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CORPORATION PROFITS

THIRD QUARTER, 1958

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CORPORATION PROFITS

THIRD QUARTER, 1958

The estimates of corporation profits and other financial data contained in this report are the results of a sample survey of all companies incorporated in Canada, except Government-owned companies. Canadian unincorporated branches of foreign corporations are also included in the totals while foreign subsidiaries of Canadian corporations are excluded.

Sources and Methods

In preparing the estimates, a stratified random sample of corporations is used together with the summary corporation statistics contained in "Taxation Statistics" published by the Department of National Revenue (Taxation Division). The figures in "Taxation Statistics" are on an annual basis and are available about two years after the year to which they refer. The sample results are used to allocate the annual totals by quarters, and current figures are obtained by projection from this base. This procedure ensures that profits are defined consistently for all corporations and improves the accuracy of the estimates.

Under the original design of the sample, estimates of profits would be within 3 per cent of the "true" figures 95 per cent of the time. However, since not all companies in the original sample are participating in the survey, the actual error is about 6 per cent. This error will be reduced as the number of companies in the sample increases.

Definitions

The definitions of items contained in the report are based mainly on accounting definitions used by corporations. The term "profits" as used throughout this report means the total profits of all companies earning profits less the losses of all companies incurring losses.

Sales figures in "Taxation Statistics" are used as a base for projecting the estimates obtained from the survey to provide current sales estimates. These sales figures contain investment income as well as income from operations.

Net Earnings as used in this report are the total earnings, exclusive of Canadian dividends received, after all current charges except depletion, capital cost allowance, charitable donations and income tax liabilities. Canadian dividends received are excluded because earnings are computed before payment of dividends, and if receipt of these dividends were included they would be counted twice, once in the hands of the paying corporation and again in the hands of the receiving corporation.

Depletion charges are not deducted since, although these are properly a charge for individual firms, the exhaustion of natural resources should not be a charge against National Income. However, for the three groups for which depletion charges are significant—mining, wood products and paper products—depletion charges are shown separately in the tables.

Capital cost allowance as outlined in the tables reflects the amount of depreciation claimed for income tax purposes, and, therefore, may not be comparable to the amounts as shown by corporations in their own books.

Income tax liabilities are estimated quarterly and are based on figures supplied by reporting companies. Adjustments are made to the quarterly estimates to cover losses in prior quarters.

Depletion charges are based on the amounts reported by the companies and are not related to the data contained in "Taxation Statistics".

Interpretation of Quarterly Movements

Total corporation profits appear to follow a fairly regular pattern from quarter to quarter with total profits before taxes of the aggregate of all industries reaching a peak in the second and third quarters of each year and then declining through the next two quarters. Before two consecutive quarters can be compared, the same two quarters for previous years must be studied in an effort to determine how much of the change is due to seasonal movements and how much is due to an improvement or worsening in the general profits pattern of the industry.

Corporations with two or more establishments file only one profits return covering all establishments of the company. The forestry operations carried on by pulp and paper companies are therefore included with the paper products group in manufacturing; while mining operations carried on by companies principally engaged in smelting and refining are included in the non-ferrous metal industry. Other groups are affected to a lesser degree. The figures in this report are therefore not comparable with series in other Bureau reports, such as those covering wages and production, which are on an establishment basis.

A more comprehensive description of the methods, sources and definitions is contained in the initial publication of this series, "Quarterly Corporation Profits, 1950-1954", issued by the Dominion Bureau of Statistics in March, 1955.

Corporation profits prior to deduction of income taxes for the third quarter of 1958 were estimated at \$789 million, a decrease of \$8 million, or 1 per cent, from the revised estimate of \$797 million for the third quarter of 1957. Cumulative profits before taxes for the nine months ending September 30, 1958, amounted to an estimated \$2,088 million, a decrease of \$237 million, or 10 per cent, from the revised estimate of \$2,325 million, for the corresponding period in 1957.

Income tax liabilities for the third quarter of 1958 were estimated at \$338 million, a \$10 million, or 3 per cent, decrease from the revised estimate of \$348 million for the third quarter of 1957. Income taxes for the first nine months of 1958 decreased an estimated \$119 million, or 12 per cent, from \$1,009 million, the revised estimate for the nine months ending September 30, 1957, to \$890 million.

Corporation profits after taxes were estimated at \$451 million for the third quarter of 1958, an increase of \$2 million from the \$449 million estimated for the third quarter of 1957.

In the Manufacturing sector profits before taxes for the third quarter of 1958 decreased an estimated \$28 million, or 7 per cent, from \$391 million, the revised estimate for the third quarter of 1957, to \$363 million. This decrease, however, was reflected in only three industry groups, the Petroleum and Coal group which dropped \$25 million from \$40 million in the third quarter of 1957 to \$15 million in the third quarter of 1958, the Iron and Steel group which dropped by \$18 million from \$96 million to \$78 million and the Electrical Apparatus group which decreased \$2 million from \$17 million to \$15 million. Increases in profits before

taxes were estimated in the Foods and Beverages group which rose \$4 million, from \$67 million to \$71 million, the Chemical group which increased \$3 million, from \$26 million to \$29 million, the Other Manufacturing group which increased \$3 million, from \$17 million to \$20 million, the Non-Metallic Mineral group which increased \$2 million from \$22 million to \$24 million, the Textile group which increased \$2 million from \$11 million to \$13 million, the Non-Ferrous Metal group which increased \$2 million from \$5 million to \$7 million and the Printing and Publishing group which increased \$1 million from \$9 million to \$10 million. The Rubber Products, the Wood Products and the Paper Products groups reflected no change in the estimates from the third quarter of 1957 to the third quarter of 1958.

The Non-Manufacturing sector showed an overall increase in profits before taxes of \$20 million, or 5 per cent, from the revised estimate of \$406 million for the third quarter of 1957 to \$426 million, the estimate for the third quarter of 1958. The Finance, Insurance and Real Estate group increased \$27 million from \$64 million to \$91 million, the Transportation, Storage and Communication group increased \$5 million from \$70 million to \$75 million, the Public Utility group increased \$3 million from \$10 million to \$13 million and the Other Non-Manufacturing group increased \$2 million from \$35 million to \$37 million. The estimate for the Service group showed no change in the third quarter of 1958 from the revised estimate of \$20 million for the third quarter of 1957. The Mining, Quarrying and Oil Wells group decreased an estimated \$12 million, from \$76 million to \$64 million, the Wholesale Trade group decreased \$4 million, from \$73 million to \$69 million and the Retail Trade group decreased \$1 million, from \$58 million to \$57 million.

NOTE

The data contained in this report have been revised to take into account the latest available information for previous periods and, therefore, replaces the estimates in earlier issues for the years 1955 to date. All data from the first quarter of 1955 to the second quarter of 1958 inclusive have been reworked to include more up to date information. Data for the year 1954 remain unchanged but are included for convenience.

TABLE 1. Summary - Quarterly Corporation Profits Before Taxes, by Industry, 1954 - 1958

No.		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Mining, Quarrying and Oil Wells	39	54	62	66	221	70	74	84	95	323
	Manufacturing:										
2	Foods and Beverages	36	48	56	51	191	33	47	64	54	198
3	Rubber Products	4	4	4	4	16	5	6	8	7	26
4	Textile Products	6	6	5	6	23	10	10	10	14	44
5	Wood Products	11	21	28	19	79	22	33	39	22	116
6	Paper Products	50	62	62	70	244	59	71	66	83	279
7	Printing, Publishing and Allied Industries	10	15	7	10	42	10	15	8	12	45
8	Iron and Steel Products	54	66	54	38	212	47	106	105	89	347
9	Non-Ferrous Metal Products	7	11	9	3	30	7	12	13	12	44
10	Electrical Apparatus and Supplies	16	14	14	15	59	14	13	19	22	68
11	Non-Metallic Mineral Products	7	17	21	10	55	8	21	24	14	67
12	Products of Petroleum and Coal	29	27	32	26	114	27	25	37	39	128
13	Chemical Products	15	19	19	16	69	22	30	28	22	102
14	Other Manufacturing Industries ¹	12	15	13	12	52	12	16	14	14	56
15	Total	257	325	324	280	1,186	276	405	435	404	1,520
16	Transportation, Storage and Communication	22	30	40	38	130	31	49	62	56	198
17	Public Utility Operation	14	12	10	13	49	18	12	10	15	55
18	Wholesale Trade	27	41	43	40	151	35	58	69	60	222
19	Retail Trade	21	36	33	40	130	21	49	48	52	170
20	Finance, Insurance and Real Estate	86	72	60	52	270	75	93	77	62	307
21	Service	13	14	13	9	49	9	17	18	12	56
22	Other Non-Manufacturing ²	14	26	33	31	104	13	25	36	24	98
23	Total All Industries	493	610	618	569	2,290	548	782	839	780	2,949

¹ Includes Tobacco, Leather and Miscellaneous Manufacturing Industries.

² Includes Agriculture, Forestry, Fishing and Construction.

TABLE 2. Summary - Quarterly Corporation Profits After Taxes, by Industry, 1954 - 1958

No.		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Mining, Quarrying and Oil Wells	22	33	39	41	135	46	48	56	63	213
	Manufacturing:										
2	Foods and Beverages	18	25	29	26	98	17	26	33	29	105
3	Rubber Products	2	2	2	3	9	3	3	4	4	14
4	Textile Products	3	3	3	3	12	7	7	7	9	30
5	Wood Products	6	11	15	10	42	12	18	22	12	64
6	Paper Products	25	32	32	37	126	32	38	36	46	152
7	Printing, Publishing and Allied Industries	5	8	4	5	22	6	8	4	7	25
8	Iron and Steel Products	28	34	28	19	109	25	58	58	52	193
9	Non-Ferrous Metal Products	4	6	5	2	17	4	6	8	7	25
10	Electrical Apparatus and Supplies	9	7	7	8	31	7	7	10	12	36
11	Non-Metallic Mineral Products	3	9	11	6	29	4	11	13	8	36
12	Products of Petroleum and Coal	15	14	16	13	58	15	14	20	22	71
13	Chemical Products	8	11	10	9	38	13	17	16	12	58
14	Other Manufacturing Industries ¹	7	8	7	6	28	7	9	8	9	33
15	Total	133	170	169	147	619	152	222	239	229	842
16	Transportation, Storage and Communication	11	16	22	20	69	17	27	34	30	108
17	Public Utility Operation	7	6	5	7	25	10	6	5	8	29
18	Wholesale Trade	14	21	22	19	76	19	31	37	32	119
19	Retail Trade	10	17	17	19	63	12	25	26	27	90
20	Finance, Insurance and Real Estate	45	38	30	26	139	42	53	43	35	173
21	Service	7	7	6	5	25	5	10	10	6	31
22	Other Non-Manufacturing ²	8	14	19	16	57	8	14	19	13	54
23	Total All Industries	257	322	329	300	1,208	311	436	469	443	1,659

¹ Includes Tobacco, Leather and Miscellaneous Manufacturing Industries.

² Includes Agriculture, Forestry, Fishing and Construction.

TABLE 1. Summary - Quarterly Corporation Profits Before Taxes, by Industry, 1954 - 1958

1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
101	96	102	76	375	71	74	76	52	273	44	43	64	151	221	1
37	47	61	59	204	38	51	67	61	217	39	56	71	166	156	2
5	9	7	9	30	5	7	6	4	22	1	6	6	13	18	3
16	13	10	16	55	18	12	11	12	53	12	9	13	34	41	4
19	27	29	14	89	6	17	18	6	47	6	16	18	40	41	5
69	78	72	64	283	48	63	57	59	227	46	57	57	160	168	6
11	19	10	13	53	12	18	9	13	52	12	18	10	40	39	7
84	140	103	122	449	106	141	96	98	441	69	110	78	257	343	8
11	14	15	7	47	12	11	5	8	36	5	7	7	19	28	9
16	17	17	24	74	15	18	17	19	69	15	12	15	42	50	10
10	22	21	14	67	7	19	22	14	62	7	16	24	47	48	11
36	30	37	39	142	45	36	40	29	150	24	12	15	51	121	12
21	30	25	21	97	18	28	26	20	92	17	28	29	74	72	13
12	14	15	14	55	13	16	17	15	61	13	16	20	49	46	14
347	460	422	416	1,645	343	437	391	358	1,529	266	363	363	992	1,171	15
38	63	80	59	240	37	65	70	50	222	37	50	75	162	172	16
20	15	11	15	61	21	15	10	16	62	21	16	13	50	46	17
54	75	80	71	280	55	78	73	57	263	37	63	69	169	206	18
23	61	54	60	198	33	63	58	60	214	34	64	57	155	154	19
75	80	83	56	294	78	86	64	54	282	86	99	91	276	228	20
12	19	20	12	63	13	19	20	10	62	12	18	20	50	52	21
16	32	42	31	121	13	27	35	23	98	15	31	37	83	75	22
686	901	894	796	3,277	664	864	797	680	3,005	552	747	789	2,088	2,325	23

TABLE 2. Summary - Quarterly Corporation Profits After Taxes, by Industry, 1954 - 1958

1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
65	62	66	50	243	45	50	50	34	179	30	35	46	111	145	1
20	26	32	32	110	21	29	37	34	121	21	31	39	91	87	2
3	5	4	5	17	3	4	3	2	12	-	3	3	6	10	3
10	8	7	10	35	12	8	8	7	35	7	6	8	21	28	4
11	15	16	8	50	3	10	10	3	26	3	10	10	23	23	5
38	44	40	34	156	26	35	32	34	127	25	30	31	86	93	6
6	11	6	7	30	6	10	5	7	28	7	10	5	22	21	7
44	77	57	65	243	60	79	51	52	242	39	60	43	142	190	8
6	8	8	4	26	6	6	3	5	20	3	4	4	11	15	9
8	10	9	12	39	8	10	9	10	37	8	6	8	22	27	10
6	12	11	8	37	4	10	12	7	33	4	9	13	26	26	11
20	16	20	29	85	26	20	22	21	89	13	4	6	23	68	12
13	18	14	13	58	11	16	15	12	54	10	16	17	43	42	13
7	8	9	8	32	7	9	10	10	36	7	9	12	28	26	14
192	258	233	235	918	193	246	217	204	860	147	198	199	544	656	15
21	36	44	32	133	20	38	41	27	126	19	28	43	90	99	16
11	9	6	8	34	11	9	5	9	34	12	9	7	28	25	17
29	40	43	39	151	30	43	40	30	143	20	37	38	95	113	18
12	32	28	32	104	17	35	33	33	118	19	38	32	89	85	19
43	44	46	32	165	41	45	32	27	145	51	58	53	162	118	20
6	11	11	7	35	8	11	11	5	35	7	12	12	31	30	21
9	17	22	16	64	8	17	20	14	59	9	18	21	48	45	22
388	509	499	451	1,847	373	494	449	383	1,699	314	433	451	1,198	1,316	23

TABLE 3. Quarterly Corporation Profits and Related Data, All Industries, 1954 - 1958

No.		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Net Earnings	773	920	936	919	3,548	874	1,135	1,201	1,170	4,380
2	Less: Capital Cost Allowance	280	310	318	350	1,258	326	353	362	390	1,431
3	Profits Before Taxes	493	610	618	569	2,290	548	782	839	780	2,949
4	Less: Income Tax Liabilities	236	283	289	269	1,082	237	346	370	337	1,290
5	Profits After Taxes	257	322	329	300	1,208	311	436	469	443	1,659

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954 - 1958

No.		Mining, Quarrying and Oil Wells									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	321	336	378	425	1,460	425	435	432	523	1,815
2	Net Earnings	66	83	95	102	346	101	108	121	133	463
3	Less: Capital Cost Allowance	27	29	33	36	125	31	34	37	38	140
4	Profits Before Taxes	39	54	62	66	221	70	74	84	95	323
5	Less: Income Tax Liabilities	17	21	23	25	86	24	26	28	32	110
6	Profits After Taxes	22	33	39	41	135	46	48	56	63	213
7	Depletion Charged	3	3	3	3	12	3	4	4	6	17
		Foods and Beverages									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
8	Sales	752	815	833	850	3,250	816	880	934	931	3,561
9	Net Earnings	51	63	71	67	252	49	63	81	72	265
10	Less: Capital Cost Allowance	15	15	15	16	61	16	16	17	18	67
11	Profits Before Taxes	36	48	56	51	191	33	47	64	54	198
12	Less: Income Tax Liabilities	18	23	27	25	93	16	21	31	25	93
13	Profits After Taxes	18	25	29	26	98	17	26	33	29	105
		Rubber Products									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
14	Sales	66	72	70	71	279	79	85	90	90	344
15	Net Earnings	6	7	7	6	26	7	9	11	10	37
16	Less: Capital Cost Allowance	2	3	3	2	10	2	3	3	3	11
17	Profits Before Taxes	4	4	4	4	16	5	6	8	7	26
18	Less: Income Tax Liabilities	2	2	2	1	7	2	3	4	3	12
19	Profits After Taxes	2	2	2	3	9	3	3	4	4	14

Note: 1. Depletion charges have not been deducted from profits.
 2. Canadian Dividends Received are not included in profits.

TABLE 3. Quarterly Corporation Profits and Related Data, All Industries, 1954-1958

1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
1,052	1,303	1,323	1,244	4,922	1,079	1,306	1,243	1,132	4,760	979	1,192	1,227	3,398	3,628	1
366	402	429	448	1,645	415	442	446	452	1,755	427	445	438	1,310	1,303	2
686	901	894	796	3,277	664	864	797	680	3,005	552	747	789	2,088	2,325	3
298	392	395	345	1,430	291	370	348	297	1,306	238	314	338	890	1,009	4
388	509	499	451	1,847	373	494	449	383	1,699	314	433	451	1,198	1,316	5

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958

Mining, Quarrying and Oil Wells															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
544	566	631	601	2,342	514	562	569	524	2,169	475	499	577	1,551	1,645	1
138	136	147	120	541	111	118	124	96	449	96	92	114	302	353	2
27	40	45	44	166	40	44	48	44	176	52	49	50	151	132	3
101	96	102	76	375	71	74	76	52	273	44	43	64	151	221	4
36	34	36	26	132	26	24	26	18	94	14	8	18	40	76	5
65	62	66	50	243	45	50	50	34	179	30	35	46	111	145	6
8	7	7	7	29	9	8	9	8	34	8	6	8	22	26	7

Foods and Beverages															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
820	896	1,020	1,055	3,791	872	976	1,112	1,102	4,062	910	1,046	1,164	3,120	2,960	8
54	65	78	78	275	56	70	85	82	293	58	75	89	222	211	9
17	18	17	19	71	18	19	19	21	76	19	19	18	56	55	10
37	47	61	59	204	38	51	67	61	217	39	56	71	166	156	11
17	21	29	27	94	17	22	30	27	96	18	25	32	75	69	12
20	26	32	32	110	21	29	37	34	121	21	31	39	91	87	13

Rubber Products															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
81	101	93	99	374	86	97	95	87	365	74	93	95	262	278	14
8	12	10	12	42	8	10	9	7	34	1	9	9	22	27	15
3	3	3	3	12	3	3	3	3	12	3	3	3	9	9	16
5	9	7	9	30	5	7	6	4	22	1	6	6	13	18	17
2	4	3	4	13	2	3	3	2	10	1	3	3	7	8	18
3	5	4	5	17	3	4	3	2	12	-	3	3	6	10	19

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954 - 1958 - Continued

No.		Textile Products									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	322	331	331	357	1,341	347	357	361	416	1,481
2	Net Earnings	12	13	12	14	51	16	18	18	22	74
3	Less: Capital Cost Allowance	6	7	7	8	28	6	8	8	8	30
4	Profits Before Taxes	6	6	5	6	23	10	10	10	14	44
5	Less: Income Tax Liabilities	3	3	2	3	11	3	3	3	5	14
6	Profits After Taxes	3	3	3	3	12	7	7	7	9	30
		Wood Products									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales	264	311	336	318	1,229	349	424	466	392	1,631
8	Net Earnings	18	28	36	28	110	31	42	50	34	157
9	Less: Capital Cost Allowance	7	7	8	9	31	9	9	11	12	41
10	Profits Before Taxes	11	21	28	19	79	22	33	39	22	116
11	Less: Income Tax Liabilities	5	10	13	9	37	10	15	17	10	52
12	Profits After Taxes	6	11	15	10	42	12	18	22	12	64
13	Depletion Charged	1	2	1	1	5	1	2	2	1	6
		Paper Products									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
14	Sales	392	420	416	419	1,647	398	433	505	476	1,812
15	Net Earnings	71	83	84	91	329	82	94	88	105	369
16	Less: Capital Cost Allowance	21	21	22	21	85	23	23	22	22	90
17	Profits Before Taxes	50	62	62	70	244	59	71	66	83	279
18	Less: Income Tax Liabilities	25	30	30	33	118	27	33	30	37	127
19	Profits After Taxes	25	32	32	37	126	32	38	36	46	152
20	Depletion Charged	-	1	1	1	3	1	1	-	1	3
		Printing, Publishing and Allied Industries									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
21	Sales	128	144	127	143	542	127	148	133	158	566
22	Net Earnings	14	19	11	14	58	14	19	12	17	62
23	Less: Capital Cost Allowance	4	4	4	4	16	4	4	4	5	17
24	Profits Before Taxes	10	15	7	10	42	10	15	8	12	45
25	Less: Income Tax Liabilities	5	7	3	5	20	4	7	4	5	20
26	Profits After Taxes	5	8	4	5	22	6	8	4	7	25

Note: 1. Depletion charges have not been deducted from profits.
 2. Canadian Dividends Received are not included in profits.

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954 - 1958 - Continued

Textile Products															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
395	370	374	424	1,563	400	387	385	394	1,566	373	375	384	1,132	1,172	1
23	21	18	24	86	26	20	20	20	86	20	17	22	59	66	2
7	8	8	8	31	8	8	9	8	33	8	8	9	25	25	3
16	13	10	16	55	18	12	11	12	53	12	9	13	34	41	4
6	5	3	6	20	6	4	3	5	18	5	3	5	13	13	5
10	8	7	10	35	12	8	8	7	35	7	6	8	21	28	6
Wood Products															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
372	417	450	401	1,640	332	406	437	359	1,534	329	417	460	1,206	1,175	7
31	40	39	28	138	19	31	30	21	101	20	29	30	79	80	8
12	13	10	14	49	13	14	12	15	54	14	13	12	39	39	9
19	27	29	14	89	6	17	18	6	47	6	16	18	40	41	10
8	12	13	6	39	3	7	8	3	21	3	6	8	17	18	11
11	15	16	8	50	3	10	10	3	26	3	10	10	23	23	12
1	2	2	1	6	1	2	2	1	6	1	1	1	3	5	13
Paper Products															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
443	474	492	509	1,918	446	476	494	499	1,915	428	464	496	1,388	1,416	14
94	104	97	91	386	74	91	84	86	335	72	85	83	240	249	15
25	26	25	27	103	26	28	27	27	108	26	28	26	80	81	16
69	78	72	64	283	48	63	57	59	227	46	57	57	160	168	17
31	34	32	30	127	22	28	25	25	100	21	27	26	74	75	18
38	44	40	34	156	26	35	32	34	127	25	30	31	86	93	19
1	1	1	1	4	1	1	1	1	4	1	1	1	3	3	20
Printing, Publishing and Allied Industries															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
154	176	158	180	668	167	184	169	182	702	172	190	179	541	520	21
15	24	15	19	73	17	23	14	19	73	17	24	15	56	54	22
4	5	5	6	20	5	5	5	6	21	5	6	5	16	15	23
11	19	10	13	53	12	18	9	13	52	12	18	10	40	39	24
5	8	4	6	23	6	8	4	6	24	5	8	5	18	18	25
6	11	6	7	30	6	10	5	7	28	7	10	5	22	21	26

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

No.	Iron and Steel Products									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
1	1,032	1,130	1,066	1,079	4,307	947	1,305	1,341	1,288	4,881
2	91	104	90	77	362	85	150	141	127	503
3	37	38	36	39	150	38	44	36	33	156
4	54	66	54	33	212	47	106	105	89	347
5	26	32	26	19	103	22	48	47	37	154
6	28	34	28	19	109	25	58	58	52	193
	Non-Ferrous Metal Products									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
7	136	147	144	158	585	159	185	182	196	724
8	17	25	22	24	88	24	30	32	31	117
9	10	14	13	21	58	17	18	19	19	73
10	7	11	9	3	30	7	12	13	12	44
11	3	5	4	1	13	3	6	5	5	19
12	4	6	5	2	17	4	6	8	7	25
	Electrical Apparatus and Supplies									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
13	245	265	255	298	1,063	266	273	287	334	1,160
14	21	19	18	23	81	20	19	24	28	91
15	5	5	4	8	22	6	6	5	6	23
16	16	14	14	15	59	14	13	19	22	68
17	7	7	7	7	28	7	6	9	10	32
18	9	7	7	8	31	7	7	10	12	36
	Non-Metallic Mineral Products									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
19	88	114	133	125	460	91	131	154	139	515
20	12	22	26	18	78	13	26	30	22	91
21	5	5	5	8	23	5	5	6	8	24
22	7	17	21	10	55	8	21	24	14	67
23	4	8	10	4	26	4	10	11	6	31
24	3	9	11	6	29	4	11	13	8	36

Note: 1. Depletion charges have not been deducted from profits.
 2. Canadian Dividends Received are not included in profits.

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

Iron and Steel Products																No.
1956					1957					1958			9 mos. 1958	9 mos. 1957		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q				
millions of dollars																
1,179	1,533	1,437	1,553	5,702	1,371	1,535	1,408	1,424	5,738	1,199	1,454	1,322	3,975	4,314	1	
124	186	146	169	625	155	191	143	143	632	114	162	121	397	489	2	
40	46	43	47	176	49	50	47	45	191	45	52	43	140	146	3	
84	140	103	122	449	106	141	96	98	441	69	110	78	257	343	4	
40	63	46	57	206	46	62	45	46	199	30	50	35	115	153	5	
44	77	57	65	243	60	79	51	52	242	39	60	43	142	190	6	
Non-Ferrous Metal Products																
1956					1957					1958			9 mos. 1958	9 mos. 1957		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q				
millions of dollars																
192	209	204	216	821	202	190	175	191	758	170	182	187	539	567	7	
24	31	35	33	123	33	29	17	28	107	21	20	25	66	79	8	
13	17	20	26	76	21	18	12	20	71	16	13	18	47	51	9	
11	14	15	7	47	12	11	5	8	36	5	7	7	19	28	10	
5	6	7	3	21	6	5	2	3	16	2	3	3	8	13	11	
6	8	8	4	26	6	6	3	5	20	3	4	4	11	15	12	
Electrical Apparatus and Supplies																
1956					1957					1958			9 mos. 1958	9 mos. 1957		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q				
millions of dollars																
301	335	332	372	1,340	322	343	331	360	1,356	305	307	304	916	996	13	
22	23	24	30	99	22	25	24	26	97	22	19	22	63	71	14	
6	6	7	6	25	7	7	7	7	28	7	7	7	21	21	15	
16	17	17	24	74	15	18	17	19	69	15	12	15	42	50	16	
8	7	8	12	35	7	8	8	9	32	7	6	7	20	23	17	
8	10	9	12	39	8	10	9	10	37	8	6	8	22	27	18	
Non-Metallic Mineral Products																
1956					1957					1958			9 mos. 1958	9 mos. 1957		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q				
millions of dollars																
103	141	152	155	551	97	133	155	149	534	96	133	156	385	385	19	
16	29	29	22	96	13	26	31	23	93	13	23	32	68	70	20	
6	7	8	8	29	6	7	9	9	31	6	7	8	21	22	21	
10	22	21	14	67	7	19	22	14	62	7	16	24	47	48	22	
4	10	10	6	30	3	9	10	7	29	3	7	11	21	22	23	
6	12	11	8	37	4	10	12	7	33	4	9	13	26	26	24	

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

No.	Products of Petroleum and Coal									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
1	381	382	415	416	1,594	377	399	449	466	1,691
2	44	47	51	50	192	44	44	55	60	203
3	15	20	19	24	78	17	19	18	21	75
4	29	27	32	26	114	27	25	37	39	128
5	14	13	16	13	56	12	11	17	17	57
6	15	14	16	13	58	15	14	20	22	71
	Chemical Products									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
7	210	248	217	222	897	266	305	291	287	1,149
8	24	29	28	24	105	33	41	39	36	149
9	9	10	9	8	36	11	11	11	14	47
10	15	19	19	16	69	22	30	28	22	102
11	7	8	9	7	31	9	13	12	10	44
12	8	11	10	9	38	13	17	16	12	58
	Other Manufacturing Industries*									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
13	169	185	179	179	712	153	173	175	176	677
14	15	18	16	14	63	14	19	17	17	67
15	3	3	3	2	11	2	3	3	3	11
16	12	15	13	12	52	12	16	14	14	56
17	5	7	6	6	24	5	7	6	5	23
18	7	8	7	6	28	7	9	8	9	33
	Total - Manufacturing									
	1954					1955				
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
	millions of dollars									
19	4,185	4,564	4,522	4,635	17,906	4,375	5,098	5,368	5,351	20,192
20	397	477	472	449	1,795	432	574	598	581	2,185
21	140	152	148	169	609	156	169	163	177	665
22	257	325	324	280	1,186	276	405	435	404	1,520
23	124	155	155	133	567	124	183	196	175	678
24	133	170	169	147	619	152	222	239	229	842

Note: 1. Depletion charges have not been deducted from profits.
2. Canadian Dividends Received are not included in profits.

* Other Manufacturing Industries includes Tobacco and Leather Products in addition to the Standard Industrial Classification group entitled "Miscellaneous Manufacturing Industries".

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

Products of Petroleum and Coal															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
539	550	601	644	2,334	621	601	642	652	2,516	593	590	628	1,811	1,864	1
55	50	59	59	223	68	58	64	54	244	48	34	41	123	190	2
19	20	22	20	81	23	22	24	25	94	24	22	26	72	69	3
36	30	37	39	142	45	36	40	29	150	24	12	15	51	121	4
16	14	17	10	57	19	16	18	8	61	11	8	9	28	53	5
20	16	20	29	85	26	20	22	21	89	13	4	6	23	68	6
Chemical Products															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
266	308	285	290	1,149	284	324	315	304	1,227	296	345	333	974	923	7
32	42	37	33	144	30	40	39	34	143	30	42	44	116	109	8
11	12	12	12	47	12	12	13	14	51	13	14	15	42	37	9
21	30	25	21	97	18	28	26	20	92	17	28	29	74	72	10
8	12	11	8	39	7	12	11	8	38	7	12	12	31	30	11
13	18	14	13	58	11	16	15	12	54	10	16	17	43	42	12
Other Manufacturing Industries*															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
203	212	209	219	843	216	228	229	218	891	223	234	239	696	673	13
15	17	19	18	69	17	19	21	19	76	17	19	24	60	57	14
3	3	4	4	14	4	3	4	4	15	4	3	4	11	11	15
12	14	15	14	55	13	16	17	15	61	13	16	20	49	46	16
5	6	6	6	23	6	7	7	5	25	6	7	8	21	20	17
7	8	9	8	32	7	9	10	10	36	7	9	12	28	26	18
Total - Manufacturing															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
5,048	5,722	5,807	6,117	22,694	5,416	5,880	5,947	5,921	23,164	5,168	5,830	5,947	16,945	17,243	19
513	644	606	616	2,379	538	633	581	562	2,314	456	558	557	1,571	1,752	20
166	184	184	200	734	195	196	190	204	785	190	195	194	579	581	21
347	460	422	416	1,645	343	437	391	358	1,529	266	363	363	992	1,171	22
155	202	189	181	727	150	191	174	154	669	119	165	164	448	515	23
192	258	233	235	918	193	246	217	204	860	147	198	199	544	656	24

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

No.	Transportation, Storage and Communication										
	1954					1955					
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	
	millions of dollars										
1	Sales	430	488	511	499	1,928	453	540	576	563	2,132
2	Net Earnings	72	86	100	94	352	90	114	133	128	465
3	Less: Capital Cost Allowance	50	56	60	56	222	59	65	71	72	267
4	Profits Before Taxes	22	30	40	38	130	31	49	62	56	198
5	Less: Income Tax Liabilities	11	14	18	18	61	14	22	28	26	90
6	Profits After Taxes	11	16	22	20	69	17	27	34	30	108
	Public Utility Operation										
	1954					1955					
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	
	millions of dollars										
7	Sales	69	66	59	71	265	76	66	64	77	283
8	Net Earnings	24	23	20	25	92	31	25	22	29	107
9	Less: Capital Cost Allowance	10	11	10	12	43	13	13	12	14	52
10	Profits Before Taxes	14	12	10	13	49	18	12	10	15	55
11	Less: Income Tax Liabilities	7	6	5	6	24	8	6	5	7	26
12	Profits After Taxes	7	6	5	7	25	10	6	5	8	29
	Wholesale Trade										
	1954					1955					
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	
	millions of dollars										
13	Sales	1,629	1,900	1,881	1,948	7,358	1,774	2,140	2,317	2,391	8,622
14	Net Earnings	38	53	54	54	199	48	72	84	75	279
15	Less: Capital Cost Allowance	11	12	11	14	48	13	14	15	15	57
16	Profits Before Taxes	27	41	43	40	151	35	58	69	60	222
17	Less: Income Tax Liabilities	13	20	21	21	75	16	27	32	28	103
18	Profits After Taxes	14	21	22	19	76	19	31	37	32	119
	Retail Trade										
	1954					1955					
	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	
	millions of dollars										
19	Sales	1,451	1,676	1,592	1,631	6,350	1,497	1,901	1,845	1,888	7,131
20	Net Earnings	35	50	47	56	188	37	64	63	70	234
21	Less: Capital Cost Allowance	14	14	14	16	58	16	15	15	18	64
22	Profits Before Taxes	21	36	33	40	130	21	49	48	52	170
23	Less: Income Tax Liabilities	11	19	16	21	67	9	24	22	25	80
24	Profits After Taxes	10	17	17	19	63	12	25	26	27	90

Note: 1. Depletion charges have not been deducted from profits.
 2. Canadian Dividends Received are not included in profits.

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Continued

Transportation, Storage and Communication															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
480	606	660	653	2,399	504	640	662	646	2,452	511	610	647	1,768	1,806	1
109	142	164	142	557	114	155	163	139	571	110	133	152	395	432	2
71	79	84	83	317	77	90	93	89	349	73	83	77	233	260	3
38	63	80	59	240	37	65	70	50	222	37	50	75	162	172	4
17	27	36	27	107	17	27	29	23	96	18	22	32	72	73	5
21	36	44	32	133	20	38	41	27	126	19	28	43	90	99	6
Public Utility Operation															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
98	85	80	96	359	110	94	85	107	396	122	104	93	319	289	7
38	32	27	33	130	41	33	27	36	137	47	36	32	115	101	8
18	17	16	18	69	20	18	17	20	75	26	20	19	65	55	9
20	15	11	15	61	21	15	10	16	62	21	16	13	50	46	10
9	6	5	7	27	10	6	5	7	28	9	7	6	22	21	11
11	9	6	8	34	11	9	5	9	34	12	9	7	28	25	12
Wholesale Trade															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
2,175	2,572	2,602	2,612	9,961	2,288	2,660	2,586	2,444	9,978	2,187	2,568	2,516	7,271	7,534	13
70	92	99	93	354	77	103	94	76	350	61	90	91	242	274	14
16	17	19	22	74	22	25	21	19	87	24	27	22	73	68	15
54	75	80	71	280	55	78	73	57	263	37	63	69	169	206	16
25	35	37	32	129	25	35	33	27	120	17	26	31	74	93	17
29	40	43	39	151	30	43	40	30	143	20	37	38	95	113	18
Retail Trade															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
1,587	2,180	2,056	2,044	7,867	1,814	2,244	2,105	2,082	8,245	1,858	2,308	2,101	6,267	6,163	19
39	77	72	78	266	51	80	76	78	285	53	82	77	212	207	20
16	16	18	18	68	18	17	18	18	71	19	18	20	57	53	21
23	61	54	60	198	33	63	58	60	214	34	64	57	155	154	22
11	29	26	28	94	16	28	25	27	96	15	26	25	66	69	23
12	32	28	32	104	17	35	33	33	118	19	38	32	89	85	24

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954-1958 - Concluded

No.		Finance, Insurance and Real Estate									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Net Earnings	96	84	71	66	317	90	109	91	77	367
2	Less: Capital Cost Allowance	10	12	11	14	47	15	16	14	15	60
3	Profits Before Taxes	86	72	60	52	270	75	93	77	62	307
4	Less: Income Tax Liabilities	41	34	30	26	131	33	40	34	27	134
5	Profits After Taxes	45	38	30	26	139	42	53	43	35	173
		Service									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
6	Net Earnings	21	23	22	19	85	19	28	29	23	99
7	Less: Capital Cost Allowance	8	9	9	10	36	10	11	11	11	43
8	Profits Before Taxes	13	14	13	9	49	9	17	18	12	56
9	Less: Income Tax Liabilities	6	7	7	4	24	4	7	8	6	25
10	Profits After Taxes	7	7	6	5	25	5	10	10	6	31
		Other Non-Manufacturing*									
		1954					1955				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
11	Net Earnings	24	41	55	54	174	26	41	60	54	181
12	Less: Capital Cost Allowance	10	15	22	23	70	13	16	24	30	83
13	Profits Before Taxes	14	26	33	31	104	13	25	36	24	98
14	Less: Income Tax Liabilities	6	12	14	15	47	5	11	17	11	44
15	Profits After Taxes	8	14	19	16	57	8	14	19	13	54

Note: 1. Depletion charges have not been deducted from profits.
 2. Canadian Dividends Received are not included in profits.

* Other Non-Manufacturing includes Agriculture, Forestry, Fishing and Construction.

TABLE 4. Quarterly Corporation Profits and Related Data by Industry, 1954 - 1958 - Concluded

Finance, Insurance and Real Estate															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
91	96	100	76	363	95	104	82	74	355	104	120	110	334	281	1
16	16	17	20	69	17	18	18	20	73	18	21	19	58	53	2
75	80	83	56	294	78	86	64	54	282	86	99	91	276	228	3
32	36	37	24	129	37	41	32	27	137	35	41	38	114	110	4
43	44	46	32	165	41	45	32	27	145	51	58	53	162	118	5
Service															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
24	32	32	25	113	25	33	34	24	116	24	32	33	89	92	6
12	13	12	13	50	12	14	14	14	54	12	14	13	39	40	7
12	19	20	12	63	13	19	20	10	62	12	18	20	50	52	8
6	8	9	5	28	5	8	9	5	27	5	6	8	19	22	9
6	11	11	7	35	8	11	11	5	35	7	12	12	31	30	10
Other Non-Manufacturing*															
1956					1957					1958			9 mos. 1958	9 mos. 1957	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q			
millions of dollars															
30	52	76	61	219	27	47	62	47	183	28	49	61	138	136	11
14	20	34	30	98	14	20	27	24	85	13	18	24	55	61	12
16	32	42	31	121	13	27	35	23	98	15	31	37	83	75	13
7	15	20	15	57	5	10	15	9	39	6	13	16	35	30	14
9	17	22	16	64	8	17	20	14	59	9	18	21	48	45	15



INDUSTRIAL CLASSIFICATION

The classification used in this report is based on the Standard Industrial Classification as printed in the Dominion Bureau of Statistics publication "Standard Industrial Classification Manual". The groups, with the Standard Industrial Classification code, are listed below:

Published Groupings	Major Standard Industrial Classification Groupings	S.I.C. Code No.
Mining, Quarrying and Oil Wells	Metal Mining	100 - 119
	Fuels	120 - 129
	Non-Metal Mining	130 - 149
	Quarrying, Clay and Sand Pits	150 - 169
	Prospecting	170 - 199
Manufacturing:		
Foods and Beverages	Foods and Beverages	200 - 229
Rubber Products	Rubber Products	236 - 239
Textile Products	Textile Products (except Clothing)	250 - 269
	Clothing (Textile and Fur)	270 - 279
Wood Products	Wood Products	280 - 289
Paper Products	Paper Products	290 - 299
Printing, Publishing and Allied Industries	Printing, Publishing and Allied Industries	300 - 309
Iron and Steel Products	Iron and Steel Products	310 - 329
	Transportation Equipment	330 - 339
Non-Ferrous Metal Products	Non-Ferrous Metal Products	340 - 349
Electrical Apparatus and Supplies	Electrical Apparatus and Supplies	350 - 359
Non-Metallic Mineral Products	Non-Metallic Mineral Products	360 - 369
Products of Petroleum and Coal	Products of Petroleum and Coal	370 - 379
Chemical Products	Chemical Products	380 - 389
Other Manufacturing Industries	Miscellaneous Manufacturing Industries	390 - 399
	Tobacco and Tobacco Products	230 - 235
	Leather Products	240 - 249
Transportation, Storage and Communication	Transportation	500 - 519
	Storage	520 - 539
	Communication	540 - 599
Public Utility Operation ¹	Public Utility Operation ¹	600 - 699
Wholesale Trade	Trade: Wholesale Trade	700 - 729
Retail Trade	Trade: Retail Trade	730 - 799
Finance, Insurance and Real Estate	Finance, Insurance and Real Estate	800 - 899
Service	Community or Public Service	900 - 909
	Recreation Service	920 - 929
	Business Service	930 - 939
	Personal Service	940 - 949
Other Non-Manufacturing	Agriculture	000 - 079
	Forestry	080 - 089
	Fishing and Trapping	090 - 099
	Construction	400 - 499

¹ Includes electric light and power, gas manufacture and distribution, water and sanitary services and other public utilities such as steam heat and power distribution.