i>	17,662 <i>a</i>	18,963 <i>a</i>
<b>Total revenue</b>	<b>711,816 <i>a</i></b>	<b>714,667 <i>a</i></b>	<b>728,741 <i>a</i></b>	<b>218,384 <i>a</i></b>	<b>226,078 <i>a</i></b>	<b>239,028 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	32,996 <i>a</i>	34,730 <i>a</i>	35,982 <i>a</i>	11,633 <i>a</i>	12,426 <i>a</i>	12,768 <i>a</i>
Family wages from the farm	25,806 <i>a</i>	27,055 <i>a</i>	25,962 <i>a</i>	7,796 <i>a</i>	8,450 <i>a</i>	8,459 <i>a</i>
Other expenses	557,094 <i>a</i>	538,223 <i>a</i>	555,519 <i>a</i>	173,565 <i>a</i>	173,660 <i>a</i>	184,581 <i>a</i>
<b>Total expenses</b>	<b>615,895 <i>a</i></b>	<b>600,009 <i>a</i></b>	<b>617,463 <i>a</i></b>	<b>192,994 <i>a</i></b>	<b>194,536 <i>a</i></b>	<b>205,808 <i>a</i></b>
<b>Net cash farm income</b>	<b>95,921 <i>a</i></b>	<b>114,658 <i>a</i></b>	<b>111,279 <i>a</i></b>	<b>25,389 <i>a</i></b>	<b>31,542 <i>a</i></b>	<b>33,220 <i>a</i></b>

Table 9 Financial structure of all farms by revenue class — Atlantic Region

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	1,210 <i>a</i>	1,010 <i>b</i>	955 <i>b</i>	850 <i>b</i>	880 <i>b</i>	775 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	8,970 <i>b</i>	10,755 <i>b</i>	11,092 <i>b</i>	16,130 <i>b</i>	16,027 <i>b</i>	16,629 <i>b</i>
Long-term assets	259,571 <i>a</i>	291,120 <i>a</i>	330,815 <i>a</i>	358,335 <i>a</i>	329,914 <i>a</i>	381,605 <i>a</i>
<b>Total assets</b>	<b>268,541 <i>a</i></b>	<b>301,875 <i>a</i></b>	<b>341,906 <i>a</i></b>	<b>374,465 <i>a</i></b>	<b>345,941 <i>a</i></b>	<b>398,234 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	4,351 <i>c</i>	4,915 <i>c</i>	3,773 <i>d</i>	8,170 <i>b</i>	8,482 <i>c</i>	5,503 <i>d</i>
Long-term liabilities	17,090 <i>c</i>	16,053 <i>c</i>	14,501 <i>c</i>	27,520 <i>b</i>	29,397 <i>b</i>	24,060 <i>b</i>
<b>Total liabilities</b>	<b>21,441 <i>b</i></b>	<b>20,968 <i>b</i></b>	<b>18,274 <i>c</i></b>	<b>35,690 <i>b</i></b>	<b>37,879 <i>b</i></b>	<b>29,562 <i>b</i></b>
<b>Net worth</b>	<b>247,100 <i>a</i></b>	<b>280,907 <i>a</i></b>	<b>323,632 <i>a</i></b>	<b>338,775 <i>a</i></b>	<b>308,062 <i>a</i></b>	<b>368,671 <i>a</i></b>
<b>Revenue</b>						
Farm sales	15,163 <i>a</i>	13,857 <i>a</i>	14,660 <i>a</i>	32,441 <i>a</i>	31,016 <i>a</i>	30,834 <i>a</i>
Program payments	740 <i>c</i>	2,186 <i>b</i>	1,334 <i>b</i>	1,631 <i>b</i>	3,548 <i>b</i>	3,241 <i>b</i>
<b>Total revenue</b>	<b>15,903 <i>a</i></b>	<b>16,043 <i>a</i></b>	<b>15,994 <i>a</i></b>	<b>34,073 <i>a</i></b>	<b>34,564 <i>a</i></b>	<b>34,075 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	1,001 <i>c</i>	1,086 <i>b</i>	1,115 <i>c</i>	2,135 <i>c</i>	1,977 <i>b</i>	1,706 <i>b</i>
Family wages from the farm	325 <i>d</i>	281 <i>d</i>	384 <i>d</i>	1,300 <i>d</i>	1,087 <i>d</i>	875 <i>d</i>
Other expenses	15,756 <i>a</i>	16,153 <i>a</i>	16,979 <i>a</i>	27,359 <i>a</i>	26,611 <i>a</i>	27,888 <i>a</i>
<b>Total expenses</b>	<b>17,082 <i>a</i></b>	<b>17,520 <i>a</i></b>	<b>18,478 <i>a</i></b>	<b>30,793 <i>a</i></b>	<b>29,675 <i>a</i></b>	<b>30,468 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>(2,484) <i>e</i></b>	<b>3,280 <i>e</i></b>	<b>4,889 <i>d</i></b>	<b>3,607 <i>e</i></b>

Table 9 Financial structure of all farms by revenue class — Atlantic Region

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	685 <i>b</i>	705 <i>b</i>	715 <i>b</i>	880 <i>a</i>	920 <i>b</i>	895 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	23,050 <i>b</i>	28,435 <i>c</i>	29,309 <i>c</i>	45,940 <i>b</i>	50,217 <i>b</i>	49,225 <i>b</i>
Long-term assets	511,634 <i>a</i>	456,038 <i>a</i>	488,464 <i>a</i>	945,897 <i>a</i>	836,971 <i>a</i>	933,228 <i>a</i>
<b>Total assets</b>	<b>534,684 <i>a</i></b>	<b>484,474 <i>a</i></b>	<b>517,773 <i>a</i></b>	<b>991,837 <i>a</i></b>	<b>887,188 <i>a</i></b>	<b>982,453 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	11,251 <i>c</i>	14,362 <i>c</i>	12,795 <i>c</i>	33,733 <i>b</i>	27,287 <i>b</i>	23,432 <i>b</i>
Long-term liabilities	48,107 <i>b</i>	43,962 <i>c</i>	46,229 <i>b</i>	136,748 <i>b</i>	115,069 <i>b</i>	103,955 <i>b</i>
<b>Total liabilities</b>	<b>59,358 <i>b</i></b>	<b>58,324 <i>b</i></b>	<b>59,023 <i>b</i></b>	<b>170,480 <i>b</i></b>	<b>142,356 <i>b</i></b>	<b>127,387 <i>b</i></b>
<b>Net worth</b>	<b>475,326 <i>a</i></b>	<b>426,150 <i>a</i></b>	<b>458,750 <i>a</i></b>	<b>821,356 <i>a</i></b>	<b>744,831 <i>a</i></b>	<b>855,066 <i>a</i></b>
<b>Revenue</b>						
Farm sales	65,906 <i>a</i>	63,349 <i>a</i>	66,056 <i>a</i>	160,292 <i>a</i>	151,375 <i>a</i>	147,942 <i>a</i>
Program payments	2,150 <i>c</i>	6,247 <i>b</i>	4,465 <i>c</i>	4,139 <i>c</i>	9,536 <i>c</i>	9,161 <i>c</i>
<b>Total revenue</b>	<b>68,055 <i>a</i></b>	<b>69,596 <i>a</i></b>	<b>70,521 <i>a</i></b>	<b>164,431 <i>a</i></b>	<b>160,911 <i>a</i></b>	<b>157,103 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	3,363 <i>c</i>	3,298 <i>b</i>	2,952 <i>b</i>	9,346 <i>b</i>	7,800 <i>b</i>	7,067 <i>b</i>
Family wages from the farm	2,655 <i>c</i>	3,001 <i>d</i>	3,769 <i>d</i>	9,749 <i>b</i>	10,701 <i>b</i>	10,569 <i>b</i>
Other expenses	52,215 <i>a</i>	52,866 <i>a</i>	50,672 <i>a</i>	122,347 <i>a</i>	116,584 <i>a</i>	113,951 <i>a</i>
<b>Total expenses</b>	<b>58,233 <i>a</i></b>	<b>59,165 <i>a</i></b>	<b>57,394 <i>a</i></b>	<b>141,442 <i>a</i></b>	<b>135,084 <i>a</i></b>	<b>131,586 <i>a</i></b>
<b>Net cash farm income</b>	<b>9,823 <i>c</i></b>	<b>10,431 <i>d</i></b>	<b>13,127 <i>c</i></b>	<b>22,989 <i>c</i></b>	<b>25,827 <i>b</i></b>	<b>25,517 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Atlantic Region



	\$250,000 and more				All farms		
	2003	2004	2005		2003	2004	2005
Number of farms	1,360 <i>a</i>	1,310 <i>a</i>	1,325 <i>a</i>	4,980 <i>a</i>	4,815 <i>a</i>	4,670 <i>a</i>	
	average per farm (\$)						
<b>Assets</b>							
Current assets	250,602 <i>a</i>	268,892 <i>a</i>	293,140 <i>a</i>	84,580 <i>a</i>	91,984 <i>a</i>	102,046 <i>a</i>	
Long-term assets	2,315,501 <i>a</i>	2,380,138 <i>a</i>	2,594,511 <i>a</i>	993,162 <i>a</i>	994,137 <i>a</i>	1,120,546 <i>a</i>	
<b>Total assets</b>	<b>2,566,104 <i>a</i></b>	<b>2,649,030 <i>a</i></b>	<b>2,887,651 <i>a</i></b>	<b>1,077,743 <i>a</i></b>	<b>1,086,122 <i>a</i></b>	<b>1,222,591 <i>a</i></b>	
<b>Liabilities</b>							
Current liabilities	162,313 <i>a</i>	162,247 <i>b</i>	165,512 <i>a</i>	54,233 <i>a</i>	53,974 <i>a</i>	55,046 <i>a</i>	
Long-term liabilities	607,485 <i>a</i>	659,585 <i>a</i>	682,302 <i>a</i>	205,332 <i>a</i>	216,355 <i>a</i>	227,356 <i>a</i>	
<b>Total liabilities</b>	<b>769,797 <i>a</i></b>	<b>821,832 <i>a</i></b>	<b>847,814 <i>a</i></b>	<b>259,565 <i>a</i></b>	<b>270,330 <i>a</i></b>	<b>282,402 <i>a</i></b>	
<b>Net worth</b>	<b>1,796,306 <i>a</i></b>	<b>1,827,197 <i>a</i></b>	<b>2,039,837 <i>a</i></b>	<b>818,178 <i>a</i></b>	<b>815,792 <i>a</i></b>	<b>940,189 <i>a</i></b>	
<b>Revenue</b>							
Farm sales	746,671 <i>a</i>	734,715 <i>a</i>	780,664 <i>a</i>	250,295 <i>a</i>	246,364 <i>a</i>	267,870 <i>a</i>	
Program payments	14,251 <i>b</i>	25,709 <i>b</i>	36,673 <i>b</i>	5,372 <i>a</i>	10,823 <i>b</i>	13,648 <i>b</i>	
<b>Total revenue</b>	<b>760,922 <i>a</i></b>	<b>760,424 <i>a</i></b>	<b>817,337 <i>a</i></b>	<b>255,667 <i>a</i></b>	<b>257,187 <i>a</i></b>	<b>281,518 <i>a</i></b>	
<b>Expenses</b>							
Interest expenses	39,827 <i>a</i>	40,756 <i>a</i>	44,331 <i>a</i>	13,585 <i>a</i>	13,634 <i>a</i>	14,883 <i>a</i>	
Family wages from the farm	35,321 <i>a</i>	37,153 <i>a</i>	37,367 <i>a</i>	12,023 <i>a</i>	12,833 <i>a</i>	13,419 <i>a</i>	
Other expenses	598,320 <i>a</i>	590,372 <i>a</i>	619,970 <i>a</i>	200,512 <i>a</i>	198,643 <i>a</i>	213,439 <i>a</i>	
<b>Total expenses</b>	<b>673,467 <i>a</i></b>	<b>668,281 <i>a</i></b>	<b>701,668 <i>a</i></b>	<b>226,120 <i>a</i></b>	<b>225,110 <i>a</i></b>	<b>241,741 <i>a</i></b>	
<b>Net cash farm income</b>	<b>87,454 <i>b</i></b>	<b>92,143 <i>b</i></b>	<b>115,669 <i>a</i></b>	<b>29,547 <i>a</i></b>	<b>32,076 <i>b</i></b>	<b>39,777 <i>a</i></b>	
							

Table 9 Financial structure of all farms by revenue class — Quebec

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	2,650 <i>b</i>	2,650 <i>b</i>	2,215 <i>b</i>	3,615 <i>b</i>	3,350 <i>b</i>	3,275 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	9,722 <i>e</i>	13,830 <i>d</i>	F	16,636 <i>c</i>	14,330 <i>c</i>	14,012 <i>b</i>
Long-term assets	295,275 <i>c</i>	279,845 <i>b</i>	337,131 <i>c</i>	337,623 <i>a</i>	324,362 <i>a</i>	365,761 <i>a</i>
<b>Total assets</b>	<b>304,997 <i>c</i></b>	<b>293,675 <i>b</i></b>	<b>345,999 <i>c</i></b>	<b>354,259 <i>a</i></b>	<b>338,692 <i>a</i></b>	<b>379,774 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	3,142 <i>d</i>	2,564 <i>d</i>	F	4,429 <i>d</i>	5,131 <i>d</i>	F
Long-term liabilities	32,009 <i>c</i>	30,309 <i>d</i>	22,880 <i>d</i>	40,736 <i>b</i>	39,248 <i>c</i>	41,872 <i>c</i>
<b>Total liabilities</b>	<b>35,152 <i>c</i></b>	<b>32,873 <i>d</i></b>	<b>27,580 <i>d</i></b>	<b>45,165 <i>b</i></b>	<b>44,379 <i>c</i></b>	<b>45,472 <i>c</i></b>
<b>Net worth</b>	<b>269,845 <i>d</i></b>	<b>260,801 <i>b</i></b>	<b>318,419 <i>c</i></b>	<b>309,094 <i>a</i></b>	<b>294,313 <i>a</i></b>	<b>334,302 <i>a</i></b>
<b>Revenue</b>						
Farm sales	13,273 <i>a</i>	13,207 <i>a</i>	13,479 <i>a</i>	27,271 <i>a</i>	27,171 <i>a</i>	26,651 <i>a</i>
Program payments	3,129 <i>b</i>	4,308 <i>b</i>	3,104 <i>c</i>	7,178 <i>b</i>	8,776 <i>b</i>	8,235 <i>b</i>
<b>Total revenue</b>	<b>16,402 <i>a</i></b>	<b>17,516 <i>a</i></b>	<b>16,584 <i>a</i></b>	<b>34,450 <i>a</i></b>	<b>35,946 <i>a</i></b>	<b>34,886 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	1,785 <i>c</i>	1,473 <i>c</i>	1,123 <i>d</i>	2,284 <i>c</i>	2,380 <i>c</i>	2,546 <i>c</i>
Family wages from the farm	F	F	F	791 <i>e</i>	659 <i>e</i>	926 <i>e</i>
Other expenses	16,618 <i>b</i>	14,761 <i>a</i>	13,993 <i>b</i>	26,895 <i>a</i>	26,188 <i>a</i>	26,894 <i>a</i>
<b>Total expenses</b>	<b>18,783 <i>b</i></b>	<b>16,430 <i>a</i></b>	<b>15,259 <i>b</i></b>	<b>29,970 <i>a</i></b>	<b>29,227 <i>a</i></b>	<b>30,366 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>4,480 <i>d</i></b>	<b>6,719 <i>c</i></b>	<b>4,520 <i>d</i></b>

Table 9 Financial structure of all farms by revenue class — Quebec

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	3,630 <i>b</i>	3,605 <i>b</i>	3,265 <i>b</i>	6,520 <i>b</i>	6,330 <i>b</i>	5,885 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	29,072 <i>b</i>	32,477 <i>b</i>	37,364 <i>b</i>	51,859 <i>b</i>	47,105 <i>b</i>	64,864 <i>b</i>
Long-term assets	473,124 <i>a</i>	504,071 <i>b</i>	566,994 <i>a</i>	991,498 <i>a</i>	1,031,505 <i>a</i>	998,955 <i>a</i>
<b>Total assets</b>	<b>502,196 <i>a</i></b>	<b>536,548 <i>b</i></b>	<b>604,358 <i>a</i></b>	<b>1,043,356 <i>a</i></b>	<b>1,078,610 <i>a</i></b>	<b>1,063,819 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	9,020 <i>d</i>	10,680 <i>c</i>	11,453 <i>d</i>	26,110 <i>c</i>	19,140 <i>b</i>	25,987 <i>c</i>
Long-term liabilities	72,348 <i>b</i>	67,486 <i>b</i>	74,604 <i>b</i>	246,874 <i>b</i>	230,319 <i>b</i>	221,664 <i>b</i>
<b>Total liabilities</b>	<b>81,368 <i>b</i></b>	<b>78,166 <i>b</i></b>	<b>86,056 <i>b</i></b>	<b>272,984 <i>b</i></b>	<b>249,458 <i>b</i></b>	<b>247,652 <i>b</i></b>
<b>Net worth</b>	<b>420,828 <i>b</i></b>	<b>458,383 <i>b</i></b>	<b>518,302 <i>a</i></b>	<b>770,372 <i>b</i></b>	<b>829,151 <i>b</i></b>	<b>816,167 <i>a</i></b>
<b>Revenue</b>						
Farm sales	56,527 <i>a</i>	54,718 <i>a</i>	53,474 <i>a</i>	149,486 <i>a</i>	143,074 <i>a</i>	148,448 <i>a</i>
Program payments	13,608 <i>b</i>	16,770 <i>b</i>	16,902 <i>b</i>	15,520 <i>b</i>	19,766 <i>b</i>	21,360 <i>b</i>
<b>Total revenue</b>	<b>70,135 <i>a</i></b>	<b>71,488 <i>a</i></b>	<b>70,376 <i>a</i></b>	<b>165,006 <i>a</i></b>	<b>162,841 <i>a</i></b>	<b>169,809 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	4,437 <i>b</i>	4,324 <i>b</i>	4,839 <i>c</i>	13,212 <i>b</i>	12,274 <i>b</i>	12,397 <i>b</i>
Family wages from the farm	2,506 <i>e</i>	1,791 <i>d</i>	1,201 <i>d</i>	7,734 <i>c</i>	8,592 <i>c</i>	7,825 <i>c</i>
Other expenses	53,834 <i>a</i>	53,266 <i>a</i>	49,060 <i>a</i>	108,221 <i>a</i>	103,097 <i>a</i>	111,578 <i>a</i>
<b>Total expenses</b>	<b>60,776 <i>a</i></b>	<b>59,380 <i>a</i></b>	<b>55,099 <i>a</i></b>	<b>129,167 <i>a</i></b>	<b>123,962 <i>a</i></b>	<b>131,801 <i>a</i></b>
<b>Net cash farm income</b>	<b>9,358 <i>d</i></b>	<b>12,108 <i>b</i></b>	<b>15,277 <i>c</i></b>	<b>35,839 <i>b</i></b>	<b>38,878 <i>b</i></b>	<b>38,008 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Quebec

	\$250,000 and more			All farms		
	2003	2004	2005	2003	2004	2005
Number of farms	7,475 <i>b</i>	7,325 <i>b</i>	7,660 <i>a</i>	23,895 <i>a</i>	23,260 <i>a</i>	22,300 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	192,944 <i>a</i>	195,076 <i>b</i>	205,385 <i>b</i>	82,536 <i>a</i>	82,914 <i>a</i>	96,032 <i>a</i>
Long-term assets	2,112,235 <i>a</i>	2,233,307 <i>a</i>	2,372,672 <i>a</i>	1,087,215 <i>a</i>	1,140,641 <i>a</i>	1,248,362 <i>a</i>
<b>Total assets</b>	<b>2,305,179 <i>a</i></b>	<b>2,428,384 <i>a</i></b>	<b>2,578,056 <i>a</i></b>	<b>1,169,751 <i>a</i></b>	<b>1,223,555 <i>a</i></b>	<b>1,344,395 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	88,091 <i>b</i>	104,063 <i>b</i>	103,126 <i>b</i>	37,078 <i>a</i>	40,660 <i>b</i>	44,930 <i>b</i>
Long-term liabilities	614,233 <i>b</i>	693,991 <i>b</i>	682,121 <i>b</i>	280,269 <i>b</i>	300,760 <i>a</i>	311,992 <i>b</i>
<b>Total liabilities</b>	<b>702,324 <i>b</i></b>	<b>798,054 <i>b</i></b>	<b>785,246 <i>b</i></b>	<b>317,346 <i>a</i></b>	<b>341,421 <i>a</i></b>	<b>356,922 <i>b</i></b>
<b>Net worth</b>	<b>1,602,855 <i>a</i></b>	<b>1,630,330 <i>a</i></b>	<b>1,792,810 <i>a</i></b>	<b>852,405 <i>a</i></b>	<b>882,135 <i>a</i></b>	<b>987,472 <i>a</i></b>
<b>Revenue</b>						
Farm sales	559,284 <i>a</i>	603,652 <i>a</i>	587,841 <i>a</i>	229,979 <i>a</i>	242,903 <i>a</i>	254,044 <i>a</i>
Program payments	47,290 <i>b</i>	52,171 <i>b</i>	46,012 <i>a</i>	22,533 <i>a</i>	26,159 <i>a</i>	25,426 <i>a</i>
<b>Total revenue</b>	<b>606,574 <i>a</i></b>	<b>655,823 <i>a</i></b>	<b>633,852 <i>a</i></b>	<b>252,512 <i>a</i></b>	<b>269,063 <i>a</i></b>	<b>279,470 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	35,420 <i>b</i>	38,534 <i>b</i>	38,532 <i>b</i>	15,906 <i>b</i>	16,654 <i>b</i>	17,693 <i>b</i>
Family wages from the farm	27,176 <i>b</i>	28,785 <i>b</i>	25,246 <i>b</i>	11,156 <i>b</i>	11,796 <i>b</i>	11,057 <i>b</i>
Other expenses	450,510 <i>a</i>	476,975 <i>a</i>	440,680 <i>a</i>	184,588 <i>a</i>	191,947 <i>a</i>	193,241 <i>a</i>
<b>Total expenses</b>	<b>513,106 <i>a</i></b>	<b>544,294 <i>a</i></b>	<b>504,458 <i>a</i></b>	<b>211,650 <i>a</i></b>	<b>220,398 <i>a</i></b>	<b>221,991 <i>a</i></b>
<b>Net cash farm income</b>	<b>93,468 <i>b</i></b>	<b>111,529 <i>a</i></b>	<b>129,394 <i>b</i></b>	<b>40,862 <i>a</i></b>	<b>48,665 <i>a</i></b>	<b>57,479 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Ontario

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	8,480 <i>b</i>	7,435 <i>b</i>	6,770 <i>b</i>	6,365 <i>b</i>	5,720 <i>b</i>	6,180 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	10,605 <i>b</i>	12,233 <i>b</i>	11,226 <i>c</i>	19,245 <i>b</i>	22,059 <i>b</i>	20,121 <i>b</i>
Long-term assets	416,301 <i>a</i>	472,261 <i>b</i>	480,860 <i>a</i>	531,746 <i>a</i>	560,240 <i>b</i>	643,040 <i>a</i>
<b>Total assets</b>	<b>426,906 <i>a</i></b>	<b>484,493 <i>b</i></b>	<b>492,086 <i>a</i></b>	<b>550,991 <i>a</i></b>	<b>582,299 <i>b</i></b>	<b>663,161 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	4,065 <i>d</i>	6,061 <i>d</i>	6,006 <i>d</i>	7,618 <i>d</i>	12,033 <i>d</i>	8,655 <i>d</i>
Long-term liabilities	37,385 <i>d</i>	23,568 <i>c</i>	35,803 <i>d</i>	54,154 <i>d</i>	42,078 <i>d</i>	37,512 <i>c</i>
<b>Total liabilities</b>	<b>41,450 <i>d</i></b>	<b>29,629 <i>c</i></b>	<b>41,809 <i>d</i></b>	<b>61,772 <i>d</i></b>	<b>54,111 <i>c</i></b>	<b>46,167 <i>c</i></b>
<b>Net worth</b>	<b>385,457 <i>a</i></b>	<b>454,864 <i>b</i></b>	<b>450,277 <i>a</i></b>	<b>489,219 <i>a</i></b>	<b>528,188 <i>b</i></b>	<b>616,993 <i>b</i></b>
<b>Revenue</b>						
Farm sales	14,451 <i>a</i>	14,801 <i>a</i>	14,761 <i>a</i>	32,194 <i>a</i>	31,694 <i>a</i>	31,669 <i>a</i>
Program payments	772 <i>d</i>	1,261 <i>c</i>	1,136 <i>c</i>	2,336 <i>c</i>	3,027 <i>b</i>	3,309 <i>c</i>
<b>Total revenue</b>	<b>15,223 <i>a</i></b>	<b>16,062 <i>a</i></b>	<b>15,897 <i>a</i></b>	<b>34,531 <i>a</i></b>	<b>34,721 <i>a</i></b>	<b>34,978 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	1,770 <i>c</i>	1,433 <i>c</i>	1,518 <i>d</i>	2,917 <i>c</i>	2,816 <i>c</i>	2,684 <i>c</i>
Family wages from the farm	127 <i>e</i>	326 <i>e</i>	107 <i>e</i>	674 <i>d</i>	930 <i>e</i>	1,111 <i>e</i>
Other expenses	18,379 <i>a</i>	19,786 <i>a</i>	19,286 <i>a</i>	31,730 <i>a</i>	36,790 <i>b</i>	33,588 <i>a</i>
<b>Total expenses</b>	<b>20,277 <i>a</i></b>	<b>21,545 <i>a</i></b>	<b>20,911 <i>a</i></b>	<b>35,321 <i>a</i></b>	<b>40,536 <i>b</i></b>	<b>37,382 <i>a</i></b>
<b>Net cash farm income</b>	<b>(5,054) <i>d</i></b>	<b>(5,483) <i>d</i></b>	<b>(5,014) <i>d</i></b>	<b>F</b>	<b>F</b>	<b>F</b>



Table 9 Financial structure of all farms by revenue class — Ontario

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	5,325 <i>b</i>	5,985 <i>b</i>	5,680 <i>b</i>	7,800 <i>b</i>	7,645 <i>a</i>	7,150 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	38,011 <i>b</i>	34,477 <i>b</i>	36,209 <i>b</i>	69,795 <i>b</i>	64,502 <i>a</i>	73,301 <i>b</i>
Long-term assets	738,143 <i>a</i>	705,974 <i>a</i>	848,851 <i>a</i>	1,178,855 <i>a</i>	1,177,874 <i>a</i>	1,180,586 <i>a</i>
<b>Total assets</b>	<b>776,154 <i>a</i></b>	<b>740,451 <i>a</i></b>	<b>885,060 <i>a</i></b>	<b>1,248,650 <i>a</i></b>	<b>1,242,377 <i>a</i></b>	<b>1,253,887 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	16,941 <i>c</i>	15,417 <i>c</i>	13,793 <i>c</i>	35,158 <i>b</i>	33,144 <i>b</i>	33,942 <i>c</i>
Long-term liabilities	75,991 <i>c</i>	79,543 <i>e</i>	75,023 <i>c</i>	151,429 <i>b</i>	164,218 <i>b</i>	154,486 <i>b</i>
<b>Total liabilities</b>	<b>92,933 <i>c</i></b>	<b>94,959 <i>d</i></b>	<b>88,816 <i>b</i></b>	<b>186,587 <i>b</i></b>	<b>197,362 <i>b</i></b>	<b>188,429 <i>b</i></b>
<b>Net worth</b>	<b>683,221 <i>b</i></b>	<b>645,492 <i>b</i></b>	<b>796,244 <i>a</i></b>	<b>1,062,063 <i>a</i></b>	<b>1,045,014 <i>a</i></b>	<b>1,065,458 <i>a</i></b>
<b>Revenue</b>						
Farm sales	64,551 <i>a</i>	65,330 <i>a</i>	62,785 <i>a</i>	157,771 <i>a</i>	156,691 <i>a</i>	151,965 <i>a</i>
Program payments	6,076 <i>c</i>	4,547 <i>b</i>	6,326 <i>b</i>	7,228 <i>b</i>	8,242 <i>b</i>	10,349 <i>b</i>
<b>Total revenue</b>	<b>70,627 <i>a</i></b>	<b>69,877 <i>a</i></b>	<b>69,112 <i>a</i></b>	<b>164,999 <i>a</i></b>	<b>164,933 <i>a</i></b>	<b>162,314 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	4,451 <i>c</i>	4,724 <i>c</i>	4,778 <i>c</i>	10,150 <i>b</i>	11,153 <i>b</i>	10,043 <i>b</i>
Family wages from the farm	1,668 <i>d</i>	1,554 <i>d</i>	1,939 <i>d</i>	7,207 <i>c</i>	6,553 <i>c</i>	5,954 <i>c</i>
Other expenses	59,728 <i>a</i>	59,991 <i>a</i>	58,827 <i>a</i>	124,285 <i>a</i>	124,864 <i>a</i>	123,822 <i>a</i>
<b>Total expenses</b>	<b>65,847 <i>a</i></b>	<b>66,269 <i>a</i></b>	<b>65,545 <i>a</i></b>	<b>141,642 <i>a</i></b>	<b>142,569 <i>a</i></b>	<b>139,820 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>23,358 <i>c</i></b>	<b>22,364 <i>c</i></b>	<b>22,494 <i>c</i></b>

Table 9 Financial structure of all farms by revenue class — Ontario

	\$250,000 and more			All farms		
	2003	2004	2005	2003	2004	2005
Number of farms	9,365 <i>a</i>	9,870 <i>a</i>	9,765 <i>a</i>	37,350 <i>a</i>	36,665 <i>a</i>	35,540 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	240,135 <i>a</i>	244,212 <i>a</i>	239,377 <i>a</i>	85,941 <i>a</i>	90,747 <i>a</i>	91,923 <i>a</i>
Long-term assets	2,503,101 <i>a</i>	2,542,251 <i>a</i>	2,721,826 <i>a</i>	1,164,765 <i>a</i>	1,228,550 <i>a</i>	1,324,185 <i>a</i>
<b>Total assets</b>	<b>2,743,237 <i>a</i></b>	<b>2,786,463 <i>a</i></b>	<b>2,961,203 <i>a</i></b>	<b>1,250,706 <i>a</i></b>	<b>1,319,297 <i>a</i></b>	<b>1,416,107 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	115,225 <i>b</i>	128,490 <i>a</i>	119,843 <i>b</i>	40,893 <i>a</i>	47,126 <i>a</i>	44,601 <i>b</i>
Long-term liabilities	560,038 <i>a</i>	631,963 <i>a</i>	616,969 <i>a</i>	200,709 <i>a</i>	228,706 <i>a</i>	225,888 <i>a</i>
<b>Total liabilities</b>	<b>675,263 <i>a</i></b>	<b>760,453 <i>a</i></b>	<b>736,812 <i>a</i></b>	<b>241,601 <i>a</i></b>	<b>275,832 <i>a</i></b>	<b>270,488 <i>a</i></b>
<b>Net worth</b>	<b>2,067,974 <i>a</i></b>	<b>2,026,010 <i>a</i></b>	<b>2,224,391 <i>a</i></b>	<b>1,009,105 <i>a</i></b>	<b>1,043,465 <i>a</i></b>	<b>1,145,619 <i>a</i></b>
<b>Revenue</b>						
Farm sales	715,787 <i>a</i>	703,071 <i>a</i>	696,965 <i>a</i>	230,528 <i>a</i>	240,557 <i>a</i>	240,376 <i>a</i>
Program payments	22,159 <i>b</i>	18,572 <i>a</i>	27,384 <i>b</i>	8,510 <i>a</i>	8,189 <i>a</i>	11,406 <i>a</i>
<b>Total revenue</b>	<b>737,946 <i>a</i></b>	<b>721,643 <i>a</i></b>	<b>724,349 <i>a</i></b>	<b>239,038 <i>a</i></b>	<b>248,746 <i>a</i></b>	<b>251,783 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	35,068 <i>a</i>	38,989 <i>a</i>	36,586 <i>a</i>	12,453 <i>a</i>	14,323 <i>a</i>	13,590 <i>a</i>
Family wages from the farm	29,542 <i>b</i>	31,580 <i>b</i>	29,764 <i>a</i>	9,299 <i>a</i>	10,332 <i>a</i>	9,897 <i>a</i>
Other expenses	567,856 <i>a</i>	544,906 <i>a</i>	543,703 <i>a</i>	186,542 <i>a</i>	192,277 <i>a</i>	193,177 <i>a</i>
<b>Total expenses</b>	<b>632,466 <i>a</i></b>	<b>615,474 <i>a</i></b>	<b>610,053 <i>a</i></b>	<b>208,294 <i>a</i></b>	<b>216,933 <i>a</i></b>	<b>216,664 <i>a</i></b>
<b>Net cash farm income</b>	<b>105,479 <i>b</i></b>	<b>106,169 <i>b</i></b>	<b>114,296 <i>a</i></b>	<b>30,744 <i>b</i></b>	<b>31,813 <i>b</i></b>	<b>35,118 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Manitoba

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	1,980 <i>c</i>	1,830 <i>c</i>	1,360 <i>c</i>	2,270 <i>c</i>	2,510 <i>c</i>	1,700 <i>c</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	19,089 <i>d</i>	10,797 <i>c</i>	13,435 <i>d</i>	28,514 <i>b</i>	30,607 <i>b</i>	28,189 <i>b</i>
Long-term assets	298,286 <i>b</i>	266,044 <i>b</i>	277,420 <i>b</i>	345,083 <i>b</i>	365,022 <i>b</i>	341,998 <i>b</i>
<b>Total assets</b>	<b>317,375 <i>b</i></b>	<b>276,841 <i>b</i></b>	<b>290,855 <i>b</i></b>	<b>373,597 <i>b</i></b>	<b>395,629 <i>b</i></b>	<b>370,187 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	8,602 <i>e</i>	7,318 <i>d</i>	5,512 <i>e</i>	18,751 <i>d</i>	18,860 <i>d</i>	13,538 <i>d</i>
Long-term liabilities	39,873 <i>d</i>	16,074 <i>e</i>	28,749 <i>e</i>	48,896 <i>d</i>	50,727 <i>d</i>	23,045 <i>d</i>
<b>Total liabilities</b>	<b>48,475 <i>d</i></b>	<b>23,392 <i>d</i></b>	<b>34,261 <i>d</i></b>	<b>67,647 <i>c</i></b>	<b>69,587 <i>c</i></b>	<b>36,583 <i>c</i></b>
<b>Net worth</b>	<b>268,900 <i>b</i></b>	<b>253,449 <i>b</i></b>	<b>256,593 <i>b</i></b>	<b>305,951 <i>b</i></b>	<b>326,042 <i>b</i></b>	<b>333,604 <i>b</i></b>
<b>Revenue</b>						
Farm sales	15,803 <i>a</i>	12,619 <i>b</i>	14,106 <i>b</i>	31,936 <i>a</i>	29,009 <i>a</i>	30,752 <i>a</i>
Program payments	979 <i>e</i>	3,174 <i>d</i>	2,265 <i>e</i>	2,609 <i>d</i>	6,255 <i>c</i>	5,267 <i>c</i>
<b>Total revenue</b>	<b>16,781 <i>a</i></b>	<b>15,793 <i>a</i></b>	<b>16,372 <i>a</i></b>	<b>34,545 <i>a</i></b>	<b>35,264 <i>a</i></b>	<b>36,019 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	2,781 <i>d</i>	x	1,981 <i>e</i>	3,291 <i>c</i>	3,894 <i>d</i>	2,438 <i>d</i>
Family wages from the farm	F	x	F	408 <i>e</i>	1,491 <i>e</i>	F
Other expenses	20,599 <i>b</i>	19,021 <i>b</i>	19,080 <i>b</i>	38,274 <i>b</i>	35,810 <i>b</i>	31,923 <i>b</i>
<b>Total expenses</b>	<b>23,545 <i>b</i></b>	<b>20,465 <i>b</i></b>	<b>21,177 <i>b</i></b>	<b>41,973 <i>b</i></b>	<b>41,195 <i>b</i></b>	<b>34,968 <i>b</i></b>
<b>Net cash farm income</b>	<b>(6,764) <i>d</i></b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>F</b>

Table 9 Financial structure of all farms by revenue class — Manitoba

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	2,950 <i>b</i>	3,155 <i>b</i>	2,480 <i>b</i>	3,860 <i>b</i>	3,470 <i>b</i>	3,595 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	46,931 <i>b</i>	46,953 <i>b</i>	49,179 <i>b</i>	109,726 <i>b</i>	96,120 <i>b</i>	89,772 <i>b</i>
Long-term assets	417,551 <i>b</i>	451,583 <i>b</i>	498,754 <i>b</i>	757,707 <i>a</i>	789,927 <i>b</i>	797,622 <i>a</i>
<b>Total assets</b>	<b>464,482 <i>b</i></b>	<b>498,536 <i>b</i></b>	<b>547,934 <i>b</i></b>	<b>867,433 <i>a</i></b>	<b>886,046 <i>a</i></b>	<b>887,394 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	18,996 <i>c</i>	17,864 <i>c</i>	13,544 <i>d</i>	48,449 <i>b</i>	42,507 <i>c</i>	45,515 <i>b</i>
Long-term liabilities	52,978 <i>c</i>	60,929 <i>c</i>	47,774 <i>d</i>	123,793 <i>b</i>	139,746 <i>b</i>	107,574 <i>b</i>
<b>Total liabilities</b>	<b>71,974 <i>c</i></b>	<b>78,793 <i>c</i></b>	<b>61,318 <i>c</i></b>	<b>172,242 <i>b</i></b>	<b>182,253 <i>b</i></b>	<b>153,089 <i>b</i></b>
<b>Net worth</b>	<b>392,507 <i>b</i></b>	<b>419,743 <i>b</i></b>	<b>486,616 <i>b</i></b>	<b>695,191 <i>a</i></b>	<b>703,793 <i>b</i></b>	<b>734,305 <i>b</i></b>
<b>Revenue</b>						
Farm sales	65,714 <i>a</i>	61,651 <i>a</i>	60,407 <i>a</i>	148,855 <i>a</i>	147,130 <i>a</i>	130,285 <i>a</i>
Program payments	5,021 <i>c</i>	10,589 <i>b</i>	11,547 <i>c</i>	12,151 <i>c</i>	18,170 <i>b</i>	26,229 <i>b</i>
<b>Total revenue</b>	<b>70,735 <i>a</i></b>	<b>72,240 <i>a</i></b>	<b>71,954 <i>a</i></b>	<b>161,006 <i>a</i></b>	<b>165,300 <i>a</i></b>	<b>156,515 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	4,335 <i>c</i>	3,774 <i>c</i>	4,458 <i>c</i>	8,444 <i>b</i>	10,731 <i>b</i>	8,354 <i>b</i>
Family wages from the farm	1,190 <i>e</i>	1,176 <i>d</i>	1,611 <i>e</i>	4,587 <i>d</i>	5,369 <i>d</i>	5,001 <i>d</i>
Other expenses	59,173 <i>a</i>	62,672 <i>a</i>	57,292 <i>a</i>	126,122 <i>a</i>	128,484 <i>a</i>	120,465 <i>a</i>
<b>Total expenses</b>	<b>64,698 <i>a</i></b>	<b>67,621 <i>a</i></b>	<b>63,361 <i>a</i></b>	<b>139,153 <i>a</i></b>	<b>144,585 <i>a</i></b>	<b>133,820 <i>a</i></b>
<b>Net cash farm income</b>	<b>6,038 <i>e</i></b>	<b>F</b>	<b>8,594 <i>e</i></b>	<b>21,853 <i>d</i></b>	<b>20,715 <i>d</i></b>	<b>22,695 <i>d</i></b>

Table 9 Financial structure of all farms by revenue class — Manitoba

	\$250,000 and more			All farms		
	2003	2004	2005	2003	2004	2005
Number of farms	3,695 <i>a</i>	3,520 <i>b</i>	3,450 <i>b</i>	14,750 <i>a</i>	14,475 <i>a</i>	12,570 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	408,479 <i>a</i>	384,865 <i>b</i>	314,430 <i>b</i>	147,379 <i>a</i>	133,477 <i>a</i>	126,776 <i>a</i>
Long-term assets	1,896,241 <i>a</i>	1,936,083 <i>a</i>	2,015,335 <i>a</i>	849,881 <i>a</i>	855,072 <i>a</i>	954,743 <i>a</i>
<b>Total assets</b>	<b>2,304,720 <i>a</i></b>	<b>2,320,948 <i>a</i></b>	<b>2,329,765 <i>a</i></b>	<b>997,259 <i>a</i></b>	<b>988,548 <i>a</i></b>	<b>1,081,519 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	147,824 <i>b</i>	167,225 <i>b</i>	164,333 <i>b</i>	57,547 <i>a</i>	58,916 <i>b</i>	63,138 <i>b</i>
Long-term liabilities	416,198 <i>a</i>	433,564 <i>b</i>	420,713 <i>b</i>	160,122 <i>a</i>	162,964 <i>a</i>	161,681 <i>b</i>
<b>Total liabilities</b>	<b>564,022 <i>a</i></b>	<b>600,788 <i>b</i></b>	<b>585,046 <i>b</i></b>	<b>217,669 <i>a</i></b>	<b>221,880 <i>a</i></b>	<b>224,819 <i>a</i></b>
<b>Net worth</b>	<b>1,740,698 <i>a</i></b>	<b>1,720,160 <i>a</i></b>	<b>1,744,719 <i>a</i></b>	<b>779,590 <i>a</i></b>	<b>766,668 <i>a</i></b>	<b>856,700 <i>a</i></b>
<b>Revenue</b>						
Farm sales	709,532 <i>a</i>	714,328 <i>a</i>	589,541 <i>a</i>	236,887 <i>a</i>	228,938 <i>a</i>	216,379 <i>a</i>
Program payments	23,471 <i>b</i>	41,789 <i>b</i>	76,782 <i>b</i>	10,596 <i>b</i>	18,303 <i>b</i>	31,771 <i>b</i>
<b>Total revenue</b>	<b>733,002 <i>a</i></b>	<b>756,116 <i>a</i></b>	<b>666,323 <i>a</i></b>	<b>247,483 <i>a</i></b>	<b>247,241 <i>a</i></b>	<b>248,150 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	27,762 <i>a</i>	29,000 <i>b</i>	29,245 <i>b</i>	10,911 <i>a</i>	11,288 <i>a</i>	11,824 <i>a</i>
Family wages from the farm	23,078 <i>b</i>	27,015 <i>b</i>	20,803 <i>b</i>	7,305 <i>b</i>	8,379 <i>b</i>	7,542 <i>b</i>
Other expenses	582,188 <i>a</i>	575,197 <i>a</i>	535,204 <i>a</i>	199,343 <i>a</i>	192,859 <i>a</i>	198,764 <i>a</i>
<b>Total expenses</b>	<b>633,027 <i>a</i></b>	<b>631,212 <i>a</i></b>	<b>585,252 <i>a</i></b>	<b>217,559 <i>a</i></b>	<b>212,527 <i>a</i></b>	<b>218,131 <i>a</i></b>
<b>Net cash farm income</b>	<b>99,975 <i>b</i></b>	<b>124,904 <i>b</i></b>	<b>81,071 <i>c</i></b>	<b>29,924 <i>b</i></b>	<b>34,714 <i>b</i></b>	<b>30,020 <i>b</i></b>

Table 9 Financial structure of all farms by revenue class — Saskatchewan

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	5,610 <i>b</i>	5,335 <i>c</i>	4,085 <i>c</i>	7,045 <i>b</i>	6,925 <i>b</i>	6,260 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	17,370 <i>d</i>	11,411 <i>c</i>	15,253 <i>d</i>	26,524 <i>b</i>	28,994 <i>b</i>	25,651 <i>b</i>
Long-term assets	249,212 <i>b</i>	195,767 <i>b</i>	257,196 <i>c</i>	360,792 <i>b</i>	346,376 <i>b</i>	420,800 <i>c</i>
<b>Total assets</b>	<b>266,581 <i>b</i></b>	<b>207,177 <i>b</i></b>	<b>272,449 <i>b</i></b>	<b>387,316 <i>b</i></b>	<b>375,371 <i>b</i></b>	<b>446,451 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	5,827 <i>d</i>	5,948 <i>e</i>	F	9,191 <i>d</i>	7,959 <i>d</i>	7,404 <i>d</i>
Long-term liabilities	23,691 <i>d</i>	21,024 <i>d</i>	19,269 <i>d</i>	36,486 <i>c</i>	33,356 <i>c</i>	30,479 <i>d</i>
<b>Total liabilities</b>	<b>29,518 <i>d</i></b>	<b>26,972 <i>d</i></b>	<b>25,446 <i>d</i></b>	<b>45,676 <i>c</i></b>	<b>41,314 <i>c</i></b>	<b>37,884 <i>d</i></b>
<b>Net worth</b>	<b>237,064 <i>b</i></b>	<b>180,205 <i>b</i></b>	<b>247,003 <i>c</i></b>	<b>341,640 <i>b</i></b>	<b>334,056 <i>b</i></b>	<b>408,567 <i>c</i></b>
<b>Revenue</b>						
Farm sales	12,539 <i>a</i>	13,722 <i>a</i>	15,133 <i>a</i>	29,529 <i>a</i>	29,119 <i>a</i>	30,566 <i>a</i>
Program payments	3,114 <i>d</i>	2,412 <i>d</i>	1,312 <i>d</i>	5,530 <i>c</i>	5,930 <i>c</i>	4,688 <i>c</i>
<b>Total revenue</b>	<b>15,653 <i>a</i></b>	<b>16,134 <i>a</i></b>	<b>16,445 <i>a</i></b>	<b>35,059 <i>a</i></b>	<b>35,050 <i>a</i></b>	<b>35,254 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	1,418 <i>d</i>	1,771 <i>d</i>	1,391 <i>e</i>	2,585 <i>c</i>	2,582 <i>c</i>	2,228 <i>d</i>
Family wages from the farm	F	322 <i>e</i>	F	1,009 <i>d</i>	981 <i>e</i>	F
Other expenses	19,562 <i>b</i>	19,787 <i>b</i>	19,371 <i>b</i>	33,785 <i>b</i>	34,419 <i>b</i>	36,196 <i>b</i>
<b>Total expenses</b>	<b>21,359 <i>b</i></b>	<b>21,880 <i>b</i></b>	<b>20,993 <i>b</i></b>	<b>37,379 <i>b</i></b>	<b>37,982 <i>a</i></b>	<b>38,919 <i>b</i></b>
<b>Net cash farm income</b>	<b>(5,705) <i>d</i></b>	<b>(5,746) <i>e</i></b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>F</b>

Table 9 Financial structure of all farms by revenue class — Saskatchewan

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	8,765 <i>b</i>	8,020 <i>b</i>	6,740 <i>b</i>	10,915 <i>b</i>	10,060 <i>b</i>	9,775 <i>b</i>
	<b>average per farm (\$)</b>					
<b>Assets</b>						
Current assets	50,156 <i>b</i>	48,497 <i>b</i>	51,135 <i>b</i>	101,572 <i>b</i>	96,066 <i>b</i>	106,735 <i>b</i>
Long-term assets	507,549 <i>a</i>	444,984 <i>a</i>	426,968 <i>a</i>	721,344 <i>a</i>	732,763 <i>b</i>	756,234 <i>a</i>
<b>Total assets</b>	<b>557,706 <i>a</i></b>	<b>493,481 <i>a</i></b>	<b>478,103 <i>a</i></b>	<b>822,916 <i>a</i></b>	<b>828,829 <i>b</i></b>	<b>862,970 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	22,574 <i>c</i>	21,598 <i>c</i>	15,338 <i>d</i>	44,927 <i>c</i>	40,096 <i>d</i>	47,336 <i>c</i>
Long-term liabilities	66,416 <i>b</i>	54,194 <i>c</i>	51,014 <i>c</i>	122,193 <i>b</i>	107,583 <i>b</i>	122,493 <i>b</i>
<b>Total liabilities</b>	<b>88,991 <i>b</i></b>	<b>75,791 <i>b</i></b>	<b>66,351 <i>c</i></b>	<b>167,121 <i>b</i></b>	<b>147,680 <i>b</i></b>	<b>169,829 <i>b</i></b>
<b>Net worth</b>	<b>468,715 <i>a</i></b>	<b>417,689 <i>a</i></b>	<b>411,752 <i>b</i></b>	<b>655,795 <i>a</i></b>	<b>681,150 <i>b</i></b>	<b>693,141 <i>a</i></b>
<b>Revenue</b>						
Farm sales	54,134 <i>a</i>	61,248 <i>a</i>	61,506 <i>a</i>	124,310 <i>a</i>	128,680 <i>a</i>	136,272 <i>a</i>
Program payments	17,480 <i>c</i>	9,880 <i>c</i>	11,288 <i>c</i>	35,295 <i>b</i>	22,201 <i>b</i>	22,051 <i>b</i>
<b>Total revenue</b>	<b>71,615 <i>a</i></b>	<b>71,128 <i>a</i></b>	<b>72,793 <i>a</i></b>	<b>159,605 <i>a</i></b>	<b>150,880 <i>a</i></b>	<b>158,323 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	4,700 <i>c</i>	4,949 <i>c</i>	4,263 <i>c</i>	10,362 <i>b</i>	9,712 <i>c</i>	9,536 <i>b</i>
Family wages from the farm	1,448 <i>d</i>	2,255 <i>e</i>	2,480 <i>e</i>	5,244 <i>c</i>	4,738 <i>d</i>	5,169 <i>d</i>
Other expenses	64,274 <i>a</i>	60,843 <i>a</i>	62,307 <i>a</i>	126,328 <i>a</i>	115,819 <i>a</i>	122,294 <i>a</i>
<b>Total expenses</b>	<b>70,423 <i>a</i></b>	<b>68,047 <i>a</i></b>	<b>69,049 <i>a</i></b>	<b>141,934 <i>a</i></b>	<b>130,269 <i>a</i></b>	<b>136,999 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>17,671 <i>d</i></b>	<b>20,611 <i>d</i></b>	<b>21,324 <i>d</i></b>

Table 9 Financial structure of all farms by revenue class — Saskatchewan

	\$250,000 and more			All farms		
	2003 <sup>r</sup>	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	5,775 <i>b</i>	5,930 <i>b</i>	5,750 <i>b</i>	38,115 <i>a</i>	36,260 <i>a</i>	32,605 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	314,475 <i>b</i>	311,541 <i>b</i>	302,432 <i>b</i>	95,744 <i>a</i>	95,542 <i>a</i>	102,693 <i>a</i>
Long-term assets	1,660,725 <i>a</i>	1,430,673 <i>b</i>	1,830,627 <i>a</i>	678,384 <i>a</i>	630,560 <i>a</i>	750,540 <i>a</i>
<b>Total assets</b>	<b>1,975,200 <i>a</i></b>	<b>1,742,213 <i>b</i></b>	<b>2,133,060 <i>a</i></b>	<b>774,128 <i>a</i></b>	<b>726,102 <i>a</i></b>	<b>853,232 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	107,079 <i>b</i>	105,663 <i>c</i>	159,472 <i>c</i>	36,843 <i>b</i>	35,574 <i>b</i>	47,655 <i>b</i>
Long-term liabilities	306,118 <i>b</i>	303,613 <i>b</i>	344,369 <i>b</i>	106,894 <i>a</i>	100,945 <i>b</i>	116,211 <i>b</i>
<b>Total liabilities</b>	<b>413,197 <i>b</i></b>	<b>409,275 <i>b</i></b>	<b>503,841 <i>b</i></b>	<b>143,737 <i>a</i></b>	<b>136,519 <i>b</i></b>	<b>163,866 <i>b</i></b>
<b>Net worth</b>	<b>1,562,004 <i>a</i></b>	<b>1,332,938 <i>b</i></b>	<b>1,629,219 <i>b</i></b>	<b>630,390 <i>a</i></b>	<b>589,583 <i>a</i></b>	<b>689,366 <i>a</i></b>
<b>Revenue</b>						
Farm sales	443,142 <i>a</i>	451,822 <i>b</i>	488,525 <i>b</i>	122,514 <i>a</i>	130,717 <i>a</i>	147,408 <i>a</i>
Program payments	72,420 <i>b</i>	50,624 <i>b</i>	64,582 <i>b</i>	26,584 <i>b</i>	18,110 <i>b</i>	21,388 <i>b</i>
<b>Total revenue</b>	<b>515,562 <i>a</i></b>	<b>502,446 <i>a</i></b>	<b>553,108 <i>a</i></b>	<b>149,099 <i>a</i></b>	<b>148,827 <i>a</i></b>	<b>168,796 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	23,558 <i>b</i>	23,038 <i>b</i>	28,403 <i>b</i>	8,305 <i>a</i>	8,310 <i>b</i>	9,347 <i>b</i>
Family wages from the farm	15,603 <i>c</i>	11,394 <i>d</i>	15,789 <i>c</i>	4,441 <i>b</i>	3,911 <i>c</i>	4,968 <i>b</i>
Other expenses	389,624 <i>a</i>	379,593 <i>a</i>	444,196 <i>b</i>	119,135 <i>a</i>	117,150 <i>a</i>	137,184 <i>a</i>
<b>Total expenses</b>	<b>428,785 <i>a</i></b>	<b>414,025 <i>a</i></b>	<b>488,389 <i>b</i></b>	<b>131,882 <i>a</i></b>	<b>129,371 <i>a</i></b>	<b>151,499 <i>a</i></b>
<b>Net cash farm income</b>	<b>86,776 <i>b</i></b>	<b>88,420 <i>d</i></b>	<b>64,719 <i>d</i></b>	<b>17,217 <i>c</i></b>	<b>19,456 <i>c</i></b>	<b>17,297 <i>d</i></b>





Table 9 Financial structure of all farms by revenue class — Alberta

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	7,105 <i>b</i>	7,065 <i>b</i>	5,550 <i>b</i>	6,275 <i>b</i>	6,565 <i>b</i>	5,940 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	15,422 <i>c</i>	21,534 <i>d</i>	20,254 <i>d</i>	25,922 <i>b</i>	22,782 <i>b</i>	31,044 <i>c</i>
Long-term assets	418,845 <i>a</i>	494,844 <i>b</i>	528,282 <i>b</i>	540,960 <i>a</i>	605,977 <i>b</i>	631,305 <i>b</i>
<b>Total assets</b>	<b>434,267 <i>a</i></b>	<b>516,378 <i>b</i></b>	<b>548,536 <i>b</i></b>	<b>566,882 <i>a</i></b>	<b>628,760 <i>b</i></b>	<b>662,350 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	5,142 <i>d</i>	7,137 <i>d</i>	4,158 <i>d</i>	10,569 <i>c</i>	11,209 <i>d</i>	8,296 <i>d</i>
Long-term liabilities	45,792 <i>b</i>	47,395 <i>c</i>	32,048 <i>d</i>	56,422 <i>b</i>	67,824 <i>b</i>	52,753 <i>d</i>
<b>Total liabilities</b>	<b>50,934 <i>b</i></b>	<b>54,531 <i>c</i></b>	<b>36,206 <i>d</i></b>	<b>66,991 <i>b</i></b>	<b>79,032 <i>b</i></b>	<b>61,049 <i>d</i></b>
<b>Net worth</b>	<b>383,333 <i>a</i></b>	<b>461,846 <i>b</i></b>	<b>512,330 <i>b</i></b>	<b>499,891 <i>a</i></b>	<b>549,727 <i>b</i></b>	<b>601,301 <i>b</i></b>
<b>Revenue</b>						
Farm sales	13,533 <i>a</i>	14,153 <i>a</i>	15,280 <i>a</i>	30,482 <i>a</i>	30,867 <i>a</i>	30,948 <i>a</i>
Program payments	1,374 <i>c</i>	1,919 <i>b</i>	884 <i>d</i>	4,473 <i>c</i>	4,617 <i>b</i>	4,118 <i>c</i>
<b>Total revenue</b>	<b>14,907 <i>a</i></b>	<b>16,072 <i>a</i></b>	<b>16,164 <i>a</i></b>	<b>34,955 <i>a</i></b>	<b>35,483 <i>a</i></b>	<b>35,066 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	2,767 <i>c</i>	2,809 <i>c</i>	1,940 <i>d</i>	3,956 <i>b</i>	3,982 <i>b</i>	3,388 <i>c</i>
Family wages from the farm	F	756 <i>e</i>	F	963 <i>d</i>	844 <i>e</i>	679 <i>d</i>
Other expenses	23,197 <i>b</i>	23,321 <i>b</i>	20,266 <i>b</i>	40,267 <i>a</i>	36,071 <i>a</i>	33,080 <i>a</i>
<b>Total expenses</b>	<b>26,846 <i>b</i></b>	<b>26,885 <i>a</i></b>	<b>22,574 <i>b</i></b>	<b>45,186 <i>a</i></b>	<b>40,897 <i>a</i></b>	<b>37,148 <i>a</i></b>
<b>Net cash farm income</b>	<b>(11,939) <i>c</i></b>	<b>(10,813) <i>c</i></b>	<b>(6,409) <i>d</i></b>	<b>(10,231) <i>d</i></b>	<b>(5,413) <i>e</i></b>	<b>F</b>

Table 9 Financial structure of all farms by revenue class — Alberta

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	6,740 <i>a</i>	6,620 <i>b</i>	6,820 <i>b</i>	8,310 <i>a</i>	8,370 <i>a</i>	7,990 <i>a</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	46,751 <i>a</i>	47,152 <i>a</i>	48,732 <i>b</i>	103,077 <i>a</i>	106,734 <i>a</i>	110,863 <i>a</i>
Long-term assets	727,632 <i>a</i>	791,428 <i>b</i>	785,363 <i>a</i>	1,091,705 <i>a</i>	1,085,526 <i>a</i>	1,318,756 <i>a</i>
<b>Total assets</b>	<b>774,383 <i>a</i></b>	<b>838,579 <i>b</i></b>	<b>834,094 <i>a</i></b>	<b>1,194,782 <i>a</i></b>	<b>1,192,261 <i>a</i></b>	<b>1,429,619 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	18,856 <i>c</i>	18,661 <i>c</i>	16,131 <i>d</i>	32,788 <i>b</i>	41,186 <i>b</i>	33,081 <i>b</i>
Long-term liabilities	89,423 <i>b</i>	88,539 <i>b</i>	72,248 <i>b</i>	146,694 <i>b</i>	157,982 <i>b</i>	134,160 <i>b</i>
<b>Total liabilities</b>	<b>108,280 <i>b</i></b>	<b>107,200 <i>b</i></b>	<b>88,379 <i>b</i></b>	<b>179,483 <i>a</i></b>	<b>199,168 <i>a</i></b>	<b>167,241 <i>b</i></b>
<b>Net worth</b>	<b>666,104 <i>a</i></b>	<b>731,380 <i>b</i></b>	<b>745,715 <i>a</i></b>	<b>1,015,299 <i>a</i></b>	<b>993,093 <i>a</i></b>	<b>1,262,378 <i>a</i></b>
<b>Revenue</b>						
Farm sales	60,641 <i>a</i>	60,896 <i>a</i>	63,118 <i>a</i>	132,781 <i>a</i>	138,649 <i>a</i>	138,383 <i>a</i>
Program payments	10,380 <i>b</i>	10,775 <i>b</i>	10,276 <i>b</i>	24,374 <i>b</i>	22,331 <i>b</i>	20,873 <i>b</i>
<b>Total revenue</b>	<b>71,021 <i>a</i></b>	<b>71,671 <i>a</i></b>	<b>73,394 <i>a</i></b>	<b>157,155 <i>a</i></b>	<b>160,980 <i>a</i></b>	<b>159,256 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	6,045 <i>b</i>	5,852 <i>b</i>	5,675 <i>b</i>	9,990 <i>a</i>	11,654 <i>b</i>	8,871 <i>b</i>
Family wages from the farm	2,466 <i>c</i>	2,455 <i>d</i>	1,884 <i>d</i>	4,856 <i>b</i>	5,973 <i>b</i>	6,581 <i>c</i>
Other expenses	65,472 <i>a</i>	61,012 <i>a</i>	62,437 <i>a</i>	125,275 <i>a</i>	124,597 <i>a</i>	123,663 <i>a</i>
<b>Total expenses</b>	<b>73,983 <i>a</i></b>	<b>69,319 <i>a</i></b>	<b>69,997 <i>a</i></b>	<b>140,121 <i>a</i></b>	<b>142,224 <i>a</i></b>	<b>139,114 <i>a</i></b>
<b>Net cash farm income</b>	<b>F</b>	<b>F</b>	<b>F</b>	<b>17,033 <i>c</i></b>	<b>18,757 <i>c</i></b>	<b>20,141 <i>d</i></b>

Table 9 Financial structure of all farms by revenue class — Alberta



	\$250,000 and more				All farms		
	2003	2004	2005		2003	2004	2005
Number of farms	6,250 <i>a</i>	6,965 <i>a</i>	6,270 <i>a</i>		34,675 <i>a</i>	35,585 <i>a</i>	32,565 <i>a</i>
	average per farm (\$)						
<b>Assets</b>							
Current assets	462,503 <i>a</i>	462,019 <i>a</i>	554,490 <i>b</i>		125,016 <i>a</i>	132,754 <i>a</i>	153,284 <i>a</i>
Long-term assets	2,719,879 <i>a</i>	2,664,250 <i>a</i>	3,243,312 <i>a</i>		1,077,006 <i>a</i>	1,133,897 <i>a</i>	1,317,632 <i>a</i>
<b>Total assets</b>	<b>3,182,382 <i>a</i></b>	<b>3,126,269 <i>a</i></b>	<b>3,797,802 <i>a</i></b>		<b>1,202,022 <i>a</i></b>	<b>1,266,651 <i>a</i></b>	<b>1,470,916 <i>a</i></b>
<b>Liabilities</b>							
Current liabilities	197,744 <i>a</i>	156,735 <i>b</i>	208,246 <i>b</i>		50,137 <i>a</i>	47,310 <i>a</i>	53,814 <i>b</i>
Long-term liabilities	502,437 <i>a</i>	493,143 <i>a</i>	515,375 <i>a</i>		162,698 <i>a</i>	172,041 <i>a</i>	162,361 <i>a</i>
<b>Total liabilities</b>	<b>700,181 <i>a</i></b>	<b>649,879 <i>a</i></b>	<b>723,621 <i>a</i></b>		<b>212,835 <i>a</i></b>	<b>219,351 <i>a</i></b>	<b>216,175 <i>a</i></b>
<b>Net worth</b>	<b>2,482,201 <i>a</i></b>	<b>2,476,390 <i>a</i></b>	<b>3,074,181 <i>a</i></b>		<b>989,187 <i>a</i></b>	<b>1,047,300 <i>a</i></b>	<b>1,254,741 <i>a</i></b>
<b>Revenue</b>							
Farm sales	787,975 <i>a</i>	772,049 <i>a</i>	886,582 <i>b</i>		193,951 <i>a</i>	203,507 <i>a</i>	226,130 <i>a</i>
Program payments	80,286 <i>a</i>	75,482 <i>b</i>	50,847 <i>b</i>		23,422 <i>a</i>	23,258 <i>a</i>	17,965 <i>a</i>
<b>Total revenue</b>	<b>868,261 <i>a</i></b>	<b>847,531 <i>a</i></b>	<b>937,429 <i>a</i></b>		<b>217,373 <i>a</i></b>	<b>226,765 <i>a</i></b>	<b>244,095 <i>a</i></b>
<b>Expenses</b>							
Interest expenses	33,386 <i>a</i>	33,477 <i>a</i>	35,499 <i>a</i>		10,870 <i>a</i>	11,672 <i>a</i>	11,149 <i>a</i>
Family wages from the farm	21,454 <i>a</i>	22,510 <i>b</i>	22,611 <i>b</i>		5,865 <i>a</i>	6,572 <i>b</i>	6,549 <i>b</i>
Other expenses	733,091 <i>a</i>	653,866 <i>a</i>	749,972 <i>b</i>		186,947 <i>a</i>	179,880 <i>a</i>	197,309 <i>a</i>
<b>Total expenses</b>	<b>787,931 <i>a</i></b>	<b>709,853 <i>a</i></b>	<b>808,082 <i>b</i></b>		<b>203,682 <i>a</i></b>	<b>198,124 <i>a</i></b>	<b>215,008 <i>a</i></b>
<b>Net cash farm income</b>	<b>80,330 <i>c</i></b>	<b>137,678 <i>b</i></b>	<b>129,347 <i>c</i></b>		<b>13,691 <i>c</i></b>	<b>28,641 <i>b</i></b>	<b>29,087 <i>b</i></b>
							

Table 9 Financial structure of all farms by revenue class — British Columbia

	\$10,000 to \$24,999			\$25,000 to \$49,999		
	2003	2004	2005	2003	2004	2005
Number of farms	2,050 <i>b</i>	1,675 <i>b</i>	1,745 <i>b</i>	1,625 <i>b</i>	1,495 <i>b</i>	1,360 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	9,123 <i>c</i>	10,171 <i>c</i>	18,299 <i>d</i>	19,430 <i>b</i>	24,268 <i>d</i>	21,036 <i>c</i>
Long-term assets	522,031 <i>a</i>	604,230 <i>b</i>	628,457 <i>b</i>	610,691 <i>a</i>	659,977 <i>a</i>	736,922 <i>b</i>
<b>Total assets</b>	<b>531,153 <i>a</i></b>	<b>614,400 <i>b</i></b>	<b>646,756 <i>a</i></b>	<b>630,122 <i>a</i></b>	<b>684,245 <i>a</i></b>	<b>757,958 <i>b</i></b>
<b>Liabilities</b>						
Current liabilities	6,264 <i>d</i>	F	F	7,255 <i>d</i>	6,915 <i>d</i>	8,752 <i>e</i>
Long-term liabilities	57,020 <i>c</i>	36,947 <i>c</i>	27,741 <i>d</i>	57,589 <i>c</i>	64,053 <i>c</i>	44,785 <i>d</i>
<b>Total liabilities</b>	<b>63,284 <i>c</i></b>	<b>42,389 <i>c</i></b>	<b>30,905 <i>d</i></b>	<b>64,845 <i>c</i></b>	<b>70,968 <i>c</i></b>	<b>53,536 <i>c</i></b>
<b>Net worth</b>	<b>467,869 <i>a</i></b>	<b>572,011 <i>b</i></b>	<b>615,851 <i>a</i></b>	<b>565,277 <i>a</i></b>	<b>613,277 <i>a</i></b>	<b>704,421 <i>b</i></b>
<b>Revenue</b>						
Farm sales	15,196 <i>a</i>	15,131 <i>a</i>	14,683 <i>a</i>	34,368 <i>a</i>	31,453 <i>a</i>	34,587 <i>a</i>
Program payments	186 <i>d</i>	1,073 <i>d</i>	580 <i>d</i>	839 <i>d</i>	2,545 <i>c</i>	1,437 <i>d</i>
<b>Total revenue</b>	<b>15,382 <i>a</i></b>	<b>16,204 <i>a</i></b>	<b>15,263 <i>a</i></b>	<b>35,207 <i>a</i></b>	<b>33,998 <i>a</i></b>	<b>36,024 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	2,715 <i>b</i>	1,858 <i>c</i>	1,076 <i>d</i>	3,113 <i>c</i>	2,872 <i>c</i>	2,899 <i>c</i>
Family wages from the farm	995 <i>e</i>	663 <i>d</i>	408 <i>d</i>	1,153 <i>d</i>	1,459 <i>d</i>	2,778 <i>e</i>
Other expenses	20,181 <i>b</i>	20,777 <i>a</i>	16,837 <i>b</i>	33,868 <i>a</i>	31,305 <i>a</i>	34,224 <i>b</i>
<b>Total expenses</b>	<b>23,891 <i>b</i></b>	<b>23,298 <i>a</i></b>	<b>18,321 <i>b</i></b>	<b>38,135 <i>a</i></b>	<b>35,636 <i>a</i></b>	<b>39,901 <i>b</i></b>
<b>Net cash farm income</b>	<b>(8,510) <i>c</i></b>	<b>(7,094) <i>c</i></b>	<b>(3,058) <i>e</i></b>	<b>F</b>	<b>F</b>	<b>F</b>

Table 9 Financial structure of all farms by revenue class — British Columbia

	\$50,000 to \$99,999			\$100,000 to \$249,999		
	2003	2004	2005	2003	2004	2005
Number of farms	1,270 <i>b</i>	1,205 <i>b</i>	1,365 <i>b</i>	1,265 <i>b</i>	1,380 <i>b</i>	1,170 <i>b</i>
	average per farm (\$)					
<b>Assets</b>						
Current assets	28,607 <i>b</i>	32,497 <i>b</i>	35,631 <i>b</i>	59,463 <i>b</i>	70,053 <i>b</i>	68,872 <i>b</i>
Long-term assets	784,777 <i>a</i>	831,132 <i>b</i>	980,810 <i>b</i>	1,159,214 <i>a</i>	1,106,699 <i>a</i>	1,436,731 <i>a</i>
<b>Total assets</b>	<b>813,384 <i>a</i></b>	<b>863,628 <i>b</i></b>	<b>1,016,441 <i>b</i></b>	<b>1,218,677 <i>a</i></b>	<b>1,176,752 <i>a</i></b>	<b>1,505,603 <i>a</i></b>
<b>Liabilities</b>						
Current liabilities	10,753 <i>d</i>	15,367 <i>d</i>	10,715 <i>e</i>	21,371 <i>c</i>	24,293 <i>c</i>	27,447 <i>c</i>
Long-term liabilities	99,090 <i>c</i>	91,544 <i>c</i>	89,313 <i>c</i>	169,499 <i>b</i>	142,164 <i>b</i>	186,943 <i>b</i>
<b>Total liabilities</b>	<b>109,843 <i>b</i></b>	<b>106,910 <i>c</i></b>	<b>100,028 <i>c</i></b>	<b>190,869 <i>b</i></b>	<b>166,457 <i>b</i></b>	<b>214,390 <i>b</i></b>
<b>Net worth</b>	<b>703,541 <i>a</i></b>	<b>756,718 <i>b</i></b>	<b>916,413 <i>b</i></b>	<b>1,027,808 <i>a</i></b>	<b>1,010,295 <i>b</i></b>	<b>1,291,213 <i>a</i></b>
<b>Revenue</b>						
Farm sales	68,892 <i>a</i>	64,630 <i>a</i>	64,286 <i>a</i>	154,997 <i>a</i>	150,813 <i>a</i>	144,500 <i>a</i>
Program payments	1,089 <i>d</i>	5,506 <i>c</i>	5,050 <i>c</i>	4,453 <i>c</i>	13,478 <i>b</i>	13,752 <i>b</i>
<b>Total revenue</b>	<b>69,981 <i>a</i></b>	<b>70,135 <i>a</i></b>	<b>69,336 <i>a</i></b>	<b>159,450 <i>a</i></b>	<b>164,291 <i>a</i></b>	<b>158,252 <i>a</i></b>
<b>Expenses</b>						
Interest expenses	5,423 <i>b</i>	6,277 <i>c</i>	5,064 <i>c</i>	10,120 <i>b</i>	9,680 <i>b</i>	9,788 <i>b</i>
Family wages from the farm	4,228 <i>c</i>	3,604 <i>d</i>	2,924 <i>d</i>	10,160 <i>b</i>	12,083 <i>d</i>	10,674 <i>b</i>
Other expenses	54,587 <i>a</i>	54,833 <i>a</i>	59,110 <i>a</i>	116,697 <i>a</i>	125,485 <i>a</i>	116,458 <i>a</i>
<b>Total expenses</b>	<b>64,238 <i>a</i></b>	<b>64,715 <i>a</i></b>	<b>67,098 <i>a</i></b>	<b>136,978 <i>a</i></b>	<b>147,249 <i>a</i></b>	<b>136,920 <i>a</i></b>
<b>Net cash farm income</b>	<b>5,743 <i>e</i></b>	<b>F</b>	<b>F</b>	<b>22,472 <i>c</i></b>	<b>17,042 <i>d</i></b>	<b>21,333 <i>c</i></b>

Table 9 Financial structure of all farms by revenue class — British Columbia



	\$250,000 and more				All farms		
	2003	2004	2005		2003	2004	2005
Number of farms	1,820 <i>a</i>	1,860 <i>a</i>	1,800 <i>a</i>		8,035 <i>a</i>	7,605 <i>a</i>	7,445 <i>a</i>
	average per farm (\$)						
<b>Assets</b>							
Current assets	243,240 <i>b</i>	262,569 <i>a</i>	301,899 <i>b</i>		75,294 <i>a</i>	89,083 <i>a</i>	98,577 <i>a</i>
Long-term assets	3,443,311 <i>a</i>	3,789,989 <i>a</i>	4,639,988 <i>a</i>		1,344,117 <i>a</i>	1,521,791 <i>a</i>	1,811,045 <i>a</i>
<b>Total assets</b>	<b>3,686,552 <i>a</i></b>	<b>4,052,558 <i>a</i></b>	<b>4,941,887 <i>a</i></b>		<b>1,419,411 <i>a</i></b>	<b>1,610,874 <i>a</i></b>	<b>1,909,622 <i>a</i></b>
<b>Liabilities</b>							
Current liabilities	93,148 <i>b</i>	116,361 <i>b</i>	120,762 <i>b</i>		29,250 <i>a</i>	37,862 <i>b</i>	37,853 <i>b</i>
Long-term liabilities	800,198 <i>a</i>	818,704 <i>b</i>	950,644 <i>b</i>		249,977 <i>a</i>	261,303 <i>a</i>	290,579 <i>a</i>
<b>Total liabilities</b>	<b>893,346 <i>a</i></b>	<b>935,065 <i>a</i></b>	<b>1,071,406 <i>b</i></b>		<b>279,227 <i>a</i></b>	<b>299,166 <i>a</i></b>	<b>328,432 <i>a</i></b>
<b>Net worth</b>	<b>2,793,206 <i>a</i></b>	<b>3,117,493 <i>a</i></b>	<b>3,870,481 <i>a</i></b>		<b>1,140,184 <i>a</i></b>	<b>1,311,709 <i>a</i></b>	<b>1,581,190 <i>a</i></b>
<b>Revenue</b>							
Farm sales	1,009,172 <i>b</i>	945,181 <i>a</i>	1,012,077 <i>a</i>		274,915 <i>b</i>	278,375 <i>a</i>	289,263 <i>a</i>
Program payments	6,154 <i>c</i>	33,115 <i>b</i>	31,543 <i>c</i>		2,486 <i>b</i>	12,150 <i>b</i>	11,122 <i>b</i>
<b>Total revenue</b>	<b>1,015,326 <i>b</i></b>	<b>978,296 <i>a</i></b>	<b>1,043,620 <i>a</i></b>		<b>277,401 <i>b</i></b>	<b>290,524 <i>a</i></b>	<b>300,385 <i>a</i></b>
<b>Expenses</b>							
Interest expenses	46,507 <i>a</i>	45,742 <i>b</i>	54,461 <i>b</i>		14,318 <i>a</i>	14,913 <i>a</i>	16,433 <i>a</i>
Family wages from the farm	46,695 <i>b</i>	56,149 <i>b</i>	53,984 <i>b</i>		13,343 <i>b</i>	16,932 <i>b</i>	15,885 <i>a</i>
Other expenses	784,692 <i>b</i>	710,410 <i>a</i>	777,116 <i>a</i>		216,899 <i>b</i>	215,986 <i>a</i>	227,471 <i>a</i>
<b>Total expenses</b>	<b>877,894 <i>b</i></b>	<b>812,302 <i>a</i></b>	<b>885,561 <i>a</i></b>		<b>244,559 <i>b</i></b>	<b>247,831 <i>a</i></b>	<b>259,789 <i>a</i></b>
<b>Net cash farm income</b>	<b>137,433 <i>b</i></b>	<b>165,995 <i>b</i></b>	<b>158,059 <i>b</i></b>		<b>32,842 <i>b</i></b>	<b>42,693 <i>b</i></b>	<b>40,596 <i>b</i></b>
							

Table 10 Capital investments and capital sales

	Canada			Atlantic		
	2003 <sup>r</sup>	2004	2005	2003	2004	2005
Number of farms	161,795 <i>a</i>	158,670 <i>a</i>	147,700 <i>a</i>	4,980 <i>a</i>	4,815 <i>a</i>	4,670 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Capital investments</b>						
Land and buildings	11,022 <i>b</i>	8,722 <i>b</i>	8,949 <i>b</i>	7,541 <i>c</i>	6,361 <i>c</i>	4,203 <i>c</i>
Land improvements	1,418 <i>b</i>	1,353 <i>b</i>	1,289 <i>b</i>	1,620 <i>b</i>	1,970 <i>b</i>	1,708 <i>b</i>
House construction	2,352 <i>b</i>	2,278 <i>b</i>	2,806 <i>c</i>	2,011 <i>c</i>	2,064 <i>d</i>	1,058 <i>d</i>
Manure storage construction	633 <i>d</i>	357 <i>d</i>	477 <i>c</i>	752 <i>d</i>	563 <i>d</i>	834 <i>d</i>
Pesticide, chemical or fuel storage construction	144 <i>e</i>	105 <i>d</i>	117 <i>d</i>	201 <i>c</i>	272 <i>d</i>	145 <i>d</i>
Other building construction	5,390 <i>b</i>	5,990 <i>b</i>	5,774 <i>b</i>	7,367 <i>b</i>	7,037 <i>c</i>	7,537 <i>b</i>
Environmental protection improvements	165 <i>b</i>	160 <i>b</i>	189 <i>c</i>	355 <i>b</i>	249 <i>c</i>	384 <i>d</i>
Breeding and replacement livestock	2,252 <i>b</i>	2,068 <i>b</i>	2,242 <i>b</i>	1,704 <i>b</i>	1,572 <i>d</i>	1,228 <i>b</i>
Quota	5,086 <i>c</i>	5,130 <i>c</i>	6,015 <i>c</i>	10,834 <i>d</i>	7,004 <i>d</i>	9,446 <i>c</i>
Farm machinery and equipment	21,942 <i>a</i>	22,765 <i>a</i>	22,400 <i>a</i>	25,711 <i>a</i>	22,512 <i>a</i>	22,658 <i>a</i>
Other farm assets	1,857 <i>c</i>	2,317 <i>c</i>	2,703 <i>c</i>	1,466 <i>e</i>	2,243 <i>d</i>	F
<b>Total capital investments</b>	<b>52,263 <i>a</i></b>	<b>51,244 <i>a</i></b>	<b>52,960 <i>a</i></b>	<b>59,562 <i>a</i></b>	<b>51,848 <i>b</i></b>	<b>51,719 <i>a</i></b>
<b>Capital sales</b>						
Land and buildings	3,523 <i>c</i>	3,636 <i>b</i>	4,612 <i>d</i>	1,748 <i>d</i>	3,358 <i>d</i>	956 <i>d</i>
Machinery and equipment traded-in	4,436 <i>a</i>	4,816 <i>b</i>	4,890 <i>b</i>	4,353 <i>b</i>	3,661 <i>b</i>	4,470 <i>b</i>
Machinery and equipment sold outright	1,102 <i>b</i>	1,128 <i>b</i>	1,016 <i>b</i>	720 <i>c</i>	681 <i>c</i>	960 <i>d</i>
Quota	3,254 <i>d</i>	4,303 <i>d</i>	4,068 <i>d</i>	5,372 <i>d</i>	6,025 <i>d</i>	8,306 <i>d</i>
Breeding and replacement livestock	2,128 <i>b</i>	1,581 <i>c</i>	2,212 <i>b</i>	1,890 <i>c</i>	1,332 <i>c</i>	1,398 <i>c</i>
Other farm assets	627 <i>d</i>	364 <i>d</i>	495 <i>d</i>	F	F	F
<b>Total capital sales</b>	<b>15,070 <i>b</i></b>	<b>15,828 <i>b</i></b>	<b>17,294 <i>b</i></b>	<b>14,499 <i>b</i></b>	<b>15,788 <i>c</i></b>	<b>16,360 <i>c</i></b>

**Table 10 Capital investments and capital sales**

	Quebec			Ontario		
	2003	2004	2005	2003	2004	2005
Number of farms	23,895 <i>a</i>	23,260 <i>a</i>	22,300 <i>a</i>	37,350 <i>a</i>	36,665 <i>a</i>	35,540 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Capital investments</b>						
Land and buildings	14,249 <i>d</i>	7,037 <i>c</i>	8,800 <i>d</i>	10,808 <i>d</i>	8,465 <i>d</i>	10,920 <i>c</i>
Land improvements	2,285 <i>c</i>	2,041 <i>b</i>	2,201 <i>c</i>	1,737 <i>c</i>	1,715 <i>b</i>	1,364 <i>b</i>
House construction	917 <i>d</i>	2,005 <i>d</i>	2,112 <i>e</i>	2,854 <i>d</i>	2,660 <i>d</i>	3,889 <i>d</i>
Manure storage construction	F	1,325 <i>e</i>	F	610 <i>e</i>	348 <i>d</i>	807 <i>d</i>
Pesticide, chemical or fuel storage construction	F	F	25 <i>e</i>	73 <i>d</i>	46 <i>d</i>	57 <i>d</i>
Other building construction	7,807 <i>d</i>	9,422 <i>c</i>	6,101 <i>c</i>	8,496 <i>c</i>	9,356 <i>c</i>	8,085 <i>c</i>
Environmental protection improvements	105 <i>c</i>	186 <i>d</i>	317 <i>e</i>	212 <i>d</i>	200 <i>d</i>	155 <i>c</i>
Breeding and replacement livestock	2,439 <i>d</i>	1,587 <i>c</i>	1,544 <i>c</i>	1,658 <i>c</i>	1,473 <i>c</i>	1,954 <i>c</i>
Quota	11,648 <i>d</i>	11,049 <i>d</i>	15,950 <i>e</i>	9,140 <i>d</i>	9,364 <i>d</i>	8,239 <i>d</i>
Farm machinery and equipment	17,767 <i>b</i>	17,743 <i>b</i>	19,008 <i>b</i>	17,614 <i>b</i>	20,320 <i>a</i>	16,930 <i>b</i>
Other farm assets	F	416 <i>d</i>	F	1,829 <i>e</i>	2,821 <i>e</i>	2,150 <i>e</i>
<b>Total capital investments</b>	<b>61,400 <i>b</i></b>	<b>52,853 <i>b</i></b>	<b>59,581 <i>b</i></b>	<b>55,032 <i>b</i></b>	<b>56,770 <i>b</i></b>	<b>54,549 <i>b</i></b>
<b>Capital sales</b>						
Land and buildings	2,741 <i>d</i>	1,535 <i>d</i>	3,104 <i>e</i>	5,149 <i>d</i>	4,027 <i>d</i>	3,810 <i>d</i>
Machinery and equipment traded-in	1,881 <i>c</i>	1,593 <i>d</i>	1,803 <i>d</i>	3,516 <i>c</i>	3,787 <i>b</i>	2,963 <i>c</i>
Machinery and equipment sold outright	697 <i>d</i>	1,086 <i>d</i>	888 <i>d</i>	779 <i>d</i>	1,039 <i>d</i>	826 <i>d</i>
Quota	F	7,586 <i>e</i>	F	9,181 <i>e</i>	8,113 <i>e</i>	6,967 <i>e</i>
Breeding and replacement livestock	754 <i>d</i>	548 <i>d</i>	969 <i>d</i>	2,547 <i>c</i>	1,320 <i>d</i>	1,695 <i>c</i>
Other farm assets	F	F	F	313 <i>d</i>	424 <i>e</i>	390 <i>e</i>
<b>Total capital sales</b>	<b>8,759 <i>c</i></b>	<b>12,730 <i>d</i></b>	<b>18,037 <i>d</i></b>	<b>21,485 <i>d</i></b>	<b>18,710 <i>c</i></b>	<b>16,651 <i>c</i></b>

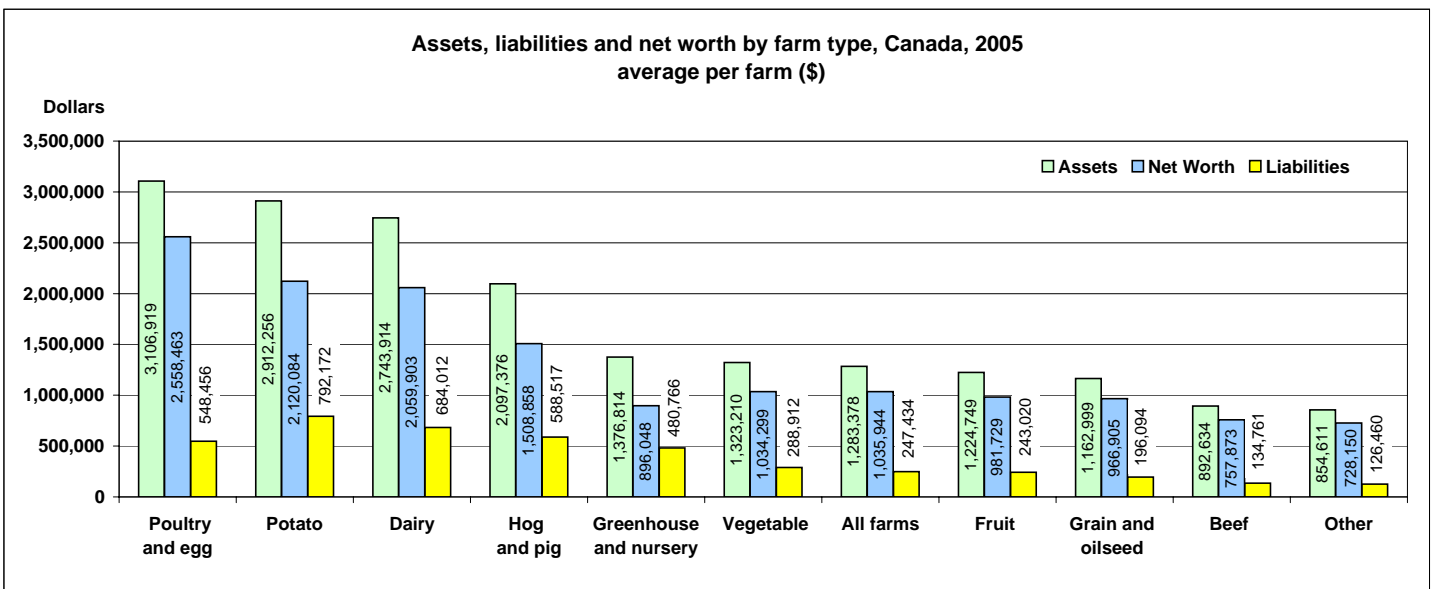
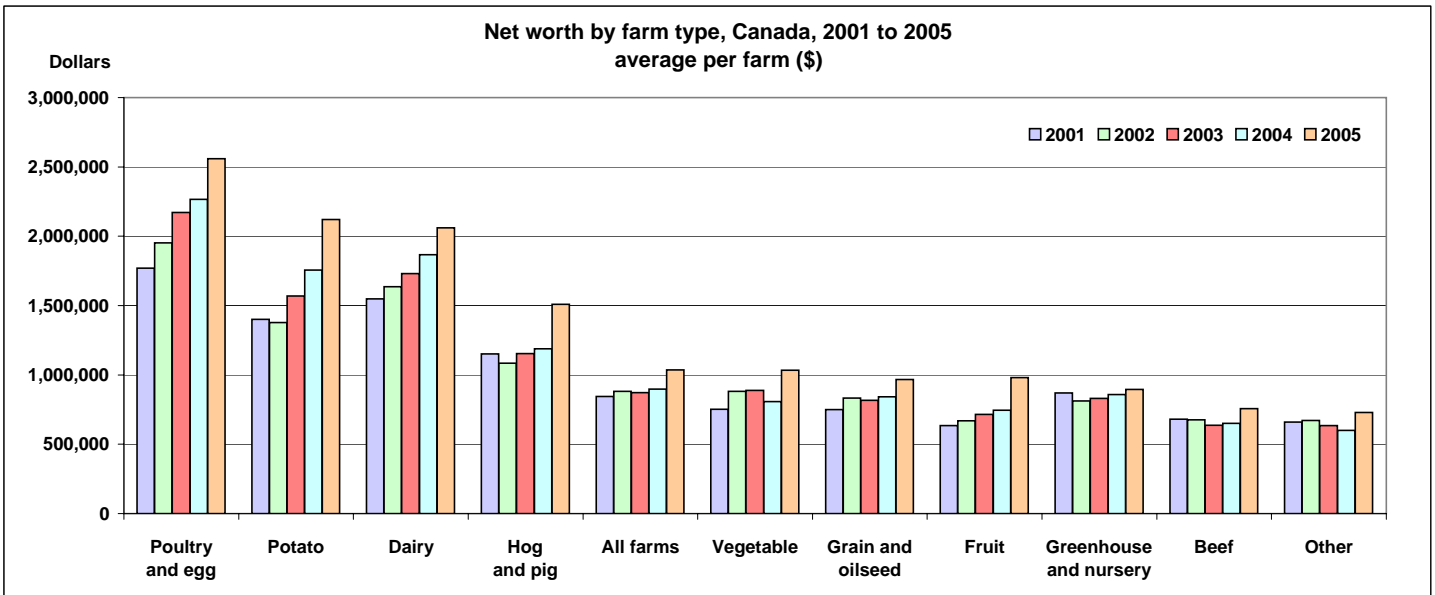


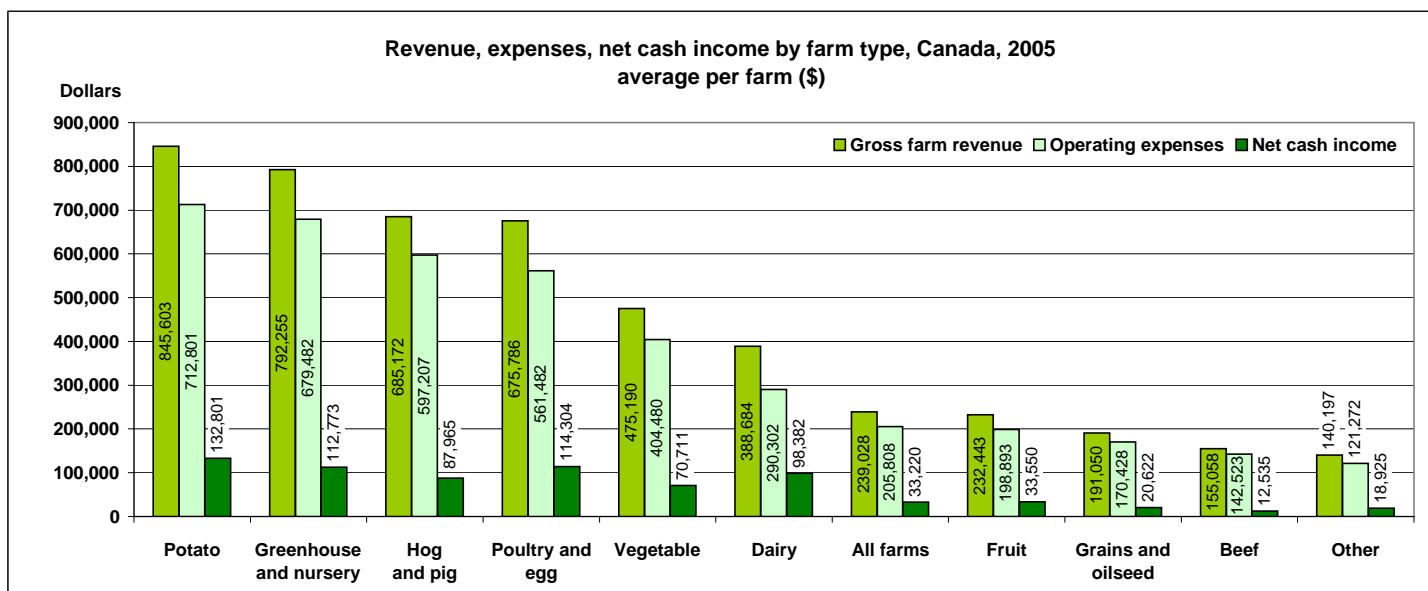
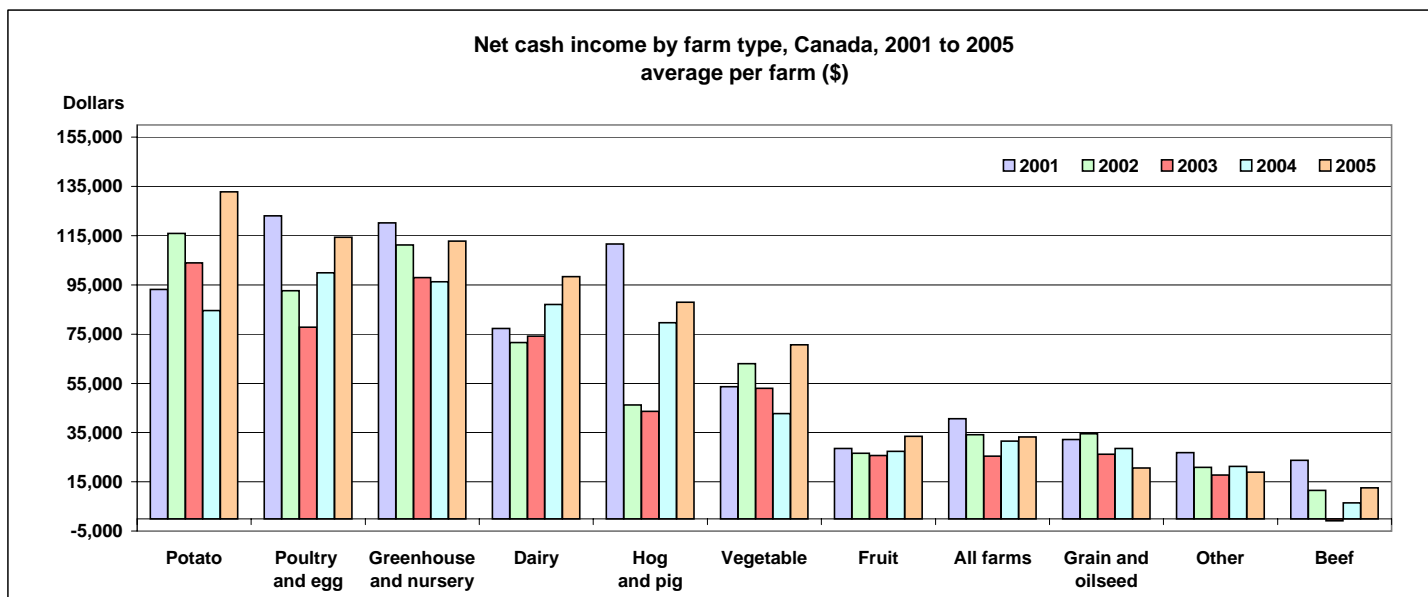
Table 10 Capital investments and capital sales

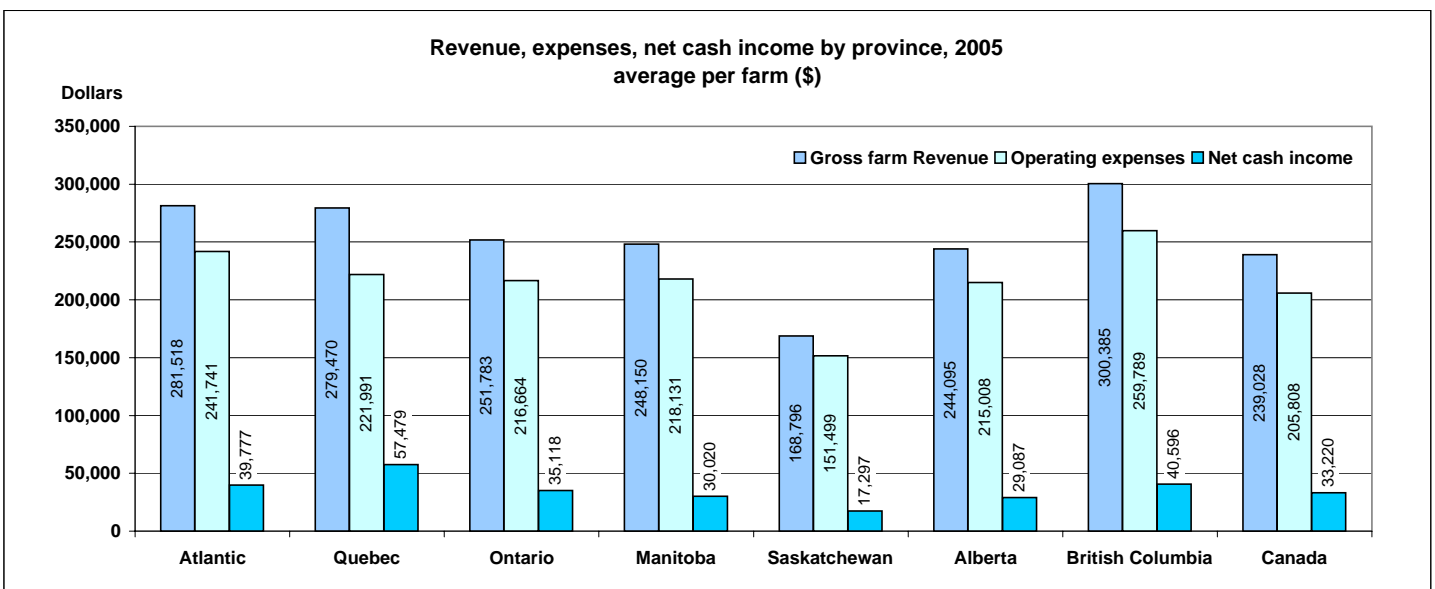
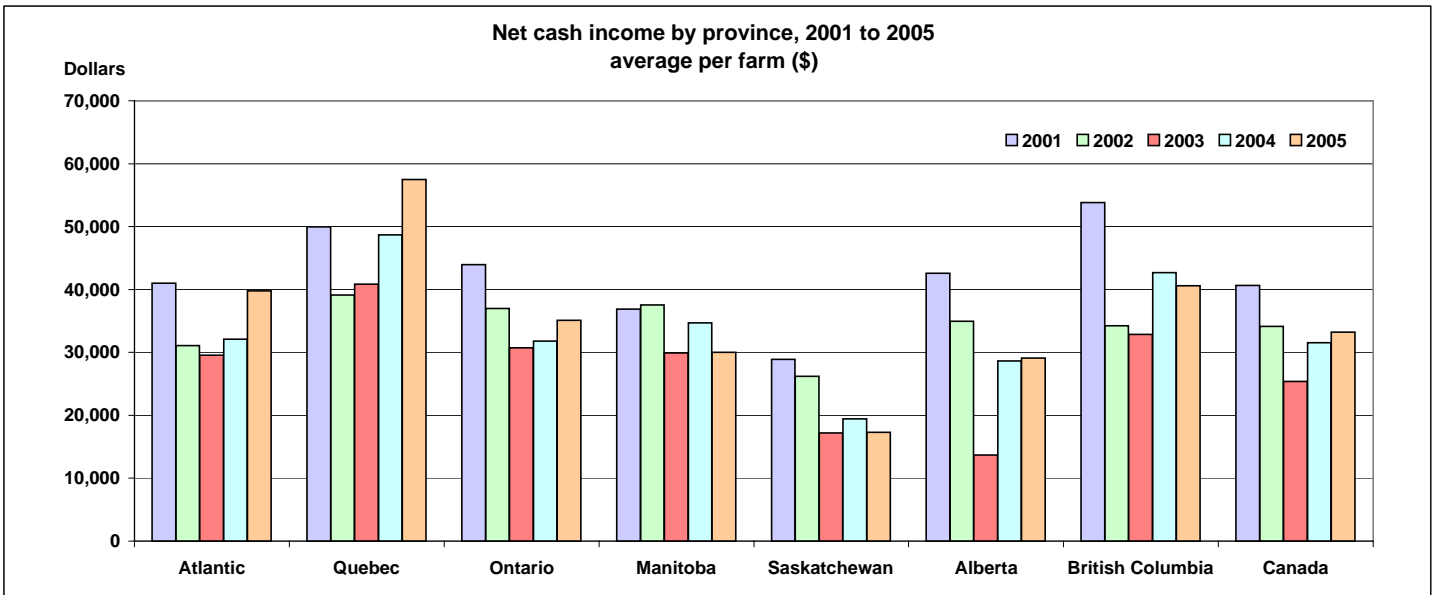
	Manitoba			Saskatchewan		
	2003	2004	2005	2003 <sup>r</sup>	2004	2005
Number of farms	14,750 <i>a</i>	14,475 <i>a</i>	12,570 <i>a</i>	38,115 <i>a</i>	36,260 <i>a</i>	32,605 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Capital investments</b>						
Land and buildings	7,958 <i>c</i>	9,254 <i>d</i>	8,113 <i>d</i>	8,186 <i>d</i>	6,644 <i>d</i>	6,105 <i>d</i>
Land improvements	1,097 <i>c</i>	590 <i>d</i>	806 <i>e</i>	457 <i>c</i>	316 <i>d</i>	439 <i>e</i>
House construction	2,773 <i>d</i>	1,324 <i>d</i>	1,817 <i>d</i>	1,881 <i>e</i>	1,357 <i>e</i>	1,651 <i>e</i>
Manure storage construction	724 <i>d</i>	152 <i>e</i>	305 <i>d</i>	14 <i>e</i>	F	F
Pesticide, chemical or fuel storage construction	F	F	170 <i>e</i>	F	F	F
Other building construction	6,026 <i>c</i>	4,493 <i>d</i>	4,975 <i>d</i>	2,033 <i>c</i>	1,347 <i>d</i>	3,391 <i>d</i>
Environmental protection improvements	147 <i>e</i>	85 <i>d</i>	F	71 <i>d</i>	64 <i>e</i>	63 <i>e</i>
Breeding and replacement livestock	2,481 <i>b</i>	2,466 <i>d</i>	2,375 <i>c</i>	1,866 <i>d</i>	1,381 <i>d</i>	2,045 <i>d</i>
Quota	1,661 <i>c</i>	2,854 <i>d</i>	2,596 <i>d</i>	430 <i>d</i>	F	F
Farm machinery and equipment	31,867 <i>b</i>	28,746 <i>b</i>	24,632 <i>c</i>	21,698 <i>b</i>	22,158 <i>c</i>	24,858 <i>c</i>
Other farm assets	1,761 <i>d</i>	1,536 <i>e</i>	F	1,053 <i>e</i>	1,105 <i>e</i>	1,185 <i>d</i>
<b>Total capital investments</b>	<b>56,570 <i>a</i></b>	<b>51,566 <i>b</i></b>	<b>48,111 <i>b</i></b>	<b>37,954 <i>b</i></b>	<b>34,828 <i>b</i></b>	<b>40,784 <i>b</i></b>
<b>Capital sales</b>						
Land and buildings	1,856 <i>e</i>	F	F	2,301 <i>e</i>	2,337 <i>e</i>	F
Machinery and equipment traded-in	8,427 <i>b</i>	7,511 <i>d</i>	6,412 <i>d</i>	4,655 <i>c</i>	6,396 <i>e</i>	7,633 <i>d</i>
Machinery and equipment sold outright	1,384 <i>d</i>	1,609 <i>d</i>	1,213 <i>d</i>	1,357 <i>e</i>	592 <i>d</i>	1,011 <i>e</i>
Quota	831 <i>e</i>	2,274 <i>e</i>	F	F	x	x
Breeding and replacement livestock	2,996 <i>c</i>	1,208 <i>d</i>	1,977 <i>d</i>	1,528 <i>d</i>	1,088 <i>d</i>	2,335 <i>d</i>
Other farm assets	F	F	F	F	x	x
<b>Total capital sales</b>	<b>15,661 <i>b</i></b>	<b>15,322 <i>c</i></b>	<b>15,831 <i>d</i></b>	<b>11,502 <i>c</i></b>	<b>10,800 <i>d</i></b>	<b>15,760 <i>d</i></b>

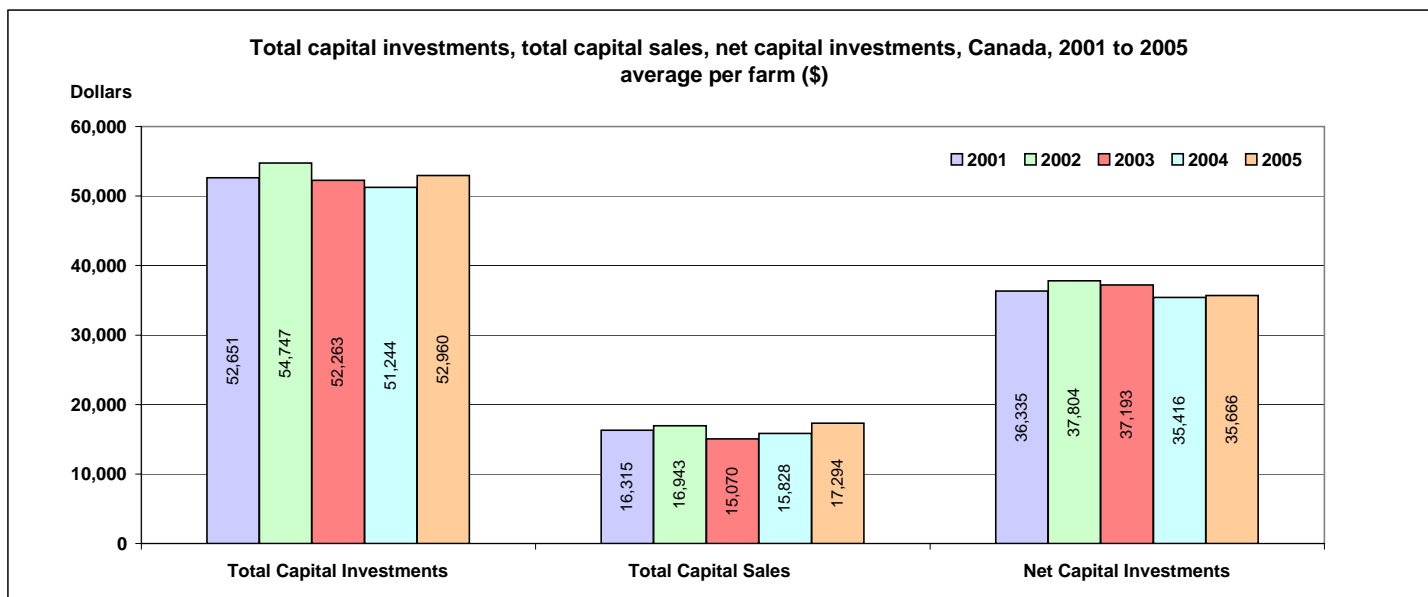
Table 10 Capital investments and capital sales

	Alberta			British Columbia		
	2003	2004	2005	2003	2004	2005
Number of farms	34,675 <i>a</i>	35,585 <i>a</i>	32,565 <i>a</i>	8,035 <i>a</i>	7,605 <i>a</i>	7,445 <i>a</i>
	<b>average per farm (\$)</b>					
<b>Capital investments</b>						
Land and buildings	13,986 <i>b</i>	10,637 <i>c</i>	9,720 <i>c</i>	10,870 <i>d</i>	16,540 <i>d</i>	13,463 <i>d</i>
Land improvements	1,343 <i>c</i>	1,439 <i>d</i>	1,034 <i>d</i>	2,694 <i>b</i>	3,099 <i>c</i>	3,597 <i>c</i>
House construction	3,070 <i>c</i>	2,973 <i>d</i>	3,480 <i>d</i>	2,866 <i>d</i>	4,361 <i>d</i>	4,586 <i>d</i>
Manure storage construction	155 <i>e</i>	117 <i>d</i>	97 <i>d</i>	217 <i>e</i>	263 <i>d</i>	576 <i>d</i>
Pesticide, chemical or fuel storage construction	92 <i>e</i>	F	203 <i>e</i>	F	328 <i>e</i>	F
Other building construction	2,967 <i>b</i>	4,364 <i>d</i>	5,068 <i>c</i>	7,764 <i>b</i>	11,207 <i>c</i>	7,533 <i>c</i>
Environmental protection improvements	178 <i>c</i>	156 <i>d</i>	211 <i>d</i>	430 <i>d</i>	443 <i>d</i>	314 <i>e</i>
Breeding and replacement livestock	3,287 <i>b</i>	3,667 <i>d</i>	3,255 <i>b</i>	1,746 <i>c</i>	1,756 <i>c</i>	2,543 <i>c</i>
Quota	1,561 <i>c</i>	1,570 <i>d</i>	1,343 <i>d</i>	6,761 <i>d</i>	9,559 <i>e</i>	12,403 <i>d</i>
Farm machinery and equipment	26,323 <i>a</i>	27,967 <i>a</i>	28,652 <i>b</i>	16,179 <i>a</i>	17,247 <i>b</i>	16,614 <i>b</i>
Other farm assets	3,321 <i>c</i>	4,411 <i>c</i>	5,345 <i>d</i>	664 <i>c</i>	F	F
<b>Total capital investments</b>	<b>56,281 <i>a</i></b>	<b>57,433 <i>a</i></b>	<b>58,409 <i>a</i></b>	<b>50,323 <i>b</i></b>	<b>68,006 <i>b</i></b>	<b>64,005 <i>b</i></b>
<b>Capital sales</b>						
Land and buildings	4,541 <i>d</i>	5,532 <i>d</i>	6,216 <i>e</i>	3,850 <i>d</i>	7,690 <i>e</i>	8,455 <i>d</i>
Machinery and equipment traded-in	5,919 <i>b</i>	6,125 <i>b</i>	6,648 <i>b</i>	1,600 <i>c</i>	1,582 <i>c</i>	1,330 <i>c</i>
Machinery and equipment sold outright	1,501 <i>d</i>	1,739 <i>d</i>	1,276 <i>c</i>	603 <i>c</i>	753 <i>d</i>	897 <i>d</i>
Quota	1,028 <i>e</i>	1,676 <i>e</i>	F	1,303 <i>e</i>	10,469 <i>e</i>	4,088 <i>e</i>
Breeding and replacement livestock	3,104 <i>b</i>	3,191 <i>d</i>	3,644 <i>c</i>	1,451 <i>c</i>	1,674 <i>c</i>	2,517 <i>d</i>
Other farm assets	1,594 <i>d</i>	515 <i>e</i>	1,460 <i>e</i>	112 <i>e</i>	F	F
<b>Total capital sales</b>	<b>17,687 <i>b</i></b>	<b>18,778 <i>b</i></b>	<b>19,643 <i>c</i></b>	<b>8,919 <i>b</i></b>	<b>22,569 <i>d</i></b>	<b>17,644 <i>c</i></b>









## Appendix I

### Methodology

#### 1.0 Introduction

In 1993, the Farm Financial Survey (FFS) was created to replace the Farm Credit Corporation Survey (FCC). Since 1981, the FCC survey had been conducted on an ad-hoc basis by the Farm Credit Corporation, Agriculture and Agri-Food Canada and Statistics Canada. The Farm Credit Corporation withdrew from this project but there was still a need for Agriculture and Agri-Food Canada and Statistics Canada to maintain a similar survey on a regular basis. The objectives of the FFS are similar to the FCC survey, i.e. to gather financial information on Canadian farms in order for Agriculture and Agri-Food Canada to administer their programs and to inform the general public. The survey collects information on assets, liabilities, revenues, expenses, capital investments and capital sales for the reference year. Crop and livestock information is also collected to measure physical characteristics of the farms.

This overview provides a description of the sample design, sample selection procedures, collection methods and estimation procedures for the 2006 Farm Financial Survey. Note that the 2006 survey refers to the 2005 data that were collected at the beginning of 2006.

#### 2. SAMPLE DESIGN

##### 2.1 Sampling Frame

The target population for the survey consists of all Canadian farms that were active at the end of the reference year 2005. Due to operational constraints and respondent burden considerations, specific farms were excluded from the target population to obtain the survey population. The exclusions were: farms with less than \$10,000 in sales from agricultural activities, institutional farms, community pastures, farms on Indian Reserves and farms that are part of multi-holding companies. Note that the lower boundary is set at \$10,000, and has been since FFS 1998, whereas for occasions prior to 1998, the cut-off had always been \$2,000.

A preliminary list frame containing all farms from the 2001 Census of Agriculture was created without the farms defined by the aforementioned exclusion rules. The 2000 sales data collected by the 2001 Census were used to define the \$10,000 cut-off.

##### 2.2 Frame Coverage

Farms were added to the preliminary list frame in an attempt to compensate for the under-coverage due to the 2001 Census itself, and new farms that started their activities since the Census. The process of adding farms to the list was done for the first time in FFS 2000. Prior to the 2004 survey occasion, fiscal farms were added to the frame. As of the 2004 occasion, farms contacted by the annual Farm Update Survey (FUS) have been the main source of additional farms. For each occasion of the FUS, tax data files were used to find farms not collected by the 2001 Census: individuals who reported positive agricultural revenue on their 2001 tax return but who did not link to any existing farms on the Farm Register were identified as potential new or missing farms. These potential farms are commonly called fiscal farms. The FUS contacted a sample of these fiscal farms and obtained data from those which were determined to be farms. The FUS also contacted a sample of non-Census farms, defined as farms on the Farm Register that were not identified by the 2001 Census. The non-Census farms that the FUS confirmed still existed were kept on the Farm Register. A list of FUS farms, true farms identified by the FUS and not contacted by the 2001 Census, was provided to the FFS 2006. FUS farms with less than \$50,000 in gross farm income (as collected by the FUS) were excluded from the FUS list. In all, 3,393 FUS farms were added to the FFS 2006 frame. Finally, another seven farms, identified through the Large Agricultural Operation program at Statistics Canada, were added.

Three major sources of frame under-coverage remained for the FFS 2006: recent new farms that started their activities after Census 2001; farms whose sales in 2001 were less than the \$10,000 threshold, but which have grown over the threshold; and smaller FUS farms.

**Table 1 presents the number of farms in the 2006 frame.**

### 2.3 Stratification of the List Frame

The census portion of the list frame was stratified according to Agriculture and Agri-Food Canada's needs and recommendations by specialists in statistical methods. Since there was a requirement by Agriculture and Agri-Food Canada for estimates by province, farm type and revenue class, it was decided to stratify the list frame by province, by farm type and by farm size.

First, each province was stratified by farm type using 11 categories. Since some categories represented small portions of some provinces, they were grouped together into a twelfth farm type called: "Other". Thus, the type "Other" does not have the same definition from one province to another. The farm types used are the following: Dairy, Cattle, Hogs, Poultry-Layers, Poultry-Broilers, Wheat/Grain/Oilseed, Potatoes, Fruits, Vegetables, Greenhouse and Nursery, Tobacco (specifically for Quebec) and Other.

Within province, each farm type was sub-divided into two to five strata based on farm size. The farm size was defined using the total assets derived from the 2001 Census. The number of size strata within farm type was determined to optimize the estimation, taking into account that strata with few farms are undesirable.

**Table 1. 2006 FFS**

Provinces	2001 Census	Exclusions	New Farms	FFS 2006 Frame	Initial Sample Size	Sample sent for Collection
Newfoundland and Labrador	643	307	0	336	242	220
Prince Edward Island	1,845	366	0	1,479	716	638
Nova Scotia	3,923	1,400	0	2,523	1,042	970
New Brunswick	3,034	1,120	0	1,914	839	741
Atlantic	9,445	3,193	0	6,252	2,839	2,569
Quebec	32,139	5,010	1	27,130	3,306	3,029
Ontario	59,728	15,239	2	44,491	3,892	3,642
Manitoba	21,071	3,857	0	17,214	1,550	1,419
Saskatchewan	50,598	6512	0	44,086	1,299	1,231
Alberta	53,652	10,296	2	43,358	3,348	3,031
British Columbia	20,290	10,117	2	10,175	2,532	2,324
Farm Update Survey Farms	0	-	3,393	3,393	916	659
Total	246,923	54,224	3,400	196,099	19,682	17,904



## 2.4 Sample Allocation

The sample size can actually be greater than this maximum because not all units selected in the sample are sent out for collection. This is because a check is performed with the Farm Register to identify farms that have become out of scope since the last census, and to exclude them from collection. The Farm Register information is based on daily feedback from the different agricultural surveys at Statistics Canada.

The sample size for the census portion of the frame is allocated first at the domain level, which is defined as province by farm type. It is then allocated at the stratum level, which is defined as size class.

### 2.4.1 Allocation to the Farm Types

Reliable provincial estimates were required for key financial variables for every farm type used in the stratification. The only exception was for the "Other" farm type which groups all farm types not used in the stratification. Given this requirement, an allocation was performed where a sample size for every domain (province by farm type) was determined given the following constraint: a coefficient of variation (CV) of between 3.5% and 4.2% was targeted for most domains, and for "other" farm type a CV of between 4.5% to 5.2% was targeted. The allocation method minimized the overall sample size given the CV requirements for the domains of interest. The expected CV's were calculated using the variable SALES from the 2001 Census. The CV is defined as the ratio of the standard error over the estimate.

Census information was not available for FUS farms, so the FUS farms were stratified according to the limited auxiliary information that was available from the Farm Update Survey. The stratification was verified or adjusted for FUS farms for which the data of a previous occasion of the FFS were available.

## 2.5 Allocation to the Strata

Once the sample sizes by domain were determined, Neyman allocation was used to distribute the sample to the farm size strata. This method minimizes the farm type CV's for a given sample size. Some operational constraints had to be considered.

First, within a stratum, a minimum sample size had to be satisfied to ensure that enough farms would represent the stratum, considering non-response. The limit was the minimum between five and the stratum size. Second, within a stratum, a minimum sampling rate (sample size divided by the population size) had to be satisfied to ensure that each farm would not represent a too important portion of the population at the estimation stage. In such a case, the estimates would become too dependent on a small number of farms and would then be less stable. The chosen minimum rate was 1/70 (this would not result in a rate lower than the desired limit of 1/100 considering 20% to 25% non-response).

Neyman allocation was also used to allocate the sample of FUS farms. The minimum sampling rate was set at 1/10.

## 3. SAMPLING

The sample was drawn from a frame based on the 2001 Census of Agriculture. Sample selection of the FUS farms was handled separately.

### 3.1 Sample Selection

Most of the FFS 2006 sample was selected using Poisson sampling. Given the allocated strata sample sizes, a sampling fraction was determined for each stratum. Each farm on the frame had previously been assigned a random number between 0 and 1. This is a permanent random number that is tagged to the farm until the next redesign. These permanent random numbers are also used by other surveys in order to control overlap between the various agricultural surveys of Statistics Canada.

Poisson sampling works as follows. A sampling fraction is computed for each stratum. The sampling fractions for each stratum were adjusted to take into account that the overlap portion of the sample had already been selected. Each listed farm in the stratum is given a permanent random number. If the random number falls in the selection interval defined by the sampling fraction, then the corresponding farm is selected for the sample. The Poisson sampling method produces a random sample size. A potential problem with Poisson sampling is the possibility that a small domain of interest ends up with a sample size that is too small to achieve the desired precision in the estimates. After some investigation, this was not a problem for FFS. The sample sizes given in Table 1 are the resulting sample sizes.

FUS farms were selected using stratified simple random sampling.

### **3.2 Overlap with other surveys**

At the same time as the FFS 2006, Statistics Canada was in the process of conducting several other agricultural surveys. As a consequence many farms were included in samples of two or more concurrent surveys. In order to reduce the overlap between samples, a farm in the sample of another survey could be removed from the FFS sample and replaced with a similar farm that was not in the sample of either survey. Two farms were considered to be similar if they were classified into the same FFS stratum as well as the same stratum of the other survey. A replacement farm was chosen at random from among the set of similar farms.

### **3.3 Types of Contact**

Surveys prior to FFS 1998 relied on personal interviews. In December of 1996, a test was conducted to evaluate the quality of responses to the FFS questionnaire through telephone interviews. Based on the result of this test (see CARON [1998]), it was decided that the 1998 FFS could be conducted using telephone interviews. This method reduced the cost of data collection significantly without compromising the quality of the data. Some of these savings went into increasing the overall sample size.

## **4. ESTIMATION**

The estimation process included an edit and imputation procedure where basic verifications were performed on the survey data and imputations were done whenever required. The imputed survey data were used as input to the estimation system. During the estimation process, a file was produced which contained the valid survey data from the in-sample farms and their respective weights.

### **4.1 Sample Weights**

The sample weights were computed as the ratio of the number of farms in the population over the actual sample size observed within each stratum. Farms that did not contain valid data, identified either by failing edits or by refusals or no contacts, were excluded from sample counts and then contributed to increase the estimation weights of the other sampled farms. This is referred to as raising factor adjustment. Sampled farms that are now out of business or which reported less than \$10,000 in sales received a weight but all their data were set to zero. This is done to represent other farms in the same situation on the frame.

### **4.2 Level Estimation**

Once the weights have been calculated for each record, any level of required estimates may be obtained using domain estimation (Canada, provincial, crop districts, etc.). The estimates are also accompanied by the appropriate CV's.

## 5. REFERENCES

CARON, P., (1998). *1998 Farm Financial Survey Redesign Documentation*, Statistics Canada internal document, unpublished.

CARON, P., (1998). *Comparison Study on the Quality of Financial Data Collected through Personal and Telephone Interviews*, in *Proceedings of the Survey Research Methods Section*, Dallas, Texas, American Statistical Association.

## Appendix II

### Data Reliability, and Comparability of Data and Related Sources

#### Data Reliability

The statistics contained in this publication are estimates derived from a random sample of Canadian farms 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.

#### 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 farm operators 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.

#### Sampling Error Measures

The sample used in this 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 coefficient of variation. In this publication, the coefficient of variation is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their coefficient of variation (expressed as a percentage). The letter codes represent the following coefficients of variation:

Rating	CV Range	Code
excellent	0.01 - 4.99	<b>a</b>
very good	5.00 - 9.99	<b>b</b>
good	10.00 - 14.99	<b>c</b>
acceptable	15.00 - 24.99	<b>d</b>
use with caution	25.00 - 34.99	<b>e</b>
too unreliable to be published	≥ 35.00	<b>f</b>

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the coefficient of variation. 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 coefficient of variation of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the coefficient of variation. 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.

### Non- Sampling Error Measures

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

### New Farm Financial Survey Frame for 2003

The count for the estimated number of farms for the Farm Financial Survey (FFS) has increased between 2002 and 2003.

The survey populations used for collection of the 2000 and 2002 FFS surveys were based on the 1996 Census of Agriculture, whereas the collection frame for the 2003 FFS was based on the 2001 Census. The 2003 information is based on a more up to date survey frame, which is a more recent list of farms.

Some of the important differences include: exclusion of farms with less than \$10,000 in gross farm revenue is based on their 1995 revenue for the 2000 and 2002 FFS surveys, whereas that exclusion is based on their 2000 revenue for the 2003 FFS survey; some new entrants since the 1996 Census as well as some operations that had changed owners since then would not have been available on the 2000 and 2002 survey frames. The user should be careful when comparing years of the FFS.

### Note on Farm Type

Farm type for the 2003 Farm Financial Survey (FFS) is based on the 2002 North American Industry Classification (NAICS). In previous years the 1980 Standard Industrial Classification (SIC) had been used for collection and publication.

There are some conceptual differences between the classifications that should be noted:

- Hatcheries were excluded from agricultural operations under the SIC classification, and are included with Chicken Egg Production in the NAICS classification. In Table 7 of this publication, hatcheries are included in the 2002 information, however information was not collected for hatcheries for 1999 and 2001 years, and they are excluded from the population.
- Small seeds are excluded from grain and oilseed farms under NAICS, whereas they had been included with grain and oilseed farms under the SIC classification. In Table 3, the information for each of the years has been adjusted to the NAICS definition (i.e. small seed operations are excluded).

### **Note on Revenue Class**

Caution should be used when comparing estimates by revenue class for 2003, 2004 and 2005 with previous reference years. The BSE crisis resulted in lower farm sales in 2003, 2004 and 2005 for certain farm types, particularly those in the beef sector. The United States border reopened for live cattle under 30 months in July 2005.

Farms are grouped into revenue classes based on their total gross farm revenue. Farms reporting significantly lower revenue in 2003, 2004 or 2005 compared to previous years would fall into lower revenue classes. In general, those farms affected would have larger assets, liabilities and expenses than other farms normally in these lower revenue classes. This has resulted in increases in some asset values, liabilities and expenses in lower revenue classes. The estimates of farm type by revenue class should be comparable for most farm types other than beef.

### **Note on Land and Buildings**

For the 2006 collection, questions were added on the value of cropland owned and rented. The new method may have placed a greater emphasis on the current market value of land and allowed for a better estimate of the total asset value of farm land and buildings.

### **Note on Farm Counts**

Note that some of the change in farm counts from year to year is due to revenue variability. Farms may be in scope one year and out of scope another year based on the \$10,000 threshold used to determine the population for the Farm Financial Survey.

### **Note on Revision for 2003**

A minor revision to the Saskatchewan estimates was necessary in order to correct an error in the calculation of the design weights. Caution should be used when comparing results from year to year as the variability of the 2003 estimates is higher than in other years due to low counts of observed values in certain strata.

### **Comparability of Data and Related Sources**

The comparability of FFS data with other Statistics Canada sources such as the Agricultural Economic Statistics series (AES), the Census of Agriculture, and the Taxation Data Program (TDP) of Agriculture Division, is affected by differences in concepts, target populations (e.g. exclusions) and methods. The compound effect of those differences can contribute to fairly significant variation, even in some trends. For example, assets, liabilities, revenues and expenses for the FFS are not directly comparable with the above sources. As a result of the residual method used to derive net income, small differences in revenues or expenses can result in large differences in net income level and yearly change.

## **Target Population**

The target population is not generally comparable to those of other data sources, as some inclusions and exclusions differ among the projects.

Two important exclusions have an impact on the FFS estimates: farms with less than \$10,000 in gross farm receipts (which accounted for about 22% of the farms from the 2001 Census of Agriculture); and multi-holding operations. Some other inclusions and exclusions that differ among the projects also have important effects on the data. For example: exclusion of inter-farm sales (within a province) from AES receipts and expenses; exclusion of corporate operations with less than \$25,000 in gross receipts and less than 50% of receipts from agricultural activities from TDP (enterprise concept).

## **Methods**

Some factors that may contribute to differences in estimates include data sources (e.g. administrative data, self-enumerated information) and differing respondents (e.g. farm operators, tax filers). Also, reporting for FFS and TDP contain an unmeasured mix of cash and accrual accounting, as well as fiscal years that differ from the calendar year, while AES data is based on cash accounting and a fiscal year end of December 31.

## Glossary

**Capital investments.** Purchase or acquisition of some farm related building, structure or item from which a benefit will be derived over a period of time. Included are purchases of land and buildings, land improvements, construction or major renovation of farmhouses, storage for manure, pesticide, chemical or fuel, and other buildings, environmental protection improvements, purchases of breeding and replacement livestock, quota, farm machinery and equipment and other farm assets. The value of the Goods and Services Tax (GST), Harmonized Sales Tax (HST), Provincial Sales Tax (PST) and Quebec Sales Tax (QST) is excluded from the values reported.

- **Land and buildings.** Included are the purchase of farmland, farmhouse and any other farm buildings.
- **Land improvements.** Included are expenditures to make land suitable for general agricultural use such as clearing of land, levelling, irrigation, drainage and orchard planting.
- **House construction or major renovation.** Included is the construction of a new farmhouse or any major renovations to the existing farmhouse.
- **Manure storage construction or major renovation.** Included is construction or any major renovations of concrete manure tanks and concrete-walled manure storage, including composting building and facilities.
- **Pesticide, chemical and fuel storage construction or major renovation.** Included is construction or any major renovations of buildings or facilities used only for storing pesticides or chemicals and tanks for storing fuel or gasoline.
- **Other building construction or major renovation.** Included is construction or any major renovations to barns, silos, sheds or garages.
- **Environmental protection improvements.** Included are shelterbelts, windbreaks, buffer strips or fences for waterways protection.
- **Breeding and replacement livestock.** Livestock purchased with the intention of being kept on the operation for breeding purposes and for more than one year. Included are bulls, cows, heifers for replacement, boars, sows, bred gilts, rams, ewes, replacement lambs and goats for milk or hair.
- **Quota.** An entitlement or right to sell or deliver a certain amount of an agricultural product, in particular, milk, eggs, poultry and tobacco. Depending on the product and the regulations prevailing in the province of sale, quotas may or may not be purchased separately from real estate. Only quota purchased separately from other assets are reported.
- **Farm machinery and equipment.** Included are the purchase of new or used farm cars and trucks, tractors, trailers, office equipment and equipment for feeding, tillage, seeding, harvesting, processing, etc. All values reported

reflect the gross expenditure before trade-in, and include leased farm machinery and equipment since 2001.

- **Other farm assets.** Included are purchases of stocks, shares, bonds, Guaranteed Investment Certificates (GICs), mutual funds and any reinvested dividends. Excluded are contributions to RRSPs, NISA, CAIS and CSRA accounts.

**Capital sales.** Included are monies received from the sale of capital items such as land and buildings, machinery and equipment (whether traded in or sold outright), quotas and breeding and replacement livestock. Only quota sold separately from other assets are reported. The value of the GST, HST, PST and QST is excluded from the values reported.

- **Land and buildings.** Included is the sale of farmland, farmhouse and any other farm buildings.
- **Machinery and equipment traded-in.** Included is the value of farm machinery and equipment traded-in.
- **Machinery and equipment sold outright.** Included are receipts for machinery and equipment sold outright.
- **Breeding and replacement livestock.** Includes the value of breeding and replacement livestock sold. Excluded is the value of culls sold for slaughter. Sales of culls are recorded as livestock (beef or hog) income.
- **Other farm assets.** Included are sales of stocks, shares, bonds, Guaranteed Investment Certificates (GICs) and mutual funds. Excluded are withdrawals from RRSPs, NISA, CAIS and CSRA accounts.

**Current assets.** Unrestricted cash and any other asset that, in the normal course of operations, is expected to be converted into cash or consumed in the production process within one year or within the normal operating cycle (where the cycle is longer than a year). Included are cash, savings, accounts receivable, supply inventories, market livestock and crops for sale. All items are valued at current market value.

- **Accounts receivable.** An amount owed to the business usually arising from the sale of goods or services. Included are uncollected receipts for grain and livestock sales, custom work and program payments.
- **Cash and short term investments.** Since 1997, cash and short-term investments include cash and all investments purchased with farm profits due to mature within one year. Prior to 1997 both short term and long-term investments were combined.
- **Crops for sale.** Includes the value of all harvested crops destined for market. Greenhouse and nursery horticulture products have been included in this item since 1997, but were excluded in 1995 and prior collections.
- **Inputs.** Included are the value of supplies on hand (feed, fertilizer, fuel, seed, pesticides, wood used to heat buildings) and other supplies used for farm businesses.



- **Market livestock.** The value of livestock expected to be sold for slaughter (heifers for slaughter or feeding, steers, calves, pigs [excluding boars and sows], slaughter lambs, poultry, goats for meat and culls).
- **Other current farm assets.** Since 1997, other current assets include prepaid expenses and the value of unsold livestock products (e.g. milk, eggs, pelts, PMU). Prior to 1997, the category for other assets included both current and long-term assets (including the value of greenhouse and nursery products, other livestock [horses, bees, fur animals] and unsold livestock products [milk, eggs, pelts]).

**Current liabilities.** The portion of debt whose repayment period is less than 12 months and which is outstanding as of December 31. Not included are annual or semi-annual payments on long-term liabilities that will be due within the current year.

- Prior to 1999, current Federal government liabilities included Farm Credit Canada (FCC), Advance Payments Program (APP - loans from commercial lenders that are guaranteed by the federal government), and other federal programs such as Canada Mortgage and Housing Corporation (CMHC) and Business Development Bank of Canada (BDC) programs. Since 1999, FCC and APP liabilities are shown as separate categories and the other federal liabilities are included in the "Others" category.

**Current market value.** The most probable price an asset would bring in a competitive and open market under all conditions required for a fair sale, with buyer and seller each acting prudently and knowledgeably.

**Expenses (operating).** The business costs, generating a cash outlay, incurred by farm operators for goods and services used in the production of agricultural commodities. Capital cost allowances (depreciation), the value of inventory adjustments, NISA and CSRA contributions and CAIS deposits are excluded from the operating expenses.

- **Interest expenses.** Included is interest on money borrowed to earn farming income. Examples are interest charges on real estate mortgages and loans to buy farm machinery and equipment. Excluded are payments made on the principal portion of liabilities.
- **Family wages from the farm.** Since 1997 this includes gross wages and salaries paid to the operator, their spouse and never married children residing in the same household. Prior to 1997 this was sum of gross wages and salaries paid to family members and operators. For all reference periods, wages and salaries earned by family members and operators off the farm are excluded, as are wages and salaries paid to hired help.
- **Other expenses.** Included are expenses associated with crop production (e.g. fertilizer, lime, pesticides, insurance, seed and plants) and production of livestock (e.g. livestock and poultry purchases, feed, supplements, insurance, veterinary fees, medicine). Also included are items such as wages and salaries paid to hired help and other

operators' families, machinery, truck and auto expenses (fuel, repairs, licences, insurance, rental and leasing expenses), utilities, custom work, property taxes and insurance for farm buildings. See the questionnaire for a breakdown of available expense variables.

**Farm type.** The farm type classification is self-reported, mainly based on the percentage of the sales of the major commodity (or commodity groups). For purposes of statistical tabulations, ten major farm types have been selected: grains and oilseeds; dairy; hog; beef; poultry; eggs; fruit; potato; vegetables; and greenhouse and nursery. All other farm types not specified above are included in the category "other farm types".

- **Grains and oilseeds.** Farms with gross agricultural revenue of more than 50% from the sales of wheat, oats, field peas, dry beans, lentils, mustard, flaxseed, rapeseed (canola), corn for grain, soybeans and mixed grains are classified as grain and oilseed farms.
- **Dairy.** Farms on which more than 50% of the gross agricultural revenue (excluding dairy subsidies) is derived from the sale for milk and cream for both fluid and industrial milk purposes are classified as dairy farms.
- **Hogs.** Farms with more than 50% of the gross agricultural revenue derived from the sale of hogs, weaners, market pigs, gilts, feeders, sows and boars, including the sales of cull hogs are classified as hog farms.
- **Beef.** Beef farms are those on which more than 50% of the gross agricultural revenue is derived from the sale of cattle. Beef cattle finishing, cattle feedlot operation, cattle for slaughter, dairy heifer replacement stock and semen operations are included in this category.
- **Poultry.** Farms on which more than 50% of the gross agricultural revenue is derived from the sale of chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also includes revenues from the sale of turkeys, geese, ducks and other fowl.
- **Eggs.** Farms on which more than 50% of the gross agricultural revenue is derived from the sale of eggs. Starting in 2002, hatcheries are included with this farm type – note that this information was not collected for hatcheries prior to 2002 for this survey.
- **Fruit.** Farms deriving more than 50% of the gross agricultural revenue from the sale of fruits.
- **Vegetables.** Farms deriving more than 50% of the gross agricultural revenue from the sale of vegetables (excluding potatoes and greenhouse vegetables).
- **Potato.** Farms deriving more than 50% of the gross agricultural revenue from the sale of potatoes.
- **Greenhouse and nursery.** Farms deriving more than 50% of the gross agricultural revenue from the sale greenhouse and nursery products, including vegetables and sod.

- **Other.** All farms not included in the classifications above are considered other farm types. Included are farms with revenues principally from the sale of other livestock and associated products (horses, ponies, furs, sheep and goats, bees and honey, aquaculture [fish], pregnant mare's urine [PMU], other livestock such as ostriches, emus and llamas, mixed livestock and other mixed operations). Included are revenues from the sale of other crops and associated products (hay, forages, small seeds, ginseng, sugar beets, tobacco, mushrooms, spice crops, bulbs, and forest and maple products). Also, includes miscellaneous revenues for agricultural custom work and agricultural rental income.

**Long-term assets.** An asset that has a useful life greater than one year. Such an asset, which can be either a tangible or intangible item, is usually not purchased for resale, but is to be used over time to produce saleable products. Included are land and buildings, machinery and equipment, quota and productive assets such as a breeding herd and investments. All items are valued at current market value. Also included is the value of producers' Net Income Stabilization Account (NISA Fund 1 and Fund 2), and Compte de stabilisation du revenu agricole (CSRA) accounts in Quebec.

- **NISA.** NISA is a program in which producers and the federal and provincial governments contribute to two individualized accounts (Fund 1 and Fund 2) based on annual farm sales. Fund 1 includes producer deposits while Fund 2 consists of government contributions and all interest earned from both funds. Withdrawals may be determined by participating enterprises, as 2003 was the last year for NISA contributions as the program has been replaced by CAIS (Canadian Agriculture Income Stabilization) and NISA funds may be withdrawn over the next 5 years.
- **CSRA.** CSRA is a Quebec farm income protection program in which producers contribute based on net sales of eligible commodities, and the contributions are matched by La Financière agricole du Québec, and earn interest. CSRA will be replaced by CAIS.
- **Long-term Investments.** Since 1997, long-term and short-term investments have been collected separately. Long-term investments of the operation include all money investments due to mature after December 31 of the reference year, such as bonds, shares, long-term Guaranteed Investment Certificates (GICs), mutual funds and co-operative shares. Before 1997, long-term investment assets were included in the current assets category "Cash, bonds, savings".
- **Other long-term farm assets.** Since 1997, other long-term assets includes off-farm site warehouses, grain condominiums and other buildings owned by operations, as well as nursery products such as trees and shrubs (other greenhouse and nursery horticulture products are now included in current assets as inventory under crops for sale). Prior to 1997, the category for other assets includes both current and long-term assets (including the value of greenhouse and nursery products, other livestock [horses, bees, fur animals] and unsold livestock products [milk, eggs, pelts]).

**Long-term liabilities.** That portion of a debt, with a maturity date beyond the current year or beyond the normal operating cycle (where the cycle is longer than a year), which is outstanding as of December 31.

- Prior to 1999, long-term Federal government liabilities included Farm Credit Canada (FCC) and other federal programs such as Canada Mortgage and Housing Corporation (CMHC) and Business Development Bank of Canada (BDC) programs. Since 1999, FCC liabilities are shown as separate categories, and the other federal liabilities are included in the "Others" category.

**Net cash farm income.** Revenue (operating) minus expenses (operating), excluding capital cost allowances (depreciation), the value of inventory adjustments, NISA and CSRA withdrawals and contributions, and CAIS deposits.

**Net worth.** The difference between the market value of the farms assets and the value of the liabilities.

**Revenues (operating).** The revenues generated from the sale of agricultural commodities and services, as well as agricultural payments and subsidies.

- **Farm sales.** Included are revenues from sales of grains, oilseeds and specialty crops, dairy products, pigs, cattle, poultry, eggs, horticulture products, and other commodities and services as outlined in the description of farm types.
- **Program payments.** Direct program payments to producers represent the amounts paid under various government agricultural programs. Only those payments related to current agricultural production and paid directly to individuals involved in agricultural production are included.

These cover:

- subsidies to encourage production;
- subsidies to compensate producers for low market returns;
- payments to stabilize income;
- subsidies to reduce expenditures on farm inputs; and
- payments to compensate producers for crop or livestock losses caused by extreme climatic conditions, disease or other reasons.

These payments may also include compensation received for crop damage due to wildlife or for leaving the farmland in its natural state for wildlife.

It should be noted that not all program payments are included in this item. For example, withdrawals from NISA and CSRA are excluded (and have been since NISA withdrawal data was first collected in 1993). Examples of included programs are:

- Producer Assistance 2003 Program;
- Canadian Agriculture Income Stabilization (CAIS);
- Canadian Farm Income Program (CFIP);
- B.C. Whole Farm Insurance Program (WFIP);

- Alberta Farm Income Disaster Program (AFIDP);
- Ontario Farm Income Disaster Program (OFIDP);
- Quebec's *Assurance stabilisation des revenus agricoles* (ASRA);
- Unseeded acreage payments;
- Assistance for clearing land;
- Government grants and tax rebates (Goods and Services [GST], fuel tax and property tax).
- private hail insurance;
- tax rebates (e.g., fuel tax, property tax);
- Business Risk Management (BRM);
- Farm Income Payment Program (FIP);
- BSE (Bovine Spongiform Encephalopathy) disease

**Revenue class.** Predetermined levels of total operating revenues. These levels are:

\$10,000 to \$24,999  
 \$25,000 to \$49,999  
 \$50,000 to \$99,999  
 \$100,000 to \$249,999  
 \$250,000 to \$499,999  
 \$500,000 and over

Prior to 1997, FFS surveys had collected data for operations with \$2,000 or more in gross farm receipts. In 1997 the minimum threshold was raised to \$10,000. The publication presents tables that combine the operations with gross farm receipts of \$250,000 and over, although separate estimates are available for operations with income \$250,000 to \$499,999 and \$500,000 and over.

**Total assets.** Included are all "tangible and intangible items of value" as of December 31. It is the sum of current assets, breeding livestock, machinery and equipment, quota, land and buildings, NISA, CSRA and other financial investments.

**Total liabilities.** Include all obligations of a business arising from past transactions that are to be paid to various lenders in the future. These lenders include: the federal government (Farm Credit Canada, Advance Payments Program or the Spring Credit Advance Program), provincial governments, chartered banks, trust companies, treasury branches, *caisses populaires*, credit unions, machinery and supply companies and private individuals. Total liabilities are the sums of current and long-term liabilities.





# Farm Financial Survey



## TO THE RESPONDENT:

This questionnaire is to assist you in answering a telephone survey. Complete this form and keep it by your telephone. An interviewer from Statistics Canada will telephone you **between July and mid August** for this information.

**DO NOT MAIL** this questionnaire. Please retain for your personal records.

Use your records, if possible. Otherwise, enter your best estimate.

**All information will be kept confidential under the Statistics Act.**

**Questions refer to the calendar year 2005.**

If information is not kept on a calendar year basis, please report for your latest fiscal year end.

In all cases, record the year end for the financial information you provide →

**CONFIDENTIAL** when completed

**Disponible en version française.**

009					
	Day	Month	Year		

This survey is conducted under the authority of the Statistics Act, Revised Statutes of Canada, 1985, c. S-19. Completion of this questionnaire is a legal requirement under the Statistics Act.

Corporation Name

Area Code

NA 2

Farm or Operation Name

Telephone

NA 1

Contact Name

Telephone

ADR

R.R.

Box No.

Number and Street Name

Postal Code

Post Office (name of city, town or village where mail is received)



**SECTION A. CHARACTERISTICS OF THE OPERATOR/OPERATION**

• Report questions 1 to 5 as of **December 31, 2005**

A FARM OPERATOR is an individual responsible for the day-to-day operation of the farm; who participates in the decisions to borrow money; to rent, buy or sell assets; and to reduce debts. An operation may have more than one operator but only one questionnaire is to be completed for each operation.

1. How many operators 18 years of age and over were responsible for this operation? ..... **051**

2. What was the age of: **052**

a) The oldest operator ..... **053**

b) The youngest operator (*minimum age of 18*) (*if only one operator enter age under oldest operator*) ..... **053**

3. How many years has the most experienced operator on this farm managed a farm business? ..... **054**

4. Which of the following best described this operation? ("**X**" one circle only)

• Report family and hobby farms in 5 a) to 5 c)

For the Farm Financial Survey, **FAMILY** is defined as the operator, the operator's spouse and never married children residing in the same household.

a) Sole Proprietorship ..... **056**  3

b) Corporation (Ltd. Co.) .....  4 — What is your **FAMILY's** percent ownership of this operation? ..... **062** %

c) Partnership .....  5 — What is your **FAMILY's** percent ownership of this operation? ..... **063** %

d) Cooperative and communal operations (e.g., Hutterite colonies) .....  6 — (GO TO SECTION B)

e) Other (*please specify*) **055** .....  7

5. How many members are in the operator's **FAMILY**? ..... **065**

**SECTION B. LAND USE**

• Round to the nearest whole number

1. How will you report land area? 199  1 acres  
 ("X" one circle only) →  2 hectares  
 3 arpents (*Quebec only*)

2. For the total land area used by this operation, as of **December 31, 2005** (including all land such as cropland, woodland, improved and unimproved pasture, summerfallow, etc.) how much was:

Land Area as of December 31, 2005	
a) Owned • <b>Exclude</b> land rented or leased <b>TO</b> others .....	121
b) Rented <b>FROM</b> others (with or without a written agreement) • <b>Include</b> governments and other sources .....	102
<b>3. Total land operated (sum of 2 a) and 2 b))</b> • <b>Exclude</b> land rented or leased <b>TO</b> others .....	195

4. How much land owned by this operation was rented or leased **TO** others as of **December 31, 2005**? 103

5. **PRAIRIE PROVINCES ONLY:** Of the total land operated (*reported in 3 above*), what was the total area of **summerfallow**? 104

6. a) Of the total land **OWNED** (*reported in 2 a) above*) what was the total area of cropland?  
• **Include** tame hay  
• **Exclude** **SUMMERFALLOW**, improved and unimproved pasture, and woodland ..... 115

b) Of the total land rented **FROM** others (*reported in 2 b) above*) what was the total area of cropland?  
• **Include** tame hay  
• **Exclude** **SUMMERFALLOW**, improved and unimproved pasture, and woodland ..... 116

c) **Total area of cropland (sum of 6 a) and 6 b))** ..... 194

d) What was the **total area of cropland** (*reported in 6 c) above*) **INSURED** under provincial crop insurance? ..... 114

7. Of the total area of **cropland** (*reported in 6 c) above*), what was the total area seeded for grains and oilseeds? ..... 192

8. Of the total area of cropland **OWNED** (*reported in 6 a) above*) what is your best estimate of the average price per acre (hectare/arpent)?  
• **Exclude** the value of buildings .....

Price per Acre	
133	Dollars
	.00

9. Did you pay cash for the cropland rented from others (*reported in 6b) above*)?

134 YES  1 NO  3 (*GO TO SECTION C*)

10. Of the total area of cropland rented **FROM** others (*reported in 6b) above*) for cash, what was the average rental price per acre (hectare/arpent) in **2005**?  
• **Exclude** the value of buildings .....

135	Dollars
	.00

**SECTION C. LIVESTOCK AND POULTRY**

1. Did the operation custom or contract feed any livestock for others on **December 31, 2005**?

- **Exclude** all animals OWNED by your operation

**676** YES  1

NO  3 (GO TO QUESTION 2 BELOW)

(please specify type(s) and number(s) of livestock custom or contract fed)

**S676**

677

2. Did the operation **OWN** any livestock or poultry on **December 31, 2005**?

- **Include** all animals OWNED by this operation whether they are on your land or on land **not** owned by you
- **Exclude** all animals on your land which are not owned by you (Box 677 above)

**170** YES  1

NO  3 (GO TO SECTION D)

How many of the following did this operation own on **December 31, 2005**?

**PART I. CATTLE**

- a) Bulls, 1 year and over .....
- b) Cows mainly for dairy
  - **Include** dairy replacement heifers .....
- c) Cows mainly for beef
  - **Include** beef replacement heifers .....
- d) Steers and Heifers, 1 year and over for slaughter or feeding .....
- e) Calves, under 1 year .....

**Total Number on  
December 31, 2005**

674

172

173

174

175

**PART II. PIGS**

- f) Boars, 6 months and over .....
- g) Sows for breeding and bred gilts .....
- h) All other pigs .....

675

179

176

**PART III. SHEEP AND LAMBS**

- i) Sheep and lambs .....

182

**PART IV. POULTRY**

- j) Layers .....
- k) Broilers .....
- l) Other poultry (e.g., breeders, turkeys, pullets, etc.)

188

189

198

(please specify) **080**

**PART V. HORSES**

- m) Horses and ponies .....

187

**PART VI. OTHER LIVESTOCK**

- n) Other livestock (please specify) **081**

184



**SECTION D. CAPITAL INVESTMENTS**

- **Exclude** GST, HST, PST, Quebec Sales Tax
- Report to the nearest \$1,000
- Report for the calendar year **2005**

1. During **2005**, did this operation invest any money in capital items or improvements?

**200** YES  1      NO  3 (GO TO SECTION E)

2. What was the amount of capital invested in **2005** for the following:

Capital Investments in 2005	
<b>201</b>	000
<b>203</b>	000
<b>212</b>	000
<b>213</b>	000
<b>214</b>	000
<b>215</b>	000
<b>202</b>	000
<b>205</b>	000
<b>206</b>	000

- a) Farm real estate purchased .....
- b) House construction or **major** renovation .....
- c) Manure storage construction or **major** renovation .....
- d) Pesticide, chemical or fuel storage construction or **major** renovation .....
- e) Other building construction or **major** renovation (e.g., barns, storage sheds, machine sheds, etc.) .....
- f) Environmental protection improvements: shelterbelts, windbreaks, buffer strips or fences for waterways protection .....
- g) Other land improvements: irrigation, orchard planting, draining, clearing of land, fences for purposes other than environmental protection .....
- h) Breeding and replacement livestock intended to be on the farm for more than 1 year
  - **Exclude** poultry .....
- i) Quota purchased separately from other assets .....

- j) Farm machinery and equipment purchased or leased in **2005**
  - Report the full purchase or lease price **BEFORE** trade-in or any downpayment
  - **Exclude lease payments** (to be reported on page 11, Section J)
  - Specify using list of assets below

- |   |  |
|---|--|
| <b>71</b> Cars used in the farm business            | <b>84</b> Other seeding equipment                      |
| <b>72</b> Trucks used in the farm business          | <b>85</b> Cultivators and tillage equipment            |
| <b>73</b> Other transportation equipment            | <b>86</b> Hay mowers                                   |
| <b>74</b> Processing equipment                      | <b>80</b> Harvesting machinery                         |
| <b>75</b> Computers and related equipment           | <b>81</b> Balers                                       |
| <b>76</b> Other offices and communication equipment | <b>86</b> Manure spreader (for solid or liquid manure) |
| <b>77</b> Tractors of various types                 | <b>82</b> Other machinery and equipment                |
| <b>83</b> Direct seeding equipment                  |  |

Code	Type 1 = new 2 = used	3 = purchased 4 = leased	
			000
			000
			000
			000
			000
			000
			000

- k) Other farm assets purchased (e.g., stocks, bonds, GICs, mutual funds)
  - **Exclude** RRSPs
  - **Exclude** CAIS deposits (Canadian Agriculture Income Stabilization)

(please specify)

**092**  **217** 000

3. How much money did you **receive in 2005** as a government grant or contribution for **environmental protection purposes** to reduce the cost of any of the capital investments previously reported? .....

**222** 000



**SECTION F. ASSETS**

1. What was the value of the following assets of this operation on **December 31, 2005**?

- **Report at current market value**
- Report to the nearest \$1,000
- **Exclude** assets not from this operation (*these assets to be reported in Box 694, page 13, Section L*)

**LIVESTOCK ASSETS**

Value of Assets on December 31, 2005	
<b>308</b>	000
<b>662</b>	000

- a) Market livestock
- **Include** heifers for slaughter or feeding, steers, calves, pigs, slaughter lambs, all poultry, goats for meat, culls and other market livestock
  - **Exclude** boars, sows and contract livestock
  - Report **breeding and replacement** livestock below .....
- b) Breeding, replacement and other livestock not considered market livestock
- **Include** all livestock and fur animals for breeding or replacement purposes (e.g., cows, sows, ewes, horses for PMU, honey bees, bison, llamas, ostriches, race and riding horses, etc.) .....

**CURRENT/SHORT-TERM ASSETS (LESS THAN ONE YEAR)**

<b>305</b>	000
<b>306</b>	000
<b>661</b>	000
<b>658</b>	000
<b>659</b>	000
	000

- c) Accounts receivable (money **OWED TO** this operation)
- **Include** money to be collected for goods sold (e.g. grain and livestock), services (e.g. custom work), program payments, deferred cash grain tickets and deferred crop insurance
  - **Exclude** money owed to the operation for mortgages, personal loans (to be reported in other long-term assets) .....
- d) Inventory
- i) Supplies on hand (inputs) such as feed, supplies, fertilizer, fuel, seed, chemicals, etc. ....
- ii) Crops for sale
- **Include** all **harvested** crops which are to be sold .....
- e) Cash and short-term investments of this operation (less than one year) .....
- f) Other current/short-term farm assets such as prepaid expenses for feed, fertilizer, seed, chemicals, etc.
- (please specify) **094** \_\_\_\_\_

**LONG-TERM ASSETS**

<b>301</b>	000
<b>317</b>	000
<b>304</b>	000
<b>673</b>	000
<b>663</b>	000
	000

- g) Farmland and buildings owned
- **Include** the farmhouse, storage sheds, silos, barns, grain bins, machine shops and woodlots
  - **Exclude** leased farmland and buildings .....
- h) All machinery and equipment owned
- **Include** cars and trucks used for the farm business, tractors, cultivators, combines, movable irrigation equipment, small tools, computers and office equipment, etc.
  - **Exclude** leased machinery .....
- i) Quota (market value, if not valued in farmland and buildings) .....
- j) Long-term investments of this operation (one year or more) (e.g., stocks, bonds, long-term GICs, mutual funds, cooperative shares, etc.) .....
- k) Other long-term farm assets (e.g., off-farm site warehouses, grain condominiums and other buildings owned by this operation, etc.)
- **Exclude** RRSPs
  - **Exclude** CAIS deposits (Canadian Agriculture Income Stabilization)
  - **Exclude** NISA and CSRA (*these programs to be reported on page 12, Section K*)
- (please specify) **084** \_\_\_\_\_

**SECTION G. LIABILITIES OUTSTANDING AND LONG-TERM MONEY BORROWED**

• Report to the nearest \$1,000

1. Did this operation owe any money on **December 31, 2005** or borrow any money in **2005**?
- **Include** balance owing on operating lines of credit and money borrowed from family
  - **Include** participation in the Advance Payments Program or the Spring Credit Advance Program
  - **Exclude** liabilities not from this operation (*to be reported in Box 696, page 13, Section L*)

**700** YES  1 NO  3 (GO TO SECTION H)

		Liabilities on December 31, 2005					
		Current/Short-term:		Long-term:		Long-term money borrowed in 2005	
		Original repayment period is less than 12 months (Include BALANCE OWING on operating lines of credit)		Original repayment period is 12 months or more		For long-term loans, how much was borrowed in 2005? (repayment period of 12 months or more)	
2.	On <b>December 31, 2005</b> what was the amount of money owed to:	410		480		580	
	• <b>Include BALANCE OWING</b> on operating lines of credit - <b>NOT THE CREDIT LIMIT</b>						
a)	Chartered banks, trust companies, treasury branches .....		000		000		000
		405		485		585	
b)	Credit unions, caisses populaires .....		000		000		000
		401		481		581	
c)	Farm Credit Canada (Federal Agency - FCC) .....		000		000		000
		436					
d)	the Advance Payments Program .....		000				
e)	Machinery and supply companies, feed companies • <b>Exclude</b> leased machinery .....	407		487		587	
			000		000		000
		406		488		588	
f)	Private individuals, family members, shareholders .....		000		000		000
		403		483		583	
g)	the provincial government .....		000		000		000
		409		489		589	
h)	Others (e.g., accounts payable, meat packing plants, municipality, etc.) ( <i>please specify</i> )						
	<b>085</b> .....		000		000		000
		441		491		590	
<b>Total</b>	.....		000		000		000

3. Of all the **long-term** money borrowed in **2005** (Box 590 above), what amount was used to refinance previous loans? ..... **543** 000

4. Of **ALL current/short-term** money owed in **2005** (from all sources), what was the highest amount owed at any time during the year? ..... **501** 000

5. Did this operation participate in the Advance Payments Program in **2005**?

- **Include** Spring Credit Advance Program

**541** YES  1 NO  3 (GO TO SECTION H)

6. What was the total amount borrowed under the Advance Payments Program in **2005**? ..... **542** 000

**SECTION H. PROGRAM PAYMENTS**

• Report to the nearest \$1,000

1. Did this operation participate in the provincial crop insurance program in **2005**?

**642** YES  1 NO  3 (GO TO QUESTION 2 BELOW)

a) What were the **gross** receipts received in **2005** from provincial crop insurance? ..... **644** 000

2. Has this operation participated in the **CAIS** program (Canadian Agriculture Income Stabilization)?

**577** YES  1 NO  3 (GO TO QUESTION 3 BELOW)

a) How much money was received from the government (taxable portion) for **CAIS** in **2005**? (see statement of farm support payments, Agr-1, Box 14) ..... **639** 000

3. In **2005**, what was the total compensation received as a result of the **BSE** (Bovine Spongiform Encephalopathy) disease?

• **Exclude** money received from **CAIS** ..... **548** 000

4. In **2005**, how much compensation was received for crop damage due to wildlife or for leaving farmland in its natural state for wildlife?

- **Include** government and private wildlife payments
- **Include** financial compensation for conservation of wildlife habitats, public access to wildlife habitats, prevention of water pollution, etc.
- **Exclude** any amount previously reported in capital investments (page 5, Section D)
- **Exclude** drought payments, crop insurance and payments received for the purchase of land by wildlife conservation organizations

(please specify) **\$687** ..... **687** 000

5. In **2005**, how much was received from other direct program payments not previously reported?

- **Include:**
  - private hail insurance;
  - tax rebates (e.g., fuel tax, property tax);
  - Business Risk Management (BRM);
  - Farm Income Payment Program (**FIP**);
  - QUE: Assurance Stabilisation du Revenu Agricole (ASRA);
  - ALTA: Alberta Farm Income Disaster Program (AFIDP);
  - B.C.: Avian Flu (government compensation for birds that were destroyed)

• **Exclude** NISA and CSIS/A withdrawals (to be reported on page 12, Section K)  
(please specify) **\$688** ..... **688** 000

**Total Program Payments**

**604** 000

6. **Total Program Payments** (sum of 1 a) to 5)

Please copy amount from Box 604 to Box 689, page 10, Section I .....

**SECTIONS I and J. REVENUE AND EXPENSES**

Which method of accounting will you use to report your farm revenue and expenses: cash or accrual accounting?

**611** Cash  1      Accrual  2      Don't know  9

**SECTION I. REVENUE**

- Report to the nearest \$1,000

1. In **2005**, what was the **total gross** farm revenue of this operation, before expenses?

- **Include** revenue from capital sales of breeding and replacement livestock (Box 236, page 6, Section E), direct program payments (Box 604, page 9, Section H), agricultural custom work
- **Exclude** any money received from **NISA** and **CSRA** withdrawals (these programs to be reported on page 12, Section K), the value of inventory adjustments, the sale of land and buildings, the sale of machinery and equipment and the sale of quota .....

Gross Farm Revenue in 2005	
601	000

**THE FOLLOWING REVENUE ITEMS SHOULD ADD TO BOX 601.**

2. Of the total gross farm revenue in **2005** (Box 601 above), how much was from:

- a) **Total program payments please copy the amount from Box 604, page 9, Section H** .....
- b) Sale of grains, oilseeds and specialty crops
  - **Include** lentils, dry peas, dry beans, etc.
  - **Include** wheat board payments .....
- c) Sale of horticulture products
  - **Include** potatoes, fruits, vegetables, greenhouse products, nursery products, sod, mushrooms, etc. ....
- d) Sale of cattle
  - **Include** breeding and replacement livestock .....
- e) Sale of pigs
  - **Include** breeding and replacement livestock .....
- f) Sale of poultry
  - **Include** eggs .....
- g) Sale of milk, cream and other dairy products .....
- h) Custom or contract work and machine rentals .....
- i) All other farm revenue (e.g., hay, sale of horses, PMU, sheep, mink, sugar beets, tobacco, maple products, forage seed, wood, Christmas trees, land rental, etc.) .....

689	000
623	000
624	000
625	000
626	000
627	000
628	000
621	000
679	000

**SECTION J. FARM OPERATING EXPENSES**

• Report to the nearest \$1,000

1. In **2005**, what were the **total** farm operating expenses?

- **Exclude** capital cost allowances or depreciation
- **Exclude** the value of inventory adjustments
- **Exclude CAIS** deposits .....

Total Expenses in 2005	
<b>606</b>	
	000

**THE FOLLOWING EXPENSE ITEMS SHOULD ADD TO BOX 606.**

2. Of the **total** farm operating expenses in **2005** (*Box 606 above*) how much was for:

- a) Fertilizer and lime .....
- b) Herbicides, insecticides, fungicides, etc. ....
- c) Seed and plants
  - **Exclude** materials purchased for resale .....
- d) Feed, supplements and hay .....
- e) Livestock and poultry purchases
  - **Include** cattle, hogs and poultry **only** .....
- f) Veterinary services, drugs, semen, breeding fees, etc. ....
- g) Custom work and contract work
  - **Exclude** capital improvements such as land clearing and building construction, where benefits are spread out over many years .....
- h) Hired trucking and shipping .....
- i) Total wages and salaries
  - **Include** all employee benefits .....
- j) Fuel for machinery, trucks and automobiles
  - **Include** only the farm business share of amounts paid
  - **Exclude** heating fuel .....
- k) Repairs and maintenance to farm machinery, equipment and vehicles
  - **Include** only the farm business share of amounts paid .....
- l) Heating fuel .....
- m) Rental and leasing of farm machinery, equipment and vehicles
  - **Include** only the farm business share of amounts paid .....
- n) Electricity, telephone and all other telecommunication services .....
- o) Total interest paid on farm debt
  - **Exclude** payments on the principal .....
- p) Total provincial crop insurance premiums .....
- q) All other expenses (e.g., land rental, property taxes, office expenses, small tools, etc.)
  - **Exclude** capital cost allowances or depreciation
  - **Exclude** the value of inventory adjustments .....

<b>560</b>	
	000
<b>561</b>	
	000
<b>562</b>	
	000
<b>566</b>	
	000
<b>593</b>	
	000
<b>567</b>	
	000
<b>571</b>	
	000
<b>596</b>	
	000
<b>572</b>	
	000
<b>568</b>	
	000
<b>569</b>	
	000
<b>597</b>	
	000
<b>570</b>	
	000
<b>598</b>	
	000
<b>605</b>	
	000
<b>643</b>	
	000
<b>574</b>	
	000

3. Of the total wages and salaries (*reported in 2 i*) above, how much was paid to:

- a) **FAMILY** (defined as the operator, the operator's spouse and never married children residing in the same household) .....
- b) Hired help
  - **Exclude** the amount reported in *Box 666 above* .....

<b>666</b>	
	000
<b>573</b>	
	000

**SECTION K. NET INCOME STABILIZATION ACCOUNT (NISA)**

For the Farm Financial Survey, **FAMILY** is defined as the operator, the operator's spouse and never married children residing in the same household.

• Report to the nearest \$1,000

1. Has this **FAMILY** ever participated in the NISA program?

**636** YES  1    NO  3

*Atlantic, Ontario, Prairies and B.C. - GO TO SECTION L  
Quebec - GO TO QUESTION 2 BELOW*

a) What was the total amount withdrawn from **FUND 1** and **FUND 2** NISA account(s) in the **2005** calendar year?  
• **Include** withdrawals for all **FAMILY** members .....

Total NISA withdrawals	
697	000

b) As of **December 31, 2005** what was the total ending balance of all NISA accounts for this **FAMILY**?  
• **Include** balances of all **FAMILY** members  
• **Include FUND 1** (non-taxable: producers' contributions) and **FUND 2** (taxable: government contributions and interest) .....

Total NISA balance	
698	000

**SECTION K. QUEBEC ONLY - COMPTE DE STABILISATION DU REVENU AGRICOLE (CSRA)**

• Report to the nearest \$1,000

2. Has this **FAMILY** ever participated in the CSRA program?

**682** YES  1    NO  3 (GO TO SECTION L)

a) How much money was withdrawn from CSRA account(s) in the **2005** calendar year?  
• **Include** withdrawals for all **FAMILY** members .....

Total CSRA withdrawals	
684	000

b) What was the ending balance of all CSRA accounts for this **FAMILY** as of **December 31, 2005**?  
• **Include** balances of all **FAMILY** members .....

Total CSRA balance	
685	000



**SECTION L. FINANCIAL INFORMATION FOR SOURCES OTHER THAN THIS OPERATION**

For the Farm Financial Survey, **FAMILY** is defined as the operator, the operator's spouse and never married children residing in the same household.

• **REPORT TO THE NEAREST \$1,000**

**INCOME NOT FROM THIS OPERATION**

1. In **2005**, what was this **FAMILY's** income from the following sources:

a) Wages and salaries (before deductions) from sources other than this operation  
 • Report **gross** wages and salaries .....

Income not from this operation in 2005	
<b>668</b>	

000

b) Interest, dividends (actually received) from sources other than this operation  
 • **Exclude** any money received from **CAIS**  
 • **Exclude** **NISA** and **CSRA** withdrawals .....

<b>669</b>	
------------	--

000

c) Pensions  
 • **Include** CPP, QPP, Old Age Security, Registered Pension Plans (RPPs), RRSP withdrawals .....

<b>670</b>	
------------	--

000

d) Other income from **Government** programs for families or individuals  
 • **Include** employment insurance, Canada Child Tax Benefit, Family GST/HST credit  
 • **Exclude** any payments for farm programs

<b>690</b>	
------------	--

000

(please specify) **S691** \_\_\_\_\_

e) Other income **not** from this operation  
 • Report net income after expenses  
 • **Include** non-agricultural custom work, income from other farm operations, net rental income from other real estate, other business income  
 • **Exclude** **NISA** and **CSRA** withdrawals

<b>692</b>	
------------	--

000

(please specify) **S693** \_\_\_\_\_

**ASSETS NOT FROM THIS OPERATION**

2. What was the value of any assets not from this operation **owned by this FAMILY** on **December 31, 2005**?

- **Include** - cash, stocks, bonds, RRSPs;  
 - assets of another farm/ranch operation;  
 - non-farm business assets, off-farm houses;  
 - the non-ranch share of cars and trucks, machinery and equipment solely for personal use of family members, recreational vehicles
- **Exclude** the assets of this farm operation which you previously reported (page 7, Section F) .....

Assets not from this operation on December 31, 2005	
<b>694</b>	

000

**LIABILITIES NOT FROM THIS OPERATION**

3. What was the amount of any debts not from this operation **owed by this FAMILY** on **December 31, 2005** (e.g., non-farm mortgages, personal loans)?

- **Exclude** the liabilities of this farm operation which you previously reported (page 8, Section G) .....

Liabilities not from this operation on December 31, 2005	
<b>696</b>	

000

**SECTION M. AGREEMENT TO SHARE INFORMATION**

Thank you for taking the time to participate in our survey. In order to avoid duplication and ease the burden on respondents, Statistics Canada has entered into a data sharing agreement under Section 12 of the Statistics Act with Agriculture and Agri-Food Canada to share the responses from this survey. The agreement requires that no names or addresses be shared and that the department is required to keep the information confidential and use it only for statistical and research purposes.

Do you agree to share your 2005 information with Agriculture and Agri-Food Canada?

**900** YES  1

NO  3

COMMENTS:  **090**

FOR INFORMATION ONLY