

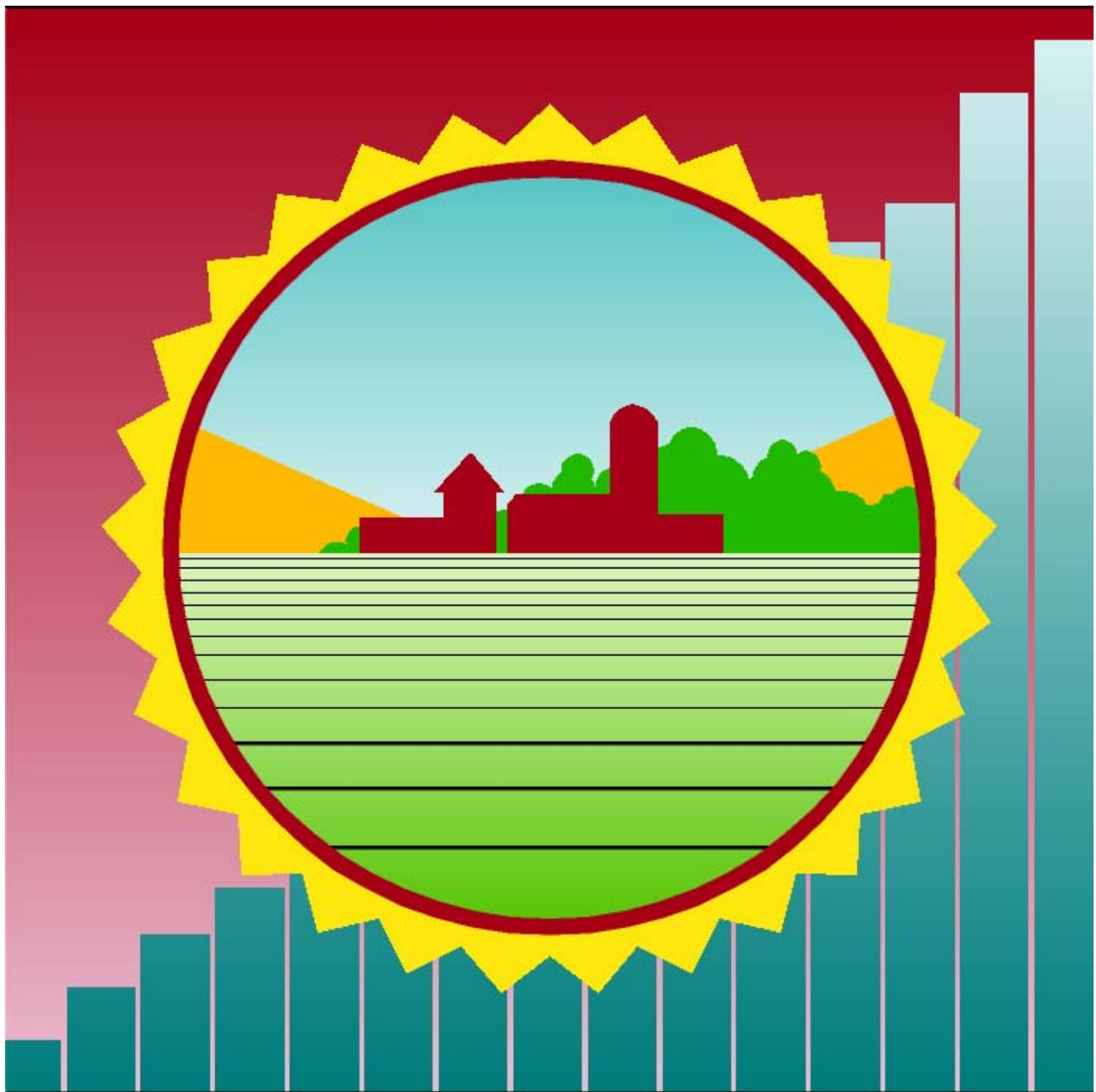


Catalogue no. 21F0001XCB

# Extraction System of Agricultural Statistics (ESAS)

## Reference Manual – 2007

*A Product of the Whole Farm Data Projects*



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# Extraction System of Agricultural Statistics (ESAS) 2007

## Reference Manual

21F0001XCB

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## 1. Introduction

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### **Meeting users' needs**

The Extraction System of Agricultural Statistics (ESAS) is a major component of the Whole Farm Data Base (WFDB). Both are the result of a joint venture by Agriculture and Agri-Food Canada and Statistics Canada. ESAS was developed to provide the most commonly requested disaggregated data, in an electronic format, to users of agricultural statistics. There are various potential users, from public sector policy-makers, to industry analysts and private sector decision-makers.

### **Quick and easy access**

The Whole Farm Data Project Group has developed an extensive series of tables featuring the most commonly requested disaggregated physical and financial data. The Extraction System of Agricultural Statistics (ESAS) is a menu-driven software which offers all of these data in both pre-established and custom tabulations.

### **A guide to the extraction system and the Whole Farm Data Base**

This manual was designed to familiarize users of ESAS with the structure and quality of its data, as well as with other WFDB products and services.

## 2. Extraction System of Agricultural Statistics

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### 2.1 Background

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Since the mid-1920s, the Agriculture Division of Statistics Canada has been publishing data series depicting provincial levels and trends within the agriculture industry. Although timely and reliable, these series have not always satisfied the growing demand for more disaggregated farm level data.

In 1991, Agriculture and Agri-Food Canada obtained the funding to launch the Farm Level Data Project (FLDP) and provide the data necessary for monitoring the financial position of farm businesses; assessing the impact of changing policies, programs and economic conditions on farms; and administering and evaluating agricultural programs.

To meet this goal, Agriculture Division of Statistics Canada and Agriculture and Agri-Food Canada launched the Whole Farm Data Base (WFDB), an essential component of the FLDP. As one product of the WFDB, the Extraction System of Agricultural Statistics (ESAS) was developed to combine all of the most commonly requested physical and financial agriculture data into an easy-to-use software. Although the WFDB is the source for custom requests, ESAS was designed to satisfy the most common user needs.

For more information on the WFDB, see the *Whole Farm Data Base – Reference Manual* (Statistics Canada catalogue no. 21F0005GPE) available free of charge from Agriculture Division. (See [Section 3.4.](#)) It is also available free of charge on the Internet no. 21F0005GIE at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

## 2.2 Extraction system structure

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The various limitations of the different data sources shaped the design of ESAS. For example, different sample sizes and the varying quality of responses resulted in different levels of disaggregation as well as different lists of estimated variables. ESAS is comprised of the components described in the following sections.

### 2.2.1 Data sources – variables and availability

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There are several major data sources currently offered by ESAS which produce data annually, at the farm level: the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP), the June Crops Survey (JCS), the July Livestock Survey (JLS), and the Farm Financial Survey (FFS). ESAS is structured to provide data for farms with reported annual revenues of \$10,000 and more. Each has been targeted to provide the following components for the stated reference years:

- **Canadian Agricultural Income Stabilization and Taxation Data Program<sup>1</sup> – 1995 to 2005**
  - detailed revenues and expenses
  - additions and disposals of assets<sup>2</sup>
  - operator off-farm income and a summary of revenues and expenses (unincorporated only)<sup>3</sup>
  - operator off-farm income (unincorporated and incorporated)<sup>4</sup>
  - farm family off-farm income and a summary of revenues and expenses<sup>5</sup>
- **June Crops Survey<sup>6</sup> – 1995 to 2005**
  - cropland acreages
- **July Livestock Survey – 1995 to 2005**
  - livestock inventories
- **Farm Financial Survey<sup>7</sup> – 1995 to 2005**
  - assets and liabilities
  - capital

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1. Since the 2003 reference year, the Canadian Agricultural Income Stabilization (CAIS) program is replacing the Net Income Stabilization Account (NISA).

2. The statistical series on additions and disposals of assets does not cover the unincorporated sector from 1996 to 1999. Series was discontinued after 1999 data.

3. Farm operators involved in a single farm operation.

4. Farm operators operating incorporated and unincorporated agricultural holdings.

5. Unincorporated sector only. Farm families involved in a single farm operation, 1995 to 2004 only.

6. The JCS did not cover Newfoundland and Labrador from 1995 to 1997.

7. The FFS was originally collected by the Farm Credit Canada under the name "Farm Survey". The FFS was conducted on a biennial basis from 1987 to 2000 and is conducted on an annual basis since 2001.

To maintain data quality and consistency, a specific series of agricultural variables was developed for each data source. These standard output formats were developed to provide thorough coverage of the agriculture sector on an annual basis (see [Appendix A](#)).

Most of the variables used from the June Crops, July Livestock and Farm Financial Surveys data sources were drawn directly from the survey questionnaires. (These variables are defined in the questionnaires and interviewer training manuals; both are available from [Agriculture Division](#).) In contrast, the CAIS/TDP variables used in the standard outputs are predominantly custom aggregates of farm taxfiler data. (See [Appendix B](#) for descriptions.)

The sampling and methodology for each of these data sources are summarized in [Appendix C](#).

### **2.2.2 Regional breakdowns**

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Each of the data sources available from ESAS has been structured to provide estimates based on regional breakdowns; these include all provinces and the Census Agricultural Regions (CARs) when applicable. These subprovincial geographic divisions are used by ESAS and the Census of Agriculture for disseminating agricultural statistics. In most provinces, census agricultural regions are composed of groups of adjacent census divisions. In Saskatchewan, census agricultural regions are groups of adjacent census consolidated subdivisions, but these groups do not necessarily respect census division boundaries. In the Prairie provinces, census agricultural regions are commonly referred to as crop districts. All of the regional breakdowns used by ESAS are illustrated in the census maps (see [Appendix D](#)). Due to administrative data limitations, a small number of farms could not be classified into CARs. For this reason, the summation of all farms within each CAR for a province will not necessarily equal the actual province total. Census agricultural regions are not available for Newfoundland and Labrador and Prince Edward Island in ESAS.

### **2.2.3 New farm classification system**

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Starting with the 2001 reference year, data for all data sources offered on the WFDB are compiled on the basis of the North American Industry Classification System (NAICS), which replaces the 1980 Standard Industrial Classification (SIC)<sup>8</sup>. Historical data series for all data sources have been reproduced based on NAICS in order to facilitate the transition between the SIC<sup>9</sup> and NAICS.

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis and the comparability of the three economies. NAICS is based on a production-oriented or supply-based conceptual framework. This means that producing units that use similar production processes are grouped together in NAICS. By grouping businesses that use similar production processes, data classified according to NAICS are more suitable for the analysis of production related issues such as productivity or industrial performance.

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

9. The SIC is a system developed by Statistics Canada for arranging producing units into industries.

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

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

Starting with the 2001 reference year, the CAIS/TDP has adopted the North American Industry Classification System. The CAIS/TDP series based on the 1980 SIC-E published up to the 2001 reference year (preliminary data) have now been terminated. Previous years' data have been recalculated to NAICS back to 1987. Each record has been revisited and the farm type has been reassigned according to NAICS.

### **Farm Financial Survey (FFS)**

Reference year 2001 is the last year for which FFS data were released on an SIC basis. Data for 2001 and for previous years have been converted directly to NAICS.

### **Other Data Sources**

Like for the FFS, all data series from the June Crops Survey (JCS) and the July Livestock Survey (JLS) have been converted directly to NAICS; reference year 2000 is the last year for which JCS and JLS data were produced on an SIC basis.

## **2.2.4 Farm types**

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For each data source, the primary farm type is based on a percentage of agricultural sales; that is, the commodity or commodity group that makes up 50%<sup>10</sup> or more of the sales. As noted above, the North American Industry Classification System (NAICS) acts now as the basis for classifying the farm types. The farm types are:

- Oilseed and grain farming
- Potato farming
- Other vegetable and melon farming
- Fruit and tree nut farming
- Greenhouse, nursery and floriculture production
- Other crop farming
- Beef cattle ranching and farming
- Dairy cattle and milk production
- Hog and pig farming
- Poultry and egg production
- Other animal production

All farm types are fully defined in [Appendix E](#).

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10. The rule of 51% or more of the sales was used by the WFDB to determine the primary farm type on the SIC basis.

### 2.2.5 Revenue classes

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Revenue refers to the total operating revenues, including all revenues from the sale of agricultural commodities as well as agriculture payments and subsidies. Sales from forest products and interfarm sales are also included.

ESAS uses these levels of standard revenue classes:

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

## 2.3 Data quality

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### 2.3.1 Sampling errors

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All ESAS estimates are derived from samples, making them subject to sampling errors. Such errors occur when observations are based only on a sample and not on the population as a whole. The size and design of the sample, the variability of the characteristic of interest in the population, and the estimation method all affect data quality. In sample surveys, inference is made about the entire population based on data obtained from a part of the population; therefore, the results are likely to be different than if a complete census was taken under the same survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Each estimate released through ESAS is assigned a coefficient of variation (C.V.) to measure its quality. As an objective statistical measure obtained through random sampling of the variation between each estimate and its "true" value, the C.V. indicates the degree of confidence that should be placed on a particular estimate. The users must determine if an estimate with a significant C.V. is appropriate for use.

The following rating system is suggested when using figures within a specific C.V. range.

<u>C.V.</u>	<u>Rating</u>
0.00% - 4.99%	- Excellent
5.00% - 9.99%	- Very good
10.00% - 14.99%	- Good
15.00% - 24.99%	- Acceptable
25.00% - 34.99%	- Use with caution
>=35.00%	- Too unreliable to be published



### **2.3.2 Non-sampling errors**

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Non-sampling errors can occur whether a sample is used or a complete census of the population is taken. Such errors can be introduced at various stages of data processing (such as coding, data entry, editing, weighting, or tabulation) and include errors introduced inadvertently by respondents. Such errors are reduced through extensive edits and data analysis; however, there are some limitations. In Saskatchewan, due to the unreliability of the CAIS/TDP Census Subdivision (CSD) breakdowns, Census Agricultural Regions (CARs) cannot be reliably determined. In addition, until the 1992 taxation year, the CAIS/TDP was unable to assign farm types to certain crop farms in Quebec; these farms were classified as "unspecified crop farms". This limitation has been addressed by subject-matter specialists. Since the 1993 taxation year, the "unspecified crop" revenues have been allocated to the crop type.

### **2.4 Confidentiality**

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

For each of the tabulations produced by ESAS, the estimated number of farms is rounded to the base "5" and the estimates of the other variables within that table are adjusted by a variable factor. The estimated number of farm families is rounded to the base "10". With regard to the estimated number of farm operators, it is rounded to the base of "5" in the series of farm operators operating a single unincorporated agricultural holding and to the base of "10" in the series of farm operators incorporated or unincorporated agricultural holdings. If the degree of detail required to answer user requests creates confidentiality concerns, the affected data or the entire table will be suppressed.

This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

## **3. Other products and services**

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To satisfy a variety of user needs, the WFDB offers an assortment of products and services as well as customized products. The WFDB Project Team is dedicated to offering users the data they need whether on paper or electronic format.

### **3.1 Statistics on Income of Farm Operators – Internet publication**

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This publication (Statistics Canada catalogue no. 21-206-XIE) provides information on sources and levels of farm and off-farm income for operators by province, type of farm (based on the North American Industry Classification System) and revenue class. Distributional tables on income of operators are also presented. This publication also includes data highlights and information on concepts, methods and data quality. A relevant article on the story emanating from the data is also featured.

Data from Canada Revenue Agency's income tax returns of farmers operating unincorporated and incorporated farms provide the statistical basis for this publication.

This publication is available on Statistics Canada's website at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

### **3.2 Statistics on Income of Farm Families – Internet publication**

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This publication (Statistics Canada catalogue no. 21-207-XIE) provides information on sources and levels of farm and off-farm income for farm families by province, type of farm (based on the North American Industry Classification System) and farm typology (based on age of operator, dependence on farm revenues and income level). Distributional tables on income of farm families are also presented. This publication also includes data highlights and information on concepts, methods and data quality. A relevant article on the story emanating from the data is also featured.

Data from Canada Revenue Agency's income tax returns of farm families operating a single unincorporated farm provide the statistical basis for this publication.

This publication is available on Statistics Canada's website at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

### **3.3 Statistics on Revenues and Expenses of Farms – Internet publication**

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This publication (Statistics Canada catalogue No. 21-208-XIE) provides detailed financial information on farm-level revenues, expenses and net operating income by province, type of farm (based on the North American Industry Classification System) and revenue class. Information on the degree of specialization for selected farm types and financial performance indicators of farms by province and by type of farm are also presented. This publication also includes data highlights and information on concepts, methods and data quality. A relevant article on the story emanating from the data is also featured.

Data from Canada Revenue Agency's income tax returns of unincorporated and incorporated farms and communal organization such as Hutterite Colonies provide the statistical basis for this publication.

This publication is available on Statistics Canada's website at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

Note: Starting with reference year 2005, **Statistics on Revenues and Expenses of Farms** is a biannual publication. The first issue provides the preliminary estimates for the reference year and the second issue, the final estimates.

### **3.4 Farm Financial Survey (FFS) – Internet publication**

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This electronic publication (Statistics Canada catalogue no. 21F0008XIB) is available free of charge on the Internet. It provides detailed regional statistics on the financial structure of Canadian farms. The publication includes balance sheet data (assets and liabilities) of farms by region, financial structure by farm type and region, and by revenue class and region, and capital investments and capital sales by region. In addition to presenting highlights from 2005, it also includes historical data. Charts and text outlining concepts, methods and data highlights supplement the tables.

New editions will be published every year in December on Statistics Canada's website at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

### **3.5 Customized requests**

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Although ESAS attempts to anticipate all of its users' needs, it is still a predetermined data set and it does not encompass all of the data available from the WFDB. For specialized needs, users may

request customized tables. Criteria for customized data should be outlined before ordering – the components required must be determined, (for example, off-farm income, livestock inventories), the applicable data sources selected, and the appropriate variables for disaggregation chosen (such as farm type, revenue class, region). More information about the WFDB and the variables available for custom tabulation can be found in the *Whole Farm Data Base – Reference Manual* (Statistics Canada catalogue no. 21F0005GPE). The document is also available free of charge on the Internet at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi). Customized tables are available on paper or on diskette, CD-ROM or by e-mail.

Due to the highly disaggregative level of certain requests, some data will be suppressed to ensure data confidentiality.

The cost of customized WFDB products varies depending on the size and the complexity of the request.

### **3.6 Ordering WFDB products and services**

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

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

Other ways to reach us:

toll-free: 1 800 465-1991

fax: (613) 951-3868

e-mail: [agriculture@statcan.ca](mailto:agriculture@statcan.ca)

## Appendix A Standard output formats

### Standard output formats

#### Canadian Agricultural Income Stabilization and Taxation Data Program – 1995 to 2005

R000 Estimated number of farms

#### Operating revenues

R400 All wheat  
R401 Oats  
R402 Barley  
R405 Canola (Rapeseed)  
R406 Soybeans  
R407 Corn  
R423 Other and non-specified small grains  
R2002 Other and non-specified grains and oilseeds  
**R2005 Total grain and oilseed revenues**

R410 Potatoes  
R421 Fruits  
R411 Vegetables (non-greenhouse)  
R412 Tobacco  
R2011 Greenhouse, nursery and floriculture products  
R435 Forage crops (including forage seed)  
R3009 Other crops  
**R2000 Total other crop revenues**

**R2020 Total crop revenues**

R2016 Cattle  
R441 Swine  
R2017 Poultry and eggs  
R443 Sheep and goats  
R2018 Dairy products and subsidies  
R2019 Other livestock and products  
**R2025 Total livestock and product revenues**

R3011 Program payments and insurance proceeds  
R475 Custom work and machine rental  
R2027 Rental income  
R2021 Other forest products  
R2004 Cash advances (net)  
R2029 Miscellaneous revenues  
**R2030 Total other revenues**

**R2040 Total operating revenues**

R458 Quota sale income  
R469 CCA recaptured  
R2041 Inventory adjustments  
R2042 Non-applicable income  
**R2045 Total income adjustments**

**R2050 Gross farm income for tax purposes**

#### Operating expenses

R230 Fertilizer and lime  
R235 Pesticides  
R240 Seed and plants  
R265 Containers, twine and baling wire  
R2102 Other crop expenses  
**R2105 Total crop expenses**

R245 Cattle purchases  
R246 Swine purchases  
R247 Poultry and egg purchases  
R248 Sheep and lamb purchases  
R249 Other livestock purchases  
R250 Feed, supplements, straw and bedding  
R255 Veterinary fees, medicine and breeding fees  
R2107 Other livestock expenses  
**R2110 Total livestock expenses**

R270 Small tools  
R2111 Net fuel expenses, machinery, truck, auto  
R2112 Repairs, licenses and insurance  
**R2120 Total machinery expenses**

R2121 Salaries (including CPP, QPP, EI)  
R2122 Rent  
R275 Insurance  
R285 Telephone (farm share)  
R2123 Net electricity (farm share)  
R295 Heating fuel (farm share)  
R300 Custom work and machine rental  
R2126 Net interest expenses  
R2127 Net property tax  
R2128 Building and fence repairs  
R2129 Marketing expenses  
R2131 Miscellaneous farm expenses  
**R2135 Total general expenses**

**R2140 Total operating expenses**

**R2500 Net operating income**

R310 Clearing and improving land  
R316 Tile drainage  
R2141 Inventory adjustments  
R330 Capital cost allowance  
R331 Allowance on eligible capital property  
R350 Non-applicable expenses  
R2142 Other expense adjustments  
**R2145 Total expense adjustments**

**R2150 Total expenses for tax purposes**

## Standard output formats – continued

### Canadian Agricultural Income Stabilization and Taxation Data Program – 1995 to 2005 – concluded

#### Additions and disposals of assets<sup>1</sup> – 1995 to 1999 taxation year<sup>2</sup>

R000 Estimated number of farms

Additions		Disposals	
S140	Equipment	S240	Equipment
S141	Building	S241	Building
S142	Land	S242	Land
S150	Quota	S250	Quota
S160	Other	S260	Other
<b>S198</b>	<b>Total</b>	<b>S298</b>	<b>Total</b>

#### Off-farm income<sup>3</sup>

R000 Estimated number of individuals or farm families

T6010	Wages and salaries
T6020	Net business income
T6030	Net professional income
T6040	Net commission income
T6050	Net fishing income
T6060	Net off-farm self-employment income
T6070	Investment income
T6080	Pension income
T6090	Other off-farm income
T6092	RRSP
T6095	Total other off-farm income
<b>T6105</b>	<b>Total off-farm income (excluding T6091 taxable capital gains)</b>
T6091	Taxable capital gains
<b>T6100</b>	<b>Total off-farm income (including T6091 taxable capital gains)</b>

#### Summary of farm operators' and farm families' revenues and expenses

R000 Estimated number of farms

R2005	Total grain and oilseed revenues
R2010	Total other crop revenues
R2015	Total crop revenues
R2025	Total livestock and product revenues
R2035	Total other revenues

#### R2040 Total operating revenues

R2105	Total crop expenses
R2110	Total livestock expenses
R2120	Total machinery expenses
R2135	Total general expenses

#### R2140 Total operating expenses

#### R2500 Net operating income

1. Net business portion.

2. All sectors covered in 1995. From 1996 to 1999, data series only covers incorporated sector and communal farming organizations. Series discontinued after 1999 data.

3. Statistical series on off-farm income for farm operators operating incorporated or unincorporated agricultural holdings.

## Standard output formats – continued

### June Crops Survey – 1995 to 2005

#### Crops: land use

R000 Estimated number of farms

C280 Total wheat

C208 Oats

C209 Barley

C234 Canary seed

C235 Fababeans

C213 Mixed grains

C282 Total rye

C216 Corn for grain

C226 Buckwheat

C215 Canola (Rapeseed)

C228 Soybeans

C214 Flaxseed

C224 Mustard seed

C230 Sunflower seed

**C1010 Total grains and oilseeds**

C223 Dry peas

C229 Beans (dry, white)

C231 Lentils

C236 Beans (dry, coloured)

**C1020 Total dry field peas and beans**

C217 Corn for fodder

C220 Tame hay

C218 Potatoes

C227 Tobacco

C225 Other crops

**C1030 Total other crop acreages**

**C1050 Total crop acreages**

C222 Seeded pasture

C219 Summerfallow

C241 Other land

**C1100 Total area of farms**

### July Livestock Survey – 1995 to 2005

#### Livestock inventories

R000 Estimated number of farms

C403 Bulls 1 year and over

C404 Dairy cows

C405 Beef cows

C406 Dairy heifers 1 year and over

C407 Beef heifers 1 year and over

C402 Slaughter/feeder heifers 1 year and over

C408 Steers 1 year and over

C409 Calves under 1 year

**C410 Total cattle and calves**

C605 Boars 6 months and over

C606 Sows for breeding and bred gilts

C607 Pigs < 45 lb (< 20 kg)

C608 Pigs 45-130 lb (20-60 kg)

C609 Pigs > 130 lb (> 60 kg)

**C610 Total pigs**

C302 Ewes and wethers 1 year and over

C303 Lambs under 1 year – breeding

C304 Lambs under 1 year – slaughter

C301 Rams 1 year and over

**C310 Total sheep and lambs**

C1300 Poultry<sup>4</sup>

C1301 Other fowl<sup>4</sup>

C1302 Mammals<sup>4</sup>

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4. Applicable before the 1998 reference year.

## Standard output formats – continued

### Farm Financial Survey – 1995 to 2005

#### Assets

R000 Estimated number of farms

##### Current assets

F309 Cash, bonds, savings, stocks, shares, RRSPs<sup>5</sup>  
F658 Cash and short term investments<sup>6</sup>  
F305 Accounts receivable  
F306 Inputs  
F307 Crops for sale<sup>5</sup>  
F661 Crops for sale (including greenhouse and nursery)<sup>6</sup>  
F308 Market livestock  
F659 Other current assets<sup>6</sup>  
**F3001 Total current assets**

##### Long-term assets

F301 Farm land and buildings owned  
F302 Breeding and replacement livestock<sup>5</sup>  
F662 Breeding, replacement and other livestock<sup>6</sup>  
F303 Machinery and equipment<sup>8</sup>  
F317 Machinery and equipment<sup>9</sup>  
F304 Quota  
F656 NISA<sup>7,15</sup>  
F685 CSRA<sup>16</sup>  
F673 Long-term investment<sup>6</sup>  
F663 Other long-term investment<sup>6</sup>  
**F3002 Total long-term assets**

F391 Other assets<sup>5</sup>

**F3003 Total farm assets**

F350 Non-farm assets<sup>5</sup>

#### Liabilities

##### Current liabilities

F4401 Federal government<sup>10</sup>  
F401 Farm Credit Canada<sup>11,14</sup>  
F436 Advance payments program<sup>11</sup>  
F403 Provincial government  
F410 Banks, trusts, etc.  
F405 Caisses populaires and credit unions  
F407 Machinery and supply companies  
F408 Private individuals  
F409 Others<sup>11</sup>  
**F441 Total current liabilities**

##### Long-term liabilities

F4402 Federal government<sup>12</sup>  
F481 Farm Credit Canada<sup>13,14</sup>  
F483 Provincial Government  
F480 Banks, trusts, etc.  
F485 Caisses populaires and credit unions  
F487 Machinery and supply companies  
F488 Private individuals  
F489 Others<sup>13</sup>  
**F4001 Total long-term liabilities**

**F4002 Total farm liabilities**

F450 Non-farm liabilities<sup>5</sup>

**F4003 Total net worth**

5. Applicable for the 1995 reference year.

6. Applicable after the 1995 reference year.

7. Net Income Stabilization Account.

8. Applicable before the 1999 reference year.

9. Applicable after the 1997 reference year.

10. Applicable before the 1999 reference year. Current "Federal government" liabilities included Farm Credit Canada (FCC), Advance Payments Program (APP) and other federal programs such as Canada Mortgage and Housing Corporation (CMHC) and Business Development Bank of Canada (BDC) programs.

11. Starting with reference year 1999, FCC and APP liabilities are shown as separate categories, and the other federal liabilities are included in the "Others" category.

12. Applicable before the 1999 reference year. Long-term "Federal government" liabilities included Farm Credit Canada and other federal programs such as Canada Mortgage and Housing Corporation and Business Development Bank of Canada programs.

13. Starting with reference year 1999, FCC liabilities are shown as a separate category, and the other federal liabilities are included in the "Others" category.

14. For reference years prior to 1999, FCC liabilities are provided twice in the Standard Output Format: in a separate category and in "Federal government" liabilities.

15. The Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA). Rules to wind down NISA accounts require producers to withdraw all their funds by March 31, 2009.

16. Compte de stabilisation du revenu agricole - Quebec only - applicable since 2002 reference year.

## Standard output formats – concluded

### Farm Financial Survey – 1995 to 2005 – concluded

#### Capital

R000 Estimated number of farms

#### Capital investments

F201 Farm real estate purchased  
F202 Land improvements<sup>17</sup>  
F203 House construction or major renovation  
F212 Manure storage construction or major renovation<sup>18</sup>  
F213 Pesticide, chemical or fuel storage construction or major renovation<sup>18</sup>  
F204 Other building construction or major renovation<sup>18</sup>  
F214 Environmental protection improvements<sup>17</sup>  
F205 Breeding and replacement livestock  
F206 Quota purchased  
F264 Gross expenditures for machinery and equipment  
F217 Other farm assets

**F2001 Total capital investments<sup>19</sup>**

**F250 Total non-farm investments<sup>20</sup>**

#### Capital sales

F233 Land and buildings  
F237 Machinery and equipment traded in  
F234 Machinery and equipment sold outright  
F235 Quota sold  
F236 Breeding and replacement livestock  
F238 Other farm assets<sup>21</sup>

**F2002 Total capital sales<sup>22</sup>**

#### Long-term capital borrowed

F5501 Federal government<sup>23</sup>  
F581 Farm credit Canada<sup>24,25</sup>  
F583 Provincial government  
F580 Banks, trusts, etc.  
F585 Caisses populaires and credit unions  
F587 Machinery and supply companies  
F588 Private individuals  
F589 Others<sup>24</sup>  
**F5001 Total long-term capital borrowed**

17. Prior to reference year 2001, "Land improvements" included "Environmental protection improvements".

18. Prior to reference year 2001, "Other building construction or major renovation" included "Manure storage construction or major renovation" and "Pesticide chemical or fuel storage construction or major renovation".

19. Includes gross expenditures (before trade-in) on farm machinery and equipment.

20. Applicable for the 1995 reference year.

21. Applicable after the 1995 reference year.

22. Includes machinery and equipment traded in.

23. Applicable before the 1999 reference year. Amount of capital borrowed from "Federal government" included Farm Credit Canada and other federal agencies such as Canada Mortgage and Housing Corporation and Business Development Bank of Canada.

24. Starting with reference year 1999, the amount of capital borrowed from FCC is shown as a separate category, and the borrowings from other federal agencies are included in the "Others" category.

25. For reference years prior to 1999, borrowings from FCC are provided twice in the Standard Output Format: in a separate category and in the "Federal government" category.



## Appendix B Description of CAIS/TDP variables

### Description of CAIS/TDP variables

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ESAS offers a wide range of physical and financial variables from several survey sources. Those variables available from the CAIS/TDP are listed in [Appendix A](#).

The CAIS/TDP suggested variables are listed and described below and on the subsequent pages. All of the 4 digit codes signify aggregations and their contents are listed and described wherever necessary.

#### Revenues

##### **R2040 Total operating revenues – includes:**

##### **R2020 Total crop revenues – includes:**

##### **R2005 Total grain and oilseed revenues – includes:**

- R400 All wheat – winter wheat, spring wheat, durum wheat, red spring wheat and utility wheat<sup>1</sup>
- R401 Oats<sup>1</sup>
- R402 Barley<sup>1</sup>
- R405 Canola (Rapeseed)<sup>1</sup>
- R406 Soybeans<sup>1</sup>
- R407 Corn – grain corn and seed corn<sup>1</sup>
- R423 Other and non-specified small grains – used when an aggregate amount or an amount for other small grains is reported<sup>1</sup>
- R2002 Other and non-specified grains and oilseeds – rye, flaxseed, dry peas and beans (white beans, kidney beans, dry peas, dry lentils and dry pulses) and other and non-specified oilseeds<sup>1</sup>

##### **R2000 Total other crop revenues – includes:**

- R410 Potatoes – table potatoes, seed and processing potatoes
- R421 fruits
- R411 vegetables (non-greenhouse) – artichokes, asparagus, wax and green beans, table beets, broccoli, brussels sprouts, cabbage, carrots, cauliflower, celery, sweet corn, cucumbers, garlic, horseradish, leeks, lettuce, onions, peas, peppers, pumpkins, radishes, rhubarb, edible rutabagas (turnips), spinach, squash, tomatoes, and vegetable seeds
- R412 Tobacco – flue-cured, leaf and dark tobacco

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1. Data for this variable were imputed to a greater extent for data years 1996 to 2004 since the unincorporated source of electronically filed taxation data (EFILE) had no breakdown of grains and oilseeds available.

- R2011 Greenhouse, nursery and floriculture products – includes:
- mushrooms
  - Greenhouse and nursery products – nursery, greenhouse or floriculture operations (Also included: ornamental plants, shrubs and trees; cut and field grown flowers; rooted cuttings; seeds and bulbs; and sod and turf farms)
  - christmast trees
- R435 Forage crops (including forage seed) – hay, alfalfa, clover and clover seed, alsike clover, timothy and fescue, as well as grass seed farming
- R3009 Other crops – includes:
- ginseng
  - other field crops – sugar beets, hops, mangels and turnips (for livestock feed)
  - Maple products – maple syrups, maple sugar or maple taffy

**R2025 Total livestock and product revenues – includes:**

- R2016 Cattle – includes:
- livestock sold – cattle – steers (feeder and stocker), heifers, cows (dairy and beef), calves and bulls
  - embryo transplants<sup>2</sup>
- R441 Swine – also referred to as hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs
- R2017 Poultry and eggs – includes:
- livestock sold – poultry – chicks, pullets, hens, cockerels, capons, commercial broilers and roasters, turkeys, ducks, geese and other fowl
  - eggs
  - chicks from hatcheries and hatching eggs<sup>3</sup>
- R443 Sheep and goats – sheep, goats, lambs, wool, and goat’s milk
- R2018 Dairy products and subsidies – includes:
- milk and cream – for both fluid and industrial purposes
  - dairy subsidies<sup>4</sup>
- R2019 Other livestock and products – includes:
- livestock sold - other – other livestock such as horses, ponies, dogs, etc.
  - bees, honey – bees, honey (natural and processed), and beeswax
  - furs – fur-bearing animals raised in captivity and/or fur pelts, includes fox ranching, chinchilla ranching, mink ranching, and rabbit farming
  - PMU (pregnant mare's urine)
  - aquaculture<sup>3</sup>
  - artificial insemination, semen, stud service<sup>3</sup> and embryo transplants<sup>5</sup>

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2. Prior to 1996, included also artificial insemination, semen and stud service. This variable is no longer available since 1997.

3. Only available since 1996 in the CAIS/TDP.

4. The federal dairy consumer subsidy has been phased out over a five-year period ending January 31, 2002

5. Embryo transplants are included since 1997.

**R2030 Total other revenues – includes:**

R3011 Program payments and insurance proceeds – includes income from provincial stabilization programs, the now-terminated Gross Revenue Insurance Plan (GRIP), payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants), plus aggregate amounts reported for subsidies, patronage dividends and reimbursements. Program payments also include insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons. Disaster assistance payments from federal and provincial programs are also included. Dairy subsidies<sup>6</sup> are not included in program payments nor are Net Income Stabilization Account (NISA)<sup>7</sup> withdrawals of unincorporated farms.

R475 Custom work and machine rental – custom work, contract work, machinery leasing or rental, hauling, custom trucking, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning and treating of seeds

R2027 Rental income – includes:

- quota rental income – (milk quota, tobacco quota, etc.)
- rental income: land and buildings
- other rental income – surface rental of oil or natural gas properties, right-of-way or road rent

R2021 Other forest products – includes:

- wood (incl. stumpage fees) – logs, trees, wooden fence posts or any related forest products such as chips or slab wood  
less logging expenses

R2004 Cash advances (Net) – cash advances less cash advances repayment  
Note: this includes any Wheat Board Payments reported on statement.

R2029 Miscellaneous revenues – includes:

- quota refund or levy refunds
- sand or gravel – sand, gravel, soil or top soil
- GST
- patronage dividends – (grain pools, payments from cooperatives, co-op proceeds, etc.)
- other farm income excluding rental income – miscellaneous, other or sundry income
- profit share income (or share)
- inputs bought for resale – sold – agricultural commodities sold which were bought, but no agricultural process applied to them (fertilizers sold for resale, chemicals sold for resale, wood sold for resale, etc.)
- outputs bought for resale – sold – agricultural commodities bought in addition to what was grown or produced (grain, fruits, produce, vegetables or berries, etc.)
- horse racing income (<100%) – relates to horse racing expenses on next page (used when any horse racing expenses reported)  
less inputs bought for resale (see inputs bought for resale above)  
less outputs bought for resale (see outputs bought for resale above)  
less horse racing expense (<100%) (see horse racing income above)

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6. The federal dairy consumer subsidy has been phased out over a five-year period ending January 31, 2002.

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

**R2045 Total income adjustments – includes:**

R458 Quota sale income

R469 Capital Cost Allowance (CCA) recaptured – capital cost allowance recovered, recaptured from last year, etc.

R2041 Inventory adjustments – includes:

- mandatory inventory adjustment<sup>8</sup>
- optional inventory adjustment<sup>8</sup>

R2042 Non-applicable income – income not earned from the sale of farm products

**R2050 Gross farm income for tax purposes (R2040 + R2045)**

**Expenses**

**R2140 Total operating expenses – includes:**

**R2105 Total crop expenses – includes:**

R230 Fertilizer and lime

R235 Pesticides – pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals

R240 Seed and plants – also ornamental plants, rooted cuttings and bulbs

R265 Containers, twine and baling wire – bags, containers, twine, all types of materials used to package, contain or ship farm produce or products

R2102 Other crop expenses – includes:

- irrigation – any expense directly associated with irrigation on the farm including water rights
- crop supplies – used when an aggregate or a single amount is reported for "crop supplies"

**R2110 Total livestock expenses – includes:**

R245 Cattle purchases – cattle, feeders, stockers, dairy or beef cows, bulls, and calves<sup>9</sup>

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8. For definitions, please refer to **Farming Income Tax Guide** available from Canada Revenue Agency.

9. Data for this variable are imputed to a greater extent for data years 1996 and beyond since most of the data sources (traditional printed forms and electronic forms for unincorporated farms; General Index of Financial Information - GIF1 - for corporations) have no breakdown of livestock purchased available.

- R246 Swine purchases – hogs such as service boars, gilts, sows, and weaner pigs<sup>9</sup>
- R247 Poultry and egg purchases – chicks, pullets, broilers, layer hens, ducks, geese, turkeys, and other fowl<sup>9</sup>
- R248 Sheep and lamb purchases – sheep, lambs, and goats<sup>9</sup>
- R249 Other livestock purchases – horses, ponies, minks, foxes, rabbits, ostriches, and bees (or colonies)<sup>9</sup>
- R250 Feed, supplements, straw and bedding – hay, straw, feed grains such as oats, barley, and corn; supplements such as salt, minerals, vitamins, concentrates and milk replacer; and beddings items such as shavings, chips, and sawdust
- R255 Veterinary fees, medicine and breeding fees – veterinary fees and medicine as well as breeding fees, stud service and semen, embryo transplants, disease testing, neutering or spaying
- R2107 Other livestock expenses – includes:
  - D.H.I.A. and animal grading – Dairy Herd Improvement Association expenses and animal grading
  - dairy or livestock supplies

**R2120 Total machinery expenses – includes:**

- R270 Small tools
- R2111 Net fuel expenses, machinery, truck, auto – includes:
  - machinery and truck expenses – gasoline, diesel and oil
  - automobile expenses (farm share) – gasoline and oil less gasoline tax rebates
- R2112 Repairs, licenses and insurance – includes:
  - machinery and truck expenses – repairs, licenses and insurance
  - automobile expenses (farm share) – repairs, insurance and licenses/permits

**R2135 Total general expenses – includes:**

- R2121 Salaries (including CPP, QPP, EI) – includes:
  - salaries (including CPP, QPP, or EI) – wages and salaries paid to hire help together with the cost of their board. Also includes wages and salaries paid to children and spouses and all employee benefits less salaries or wages paid to self
- R2122 Rent – includes:
  - rent (land, buildings and pasture)
  - quota rental

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9. Data for this variable are imputed to a greater extent for data years 1996 and beyond since most of the data sources (traditional printed forms and electronic forms for unincorporated farms; General Index of Financial Information - GIFI - for corporations) have no breakdown of livestock purchased available.

- R275 Insurance
- R285 Telephone (farm share)
- R2123 Net electricity (farm share) – includes:
- electricity (farm share)
- less electricity rebates
- R295 Heating fuel (farm share) – natural gas, coal or oil to heat farm buildings, as well as curing fuel for tobacco and fuel for crop-drying or greenhouses
- R300 Custom work and machine rental – harvesting, combining, baling, threshing, crop dusting and spraying, soil preparation, planting and cultivating, grain drying, seed cleaning and treating, sheep dipping and shearing, livestock spraying, soil testing, blacksmithing, animal boarding and grooming, slaughtering, butchering, cutting and wrapping; and rental or leasing of machinery used for purpose of generating farm income
- R2126 Net interest expenses – includes interest paid on real estate mortgages, machinery loans, etc.
- less interest rebates
- R2127 Net property tax – includes:
- property taxes on agricultural land and buildings as well as farm share of principal dwelling, also school and municipal taxes
- less property tax or land rebates
- R2128 Building and fence repairs
- R2129 Marketing expenses – includes:
- freight and trucking – transportation of agricultural products to market
  - selling costs – commissions, auctioneering charges, or road side stands
  - marketing board fees – e.g., Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties
- R2131 Miscellaneous farm expenses – includes:
- accounting, legal, office, advertising, memberships, subscriptions
  - insurance program overpayment recapture
  - share expenses
  - sand, soil and gravel
  - other farm expenses – miscellaneous or sundry
  - farm supplies – e.g., oxygen and acetylene
  - stabilization levies or fees (government levies)
  - maple product expenses – when aggregate reported
  - wood expenses – when aggregate reported
  - raising expenses – when aggregate reported
  - expense for bad debts (incorporated farms only)
  - business use of home expense
- less cost for saleable products consumed  
less personal or non-business expenses

**R2500 Net operating income – R2040 total operating revenues less R2140 total operating expenses**

**R2145 Total expense adjustments – includes:**

- R310 Clearing and improving land – drilling or digging wells, removing stumps or rocks, etc.
- R316 Tile drainage
- R2141 Inventory adjustments – includes:
  - mandatory inventory adjustment<sup>10</sup>
  - optional inventory adjustment<sup>10</sup>
- R330 Capital cost allowance – applies to amount deducted for depreciable property
- R331 Allowance on eligible capital property – all eligible capital expenditures to purchase intangible capital property for use in the farm business, e.g., milk quotas, tobacco quotas or other government rights for an unlimited period
- R350 Non-applicable expenses – expenses not incurred in order to produce farm income
- R2142 Other expense adjustments – includes:
  - quota purchased
  - capital tax

**R2150 Total expenses for tax purposes (R2140 + R2145)**

**Additions and disposals of assets - 1995 to 1999 taxation years<sup>11</sup>**

You will find below the more common depreciable properties a farming business may use. For a more complete list of these properties or to obtain the capital cost allowance rates for each classes, refer to the **Farming Income Tax Guide**.

**Equipment (S140 and S240)**

- boats and component parts
- bee equipment
- grain or seed cleaners
- storage buildings
- drawn hay bailers and stokers
- tools over \$200
- silo and silo fillers, etc.
- aircraft acquired after May 25, 1976
- electric-generating equipment acquired before May 26, 1976 (not exceeding 15 Kw)
- automobiles (including passenger vehicles – Class 10.1)
- tractors, trailers, trucks, wagons, and sleighs, etc.

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10. For definitions, please refer to **Farming Income Tax Guide** available from Canada Revenue Agency.

11. All sectors covered for 1995. From 1996-1999, data series only covers incorporated sector and communal farming organizations. Series discontinued after 1999 data.

- computer hardware and systems software
- tools under \$200
- aircrafts acquired before May 26, 1976
- roads and other surface areas (paved or concrete)
- wind-energy conversion equipment

Before the 1996 taxation year, equipment includes classes 7 to 10, 12, 16, 17 and 34.

**Building** (S141 and S241)

- buildings acquired after 1987
- dams
- permanent piping
- buildings acquired between 1978 and 1988
- cement, steel, or stone docks
- cement or stone breakwaters
- wood breakwaters
- greenhouses
- fences – all types
- wood, galvanized or portable buildings and component parts

Before the 1996 taxation year, building includes classes 1 to 6.

**Land** (S142 and S242)

Before the 1996 taxation year, land includes class 55.

**Quota**<sup>12</sup> (S150 and S250)

Before the 1996 taxation year, quota includes class 50.

**Other**<sup>12</sup> (S160 and S260)

Before the 1996 taxation year, other includes class 60.

**Total** (S198 and S298)

**Off-farm income**<sup>13</sup>

**Total off-farm income – includes:**

T6010<sup>14</sup> Wages and salaries – includes:

- employment income before deductions
- other employment income including tips and gratuities

T6020 Net business income

T6030 Net professional income

T6040 Net commission income

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12. Agriculture Division of Statistics Canada created these classes.

13. The items that follow (except TCHIL, FAQUE, FABC, FABEN and some of the 4-digit codes) are all from the **Canada Revenue Agency Taxation T1 General Taxation Form**, which are defined in **Your Guide: Federal and Provincial Tax Guide and Returns**.

14. Starting with the 1999 data, the total of wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve. Starting in 2000, this change is also reflected in the off-farm operator income series.



T6050 Net fishing income

T6060 Net off-farm self-employment income

T6070 Investment income – includes:

- taxable amount of dividends
- net rental income
- interest and other investment income
- net limited partnership income

T6080 Pension income – includes:

- Old Age Security pension
- CPP and QPP benefits
- other pensions or superannuation
- net federal supplements

T6090 Other off-farm income – includes:

- family allowance payments (applicable before 1993)
- Employment Insurance benefits<sup>15</sup>
- Taxable amount of support payments received
- other income
- Worker's compensation benefits
- social assistance payments
- TCHIL – Canada Child Tax Benefit<sup>16</sup>
- FAQUE – Quebec family allowance<sup>17</sup>
- FABC – British Columbia family allowance<sup>18</sup>
- FABEN – family allowance<sup>19</sup>

T6092 RRSP (registered retirement savings plan income)<sup>20</sup>

T6095 Total other off-farm income

**T6105 Total off-farm income (excluding taxable capital gains)**

T6091 Taxable capital gains

**T6100 Total off-farm income (including taxable capital gains)**

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15. On July 1, 1996, the Unemployment Insurance program officially became known as the Employment Insurance program.

16. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits.

17. Applicable for the 1995 and 1996 reference years. These benefits were only included in the off-farm family income estimates.

18. Applicable for the 1996 reference year. These benefits were only included in the off-farm family income estimates.

19. Family allowances for Alberta, British Columbia, New Brunswick and Quebec are included under FABEN since 1997; provincial family allowances for Nova Scotia, Ontario and Saskatchewan, since 1998; and those for Newfoundland and Labrador, since 1999. Provincial family allowances are only included in the statistical series on off-farm family income.

20. Starting in 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income. Starting in 2000, this change is also reflected in the off-farm operator income series.

## Appendix C Sample and methodology of the data sources

### Canadian Agriculture Income Stabilization and Taxation Data Program

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#### The Sample

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The Canadian Agriculture Income Stabilization and Taxation Data Program (CAIS/TDP) samples unincorporated and incorporated taxfiler records annually to estimate a range of financial agricultural variables. Detailed income and expenses and off-farm income of operators and farm families compose the variables produced by the CAIS/TDP. For the taxation year 2005, this sample included almost 145,500 records<sup>1</sup> (132,000 unincorporated farms and 13,500 incorporated farms).

Starting with the 1990 taxation year, the sample includes both incorporated and unincorporated sectors in all of the provinces.

#### The Methodology

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CAIS/TDP data are compiled from two separate sources: the Self-Employment File for Agriculture (SEFA), from which a sample of unincorporated farm tax returns is randomly selected; and the CORTAX<sup>2</sup> (Corporation Tax Processing System) file, from which is selected a random sample of tax returns filed by incorporated operations classified as farms under the North American Industry Classification System (NAICS)<sup>3</sup> and that have sales exceeding \$25,000. In 2005, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador to about 31% in Quebec. In the incorporated sector, the sampling rates ranged from a complete census in the Atlantic provinces to about 35% in both Quebec and Ontario.

The source of data of the unincorporated sector is currently comprised of three different types of taxfiler returns: traditional printed forms, electronic forms (since 1992) and joint CAIS-CRA<sup>4</sup> tax returns (since 1997). Unincorporated farm data originating from printed forms are captured by CRA staff at several CRA regional taxation centres and forwarded to Statistics Canada in electronic format. CRA also supplies Statistics Canada with the electronically filed returns and data from the joint CAIS-CRA farming return throughout the year.

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

Data from all sources (unincorporated, incorporated) are subjected to a series of customized editing and imputation procedures designed and updated annually by Statistics Canada. Top contributors for each province are verified for accuracy for all income and expense variables. Raw data are eventually expanded by the sampling "weight" (adjusted by partnership share if applicable), and aggregated to arrive at final estimates designed to represent the entire farm taxfiler population.

More information on the sample and methodology of the Canadian Agricultural Income Stabilization and Taxation Data Program is available in the publication listed in Section 3.3 entitled **Statistics on Revenues and Expenses of Farms – Internet publication**.

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1. Refers to the number of usable records with operating revenues equal to or greater than \$10,000.
  2. Prior to reference year 2001, the source for incorporated operations was the CORPAC (corporate accounting and collections system) file.
  3. Prior to the reference year 2001, operations were classified as farms under the Standard Industrial Classification (SIC).
  4. CAIS: Canadian Agricultural Income Stabilization. CRA: Canada Revenue Agency.

**Note:** Since the 1993 taxation year, communal farming organizations have been in-scope for the Canadian Agricultural Income Stabilization and Taxation Data Program. A census of communal organizations that reported farming income on their T3 Trust Income Tax and Information Return is performed. Estimates with or without these organizations can be obtained.

## **Canadian Agricultural Income Stabilization and Taxation Data Program – Off-farm income**

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There are three statistical series on off-farm income: farm operators operating incorporated or unincorporated agricultural holdings; farm operators operating single unincorporated agricultural holdings; and families operating single unincorporated agricultural holdings.

Items in total operators' off-farm income are estimated using the same approach as in the case of farm items except that the "weight" is not multiplied by the partnership share of the entity. However, the weight of entities involved in more than one farm is divided by the number of occurrences. These procedures also take into account corporations that do not provide the social insurance number of shareholders on their tax return. The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. These procedures take into account the possibility that the sampled records reporting farm income could include sales that should not be considered as agricultural sales.

The sample and methodology for estimates on off-farm family income differ somewhat from the rest of the CAIS/TDP because they are the result of a record linkage. CAIS/TDP tax records are linked with a family file to produce total estimates for farm families. The family file is created by the Small Area and Administrative Data Division (SAADD) within Statistics Canada. SAADD's family file (T1FF) combines individual taxation records in order to create groups modeled after Census families<sup>5</sup>.

The CAIS/TDP target family population (for off-farm family income statistics) is designed to include only those families operating single unincorporated agricultural holdings (single-farm families). The CAIS/TDP family sample is in effect a subsample of the regular CAIS/TDP sample.

More information on the sample and methodology of the CAIS/TDP off-farm family estimates is available in the publication listed in Section 3.2 entitled **Statistics on Income of Farm Families–Internet publication**.

## **JUNE CROPS SURVEY**

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### **The sample**

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The June Crops Survey (JCS) is one of a series of annual probability surveys conducted for the main field crops in Canada in order to collect and disseminate data on seeding intentions, acreage seeded and harvested, yields, production and inventories.

In 2005, a sample of approximately 32,400 farms was drawn. This survey includes the acreage that growers seeded with field crops at the beginning of the 2004-2005 crop year.

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5. Census family refers to a married couple or a common-law couple with or without children at home; or a lone-parent of any marital status, with at least one child living at home. There is no restriction on the age of the children. Children must report a marital status other than "married" or "living common-law" and have no child living in the household. Previous to the 1998 data, children had to report "single" as their marital status. Starting with 2000 data, same-sex couples are also included.

## The methodology

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Every five years, the Census of Agriculture gathers information on agricultural holdings throughout Canada, including institutional farms, community pastures, Indian reserves, etc. The Census of Agriculture provides a list of the farms and their productive acreage, and it is on the basis of this list that a probability sample for the June Crops Survey is selected.

Only the "list"-type frame is used for the June Crops Survey since 1996<sup>6</sup>. In 1998, this "list"-type frame represented all agricultural holdings in Canada as enumerated in the Census of Agriculture, except for institutional farms, community pastures, farms on Indian reserves and farms in the territories. Prior to 1998, Newfoundland and Labrador was excluded from the frame. This frame is stratified into homogeneous groups according to census characteristics (for example: farm size, productive acreage and farm type) and also according to provincial geographic boundaries.

The data collection process is undertaken through the system of "Computer-Assisted Telephone Interviews" (CATI). With the CATI system, edit procedures can be carried out during the interview itself, thus lessening the need for telephone follow-up and reducing the respondent burden. No imputation is carried out for missing data. Theoretical weighting factors are adjusted through a process called weighting factor adjustment in cases of partial or total non-response.

**Note:** The June Crops Survey data loaded on the WFDB and used for ESAS are survey indicators and may differ from the estimates released by the Crops Section. The estimates in the WFDB have not been adjusted to take into account administrative data and to reflect the results of the 1996 and 2001 Census of Agriculture.

## JULY LIVESTOCK SURVEY

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### The sample

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The July Livestock Survey (JLS) is a probability survey conducted each year. The farms surveyed are asked to report all animals within the agricultural holding, regardless of ownership. In 2005, a sample was drawn of approximately 20,700 farms. Data were collected by means of the "Computer-Assisted Telephone Interviews" (CATI) system.

### The methodology

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Every five years, through the Census of Agriculture, information is gathered on all farms in Canada. Census farms include all agricultural holdings whose output is intended for sale, including feedlots, institutional farms, farms on Indian reserves, community pasture reserves, etc.

Only the "list"-type frame is used for the July Livestock Survey since 1996<sup>6</sup>. In 1998, this list represented all farms identified in the most recent Census, except for institutional farms, community pastures, farms on Indian reserves and farms in the territories.

The data collection process is conducted by CATI. With the CATI system, edit procedures can be carried out during the interview itself, thus lessening the need for telephone follow-up and reducing the respondent burden. Farmers must report their inventories as of July 1. The questionnaires are put through numerous edit and imputation procedures before the final estimates are produced.

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6. The Area Frame Survey was conducted for the last time in 1995.

**Note:** Total estimates on cattle and calves, pigs, and sheep and lambs inventory that were obtained from the July Livestock Survey and that are part of the WFDB and of ESAS have been adjusted to take into account administrative data and to reflect the results of the 1996 and 2001 Census of Agriculture.

## FARM FINANCIAL SURVEY

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### The sample

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For reference years 1995 to 2000, the Farm Financial Survey (FFS) had collected data on a biennial basis. Starting in 2003, (reference year 2001), the FFS became an annual survey with a sample of approximately 18,000 farms. While the relatively small sample size may constrain some disaggregations, it is capable of providing reliable financial agricultural information.

**Note:** The target population of the Farm Financial Survey (FFS) for the 1997 reference year excluded operations that reported less than \$10,000 in gross farm receipts on the Census or in the FFS. (The most recent Census is used as the universe for the FFS samples.) The 1995 FFS data file has been adjusted to match the 1997 target population by excluding operations that reported less than \$10,000 in gross farm receipts on the Census. These exclusions have reduced the totals somewhat for this reference year.

### The methodology

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The Farm Financial Survey uses only a list frame since 1996<sup>6</sup> to estimate detailed financial variables. In past survey occasions, fiscal farms were added to the frame. Since FFS 2004, however, fiscal farms are not added. Instead, farms contacted by the Farm Update Survey (FUS) are the main source of additional farms. Completed survey questionnaires are subjected to several edit and imputation procedures before the actual estimates are finalized.

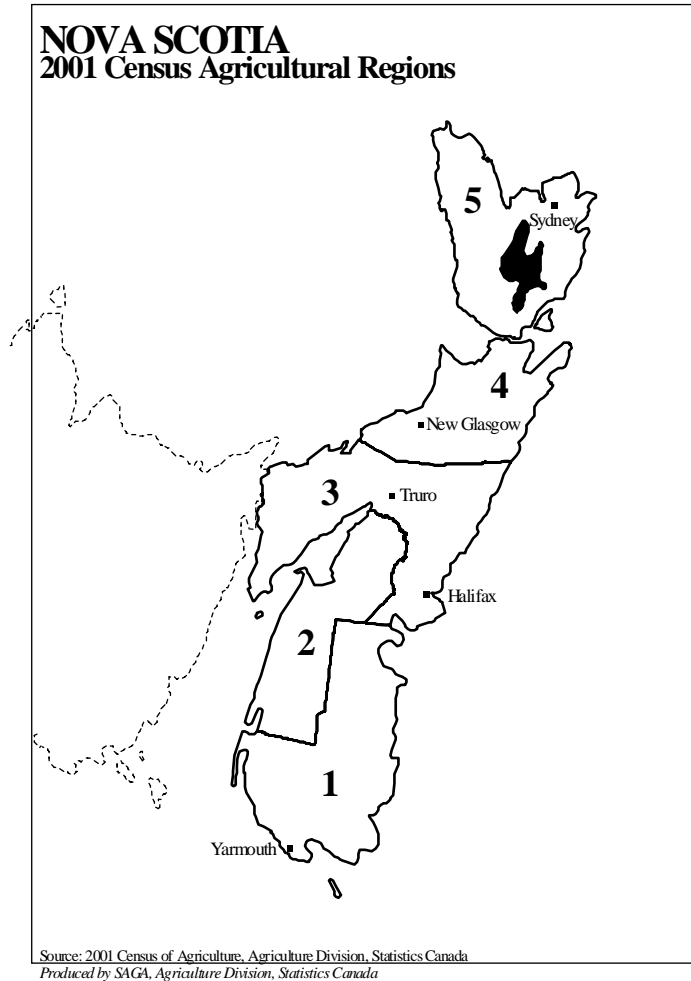
More information on the sample and methodology of the Farm Financial Survey is available in the publication *Farm Financial Survey* (see [Section 3.4](#)).

More detailed information on the methodology of the Canadian Agricultural Income and Stabilization and Taxation Data Program, the June Crops Survey, the July Livestock Survey and the Farm Financial Survey is available from Agriculture Division of Statistics Canada (see [Section 3.6](#)).

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6. The Area Frame Survey was conducted for the last time in 1995.

## Appendix D Census maps



### Nova Scotia

- 1 Census Agricultural Region 1
- 2 Census Agricultural Region 2
- 3 Census Agricultural Region 3
- 4 Census Agricultural Region 4
- 5 Census Agricultural Region 5

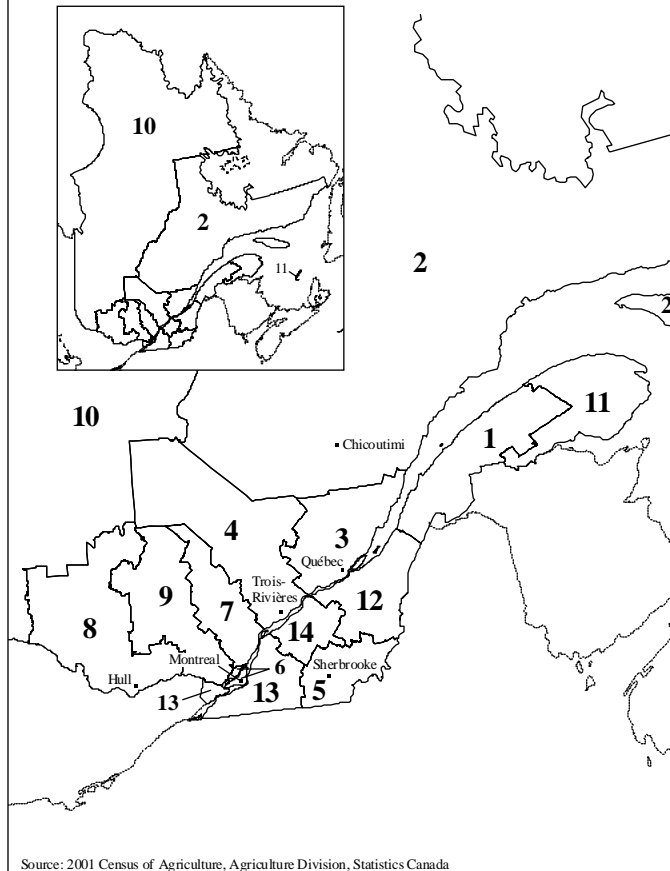
**NEW BRUNSWICK**  
**2001 Census Agricultural Regions**



**New Brunswick**

- 1 Census Agricultural Region 1
- 2 Census Agricultural Region 2
- 3 Census Agricultural Region 3
- 4 Census Agricultural Region 4

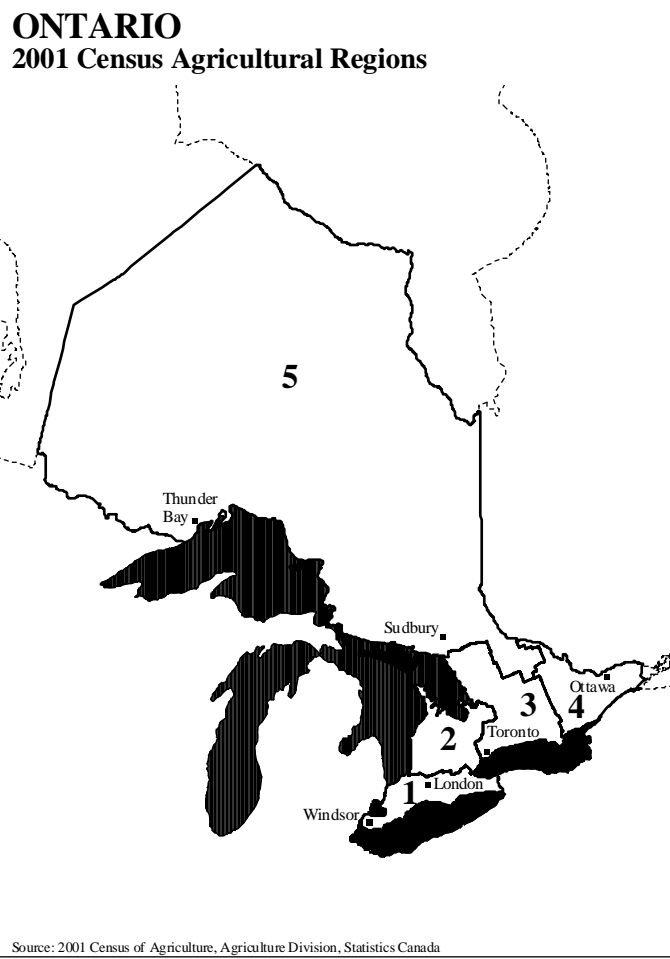
**QUEBEC**  
**2001 Census Agricultural Regions**



**Quebec**

- 1 Bas-Saint-Laurent
- 2 Saguenay, Lac-Saint-Jean, Côte-Nord
- 3 Québec
- 4 Mauricie
- 5 Estrie
- 6 Montréal, Laval
- 7 Lanaudière
- 8 Outaouais
- 9 Laurentides
- 10 Abitibi-Témiscamingue, Nord-du-Québec
- 11 Gaspésie, Îles-de-la-Madeleine
- 12 Chaudière, Appalaches
- 13 Montérégie
- 14 Centre-du-Québec

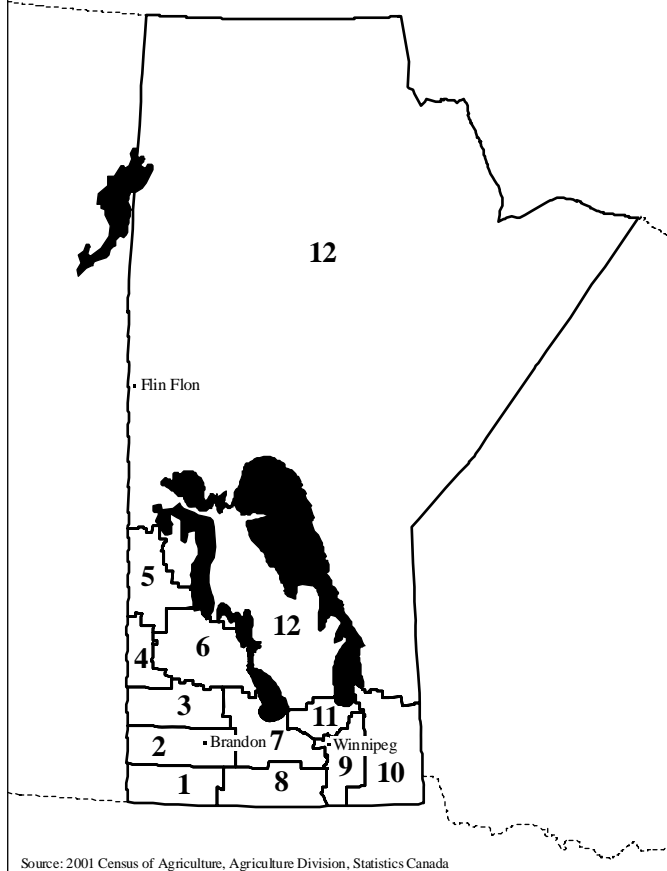




**Ontario**

- 1 Southern Ontario Region
- 2 Western Ontario Region
- 3 Central Ontario Region
- 4 Eastern Ontario Region
- 5 Northern Ontario Region

**MANITOBA**  
**2001 Census Agricultural Regions**

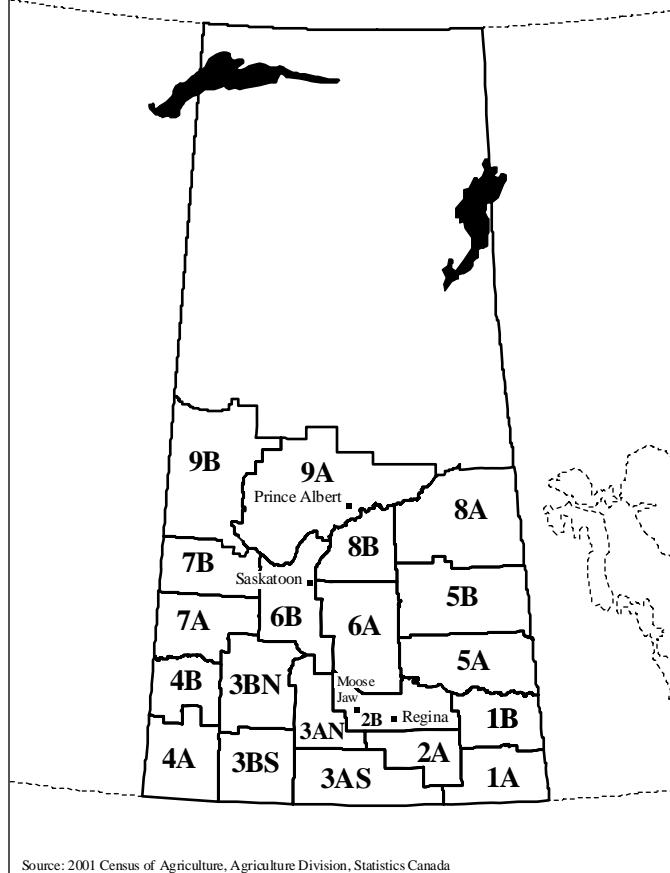


Source: 2001 Census of Agriculture, Agriculture Division, Statistics Canada  
 Produced by SAGA, Agriculture Division, Statistics Canada

**Manitoba**

- 1 Census Agricultural Region 1
- 2 Census Agricultural Region 2
- 3 Census Agricultural Region 3
- 4 Census Agricultural Region 4
- 5 Census Agricultural Region 5
- 6 Census Agricultural Region 6
- 7 Census Agricultural Region 7
- 8 Census Agricultural Region 8
- 9 Census Agricultural Region 9
- 10 Census Agricultural Region 10
- 11 Census Agricultural Region 11
- 12 Census Agricultural Region 12

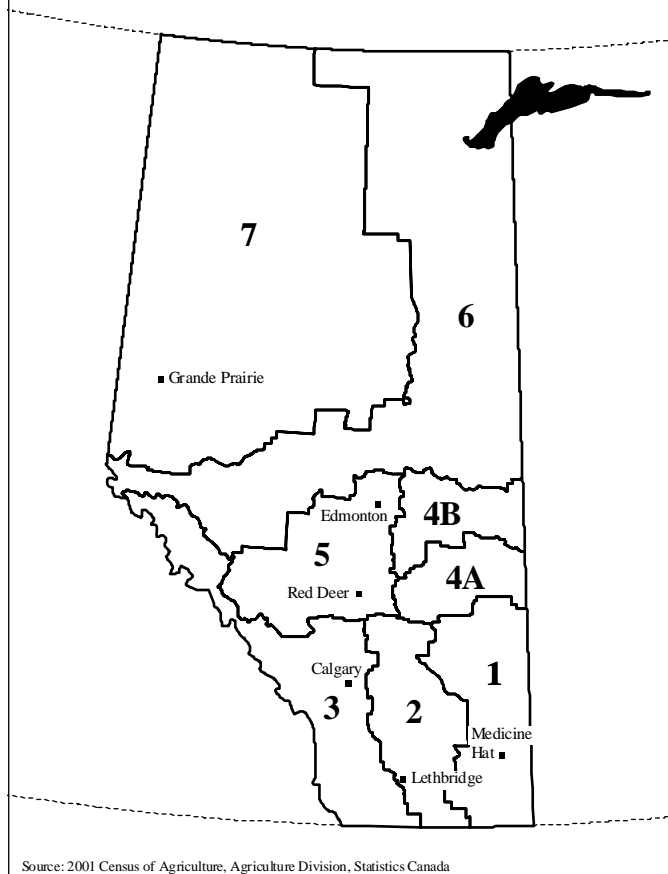
**SASKATCHEWAN**  
**2001 Census Agricultural Regions**



**Saskatchewan**

1A	Census Agricultural Region 1A	5A	Census Agricultural Region 5A
1B	Census Agricultural Region 1B	5B	Census Agricultural Region 5B
2A	Census Agricultural Region 2A	6A	Census Agricultural Region 6A
2B	Census Agricultural Region 2B	6B	Census Agricultural Region 6B
3AN	Census Agricultural Region 3AN	7A	Census Agricultural Region 7A
3AS	Census Agricultural Region 3AS	7B	Census Agricultural Region 7B
3BN	Census Agricultural Region 3BN	8A	Census Agricultural Region 8A
3BS	Census Agricultural Region 3BS	8B	Census Agricultural Region 8B
4A	Census Agricultural Region 4A	9A	Census Agricultural Region 9A
4B	Census Agricultural Region 4B	9B	Census Agricultural Region 9B

**ALBERTA**  
**2001 Census Agricultural Regions**

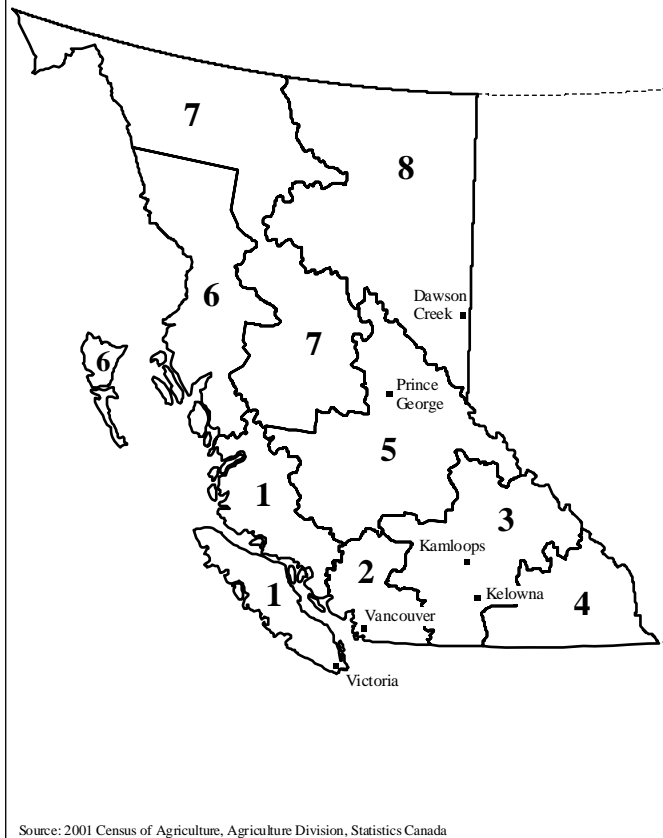


Source: 2001 Census of Agriculture, Agriculture Division, Statistics Canada  
Produced by SAGA, Agriculture Division, Statistics Canada

**Alberta**

- 1 Census Agricultural Region 1
- 2 Census Agricultural Region 2
- 3 Census Agricultural Region 3
- 4A Census Agricultural Region 4A
- 4B Census Agricultural Region 4B
- 5 Census Agricultural Region 5
- 6 Census Agricultural Region 6
- 7 Census Agricultural Region 7

**BRITISH COLUMBIA**  
**2001 Census Agricultural Regions**



**British Columbia**

- 1 Vancouver Island, Coast Region
- 2 Lower Mainland, Southwest Region
- 3 Thompson, Okanagan Region
- 4 Kootenay Region
- 5 Cariboo Region
- 6 North Coast Region
- 7 Nechako Region
- 8 Peace River Region

## Appendix E Farm Types

Listed below are the 11 standard farm types that serve as a basis in the WFDB.

<b>WFDB NAICS Codes</b>	<b>Farm Types</b>
1111	Oilseed and grain farming
111211	Potato farming
111219	Other vegetable (except potato) and melon farming
1113	Fruit and tree nut farming
1114	Greenhouse, nursery and floriculture production
1119	Other crop farming
112110	Beef cattle ranching and farming, including feedlots
112120	Dairy cattle and milk production
112210	Hog and pig farming
1123	Poultry and egg production
112888	Other animal production

NAICS divides establishments in the agriculture sector in two subsectors: crop production and animal production.

### **Crop production (NAICS code 111)**

This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that fifty percent or more of the establishment's agricultural production consists of the crops of the industry. Establishments with fifty percent or more crop production and with no one product or family of products of an industry accounting for fifty percent of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with fifty percent or more in the production of oilseeds and grain, which are classified to 11119, Other grain farming.

*The WFDB standard farm types under the **Crop production** subsector are:*

### **Oilseed and grain farming (NAICS code 1111)**

This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.

### **Potato farming (NAICS code 111211)**

This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.

### **Other vegetable (except potato) and melon farming (NAICS code 11219)**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.

### **Fruit and tree nut farming (NAICS code 1113)**

This industry group comprises establishments primarily engaged in growing fruit and nuts.

### **Greenhouse, nursery and floriculture production (NAICS code 1114)**

This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. "Under cover" includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.

### **Other crop farming (NAICS code 1119)**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

### **Animal production (NAICS code 112)**

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

*The WFDB standard farm types under the **Animal production** subsector are:*

### **Beef cattle ranching and farming, including feedlots (NAICS code 112110)**

This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

Exclusion(s): Establishments primarily engaged in milking dairy cattle (Dairy cattle and milk production).

### **Dairy cattle and milk production (NAICS code 112120)**

This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

Exclusion(s): Establishments primarily engaged in: raising, feeding or fattening cattle (Beef cattle ranching and farming, including feedlots); raising dairy herd replacements (Beef cattle ranching and farming, including feedlots); milking goats (Goat farming).

*For farms involved in dairy cattle and milk production, the rule of fifty percent or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.*

### **Hog and pig farming (NAICS code 112210)**

This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.

### **Poultry and egg production (NAICS code 1123)**

This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

### **Other animal production (NAICS code 112888)**

NAICS code 112888, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124), and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, are also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group.