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CORPORATION PROFITS

FIRST QUARTER, 1963

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NOTE

The data contained in Tables 1 to 5 inclusive of this report have been revised to take into account the latest available information for previous periods and, therefore, replace the estimates in earlier issues for the years 1959 to date. All data from the first quarter of 1959 to the fourth quarter of 1962 inclusive have been reworked to make use of more up-to-date information.

The industrial classification used in this report is based on the classifications outlined in the revised Dominion Bureau of Statistics "Standard Industrial Classification Manual".

On page 24 will be found an outline of the presently published industry groups and the corresponding Standard Industrial Classification groupings and code numbers.

CORPORATION PROFITS

FIRST QUARTER, 1963

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 based on figures supplied by reporting companies.

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

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.

TABLE 1. Seasonally Adjusted Quarterly Corporation Profits Before Taxes, by Industry, 1959 - 63

No.		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
millions of dollars											
1	Mines, Quarries and Oil Wells	76	74	79	97	326	98	92	89	82	361
Manufacturing Industries:											
2	Food and Beverage Industries	65	67	61	66	259	59	66	72	69	266
3	Rubber Industries	8	7	7	5	27	4	4	2	3	13
4	Textile Industries	17	18	19	15	69	13	16	13	12	54
5	Wood Industries	22	27	14	27	90	20	14	13	14	61
6	Paper and Allied Industries	56	59	58	62	235	63	61	62	58	244
7	Printing, Publishing and Allied Industries..	13	15	19	16	63	17	15	16	14	62
8	Primary Metal Industries	112	117	133	116	478	122	103	95	76	396
9	Metal Fabricating Industries										
10	Machinery Industries										
11	Transportation Equipment Industries										
12	Electrical Products Industries	14	20	21	24	79	18	19	14	10	61
13	Non-Metallic Mineral Products Industries..	17	19	18	17	71	15	11	20	16	62
14	Petroleum and Coal Products Industries..	21	21	27	32	101	32	35	28	26	121
15	Chemical and Chemical Products Industries..	29	32	31	28	120	34	27	31	24	116
16	Other Manufacturing Industries ¹	17	18	16	15	66	14	14	17	18	63
17	Totals	391	420	424	423	1,658	411	385	383	340	1,519
18	Transportation	64	70	67	64	265	78	67	64	66	275
19	Storage										
20	Communication										
21	Electric Power, Gas and Water Utilities	18	17	19	18	72	21	21	19	23	84
22	Wholesale Trade	68	69	70	65	272	72	54	57	57	240
23	Retail Trade	67	65	64	60	256	53	60	46	60	219
24	Finance, Insurance and Real Estate	112	104	107	123	446	121	118	135	123	497
25	Service Industries	20	21	19	25	85	26	21	21	14	82
26	Other Non-Manufacturing ²	33	31	30	30	124	22	20	20	20	82
27	Totals, All Industries	849	871	879	905	3,504	902	838	834	785	3,359

¹ Includes Tobacco, Leather and Miscellaneous Manufacturing Industries.

Corporation Profits - First Quarter, 1963

At a seasonally-adjusted quarterly rate of \$996 million, corporation profits before taxes are relatively unchanged from the fourth quarter of 1962 to the first quarter of 1963. Concealed within the aggregate figures, however, are a number of divergent movements within individual industry groups.

In the Manufacturing sector, which, in total, remains unchanged at an estimated \$476 million, the Food and Beverage industries show an increase of about 11 per cent, the Wood industries (including Furniture and Fixtures) and the Petroleum and Coal Products industries each show a rise of about 9 per cent and an estimated rise of about one per cent is shown in Metal Industries which includes the four major industry groups—Primary Metal,

Metal Fabricating, Machinery and Transportation Equipment Industries. These latter four groups are now detailed separately in the raw data but for purposes of Table 1 must be combined until such time as a seasonally adjusted series can be developed for each of the four new groups.

Declines in profits before taxes from the fourth quarter of 1962 to the first quarter of 1963 have been estimated in the Rubber Industries group which dropped about 43 per cent, in the Textile industries which dropped about 16 per cent, in the Paper and Allied Industries which dropped about 2 per cent, in the Printing and Publishing Industries which dropped about 6 per cent, in the Electrical Products Industries which dropped about 9 per cent, in the Non-Metallic Metal Industries which dropped about

TABLE 1. Seasonally Adjusted Quarterly Corporation Profits Before Taxes, by Industry, 1959 - 63

1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
79	98	106	112	395	102	116	104	108	430	107	1
62	68	64	69	263	72	64	72	71	279	79	2
6	6	3	5	20	2	5	4	7	18	4	3
16	15	16	16	63	16	17	17	19	69	16	4
14	17	19	21	71	21	23	22	22	88	24	5
55	63	66	71	255	73	72	74	62	281	61	6
14	14	15	17	60	16	17	15	16	64	15	7
72	112	96	122	402	118	137	125	152	532	153	8
7	10	11	13	41	14	15	19	21	69	19	9
15	13	14	13	55	15	18	16	17	66	16	10
20	30	36	35	121	35	30	30	32	127	35	11
22	27	31	35	115	31	31	32	33	127	33	12
20	16	20	20	76	18	21	22	24	85	21	13
323	391	391	437	1,542	431	450	448	476	1,805	476	14
64	67	79	72	282	73	66	69	90	298	86	15
20	22	24	22	88	23	22	28	21	94	23	16
52	57	59	59	227	60	56	48	56	220	61	17
42	51	60	64	217	71	69	68	66	274	77	18
118	122	138	145	523	123	130	127	125	505	122	19
18	19	18	20	75	19	21	22	23	85	16	20
27	29	28	27	111	28	29	29	27	113	28	21
743	856	903	958	3,460	930	959	943	992	3,824	996	22
											23
											24
											25
											26
											27

² Includes Agriculture, Forestry, Fishing and Construction.

6 per cent and in the Other Manufacturing Industries group (Tobacco Products, Leather and Miscellaneous Manufacturing Industries) which declined by approximately 13 per cent. Within the Manufacturing group of industries only the Chemical Industries remain unchanged from the first quarter to the fourth quarter.

The group of industries lying outside the Manufacturing sector shows, in total, a very slight rise (less than one per cent, from \$516 million to \$520 million) in profits before taxes from the fourth quarter of 1962 to the first quarter of 1963. The same divergent trends found within individual manufacturing industries are to be seen in this area also. Retail Trade shows an increase of about 17 per cent, Wholesale Trade and Electric Power, Gas

and Water Utilities record a rise of about 9 per cent and Other Non-Manufacturing (Agriculture, Forestry, Fishing and Construction) has risen about 4 per cent.

Of those industries which show a decline in profits before taxes, the most sizeable occurs in the Service Industries which dropped about 30 per cent. Transportation, Storage and Communication which, in the raw series have been sub-divided into three groups but which, for the time being, must remain as one group in the seasonally-adjusted series, shows a decline of about 5 per cent. Finance, Insurance and Real Estate has dropped about 2 per cent and Mines, Quarries and Oil Wells has decreased about 1 per cent.

TABLE 2. Summary - Quarterly Corporation Profits Before Taxes, by Industry, 1959-63

No.		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Mines, Quarries and Oil Wells	73	76	83	94	326	95	93	93	80	361
	Manufacturing Industries:										
2	Food and Beverage Industries	45	65	74	75	259	41	64	84	77	266
3	Rubber Industries	4	10	8	5	27	2	5	3	3	13
4	Textile Industries	17	18	17	17	69	13	15	11	15	54
5	Wood Industries	17	33	16	24	90	17	18	15	11	61
6	Paper and Allied Industries	43	66	58	68	235	48	68	65	63	244
7	Printing, Publishing and Allied Industries	12	21	14	16	63	14	20	13	15	62
8	Primary Metal Industries						38	36	33	23	130
9	Metal Fabricating Industries						17	20	22	11	70
10	Machinery Industries	102	147	115	114	478	12	23	16	14	65
11	Transportation Equipment Industries						44	49	12	26	131
12	Electrical Products Industries	11	20	22	26	79	15	20	14	12	61
13	Non-Metallic Mineral Products Industries	5	20	28	18	71	2	13	29	18	62
14	Petroleum and Coal Products Industries	19	15	26	41	101	32	26	29	34	121
15	Chemical & Chemical Products Industries	26	38	34	22	120	28	34	35	19	116
16	Other Manufacturing Industries ¹	16	16	20	14	66	13	13	20	17	63
17	Totals	317	469	432	440	1,658	336	424	401	358	1,519
18	Transportation	12	38	54	30	134	20	34	51	28	133
19	Storage	3	4	4	4	15	3	3	3	4	13
20	Communication	26	30	32	28	116	30	33	32	34	129
21	Electric Power, Gas and Water Utilities	27	16	10	19	72	34	20	8	22	84
22	Wholesale Trade	48	74	83	67	272	50	60	70	60	240
23	Retail Trade	41	74	59	82	256	33	68	39	79	219
24	Finance, Insurance and Real Estate	117	116	105	108	446	123	130	134	110	497
25	Service Industries	16	25	24	20	85	21	24	26	11	82
26	Other Non-Manufacturing ²	17	37	43	27	124	11	24	29	18	82
27	Totals, All Industries	697	959	929	919	3,504	756	913	886	804	3,359

¹ Includes Tobacco, Leather and Miscellaneous Manufacturing Industries.

TABLE 3. Summary - Quarterly Corporation Profits After Taxes, by Industry, 1959-63

No.		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Mines, Quarries and Oil Wells	55	55	61	69	240	68	67	68	55	258
	Manufacturing Industries:										
2	Food and Beverage Industries	21	35	40	39	135	19	34	44	39	136
3	Rubber Industries	2	5	4	3	14	1	3	1	2	7
4	Textile Industries	10	10	9	10	39	6	8	6	9	29
5	Wood Industries	7	17	10	11	45	8	6	4	5	23
6	Paper and Allied Industries	22	33	28	34	117	24	36	33	30	123
7	Printing, Publishing and Allied Industries	6	11	8	9	34	7	11	7	8	33
8	Primary Metal Industries						21	20	20	15	76
9	Metal Fabricating Industries						8	10	11	3	32
10	Machinery Industries	51	75	58	58	242	5	12	6	5	30
11	Transportation Equipment						23	24	8	12	67
12	Electrical Products Industries	5	11	12	15	43	7	12	7	5	31
13	Non-Metallic Mineral Products Industries	1	10	16	9	36	- 2	6	18	9	31
14	Petroleum and Coal Products Industries	9	8	14	26	57	17	13	14	19	63
15	Chemical & Chemical Products Industries	13	19	18	10	60	15	16	18	8	57
16	Other Manufacturing Industries ¹	9	8	10	7	34	5	6	10	9	30
17	Totals	156	242	227	231	856	164	217	209	178	768
18	Transportation	4	20	29	15	68	7	16	27	13	63
19	Storage	2	2	2	2	8	2	1	2	2	7
20	Communication	13	13	15	13	54	16	16	15	18	65
21	Electric Power, Gas and Water Utilities	13	8	4	10	35	18	9	3	12	42
22	Wholesale Trade	27	42	47	38	154	27	31	37	30	125
23	Retail Trade	20	44	35	46	145	18	36	20	40	114
24	Finance, Insurance and Real Estate	68	65	61	65	259	66	69	75	68	278
25	Service Industries	8	15	15	11	49	12	14	16	5	47
26	Other Non-Manufacturing ²	8	16	19	12	55	4	9	11	6	30
27	Totals, All Industries	374	522	515	512	1,923	402	485	483	427	1,797

¹ Includes Tobacco, Leather and Miscellaneous Manufacturing Industries.

TABLE 2. Summary -- Quarterly Corporation Profits Before Taxes, by Industry, 1959-63

1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
75	100	107	113	395	97	119	108	106	430	102	1
43	67	76	77	263	50	63	85	81	279	57	2
3	7	4	6	20	1	6	4	7	18	2	3
16	14	12	21	63	16	17	12	24	69	16	4
12	21	22	16	71	18	28	25	17	88	21	5
41	70	70	74	255	53	81	83	64	281	44	6
11	19	12	18	60	12	22	13	17	64	11	7
29	44	32	31	136	34	48	40	25	147	41	8
7	19	29	20	75	11	24	33	28	96	15	9
8	19	15	22	64	14	24	22	29	89	18	10
22	55	5	45	127	49	74	12	65	200	66	11
5	10	11	15	41	11	15	18	25	69	14	12
1	15	24	15	55	1	20	26	19	66	2	13
20	21	35	45	121	35	21	29	42	127	33	14
18	35	36	26	115	25	38	39	25	127	27	15
18	14	24	20	76	16	19	26	24	85	19	16
254	430	407	451	1,542	346	500	467	492	1,805	386	17
12	30	63	24	129	11	27	48	41	127	18	18
2	4	3	5	14	3	1	3	4	11	2	19
28	34	37	40	139	35	40	41	44	160	37	20
34	22	8	24	88	43	22	7	22	94	42	21
35	59	71	62	227	40	59	59	62	220	40	22
26	57	48	86	217	46	80	52	96	274	50	23
121	132	138	132	523	122	142	129	112	505	123	24
14	22	23	16	75	14	24	28	19	85	12	25
14	32	42	23	111	14	33	43	23	113	14	26
615	922	947	976	3,460	771	1,047	985	1,021	3,824	826	27

¹ Includes Agriculture, Forestry, Fishing and Construction.

TABLE 3. Summary -- Quarterly Corporation Profits After Taxes, by Industry, 1959-63

1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
54	73	77	83	287	69	86	79	77	311	72	1
22	35	38	36	131	23	32	44	41	140	27	2
2	4	1	3	10	-	4	1	4	9	1	3
9	7	6	13	35	9	9	7	14	39	9	4
5	10	9	6	30	9	15	12	9	45	11	5
20	35	34	38	127	26	43	45	31	145	20	6
5	11	6	10	32	6	12	7	9	34	6	7
17	25	13	17	72	17	25	23	13	78	22	8
4	9	15	11	39	5	13	18	15	51	7	9
3	8	5	12	28	6	13	10	15	44	8	10
11	37	1	20	69	25	40	7	33	105	34	11
2	5	4	7	18	5	7	10	13	35	6	12
- 1	8	13	7	27	- 1	11	14	10	34	-	13
8	10	17	29	64	18	10	13	26	67	17	14
6	18	18	13	55	11	19	20	12	62	11	15
9	6	13	11	39	7	8	14	13	42	9	16
122	228	193	233	776	166	261	245	258	930	188	17
-	11	29	10	50	4	11	26	21	62	9	18
1	2	2	3	8	1	-	2	3	6	1	19
12	16	18	20	76	17	19	21	23	80	19	20
16	10	3	12	41	22	10	2	13	47	21	21
14	31	41	34	120	17	31	32	37	117	17	22
8	32	25	49	114	21	47	26	51	145	24	23
68	77	72	66	283	62	80	70	59	271	63	24
6	14	14	8	42	6	15	17	10	48	5	25
7	17	25	12	61	7	17	22	11	57	7	26
308	511	499	530	1,848	392	577	542	563	2,074	426	27

¹ Includes Agriculture, Forestry, Fishing and Construction.

TABLE 4. Quarterly Corporation Profits and Related Data, All Industries, 1959 - 63

No.		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Net Earnings	1,158	1,456	1,454	1,465	5,533	1,270	1,458	1,425	1,337	5,490
2	Less: Capital Cost Allowance	461	497	525	546	2,029	514	545	539	533	2,131
3	Profits Before Taxes	697	959	929	919	3,504	756	913	886	804	3,359
4	Less: Income Tax Liabilities	323	437	414	407	1,581	354	428	403	377	1,562
5	Profits After Taxes	374	522	515	512	1,923	402	485	483	427	1,797

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63

No.		Mines, Quarries and Oil Wells									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	489	552	570	603	2,214	528	544	561	542	2,175
2	Net Earnings	118	133	146	152	549	152	153	158	145	608
3	Less: Capital Cost Allowance	45	57	63	58	223	57	60	65	65	247
4	Profits Before Taxes	73	76	83	94	326	95	93	93	80	361
5	Less: Income Tax Liabilities	18	21	22	25	86	27	26	25	25	103
6	Profits After Taxes	55	55	61	69	240	68	67	68	55	258
7	Depletion charged	10	9	10	8	37	11	10	10	10	41
		Food and Beverage Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
8	Sales	1,101	1,120	1,163	1,229	4,523	1,143	1,216	1,305	1,302	4,966
9	Net Earnings	65	86	97	97	345	64	89	110	105	368
10	Less: Capital Cost Allowance	20	21	23	22	86	23	25	26	28	102
11	Profits Before Taxes	45	65	74	75	259	41	64	84	77	266
12	Less: Income Tax Liabilities	24	30	34	36	124	22	30	40	38	130
13	Profits After Taxes	21	35	40	39	135	19	34	44	39	136
		Rubber Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
14	Sales	90	118	109	106	423	99	110	106	105	420
15	Net Earnings	7	13	11	8	39	5	9	7	7	28
16	Less: Capital Cost Allowance	3	3	3	3	12	3	4	4	4	15
17	Profits Before Taxes	4	10	8	5	27	2	5	3	3	13
18	Less: Income Tax Liabilities	2	5	4	2	13	1	2	2	1	6
19	Profits After Taxes	2	5	4	3	14	1	3	1	2	7

Note: 1. Depletion charges have not been deducted from profits.

TABLE 4. Quarterly Corporation Profits and Related Data, All Industries, 1959 - 63

1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
1,114	1,457	1,494	1,552	5,617	1,299	1,616	1,552	1,623	6,090	1,368	1
499	535	547	576	2,157	528	569	567	602	2,266	542	2
615	922	947	976	3,460	771	1,047	985	1,021	3,824	826	3
307	411	448	446	1,612	379	470	443	458	1,750	400	4
308	511	499	530	1,848	392	577	542	563	2,074	426	5

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63

Mines, Quarries and Oil Wells											
1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
509	562	585	599	2,255	567	628	601	589	2,385	597	1
128	157	167	174	626	147	172	161	161	641	149	2
53	57	60	61	231	50	53	53	55	211	47	3
75	100	107	113	395	97	119	108	106	430	102	4
21	27	30	30	108	28	33	29	29	119	30	5
54	73	77	83	287	69	86	79	77	311	72	6
10	10	11	10	41	12	11	10	12	45	12	7
Food and Beverage Industries											
1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
1,126	1,228	1,329	1,395	5,078	1,191	1,324	1,392	1,469	5,376	1,275	8
68	94	104	105	371	76	91	113	111	391	84	9
25	27	28	28	108	26	28	28	30	112	27	10
43	67	76	77	263	50	63	85	81	279	57	11
21	32	38	41	132	27	31	41	40	139	30	12
22	35	38	36	131	23	32	44	41	140	27	13
Rubber Industries											
1961					1962					1963	No.
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
89	94	106	105	394	95	109	119	123	446	106	14
6	12	8	10	36	4	11	8	11	34	5	15
3	5	4	4	16	3	5	4	4	16	3	16
3	7	4	6	20	1	6	4	7	18	2	17
1	3	3	3	10	1	2	3	3	9	1	18
2	4	1	3	10	-	4	1	4	9	1	19

Note: 2. Canadian Dividends Received are not included in profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Continued

No.		Textile Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	395	413	424	418	1,650	398	398	400	419	1,615
2	Net Earnings	25	27	25	25	102	22	23	19	23	87
3	Less: Capital Cost Allowance	8	9	8	8	33	9	8	8	8	33
4	Profits Before Taxes	17	18	17	17	69	13	15	11	15	54
5	Less: Income Tax Liabilities	7	8	8	7	30	7	7	5	6	25
6	Profits After Taxes	10	10	9	10	39	6	8	6	9	29
		Wood Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales	397	504	445	482	1,828	376	422	446	417	1,661
8	Net Earnings	31	48	31	41	151	31	33	30	26	120
9	Less: Capital Cost Allowance	14	15	15	17	61	14	15	15	15	59
10	Profits Before Taxes	17	33	16	24	90	17	18	15	11	61
11	Less: Income Tax Liabilities	10	16	6	13	45	9	12	11	6	38
12	Profits After Taxes	7	17	10	11	45	8	6	4	5	23
13	Depletion Charged	1	2	1	2	6	2	2	1	2	7
		Paper and Allied Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
14	Sales	431	512	505	521	1,969	496	541	537	538	2,112
15	Net Earnings	68	93	85	95	341	75	97	91	92	355
16	Less: Capital Cost Allowance	25	27	27	27	106	27	29	26	29	111
17	Profits Before Taxes	43	66	58	68	235	48	68	65	63	244
18	Less: Income Tax Liabilities	21	33	30	34	118	24	32	32	33	121
19	Profits After Taxes	22	33	28	34	117	24	36	33	30	123
20	Depletion Charged	1	1	1	1	4	1	1	1	1	4
		Printing, Publishing and Allied Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
21	Sales	191	208	195	219	813	187	199	190	209	785
22	Net Earnings	18	27	21	23	89	20	26	19	22	87
23	Less: Capital Cost Allowance	6	6	7	7	26	6	6	6	7	25
24	Profits Before Taxes	12	21	14	16	63	14	20	13	15	62
25	Less: Income Tax Liabilities	6	10	6	7	29	7	9	6	7	29
26	Profits After Taxes	6	11	8	9	34	7	11	7	8	33

Note: 1. Depletion charges have not been deducted from profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63 - Continued

Textile Industries												No.
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
406	434	452	498	1,790	470	486	482	528	1,966	483	1	
24	22	20	29	95	25	25	21	32	103	25	2	
8	8	8	8	32	9	8	9	8	34	9	3	
16	14	12	21	63	16	17	12	24	69	16	4	
7	7	6	8	28	7	8	5	10	30	7	5	
9	7	6	13	35	9	9	7	14	39	9		
Wood Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
333	428	462	467	1,690	353	459	481	497	1,790	390	7	
24	36	36	31	127	31	45	40	33	149	35	8	
12	15	14	15	56	13	17	15	16	61	14	9	
12	21	22	16	71	18	28	25	17	88	21	10	
7	11	13	10	41	9	13	13	8	43	10	11	
5	10	9	6	30	9	15	12	9	45	11	12	
1	2	2	2	7	1	2	2	2	7	2	13	
Paper and Allied Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
503	580	560	552	2,195	544	617	595	588	2,344	541	14	
68	98	98	107	371	81	111	111	96	399	75	15	
27	28	28	33	116	28	30	28	32	118	31	16	
41	70	70	74	255	53	81	83	64	281	44	17	
21	35	36	36	128	27	38	38	33	136	24	18	
20	35	34	38	127	26	43	45	31	145	20	19	
1	1	1	1	4	1	1	1	1	4	1	20	
Printing, Publishing and Allied Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
205	218	211	230	864	217	233	217	246	913	221	21	
17	25	18	25	85	19	28	19	25	91	18	22	
6	6	6	7	25	7	6	6	8	27	7	23	
11	19	12	18	60	12	22	13	17	64	11	24	
6	8	6	8	28	6	10	6	8	30	5	25	
5	11	6	10	32	6	12	7	9	34	6	26	

Note: 2. Canadian Dividends Received are not included in profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63 - Continued

No.		Primary Metal Industries									
		1959*					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	1,524	1,818	1,640	1,737	6,719	511	521	494	447	1,973
2	Net Earnings	159	213	181	188	741	72	75	62	51	260
3	Less: Capital Cost Allowance	57	66	66	74	263	34	39	29	28	130
4	Profits Before Taxes	102	147	115	114	478	38	36	33	23	130
5	Less: Income Tax Liabilities	51	72	57	56	236	17	16	13	8	54
6	Profits After Taxes	51	75	58	58	242	21	20	20	15	76
		Metal Fabricating Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales						371	390	433	436	1,630
8	Net Earnings						28	30	32	21	111
9	Less: Capital Cost Allowance						11	10	10	10	41
10	Profits Before Taxes						17	20	22	11	70
11	Less: Income Tax Liabilities						9	10	11	8	38
12	Profits After Taxes						8	10	11	3	32
		Machinery Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
13	Sales						229	295	269	272	1,065
14	Net Earnings						19	31	24	22	96
15	Less: Capital Cost Allowance						7	8	8	8	31
16	Profits Before Taxes						12	23	16	14	65
17	Less: Income Tax Liabilities						7	11	8	9	35
18	Profits After Taxes						5	12	8	5	30
		Transportation Equipment Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
19	Sales						630	593	376	481	2,080
20	Net Earnings						57	66	25	39	187
21	Less: Capital Cost Allowance						13	17	13	13	56
22	Profits Before Taxes						44	49	12	26	131
23	Less: Income Tax Liabilities						21	25	4	14	64
24	Profits After Taxes						23	24	8	12	67

Note: 1. Depletion charges have not been deducted from profits.

* Includes estimates for Metal Fabricating Industries, Machinery Industries and Transportation Equipment Industries, in addition to Primary Metal Industries.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Continued

Primary Metal Industries											No.
1961					1962					1963	
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
453	518	461	455	1,887	491	585	497	494	2,067	561	1
58	76	64	64	262	65	88	76	69	298	74	2
29	32	32	33	126	31	40	36	44	151	33	3
29	44	32	31	136	34	48	40	25	147	41	4
12	19	19	14	64	17	23	17	12	69	19	5
17	25	13	17	72	17	25	23	13	78	22	6
Metal Fabricating Industries											
1961					1962					1963	
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
344	412	477	448	1,681	376	467	514	532	1,889	426	7
17	29	39	31	116	21	34	44	43	142	24	8
10	10	10	11	41	10	10	11	15	46	9	9
7	19	29	20	75	11	24	33	28	96	15	10
3	10	14	9	36	6	11	15	13	45	8	11
4	9	15	11	39	5	13	18	15	51	7	12
Machinery Industries											
1961					1962					1963	
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
235	305	291	284	1,115	263	329	350	359	1,301	307	13
16	27	24	31	98	22	33	32	37	124	27	14
8	8	9	9	34	8	9	10	8	35	9	15
8	19	15	22	64	14	24	22	29	89	18	16
5	11	10	10	36	8	11	12	14	45	10	17
3	8	5	12	28	6	13	10	15	44	8	18
Transportation Equipment Industries											
1961					1962					1963	
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q	
millions of dollars											
475	568	416	576	2,035	588	716	467	719	2,490	669	19
32	72	18	60	182	59	89	26	83	257	76	20
10	17	13	15	55	10	15	14	18	57	10	21
22	55	5	45	127	49	74	12	65	200	66	22
11	18	4	25	58	24	34	5	32	95	32	23
11	37	1	20	69	25	40	7	33	105	34	24

Note: 2. Canadian Dividends Received are not included in profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Continued

No.		Electrical Products Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	301	340	353	372	1,366	350	361	369	370	1,450
2	Net Earnings	19	27	29	34	109	23	29	22	19	93
3	Less: Capital Cost Allowance	8	7	7	8	30	8	9	8	7	32
4	Profits Before Taxes	11	20	22	26	79	15	20	14	12	61
5	Less: Income Tax Liabilities	6	8	10	11	36	8	9	7	7	30
6	Profits After Taxes	5	11	12	15	43	7	12	7	5	31
		Non-Metallic Mineral Products Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales	139	192	217	191	739	159	203	244	212	818
8	Net Earnings	15	30	38	29	112	14	25	41	30	110
9	Less: Capital Cost Allowance	10	10	10	11	41	12	12	12	12	48
10	Profits Before Taxes	5	20	28	18	71	2	13	29	18	62
11	Less: Income Tax Liabilities	4	10	12	9	35	4	7	11	9	31
12	Profits After Taxes	1	10	16	9	36	-2	6	18	9	31
		Petroleum and Coal Products Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
13	Sales	434	405	452	477	1,768	416	380	416	444	1,656
14	Net Earnings	46	43	53	59	201	57	51	53	51	212
15	Less: Capital Cost Allowance	27	28	27	18	100	25	25	24	17	91
16	Profits Before Taxes	19	15	26	41	101	32	26	29	34	121
17	Less: Income Tax Liabilities	10	7	12	15	44	15	13	15	15	58
18	Profits After Taxes	9	8	14	26	57	17	13	14	19	63
		Chemical and Chemical Products Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
19	Sales	319	379	358	338	1,394	358	401	398	365	1,522
20	Net Earnings	43	54	53	43	193	47	55	55	40	197
21	Less: Capital Cost Allowance	17	16	19	21	73	19	21	20	21	81
22	Profits Before Taxes	26	38	34	22	120	28	34	35	19	116
23	Less: Income Tax Liabilities	13	19	16	12	60	13	18	17	11	59
24	Profits After Taxes	13	19	18	10	60	15	16	18	8	57

Note: 1. Depletion charges have not been deducted from profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Continued

Electrical Products Industries												No.
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
334	358	388	395	1,475	378	428	433	477	1,716	434	1	
13	19	20	22	74	19	24	28	33	104	23	2	
8	9	9	7	33	8	9	10	8	35	9	3	
5	10	11	15	41	11	15	18	25	69	14	4	
3	5	7	8	23	6	8	8	12	34	8	5	
2	5	4	7	18	5	7	10	13	35	6	6	
Non-Metallic Mineral Products Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
141	222	260	222	845	149	247	286	246	928	162	7	
12	27	37	27	103	12	32	38	30	112	13	8	
11	12	13	12	48	11	12	12	11	46	11	9	
1	15	24	15	55	1	20	26	19	66	2	10	
2	7	11	8	28	2	9	12	9	32	2	11	
-1	8	13	7	27	-1	11	14	10	34	-	12	
Petroleum and Coal Products Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
409	395	424	467	1,695	457	424	458	537	1,876	527	13	
44	45	59	64	212	59	46	54	63	222	58	14	
24	24	24	19	91	24	25	25	21	95	25	15	
20	21	35	45	121	35	21	29	42	127	33	16	
12	11	18	16	57	17	11	16	16	60	16	17	
8	10	17	29	64	18	10	13	26	67	17	18	
Chemical and Chemical Products Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
372	434	418	406	1,630	406	481	443	430	1,760	431	19	
36	55	59	47	197	43	59	60	46	208	44	20	
18	20	23	21	82	18	21	21	21	81	17	21	
18	35	36	26	115	25	38	39	25	127	27	22	
12	17	18	13	60	14	19	19	13	65	16	23	
6	18	18	13	55	11	19	20	12	62	11	24	

Note: 2. Canadian Dividends Received are not included in profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63 - Continued

No.		Other Manufacturing Industries*									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	314	331	355	336	1,336	336	339	381	368	1,424
2	Net earnings	22	22	27	21	92	20	20	28	24	92
3	Less: Capital Cost Allowance	6	6	7	7	26	7	7	8	7	29
4	Profits Before Taxes	16	16	20	14	66	13	13	20	17	63
5	Less: Income Tax Liabilities	7	8	10	7	32	8	7	10	8	33
6	Profits After Taxes	9	8	10	7	34	5	6	10	9	30
		Total - Manufacturing									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales	5,546	6,340	6,216	6,426	24,528	6,059	6,369	6,364	6,385	25,177
8	Net Earnings	518	683	651	663	2,515	554	659	618	572	2,403
9	Less: Capital Cost Allowance	201	214	219	223	857	218	235	217	214	884
10	Profits Before Taxes	317	469	432	440	1,658	336	424	401	358	1,519
11	Less: Income Tax Liabilities	161	227	205	209	802	172	207	192	180	751
12	Profits After Taxes	156	242	227	231	856	164	217	209	178	768
		Transportation									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
13	Sales	501	584	616	586	2,287	519	586	641	585	2,331
14	Net Earnings	75	99	120	104	398	84	101	114	83	382
15	Less: Capital Cost Allowance	63	61	66	74	264	64	67	63	55	249
16	Profits Before Taxes	12	38	54	30	134	20	34	51	28	133
17	Less: Income Tax Liabilities	8	18	25	15	66	13	18	24	15	70
18	Profits After Taxes	4	20	29	15	68	7	16	27	13	63
		Storage									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
19	Sales	19	25	24	27	95	18	24	23	25	90
20	Net Earnings	4	6	7	5	22	5	5	5	6	21
21	Less: Capital Cost Allowance	1	2	3	1	7	2	2	2	2	8
22	Profits Before Taxes	3	4	4	4	15	3	3	3	4	13
23	Less: Income Tax Liabilities	1	2	2	2	7	1	2	1	2	6
24	Profits After Taxes	2	2	2	2	8	2	1	2	2	7

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

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 -- Continued

Other Manufacturing Industries*												No.
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
346	368	375	361	1,450	372	381	408	389	1,550	409	1	
25	20	31	28	104	25	26	34	31	116	28	2	
7	6	7	8	28	9	7	8	7	31	9	3	
18	14	24	20	76	16	19	26	24	85	19	4	
9	8	11	9	37	9	11	12	11	43	10	5	
9	6	13	11	39	7	8	14	13	42	9	6	
Total - Manufacturing												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
5,771	6,562	6,630	6,861	25,824	6,350	7,286	7,142	7,634	28,412	6,942	7	
460	657	635	681	2,433	561	742	704	743	2,750	609	8	
206	227	228	230	891	215	242	237	251	945	223	9	
254	430	407	451	1,542	346	500	467	492	1,805	386	10	
132	202	214	218	766	180	239	222	234	875	198	11	
122	228	193	233	776	166	261	245	258	930	188	12	
Transportation												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
515	608	656	601	2,380	569	618	638	613	2,438	556	13	
76	96	124	94	390	80	103	115	117	415	85	14	
64	66	61	70	261	69	76	67	76	288	67	15	
12	30	63	24	129	11	27	48	41	127	18	16	
12	19	34	14	79	7	16	22	20	65	9	17	
-	11	29	10	50	4	11	26	21	62	9	18	
Storage												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
16	25	17	27	85	22	23	17	24	86	24	19	
4	6	8	7	25	5	3	5	6	19	5	20	
2	2	5	2	11	2	2	2	2	8	3	21	
2	4	3	5	14	3	1	3	4	11	2	22	
1	2	1	2	6	2	1	1	1	5	1	23	
1	2	2	3	8	1	-	2	3	6	1	24	

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

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 -- Continued

No.		Communication									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Sales	131	140	141	147	559	147	155	156	160	618
2	Net Earnings	47	52	54	55	208	55	58	59	61	233
3	Less: Capital Cost Allowance	21	22	22	27	92	25	25	27	27	104
4	Profits Before Taxes	26	30	32	28	116	30	33	32	34	129
5	Less: Income Tax Liabilities	13	17	17	15	62	14	17	17	16	64
6	Profits After Taxes	13	13	15	13	54	16	16	15	18	65
		Electric Power, Gas and Water Utilities									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
7	Sales	153	124	112	143	537	165	133	113	148	559
8	Net Earnings	47	34	32	40	153	55	42	30	44	171
9	Less: Capital Cost Allowance	20	18	22	21	81	21	22	22	22	87
10	Profits Before Taxes	27	16	10	19	72	34	20	8	22	84
11	Less: Income Tax Liabilities	14	8	6	9	37	16	11	5	10	42
12	Profits After Taxes	13	8	4	10	35	18	9	3	12	42
		Wholesale Trade									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
13	Sales	2,439	3,024	2,957	2,966	11,386	2,732	2,956	3,020	2,963	11,671
14	Net Earnings	68	94	104	95	361	73	83	95	88	339
15	Less: Capital Cost Allowance	20	20	21	28	89	23	23	25	28	99
16	Profits Before Taxes	48	74	83	67	272	50	60	70	60	240
17	Less: Income Tax Liabilities	21	32	36	29	118	23	29	33	30	115
18	Profits After Taxes	27	42	47	38	154	27	31	37	30	125
		Retail Trade									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
19	Sales	2,251	2,645	2,381	2,484	9,761	2,347	2,755	2,349	2,362	9,813
20	Net Earnings	61	95	81	109	346	54	89	61	101	305
21	Less: Capital Cost Allowance	20	21	22	27	90	21	21	22	22	86
22	Profits Before Taxes	41	74	59	82	256	33	68	39	79	219
23	Less: Income Tax Liabilities	21	30	24	36	111	15	32	19	39	105
24	Profits After Taxes	20	44	35	46	145	18	36	20	40	114

Note: 1. Depletion charges have not been deducted from profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959 - 63 - Continued

Communication												No.
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
157	160	168	176	661	171	177	182	191	721	182	1	
55	61	65	69	250	65	71	72	78	286	70	2	
27	27	28	29	111	30	31	31	34	126	33	3	
28	34	37	40	139	35	40	41	44	160	37	4	
16	18	19	20	73	18	21	20	21	80	18	5	
12	16	18	20	66	17	19	21	23	80	19	6	
Electric Power, Gas and Water Utilities												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
176	142	120	157	595	199	150	129	167	645	209	7	
56	44	30	47	177	67	47	32	49	195	68	8	
22	22	22	23	89	24	25	25	27	101	26	9	
34	22	8	24	88	43	22	7	22	94	42	10	
18	12	5	12	47	21	12	5	9	47	21	11	
16	10	3	12	41	22	10	2	13	47	21	12	
Wholesale Trade												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
2,818	3,156	3,228	3,011	12,213	2,887	3,266	3,348	3,231	12,731	3,080	13	
59	83	95	92	329	65	82	83	88	318	66	14	
24	24	24	30	102	25	23	24	26	98	26	15	
35	59	71	62	227	40	59	59	62	220	40	16	
21	28	30	28	107	23	28	27	25	103	23	17	
14	31	41	34	120	17	31	32	37	117	17	18	
Retail Trade												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
2,286	2,683	2,630	2,629	10,228	2,473	2,899	2,718	2,877	10,967	2,609	19	
48	79	70	110	307	68	102	77	121	368	73	20	
22	22	22	24	90	22	22	25	25	94	23	21	
26	57	48	86	217	46	80	52	96	274	50	22	
18	25	23	37	103	25	33	26	45	129	26	23	
8	32	25	49	114	21	47	26	51	145	24	24	

Note: 2. Canadian Dividends Received are not included in profits.

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Concluded

No.		Finance, Insurance and Real Estate*									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
1	Net Earnings	145	148	138	142	573	155	164	168	147	634
2	Less: Capital Cost Allowance	28	32	33	34	127	32	34	34	37	137
3	Profits Before Taxes	117	116	105	108	446	123	130	134	110	497
4	Less: Income Tax Liabilities	49	51	44	43	187	57	61	59	42	219
5	Profits After Taxes	68	65	61	65	259	66	69	75	68	278
		Community, Business and Personal Service Industries									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
6	Net Earnings	35	45	45	41	166	47	51	52	39	189
7	Less: Capital Cost Allowance	19	20	21	21	81	26	27	26	28	107
8	Profits Before Taxes	16	25	24	20	85	21	24	26	11	82
9	Less: Income Tax Liabilities	8	10	9	9	36	9	10	10	6	35
10	Profits After Taxes	8	15	15	11	49	12	14	16	5	47
		Other Non-Manufacturing**									
		1959					1960				
		1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total
		millions of dollars									
11	Net Earnings	40	67	76	59	242	36	53	65	51	205
12	Less: Capital Cost Allowance	23	30	33	32	118	25	29	36	33	123
13	Profits Before Taxes	17	37	43	27	124	11	24	29	18	82
14	Less: Income Tax Liabilities	9	21	24	15	69	7	15	18	12	52
15	Profits After Taxes	8	16	19	12	55	4	9	11	6	30

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

TABLE 5. Quarterly Corporation Profits and Related Data by Industry, 1959-63 - Concluded

Finance, Insurance and Real Estate*												No.
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
154	166	173	178	671	161	185	167	155	668	166	1	
33	34	35	46	148	39	43	38	43	163	43	2	
121	132	138	132	523	122	142	129	112	505	123	3	
53	55	66	66	240	60	62	59	53	234	60	4	
68	77	72	66	283	62	80	70	59	271	63	5	
Community, Business and Personal Service Industries												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
38	48	48	43	177	41	50	57	49	197	38	6	
24	26	25	27	102	27	26	29	30	112	26	7	
14	22	23	16	75	14	24	28	19	85	12	8	
8	8	9	8	33	8	9	11	9	37	7	9	
6	14	14	8	42	6	15	17	10	48	5	10	
Other Non-Manufacturing**												
1961					1962					1963		
1Q	2Q	3Q	4Q	Total	1Q	2Q	3Q	4Q	Total	1Q		
millions of dollars												
36	60	79	57	232	39	59	79	56	233	39	11	
22	28	37	34	121	25	26	36	33	120	25	12	
14	32	42	23	111	14	33	43	23	113	14	13	
7	15	17	11	50	7	16	21	12	56	7	14	
7	17	25	12	61	7	17	22	11	57	7	15	

* The Finance, Insurance and Real Estate group includes a Balance of Payments adjustment.
 ** Other Non-Manufacturing includes Agriculture, Forestry, Fishing and Construction.



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INDUSTRIAL CLASSIFICATION

The classification used in this report is based on the revised 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.
Mines, Quarries and Oil Wells	Metal Mines	051-059
	Mineral Fuels	061-066
	Non-Metal Mines except Coal Mines	071-079
	Quarries and Sand Pits	083-087
	Services Incidental to Mining	092-099
Manufacturing Industries:		
Food and Beverage Industries	Food and Beverage Industries	101-147
Rubber Industries	Rubber Industries	161-169
Textile Industries	Textile Industries	183-229
	Knitting Mills	231-239
	Clothing Industries	242-249
Wood Industries	Wood Industries	251-259
	Furniture and Fixture Industries	261-268
Paper and Allied Industries	Paper and Allied Industries	271-274
Printing, Publishing and Allied Industries	Printing, Publishing and Allied Industries	286-289
Primary Metal Industries	Primary Metal Industries	291-298
Metal Fabricating Industries (except Machinery and Transportation Equipment Industries)	Metal Fabricating Industries (except Machinery and Transportation Equipment Industries)	301-309
Machinery Industries (except Electrical Machinery)	Machinery Industries (except Electrical Machinery)	311-318
Transportation Equipment Industries	Transportation Equipment Industries	321-329
Electrical Products Industries	Electrical Products Industries	331-339
Non-Metallic Mineral Products Industries	Non-Metallic Mineral Products Industries	341-359
Petroleum and Coal Products Industries	Petroleum and Coal Products Industries	365-369
Chemical and Chemical Products Industries	Chemical and Chemical Products Industries	371-379
Other Manufacturing Industries	Tobacco Products Industries	151-153
	Leather Industries	172-179
	Miscellaneous Manufacturing Industries	381-399
Transportation	Transportation	501-519
Storage	Storage	524-527
Communication	Communication	543-548
Electric Power, Gas and Water Utilities	Electric Power, Gas and Water Utilities	572-579
Wholesale Trade	Wholesale Trade	602-629
Retail Trade	Retail Trade	631-699
Finance, Insurance and Real Estate	Finance, Insurance and Real Estate	702-737
Community, Business and Personal Service Industries	Community, Business and Personal Service Industries	801-899
Other Non-Manufacturing	Agriculture	001-021
	Forestry	031-039
	Fishing and Trapping	041-047
	Construction Industry	404-421