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Statistique financière des sociétés

1985

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Statistics Canada

Industrial Organization and
Finance Division
Financial, Taxation and General Research
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Corporation financial statistics

1985

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the Minister of Supply and
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April 1988

Price: Canada, \$50.00
Other Countries, \$51.50

Payment to be made in Canadian funds or equivalent

Catalogue 61-207

ISSN 0575-8262

Ottawa

Statistique Canada

Division de l'organisation et des finances
de l'industrie
Section de la recherche en statistique
financière, fiscale et générale

Statistique financière des sociétés

1985

Publication autorisée par
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Catalogue 61-207

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TECHNICAL NOTES

Sources of Data and Coverage

The data published in this publication are in the main derived from corporation income tax returns submitted to Revenue Canada, Taxation.

Section 150 of the Income Tax Act requires that each corporation file a return in duplicate for the taxation year with the Minister of National Revenue within six months of the end of the corporation's fiscal period. A copy of each sampled return, is sent to Statistics Canada for compilation and statistical analysis while universe information is obtained in machine-readable form.

A corporation's income tax return typically consists of a form T2, prescribed by the Minister of National Revenue, and a set of financial statements and supporting schedules. Financial statements usually consist of a Balance Sheet and Income and Retained Earnings statement prepared after an independent annual audit of the corporation's books. They may be supplemented by such additional schedules as Statement of Changes in Financial Position, Cost of Sales, Reconciliation of Net Income per Financial Statements with Taxable Income, Allocation of Taxable Income, Calculation of Federal Tax Payable, Continuity of Fixed Assets, and Capital Cost Allowance. The Balance Sheet and Income Statement along with the Continuity of Retained Earnings are the main sources of data contained in this publication. Items relating to the taxation of corporations are published in a separate publication *Corporation Taxation Statistics*, Catalogue 61-208.

This publication contains data on some 555,896 corporations. Included are joint ventures and partnerships of participating corporations, unincorporated branches of foreign incorporated companies, limited dividend housing corporations, other public and private corporations, federal proprietary Crown corporations and their subsidiaries, provincial Crown corporations, federal agency Crown corporations and cooperatives. Credit unions, insurance carriers, religious organizations, foreign business corporations, trustee pension funds, municipally owned corporations and inactive corporations are not included. Prior to 1984, inactive corporations were defined as those with assets, sales, equity, profits and taxable income less than \$500. Commencing in 1984, corporations with assets less than \$50 thousand and sales or gross revenue, less than \$10 thousand are excluded as inactive. The 1983 data were revised to conform with this treatment. For 1983, this resulted in the dropping of roughly 60,000 corporations. At the same time, special efforts were put into industrially coding corporations (mainly small companies) which had previously been excluded from the frame because they had not been classified. For 1984 the effect of these two activities was a net reduction of 10,000 in the number of corporations covered in this publication. The effect on the data is negligible.

No data derived from personal income tax returns is included. In the overall economy, although the number of un-incorporated businesses is large, their relative contri-

NOTES TECHNIQUES

Sources des données et champ d'observation

La plupart des données de la présente publication sont tirées des déclarations d'impôt sur le revenu des sociétés présentées à Revenu Canada, Impôt.

L'article 150 de la Loi de l'impôt sur le revenu exige que chaque société présente au ministre du Revenu national, dans les six mois qui suivent la fin de son exercice financier, une déclaration en deux exemplaires concernant l'année financière. Un exemplaire de chaque déclaration échantillonnée, pour dépouillement et analyse statistique, est envoyé à Statistique Canada pendant que les renseignements sur l'univers des sociétés sont obtenus sous forme lisible par machine.

Une déclaration d'impôt sur le revenu des sociétés comprend généralement une formule T2, exigée par Revenu Canada, Impôt, et une série d'états financiers et de documents justificatifs. Ces états sont habituellement le bilan, l'état des revenus et dépenses et l'état des bénéfices réinvestis, dressés après la vérification annuelle des livres de la société par une personne indépendante. Peuvent s'y ajouter des documents tels que les modifications de la situation financière, le prix de revient, le rapprochement des bénéfices comptables avec le revenu imposable, la répartition du revenu imposable, le calcul de l'impôt fédéral à payer, la permanence des immobilisations et des déductions pour amortissement. Les données contenues dans cette publication proviennent surtout du bilan, de l'état des revenus et dépenses et de l'état des bénéfices réinvestis. Les données liées à la fiscalité des sociétés paraissent dans une publication distincte, *Statistique fiscale des sociétés*, n^o 61-208 au catalogue.

La présente publication porte sur environ 555,896 sociétés, y compris les entreprises en participation et les sociétés en nom collectif des sociétés participantes, les succursales non constituées des entreprises étrangères constituées, les sociétés de logement à dividendes partagés, d'autres sociétés anonymes et privées, les sociétés de propriétaire (fédérales) de la Couronne et leurs filiales, les sociétés provinciales de la Couronne, les sociétés mandataires (fédérales) de la Couronne et les coopératives. Les caisses d'épargne et de crédit, les assureurs, les organismes à but non lucratif, les sociétés commerciales étrangères, les caisses de retraite en fiducie et des sociétés appartenant à des municipalités ne sont pas pris en compte. Aussi exclues, à toutes fins pratiques, sont les sociétés qui peuvent être considérées comme inactives. Avant 1984, les sociétés dont l'actif, l'avoir, les ventes, le bénéfice avant impôts et le revenu imposable étaient inférieurs à \$500,000, furent exclues. À partir de l'édition de 1984, les sociétés, dont l'actif total est inférieur à \$50,000 et dont les ventes ou revenus bruts inférieurs à \$10,000 seront exclues. Les données de 1983 furent modifiées pour être comparables. Cette modification a eu pour effet d'éliminer environ 60,000 sociétés en 1983. Une mise à jour dans la classification des sociétés a eu comme résultat que plusieurs petites sociétés sont maintenant prises en compte. Le nombre total de sociétés a chuté d'environ 10,000 à la suite de ces deux changements et l'influence sur les données a peu d'importance.

Aucune donnée n'est tirée des déclarations d'impôt des particuliers. Bien que le nombre d'entreprises non constituées en société soit élevé dans l'ensemble de l'économie, leur apport est marginal

bution in most industrial groupings is marginal, except in agriculture, forestry and fishing and some trades and service industries. Users are advised to keep this in mind when using the aggregated industry data presented in this publication to gain a picture of the economy as a whole.

In instances where corporations have merged or reorganized, the data have been adjusted to ensure a proper matching of operating and balance sheet items, to avoid double counting of assets and liabilities, and to maintain year-to-year consistency. In a few cases, data have been estimated to reflect returns of large corporations for which actual data have not been received, and estimates of individual financial items were made where the data from returns were not sufficiently detailed. The revision for the preceding year reflects the inclusion of late filed returns and gives effect to any changes in industrial classification.

The cut-off date for transcription is generally December of the year following the reference year. Late T2 returns for larger firms are estimated from data collected from various sources including the quarterly surveys of Industrial Corporations and Financial Institutions. Late returns for smaller corporations are estimated by carrying forward values of the prior year for those firms still classified as active. These will be replaced with actual data for the revised year. For 1985, 26,455 such corporations were included in the universe. These firms represent 5% of the total number of corporations in the 1985 universe and are all in the under \$25 million asset size group. These firms constituted 0.4% of total assets in 1985 with a concentration of 41% in the financial sector and 18% in Services.

Corporate income tax returns relate to a fiscal period, rather than to a calendar year. Consequently, the data in the publication cover corporation fiscal periods which could have ended at any time during the year. Thus, data for corporations whose fiscal periods do not coincide with the calendar year, include data applicable to the prior calendar year.

An indication of the significance of fiscal year variations is given in Table III. This shows the relative value of the sales of corporations by major industry group according to the quarter of their fiscal year-ends and for December only.

For instance, it may be seen that 27.8% of total sales by the retail trade in 1985 were reported by corporations whose fiscal year end occurred in the first quarter of 1985, as against 14.6% for all corporations. Therefore, at least nine months of 1984 sales have been included in the 27.8% of total retail sales shown for the year by such corporations.

In the great majority of industries, however, most sales were reported by corporations whose fiscal year end occurred in the last quarter, and in fact there were six industries in which over 85% of total sales were reported by corporations having December fiscal year ends (metal mining, mineral fuels, paper and allied products, primary metals, transport equipment and petroleum products).

dans la plupart des activités, sauf l'agriculture, les forêts, la pêche et certains commerces et services. L'utilisateur est invité à tenir compte de ce fait lorsqu'il se sert des données regroupées par branche d'activité dans la présente publication pour obtenir une vue d'ensemble de l'économie.

Dans le cas où il y a eu fusion ou réorganisation de sociétés, la correction des données a rendu possible un couplage valable des postes d'exploitation et de ceux du bilan, a évité le double compte d'éléments de l'actif et du passif et a assuré la continuité d'une année à l'autre. Dans quelques cas, on a estimé les chiffres que n'ont pas communiqués des sociétés importantes dont on n'a pas reçu les données réelles, et fait des estimations des diverses données financières quand les données des déclarations n'étaient pas suffisamment détaillées. La révision des chiffres de l'année précédente tient compte des déclarations présentées en retard et des modifications apportées ultérieurement à la classification.

La date d'arrêt pour la transcription des données est généralement le mois de décembre de l'année suivant l'année de référence. Dans le cas des entreprises importantes, les données relatives aux formules T2 en retard sont estimées à partir des données recueillies auprès de diverses sources, y compris des enquêtes trimestrielles sur les sociétés industrielles et les institutions financières. Dans le cas de petites sociétés, on estime les déclarations en retard d'après les valeurs de l'année précédente pour les entreprises qui sont encore considérées comme actives. Elles seront remplacées par des données réelles sur ces sociétés pour l'année révisée. Pour 1985, 26,455 sociétés figuraient dans l'univers. Ces sociétés représentent 5% du total des sociétés de l'univers de 1985 et appartiennent toutes au groupe dont l'actif respectif est inférieur à \$25 millions. Ces sociétés représentaient 0.4% de l'ensemble des avoirs en 1985; 41% d'entre elles sont concentrées dans le secteur financier et 18% dans celui des services.

Les déclarations d'impôt sur le revenu portent sur l'exercice financier des sociétés plutôt que sur l'année civile. En conséquence, les données de cette publication visent l'exercice financier des sociétés, lequel pouvait se terminer à n'importe quel moment de l'année. Ainsi, les données des sociétés dont l'exercice financier ne coïncide pas avec l'année civile comprennent des revenus gagnés pendant l'année civile précédente.

Quelques indications de l'importance de la variation de l'année financière figurent dans le tableau III. Celui-ci indique la valeur relative des ventes des entreprises selon les groupes d'activité pour le dernier trimestre de l'année financière et pour le mois de décembre.

On constate ainsi que 27.8% des ventes totales dans le commerce de détail en 1985 ont été déclarées par des sociétés dont l'année financière se termine au premier trimestre de 1985; la production par rapport au nombre total de sociétés est de 14.6%. Ainsi, les ventes d'au moins neuf mois en 1984 ont été calculées dans les 27.8% des ventes totales au détail déclarées par ces sociétés pour cette année là.

Dans la grande majorité des industries, cependant, la plupart des ventes ont été déclarées par des sociétés dont l'année financière se termine au dernier trimestre, et il existait en réalité six branches d'activité dans lesquelles plus de 85% des ventes ont été déclarées par des sociétés dont l'année financière prend fin en décembre (minéraux métalliques, combustibles minéraux, papier et produits connexes, métaux de première transformation, matériel de transport et produits du pétrole).

In aggregate, 52% of total sales in 1985 were reported by corporations whose fiscal year end occurred in December, and an additional 12% by corporations with fiscal years ending in October and November.

Industrial Classification

Except for industries specifically discussed below, the industry classes used in this publication are those identified and defined in the 1960 *Standard Industrial Classification Manual*¹. For convenience in presentation, however, certain industry classes are combined for this publication to form the 182 separate industry groups shown.

In the finance and real estate sector, the number of industry classes used in this publication is greater than that in the SIC Manual. These classes are identified in Table I. Table II identifies other classes which deviate from those in the 1960 SIC Manual.

Because the source documents for the corporation financial data published are the financial statements filed by corporations with the Department of National Revenue, Taxation, for tax purposes, the statistical unit for this publication and, therefore, the unit to be industrially classified is the corporation as a legal entity. This means that a corporation is classified in its entirety to a single SIC even if, as is the case with many of the larger corporations, it is engaged in a variety of industrial activities. Consequently, the data for any SIC could, and most probably does, include data related to activities in other SIC's. It should be noted by users, therefore, those detailed comparisons of data based on corporations as the statistical unit cannot be made with that based on other types of statistical units such as location-activity, establishment or enterprise.

The Standard Industrial Classification was designed to classify the establishment² rather than the corporation. Since the establishment is geared to the collection of "basic industrial statistics", the classification criteria set out in the SIC Manual are stated in terms of specific inputs and outputs. Such data are normally not available from the financial statements used as the basic statistical input for this publication and are frequently not available from any source, not even from the corporations themselves. Also, where there are significant amounts of inter-establishment transfers within corporations, as is likely in the case of vertically integrated corporations, the establishment classification does not give good results when applied to corporate financial statements since the companies do not keep their financial accounts on an establishment basis. Consequently, the following conventions are followed in the classification of corporations for financial statistical purposes:

Certain SIC classes in the finance sector are defined in terms of special statutes or regulations. Corporations

¹ Statistics Canada, *Standard Industrial Classification Manual*, Revised 1960, Catalogue 12-501E.

² An establishment is the statistical unit defined in the SIC Manual as "the smallest unit that is a separate operating entity capable of reporting all elements of basic industrial statistics". These statistics are essentially those necessary for the calculation of value added or a proxy thereof.

Dans l'ensemble, 52% des ventes totales de 1985 ont été déclarées par des sociétés dont l'année financière a pris fin en décembre, et 12%, par des sociétés ayant une année financière finissant en octobre ou novembre.

Classification par activité économique

Exception faite des branches d'activité qui font l'objet d'une étude particulière un peu plus loin, les catégories utilisées dans le présent bulletin sont celles que définit la publication *Classification type des industries* de 1960¹. Cependant, afin de faciliter la présentation, on a regroupé certaines catégories pour obtenir les 182 industries touchées par la publication.

Pour les sociétés financières et immobilières, la ventilation par industrie est plus détaillée que celle de la CAE. Les catégories en cause sont énumérées au tableau I. Le tableau II précise par ailleurs les autres catégories qui ne correspondent pas à la CAE de 1960.

Comme les documents de référence pour les données publiées sont les états financiers présentés par les sociétés à Revenu Canada, Impôt, l'unité statistique de la présente publication et, par conséquent, celle qui fait l'objet de la classification par activité, est la société considérée comme personne morale. Ainsi, une société est classée dans sa totalité à une seule activité économique même si, comme il arrive dans le cas de nombreuses grandes sociétés, elle s'adonne à plusieurs activités. En conséquence, les statistiques pour une activité donnée englobent vraisemblablement des renseignements relatifs aux affaires d'autres activités. L'utilisateur est donc prié de noter qu'il ne doit pas comparer en détail des données dont l'unité statistique est la société avec d'autres données fondées sur le point de vente et l'activité, l'établissement et l'entreprise.

La classification des activités économiques a été conçue en vue de classer l'établissement² plutôt que la société. Puisque l'établissement convient à la collecte d'éléments de base relevant de la statistique des activités économiques, les critères de classification énumérés dans la CAE elle-même concernent des entrées et des sorties bien précises. De telles données ne sont généralement pas disponibles à partir des états financiers sur lesquels se fonde la présente publication; il arrive souvent qu'on ne peut les obtenir d'aucune source, fût-elle la société elle-même. De plus, lorsqu'il existe des transferts appréciables entre établissements d'une même société (ce qui est probable dans le cas des sociétés à intégration verticale), la classification par établissement ne donne pas de bon résultats une fois appliquée aux états financiers, car les sociétés ne basent pas leur comptabilité sur les établissements. Par conséquent, il faut respecter les conventions suivantes pour classer des sociétés aux fins de la statistique financière:

Certaines catégories du secteur financier sont définies par des statuts ou règlements spéciaux. Les sociétés qui exercent une

¹ *Classification type des industries*, Statistique Canada, édition révisée de 1960, n° 12-501F au catalogue.

² En termes statistiques, la CAE définit l'établissement comme "la plus petite unité constituant un ensemble d'exploitation séparé en mesure de déclarer tous les éléments de base relevant de la statistique que des activités économiques". La statistique en cause est essentiellement celle qu'il faut pour calculer la valeur ajoutée ou une valeur de remplacement.

operating under these statutes or regulations are classified to these SIC's regardless of the relative weights of their activities.

Many corporations in the oil and natural gas industries are either fully or partially vertically integrated; that is, they are engaged in all or some of the following activities: exploration, extraction, refining, transportation, wholesaling, and retailing. Prior to the 1970 report, such corporations were classified according to whichever industrial activity contributed most to the corporation's "value added"³ or proxies for it, with the result that the statistical picture for this relatively homogeneous group of industries became rather diffused. Starting with the 1970 report, all vertically integrated corporations in the oil and natural gas industries with at least one petroleum refinery are classified to petroleum refineries (SIC 365) regardless of the relative weights of their activities. The remaining corporations in this group, i.e., those with no refineries, are classified to the SIC of the activity which contributed most to gross revenue.

While there is no separate presentation of the integrated and non-integrated oil and gas corporations in this publication, these data are available on request.

Similar classification problems existed with corporations which have, as their primary activity, vertically integrated operations in the mining and smelting of non-ferrous metals. Commencing with the 1969 report, a convention was adopted whereby all such integrated corporations would be classified to the appropriate metal mining SIC, superceding the general classification rule of greatest contribution to value added or gross revenue. A separate tabulation for these integrated companies in the non-ferrous metal mining, smelting, and refining industries is also available on request.

Except for corporations which fall into SIC classes defined by special legislation, horizontally integrated and horizontally diversified corporations are classified to the SIC which accounts for the largest portion of gross revenue.

Except for the mining and smelting corporations discussed above, manufacturing generally takes precedence over any other activity in the determination of SIC codes for vertically integrated corporations.

Since a change in the SIC of a corporation may significantly disrupt the time series from which it has been deleted and the one to which it has been added, a corporation is reclassified only if there is a clear indication of a long-term change in its major activity.

³ "Value added" is an economic concept defined essentially as the difference between the price of inputs purchased from other firms and the sale price of the resulting output.

activité en vertu de ces statuts ou règlements sont classées dans les catégories en cause quelle que soit l'importance relative de ces activités.

De nombreuses sociétés dans les branches du pétrole et du gaz naturel présentent une intégration verticale complète ou partielle; autrement dit, elles se livrent aux activités suivantes ou à certaines d'entre elles: exploration, extraction, raffinage, transport, commerce de gros et commerce de détail. Avant le rapport de 1970, ces sociétés étaient classées dans l'activité économique qui avait le plus contribué à leur "valeur ajoutée"³ (ou à une valeur de remplacement); il en résultait une dispersion des statistiques sur ce groupe relativement homogène de branches d'activité. A partir de l'édition 1970, toutes les sociétés intégrées des branches du pétrole et du gaz naturel comptant au moins une raffinerie de pétrole ont été classées dans la branche du raffinage du pétrole (CAE 365), quelle que soit la pondération de leurs activités. Par contre, les sociétés ne comptant aucune raffinerie ont été classées dans la catégorie qui a le plus contribué à leurs recettes brutes.

Bien que la présente publication ne traite pas séparément les sociétés du secteur qui sont intégrées et celles qui ne le sont pas, une telle ventilation est disponible sur demande.

Or, des problèmes semblables de classification ont existé dans le cas des sociétés dont l'activité principale portait sur les opérations, intégrées verticalement, de l'extraction et de la fonte des métaux non ferreux. A partir de l'édition 1969, on a donc convenu de classer toutes ces sociétés dans la catégorie appropriée des "mines métalliques", au lieu de suivre la règle générale relative à la plus grande contribution à la "valeur ajoutée" ou aux recettes brutes. Des totalisations distinctes de ces entreprises intégrées et des entreprises non intégrées appartenant aux branches de l'extraction, de la fonte et de l'affinage des métaux non ferreux sont également disponibles sur demande.

Sauf dans le cas des sociétés qui appartiennent à une catégorie de la CAE définie par une loi, les sociétés intégrées ou diversifiées horizontalement sont classées dans l'activité qui compte pour la plus grande partie des recettes brutes.

Exception faites des sociétés actives dans les secteurs de l'extraction et de l'affinage (voir plus haut), c'est la fabrication qui doit prédominer lorsqu'on détermine la catégorie à laquelle appartient une société à intégration verticale.

Comme un changement d'activité économique d'une société peut sensiblement perturber la série chronologique d'où une société a été retranchée et celle à laquelle elle a été ajoutée, les reclassifications se font uniquement lorsque l'on a clairement lieu de croire à un changement à long terme de l'activité principale de la société.

³ La "valeur ajoutée" est un concept économique que l'on définit essentiellement comme la différence entre le prix des entrées achetées d'autres entreprises et le prix de vente de la sortie qui en résulte.

Year to Year Changes in Financial Data

Year to year changes in financial items in the tables are net changes, reflecting the aggregate increases and decreases of all of the companies which comprise the industry. Significant changes in individual corporation financial items may not be reflected because of offsetting changes in the same financial characteristics of other companies in the same industry.

Conversely, large changes between years may reflect migrations into or out of particular industries caused by industrial classification changes, births and deaths, amalgamations and mergers, and other corporate reorganizations.

Changes in accounting methods, fiscal periods and asset revaluations can all affect the data even when the companies in the two years are identical.

Method of Compilation

Statistics for four major financial items (total assets, equity, sales and pretax profit) are based on universe information for some 555,896 corporations in 1985. All other financial statistics contained in this publication are aggregated based on (1) detailed financial items transcribed from 3,587 corporations with assets equal to or greater than \$25 million; (2) from a sample of 18,358 corporations with assets less than \$25 million and (3) data imputed from the sample to represent non-sampled corporations.

The Sample

The sample selection procedure consists of three distinct functions: Stratification of the universe, allocation of the sample to the various strata and actual selection of corporation records to be transcribed and used as a base for estimation.

Stratification

The population is divided into a number of strata from which the sample will be selected. The stratification is by three-digit SIC and the following assets sizes:

\$25,000,000 and more
\$10,000,000 to \$24,999,999
\$5,000,000 to \$9,999,999
\$1,000,000 to \$4,999,999
\$250,000 to \$999,999
Less than \$250,000

In the mining services industry (SIC 092-099) a further stratification is made based on sales equal to zero and others.

Variations d'une année à l'autre des données financières

Les variations d'une année à l'autre qui ressortent des postes financiers des tableaux représentent des changements nets, c'est-à-dire les augmentations et diminutions agrégées pour l'ensemble des sociétés faisant partie d'une industrie. Des changements importants dans les états financiers d'une société donnée ne ressortiront pas si les mêmes caractéristiques financières pour d'autres sociétés de la même industrie ont évolué en sens contraire.

Par ailleurs, les changements importants observés d'une année à l'autre sont parfois attribuables aux migrations entre les différents groupes d'industries occasionnées par des modifications à la classification par activité économique et par des créations et des disparitions, des concentrations par fusion et par absorption et par d'autres genres de réorganisations au sein des sociétés.

Les modifications apportées aux méthodes et aux périodes comptables et la réévaluation de l'actif peuvent également influencer sur les données d'une année à l'autre pour une même société.

Méthode de dépouillement

Les statistiques pour les quatre principaux postes financiers (actif total, avoir, ventes et bénéfice avant impôts) sont tirées d'un univers de quelque 555,896 sociétés en 1985. Toutes les autres données financières de la présente publication sont des statistiques agrégées basées sur (1) des chiffres détaillés recueillis auprès de 3,587 sociétés ayant un actif d'au moins \$25 millions; (2) d'un échantillon de 18,358 sociétés dont l'actif est inférieur à \$25 millions et (3) des données imputées de l'échantillon servant à représenter les sociétés qui en sont exclues.

L'échantillon

La sélection de l'échantillon se fait en trois étapes: la stratification de l'univers, la répartition de l'échantillon aux différentes strates et enfin, la sélection proprement dite des dossiers des sociétés à transcrire et destinés à servir de base à l'estimation.

Stratification

La population est divisée en un certain nombre de strates d'où sera sélectionné l'échantillon. La stratification se fait avec les codes à trois chiffres de la CAÉ et les tranches d'actif suivantes:

\$25,000,000 et plus
\$10,000,000 - \$24,999,999
\$5,000,000 - \$9,999,999
\$1,000,000 - \$4,999,999
\$250,000 - \$999,999
moins de \$250,000

Dans le cas de la branche des services miniers (CAÉ 092-099), on procède à une autre stratification fondée sur les ventes égales à zéro et les autres.

Allocation

Certain corporation records are pre-identified for sampling with certainty, so-called "take-alls". These consist of all corporations with assets \$25,000,000 or more, and all federal and provincial crown corporations. For the remainder of the population, an allocation of the number of records to be selected is made based on a modified "Neyman" allocation technique using both sales and assets with a pre-determined maximum number of records to be sampled, further limited by the requirement to allocate all records in any stratum where the total population is less than 8 and a minimum of 8 in all other strata, with a sampling rate of not less than one in 40. The allocation is based on a two-year old file. Since not every company selected for sampling, may in fact be sampled, (because the T2 may not be available) some over-sampling is carried out to offset any deficiencies. It is possible, therefore, that in some strata, the minimum number of companies actually sampled may be less than 8.

Selection

The selection of records as part of the sample is random in each stratum based on the characteristics using the file for the current year.

In the sample selection procedure, corporations for which assets are less than \$50,000 and sales are less than \$10,000 are excluded from selection as part of the sample, and from estimation.

Estimation. To produce industry and national estimates, a ratio estimation system is employed. The ratio estimation procedure utilizes such major financial items as assets, equity, sales profits and taxable income, which are tabulated on a universe basis to estimate the remaining financial items of non-sample corporations. For example, the item "cash" for non-sampled Corporation A in Stratum X is estimated by the ratio:

$$\frac{\sum \text{cash (sample corporations in Stratum X)}}{\sum \text{assets (sampled corporations in Stratum X)}} \times \text{assets (non-sampled Corporation A)}$$

Prior to estimation, both the sample and population data were edited to identify inconsistencies and corporations which deviated drastically from the expected norm. However, the sheer size of the corporate population as well as its nature precluded the edit process from being exhaustive. For this reason, preliminary tabulations were further scrutinized for inconsistencies using industry knowledge and historical data.

Reliability of the data. Errors may occur in almost every phase of a statistical operation. Analysts may misunderstand transcription instructions, T2 returns may contain incomplete information, corporations may be incorrectly classified, selected T2 returns may not be available for transcription and some inconsistencies may be missed by the edit procedure. All such errors are called "non-sampling errors". Some of the non-sampling errors usually

Répartition

Certains dossiers de société sont identifiés au préalable pour un échantillonnage avec certitude. Il s'agit de toutes les sociétés dont l'actif est égal ou supérieur à \$25,000,000, et toutes les sociétés de la Couronne fédérales et provinciales. Pour ce qui est du reste de la population, on procède à une répartition du nombre de dossiers à sélectionner grâce à une technique modifiée de répartition de "Neyman", dans laquelle on se sert des ventes et de l'actif avec un nombre déterminé à l'avance de dossiers à échantillonner, avec comme conditions de répartir tous les dossiers d'une strate dont la population totale est inférieure à 8 et un minimum de 8 dans toutes les autres strates, avec une fraction de sondage non inférieure à un dans 40. Cette répartition se fait à partir d'un fichier vieux de deux ans. Certaines déclarations T2 échantillonnées ne sont pas disponibles pour la transcription, un nombre supplémentaire de déclarations a été choisi pour combler cette lacune. Il est donc possible que certaines strates contiennent moins de huit sociétés.

Sélection

La sélection des dossiers destinée à l'échantillon se fait au hasard dans chaque strate sur la base des caractéristiques en se servant du fichier de l'année courante.

Lors de la sélection de l'échantillon, sont exclues les sociétés dont les actifs sont moins de \$50,000 et les ventes moins de \$10,000.

Estimations. Pour obtenir des estimations par branche d'activité et des estimations nationales, nous avons eu recours à la méthode du quotient. Les principaux postes financiers, tels que l'actif, l'avoir propre, les ventes, les bénéfices et le revenu imposable, lesquels sont calculés pour l'univers d'enquête, ont servi à déterminer les autres postes financiers des sociétés non échantillonnées. C'est ainsi que le poste "Encaisse" de la société A non échantillonnée de la strate X a été estimé de la façon suivante:

$$\frac{\sum \text{encaisse (sociétés échantillonnées de la strate X)}}{\sum \text{actif (société échantillonnées de la strate X)}} \times \text{actif (société A non échantillonnée)}$$

Nous avons vérifié au préalable les données sur l'échantillon et la population afin de relever les incohérentes et de repérer les sociétés qui s'écartaient nettement de la norme. Cependant, la taille même de l'univers des sociétés ainsi que sa nature ont empêché un contrôle exhaustif. C'est pourquoi nous avons recherché plus attentivement les incohérentes dans les totalisations provisoires en nous servant de notre connaissance des branches d'activité et des données chronologiques.

Fiabilité des données. Des erreurs peuvent se produire presque à chaque étape d'une opération statistique. Il se peut que des analystes interprètent mal des instructions relatives à la transcription, que des déclarations T2 soient incomplètes, que des sociétés soient mal classées, que certaines déclarations T2 choisies ne soient pas disponibles pour la transcription et que certaines incohérences échappent à la vérification. Toutes ces erreurs sont appelées "erreurs non liées à l'échantillonnage". Certaines d'entre elles

balance out over a large number of observations. However, other errors may run systematically in only one direction, resulting in a bias in the estimates. In this survey, non-sampling errors are minimized through training of personnel, stringent and continuous manual controls over the analysis and transcription of financial data, extensive mechanical edits and subject matter scrutiny.

Had data been obtained for the complete population of corporations, different results would have been obtained even though the same processing techniques were employed. The difference between estimates derived from complete population data and sample estimates is known as "sampling error". In this survey, the sampling error is reduced through analysis and proper classification of corporate characteristics into strata where each stratum represents a group of corporations which are more or less similar in size and behaviour.

No quantifiable reliability measures for each item are available at present. In spite of this short-coming and although the total number of companies transcribed on a universe basis is less than 4% of the companies, the transcribed portion of the universe accounts for 83% of total assets, 65% of total revenue and 73% of total pre-tax profits.

Notes

1. SIC 143 - Distilleries

The virtual doubling of the assets in this industry between 1984 and 1985 was due mainly to major acquisitions of investments in affiliates by a large corporation in that industry through the issue of additional debt and equity.

2. SIC 289 - Publishing and Printing

Not all companies in this industry adequately separate income into that portion derived from sales of products (e.g., newspapers and magazines) and that derived from sales of services (e.g., advertising). In cases where no allocation was made by the reporting company, sales have been recorded as sale of services. This leads to some understatement of sales of products for the industry. Readers are cautioned to keep this in mind when looking at the sales, cost of sales, materials, etc., in this industry.

3. SIC 524 - Grain Elevators

Not all companies reporting make a clear distinction between revenue derived from sales of services and from commissions. Further, not all companies so reporting are consistent in their allocation from one year to the next. The figures in this publication merely reflect the aggregates as reported, and readers might find it more appropriate to look

s'équilibrent généralement pour un grand nombre d'observations. D'autres, cependant, peuvent aller toujours dans la même direction et entraîner un biais d'estimation. Dans cette enquête, les erreurs non liées à l'échantillonnage sont réduites grâce à la formation du personnel, à des contrôles manuels stricts et constants de l'analyse et la transcription des données financières, à des vérifications mécaniques poussées et à un examen détaillé par des spécialistes.

Si nous avons recueilli des données pour toutes les sociétés, les mêmes procédés de dépouillement auraient donné des résultats différents. La différence entre les estimations tirées de données portant sur une population et celles concernant un échantillon est désignée par l'expression "erreur d'échantillonnage". Dans cette enquête, ce type d'erreur a été réduit grâce à l'analyse et à une bonne classification de sociétés en strates regroupant chacune des sociétés de taille et de comportement relativement semblables.

Nous ne pouvons pas actuellement mesurer le degré de fiabilité des estimations. Malgré cette insuffisance, et quoique le nombre de sociétés pour lesquelles nous avons recueilli des données représente moins de 4% de l'univers, ces données tirées de l'univers comprennent 83% d'actif total, 65% de revenu total et 73% de bénéfices nets avant impôts.

Notes

1. CAÉ 143 - Distilleries

L'actif de cette branche d'activité a virtuellement doublé entre 1984 et 1985, en raison de l'achat, par une grande société, de placements importants dans des sociétés affiliées, au moyen de l'émission d'obligations et d'actions supplémentaires.

2. CAÉ 289 - Édition et impression

Comme ce ne sont pas toutes les entreprises de cette branche d'activité qui ventilent leur revenu selon la portion tirée de la vente de produits (par ex., journaux et périodiques) et celle tirée de la vente de services (par ex., publicité), les ventes ont été inscrites comme ventes de services dans les cas où la société n'a pas précisé la source exacte des revenus. Par conséquent, les ventes de produits dans cette branche d'activité peuvent être sous-estimées. Le lecteur est invité à tenir compte de ce fait dans l'examen des ventes, du coût des marchandises vendues, des matières premières, etc.

3. CAÉ 524 - Élévateurs à grains

Les entreprises de cette branche d'activité ne font pas toujours la distinction entre les revenus tirés de la vente de services et ceux tirés des commissions. En outre, les déclarations d'une même société manquent parfois d'uniformité d'une année à l'autre. Les chiffres figurant dans la présente publication constituent simplement un regroupement des données déclarées, de sorte qu'il

at these two items together in any year-to-year analysis of this industry.

4. SIC 604 - Grain Dealers

Not every company in this industry reports gross sales and cost of sales in its income statement even though it may record inventories in its balance sheet. Total sales of products, cost of materials and cost of sales data in this publication, therefore, represent only the aggregates for those companies that have reported and do not necessarily reflect the actual totals for the industry. Readers should keep this in mind when comparing these figures with data derived from other sources.

5. SIC 642 Department Stores.

In 1985, the number of corporations classified as Department stores dropped to 18 from the 191 shown in 1984. This decrease was mainly due to a number of smaller companies being reclassified. Most of the classification changes were to SIC 647 Variety Stores or SIC 649 General Merchandise Stores. The effect of the reclassification on major financial characteristics was not significant for Department Stores except for profit before taxes which would have been about 58% higher if the reclassifications had not taken place. The effect was greatest on Variety Stores while General Merchandise Stores were affected only marginally.

6. SIC 801-899 - Service Industries

Readers should keep in mind that revenues reported here are only for corporations as legal entities and do not reflect revenues received by individuals or by unincorporated partnerships. In some service industries the corporate sector may be only a small fraction of the total for that industry, (e.g. accounting services). Some corporations may supply several types of services but all the reported financial data may appear in the major industry unless the divisions are separately incorporated.

7. Interest Income/Expense

Some companies in the non-financial sectors report interest expenses net of any interest income. There may, therefore, be a degree of understatement in the total aggregate figures published for interest expenses. Conversely, in cases where interest income has been shown net of interest expenses, there may be some understatement of interest income at the aggregate level. Particularly in the construction industry, a substantial portion of interest expenses may have been capitalized.

8. Assets under Capital/leases

Recommendations made in 1979 by the Canadian Institute of Chartered Accountants for the reporting of assets

conviendrait de prendre en considération ces deux postes réunis dans toute analyse portant sur l'évolution annuelle de cette branche d'activité.

4. CAÉ 604 - Commerce de gros des céréales

Les entreprises de cette branche d'activité ne déclarent pas toutes leurs ventes brutes et le coût des marchandises vendues dans leur état des revenus et dépenses, même si les stocks figurent au bilan. Les chiffres sur les ventes totales de produits, le coût des matières premières et le coût des ventes figurant dans la présente publication constituent seulement un regroupement des données déclarées par les entreprises et ne sont pas nécessairement conformes à la réalité. Le lecteur doit tenir compte de ce fait en comparant ces chiffres avec des données d'autres sources.

5. CAÉ 642 Magasins à rayons.

En 1985, le nombre de sociétés classées dans la catégorie des magasins à rayons est tombé de 191 en 1984 à 18. Cette diminution est due surtout au fait qu'un certain nombre de petites sociétés ont été reclassifiées. La plupart des modifications visaient les magasins de variétés (CAÉ 647). Cette reclassification a eu peu d'effet sur les principales caractéristiques financières dans le cas des magasins à rayons, bien que les bénéfices avant impôt auraient pu être 58% plus élevés si la reclassification n'avait pas eu lieu. Les magasins de variétés ont été les plus touchés, tandis que l'effet sur les magasins généraux n'a été que marginal.

6. CAÉ 801-899 - Services

L'utilisateur est invité à tenir compte que les données dans la présente publication portent sur les entreprises constituées en société et qu'aucune donnée n'est tirée des déclarations d'impôt des particuliers ou d'entreprises non constituées en société. Dans la branche d'activité des services, l'apport des entreprises constituées en société est marginal dans l'ensemble (ex: services comptables). Certaines sociétés fournissent plusieurs types de services mais leurs données financières sont comprises dans l'activité principale de chacune à moins que ses divisions soient constituées en société individuellement.

7. Revenus/dépenses sous forme d'intérêt

Certaines sociétés des secteurs non financiers déclarent les dépenses d'intérêt nettes de tout revenu d'intérêt. Il peut donc se produire une certaine sous-estimation des chiffres globaux publiés sur les dépenses d'intérêt. Par ailleurs, dans les cas où le revenu d'intérêt figure net des dépenses d'intérêt, il peut y avoir une certaine sous-estimation du revenu d'intérêt au niveau global. Une partie importante des dépenses d'intérêt peut avoir été capitalisée, surtout dans le secteur de la construction.

8. Déclaration des biens au poste location

Les recommandations formulées en 1979 par l'Institut canadien des comptables agréés au sujet de la déclaration des biens au

under capital leases have introduced certain discontinuities in data. Under the recommendations, assets leased by a company under an agreement whereby substantially all the benefits and risks of ownership are transferred to the lessee, are to be accounted for as capital leases by the lessees and as finance leases by the lessors. Briefly this means that lessors no longer show capital leased assets on their balance sheets as a part of "fixed assets" but as "accounts receivable". And lessees, which did not include such assets at all on their balance sheets, are now showing them as a part of their "fixed assets", with an off-setting entry under "other liabilities". Income and expense statements of lessors and lessees reflect these changes: For lessors, rental income which for purposes of this publication had previously been grossed up by the amount of depreciation expensed, is now shown net. And lessees, which heretofore reported "rental" expenses, now reflect "interest" and "depreciation" expenses.

Since not all companies have been reporting these changes in a uniform manner, the impact of these changes is difficult to measure. Some companies have reported all capital leased assets on the new basis, but others have only reported capital leased assets acquired since January 1979 on the new basis, and the rest on the old basis. A few companies have continued to report everything on the old basis. The data is, therefore, mixed and there may be some double counting in the aggregates for certain financial items.

poste location se sont traduites par certaines discontinuités dans les données. Selon ces recommandations, les biens loués par une société aux termes d'un accord précisant que la plus grande partie des risques et des bénéfices de la propriété desdits biens sont transférés au locataire seront comptabilisés comme locations par les locataires et comme baux financiers par les loueurs. En termes plus concis, cela signifie que les loueurs n'indiquent plus les biens loués dans leurs bilans comme partie de leurs "immobilisations", mais comme "comptes à recevoir" par les loueurs. Par ailleurs, les loueurs qui antérieurement n'incluaient pas ces biens dans leurs bilans, les indiquent comme partie de leurs "immobilisations", avec une inscription compensatoire sous la rubrique "autres passifs". Les états financiers des résultats des loueurs et des locataires tiennent compte de ces changements: dans le cas des loueurs, les revenus de location, qui aux fins de cette publication, étaient précédemment grossis d'une fraction de l'amortissement, apparaissent maintenant comme somme nette. En ce qui concerne les locataires, qui jusqu'ici déclaraient les dépenses de "location", ils les inscrivent maintenant comme "intérêt" et "frais d'amortissement".

Comme toutes les sociétés n'avaient pas déclaré ces changements de façon uniforme, il est naturellement difficile d'en mesurer les effets. Certaines sociétés avaient déclaré les biens loués acquis depuis janvier 1979 selon la nouvelle formule, mais les autres ont continué d'utiliser l'ancienne. Un petit nombre de sociétés ont continué à faire toutes leurs déclarations selon l'ancienne formule. Comme les données manquent d'uniformité, les agrégats de certains éléments financiers peuvent contenir une certaine mesure de double compte.

Availability of Additional Data

As all data at the corporate level are maintained on magnetic tape, tabulations additional to those published can be produced and made available on a cost recovery basis. Requests should be directed to the Head, Corporation Financial Statistics, Industrial Organization and Finance Division Statistics Canada. Data available are subject to the secrecy provisions of the Income Tax Act as well as the confidentiality provisions of the Statistics Act.

Historical Note

In the years 1944-1964, the Department of National Revenue published annual data compiled from T2 income tax returns filed by corporations under the Income Tax Act. These publications contained data on financial operations of corporations as well as on the taxation of corporate income.

The Corporations and Labour Unions Returns Act of 1962 created an additional requirement for many corporations to report their financial data to Statistics Canada. To remove this burden, the Corporations and Labour Unions Returns Act was amended in 1965, relieving corporations from filing financial statements under this Act if they had filed such statements under the Income Tax Act. At the same time, access to corporation income tax returns was granted to the Chief Statistician of Canada.

As a result, starting with 1965, Statistics Canada has been publishing two annual publications based on information obtained from corporation tax returns. This publication, *Corporation Financial Statistics* (Catalogue 61-207), deals with the financial operations and financial positions of corporations in Canada as shown in the audited financial statements of the corporations. The companion publication, *Corporation Taxation Statistics* (Catalogue 61-208), contains information on the taxation of corporation income, indicates the industries earning taxable income, as well as the province in which the income was earned, and provides a reconciliation of corporation profits with taxable income. In addition, a third annual publication *Corporations and Labour Unions Returns Act - Part I - Corporations* (Catalogue 61-210) is published, using data derived from corporate income tax returns and from returns required to be filed under the Act and giving information on country of control.

Disponibilité de données supplémentaires

Comme toutes les données des diverses sociétés sont conservées sur bandes magnétiques, on peut obtenir, contre remboursement des frais, des totalisations autres que celles qui sont publiées. Les demandes de telles totalisations doivent être adressées au chef de la Statistique financière des sociétés, Division de Organisation et Finances de l'Industrie, Statistique Canada. Ces données sont assujetties aux dispositions de la Loi sur la statistique et de la Loi de l'impôt sur le revenu concernant le caractère confidentiel des données.

Note historique

De 1944-1964, le ministère du Revenu national a publié des données annuelles tirées des déclarations d'impôt T2 présentées par les sociétés en vertu de la Loi de l'impôt sur le revenu. Ces publications comprennent des données sur les opérations financières des sociétés et sur leurs impôts.

La Loi de 1962 sur les déclarations des corporations et des syndicats ouvriers a en outre obligé un grand nombre de sociétés à déclarer leur statistiques financières à Statistique Canada. Pour supprimer ce fardeau additionnel, une modification y fut apportée en 1965 pour dégager d'une telle obligation les sociétés qui présentaient des états financiers en vertu de la Loi de l'impôt sur le revenu. En même temps, on accordait au statisticien en chef du Canada le droit d'accès aux déclarations d'impôt sur le revenu des sociétés.

En conséquence, Statistique Canada publie depuis 1965 deux publications annuelles basées sur l'information tirée des déclarations fiscales des sociétés. La présente publication, intitulé *Statistique financière des sociétés* (n^o 61-207 au catalogue) traite des opérations et de la situation financière des sociétés établies au Canada selon leurs états financiers vérifiés. La publication complémentaire, intitulé *Statistique fiscale des sociétés* (n^o 61-208 au catalogue) contient des renseignements sur l'imposition du revenu des sociétés, indique quelles industries réalisent un revenu imposable, ventile ces données par province et présente un rapprochement entre les bénéfices des sociétés et leurs revenus imposables. De plus, une troisième publication annuelle, intitulée *Loi sur les déclarations des corporations et des syndicats ouvriers - partie 1 - Corporations* (n^o 61-210 au catalogue), utilise des données tirées des déclarations d'impôt sur le revenu des sociétés et des déclarations exigées en vertu de cette Loi; elle donne également des renseignements sur le pays de contrôle des sociétés.

TABLE I. Industrial Classification for Financial Corporations

TABLEAU I. La classification industrielle pour les sociétés financières

| Industry | SIC |
|--|-----|
| Industrie | CAÉ |
| Chartered banks - Banques à charte | 712 |
| Trust companies - Sociétés de fiducie | 714 |
| Mortgage loan companies - Sociétés de prêts hypothécaires | 715 |
| Savings banks - Banques d'épargne | 718 |
| Export finance - Financement des exportations | 721 |
| Sales finance - Sociétés de financement des ventes | 723 |
| Consumer loan companies - Sociétés de prêts aux consommateurs | 725 |
| Business financing companies - Sociétés de financement d'entreprises | 727 |
| Security dealers and brokers - Courtiers en valeurs | 741 |
| Mutual funds - Fonds mutuels | 751 |
| Holding and holding management companies - Sociétés d'investissement et de gestion | 756 |
| Government investment funds - Caisse de placement du gouvernement | 763 |
| Other financial agencies - Autres agences financières | 769 |
| Insurance and real estate agencies - Agences d'assurance et d'immeuble | 781 |
| Real estate operators and lessors - Promoteurs et exploitants immobiliers | 791 |
| Real estate developers - Promoteurs d'immeuble | 793 |

TABLE II. Other Differences in SIC Between SIC Manual and This Publication

TABLEAU II. Autres différences de classification entre le manuel de la CAÉ et la présente publication

| 1960 SIC Manual | SIC for this publication |
|--|---|
| Manuel de la CAÉ de 1960 | CAÉ dans la présente publication |
| 063 Petroleum and gas wells - Puits de pétrole et de gaz | |
| 065 Natural gas processing plants - Usines de dégazolinage du gaz naturel | } 064 Oil and gas wells - Puits de pétrole et de gaz |
| 066 Oil shale and bituminous sand pits - Carrières de schistes pétrolières et de sables bitumineux | |
| 242 Custom tailoring shops - Industrie des vêtements sur mesures | } 665 Men's clothing stores - Magasins de vêtements pour hommes |
| 665 Men's clothing stores - Magasins de vêtements pour hommes | |

TABLE III. Distribution of Total Annual Sales According to Quarter of Corporation Fiscal Year-end, by Major Industry Group, 1984r and 1985

TABLEAU III. Répartition des ventes globales suivant le trimestre de clôture de l'année financière des sociétés, par industrie principale, 1984r et 1985

| Major industry group Industrie principale | Per cent of total reported by corporations with fiscal years ended in En pourcentage du total déclaré par les sociétés dont l'année est close au | | | | | | | | | |
|---|---|-------------|-----------------------------|-------------|-----------------------------|-------------|-----------------------------|-------------|-------------------------------------|-------------|
| | 1st quarter 1er trimestre | | 2nd quarter 2e trimestre | | 3rd quarter 3e trimestre | | 4th quarter 4e trimestre | | December only Décembre seulement | |
| | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | per cent - pourcentage | | | | | | | | | |
| Agriculture | 16.3 | 18.2 | 19.4 | 19.9 | 20.4 | 21.4 | 43.8 | 40.5 | 29.3 | 27.4 |
| Forestry - Exploitation forestière | 19.4 | 22.4 | 32.8 | 34.1 | 10.8 | 11.1 | 37.0 | 32.4 | 29.7 | 23.5 |
| Fishing and trapping - Pêche et piégeage | 23.0 | 21.8 | 13.2 | 12.8 | 9.8 | 08.4 | 54.0 | 57.0 | 43.3 | 44.6 |
| Agriculture, forestry and fishing - Total - Agriculture, exploitation forestière et pêche | 17.4 | 19.4 | 22.8 | 23.3 | 17.5 | 18.3 | 42.3 | 39.0 | 29.8 | 27.0 |
| Metal mining - Minéraux métalliques | .7 | 6 | 1.5 | 1.3 | 2.4 | 1.6 | 95.4 | 96.5 | 95.2 | 96.3 |
| Mineral fuels - Minéraux combustibles | 2.1 | 1.6 | .7 | 1.2 | 3.0 | 7.8 | 94.2 | 89.4 | 92.9 | 88.3 |
| Other mining - Autres mines | 9.9 | 10.7 | 22.2 | 23.4 | 10.1 | 10.1 | 57.9 | 55.8 | 51.3 | 48.7 |
| Mining - Total - Mines | 2.7 | 2.5 | 3.5 | 4.0 | 3.8 | 6.7 | 90.1 | 86.7 | 88.4 | 85.1 |
| Food - Aliments | 18.5 | 18.7 | 14.7 | 15.6 | 13.2 | 13.4 | 53.7 | 52.4 | 40.4 | 39.4 |
| Beverages - Boissons | 36.0 | 34.7 | 17.1 | 18.2 | 10.7 | 9.6 | 36.2 | 37.5 | 35.3 | 39.6 |
| Tobacco products - Produits du tabac | 67.1 | 67.8 | 5.4 | 6.2 | .6 | .6 | 26.9 | 25.3 | 26.9 | 25.3 |
| Rubber products - Produits du caoutchouc | 2.1 | 2.0 | 2.2 | 2.6 | 3.5 | 3.7 | 92.2 | 91.7 | 60.9 | 61.8 |
| Leather products - Produits du cuir | 9.0 | 10.5 | 19.0 | 16.9 | 7.1 | 6.3 | 65.0 | 66.3 | 45.9 | 48.5 |
| Textile mills - Filatures | 7.9 | 8.2 | 14.4 | 14.7 | 9.7 | 9.8 | 68.0 | 67.2 | 62.7 | 59.2 |
| Knitting mills - Fabriques de tricot | 13.6 | 13.9 | 14.1 | 16.3 | 22.6 | 21.7 | 49.7 | 48.1 | 35.0 | 35.0 |
| Clothing industries - Industries du vêtement | 9.7 | 11.0 | 18.6 | 18.4 | 13.2 | 14.5 | 58.4 | 56.1 | 34.3 | 32.3 |
| Wood industries - Industries du bois | 8.8 | 8.2 | 16.6 | 14.7 | 13.5 | 12.8 | 61.1 | 64.3 | 50.2 | 52.6 |
| Furniture industries - Industries du meuble | 12.5 | 16.1 | 22.5 | 22.3 | 18.1 | 18.8 | 46.9 | 42.8 | 36.8 | 33.5 |
| Paper and allied industries - Industries du papier et des produits connexes | 3.3 | 4.0 | 2.5 | 3.0 | 4.6 | 4.6 | 89.6 | 88.4 | 87.3 | 86.0 |
| Printing, publishing and allied industries - Impression, édition et industries connexes | 8.8 | 9.1 | 10.8 | 11.6 | 14.2 | 14.9 | 66.1 | 64.3 | 60.4 | 58.5 |
| Primary metals - Industries des métaux primaires | 3.1 | 3.2 | 1.4 | 1.7 | 4.2 | 2.5 | 91.4 | 92.7 | 89.6 | 90.9 |
| Metal fabricating - Industries des produits métalliques | 10.6 | 11.0 | 11.1 | 11.7 | 12.4 | 13.1 | 65.9 | 64.3 | 56.9 | 54.0 |
| Machinery - Machinerie | 13.2 | 13.4 | 9.9 | 10.3 | 15.8 | 19.7 | 61.1 | 56.6 | 48.2 | 44.5 |
| Transportation equipment - Matériel de transport | 2.1 | 2.1 | 1.4 | 2.1 | 6.4 | 5.8 | 90.1 | 90.1 | 87.1 | 87.6 |
| Electrical products - Appareils électriques | 8.3 | 8.3 | 8.7 | 8.4 | 7.3 | 8.0 | 75.6 | 75.3 | 70.0 | 70.0 |
| Non-metallic mineral products - Produits minéraux non métalliques | 16.0 | 16.3 | 6.4 | 6.6 | 3.6 | 3.6 | 74.1 | 73.5 | 65.0 | 63.8 |
| Petroleum and coal products - Produits du pétrole et du charbon | .2 | .3 | .1 | .2 | .0 | 11.5 | 99.6 | 88.0 | 98.4 | 86.5 |
| Chemicals and chemical products - Industries chimiques et produits connexes | 4.0 | 3.8 | 10.0 | 11.4 | 4.8 | 5.3 | 81.2 | 79.5 | 72.3 | 71.9 |
| Miscellaneous manufacturing - Fabrications diverses | 13.2 | 14.1 | 12.7 | 14.7 | 14.3 | 14.8 | 59.9 | 56.5 | 50.1 | 46.1 |
| Manufacturing - Total - Fabrication | 7.9 | 8.1 | 7.4 | 7.8 | 7.8 | 9.3 | 76.8 | 74.8 | 70.0 | 68.0 |
| Construction | 20.8 | 21.6 | 18.0 | 18.0 | 13.0 | 13.4 | 48.2 | 46.9 | 34.4 | 33.3 |
| Transportation - Transports | 5.9 | 6.6 | 9.4 | 10.0 | 6.5 | 6.6 | 78.2 | 76.8 | 74.1 | 72.7 |
| Storage - Entreposage | 1.5 | 1.8 | 1.5 | 1.8 | 91.9 | 90.1 | 5.1 | 6.3 | 4.0 | 5.0 |
| Communication - Communications | 6.3 | 4.6 | 2 | 2 | 18.2 | 17.9 | 75.4 | 77.4 | 75.2 | 77.3 |
| Public utilities - Services d'utilité publique | 22.7 | 23.5 | 1.2 | 1.4 | 8.2 | 9.9 | 67.9 | 65.2 | 67.7 | 65.0 |
| Transportation, communication and other utilities - Total - Transport, communications et autres services publics | 10.6 | 11.0 | 5.0 | 5.4 | 15.6 | 14.9 | 68.9 | 68.7 | 66.7 | 66.6 |
| Wholesale trade - Commerce de gros | 20.2 | 20.7 | 12.2 | 12.2 | 16.0 | 14.6 | 51.6 | 52.5 | 40.3 | 41.4 |
| Retail trade - Commerce de détail | 29.5 | 27.8 | 11.3 | 11.4 | 14.1 | 15.2 | 45.1 | 45.6 | 34.5 | 34.9 |
| Finance - Finances | 8.4 | 8.5 | 5.3 | 5.3 | 6.5 | 7.7 | 79.8 | 78.5 | 32.4 | 33.0 |
| Services to business management - Services à la direction | 14.7 | 15.8 | 14.3 | 16.0 | 16.0 | 16.5 | 54.9 | 51.7 | 47.0 | 44.2 |
| Government, personal and miscellaneous services - Services gouvernementaux, personnels et divers | 21.6 | 22.9 | 22.1 | 21.5 | 17.2 | 17.2 | 39.1 | 38.4 | 28.2 | 27.0 |
| Total, services | 19.1 | 20.3 | 19.2 | 19.5 | 16.8 | 17.0 | 44.9 | 43.2 | 35.1 | 33.2 |
| All industries - Total - Toutes les industries | 14.4 | 14.6 | 9.5 | 9.7 | 11.3 | 12.0 | 64.8 | 63.7 | 52.4 | 51.5 |
| <i>Non-financial industries - Total - Industries non financières</i> | <i>15.2</i> | <i>15.3</i> | <i>10.0</i> | <i>10.3</i> | <i>11.9</i> | <i>12.6</i> | <i>62.9</i> | <i>61.9</i> | <i>54.8</i> | <i>53.8</i> |

DEFINITIONS

Tables 1A-3A. Detailed Balance Sheet Statistics

Number of Corporations

This is the number of corporations in each industry whose estimated aggregated financial data appears in the tables and represents the universe for purposes of this publication. It is the actual number of corporations that filed tax returns and financial statements for the period with the Department of National Revenue, Taxation - where the corporations were classifiable to an industry. The count is adjusted each year to reflect births, deaths, mergers, amalgamations, SIC changes, late and missing returns, etc. For further explanations on coverage see "Technical Notes - Sources of Data and Coverage".

Assets

Cash (line 01). Includes Canadian and foreign coins and bank notes, cheques, money orders, postal notes, accepted sight drafts and balances in respect of demand and savings deposits. Bank overdrafts may be netted from cash, and in cases where overdrafts exceed such balances, the amount of the excess is shown as a current liability under "bank loans". Cash excludes term deposits, guaranteed investment certificates, swapped deposits and restricted deposits such as cash deposited on contracts and tenders. Gold bullion on hand in the case of mining companies is also excluded, since it is regarded as inventory. In the banking sector, cash includes, coins and bullion, Bank of Canada notes and deposits, foreign currency notes, cheques in transit and call deposit with other banks.

Marketable securities (line 02). Includes corporation shares, bonds and debentures, Government of Canada bonds and treasury bills, provincial and municipal securities and all types of negotiable securities which are held as current or temporary portfolio investments. Guarantee certificates and funds, term deposits, finance company and commercial paper, bankers acceptances and collateral bank deposits are also included. In the financial sector where corporations often do not differentiate between current and long-term assets, marketable securities tends to be a rather imprecise item. In the case of mutual funds, marketable securities are shown as long-term investments. In the case of security dealers, marketable securities which form a part of inventory are included here. Shares of subsidiaries and affiliates are not recorded here but appear as long-term investments in affiliates.

Accounts receivable (line 03). Includes amounts billed for merchandise and services and are shown after deductions for discounts and for doubtful accounts. Trade amounts due from affiliated companies are not included here, but under "due from affiliates". Loans due to some

DÉFINITIONS

Tableaux 1A-3A. Statistiques détaillées du bilan

Nombre de sociétés

C'est le nombre de sociétés dans chaque branche d'activité qui constitue l'univers de la présente publication et pour lesquelles des estimations concernant les données financières agrégées paraissent dans les tableaux. Il s'agit du nombre réel de sociétés qui ont fait parvenir une déclaration d'impôt et des états financiers pour la période visée au ministère du Revenu national, Impôt, et qui peuvent être classées dans une branche d'activité. Le chiffre est rajusté chaque année pour tenir compte des additions, des suppressions, des fusions, des absorptions, des changements de classification (CAÉ), des déclarations manquantes et en retard, etc. Pour de plus amples détails concernant le champ d'observation, consulter les "Notes techniques - Sources des données et champ d'observation".

Actif

Encaisse (ligne 01). Figurent ici les pièces de monnaie et billets de banque, les chèques, les mandats, les bons de poste, les mandats à vue et les soldes sous forme de dépôts à vue et de dépôts d'épargne, en devises canadiennes ou étrangères. Les découverts bancaires peuvent être déduits de l'encaisse; dans le cas où le découvert excède le solde de l'encaisse, la différence figure au passif à court terme sous la dénomination "emprunts bancaires". L'encaisse ne prend pas en compte les dépôts à terme, les certificats de placements garantis, les dépôts-swaps, et les dépôts en réserve tels que les dépôts en espèces détenus pour des soumissions et des contrats. Sont également exclus les lingots d'or détenus par les sociétés minières, car ils sont considérés comme une partie des stocks. Dans le secteur bancaire, l'encaisse comprend les pièces de monnaie les l'or en lingots, les effets, et les dépôts de la banque du Canada, les effets en monnaies étrangères, les chèques en transit, et les dépôts à vue à d'autres banques.

Valeurs réalisables (ligne 02). Figurent ici les actions, les obligations (garanties ou non), les bons du Trésor et les obligations du gouvernement canadien, les titres des administrations provinciales et municipales et tous les types de titres négociables détenus comme placements de portefeuille courants ou à court terme. Sont aussi compris les certificats de dépôt garanti, les dépôts à terme, les effets de commerce et des sociétés de financement, les dépôts bancaires fournis en nantissement et les acceptations de banque. Dans le secteur financier, où les sociétés ne font souvent aucune distinction entre l'actif à court terme et celui à long terme, le poste des valeurs réalisables revêt un caractère plutôt flou. Dans le cas des fonds mutuels, les valeurs réalisables figurent parmi les placements à long terme. Dans celui des courtiers en valeurs mobilières, les valeurs réalisables qui font partie des stocks sont prises en compte ici. Enfin, les actions de filiales et de sociétés affiliées ne sont pas enregistrées ici, mais sont comprises dans les placements à long terme dans des sociétés affiliées.

Comptes à recevoir (ligne 03). Figurent ici les montants facturés au titre de la vente de biens et de services, déduction faite des rabais et des créances douteuses. Les sommes dues par les sociétés affiliées ne sont pas données ici, mais plutôt au poste "dû par des sociétés affiliées". Les prêts consentis par certaines

financial organizations such as sales finance and acceptance companies are shown as "loans receivable". Accrued dividends and interest receivable are included in "other current assets".

Inventories (line 04). Includes assets acquired for resale in the normal course of business, such as raw materials, work in progress, and finished goods. Land, building and real estate being developed are classed as inventory when held for resale in the normal course of business. Inventories are shown before deductions for reserves which are placed in "other surplus". Inventories in the construction industry include amounts equal to the value of progress billings on contracts.

Due from affiliates (line 05). Includes trade accounts receivable and other current amounts owed by affiliates and associated companies, including dividends from such companies and amounts due from shareholders or officers of the corporation and current amounts due from incorporated and unincorporated joint ventures, except where the affiliate is a bank. In such cases these amounts will be included in "Loans receivable".

Deposits and advances (line 06). Includes short-term items such as deposits on contracts, advances to suppliers, and deposits with trustees.

Loans receivable (line 07). Includes chattel mortgages due from non-affiliated or non-associated corporations, call and demand loans due from banks and trust companies and other loans due from non-affiliated companies. Included here also are all current amounts due from affiliated banks.

Other current assets (line 08). Consist of current assets not elsewhere included, such as prepaid expenses, accrued trade receivables, receivables from employees, and automobile dealers' finance participation. Accrued interest receivable from non-affiliated and non-associated companies are also included to this item.

Total current assets (line 09). The sum of lines 01 to 08 inclusive.

Land (line 10). Refers to the acquisition cost or appraised value of land as shown on the company statements. Land improvements which are depreciable (such as asphaltting, tile drainage and dams) are shown with "equipment and other", while natural resources are included in "depletable assets-net". Land held for resale in the normal course of business is included in "inventories". In case where government grants have been received with respect to capital assets, the assets are usually shown net of such grants.

Buildings (line 11). Includes all buildings and other structures, as well as improvements to leaseholds at acquisition cost or appraised value as shown by the company. Buildings which are to be resold by contractors or real estate developers are shown under "inventories". Includes assets under capital lease. In case where government grants

institutions financières comme les sociétés d'acceptation et de financement des ventes sont comptabilisés avec les "prêts à recevoir". Les dividendes et les intérêts courus à recevoir figurent dans les "autres actifs à court terme".

Stocks (ligne 04). Figurent ici tous les actifs acquis pour la revente dans le cours normal des affaires, tels que les matières premières, les demi-produits et les produits finis. Les terrains, bâtiments et autres biens immobiliers sont classés comme stocks quand ils sont destinés à la revente et que celle-ci fait partie du cours normal des affaires. Les montants susmentionnés sont bruts et les déductions pour réserves se trouvent dans les "autres surplus". Les stocks de l'industrie de la construction englobent le montant qui correspond à la valeur des facturations proportionnelles relatives aux contrats.

Dû par des sociétés affiliées (ligne 05). Figurent ici les comptes à recevoir et les autres sommes à court terme dus par les sociétés affiliées et associées, y compris les dividendes de ces sociétés, les montants dus par leurs actionnaires ou administrateurs et les sommes à court terme dues par des entreprises (constituées ou non en société) en participation, sauf si la société affiliée est une banque, auquel cas ces sommes seront incluses dans les "prêts à recevoir" (voir ligne 07).

Dépôts et avances (ligne 06). Figurent ici les postes à court terme tels que les provisions pour contrats, les avances aux fournisseurs et les dépôts auprès de fiduciaires.

Prêts à recevoir (ligne 07). Figurent ici les hypothèques mobilières des sociétés non affiliées et non associées, les prêts à demande des banques ou des sociétés de fiducie et les autres prêts des sociétés non affiliées. Figurent ici également toutes les sommes en cours que doivent les banques affiliées.

Autres actifs à court terme (ligne 08). Comprend les disponibilités non prises en compte ailleurs, comme les frais payés d'avance, les comptes-clients accumulés, les sommes à recevoir des salariés de l'entreprise et l'apport de financement des concessionnaires automobiles. Les intérêts courus à recevoir de sociétés non affiliées et non associées figurent également à ce poste.

Total des disponibilités (ligne 09). Somme des lignes 01 à 08 inclusivement.

Terrains (ligne 10). Il s'agit du coût d'achat ou de la valeur d'expertise des terrains tels qu'ils figurent dans les états de la société. Les améliorations amortissables apportées aux terrains (par exemple, l'asphaltage et l'installation de drains agricole ou de barrages) sont présentées dans "outillage et autres", tandis que les ressources naturelles sont incluses dans "actifs sujet à épuisement (nets)". Les terrains détenus pour fins de revente dans le cours normal des affaires sont pris en compte dans les "stocks". Lorsque des subventions ont été reçues d'une administrations publique à des fins d'immobilisations, les actifs sont généralement présentés nets de ces subventions.

Bâtiments (ligne 11). Figurent ici les bâtiments et les autres structures, ainsi que les améliorations locatives au coût d'achat ou à la valeur d'expertise, telles que les déclare la société. Les bâtiments qui doivent être revendus par des entrepreneurs ou lotisseurs sont inclus dans les "stocks". Comprend les biens déclarés au poste location. Lorsque des subventions ont été reçues

have been received with respect to capital assets, the assets are usually shown net of such grants.

Equipment and other (line 12). Includes the installed or delivered cost, or appraised value of machinery, furniture, fixtures, vehicles and engineering structures (such as private roads, railway tracks, power and telephone lines, pipe lines and depreciable land improvements). Equipment held for resale in the normal course of business is shown in "inventories". In motor vehicle manufacturing, tools, dies and jigs net of amortization are shown in "other assets". Includes assets under capital lease and investments held for resale by security dealers (are included here).

Unspecified (line 13). This is a residual item derived from subtracting lines 11 and 12 from line 14. Some companies report only total depreciable assets and do not provide a break down of the components. Lines 11 and 12 represent the aggregates for only those corporations that did supply the detail.

Total depreciable assets (line 14). Are shown before depreciation and are equal to the sum of lines 11, 12 and 13.

Accumulated depreciation (line 15). Is the total of all the annual depreciation charges and amortization of improvements against depreciable assets (adjusted by the companies for any disposals).

Depreciable assets - Net (line 16). The difference between line 14 and 15.

Depletable assets - Net (line 17). Includes such items as water and power rights, timber limits, leases and rights to oil and gas wells, quarries and fisheries. Exploration and development expenditures of mines and of oil and gas wells which are capitalized, as well as capitalized management fees, are included. Amounts shown for depletable assets are net after deduction of depletion or amortization.

Total net fixed assets (line 18). The total of lines 10, 16 and 17.

Mortgages (line 19). Refer to the long-term portion of mortgages receivable and agreements for sale shown at face value. Reserves deducted are shown in "other surplus". Mortgages receivable from affiliated or associated companies are shown in "advances to affiliates".

Loans and notes receivable (line 20). Include long-term loans, chattel mortgages and long-term trade receivables, except from affiliates or associated companies, and includes any reserves.

Long-term investments (line 21). Include share and other securities except those of affiliated companies held as long-term investments. Investments are, usually shown at cost on the company statements, with reserves for losses

d'une administrations publique à des fins d'immobilisations, les actifs sont généralement présentés nets de ces subventions.

Outillage et autres (ligne 12). Figure ici le coût d'installation ou de livraison ou la valeur d'expertise des machines, des meubles, des agencements inamovibles, des véhicules et des infrastructures (telles que les chemins privés, les voies ferrées, les lignes téléphoniques et de transmission d'énergie, les pipelines et les améliorations de terrains amortissables). L'outillage destiné à la revente dans le cours normal des affaires est inclus dans les "stocks". Dans la fabrication de véhicules automobiles, la valeur (nette d'amortissement) des outils, matrices et gabarits est donnée avec les "autres actifs". Comprend les biens déclarés au poste location ce poste comprend également les investissements détenus par des courtiers en valeurs à des fins de reventes.

Non spécifié (ligne 13). Poste résiduel représentant le solde obtenu en soustrayant les lignes 11 et 12 de la ligne 14. Un certain nombre de sociétés déclarent seulement le total des actifs amortissables et n'en donnent pas la ventilation par élément. Les lignes 11 et 12 regroupent uniquement les données des sociétés qui ont fourni ces renseignements.

Total, actifs amortissables (ligne 14). Sont présentés avant amortissement et correspondent à la somme des lignes 11, 12 et 13.

Amortissement accumulé (ligne 15). Somme de tous les amortissements annuels déduits de la valeur des actifs amortissables (ajustés pour tenir compte des aliénations auxquelles a pu procéder la société).

Actifs amortissables (nets) (ligne 16). Différence entre les lignes 14 et 15.

Actifs sujets à épuisement (nets) (ligne 17). Figurent ici les droits sur l'eau et l'énergie, les concessions forestières, les baux et droits sur les puits de gaz et de pétrole, les carrières et les zones de pêche. Sont aussi comprises les dépenses capitalisées ayant trait aux frais de gestion et à l'exploration et au développement des mines et des puits de gaz et de pétrole. Les montants donnés pour les actifs en cause sont nets des déductions pour amortissement et épuisement.

Total des immobilisations (net) (ligne 18). Total des lignes 10, 16 et 17.

Hypothèques (ligne 19). Valeur nominale de la partie à long terme des hypothèques à recevoir et des contrats de vente. Les réserves déduites sont comprises dans le "autres surplus". Les hypothèques à recevoir des sociétés affiliées ou associées sont incluses dans les "avances à des sociétés affiliées".

Prêts et billets à recevoir (ligne 20). Figurent ici les emprunts à long terme, les billets, les hypothèques mobilières, les comptes-clients à long terme (sauf ceux des sociétés affiliées ou associées) et les réserves.

Placements à long terme (ligne 21). Figurent ici les actions et autres valeurs, excepté celles des sociétés affiliées, détenues comme les placements à long terme. Les placements sont généralement présentés au prix coûtant dans les états de la société, les

included in "other surplus". Cash or securities deposited for special purposes such as sinking funds and investments held for resale by security dealers are included here.

Investments in affiliates (line 22). Consist of total investment in common and preferred shares of subsidiary and affiliated companies and incorporated joint ventures at cost or equity basis, as shown on the company statements. In the case of investments carried at equity, the share in the subsidiary corporations accumulated profits or losses is included here. The current year's portion of the subsidiary corporations profit or loss is shown under "retained earnings" line 36 (Table B). Reserves for losses, in the case of corporations reporting on the cost basis are included in "other surplus" line 49.

Advances to affiliates (line 23). Include non-current amounts due from affiliated companies, including notes and mortgages. Investments in non-incorporated joint ventures and partnerships are also shown here.

Other assets (line 24). Include non-current items which are not specified elsewhere, such as containers, cash surrender value of life insurance policies, good-will, trademarks, franchises, livestock and stock exchange seats. Deferred charges are also included here and these consist of expenditures which are expected to benefit a number of succeeding accounting periods, such as: discounts on bonds issues, organization expenses, tooling and development expenses. Repossessed assets are also included here.

Total other assets (line 25). The sum of lines 19 to 24 inclusive.

Total assets (line 26). Is the sum of lines 9, 18 and 25

Liabilities

Bank loans (line 27). Include bank over-drafts, outstanding cheques and current loans from banks chartered in Canada, as well as the current portion of long term bank loans.

Short-term loans (line 28). Include those owing to finance companies, foreign banks, governments and corporations other than affiliates. Short-term guaranteed certificates and deposit liabilities, in the case of deposit accepting institutions, are shown here.

Accounts payable (line 29). Include only amounts designated as trade accounts payable and trade notes payable. Trade amounts owing to affiliated companies and to incorporated joint ventures are included in "due to affiliates" line 32. Accounts payable includes cash dividends payable and interest payable on income bonds and debentures. For stock brokers and investment dealers, client-free credit balances are included here.

Long-term debt due within year (line 30). Refers to the current installments of sinking funds, mortgages or other long-term debt excluding bank loans.

réserves pour pertes étant comprises dans les "autres surplus". L'encaisse ou les titres en dépôt pour des fins spéciales, comme les fonds d'amortissement, sont également donnés ici. Ce poste comprend également les investissements détenus par des courtiers en valeurs à des fins de revente.

Placements dans des sociétés affiliées (ligne 22). Il s'agit du placement total en actions ordinaires ou privilégiées des filiales, des autres sociétés affiliées et des entreprises en participation (constituées en société), au prix coûtant ou à la valeur comptable, selon les états de la société. Si les placements sont donnés à leur valeur comptable, la part des profits ou pertes accumulés de la filiale est comprise ici, tandis que celle des profits ou pertes de l'année courante figure parmi les "bénéfices réinvestis", à la ligne 36 (tableau B). Si, par contre, une société déclare ses placements au prix coûtant, les réserves pour pertes paraissent dans les "autres surplus" (ligne 49).

Avances à des sociétés affiliées (ligne 23). Figurent ici les montants à long terme dus par les sociétés affiliées, y compris les billets et hypothèques. Les placements dans des entreprises en participation non constituées en société et dans les sociétés en nom collectif sont aussi compris ici.

Autres actifs (ligne 24). Figurent ici les éléments à long terme qui ne sont pas précisés dans les autres postes, par exemple, les conteneurs, les valeurs de rachat de polices d'assurance-vie, l'achalandage, les marques de commerce, les concessions, le bétail et les sièges à la bourse des valeurs. Figurent aussi les frais différés, qui représentent les dépenses qui doivent procurer des avantages durant plusieurs exercices successifs, comme les remises sur émissions d'obligations, les dépenses d'organisation et les frais d'outillage et de mise au point. Les biens repris sont également compris.

Total des autres actifs (ligne 25). Somme des lignes 19 à 24 inclusivement.

Actif total (ligne 26). Total des lignes 9, 18 et 25.

Passif

Emprunts bancaire (ligne 27). Figurent ici les découverts bancaires et les chèques en circulation, de même que les prêts à court terme consentis par les banques avec une charte au Canada, de même que la partie en cours des prêts bancaires à long terme.

Emprunts à court terme (ligne 28). Figurent ici les emprunts dus aux sociétés de financement, aux banques étrangères, aux administrations publiques et aux sociétés autres que les sociétés affiliées. Les certificats garantis et le passif-dépôt à court terme des institutions de dépôt figurent également ici.

Comptes à payer (ligne 29). Ne figurent ici que les comptes-fournisseurs et les billets "commerciaux" à payer. Les montants de cette nature dus aux sociétés affiliées ou aux entreprises en participation (non constituées en société) sont donnés au poste "dû à des sociétés affiliées" (ligne 32). Les comptes à payer englobent aussi les dividendes à verser en espèce et les intérêts courus sur obligations (garanties ou non) à intérêt conditionnel. En ce qui concerne les courtiers en valeurs mobilières, les créances des clients sont prises en compte ici.

Dettes à long terme exigible (ligne 30). Il s'agit des versements à court terme des fonds d'amortissements, des hypothèques et des autres dettes à long terme à l'exclusion des prêts bancaires.

Advances and prepayments (line 31). Include amounts received for goods or services which are to be supplied within a year, and progress payments and mortgage advances received in the case of contractors.

Due to affiliates (line 32). Include trade accounts payable and other amounts due to affiliated companies and to joint ventures (except dividends).

Other current liabilities (line 33). Include such items as interest payable, all taxes payable including employees' income tax withheld, sales taxes, mortgage reserves deducted from current mortgages, and reserves deducted from "deposits and advances" and "loans receivable". Accrued expenses payable such as provisions for guarantees and warranties are included here. In the banking industry this item includes funds in transit.

Total current liabilities (line 34). The sum of lines 27 to 33 inclusive.

Deferred income (line 35). Refers to all revenues or income received before it is actually earned, excluding advances and prepayments of a current nature. Examples of items included are: deferred profit on installment sales, unearned interest or service charges, unamortized operating subsidies, rents received in advance and transportation sold in advance.

Due to shareholders or affiliates (line 36). Includes all non-current debt, due to shareholders or affiliated companies, unless the affiliate is a bank in which case the amount due is included in "Long-term bank loans". Mortgages payable to an affiliate are included here whether or not the affiliate is a bank.

Long-term bank loans (line 37). Represents long-term bank loans from banks chartered in Canada, including loans secured by a chattel mortgage. Foreign bank loans are included under "mortgages, bonds and other debt".

Mortgages, bonds and other debt (line 38). Consists of total mortgage debt outstanding on real estate, and total bond and debenture debt, except that owing to affiliated corporations. It also consists of miscellaneous items outstanding such as loans from suppliers, foreign bank loans and employees' funds deposited as an investment.

Due within one year (line 39). Corresponds with "long-term debt due within year" line 30, and comprises the current portion of mortgage debt, bonds and debentures, and other debt, which are deducted from the total of these items to arrive at "net long-term debt" line 40.

Reserve for future income tax (line 41). Represents accumulated deferred income taxes that may be payable in the future because of timing differences in accounting for book purposes and for taxation purposes (mainly depreciation versus capital cost allowances).

Other liabilities (line 42). Consist of miscellaneous liabilities not included elsewhere such as: reserves for return-

Avances et paiements anticipés (ligne 31). Figurent ici les montants perçus pour des marchandises à livrer ou des services à effectuer dans le courant de l'année, ainsi que les sommes reçues au titre des paiements proportionnels et des avances sur hypothèques, dans le cas des entrepreneurs.

Dû à des sociétés affiliées (ligne 32). Figurent ici les comptes-fournisseurs et les autres montants dus aux sociétés affiliées et aux entreprises en participation, exception faite des dividendes.

Autres passifs à court terme (ligne 33). Figurent ici les intérêts payables, tous les impôts à payer (y compris les impôts retenus sur le revenu des salaires), les taxes de vente, les réserves pour hypothèques déduites des hypothèques à court terme et les réserves déduites des "dépôts et avances" et des "prêts à recevoir". Sont comprises ici les charges courues, telles que les provisions pour garanties. Dans le secteur bancaire, ce poste comprend les fonds en transit.

Total des exigibilités (ligne 34). Correspond à la somme des lignes 27 à 33 inclusivement.

Revenu différé (ligne 35). Figurent ici tous les revenus et recettes perçus avant d'être vraiment gagnés, à l'exclusion des avances et paiements anticipés de nature courante. On retrouve par exemple le bénéfice différé sur les ventes à tempéramment, les intérêts ou frais de service non gagnés, les subventions d'exploitation non amorties, les loyers reçus à l'avance et les services de transport vendus à l'avance.

Dû aux actionnaires ou affiliées (ligne 36). Ce poste englobe toutes les dettes à long terme, dues aux actionnaires ou aux sociétés affiliées, à moins que la société affiliée ne soit une banque, auquel cas la somme exigible va figurer dans les "prêts bancaires à long terme". Les hypothèques à rembourser à une société affiliée vont figurer ici, que cette dernière soit une banque ou non.

Emprunts bancaires à long terme (ligne 37). Il s'agit des prêts à long terme consentis par les banques ayant une charte au Canada, y compris les prêts garantis par une hypothèque mobilière. Les emprunts auprès de banques étrangères figurent parmi les "hypothèques, obligations et autres dettes".

Hypothèques, obligations et autres dettes (ligne 38). Il s'agit du total des dettes hypothécaires immobilières en cours et de la dette obligatoire (garantie et non garantie) en cours autre que celle payable aux sociétés affiliées. Sont aussi comprises les dettes diverses telles que les emprunts auprès des fournisseurs, les prêts consentis par des banques étrangères et les fonds des salariés de l'entreprise déposés à titre de placement.

Echéances de l'année (ligne 39). Ce poste correspond à la "dette à long terme exigible", ligne 30, et comprend la partie exigible de la dette hypothécaire, des obligations garanties et non garanties et des autres dettes; en déduisant la partie exigible du total de ces postes, on obtient la "dette nette à long terme", ligne 40.

Impôts sur le revenu différés (ligne 41). Figurent ici les impôts différés sur le revenu accumulés et pouvant être payés en une année ultérieure à cause de différences de période entre les méthodes comptable et fiscale (surtout entre l'amortissement comptable et allocation du coût en capital).

Autres passifs (ligne 42). Il s'agit des divers éléments du passif non compris ailleurs tels que les provisions pour conteneurs

able containers, tenants refundable deposits, pension reserves, Capital lease obligations, and other sundry liabilities.

Total non-current liabilities (line 43). The sum of lines 35, 36, 40, 41 and 42.

Total liabilities (line 44). The sum of "total current liabilities" line 34 and "total non-current liabilities" line 43.

Equity

Common shares (line 45). Refers to those classes of shares so designated on the balance sheet. If no designation was made by the company, shares carrying voting rights are included here.

Preferred shares (line 46). Refers to those classes of shares so designated on the company's balance sheet. If no designation was made, shares with no voting rights are included here.

Retained earnings (line 47). Consists of the accumulated earnings of corporations which are available for dividends and other purposes, and is net after deduction of accumulated deficits. This item is alternatively called earned surplus, undivided profits and rest account. Included in this category is the head office account in the case of unincorporated Canadian branches of foreign incorporated firms. Also included are retained earnings appropriated for special purposes such as contingency reserves, and capital surpluses for the redemption of preferred shares. Retained earnings is equal to the "closing balance", line 40 of the retained earnings section.

Contributed surplus (line 48). Refers to that portion of proceeds from issue of shares at a price in excess of the par value. Also included here are donations to the company and capital grants.

Other surplus (line 49). Includes revaluation surplus such as the excess of appraised value of fixed assets over net book value, the excess of market value of investments over cost, and revaluation of inventory, excess or deficiency of market value of investments as compared with cost. For investment companies unrealized appreciation or depreciation of investments is included as are unrealized foreign exchange gains. Excludes capital surplus arising out of the redemption of preferred shares which is included in "retained earnings".

Total equity (line 50). The sum of lines 45 to 49 inclusive.

Total liabilities and equity (line 51). The sum of lines 44 and 50.

consignés, les dépôts remboursables de locataires, les provisions pour retraites et les biens au poste location.

Total du passif à long terme (ligne 43). Total des lignes 35, 36, 40, 41 et 42.

Passif total (ligne 44). Ce poste correspond à la somme du "total des exibilités", ligne 34, et du "total du passif à long terme", ligne 43.

Avoir

Actions ordinaires (ligne 45). Il s'agit des actions ordinaires identifiées comme telles au bilan. À défaut d'identification comptable de la part de la société, les actions avec droit de vote sont comprises ici.

Actions privilégiées (ligne 46). Il s'agit des actions privilégiées identifiées comme telles au bilan. À défaut d'identification comptable de la part de la société, les actions sans droit de vote sont comprises ici.

Bénéfices réinvestis (ligne 47). Il s'agit des bénéfices accumulés dont la société peut se servir pour verser des dividendes ou à d'autres fins; les chiffres sont nets des déficits accumulés. Ce poste peut également s'intituler "surplus gagné", "bénéfices non répartis" ou "compte de réserve". Il comprend aussi le compte du siège social dans le cas de succursales canadiennes non constituées en société d'entreprises étrangères constituées en société. Enfin, il englobe les bénéfices réinvestis affectés à des fins spéciales, telles que les réserves pour éventualités, et les excédents de capital réservés au rachat d'actions privilégiées. Les chiffres donnés ici correspondent au "solde de clôture" présenté à la ligne 40 de la section des bénéfices réinvestis.

Surplus d'apport (ligne 48). Il s'agit de la partie du produit de l'émission d'actions qui dépasse la valeur nominale des actions. Figurent aussi les dons à la société et les subventions en capital.

Autres surplus (ligne 49). Figurent ici les plus-values d'expertise telles que l'excédent de la valeur estimée des immobilisations sur leur valeur comptable nette, l'excédent de la valeur marchande des placements sur leur coût et la réévaluation des stocks, l'excédent ou l'insuffisance de la valeur marchande des placements par rapport à leur coût. Dans le cas des compagnies de placement, l'appréciation ou la dépréciation non réalisée des investissements est également comprise à ce poste comme le sont les gains de change non matérialisés. Ne figure pas l'excédent de capital produit par le rachat d'actions privilégiées, élément pris en compte dans les "bénéfices réinvestis".

Avoir total (ligne 50). Correspond à la somme des lignes 45 à 49 inclusivement.

Total, passif et avoir (ligne 51). Correspond à la somme des lignes 44 et 50.

Tables 1B-3B. Detailed Income and Retained Earnings Statistics

Income

Sales - Products (line 01). Represents the amount of revenue resulting from sales other than services, after deducting sales and excise taxes, discounts, rebates, refunds, and intra-company sales. In prior years subcontracts were deducted from sales. Freight out is included when it represents a part of the purchase price. Sales of joint ventures are included in sales of products, provided the joint venture is in the same activity as the corporation and both the corporation and the joint venture each has assets equal to or greater than \$5 million, or the joint venture shows sales equal to or greater than \$1 million. In the resource industries, sales of products in some cases include the cost of certain royalties paid to the crown and shown in "royalty expenses" line 17. Sales in the oil and gas industries, do not include "deemed income" which represents the special "royalty" paid to the government consisting of the difference between the actual market value of the petroleum products sold and the fair market price allowed by the government and shown as income on the company's books.

Sales - Services (line 02). Consists of income from the sale of such services as transportation, storage, repairs and management. This item is shown after deducting discounts, refunds and sales taxes. No cost of sales is recorded for this item. In the printing and publishing industries, revenue derived from sales of advertising is considered to be a sales of a service, while revenue from subscription and newsstand sales of periodicals is considered to be a sale of products.

Rental income - Real estate (line 03). Is the gross amount received from the rent of apartments, offices, factories, houses, land, etc. Income from the leasing of natural resources such as oil and mineral rights is included in "other income". Rental income from capital assets leased to users is included here for lessors.

Rental income - Other (line 04). Includes income from the rental of machinery and equipment, ships, films and from the rental of hotels, motels and tourist rooms and other assets which are not real estate. Rental income from equipment leased to users is included here for lessors.

Commissions (line 05). Consists of revenue earned by corporations when acting as agents in the selling or buying of goods or services. Corporations which may have commission income include financial institutions, stockbrokers, real estate and insurance agencies, advertising agencies and grain dealers. Security trading profits are included here.

Bond interest (line 06). Includes interest and premium income earned on bonds and debentures. In the case of foreign issues, interest is shown net of foreign withholding taxes. Interest received on income bonds is excluded in cases where the recipient for tax purposes shows the income as dividends.

Mortgage interest (line 07). Consists of gross interest earned from Canadian mortgages on real estate. It ex-

Tableaux 1B-3B. Statistiques détaillées des revenus et des bénéfices réinvestis

Revenu

Ventes des produits (ligne 01). Il s'agit du produit de la vente de biens après déduction des taxes de vente et d'accise, des escomptes, des rabais, des remboursements, des ventes à l'intérieur de la société et de la sous-traitance. Les années précédentes, les travaux cédés en sous traitance étaient déduits des ventes. Le transport est inclus lorsqu'il fait partie du prix d'achat. Les ventes des entreprises en participation sont données ici, si l'entreprise exerce la même activité que la société et si l'entreprise et la société disposent chacune d'un actif égal ou supérieur à \$5 millions, ou que l'entreprise en participation réalisent chacune des ventes égales ou supérieures à \$1 million. Dans les branches liées aux ressources, les ventes des produits englobent parfois le coût de certaines redevances versées à la couronne et reportées à la ligne 17 "redevances". Dans les branches du pétrole et du gaz naturel, les ventes ne prennent pas en compte les "revenus présumés" qui représentent la "redevance" spéciale versée au gouvernement et correspondant à la différence entre la valeur marchande réelle des produits pétroliers vendus et leur valeur marchande équitable autorisée par le gouvernement et présentée comme revenu dans les livres de la société.

Ventes des services (ligne 02). Figure ici le produit de la vente de services tels que le transport, l'entreposage, les réparations et la gestion, déduction faite des rabais, remboursements et taxes de vente. Aucun coût de marchandises vendues n'est enregistré à ce poste. Dans le cas de l'imprimerie et de l'édition, les produits de la vente de publicité sont considérés comme des ventes d'un service, alors que les recettes provenant de la vente de périodiques par abonnement et au numéro sont traitées comme des ventes de produits.

Loyers des biens immobiliers (ligne 03). Montant brut reçu pour la location d'appartements, de bureaux, d'usines, de maisons, de terrains, etc. Le revenu provenant de l'affermage des droits d'exploitation des ressources naturelles (droits pétroliers et miniers, par exemple) est compris dans les "autres revenus". Par contre, les locateurs doivent inclure ici les recettes au titre de la location des biens immobiliers.

Loyers - Autres (ligne 04). Figure ici le produit de la location de machines et de matériel, de navires, de films et de chambres d'hôtel, de motel et de pension et d'autres éléments d'actif non immobiliers. Il comprend aussi les recettes provenant de la location de biens d'équipement.

Commissions (ligne 05). Figurent ici les recettes des sociétés qui jouent le rôle d'intermédiaires lors de la vente ou de l'achat de biens ou de services. Peuvent être pris en compte ici les institutions financières, les courtiers en bourse, les agences immobilières, d'assurance et de publicité, et les négociants en céréales. Les bénéfices réalisés sur le commerce des valeurs mobilières sont compris ici.

Intérêt sur obligations (ligne 06). Figurent ici les primes et intérêts réalisés sur les obligations garanties et non garanties. Dans le cas des émissions étrangères, les montants donnés sont nets des retenues fiscales étrangères. L'intérêt versé au titre d'obligations à intérêt conditionnel est exclu lorsque le bénéficiaire le déclare comme un dividende aux fins de l'impôt.

Intérêt sur hypothèques (ligne 07). Figure ici l'intérêt brut provenant d'hypothèques canadiennes sur biens immobiliers. Sont

cludes interest on chattel mortgages and mortgage bonds.

Other interest (line 08). Includes gross interest earned on bank accounts, chattel mortgages, accounts receivable, loans and notes receivable.

Dividends (line 09). Includes all cash or stock dividend income earned, whether credited to income, investment or surplus accounts in the company statements. Interest received from income bonds and from small business development bonds are shown here. In the case of foreign issues, dividends are shown net of foreign withholding taxes. Patronage dividends are excluded here and are shown in "other income".

Other income (line 10). Includes sundry income not specified elsewhere, such as royalties received, recovery of shared expenses and subventions. Commencing in 1981 PIP grants received are included, except in cases where they were netted against PGR taxes payable or against cost of fixed assets. From 1973 to 1980 includes interest capitalized which previously had been netted out of interest expenses. In the case of subvention payments received for the purchase of fixed assets, most companies do not take these subvention payments into their income statements, but simply show the new assets purchased on a net basis on their balance sheets. Other income also includes proceeds from the sale of tax credits.

Total income (line 11). The sum of lines 01 to 10 inclusive. It should be noted that capital gains (less losses) are included in non-recurring items line 27.

Expenses

Materials (line 12). Though usually this item represents the cost of raw materials used in manufacturing, or the cost of goods purchased for resale in the wholesale and retail industries, it is not a pure item. "Materials" here is a derived residual and represents cost of sales less direct and indirect labour costs and overhead costs such as building repairs, depreciation, and property taxes. When the financial statements do not show a breakout of cost of sales, the residual of "materials" may include some or all of the above items including costs of light, heat, power, insurance, transportation, etc. In the extractive industries "materials" consists mainly of certain drilling and extraction costs that have been included by the company in its cost of sales; exploration and development expenses, however, are excluded, as are the costs associated with acquiring mineral rights which are expensed as royalties, depletion, etc. In metal mining, (see "Technical notes" on classification of corporations engaged in mining, and in smelting and refining of non-ferrous metals) smelting and refining charges are a major component of cost of sales, and therefore, comprise a substantial portion of the residual "materials". Outside purchase of ore would, of course, be included in cost of materials.

exclus l'intérêt sur les hypothèques mobilières et sur les obligations hypothécaires.

Autres revenus d'intérêt (ligne 08). Figure ici l'intérêt provenant de comptes en banque, d'hypothèques mobilières, de comptes-clients, de prêts et de billets à recevoir.

Dividendes (ligne 09). Il s'agit des revenus sous forme de dividendes reçus en espèces ou en actions et crédités soit aux revenus, aux placements ou au compte bénéfices réinvestis selon les états de la société. Figure ici l'intérêt reçu au titre des obligations à intérêt conditionnel et des obligations pour l'expansion des petites entreprises. Les dividendes d'émissions étrangères sont présentés nets des retenues fiscales étrangères. En revanche, les ristournes ne sont pas comprises ici, mais plutôt dans les "autres revenus".

Autres revenus (ligne 10.) Ce poste englobe divers revenus non précisés ailleurs tels que les redevances, le recouvrement de frais partagés et les subventions. À compter de 1981, les subventions PEP reçues sont prises en comptes, sauf lorsqu'elles ont été déduites des taxes pétrolières et gazières à payer ou du coût des actifs fixes. Il comprend aussi, de 1973 à 1980, les intérêts capitalisés, qui étaient antérieurement déduits des frais d'intérêt. S'agissant des subventions reçues pour l'achat d'immobilisations, la plupart des sociétés ne les présentent pas dans leur état des résultats, préférant énumérer au bilan les avoirs nouvellement acquis sur une base nette. Les autres revenus comprennent également les recettes tirées de la vente de crédits d'impôt.

Revenu total (ligne 11). Somme des lignes 01 à 10 inclusivement. Il convient de noter que les gains en capital (moins les pertes) figurent parmi les "postes extraordinaires", ligne 27.

Dépenses

Matières premières (ligne 12). Bien que ce poste rende généralement compte du coût des matières brutes utilisées dans la fabrication ou, dans le cas du commerce de gros et de détail, de celui des biens acquis pour la revente, il ne s'agit pas d'un poste "pur". La valeur des matières premières est en effet obtenue indirectement, en retranchant du coût des marchandises vendues les coûts de main-d'oeuvre directs et indirects et les frais généraux tels que les réparations aux bâtiments, la dépréciation et les impôts fonciers. Lorsque les états financiers ne ventilent pas le coût des marchandises vendues, la valeur résiduelle des matières premières peut englober la totalité ou une partie des éléments susmentionnés, y compris les frais d'éclairage, de chauffage, d'électricité, d'assurance, de transport, etc. Dans les branches d'activité extractives, les "matières premières" représentent principalement certains frais de forage et d'extraction que la société a inclus dans le coût de ses marchandises vendues; elles ne prennent cependant pas en compte les frais d'exploration et de mise en valeur; ni les frais liés à l'acquisition de droits miniers (qui sont comptabilisés avec les redevances, l'épuisement, etc.). En ce qui concerne les minéraux métalliques (voir les "Notes techniques" concernant la classification des sociétés dont les activités s'étendent à l'extraction, à la fonte et à l'affinage des métaux non ferreux), les frais de fonte et d'affinage interviennent pour une partie importante du coût des marchandises vendues et constituent par le fait même une part appréciable des matières premières. Les achats de minerai auprès de tiers figureraient, bien sûr, dans le coût des matières.

Salaries and wages (line 13). Is the total salaries, wages, fees and bonuses paid to employees, officers and directors of the corporations, including any such payments that were a part of cost of sales. Employee benefits, such as group insurance, pensions, employee benefits and asset write-downs, commissions paid to other companies are not included here, but are shown in "other expenses".

Repairs and maintenance (line 14). Includes cost of materials and parts to repair fixed assets. Salaries and wages for maintenance and repairs, where identifiable, are excluded here and put into "salaries and wages" above, line 13.

Rent (real estate) (line 15). Consists of rent expense for land and buildings including rent expense for leased real estate.

Rent (other) (line 16). Consists of rent expenses for machinery and equipment, including rental of leased machinery and equipment.

Royalties (line 17). Represents the cost of rights to use natural resources such as oil and gas reserves, ore bodies, timber limits and intangible property such as copyrights, franchises, patents and performing rights. "Deemed income" for oil and gas companies is not included here as a royalty since it is netted out by the companies from both their income and expenditure statements of accounts.

Bond interest (line 18). Consists of interest and discount expense paid on bonds, debentures and mortgage bonds, and charged against income of the year.

Mortgage interest (line 19). Is the interest and discount expense on real estate mortgages only.

Other interest (line 20). Includes interest and discount expenses on bank loans, and accounts payable, chattel mortgages, loans and notes payable, trust and investment certificates, and charged against income of the year.

Taxes other than direct taxes (line 21). Includes such items as municipal taxes, business taxes, water taxes, motor vehicle and other licenses.

Depreciation (line 22). This item represents the proportion of the cost or book value of tangible fixed assets charged to the current year for book purposes. The methods used by corporations for determining this item may differ substantially from the methods prescribed by Income Tax Regulations for the calculation of capital cost allowances.

Depletion and amortization (line 23). Represents the total current write-off or amortization of the cost of acquisition and development of natural resources such as timber limits, ore bodies and oil and gas reserves. Amortization of intangibles is excluded.

Traitements et salaires (ligne 13). Il s'agit de l'ensemble des dépenses au titre des jetons de présence des administrateurs et des traitements, salaires et gratifications des employés et dirigeants de la société, y compris les montants versés à ce titre et comptabilisés dans le coût des marchandises vendues. Les charges sociales telles que les primes d'assurance collective et les contributions aux régimes de retraite, d'indemnisation des accidents du travail et d'assurance-chômage et commissions versées à d'autres sociétés ne figurent pas ici, mais sont regroupées avec les "autres frais".

Entretien et réparation (ligne 14). Figure ici le coût des matières et pièces requises pour réparer les actifs immobilisés. La rémunération de ceux qui procèdent à l'entretien et à la réparation n'est pas comprise ici, mais figure plus haut, avec les "traitements et salaires", ligne 13.

Loyers des biens immobiliers (ligne 15). Figurent ici les frais de location de terrains et d'immeubles, y compris ceux de biens immobiliers en location-vente.

Loyers - Autres (ligne 16). Figurent ici les frais de location de machines et d'outillages, y compris de machines et d'outillages en location-vente.

Redevances (ligne 17). Ce poste donne le coût des droits d'exploitation des ressources naturelles (réserves de pétrole et de gaz naturel, gisements minéraux et concessions forestières, par exemple) et des droits de propriété incorporelle (droits d'auteur, concessions, brevets et droits de représentation, par exemple). Le "revenu présumé" des sociétés pétrolières et gazières ne figure pas parmi les redevances, puisque les sociétés le déduisent de la partie "revenus" et de la partie "frais" de leur état financier.

Intérêt sur dette obligataire (ligne 18). Figurent ici les intérêts et les frais d'escompte à l'émission versés sur les obligations garanties, non garanties et hypothécaires, et débités des revenus de l'année.

Intérêt sur dette hypothécaire (ligne 19). Figurent ici uniquement les intérêts et frais d'escompte sur hypothèques immobilières.

Autres dépenses d'intérêt (ligne 20). Figurent ici les intérêts et agios sur les emprunts bancaires, les comptes-fournisseurs, les hypothèques mobilières, les emprunts et billets à payer et les certificats de placement et des sociétés de fiducie, et débités des revenus de l'année.

Autres impôts (ligne 21). Figurent ici notamment les taxes municipales, les taxes d'affaires, les taxes d'eau, les frais d'immatriculation de véhicules automobiles et autres permis.

Amortissement (ligne 22). Représente la proportion du prix coûtant ou de la valeur comptable des actifs corporels immobiliers qui est imputée à l'année en cour pour fins comptables. La méthode employée par une société pour déterminer le montant en cause peut différer sensiblement de celles prescrites par le règlement de l'impôt sur le revenu pour le calcul de la déduction pour amortissement.

Épuisement (ligne 23). Représente l'amortissement actuel des frais différés pour l'acquisition et la mise en valeur de concessions forestières, de mines et de réserves de pétrole et de gaz. L'amortissement des immobilisations incorporelles n'est pas pris en compte.

Other expenses (line 24). Include expenses not elsewhere specified such as office supplies, provisions for bad debt and bad debts written off, charitable and political donations, management fees, advertising, travelling expenses, portion of shared expenses, employee benefits and asset writedowns.

Total expenses (line 25). Is the sum of lines 12 to 24 inclusive. It should be noted that provincial mining and logging taxes, current and deferred income taxes (including petroleum and gas revenue tax) and capital losses are not included here but are set out separately below.

Net profit before taxes and non-recurring items (line 26). Is calculated as "total income" (line 11) minus "total expenses" (line 25) and represents net profit before deduction of provisions for direct taxes and adjustment for non-recurring or extraordinary items.

Non-recurring items (line 27). Extraordinary items consist of the net of capital gains and losses on the disposal of assets reported by corporations either in their profit and loss statements or schedule of retained earnings.

Net profit before direct taxes (line 28). Is equal to line 26 plus line 27.

Provision for income tax - Current (line 29). Consists of provision for Canadian federal and provincial income tax with respect to the current year's operations including PGR Tax commencing in 1981. (This is shown with a negative sign in the publication since it is a deduction from pretax profits.)

Provision for Income Tax - Deferred (line 30). This includes taxes estimated as payable in future years because of timing differences in accounting for book purposes and taxation purposes. (This is shown with a negative sign in the publication since it is a deduction from pretax profits.)

Mining and logging taxes (line 31). These taxes are levied by provincial governments on income derived from mining and logging operations and are shown as a provision on the company's books. (This is shown with a negative sign in the publication since it is a deduction from pretax profits.) This can include the deferred portion of mining taxes.

Net profit (loss) after taxes (line 32). Is the net of all book profits and losses reported. It includes non-recurring items and dividends received and is after provision for taxes. This item equals line 28, minus lines 29, 30 and 31.

Retained Earnings

Opening balance (line 33). Is the balance of retained earnings at the beginning of the accounting period, adjusted to equal the closing balance of the previous year.

Autres frais (ligne 24). Figurent ici les frais non mentionnés ailleurs, tels que les dépenses au titre des fournitures de bureau, les réserves pour créances douteuses, les créances irrécouvrables annulées, les dons de charité et les contributions versées à des partis politiques, les frais de gestion, ceux de publicité, ceux de voyage, la part des frais partagés qui revient à la société, les avantages sociaux et les diminutions dans la valeurs des immobilisations.

Total des frais (ligne 25). Somme des lignes 12 à 24 inclusive. Il convient de noter que les taxes provinciales sur l'extraction minière et l'abattage, les impôts courants et différés sur le revenu (y compris la taxe sur les recettes pétrolières et gazières) et les pertes en capital ne font pas partie de ce total, mais qu'ils sont énumérés plus loin.

Bénéfice net avant impôts et postes extraordinaires (ligne 26). C'est le "revenu total" (ligne 11) moins le "total des frais" (ligne 25); il représente le profit net avant déduction des provisions pour impôts directs et des rajustements pour tenir compte des postes extraordinaires.

Postes extraordinaires (ligne 27). Il s'agit des plus-values ou moins-values nettes de capital réalisées par les sociétés lors de la cession des actifs et déclarées dans l'état des résultats ou celui des bénéfices réinvestis.

Bénéfice net avant impôts (ligne 28). Correspond au total des lignes 26 et 27.

Provisions pour impôts - Courants (ligne 29). Provisions pour impôts sur le revenu de l'exercice en cours levés par les administrations fédérale et provinciales, y compris la taxe RPG à compter de 1981. (Ce montant est accompagné d'un signe négatif dans la présente publication, car il constitue une déduction sur les bénéfices avant impôts.)

Provisions pour impôts - Différés (ligne 30). Figurent ici les impôts à payer au cours des prochaines années en raison de différences de période entre la comptabilité fiscale et la pratique comptable des sociétés. (Ce montant est accompagné d'un signe négatif dans la présente publication, car il constitue une déduction sur les bénéfices avant impôts.)

Impôt sur mines et forêts (ligne 31). Ces impôts sont levés par les administrations provinciales sur le revenu provenant des opérations minières et forestières et ils figurent comme une provision dans les livres de la société. (Ce montant est précédé d'un signe négatif dans la présente publication, car il constitue une déduction sur les bénéfices avant impôts.) Le chiffre donné ici peut comprendre la partie différée des impôts miniers.

Bénéfice (perte) net après impôts (ligne 32). Somme nette de tous les profits et pertes d'exploitation déclarés, compte tenu des postes extraordinaires, des dividendes reçus et des provisions pour impôts. Le montant indiqué ici correspond à la ligne 28, moins les lignes 29, 30 et 31.

Bénéfices Réinvestis

Solde d'ouverture (ligne 33). Représente le solde des bénéfices réinvestis au début de l'exercice, ajusté de façon à correspondre au solde de clôture de l'année précédente.

Statistical adjustment (line 34). This is the amount to be added or subtracted from the adjusted opening balance so that it will equal the actual balance of retained earnings reported at the beginning of the accounting period. This adjustment reflects discrepancies in the continuity of retained earnings arising from such factors as changes in industrial classification, corporate reorganizations, late and amended returns, and residual sampling errors due to differences between the companies sampled in the prior year and those sampled in the current year.

Net profit (loss) after taxes (line 35). Is identical to line 32 and is the net profit credited and losses charged to retained earnings for the year's operation after provision for taxes, and includes non-recurring items and dividends received.

Subsidiary profits (line 36). Constitutes the current year's profit (or loss) of subsidiary companies taken into retained earnings.

Cash dividends declared (line 37). Consists of cash dividends declared on common and preferred shares and includes any liquidating dividends that may have been paid by corporations that were winding up. Patronage dividends are not included, but are shown under "other charges and credits" (line 39).

Stock dividends declared (line 38). Represents dividends declared whether common or preferred. Prior to 1977, only stock dividends declared in the form of redeemable preferred shares were included here.

Other charges and credits (line 39). Includes items such as prior year adjustments for either profits or taxes, and patronage dividends. Prior to 1977 dividends paid in the form of common stock had been shown here. Commencing in 1984 an adjustment for unrealized foreign exchange is also shown here.

Closing balance (line 40). Is the year-end balance of retained earnings that is transferred to the equity section of the Balance Sheet (line 47, Tables 1A-3A).

Cost of Sales - Products

Sales - Products (line 41). This line is identical to line 01 above.

Cost of sales (line 42). Pertains to sales of products only and consists of "materials" as defined above (line 12) plus direct labour costs and production overhead costs such as plant depreciation, depletion, repairs and maintenance. For the wholesale and retail industries, cost of sales consists mainly of goods purchased and resold, adjusted for opening and closing inventories. For the extractive industries, this item includes cost of mining, milling, concentrating and

Ajustement statistique (ligne 34). Montant à ajouter au solde d'ouverture ajusté ou à y retrancher de sorte qu'il corresponde au solde réel des bénéfices réinvestis déclaré au début de la période comptable. L'ajustement rend compte des solutions de continuité observées pour les bénéfices réinvestis et dues à des facteurs tels que le changement d'activité économique, les réorganisations de sociétés, les déclarations tardives et modifiées, et les erreurs résiduelles d'échantillonnage attribuables au fait que les sociétés échantillonnées l'année précédente ne correspondent pas tout à fait à celle qui appartiennent à l'échantillon de l'année en cours.

Bénéfice (perte) net après impôts (ligne 35). Ce montant net, identique à celui de la ligne 32, représente les profits crédités ou les pertes débitées aux bénéfices réinvestis durant l'exercice, compte tenu des provisions pour impôts, des postes extraordinaires et des dividendes reçus.

Bénéfices des filiales (ligne 36). Profit (ou de la perte) enregistré par les filiales pour l'exercice en cours et porté aux bénéfices réinvestis.

Dividendes en espèces déclarés (ligne 37). Figurent ici les dividendes en espèces déclarés sur actions ordinaires et privilégiées, y compris les dividendes de liquidation, le cas échéant. Par contre, les ristournes ne le sont pas, apparaissant plutôt parmi les "autres frais et crédits" (ligne 39).

Dividendes en actions déclarés (ligne 38). Il s'agit des dividendes déclarés sous forme d'actions ordinaires ou privilégiées. Avant 1977, seuls figuraient ici les dividendes sous forme d'actions privilégiées rachetables.

Autres frais et crédits (ligne 39). Figurent ici notamment les ajustements des années précédentes relatifs aux bénéfices ou aux impôts et les ristournes. Ce poste comprenait avant 1977 les dividendes versés sous forme d'actions ordinaires. À partir de 1984, l'ajustement des gains ou pertes de change non matérialisés est également indiqué.

Solde de fermeture (ligne 40). C'est le solde de fin d'année des bénéfices réinvestis qui est porté à la section de l'avoir du bilan (ligne 47, tableaux 1A-3A).

Coût des ventes - Produits

Ventes - Produits (ligne 41). Cette ligne est identique à la ligne 01 plus haut.

Coût des ventes (ligne 42). Ce poste porte uniquement sur les ventes de biens et comprend les "matières premières" selon la définition donnée plus haut (ligne 12), les coûts directs de main-d'oeuvre et les frais généraux de production tels que l'amortissement de l'usine, l'épuisement des ressources naturelles, les réparations et les frais d'entretien. Pour les commerces de gros et de détail, le coût des marchandises vendues consiste principalement en biens achetés puis revendus, une fois pris en compte les stocks

some drilling expenses. In oil and gas exploration companies, exploration and development expenses are not included, but some drilling and extracting costs are included in cost of sales. In mining companies, costs of refining ore are a part of the cost of sales.

Gross profit (line 43). Equals sales of products (line 41) less cost of sales (line 42).

d'ouverture et de clôture. Pour les industries extractives, ce poste comprend les coûts de forage, d'extraction, de concentration et de broyage du minerai. Les sociétés d'exploration de pétrole et de gaz n'incluent pas à ce poste les frais d'exploration et de mise en valeur, mais elles y font figurer certaines dépenses au titre du forage et de l'extraction. S'agissant des sociétés minières, les coûts d'affinage sont intégrés à ce poste.

Bénéfice brut (ligne 43). Différence entre les ventes de produits (ligne 41) et le coût des marchandises vendues (ligne 42).

Statistical Tables

Tableaux statistiques

TABLE 1A. Detailed balance sheet statistics for all industries, 1979-1985

| No. | Financial items | All industries - Toutes les industries | | | |
|-----|--------------------------------------|---|------------------|--------------------|--------------------|
| | | S.I.C. - C.A.E | | | |
| | | 001-899 | | | |
| | | 1979 | 1980 | 1981 | 1982 |
| | <i>Number of corporations</i> | 419,835 | 466,378 | 516,745 | 539,160 |
| | | millions of dollars - millions de dollars | | | |
| | Assets | | | | |
| 1 | Cash | 46,678.8 | 54,328.7 | 58,711.4 | 59,267.2 |
| 2 | Marketable securities | 68,207.0 | 77,033.0 | 85,880.4 | 86,452.0 |
| 3 | Accounts receivable | 72,667.2 | 80,057.7 | 90,567.3 | 82,847.0 |
| 4 | Inventories | 81,684.0 | 92,041.1 | 104,995.7 | 101,499.6 |
| 5 | Due from affiliates | 17,937.2 | 20,919.2 | 24,111.1 | 24,831.9 |
| 6 | Deposits and advances | 1,121.5 | 975.3 | 1,424.9 | 797.3 |
| 7 | Loans receivable | 119,477.3 | 150,040.9 | 197,850.0 | 208,168.0 |
| 8 | Other current assets | 6,775.8 | 8,091.8 | 10,403.3 | 17,063.8 |
| 9 | Total current assets | 414,548.7 | 483,487.8 | 573,944.2 | 580,926.9 |
| 10 | Land | 13,125.0 | 15,032.9 | 17,602.3 | 20,902.1 |
| 11 | Buildings | 48,866.9 | 58,938.5 | 69,775.5 | 73,608.5 |
| 12 | Equipment and other | 75,391.3 | 92,033.9 | 112,231.5 | 125,791.2 |
| 13 | Unspecified | 155,297.8 | 160,821.7 | 176,471.9 | 195,851.5 |
| 14 | Total depreciable assets | 279,556.0 | 311,794.2 | 358,478.9 | 395,251.2 |
| 15 | Less accumulated depreciation | 89,763.7 | 98,151.2 | 111,672.5 | 120,586.1 |
| 16 | Depreciable assets - Net | 189,792.3 | 213,643.0 | 246,806.4 | 274,665.0 |
| 17 | Depletable assets - Net | 18,411.5 | 25,974.2 | 31,324.0 | 35,098.9 |
| 18 | Total net fixed assets | 221,328.9 | 254,650.1 | 295,732.7 | 330,666.0 |
| 19 | Mortgages | 72,189.1 | 81,126.3 | 86,718.3 | 90,401.1 |
| 20 | Loans and notes receivable | 13,778.6 | 18,256.4 | 23,197.2 | 23,511.0 |
| 21 | Long-term investments | 18,794.8 | 22,645.2 | 27,410.9 | 33,397.3 |
| 22 | Investments in affiliates | 58,916.5 | 71,017.0 | 105,576.4 | 122,191.5 |
| 23 | Advances to affiliates | 39,059.1 | 44,381.2 | 65,180.6 | 75,006.7 |
| 24 | Other assets | 7,212.6 | 8,587.4 | 10,601.4 | 12,632.0 |
| 25 | Total other assets | 209,950.7 | 246,013.4 | 318,684.8 | 357,139.6 |
| 26 | Total assets | 845,828.3 | 984,151.4 | 1,188,361.7 | 1,268,732.5 |
| | Liabilities | | | | |
| 27 | Bank loans | 36,031.2 | 43,947.4 | 56,076.2 | 60,014.6 |
| 28 | Short-term loans | 235,776.3 | 276,655.2 | 338,612.9 | 342,589.2 |
| 29 | Accounts payable | 55,834.7 | 61,566.4 | 72,076.7 | 72,520.0 |
| 30 | Long-term debt due within year | 7,572.4 | 8,496.3 | 10,422.5 | 11,855.7 |
| 31 | Advances and prepayments | 5,768.8 | 6,916.5 | 7,768.8 | 7,005.6 |
| 32 | Due to affiliates | 21,537.5 | 25,248.5 | 28,148.3 | 30,039.8 |
| 33 | Other current liabilities | 16,559.7 | 19,629.4 | 23,204.3 | 30,486.8 |
| 34 | Total current liabilities | 379,080.6 | 442,459.6 | 536,309.6 | 554,511.7 |
| 35 | Deferred income | 4,417.5 | 5,679.6 | 7,161.7 | 7,954.2 |
| 36 | Due shareholders or affiliates | 50,989.2 | 57,058.2 | 68,597.1 | 78,278.4 |
| 37 | Long-term bank loans | 12,899.1 | 17,220.2 | 33,321.4 | 36,990.6 |
| 38 | Mortgages, Bonds and Other Debt | 170,182.6 | 192,920.3 | 223,249.3 | 249,927.2 |
| 39 | Less due within one year | 7,572.4 | 8,496.3 | 10,422.5 | 11,855.7 |
| 40 | Net long-term debt | 175,509.3 | 201,644.3 | 246,148.2 | 275,062.1 |
| 41 | Reserve for future income tax | 19,877.6 | 24,217.9 | 28,631.4 | 29,504.3 |
| 42 | Other liabilities | 2,652.0 | 3,674.0 | 4,286.6 | 4,821.2 |
| 43 | Total non-current liabilities | 253,445.6 | 292,274.0 | 354,825.0 | 395,620.2 |
| 44 | Total liabilities | 632,526.2 | 734,733.7 | 891,134.6 | 950,131.9 |
| | Equity | | | | |
| 45 | Common shares | 48,908.0 | 58,285.2 | 77,193.1 | 88,722.9 |
| 46 | Preferred shares | 31,360.8 | 36,073.2 | 44,594.9 | 53,322.4 |
| 47 | Retained earnings | 115,579.9 | 134,298.5 | 149,062.1 | 145,426.8 |
| 48 | Contributed Surplus | 14,235.1 | 16,720.1 | 22,248.2 | 26,505.0 |
| 49 | Other surplus | 3,218.3 | 4,040.7 | 4,128.6 | 4,623.4 |
| 50 | Total equity | 213,302.1 | 249,417.7 | 297,227.0 | 318,600.6 |
| 51 | Total liabilities and equity | 845,828.3 | 984,151.4 | 1,188,361.7 | 1,268,732.5 |

TABLEAU 1A. Statistiques détaillées du bilan pour toutes les industries, 1979-1985

| All industries - Toutes les industries | | | | Postes financiers | No |
|---|--------------------|--------------------|--------------------|---|-----------|
| S.I.C. - C.A.É. | | | | | |
| 001-899 | | | | | |
| 1983 | 1984 | 1984r | 1985 | | |
| 486.115 | 534.692 | 543.017 | 555.896 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | |
| | | | | Actif | |
| 59.474.0 | 63.108.4 | 62.703.6 | 61.981.6 | Encaisse | 1 |
| 100.348.1 | 107.059.3 | 107.749.5 | 124.032.1 | Valeurs réalisables | 2 |
| 85.520.3 | 95.867.5 | 97.170.2 | 108.997.3 | Comptes à recevoir | 3 |
| 99.204.8 | 106.877.3 | 107.715.4 | 110.968.8 | Stocks | 4 |
| 25.964.3 | 30.558.9 | 30.803.4 | 36.877.7 | Dû par des sociétés affiliées | 5 |
| 1.085.8 | 962.8 | 971.9 | 1.168.6 | Depôts et avances | 8 |
| 183.372.9 | 183.556.7 | 183.518.6 | 190.466.6 | Prêts à recevoir | 7 |
| 14.332.5 | 13.995.6 | 14.066.6 | 14.739.6 | Autres actifs à court terme | 8 |
| 569.302.5 | 601.986.6 | 604.699.1 | 649.232.4 | Total des disponibilités | 9 |
| 21.797.0 | 23.901.6 | 24.085.1 | 24.913.9 | Terrains | 10 |
| 80.730.6 | 84.353.6 | 84.842.3 | 88.158.7 | Bâtiments | 11 |
| 130.203.2 | 139.633.7 | 141.614.6 | 146.337.2 | Outils et autres | 12 |
| 211.538.2 | 227.207.1 | 227.261.4 | 249.295.9 | Non-spécifié | 13 |
| 422.472.0 | 451.194.4 | 453.718.3 | 483.791.8 | Total, actifs amortissables | 14 |
| 132.271.8 | 143.421.3 | 144.490.7 | 157.491.4 | Moins amortissement accumulé | 15 |
| 290.200.3 | 307.773.1 | 309.227.6 | 326.300.4 | Actifs amortissables (nets) | 16 |
| 39.612.3 | 43.584.5 | 43.850.9 | 47.191.7 | Actifs sujets à épuisement (nets) | 17 |
| 351.609.6 | 375.259.1 | 377.163.6 | 398.406.0 | Total des immobilisations (net) | 18 |
| 93.723.0 | 100.002.5 | 100.002.4 | 115.367.2 | Hypothèques | 19 |
| 24.985.0 | 28.054.1 | 28.074.6 | 30.081.9 | Prêts et billets à recevoir | 20 |
| 33.860.5 | 41.711.9 | 41.735.9 | 43.219.2 | Placements à long terme | 21 |
| 138.609.6 | 160.421.5 | 161.068.1 | 189.873.4 | Placements dans des affiliées | 22 |
| 83.296.7 | 91.796.2 | 92.773.2 | 101.286.7 | Avances à des sociétés affiliées | 23 |
| 14.497.4 | 21.569.8 | 21.606.1 | 26.820.1 | Autres actifs | 24 |
| 388.972.3 | 443.556.0 | 445.260.2 | 506.648.6 | Total des autres actifs | 25 |
| 1.309.884.5 | 1.420.801.7 | 1.427.123.0 | 1.554.287.1 | Actif total | 26 |
| | | | | Passif | |
| 55.269.1 | 55.001.3 | 55.676.6 | 57.470.5 | Emprunts bancaires | 27 |
| 324.892.5 | 335.741.9 | 335.801.1 | 360.972.6 | Emprunts à court terme | 28 |
| 74.762.0 | 83.198.7 | 84.096.4 | 94.416.3 | Comptes à payer | 29 |
| 11.427.2 | 14.798.7 | 14.865.1 | 14.792.5 | Dettes à long terme exigible | 30 |
| 6.809.9 | 7.423.7 | 7.475.3 | 7.786.2 | Avances et paiements anticipés | 31 |
| 29.841.5 | 36.238.1 | 36.681.4 | 43.863.9 | Dû à des sociétés affiliées | 32 |
| 27.621.5 | 33.012.8 | 33.321.7 | 32.566.0 | Autres passifs à court terme | 33 |
| 530.623.6 | 565.415.3 | 567.917.7 | 611.868.1 | Total des exigibilités | 34 |
| 8.320.4 | 8.631.2 | 8.734.8 | 11.004.1 | Revenu différé | 35 |
| 84.043.7 | 91.179.9 | 92.473.8 | 98.179.1 | Dû aux actionnaires ou affiliées | 36 |
| 39.702.8 | 36.526.5 | 36.865.7 | 41.739.3 | Emprunts bancaires à long terme | 37 |
| 267.645.1 | 289.202.4 | 289.422.0 | 310.440.1 | Hypothèques, obligations et autres dettes | 38 |
| 11.427.2 | 14.798.7 | 14.865.1 | 14.792.5 | Moins échéances de l'année | 39 |
| 295.920.7 | 310.930.1 | 311.422.5 | 337.386.9 | Dettes à long terme (nette) | 40 |
| 30.049.6 | 31.354.7 | 31.502.6 | 33.910.6 | Impôts sur le revenu différés | 41 |
| 4.985.5 | 5.202.1 | 5.269.3 | 6.372.3 | Autres passifs | 42 |
| 423.320.0 | 447.298.0 | 449.403.0 | 486.853.1 | Total du passif à long terme | 43 |
| 953.943.6 | 1.012.713.3 | 1.017.320.7 | 1.098.721.1 | Passif total | 44 |
| | | | | Avoir | |
| 107.771.5 | 126.093.9 | 126.668.6 | 145.930.3 | Actions ordinaires | 45 |
| 60.569.0 | 71.542.3 | 71.798.7 | 84.365.4 | Actions privilégiées | 46 |
| 149.321.5 | 158.383.4 | 155.622.2 | 166.593.1 | Bénéfices réinvestis | 47 |
| 32.889.4 | 44.868.6 | 48.133.7 | 51.082.8 | Surplus d'apport | 48 |
| 5.389.6 | 7.200.2 | 7.539.1 | 7.594.4 | Autres surplus | 49 |
| 355.940.9 | 408.088.4 | 409.802.3 | 455.565.9 | Avoir total | 50 |
| 1.309.884.5 | 1.420.801.7 | 1.427.123.0 | 1.554.287.1 | Total, passif et avoir | 51 |

TABLE 1B. Detailed income and retained earnings statistics for all industries, 1979-1985

| No. | Financial items | All industries - Toutes les industries | | | |
|-----|--|---|------------------|------------------|------------------|
| | | S.I.C. - C.A.É. | | | |
| | | 001-899 | | | |
| | | 1979 | 1980 | 1981 | 1982 |
| | <i>Number of corporations</i> | 419,835 | 466,378 | 516,745 | 539,160 |
| | | millions of dollars - millions de dollars | | | |
| | Income | | | | |
| 1 | Sales - Products | 434,555.6 | 487,028.0 | 556,523.4 | 557,069.0 |
| 2 | Sales - Services | 50,499.2 | 60,706.8 | 72,630.4 | 77,629.1 |
| 3 | Rental income - Real estate | 7,550.3 | 8,639.2 | 9,786.6 | 10,654.2 |
| 4 | Rental income - Other | 5,303.7 | 6,446.7 | 7,982.6 | 8,530.1 |
| 5 | Commissions | 5,775.5 | 6,772.4 | 7,163.0 | 6,486.6 |
| 6 | Bond interest | 2,418.5 | 3,039.8 | 2,830.4 | 2,857.4 |
| 7 | Mortgage interest | 7,034.7 | 8,514.2 | 9,996.7 | 11,488.1 |
| 8 | Other interest | 24,758.5 | 34,697.8 | 54,579.9 | 59,154.7 |
| 9 | Dividends | 6,780.1 | 7,885.1 | 9,569.0 | 10,909.1 |
| 10 | Other income | 9,023.5 | 10,014.2 | 8,955.6 | 10,463.9 |
| 11 | Total income | 553,699.6 | 633,744.1 | 740,017.5 | 755,242.3 |
| | Expenses | | | | |
| 12 | Materials(1) | 282,218.4 | 315,534.5 | 367,652.7 | 369,545.3 |
| 13 | Salaries and wages | 90,068.1 | 102,021.3 | 116,769.0 | 121,723.5 |
| 14 | Repairs and maintenance | 5,661.0 | 6,237.7 | 7,241.6 | 7,359.6 |
| 15 | Rent (real estate) | 4,165.6 | 5,088.7 | 6,054.6 | 6,726.4 |
| 16 | Rent (other) | 1,863.9 | 2,181.6 | 2,578.4 | 2,448.3 |
| 17 | Royalties | 4,904.5 | 5,818.3 | 6,076.6 | 6,228.6 |
| 18 | Bond interest | 6,830.4 | 7,603.1 | 7,489.8 | 8,312.6 |
| 19 | Mortgage interest | 2,808.8 | 3,486.9 | 3,650.8 | 4,184.5 |
| 20 | Other interest | 31,229.8 | 44,194.3 | 66,651.0 | 75,380.9 |
| 21 | Taxes other than direct taxes | 3,054.6 | 3,332.6 | 3,743.3 | 4,311.2 |
| 22 | Depreciation | 13,682.0 | 15,575.0 | 18,141.0 | 19,608.3 |
| 23 | Depletion and amortization | 967.5 | 1,150.8 | 1,359.3 | 1,701.3 |
| 24 | Other expenses | 65,432.1 | 75,948.3 | 89,498.2 | 99,201.8 |
| 25 | Total expenses | 512,886.7 | 588,173.1 | 696,906.3 | 726,732.2 |
| 26 | Net profit before taxes and non-recurring items | 40,812.9 | 45,571.1 | 43,111.2 | 28,510.1 |
| 27 | Non-recurring items | 5,388.2 | 6,156.7 | 8,146.2 | 5,543.4 |
| 28 | Net profit before direct taxes | 46,201.1 | 51,727.8 | 51,257.5 | 34,053.5 |
| 29 | Provision for income tax - Current | - 9,888.1 | - 11,649.2 | - 11,920.0 | - 9,913.2 |
| 30 | Provision for income tax - Deferred | - 3,639.9 | - 3,949.6 | - 3,829.6 | - 711.3 |
| 31 | Mining and logging taxes | - 264.9 | - 280.4 | - 135.7 | - 71.5 |
| 32 | Net profit (loss) after taxes | 32,408.2 | 35,848.6 | 35,372.2 | 23,357.4 |
| | Retained earnings | | | | |
| 33 | Opening balance | 100,892.0 | 115,579.9 | 134,298.5 | 149,062.1 |
| 34 | Statistical adjustment(2) | - 1,582.6 | - 1,783.8 | 4,861.2 | - 1,147.0 |
| 35 | Net profit (loss) after taxes | 32,408.2 | 35,848.6 | 35,372.2 | 23,357.4 |
| 36 | Subsidiary Profits | 2,131.2 | 2,460.1 | 2,062.9 | 128.6 |
| 37 | Cash dividends declared | - 14,689.8 | - 15,715.8 | - 19,749.7 | - 21,149.5 |
| 38 | Stock dividends declared | - 628.7 | - 95.0 | - 140.4 | - 219.8 |
| 39 | Other charges and credits | - 2,950.3 | - 1,995.5 | - 7,642.7 | - 4,605.1 |
| 40 | Closing balance | 115,579.9 | 134,298.5 | 149,062.1 | 145,426.8 |
| | Cost of sales - Products | | | | |
| 41 | Sales - Products | 434,555.6 | 487,028.0 | 556,523.4 | 557,069.0 |
| 42 | Less cost of sales | 335,448.9 | 374,844.1 | 433,300.8 | 436,618.6 |
| 43 | Gross profit | 99,106.6 | 112,183.8 | 123,222.5 | 120,450.4 |

(1) "Materials" used may include other cost of sales items when not reported separately on financial statements

(2) "Statistical adjustment" provides year-to-year continuity of retained earnings.

TABEAU 1B. Statistiques détaillées du revenu et des bénéfices réinvestis pour toutes les industries, 1979-1985

| All industries - Toutes les industries | | | | Postes financiers | No |
|---|------------------|------------------|------------------|---|-----------|
| S.I.C. - C.A.É. | | | | | |
| 001-899 | | | | | |
| 1983 | 1984 | 1984r | 1985 | | |
| 486,115 | 534,692 | 543,017 | 555,896 | <i>Nombre de sociétés</i> | |
| millions of dollars - millions de dollars | | | | | |
| | | | | Revenu | |
| 581,199.7 | 659,927.1 | 664,936.0 | 704,337.6 | Ventes de produits | 1 |
| 79,438.1 | 90,753.8 | 92,660.3 | 100,474.4 | Ventes des services | 2 |
| 11,501.6 | 12,268.7 | 12,200.3 | 13,440.4 | Loyer des biens immobiliers | 3 |
| 8,468.7 | 7,847.2 | 7,764.5 | 9,341.6 | Loyers - Autres | 4 |
| 7,390.4 | 8,187.6 | 8,379.7 | 8,889.1 | Commissions | 5 |
| 2,937.1 | 3,335.4 | 3,196.4 | 3,319.1 | Intérêt sur obligations | 6 |
| 11,321.1 | 12,106.2 | 12,200.1 | 12,928.4 | Intérêt sur hypothèques | 7 |
| 46,335.4 | 44,349.3 | 44,620.1 | 45,065.8 | Autres revenus d'intérêt | 8 |
| 11,626.3 | 14,271.2 | 14,417.3 | 16,235.8 | Dividendes | 9 |
| 12,182.8 | 13,346.7 | 13,397.5 | 13,913.2 | Autres revenus | 10 |
| 772,401.1 | 866,393.1 | 873,772.1 | 927,945.5 | Revenu total | 11 |
| | | | | Frais | |
| 382,436.7 | 436,095.3 | 439,208.0 | 467,749.2 | Matières premières(1) | 12 |
| 123,162.1 | 133,450.0 | 135,169.4 | 141,817.1 | Traitements et salaires | 13 |
| 7,229.5 | 7,915.5 | 8,045.3 | 8,897.2 | Entretien et réparation | 14 |
| 7,859.8 | 8,560.5 | 8,648.9 | 8,825.4 | Loyers des biens immobiliers | 15 |
| 2,497.2 | 2,623.1 | 2,727.9 | 2,962.3 | Loyers - Autres | 16 |
| 6,664.4 | 7,093.6 | 7,161.7 | 7,155.3 | Redevances | 17 |
| 9,169.1 | 10,240.6 | 10,245.8 | 11,069.3 | Intérêt sur dette obligataire | 18 |
| 3,953.6 | 4,187.9 | 4,115.6 | 4,480.7 | Intérêt sur dette hypothécaire | 19 |
| 58,439.7 | 58,113.4 | 58,245.0 | 58,749.7 | Autres dépenses d'intérêt | 20 |
| 4,627.4 | 4,942.7 | 4,962.1 | 5,400.4 | Autres impôts | 21 |
| 20,839.7 | 22,531.5 | 22,685.9 | 24,889.4 | Amortissement | 22 |
| 1,914.3 | 2,481.5 | 2,493.7 | 2,869.0 | Epuisement | 23 |
| 105,041.7 | 114,803.3 | 116,413.9 | 127,167.6 | Autres frais | 24 |
| 733,835.2 | 813,038.7 | 820,123.3 | 872,032.7 | Total des frais | 25 |
| 38,566.0 | 53,354.5 | 53,648.7 | 55,912.8 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 4,770.4 | 7,104.3 | 7,171.1 | 6,405.6 | Revenus extraordinaires | 27 |
| 43,336.4 | 60,458.8 | 60,819.8 | 62,318.4 | Bénéfice net avant impôts | 28 |
| - 12,754.7 | - 15,693.9 | - 15,853.1 | - 16,240.3 | Provisions pour impôts - Courants | 29 |
| - 1,129.9 | - 2,063.2 | - 2,108.5 | - 2,738.0 | Provision pour impôts - Différés | 30 |
| - 94.3 | - 77.4 | - 77.5 | - 66.5 | Impôt sur mines et forêts | 31 |
| 29,357.4 | 42,624.2 | 42,780.6 | 43,273.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | Bénéfices réinvestis | |
| 145,426.8 | 149,369.4 | 149,369.4 | 155,662.2 | Solde d'ouverture | 33 |
| 4,849.4 | - 7,605.2 | - 8,269.4 | 1,310.6 | Ajustement statistique(2) | 34 |
| 29,357.4 | 42,624.2 | 42,780.6 | 43,273.6 | Bénéfice (perte) net après impôts | 35 |
| - 360.0 | 1,055.9 | 982.5 | - 1,037.0 | Bénéfices des filiales | 36 |
| - 27,573.2 | - 25,102.0 | - 26,549.7 | - 28,248.9 | Dividendes en espèces déclarés | 37 |
| - 168.7 | - 287.3 | - 306.3 | - 424.2 | Dividendes en actions déclarés | 38 |
| - 2,210.3 | - 1,671.8 | - 2,345.0 | - 3,943.2 | Autres frais et crédits | 39 |
| 149,321.5 | 158,383.4 | 155,662.2 | 166,593.1 | Solde de fermeture | 40 |
| | | | | Coût des ventes - Produits | |
| 581,199.7 | 659,927.1 | 664,936.0 | 704,337.6 | Ventes - Produits | 41 |
| 451,320.8 | 510,087.8 | 514,046.6 | 545,109.5 | Moins coût des ventes | 42 |
| 129,878.9 | 149,839.3 | 150,889.3 | 159,228.1 | Bénéfice brut | 43 |

(1) Les "matières premières" peuvent comprendre aussi d'autres éléments de coût des ventes qui ne sont pas rapportés individuellement.
 (2) "Ajustement statistique" assure l'enchaînement d'année en année du montant des bénéfices réinvestis.

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985

| No. | Financial items | Agriculture | | Forestry Exploitation forestière | | Fishing and trapping Pêche et piégeage | |
|-----|--------------------------------------|---|-----------------|-------------------------------------|----------------|---|--------------|
| | | S I C - C A E | | | | | |
| | | 001-021 | | 031,039 | | 041-047 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 17,208 | 17,435 | 3,843 | 4,045 | 1,561 | 1,550 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 388.8 | 325.7 | 102.1 | 122.8 | 34.1 | 23.6 |
| 2 | Marketable securities | 275.4 | 300.7 | 104.8 | 34.5 | 20.9 | 16.9 |
| 3 | Accounts receivable | 397.3 | 490.0 | 144.8 | 164.4 | 20.8 | 32.4 |
| 4 | Inventories | 1,687.7 | 1,710.3 | 145.1 | 124.5 | 12.2 | 14.4 |
| 5 | Due from affiliates | 96.2 | 175.2 | 48.3 | 34.0 | 4.3 | 8.8 |
| 6 | Deposits and advances | 5.5 | 14.1 | 3.9 | 1.7 | 3 | 3.1 |
| 7 | Loans receivable | 21.1 | 49.5 | 2.7 | 6.1 | - | .1 |
| 8 | Other current assets | 108.6 | 124.6 | 31.7 | 55.4 | 5.4 | 5.7 |
| 9 | Total current assets | 2,980.6 | 3,190.0 | 583.3 | 543.4 | 98.0 | 104.9 |
| 10 | Land | 2,807.3 | 2,877.8 | 78.9 | 67.0 | 8.6 | 4.7 |
| 11 | Buildings | 1,891.0 | 1,978.5 | 72.1 | 86.0 | 17.6 | 27.8 |
| 12 | Equipment and other | 3,659.0 | 3,757.9 | 1,245.4 | 1,365.5 | 348.2 | 297.6 |
| 13 | Unspecified | 203.0 | 140.0 | 188.2 | 108.1 | 16.0 | 17.8 |
| 14 | Total depreciable assets | 5,753.0 | 5,876.4 | 1,505.8 | 1,559.6 | 381.8 | 343.2 |
| 15 | Less accumulated depreciation | 2,600.2 | 2,640.4 | 893.8 | 821.6 | 179.6 | 132.0 |
| 16 | Depreciable assets - Net | 3,152.9 | 3,236.0 | 612.0 | 738.1 | 202.2 | 211.1 |
| 17 | Depletable assets - Net | 15.3 | 2.4 | 141.0 | 57.4 | - | - |
| 18 | Total net fixed assets | 5,975.5 | 6,116.1 | 831.9 | 862.4 | 210.8 | 215.9 |
| 19 | Mortgages | 77.5 | 71.5 | 5.5 | 2.8 | - | - |
| 20 | Loans and notes receivable | 32.7 | 26.7 | 6.4 | 20.0 | 3.8 | 3.1 |
| 21 | Long-term investments | 134.4 | 204.7 | 11.1 | 40.1 | 2.1 | 8.1 |
| 22 | Investments in affiliates | 150.2 | 109.0 | 28.9 | 21.8 | 1.1 | 7.5 |
| 23 | Advances to affiliates | 144.2 | 148.0 | 299.1 | 288.8 | 11.7 | 16.1 |
| 24 | Other assets | 642.1 | 588.0 | 32.6 | 34.2 | 41.2 | 40.2 |
| 25 | Total other assets | 1,181.1 | 1,147.9 | 383.8 | 407.7 | 60.0 | 75.0 |
| 26 | Total assets | 10,137.1 | 10,454.0 | 1,799.0 | 1,813.6 | 368.8 | 395.8 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 1,256.7 | 1,078.7 | 151.2 | 143.8 | 21.5 | 25.0 |
| 28 | Short-term loans | 67.8 | 85.9 | 10.9 | 5.2 | .8 | 9 |
| 29 | Accounts payable | 416.6 | 529.7 | 170.0 | 206.0 | 28.8 | 21.4 |
| 30 | Long-term debt due within year | 178.9 | 244.1 | 75.9 | 108.6 | 12.7 | 6.8 |
| 31 | Advances and prepayments | 22.7 | 9.6 | 21.2 | 22.5 | 1.7 | - |
| 32 | Due to affiliates | 319.3 | 414.2 | 91.6 | 43.3 | 51.7 | 19.2 |
| 33 | Other current liabilities | 187.1 | 161.9 | 111.5 | 94.1 | 17.8 | 22.8 |
| 34 | Total current liabilities | 2,449.1 | 2,523.9 | 632.3 | 623.6 | 134.9 | 96.2 |
| 35 | Deferred income | 30.1 | 46.9 | 14.3 | 11.9 | 3 | 3.9 |
| 36 | Due shareholders or affiliates | 1,678.3 | 1,537.0 | 204.1 | 100.7 | 81.3 | 107.7 |
| 37 | Long-term bank loans | 492.7 | 704.8 | 62.3 | 65.4 | 4.1 | 27.0 |
| 38 | Mortgages, Bonds and Other Debt | 2,126.7 | 2,058.6 | 229.8 | 307.4 | 87.3 | 68.8 |
| 39 | Less due within one year | 178.9 | 244.1 | 75.9 | 108.6 | 12.7 | 6.8 |
| 40 | Net long-term debt | 2,440.5 | 2,519.2 | 216.1 | 264.2 | 78.6 | 89.0 |
| 41 | Reserve for future income tax | 189.8 | 200.1 | - 3.8 | 27.8 | 4.3 | 4.4 |
| 42 | Other liabilities | 16.1 | 9.5 | 4.1 | 19.5 | 2 | 4 |
| 43 | Total non-current liabilities | 4,354.8 | 4,312.8 | 434.7 | 424.1 | 164.8 | 205.5 |
| 44 | Total liabilities | 6,804.0 | 6,836.7 | 1,067.0 | 1,047.7 | 299.7 | 301.7 |
| | Equity | | | | | | |
| 45 | Common shares | 464.9 | 465.3 | 105.0 | 34.7 | 8.6 | 31.4 |
| 46 | Preferred shares | 1,391.6 | 1,184.9 | 36.5 | 29.7 | 21.0 | 6.9 |
| 47 | Retained earnings | 712.9 | 1,136.7 | 574.6 | 688.0 | 32.3 | 28.4 |
| 48 | Contributed Surplus | 698.3 | 742.5 | 15.6 | 12.8 | 7.3 | 27.4 |
| 49 | Other surplus | 65.5 | 87.9 | 4 | 6 | - | .1 |
| 50 | Total equity | 3,333.1 | 3,617.3 | 732.0 | 765.9 | 69.1 | 94.1 |
| 51 | Total liabilities and equity | 10,137.1 | 10,454.0 | 1,799.0 | 1,813.6 | 368.8 | 395.8 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985

| Total agriculture, forestry and fishing Total, agriculture exploitation forestière et pêche | | Mining - Mines | | | | S.I.C. - CAÉ | | Postes financiers | No |
|--|----------|--------------------------|---------|----------------------------|---------|---|--|--------------------|----|
| | | Gold mines Mines d'or | | Iron mines Mines de fer | | | | | |
| 001-047 | | 051,052 | | 058 | | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | | |
| 22.612 | 23.030 | 157 | 155 | 12 | 8 | | | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | | | |
| 525 0 | 472 1 | 12 1 | 97 1 | 21 6 | 11 3 | Actif | | | |
| 401 1 | 352 1 | 271 7 | 213 6 | 123 7 | 127 7 | Encaisse | | 1 | |
| 562 8 | 686 7 | 51 6 | 67 3 | 139 0 | 70 4 | Valeurs réalisables | | 2 | |
| 1 844 9 | 1 849 1 | 107 2 | 96 5 | 134 1 | 153 7 | Comptes à recevoir | | 3 | |
| 148 9 | 218 0 | 12 0 | 75 9 | 62 6 | 73 4 | Stocks | | 4 | |
| 9 7 | 18 9 | 3 | 1 1 | - | - | Dû par des sociétés affiliées | | 5 | |
| 23 8 | 55 6 | 3 4 | 1 5 | - | - | Dépôts et avances | | 6 | |
| 145 7 | 185 7 | 17 5 | 33 1 | 1 2 | 6 | Prêts à recevoir | | 7 | |
| 3 661 9 | 3 838 3 | 475 8 | 586 0 | 482 2 | 437 1 | Autres actifs à court terme | | 8 | |
| 2 894 9 | 2 949 5 | 8 | 2 8 | 3 6 | 3 4 | Total des disponibilités | | 9 | |
| 1 980 7 | 2 092 3 | 53 0 | 55 4 | 1 199 2 | 826 4 | Terrains | | 10 | |
| 5 252 6 | 5 421 0 | 232 1 | 146 4 | 1 186 1 | 435 5 | Bâtiments | | 11 | |
| 407 3 | 265 9 | 520 6 | 654 2 | 102 4 | 1 233 4 | Outillage et autres | | 12 | |
| 7 640 6 | 7 779 2 | 805 7 | 855 9 | 2 487 7 | 2 495 3 | Non-spécifié | | 13 | |
| 3 673 6 | 3 593 9 | 277 3 | 313 6 | 1 393 6 | 1 416 2 | Total, actifs amortissables | | 14 | |
| 3 967 0 | 4 185 2 | 528 4 | 542 3 | 1 094 1 | 1 079 1 | Moins amortissement accumulé | | 15 | |
| 156 3 | 59 8 | 933 7 | 1 026 5 | 55 4 | 46 6 | Actifs amortissables (nets) | | 16 | |
| 7 018 2 | 7 194 5 | 1 462 9 | 1 571 6 | 1 153 2 | 1 129 2 | Actifs sujets à épuisement (nets) | | 17 | |
| 83 1 | 74 3 | 1 | 1 | 8 3 | 10 2 | Total des immobilisations (net) | | 18 | |
| 42 9 | 49 8 | 6 | - | 4 4 | 4 3 | Hypothèques | | 19 | |
| 147 7 | 252 9 | 28 0 | 33 7 | 3 4 | 5 7 | Prêts et billets à recevoir | | 20 | |
| 180 2 | 138 3 | 654 6 | 696 1 | 95 4 | 108 4 | Placements à long terme | | 21 | |
| 455 1 | 452 9 | 84 0 | 57 8 | 77 5 | 75 5 | Placements dans des affiliées | | 22 | |
| 715 9 | 662 4 | 33 8 | 22 5 | 95 2 | 88 8 | Avances à des sociétés affiliées | | 23 | |
| 1 624 8 | 1 630 7 | 801 1 | 810 2 | 284 3 | 293 0 | Autres actifs | | 24 | |
| 12 304 9 | 12 663 4 | 2 739 8 | 2 967 9 | 1 919 7 | 1 859 3 | Total des autres actifs | | 25 | |
| | | | | | | Actif total | | 26 | |
| Passif | | | | | | | | | |
| 1 429 4 | 1 247 5 | 100 3 | 91 1 | 36 0 | 73 8 | Emprunts bancaires | | 27 | |
| 79 5 | 92 0 | - | 2 | - | - | Emprunts à court terme | | 28 | |
| 615 3 | 757 1 | 139 3 | 136 1 | 171 7 | 123 6 | Comptes à payer | | 29 | |
| 267 5 | 359 5 | 6 8 | 4 1 | 448 6 | 12 7 | Dettes à long terme exigible | | 30 | |
| 45 6 | 32 1 | 12 8 | 11 8 | - | - | Avances et paiements anticipés | | 31 | |
| 462 6 | 476 7 | 43 8 | 30 0 | 36 5 | 22 7 | Dû à des sociétés affiliées | | 32 | |
| 316 3 | 278 7 | 31 8 | 47 2 | 130 0 | 66 5 | Autres passifs à court terme | | 33 | |
| 3 216 3 | 3 243 7 | 334 8 | 320 5 | 822 7 | 299 4 | Total des exigibilités | | 34 | |
| 44 7 | 62 8 | 51 6 | 40 9 | 3 | 4 | Revenu différé | | 35 | |
| 1 963 7 | 1 745 4 | 63 6 | 36 2 | 215 1 | 227 6 | Dû aux actionnaires ou affiliées | | 36 | |
| 559 1 | 797 3 | 82 5 | 81 5 | 410 8 | 250 3 | Emprunts bancaires à long terme | | 37 | |
| 2 443 8 | 2 434 7 | 158 7 | 228 1 | 559 6 | 134 3 | Hypothèques, obligations et autres dettes | | 38 | |
| 267 5 | 359 5 | 6 8 | 4 1 | 448 6 | 12 7 | Moins échéances de l'année | | 39 | |
| 2 735 3 | 2 872 4 | 234 4 | 305 5 | 521 9 | 371 9 | Dettes à long terme (nette) | | 40 | |
| 190 3 | 232 4 | 296 9 | 273 9 | 157 3 | 164 0 | Impôts sur le revenu différés | | 41 | |
| 20 3 | 29 4 | 6 0 | 4 3 | 25 7 | 28 8 | Autres passifs | | 42 | |
| 4 954 3 | 4 942 4 | 652 6 | 660 8 | 920 3 | 792 7 | Total du passif à long terme | | 43 | |
| 8 170 7 | 8 186 0 | 987 3 | 981 3 | 1 743 0 | 1 092 1 | Passif total | | 44 | |
| Avoir | | | | | | | | | |
| 578 5 | 531 4 | 796 7 | 1 062 5 | 266 7 | 41 8 | Actions ordinaires | | 45 | |
| 1 449 1 | 1 221 5 | 92 3 | 104 3 | 87 7 | 140 8 | Actions privilégiées | | 46 | |
| 1 319 7 | 1 853 2 | 728 6 | 727 0 | - 616 8 | 121 5 | Bénéfices réinvestis | | 47 | |
| 721 1 | 782 7 | 92 3 | 85 1 | 434 1 | 457 6 | Surplus d'apport | | 48 | |
| 65 8 | 88 7 | 42 5 | 7 8 | 4 9 | 5 5 | Autres surplus | | 49 | |
| 4 134 2 | 4 477 3 | 1 752 5 | 1 986 6 | 176 7 | 767 2 | Avoir total | | 50 | |
| 12 304 9 | 12 663 4 | 2 739 8 | 2 967 9 | 1 919 7 | 1 859 3 | Total, passif et avoir | | 51 | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Mining - Mines | | | | | |
|-----|--------------------------------------|---|-----------------|---|-----------------|--------------------------------|----------------|
| | | Other metal mining Autres minéraux métalliques | | Total metal mining Total, minéraux métalliques | | Coal mines Mines de charbon | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 053-057,059 | | 051-059 | | 061 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 76 | 62 | 245 | 225 | 37 | 40 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 8.7 | 102.2 | 42.4 | 210.6 | 31.7 | 23.3 |
| 2 | Marketable securities | 497.2 | 474.5 | 892.5 | 815.8 | 78.4 | 88.2 |
| 3 | Accounts receivable | 1,075.7 | 1,099.8 | 1,266.2 | 1,237.4 | 106.0 | 130.0 |
| 4 | Inventories | 1,893.7 | 1,863.6 | 2,135.0 | 2,113.9 | 306.8 | 353.2 |
| 5 | Due from affiliates | 393.7 | 404.7 | 468.2 | 554.0 | 134.1 | 51.5 |
| 6 | Deposits and advances | - | - | .3 | 1.1 | - | - |
| 7 | Loans receivable | - | 73.0 | 3.4 | 74.5 | 7 | .5 |
| 8 | Other current assets | 89.3 | 83.5 | 108.0 | 117.3 | 28.5 | 20.1 |
| 9 | Total current assets | 3,958.2 | 4,101.3 | 4,916.2 | 5,124.4 | 686.1 | 666.7 |
| 10 | Land | 29.7 | 28.3 | 34.1 | 34.5 | 23.1 | 23.7 |
| 11 | Buildings | 11.1 | 8.3 | 1,263.3 | 890.1 | 3.8 | 3.0 |
| 12 | Equipment and other | 59.2 | 58.3 | 1,477.5 | 640.1 | 59.4 | 62.4 |
| 13 | Unspecified | 11,114.1 | 11,131.3 | 11,737.0 | 13,018.9 | 2,673.9 | 2,843.7 |
| 14 | Total depreciable assets | 11,184.4 | 11,197.9 | 14,477.8 | 14,549.1 | 2,737.1 | 2,909.2 |
| 15 | Less accumulated depreciation | 3,911.3 | 4,315.5 | 5,582.2 | 6,045.3 | 702.1 | 853.2 |
| 16 | Depreciable assets - Net | 7,273.1 | 6,882.4 | 8,895.6 | 8,503.8 | 2,035.0 | 2,055.9 |
| 17 | Depletable assets - Net | 3,122.0 | 2,978.7 | 4,111.1 | 4,051.9 | 1,069.5 | 1,096.4 |
| 18 | Total net fixed assets | 10,424.8 | 9,889.4 | 13,040.8 | 12,590.2 | 3,127.5 | 3,176.0 |
| 19 | Mortgages | 1.7 | 1.5 | 10.1 | 11.8 | 13.0 | 10.4 |
| 20 | Loans and notes receivable | 16.6 | 11.6 | 21.6 | 15.8 | 21.4 | 22.4 |
| 21 | Long-term investments | 420.5 | 344.9 | 451.9 | 384.3 | 10.1 | 2.3 |
| 22 | Investments in affiliates | 4,158.7 | 5,204.2 | 4,908.7 | 6,008.6 | 419.6 | 237.5 |
| 23 | Advances to affiliates | 1,879.6 | 1,703.3 | 2,041.2 | 1,836.6 | 211.8 | 104.7 |
| 24 | Other assets | 259.9 | 448.0 | 388.9 | 559.3 | 50.4 | 99.1 |
| 25 | Total other assets | 6,736.9 | 7,713.3 | 7,822.4 | 8,816.5 | 726.2 | 476.4 |
| 26 | Total assets | 21,119.9 | 21,704.0 | 25,779.4 | 26,531.2 | 4,539.9 | 4,319.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 790.4 | 1,078.5 | 926.7 | 1,243.4 | 29.0 | 47.6 |
| 28 | Short-term loans | 3 | 14.3 | .3 | 14.5 | 25.8 | - |
| 29 | Accounts payable | 1,238.2 | 1,389.0 | 1,549.2 | 1,648.7 | 226.0 | 243.1 |
| 30 | Long-term debt due within year | 227.2 | 251.1 | 682.5 | 267.9 | 17.2 | 34.6 |
| 31 | Advances and prepayments | 65.8 | 55.8 | 78.6 | 67.7 | 5 | 7 |
| 32 | Due to affiliates | 304.0 | 258.3 | 384.3 | 311.0 | 95.5 | 101.3 |
| 33 | Other current liabilities | 218.1 | 211.2 | 379.9 | 324.9 | 57.9 | 73.4 |
| 34 | Total current liabilities | 2,843.9 | 3,258.3 | 4,001.4 | 3,878.1 | 451.9 | 500.7 |
| 35 | Deferred income | 362.4 | 545.8 | 414.3 | 587.1 | 6.0 | 5.0 |
| 36 | Due shareholders or affiliates | 1,808.4 | 2,250.1 | 2,087.1 | 2,513.9 | 182.8 | 240.3 |
| 37 | Long-term bank loans | 1,052.4 | 900.4 | 1,545.7 | 1,232.3 | 543.1 | 338.7 |
| 38 | Mortgages, Bonds and Other Debt | 4,210.9 | 4,025.2 | 4,929.2 | 4,387.6 | 1,190.2 | 1,158.9 |
| 39 | Less due within one year | 227.2 | 251.1 | 682.5 | 267.9 | 17.2 | 34.6 |
| 40 | Net long-term debt | 5,036.2 | 4,674.5 | 5,792.4 | 5,352.0 | 1,716.0 | 1,462.9 |
| 41 | Reserve for future income tax | 1,227.2 | 1,222.5 | 1,681.5 | 1,660.4 | 359.1 | 396.0 |
| 42 | Other liabilities | 99.9 | 122.2 | 131.6 | 155.3 | 73.4 | 79.3 |
| 43 | Total non-current liabilities | 8,534.1 | 8,815.1 | 10,106.9 | 10,268.6 | 2,337.4 | 2,183.5 |
| 44 | Total liabilities | 11,378.0 | 12,073.3 | 14,108.3 | 14,146.8 | 2,789.3 | 2,684.3 |
| | Equity | | | | | | |
| 45 | Common shares | 4,163.1 | 4,788.4 | 5,226.6 | 5,892.7 | 606.7 | 662.9 |
| 46 | Preferred shares | 1,559.4 | 1,524.3 | 1,739.4 | 1,769.4 | 90.0 | 100.4 |
| 47 | Retained earnings | 3,409.6 | 2,704.4 | 3,521.4 | 3,553.0 | 625.6 | 284.1 |
| 48 | Contributed Surplus | 601.1 | 557.6 | 1,127.6 | 1,100.2 | 426.6 | 587.4 |
| 49 | Other surplus | 8.6 | 55.9 | 56.1 | 69.1 | 1.7 | - |
| 50 | Total equity | 9,741.9 | 9,630.6 | 11,671.0 | 12,384.4 | 1,750.6 | 1,634.8 |
| 51 | Total liabilities and equity | 21,119.9 | 21,704.0 | 25,779.4 | 26,531.2 | 4,539.9 | 4,319.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Mining - Mines | | | | | | Postes financiers | No |
|---|----------|---|----------|---|---------|---|----|
| Oil and gas wells Puits de pétrole et du gaz | | Total mineral fuels Total, des minéraux combustibles | | Non-metal mining Mines non métalliques | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 064 | | 061.064 | | 071.073.077.079 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 2,254 | 2,413 | 2,291 | 2,453 | 126 | 115 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 316.4 | 327.9 | 348.1 | 351.2 | 6.9 | 9.8 | Actif | |
| 3,379.1 | 3,600.6 | 3,457.5 | 3,688.8 | 185.5 | 64.5 | Encaisse | |
| 4,147.5 | 4,612.0 | 4,253.5 | 4,742.0 | 265.0 | 225.6 | Valeurs réalisables | |
| 837.6 | 853.7 | 1,144.4 | 1,206.9 | 251.3 | 248.1 | Comptes à recevoir | |
| 2,408.3 | 2,700.5 | 2,542.3 | 2,751.9 | 85.3 | 17.2 | Stocks | |
| 5.9 | 18.4 | 5.9 | 18.4 | - | 1 | Dû par des sociétés affiliées | |
| 203.5 | 66.1 | 204.2 | 66.6 | 2.5 | 1.3 | Dépôts et avances | |
| 679.5 | 647.9 | 708.0 | 668.0 | 41.5 | 52.1 | Prêts à recevoir | |
| 11,977.8 | 12,827.0 | 12,663.9 | 13,493.7 | 818.0 | 618.7 | Autres actifs à court terme | |
| 116.7 | 166.4 | 139.7 | 190.1 | 22.5 | 22.4 | Total des disponibilités | |
| 263.9 | 361.8 | 267.7 | 364.8 | 611.2 | 692.0 | Terrains | |
| 7,055.7 | 7,772.1 | 7,115.1 | 7,834.5 | 1,178.4 | 1,229.4 | Bâtiments | |
| 10,952.3 | 12,657.7 | 13,626.2 | 15,501.4 | 775.9 | 501.9 | Outillage et autres | |
| 18,271.9 | 20,791.5 | 21,009.0 | 23,700.7 | 2,565.5 | 2,423.3 | Non-spécifié | |
| 5,308.4 | 6,326.5 | 6,010.5 | 7,179.8 | 891.9 | 914.2 | Total, actifs amortissables | |
| 12,963.6 | 14,465.0 | 14,998.5 | 16,520.9 | 1,673.6 | 1,509.1 | Moins amortissement accumulé | |
| 30,153.3 | 33,382.6 | 31,222.8 | 34,479.0 | 368.4 | 283.2 | Actifs amortissables (nets) | |
| 43,233.5 | 48,014.0 | 46,361.0 | 51,190.0 | 2,064.5 | 1,814.6 | Actifs sujets à épuisement (nets) | |
| 9.5 | 3.1 | 22.5 | 13.5 | 3 | 3 | Total des immobilisations (net) | |
| 400.7 | 311.0 | 422.0 | 333.4 | 5.9 | 21.4 | Hypothèques | |
| 548.8 | 696.2 | 558.9 | 698.5 | 13.5 | 5.0 | Prêts et billets à recevoir | |
| 9,520.4 | 9,246.2 | 9,940.0 | 9,483.7 | 44.0 | 41.3 | Placements à long terme | |
| 5,842.4 | 6,031.3 | 6,054.2 | 6,136.0 | 78.9 | 44.6 | Placements dans des affiliées | |
| 698.8 | 1,311.6 | 749.2 | 1,410.7 | 87.5 | 69.4 | Avances à des sociétés affiliées | |
| 17,020.5 | 17,599.4 | 17,746.8 | 18,075.8 | 230.1 | 182.0 | Autres actifs | |
| 72,231.8 | 78,440.4 | 76,771.7 | 82,759.5 | 3,112.6 | 2,615.3 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 1,254.9 | 1,109.4 | 1,283.9 | 1,157.0 | 116.0 | 187.3 | Emprunts bancaires | |
| 257.2 | 91.6 | 283.0 | 91.6 | 1 | 2 | Emprunts à court terme | |
| 4,550.3 | 5,222.2 | 4,776.3 | 5,465.3 | 204.0 | 178.0 | Comptes à payer | |
| 223.9 | 413.9 | 241.2 | 448.6 | 9.7 | 9.8 | Dettes à long terme exigible | |
| 94.9 | 125.2 | 95.4 | 126.0 | 1 | 8 | Avances et paiements anticipés | |
| 2,454.5 | 2,988.3 | 2,549.9 | 3,089.6 | 54.3 | 105.7 | Dû à des sociétés affiliées | |
| 1,518.5 | 961.1 | 1,576.4 | 1,034.5 | 68.6 | 46.3 | Autres passifs à court terme | |
| 10,354.2 | 10,911.8 | 10,806.1 | 11,412.5 | 452.9 | 528.1 | Total des exigibilités | |
| 2,779.4 | 2,661.9 | 2,785.5 | 2,666.8 | 2.1 | 11.2 | Revenu différé | |
| 6,766.0 | 5,732.5 | 6,948.8 | 5,972.8 | 979.4 | 899.4 | Dû aux actionnaires ou affiliées | |
| 6,229.2 | 8,187.8 | 6,772.2 | 8,526.5 | 119.9 | 21.4 | Emprunts bancaires à long terme | |
| 6,522.5 | 7,995.1 | 7,712.7 | 9,154.0 | 219.5 | 289.1 | Hypothèques, obligations et autres dettes | |
| 223.9 | 413.9 | 241.2 | 448.6 | 9.7 | 9.8 | Moins échéances de l'année | |
| 12,527.7 | 15,769.0 | 14,243.8 | 17,231.9 | 329.8 | 300.7 | Dettes à long terme (nette) | |
| 8,971.7 | 10,210.2 | 9,330.8 | 10,606.2 | 124.4 | 78.9 | Impôts sur le revenu différés | |
| 135.4 | 127.2 | 208.8 | 206.5 | 119.4 | 118.7 | Autres passifs | |
| 31,180.2 | 34,500.7 | 33,517.6 | 36,684.2 | 1,555.1 | 1,408.8 | Total du passif à long terme | |
| 41,534.4 | 45,412.5 | 44,323.7 | 48,096.8 | 2,007.9 | 1,937.0 | Passif total | |
| | | | | | | Avoir | |
| 11,989.5 | 13,083.6 | 12,596.2 | 13,746.5 | 223.9 | 347.4 | Actions ordinaires | |
| 3,913.2 | 4,047.2 | 4,003.2 | 4,147.6 | 103.8 | 99.8 | Actions privilégiées | |
| 11,493.3 | 12,611.9 | 12,119.0 | 12,898.0 | 626.6 | 214.9 | Bénéfices réinvestis | |
| 3,208.2 | 3,254.4 | 3,634.9 | 3,841.8 | 150.5 | 16.2 | Surplus d'apport | |
| 93.1 | 30.8 | 94.8 | 30.8 | - | 1 | Autres surplus | |
| 30,697.4 | 33,027.9 | 32,448.0 | 34,662.7 | 1,104.7 | 678.3 | Avoir total | |
| 72,231.8 | 78,440.4 | 76,771.7 | 82,759.5 | 3,112.6 | 2,615.3 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Mining - Mines | | | | | |
|-----|--------------------------------------|---|--------------|-------------------------------------|----------------|---|-----------------|
| | | Quarries Carrières | | Mining services Services miniers | | Total other mining Total, autres mines | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 083,087 | | 092,094,096,098,099 | | 071-099 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 783 | 799 | 4,177 | 4,205 | 5,086 | 5,119 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 19.0 | 30.3 | 215.5 | 150.9 | 241.4 | 190.9 |
| 2 | Marketable securities | 51.5 | 38.7 | 427.4 | 302.6 | 664.5 | 405.8 |
| 3 | Accounts receivable | 81.7 | 97.6 | 704.5 | 681.7 | 1,051.2 | 1,005.0 |
| 4 | Inventories | 54.0 | 69.7 | 123.0 | 139.3 | 428.3 | 457.1 |
| 5 | Due from affiliates | 9.9 | 29.4 | 303.9 | 388.3 | 379.2 | 435.0 |
| 6 | Deposits and advances | 3 | 1.1 | 2.1 | 10.1 | 2.4 | 11.2 |
| 7 | Loans receivable | 5.5 | 4.1 | 6.4 | 4.8 | 14.4 | 10.3 |
| 8 | Other current assets | 7.5 | 8.3 | 87.4 | 102.2 | 136.4 | 162.5 |
| 9 | Total current assets | 229.5 | 279.2 | 1,870.3 | 1,779.9 | 2,917.8 | 2,677.8 |
| 10 | Land | 53.4 | 40.1 | 47.0 | 51.3 | 123.0 | 113.7 |
| 11 | Buildings | 54.7 | 34.8 | 166.1 | 122.1 | 831.9 | 848.8 |
| 12 | Equipment and other | 510.0 | 538.1 | 2,272.6 | 2,032.7 | 3,961.0 | 3,800.1 |
| 13 | Unspecified | 7.2 | 28.5 | 1,471.3 | 2,186.0 | 2,254.4 | 2,716.5 |
| 14 | Total depreciable assets | 571.9 | 601.4 | 3,910.0 | 4,340.8 | 7,047.4 | 7,365.5 |
| 15 | Less accumulated depreciation | 319.0 | 354.3 | 1,412.5 | 1,560.7 | 2,623.4 | 2,829.2 |
| 16 | Depreciable assets - Net | 252.9 | 247.0 | 2,497.5 | 2,780.2 | 4,424.0 | 4,536.3 |
| 17 | Depletable assets - Net | 49.6 | 51.0 | 2,473.5 | 2,668.9 | 2,891.4 | 3,003.1 |
| 18 | Total net fixed assets | 355.9 | 338.1 | 5,017.9 | 5,500.4 | 7,438.4 | 7,653.1 |
| 19 | Mortgages | 3 | 1.8 | 7 | 2.9 | 1.3 | 5.0 |
| 20 | Loans and notes receivable | 7.3 | 6 | 32.7 | 39.6 | 46.0 | 61.6 |
| 21 | Long-term investments | 4.8 | 5.2 | 36.9 | 66.5 | 55.2 | 76.6 |
| 22 | Investments in affiliates | 34.0 | 33.7 | 725.0 | 667.1 | 802.9 | 742.1 |
| 23 | Advances to affiliates | 25.6 | 21.2 | 674.8 | 548.5 | 779.2 | 614.3 |
| 24 | Other assets | 7.5 | 10.1 | 222.8 | 208.6 | 317.9 | 288.0 |
| 25 | Total other assets | 79.6 | 72.4 | 1,692.8 | 1,533.3 | 2,002.5 | 1,787.7 |
| 26 | Total assets | 665.0 | 689.8 | 8,581.1 | 8,813.6 | 12,358.7 | 12,118.6 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 41.2 | 71.7 | 372.3 | 375.8 | 529.4 | 634.7 |
| 28 | Short-term loans | 18.2 | 5 | 24.9 | 40.7 | 43.3 | 41.4 |
| 29 | Accounts payable | 54.8 | 76.6 | 623.1 | 627.5 | 881.8 | 882.1 |
| 30 | Long-term debt due within year | 17.2 | 19.9 | 133.9 | 168.9 | 160.8 | 198.6 |
| 31 | Advances and prepayments | - | - | 11.9 | 24.6 | 12.0 | 25.4 |
| 32 | Due to affiliates | 22.0 | 48.2 | 300.9 | 265.5 | 377.2 | 419.4 |
| 33 | Other current liabilities | 23.7 | 18.8 | 159.4 | 153.2 | 251.7 | 218.3 |
| 34 | Total current liabilities | 177.1 | 235.6 | 1,626.3 | 1,656.1 | 2,256.2 | 2,419.9 |
| 35 | Deferred income | 8.8 | 1.4 | 95.3 | 119.2 | 106.3 | 131.7 |
| 36 | Due shareholders or affiliates | 95.0 | 99.0 | 1,036.2 | 1,030.4 | 2,110.5 | 2,028.8 |
| 37 | Long-term bank loans | 38.9 | 37.1 | 595.3 | 487.0 | 754.1 | 545.6 |
| 38 | Mortgages, Bonds and Other Debt | 90.5 | 71.8 | 1,125.7 | 1,000.8 | 1,435.7 | 1,361.7 |
| 39 | Less due within one year | 17.2 | 19.9 | 133.9 | 168.9 | 160.8 | 198.6 |
| 40 | Net long-term debt | 112.2 | 89.0 | 1,587.1 | 1,318.9 | 2,029.1 | 1,708.7 |
| 41 | Reserve for future income tax | 39.9 | 30.7 | 266.2 | 255.6 | 430.5 | 365.1 |
| 42 | Other liabilities | 3.1 | 1.1 | 47.2 | 21.8 | 169.7 | 141.6 |
| 43 | Total non-current liabilities | 259.1 | 221.2 | 3,032.0 | 2,745.9 | 4,846.1 | 4,375.9 |
| 44 | Total liabilities | 436.1 | 456.8 | 4,658.3 | 4,402.0 | 7,102.3 | 6,795.8 |
| | Equity | | | | | | |
| 45 | Common shares | 18.4 | 15.8 | 3,130.3 | 3,840.9 | 3,372.6 | 4,204.2 |
| 46 | Preferred shares | 20.9 | 51.3 | 560.3 | 539.3 | 684.9 | 690.4 |
| 47 | Retained earnings | 169.1 | 159.0 | - 4.1 | - 224.3 | 791.6 | 149.6 |
| 48 | Contributed Surplus | 16.8 | 4.2 | 234.4 | 248.9 | 401.7 | 269.3 |
| 49 | Other surplus | 3.6 | 2.5 | 1.8 | 6.8 | 5.5 | 9.4 |
| 50 | Total equity | 228.9 | 232.9 | 3,922.8 | 4,411.6 | 5,256.4 | 5,322.9 |
| 51 | Total liabilities and equity | 665.0 | 689.8 | 8,581.1 | 8,813.6 | 12,358.7 | 12,118.6 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Total mining Total, mines | | Manufacturing - Fabrication | | | | S.I.C. - C.A.E | | Postes financiers | No |
|---|-----------|--|---------|-------------------------------------|---------|---|--|-------------------|----|
| | | Meat products Produits de la viande | | Dairy products Produits laitiers | | | | | |
| 051-099 | | 101,103 | | 105,107 | | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | | |
| 7.622 | 7.797 | 650 | 643 | 271 | 267 | Nombre de sociétés | | | |
| millions of dollars - millions de dollars | | | | | | | | | |
| 631.9 | 752.7 | 33.9 | 29.6 | 58.1 | 43.8 | Actif | | | |
| 5,014.5 | 4,910.4 | 43.3 | 52.8 | 49.3 | 48.4 | Encaisse | | 1 | |
| 6,570.9 | 6,984.4 | 434.5 | 439.7 | 436.9 | 440.1 | Valeurs réalisables | | 2 | |
| 3,707.7 | 3,777.8 | 462.2 | 483.9 | 509.7 | 559.3 | Comptes à recevoir | | 3 | |
| 3,389.8 | 3,740.9 | 71.5 | 56.5 | 180.0 | 187.2 | Stocks | | 4 | |
| 8.6 | 30.7 | 2.8 | 1.8 | 2 | - | Dû par des sociétés affiliées | | 5 | |
| 222.1 | 151.3 | 7.9 | 4.1 | 3.1 | 2.6 | Dépôts et avances | | 6 | |
| 952.5 | 947.8 | 29.0 | 33.0 | 29.4 | 35.5 | Prêts à recevoir | | 7 | |
| 20,497.9 | 21,296.0 | 1,085.1 | 1,101.3 | 1,266.8 | 1,317.0 | Autres actifs à court terme | | 8 | |
| 296.8 | 338.3 | 44.9 | 36.9 | 40.8 | 39.4 | Total des disponibilités | | 9 | |
| 2,362.9 | 2,103.8 | 357.1 | 327.1 | 277.6 | 330.6 | Terrains | | 10 | |
| 12,553.6 | 12,274.7 | 578.2 | 606.7 | 657.6 | 779.8 | Bâtiments | | 11 | |
| 27,617.6 | 31,236.8 | 426.1 | 476.3 | 329.7 | 345.8 | Outillage et autres | | 12 | |
| 42,534.2 | 45,615.3 | 1,361.4 | 1,410.1 | 1,264.9 | 1,456.2 | Non-spécifié | | 13 | |
| 14,216.1 | 16,054.3 | 630.6 | 688.6 | 589.9 | 672.5 | Total, actifs amortissables | | 14 | |
| 28,318.1 | 29,561.0 | 730.9 | 721.5 | 674.9 | 783.7 | Moins amortissement accumulé | | 15 | |
| 38,225.4 | 41,534.0 | - | - | - | - | Actifs amortissables (nets) | | 16 | |
| 66,840.2 | 71,433.3 | 775.7 | 758.4 | 715.7 | 823.2 | Actifs sujets à épuisement (nets) | | 17 | |
| 34.0 | 30.3 | 4.1 | 2.4 | 3.3 | 3.2 | Total des immobilisations (net) | | 18 | |
| 489.6 | 410.8 | 8.3 | 10.6 | 3.1 | 28.4 | Hypothèques | | 19 | |
| 1,066.0 | 1,159.5 | 8.8 | 8.9 | 34.7 | 10.8 | Prêts et billets à recevoir | | 20 | |
| 15,651.6 | 16,234.4 | 32.0 | 102.0 | 77.1 | 39.2 | Placements à long terme | | 21 | |
| 8,874.6 | 8,597.0 | 64.6 | 56.6 | 18.3 | 37.5 | Placements dans des affiliées | | 22 | |
| 1,456.0 | 2,258.1 | 12.5 | 11.2 | 63.9 | 83.2 | Avances à des sociétés affiliées | | 23 | |
| 27,571.7 | 28,680.1 | 130.3 | 191.7 | 200.2 | 202.3 | Autres actifs | | 24 | |
| 114,909.8 | 121,409.3 | 1,991.1 | 2,051.4 | 2,182.8 | 2,342.4 | Total des autres actifs | | 25 | |
| | | | | | | Actif total | | 26 | |
| | | | | | | Passif | | | |
| 2,740.0 | 3,035.1 | 243.5 | 256.8 | 149.8 | 95.6 | Emprunts bancaires | | 27 | |
| 326.6 | 147.5 | 17.4 | 4.5 | 25.7 | 41.8 | Emprunts à court terme | | 28 | |
| 7,207.3 | 7,996.1 | 373.1 | 377.5 | 481.8 | 471.4 | Comptes à payer | | 29 | |
| 1,084.4 | 915.1 | 22.6 | 40.3 | 18.0 | 22.5 | Dettes à long terme exigible | | 30 | |
| 186.1 | 219.1 | 1.5 | 2 | 1.6 | 1.2 | Avances et paiements anticipés | | 31 | |
| 3,311.4 | 3,820.0 | 56.6 | 49.6 | 86.9 | 97.4 | Dû à des sociétés affiliées | | 32 | |
| 2,207.9 | 1,577.7 | 58.1 | 59.6 | 30.4 | 26.8 | Autres passifs à court terme | | 33 | |
| 17,063.7 | 17,710.5 | 772.8 | 788.6 | 794.2 | 756.7 | Total des exigibilités | | 34 | |
| 3,306.1 | 3,385.6 | 5.3 | 7.4 | 14.8 | 12.7 | Revenu différé | | 35 | |
| 11,146.4 | 10,515.5 | 174.3 | 208.6 | 134.4 | 169.8 | Dû aux actionnaires ou affiliées | | 36 | |
| 9,072.0 | 10,304.4 | 47.7 | 37.3 | 39.2 | 73.7 | Emprunts bancaires à long terme | | 37 | |
| 14,077.6 | 14,903.2 | 198.0 | 223.5 | 138.1 | 159.6 | Hypothèques, obligations et autres dettes | | 38 | |
| 1,084.4 | 915.1 | 22.6 | 40.3 | 18.0 | 22.5 | Moins échéances de l'année | | 39 | |
| 22,065.2 | 24,292.6 | 223.0 | 220.6 | 159.3 | 210.9 | Dettes à long terme (nette) | | 40 | |
| 11,442.8 | 12,631.7 | 84.0 | 75.7 | 80.0 | 93.3 | Impôts sur le revenu différés | | 41 | |
| 510.2 | 503.4 | 1.9 | 6.4 | 5.8 | 6.5 | Autres passifs | | 42 | |
| 48,470.7 | 51,328.8 | 488.5 | 518.7 | 394.2 | 493.2 | Total du passif à long terme | | 43 | |
| 65,534.4 | 69,039.3 | 1,261.3 | 1,307.3 | 1,188.4 | 1,249.9 | Passif total | | 44 | |
| | | | | | | Avoir | | | |
| 21,195.4 | 23,843.4 | 31.2 | 119.0 | 106.3 | 123.9 | Actions ordinaires | | 45 | |
| 6,427.6 | 6,607.4 | 34.5 | 55.3 | 99.4 | 118.3 | Actions privilégiées | | 46 | |
| 16,432.0 | 16,598.6 | 588.3 | 561.1 | 778.7 | 844.9 | Bénéfices réinvestis | | 47 | |
| 5,164.1 | 5,211.3 | 9.2 | 7.7 | 8.6 | 5.3 | Surplus d'apport | | 48 | |
| 156.3 | 109.3 | 6.6 | 1.1 | 1.4 | - | Autres surplus | | 49 | |
| 49,375.4 | 52,370.0 | 729.7 | 744.1 | 994.4 | 1,092.5 | Avoir total | | 50 | |
| 114,909.8 | 121,409.3 | 1,991.1 | 2,051.4 | 2,182.8 | 2,342.4 | Total, passif et avoir | | 51 | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|----------------|--|----------------|---------------------------|----------------|
| | | Fish products Produits du poisson | | Fruit and vegetable canners Conserveries de fruits et légumes | | Grain mills Minoteries | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 111 | | 112 | | 123-125 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 458 | 468 | 196 | 200 | 552 | 548 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 13.1 | 42.6 | 3.8 | 2.9 | 29.3 | 22.4 |
| 2 | Marketable securities | 12.4 | 12.1 | 40.9 | 49.3 | 38.4 | 26.8 |
| 3 | Accounts receivable | 182.4 | 160.1 | 157.4 | 191.6 | 369.0 | 377.8 |
| 4 | Inventories | 349.9 | 376.8 | 653.3 | 683.8 | 349.3 | 334.6 |
| 5 | Due from affiliates | 37.3 | 22.3 | 88.1 | 91.2 | 64.5 | 91.5 |
| 6 | Deposits and advances | 5.4 | 2.6 | 4 | . | 7 | 5.1 |
| 7 | Loans receivable | . | 17.9 | 8 | 3.4 | 4.0 | 3.0 |
| 8 | Other current assets | 28.7 | 42.9 | 32.2 | 44.9 | 17.2 | 22.6 |
| 9 | Total current assets | 629.1 | 677.3 | 977.0 | 1,067.1 | 872.2 | 883.9 |
| 10 | Land | 17.7 | 15.9 | 15.3 | 21.7 | 40.4 | 45.8 |
| 11 | Buildings | 172.0 | 175.1 | 206.6 | 237.8 | 297.7 | 308.3 |
| 12 | Equipment and other | 349.4 | 346.9 | 426.3 | 498.1 | 791.2 | 832.0 |
| 13 | Unspecified | 307.2 | 378.3 | 33.9 | 16.3 | 120.9 | 109.5 |
| 14 | Total depreciable assets | 828.6 | 900.4 | 666.8 | 752.1 | 1,209.9 | 1,249.8 |
| 15 | Less accumulated depreciation | 361.5 | 384.9 | 324.0 | 361.8 | 458.0 | 471.9 |
| 16 | Depreciable assets - Net | 467.1 | 515.5 | 342.8 | 390.4 | 751.9 | 778.0 |
| 17 | Depletable assets - Net | . | . | . | . | . | . |
| 18 | Total net fixed assets | 484.8 | 531.4 | 358.1 | 412.1 | 792.3 | 823.8 |
| 19 | Mortgages | . | 7 | 3.7 | 3.6 | 4.3 | 3.6 |
| 20 | Loans and notes receivable | 8.5 | 2.2 | 2 | 7 | 11.0 | 9.8 |
| 21 | Long-term investments | 15.5 | 15.5 | 21.8 | 5 | 15.3 | 11.7 |
| 22 | Investments in affiliates | 80.3 | 52.4 | 103.8 | 126.8 | 147.1 | 170.6 |
| 23 | Advances to affiliates | 100.7 | 77.8 | 20.4 | 27.8 | 57.4 | 83.8 |
| 24 | Other assets | 15.8 | 16.8 | 10.6 | 11.8 | 21.6 | 26.5 |
| 25 | Total other assets | 220.9 | 165.4 | 160.7 | 171.3 | 256.6 | 306.1 |
| 26 | Total assets | 1,334.8 | 1,374.0 | 1,495.8 | 1,650.5 | 1,921.1 | 2,013.8 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 272.4 | 246.4 | 217.9 | 224.7 | 161.0 | 194.4 |
| 28 | Short-term loans | 10.3 | 11.4 | 6.1 | 7.0 | 11.9 | 15.7 |
| 29 | Accounts payable | 178.8 | 212.7 | 206.4 | 265.0 | 253.8 | 281.2 |
| 30 | Long-term debt due within year | 19.8 | 36.2 | 12.1 | 9.4 | 17.7 | 17.2 |
| 31 | Advances and prepayments | 7 | 2.3 | 3.1 | 5 | 1.7 | 4.1 |
| 32 | Due to affiliates | 54.1 | 49.6 | 93.4 | 61.3 | 72.4 | 60.4 |
| 33 | Other current liabilities | 40.4 | 33.9 | 19.4 | 16.6 | 37.9 | 45.6 |
| 34 | Total current liabilities | 576.4 | 592.5 | 558.4 | 584.6 | 556.4 | 618.6 |
| 35 | Deferred income | 9.1 | 30.3 | 2.1 | 8 | 5.2 | 13.7 |
| 36 | Due shareholders or affiliates | 176.0 | 170.9 | 23.3 | 40.4 | 257.0 | 269.4 |
| 37 | Long-term bank loans | 123.9 | 90.0 | 88.3 | 127.7 | 62.5 | 54.2 |
| 38 | Mortgages, Bonds and Other Debt | 169.2 | 218.0 | 115.7 | 96.8 | 167.3 | 146.8 |
| 39 | Less due within one year | 19.8 | 36.2 | 12.1 | 9.4 | 17.7 | 17.2 |
| 40 | Net long-term debt | 273.3 | 271.8 | 191.9 | 215.1 | 212.1 | 183.8 |
| 41 | Reserve for future income tax | 20.8 | 22.7 | 48.6 | 57.5 | 122.6 | 115.6 |
| 42 | Other liabilities | 12.2 | 13.8 | 9 | 3.9 | 7.7 | 7.8 |
| 43 | Total non-current liabilities | 491.5 | 509.6 | 266.8 | 317.6 | 604.6 | 590.3 |
| 44 | Total liabilities | 1,067.9 | 1,102.1 | 825.3 | 902.2 | 1,161.0 | 1,208.9 |
| | Equity | | | | | | |
| 45 | Common shares | 88.8 | 122.4 | 70.5 | 67.5 | 163.9 | 187.1 |
| 46 | Preferred shares | 68.8 | 80.8 | 25.1 | 13.4 | 31.0 | 54.6 |
| 47 | Retained earnings | 79.2 | 32.8 | 565.2 | 657.4 | 549.9 | 546.4 |
| 48 | Contributed Surplus | 4.5 | 10.3 | 5.7 | 6.4 | 14.2 | 15.4 |
| 49 | Other surplus | 25.5 | 25.7 | 3.9 | 3.6 | 1.1 | 1.5 |
| 50 | Total equity | 266.9 | 271.9 | 670.5 | 748.2 | 760.1 | 804.9 |
| 51 | Total liabilities and equity | 1,334.8 | 1,374.0 | 1,495.8 | 1,650.5 | 1,921.1 | 2,013.8 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|---|----------------|---|-----------------|---|-----------|
| Bakery products Boulangeries | | Other food products Autres produits alimentaires | | Total food Total des produits alimentaires | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 128,129 | | 131,133,135,139 | | 101-139 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,135 | 1,204 | 561 | 576 | 3,823 | 3,906 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 49.7 | 22.1 | 45.9 | 33.4 | 233.9 | 196.7 | Actif | |
| 50.3 | 82.4 | 133.6 | 147.3 | 368.1 | 419.3 | Encaisse | 1 |
| 176.0 | 202.8 | 593.5 | 641.0 | 2,349.6 | 2,453.1 | Valeurs réalisables | 2 |
| 176.9 | 167.3 | 1,028.5 | 1,010.3 | 3,529.7 | 3,615.9 | Comptes à recevoir | 3 |
| 109.2 | 106.7 | 117.4 | 193.5 | 668.0 | 748.9 | Stocks | 4 |
| 1.3 | 1.0 | 3.6 | 8 | 14.5 | 11.4 | Dû par des sociétés affiliées | 5 |
| .3 | 1 | 2.1 | 2.9 | 18.2 | 34.1 | Dépôts et avances | 6 |
| 24.5 | 21.4 | 72.6 | 70.4 | 233.5 | 270.6 | Prêts à recevoir | 7 |
| 588.1 | 603.9 | 1,997.3 | 2,099.7 | 7,415.5 | 7,750.0 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 35.3 | 40.4 | 46.4 | 45.3 | 240.8 | 245.5 | Terrains | 10 |
| 229.3 | 251.7 | 522.4 | 439.6 | 2,062.8 | 2,070.2 | Bâtiments | 11 |
| 552.0 | 587.1 | 1,237.8 | 1,105.3 | 4,592.5 | 4,755.9 | Outillage et autres | 12 |
| 105.0 | 51.1 | 415.7 | 692.3 | 1,738.4 | 2,069.7 | Non-spécifié | 13 |
| 886.3 | 890.0 | 2,175.9 | 2,237.2 | 8,393.7 | 8,895.9 | Total, actifs amortissables | 14 |
| 403.1 | 403.2 | 874.8 | 924.3 | 3,641.9 | 3,907.2 | Moins amortissement accumulé | 15 |
| 483.2 | 486.8 | 1,301.1 | 1,312.9 | 4,751.8 | 4,988.7 | Actifs amortissables (nets) | 16 |
| | | 3.5 | 7.4 | 3.5 | 7.4 | Actifs sujets à épuisement (nets) | 17 |
| 518.5 | 527.1 | 1,351.0 | 1,365.7 | 4,996.1 | 5,241.6 | Total des immobilisations (net) | 18 |
| 6 | 1.8 | 2.3 | 8.8 | 18.3 | 24.0 | Hypothèques | 19 |
| 9.1 | 2.8 | 2.5 | 9.8 | 42.8 | 64.3 | Prêts et billets à recevoir | 20 |
| 8.8 | 13.5 | 2.4 | 4.4 | 107.2 | 65.4 | Placements à long terme | 21 |
| 458.5 | 442.3 | 249.8 | 292.7 | 1,148.6 | 1,226.0 | Placements dans des affiliées | 22 |
| 38.4 | 18.5 | 52.8 | 34.1 | 352.5 | 336.1 | Avances à des sociétés affiliées | 23 |
| 36.6 | 45.4 | 64.2 | 68.1 | 225.1 | 263.1 | Autres actifs | 24 |
| 552.0 | 524.3 | 374.0 | 417.8 | 1,894.6 | 1,978.9 | Total des autres actifs | 25 |
| 1,658.5 | 1,655.3 | 3,722.3 | 3,883.1 | 14,306.2 | 14,970.5 | Actif total | 26 |
| | | | | | | Passif | |
| 54.8 | 67.0 | 402.7 | 424.0 | 1,502.1 | 1,508.9 | Emprunts bancaires | 27 |
| 4.6 | 2 | 21.4 | 106.4 | 97.5 | 187.0 | Emprunts à court terme | 28 |
| 238.3 | 242.9 | 555.5 | 570.4 | 2,287.6 | 2,421.2 | Comptes à payer | 29 |
| 26.4 | 20.0 | 16.5 | 27.6 | 133.0 | 173.2 | Dettes à long terme exigible | 30 |
| 1 | - | 7.4 | 24.4 | 16.1 | 32.8 | Avances et paiements anticipés | 31 |
| 110.8 | 71.9 | 177.9 | 152.4 | 652.0 | 542.6 | Dû à des sociétés affiliées | 32 |
| 19.8 | 33.5 | 77.3 | 95.9 | 283.4 | 311.9 | Autres passifs à court terme | 33 |
| 454.7 | 435.4 | 1,258.7 | 1,401.2 | 4,971.6 | 5,177.7 | Total des exigibilités | 34 |
| 5.5 | 3.7 | 92.8 | 7.8 | 134.8 | 76.4 | Revenu différé | 35 |
| 60.2 | 72.4 | 241.4 | 266.3 | 1,066.5 | 1,197.8 | Dû aux actionnaires ou affiliées | 36 |
| 163.5 | 41.5 | 180.5 | 100.7 | 705.6 | 525.1 | Emprunts bancaires à long terme | 37 |
| 180.1 | 259.9 | 203.7 | 264.8 | 1,172.1 | 1,369.4 | Hypothèques, obligations et autres dettes | 38 |
| 26.4 | 20.0 | 16.5 | 27.6 | 133.0 | 173.2 | Moins échéances de l'année | 39 |
| 317.2 | 281.4 | 367.7 | 337.9 | 1,744.6 | 1,721.3 | Dettes à long terme (nette) | 40 |
| 70.6 | 74.6 | 166.8 | 165.0 | 593.4 | 604.3 | Impôts sur le revenu différés | 41 |
| 7.9 | 6.4 | 15.7 | 17.3 | 52.1 | 62.2 | Autres passifs | 42 |
| 461.5 | 438.6 | 884.3 | 794.2 | 3,591.5 | 3,662.2 | Total du passif à long terme | 43 |
| 916.2 | 874.0 | 2,143.0 | 2,195.4 | 8,563.1 | 8,839.8 | Passif total | 44 |
| | | | | | | Avoir | |
| 86.0 | 88.2 | 443.3 | 407.8 | 1,050.0 | 1,115.8 | Actions ordinaires | 45 |
| 193.2 | 210.8 | 97.8 | 215.2 | 549.9 | 748.3 | Actions privilégiées | 46 |
| 458.7 | 477.9 | 986.1 | 1,028.5 | 4,006.1 | 4,148.9 | Bénéfices réinvestis | 47 |
| 4.4 | 4.4 | 38.1 | 29.0 | 84.7 | 78.4 | Surplus d'apport | 48 |
| | .1 | 14.0 | 7.2 | 52.5 | 39.2 | Autres surplus | 49 |
| 742.3 | 781.3 | 1,579.3 | 1,687.7 | 5,743.1 | 6,130.6 | Avoir total | 50 |
| 1,658.5 | 1,655.3 | 3,722.3 | 3,883.1 | 14,306.2 | 14,970.5 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|----------------|----------------|----------------|-------------------------|----------------|
| | | Soft drinks Boissons gazeuses | | Distilleries | | Breweries Brasseries | |
| | | S.I.C. - C.A.E | | | | | |
| | | 141 | | 143 | | 145 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 188 | 182 | 27 | 25 | 11 | 16 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 15.0 | 11.2 | 2.9 | 4.0 | 1.9 | 1.6 |
| 2 | Marketable securities | 13.8 | 10.4 | 38.3 | 52.8 | 56.2 | 33.9 |
| 3 | Accounts receivable | 213.0 | 261.1 | 80.7 | 74.1 | 143.6 | 151.1 |
| 4 | Inventories | 179.0 | 184.6 | 644.9 | 622.2 | 182.6 | 212.3 |
| 5 | Due from affiliates | 21.8 | 13.6 | 193.2 | 330.4 | 38.3 | 17.8 |
| 6 | Deposits and advances | 1 | 2.7 | - | .1 | - | - |
| 7 | Loans receivable | 1.3 | 1.5 | 2.0 | - | - | 2.1 |
| 8 | Other current assets | 47.9 | 46.2 | 17.5 | 12.7 | 60.9 | 112.2 |
| 9 | Total current assets | 491.9 | 531.3 | 979.5 | 1,096.5 | 483.4 | 531.0 |
| 10 | Land | 34.6 | 30.0 | 11.3 | 9.7 | 28.2 | 30.9 |
| 11 | Buildings | 185.9 | 180.6 | 148.2 | 147.0 | 256.3 | 299.5 |
| 12 | Equipment and other | 549.5 | 612.8 | 161.9 | 164.1 | 503.4 | 633.2 |
| 13 | Unspecified | 2.3 | 35.2 | 250.1 | 257.8 | 275.0 | 329.1 |
| 14 | Total depreciable assets | 737.6 | 828.5 | 560.1 | 568.8 | 1,034.7 | 1,261.8 |
| 15 | Less accumulated depreciation | 346.9 | 386.3 | 290.6 | 300.2 | 433.7 | 485.5 |
| 16 | Depreciable assets - Net | 390.7 | 442.2 | 269.5 | 268.6 | 601.0 | 776.3 |
| 17 | Depletable assets - Net | - | - | 4 | - | - | - |
| 18 | Total net fixed assets | 425.3 | 472.2 | 281.2 | 278.4 | 629.2 | 807.2 |
| 19 | Mortgages | 8.5 | 2.0 | - | - | 10.9 | 7 |
| 20 | Loans and notes receivable | 3 | 3.0 | 4.0 | 3.8 | - | - |
| 21 | Long-term investments | 4.6 | 8.7 | 136.5 | 269.1 | 3.8 | 6 |
| 22 | Investments in affiliates | 22.5 | 27.4 | 810.7 | 2,356.3 | 258.0 | 293.6 |
| 23 | Advances to affiliates | 7.7 | 12.7 | 33.7 | 38.9 | 77.2 | 79.3 |
| 24 | Other assets | 111.1 | 144.4 | 44.8 | 30.6 | 14.3 | 12.0 |
| 25 | Total other assets | 154.7 | 198.1 | 1,029.6 | 2,698.8 | 364.3 | 386.3 |
| 26 | Total assets | 1,071.9 | 1,201.6 | 2,290.3 | 4,073.6 | 1,477.0 | 1,724.5 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 98.7 | 91.2 | 139.3 | 48.4 | 65.8 | 91.1 |
| 28 | Short-term loans | 28.0 | 51.7 | 136.0 | 234.2 | - | - |
| 29 | Accounts payable | 206.8 | 226.8 | 70.7 | 67.6 | 268.0 | 264.6 |
| 30 | Long-term debt due within year | 10.2 | 11.2 | 8.6 | 9.6 | 2.6 | 4.8 |
| 31 | Advances and prepayments | 4.5 | 1.8 | - | - | - | 21.9 |
| 32 | Due to affiliates | 48.6 | 50.4 | 389.6 | 704.8 | 22.1 | 36.9 |
| 33 | Other current liabilities | 33.1 | 45.1 | 28.7 | 40.5 | 33.9 | 23.9 |
| 34 | Total current liabilities | 429.9 | 478.1 | 772.9 | 1,105.1 | 392.5 | 443.1 |
| 35 | Deferred income | 3.6 | 12.1 | 7.9 | 1 | 3.9 | 5.5 |
| 36 | Due shareholders or affiliates | 79.1 | 87.4 | 167.6 | 75.3 | 147.2 | 281.4 |
| 37 | Long-term bank loans | 25.5 | 72.4 | 187.9 | 22.2 | 101.1 | 98.6 |
| 38 | Mortgages, Bonds and Other Debt | 111.4 | 89.6 | 614.6 | 815.8 | 137.1 | 101.6 |
| 39 | Less due within one year | 10.2 | 11.2 | 8.6 | 9.6 | 2.6 | 4.8 |
| 40 | Net long-term debt | 126.7 | 150.9 | 794.0 | 828.4 | 235.5 | 195.4 |
| 41 | Reserve for future income tax | 44.2 | 52.0 | 58.0 | 57.2 | 126.9 | 163.7 |
| 42 | Other liabilities | 3.0 | 4.8 | 2.0 | 3.0 | 2.2 | 4.5 |
| 43 | Total non-current liabilities | 256.7 | 307.2 | 1,029.4 | 964.0 | 515.8 | 650.5 |
| 44 | Total liabilities | 686.6 | 785.3 | 1,802.3 | 2,069.1 | 908.3 | 1,093.6 |
| | Equity | | | | | | |
| 45 | Common shares | 87.8 | 115.9 | 96.9 | 1,635.0 | 81.1 | 99.1 |
| 46 | Preferred shares | 27.1 | 53.2 | 47.8 | 94.2 | 1.0 | 2.9 |
| 47 | Retained earnings | 264.1 | 227.1 | 275.0 | 206.4 | 476.5 | 527.7 |
| 48 | Contributed Surplus | 5.9 | 18.7 | 8.3 | 7.6 | 1.3 | 1.3 |
| 49 | Other surplus | .4 | 1.4 | 60.0 | 61.3 | 8.8 | .2 |
| 50 | Total equity | 385.3 | 416.3 | 488.0 | 2,004.5 | 568.7 | 630.8 |
| 51 | Total liabilities and equity | 1,071.9 | 1,201.6 | 2,290.3 | 4,073.6 | 1,477.0 | 1,724.5 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|-------|------------------------------------|---------|---|----------|---|----|
| Wineries Fabriques de vin | | Total beverages Total, boissons | | Total food and beverages Total, aliments et boissons | | | |
| S.I.C. - C.A.E | | | | | | | |
| 147 | | 141-147 | | 101-147 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 38 | 41 | 264 | 264 | 4,087 | 4,170 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 8.9 | 9.6 | 28.7 | 26.4 | 262.6 | 223.0 | Actif | |
| . | 6.7 | 108.2 | 103.9 | 476.3 | 523.2 | Encaisse | |
| 25.8 | 29.1 | 463.1 | 515.4 | 2,812.7 | 2,968.5 | Valeurs réalisables | |
| 119.1 | 125.4 | 1,125.7 | 1,144.5 | 4,655.4 | 4,760.5 | Comptes à recevoir | |
| 7.1 | 2.9 | 260.4 | 364.7 | 928.4 | 1,113.7 | Stocks | |
| . | . | 1 | 2.8 | 14.6 | 14.2 | Dû par des sociétés affiliées | |
| . | . | 3.3 | 3.7 | 21.5 | 37.8 | Dépôts et avances | |
| 2.2 | 2.7 | 128.6 | 173.9 | 362.0 | 444.4 | Prêts à recevoir | |
| 163.2 | 176.5 | 2,118.0 | 2,335.3 | 9,533.5 | 10,085.3 | Autres actifs à court terme | |
| 4.1 | 6.6 | 78.3 | 77.2 | 319.1 | 322.7 | Total des disponibilités | |
| 33.6 | 38.5 | 624.0 | 665.5 | 2,686.9 | 2,735.8 | Terrains | |
| 65.2 | 75.4 | 1,279.9 | 1,485.6 | 5,872.4 | 6,241.5 | Bâtiments | |
| 34.1 | 33.3 | 561.4 | 655.3 | 2,299.9 | 2,725.1 | Outillage et autres | |
| 132.9 | 147.2 | 2,465.4 | 2,806.4 | 10,859.1 | 11,702.3 | Non-spécifié | |
| 58.2 | 65.3 | 1,129.4 | 1,237.4 | 4,771.4 | 5,144.6 | Total, actifs amortissables | |
| 74.7 | 81.9 | 1,336.0 | 1,569.0 | 6,087.8 | 6,557.7 | Moins amortissement accumulé | |
| . | . | 4 | . | 3.9 | 7.4 | Actifs amortissables (nets) | |
| 78.8 | 88.5 | 1,414.6 | 1,646.2 | 6,410.8 | 6,887.8 | Actifs sujets à épuisement (nets) | |
| 1 | . | 19.5 | 2.7 | 37.8 | 26.7 | Total des immobilisations (net) | |
| . | 9 | 4.3 | 7.7 | 47.1 | 72.0 | Hypothèques | |
| . | . | 145.0 | 278.4 | 252.2 | 343.7 | Prêts et billets à recevoir | |
| 6.4 | 6.0 | 1,097.6 | 2,683.3 | 2,246.2 | 3,909.3 | Placements à long terme | |
| . | 2.3 | 118.6 | 133.2 | 471.1 | 469.3 | Placements dans des affiliées | |
| 4.7 | 2.6 | 174.9 | 189.6 | 400.1 | 452.7 | Avances à des sociétés affiliées | |
| 11.2 | 11.7 | 1,559.9 | 3,294.9 | 3,454.5 | 5,273.7 | Autres actifs | |
| 253.2 | 276.7 | 5,092.5 | 7,276.4 | 19,398.7 | 22,246.8 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 22.0 | 22.4 | 325.9 | 253.2 | 1,828.0 | 1,762.2 | Emprunts bancaires | |
| . | 5 | 164.0 | 286.4 | 261.4 | 473.4 | Emprunts à court terme | |
| 19.1 | 27.2 | 564.7 | 586.1 | 2,852.3 | 3,007.3 | Comptes à payer | |
| 2.3 | 5.3 | 23.7 | 30.9 | 156.8 | 204.0 | Dettes à long terme exigible | |
| . | . | 4.6 | 23.6 | 20.6 | 56.4 | Avances et paiements anticipés | |
| 21.4 | 17.2 | 481.7 | 809.2 | 1,133.7 | 1,351.8 | Dû à des sociétés affiliées | |
| 7.1 | 10.7 | 102.8 | 120.2 | 386.2 | 432.1 | Autres passifs à court terme | |
| 72.0 | 83.2 | 1,667.4 | 2,109.6 | 6,639.0 | 7,287.3 | Total des exigibilités | |
| . | . | 15.5 | 17.7 | 150.3 | 94.2 | Revenu différé | |
| 14.2 | 13.7 | 408.1 | 457.8 | 1,474.7 | 1,655.7 | Dû aux actionnaires ou affiliées | |
| 1 | 1 | 314.6 | 193.3 | 1,020.2 | 718.5 | Emprunts bancaires à long terme | |
| 20.3 | 18.3 | 883.4 | 1,025.3 | 2,055.5 | 2,394.7 | Hypothèques, obligations et autres dettes | |
| 2.3 | 5.3 | 23.7 | 30.9 | 156.8 | 204.0 | Moins échéances de l'année | |
| 18.0 | 13.1 | 1,174.3 | 1,187.8 | 2,918.9 | 2,909.1 | Dettes à long terme (nette) | |
| 15.8 | 17.7 | 245.0 | 290.5 | 838.4 | 894.8 | Impôts sur le revenu différés | |
| . | 1.6 | 7.2 | 13.9 | 59.3 | 76.1 | Autres passifs | |
| 48.1 | 46.1 | 1,850.0 | 1,967.7 | 5,441.6 | 5,629.9 | Total du passif à long terme | |
| 120.2 | 129.3 | 3,517.4 | 4,077.3 | 12,080.5 | 12,917.2 | Passif total | |
| | | | | | | Avoir | |
| 20.7 | 28.0 | 286.4 | 1,878.0 | 1,336.4 | 2,993.7 | Actions ordinaires | |
| 16.7 | 16.0 | 92.7 | 166.4 | 642.5 | 914.7 | Actions privilégiées | |
| 92.5 | 100.0 | 1,108.2 | 1,061.3 | 5,114.3 | 5,210.2 | Bénéfices réinvestis | |
| 1.5 | 4 | 17.0 | 27.9 | 101.7 | 106.3 | Surplus d'apport | |
| 1.6 | 3.0 | 70.7 | 65.5 | 123.2 | 104.7 | Autres surplus | |
| 133.1 | 147.4 | 1,575.0 | 3,199.0 | 7,318.2 | 9,329.6 | Avoir total | |
| 253.2 | 276.7 | 5,092.5 | 7,276.4 | 19,398.7 | 22,246.8 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|----------------|---|----------------|--------------------------------------|--------------|
| | | Tobacco products Produits du tabac | | Rubber products Produits du caoutchouc | | Leather products Produits du cuir | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 151,153 | | 161-169 | | 172-179 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 13 | 12 | 156 | 156 | 456 | 456 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 2.8 | 52.8 | 23.6 | 37.6 | 9.4 | 18.0 |
| 2 | Marketable securities | 131.0 | 172.3 | 100.0 | 23.7 | 23.3 | 26.8 |
| 3 | Accounts receivable | 123.4 | 141.9 | 519.6 | 526.9 | 236.7 | 250.2 |
| 4 | Inventories | 799.7 | 798.4 | 745.5 | 737.1 | 297.7 | 295.7 |
| 5 | Due from affiliates | 93.5 | 144.5 | 67.1 | 99.7 | 20.8 | 34.2 |
| 6 | Deposits and advances | - | - | .1 | 1 | 4 | .8 |
| 7 | Loans receivable | 1.8 | .1 | - | 1.7 | 1.6 | 2.7 |
| 8 | Other current assets | 17.5 | 97.3 | 34.1 | 31.0 | 16.3 | 14.1 |
| 9 | Total current assets | 1,169.6 | 1,407.3 | 1,490.0 | 1,457.9 | 606.2 | 642.5 |
| 10 | Land | 5.2 | 5.4 | 28.9 | 23.8 | 10.0 | 10.4 |
| 11 | Buildings | 106.9 | 94.8 | 334.8 | 349.2 | 66.2 | 64.3 |
| 12 | Equipment and other | 314.4 | 306.8 | 1,039.2 | 1,065.7 | 194.8 | 202.1 |
| 13 | Unspecified | - | 64.8 | 509.9 | 533.9 | 23.0 | 24.7 |
| 14 | Total depreciable assets | 421.3 | 466.5 | 1,883.9 | 1,948.9 | 284.0 | 291.1 |
| 15 | Less accumulated depreciation | 194.3 | 211.0 | 825.8 | 884.3 | 142.4 | 154.4 |
| 16 | Depreciable assets - Net | 227.1 | 255.4 | 1,058.1 | 1,064.6 | 141.5 | 136.7 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 232.3 | 260.8 | 1,087.0 | 1,088.4 | 151.5 | 147.1 |
| 19 | Mortgages | - | - | 2.7 | 2.0 | 4 | .5 |
| 20 | Loans and notes receivable | 35.4 | 35.4 | 7.1 | 9.9 | 1.6 | 1.3 |
| 21 | Long-term investments | 5.6 | 7.0 | 2.8 | 10.2 | 8 | .3 |
| 22 | Investments in affiliates | 503.5 | 569.8 | 6.2 | 373.5 | 77.4 | 50.8 |
| 23 | Advances to affiliates | 179.3 | 202.7 | 23.9 | 41.5 | 10.8 | 10.1 |
| 24 | Other assets | 7.2 | 9.2 | 88.8 | 96.5 | 10.9 | 4.2 |
| 25 | Total other assets | 731.1 | 824.1 | 131.4 | 533.7 | 101.9 | 67.1 |
| 26 | Total assets | 2,132.9 | 2,492.2 | 2,708.4 | 3,080.0 | 859.6 | 856.6 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 199.0 | 120.5 | 259.9 | 299.1 | 198.0 | 200.8 |
| 28 | Short-term loans | 35.3 | 195.1 | 2.8 | 2.2 | 12.9 | 4.7 |
| 29 | Accounts payable | 134.6 | 141.7 | 295.2 | 309.9 | 147.5 | 140.1 |
| 30 | Long-term debt due within year | 5.1 | 5.0 | 6.2 | 5.3 | 10.3 | 6.3 |
| 31 | Advances and prepayments | - | - | 1.8 | 1.7 | 4.8 | 1.2 |
| 32 | Due to affiliates | 64.6 | 4.7 | 187.2 | 133.3 | 19.3 | 23.1 |
| 33 | Other current liabilities | 93.5 | 97.4 | 64.9 | 56.6 | 22.3 | 18.5 |
| 34 | Total current liabilities | 532.1 | 564.4 | 818.0 | 808.1 | 415.1 | 394.7 |
| 35 | Deferred income | - | 3.2 | 2.0 | 3.4 | 3.1 | 2.4 |
| 36 | Due shareholders or affiliates | 60.9 | 96.7 | 115.2 | 398.1 | 56.1 | 60.4 |
| 37 | Long-term bank loans | 8 | - | 257.9 | 263.9 | 21.4 | 20.9 |
| 38 | Mortgages, Bonds and Other Debt | 132.7 | 127.0 | 59.5 | 80.1 | 60.1 | 57.1 |
| 39 | Less due within one year | 5.1 | 5.0 | 6.2 | 5.3 | 10.3 | 6.3 |
| 40 | Net long-term debt | 128.4 | 122.0 | 311.2 | 338.7 | 71.2 | 71.7 |
| 41 | Reserve for future income tax | 53.7 | 55.7 | 135.4 | 128.1 | 11.0 | 10.7 |
| 42 | Other liabilities | 2 | 4 | 6.3 | 4.9 | 7.3 | 1.2 |
| 43 | Total non-current liabilities | 243.1 | 277.9 | 570.1 | 873.2 | 148.6 | 146.4 |
| 44 | Total liabilities | 775.2 | 842.3 | 1,388.1 | 1,681.3 | 563.7 | 541.1 |
| | Equity | | | | | | |
| 45 | Common shares | 350.9 | 507.2 | 134.6 | 128.4 | 73.5 | 42.6 |
| 46 | Preferred shares | 32.5 | 32.1 | 323.8 | 327.6 | 23.0 | 35.0 |
| 47 | Retained earnings | 971.0 | 1,107.8 | 791.8 | 864.2 | 195.1 | 233.9 |
| 48 | Contributed Surplus | - | - | 69.2 | 72.5 | 3.5 | 2.2 |
| 49 | Other surplus | 3.3 | 2.8 | 1.0 | 6.0 | 8 | 1.7 |
| 50 | Total equity | 1,357.7 | 1,649.9 | 1,320.4 | 1,398.7 | 296.0 | 315.5 |
| 51 | Total liabilities and equity | 2,132.9 | 2,492.2 | 2,708.4 | 3,080.0 | 859.6 | 856.6 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|-------|---|---------|---|-------|---|-----------|
| Cotton and woollen mills Filatures de coton et de laine | | Synthetic textiles Fibres synthétiques | | Other primary textiles Autres textiles de base | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 183,193,197 | | 201 | | 211-219 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 84 | 83 | 48 | 50 | 289 | 303 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 8.8 | 7.9 | 11.2 | 7.8 | 15.1 | 23.7 | Actif | |
| 46.6 | 23.9 | 53.6 | 7.8 | 41.7 | 42.2 | Encaisse | 1 |
| 178.3 | 160.6 | 264.3 | 261.6 | 223.5 | 224.0 | Valeurs réalisables | 2 |
| 298.2 | 299.2 | 293.9 | 279.7 | 284.1 | 285.3 | Comptes à recevoir | 3 |
| 17.2 | 17.7 | 14.6 | 39.3 | 36.9 | 59.4 | Stocks | 4 |
| 2 | - | 1 | 1 | 1 | 2 | Dû par des sociétés affiliées | 5 |
| 1.5 | 1.1 | - | 1 | 8 | 5 | Dépôts et avances | 6 |
| 18.3 | 13.2 | 15.5 | 9.9 | 18.3 | 21.2 | Prêts à recevoir | 7 |
| 569.1 | 513.6 | 653.1 | 606.4 | 620.4 | 656.5 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 8.8 | 7.6 | 23.9 | 25.4 | 9.7 | 9.2 | Terrains | 10 |
| 154.6 | 147.7 | 62.9 | 65.8 | 109.9 | 119.7 | Bâtiments | 11 |
| 525.4 | 510.8 | 511.1 | 540.3 | 396.0 | 415.6 | Outillage et autres | 12 |
| | 4.4 | 589.6 | 645.7 | 17.7 | 2.9 | Non-spécifié | 13 |
| 679.9 | 663.0 | 1,163.6 | 1,251.7 | 523.6 | 538.2 | Total, actifs amortissables | 14 |
| 375.9 | 364.7 | 761.5 | 786.6 | 274.1 | 287.1 | Moins amortissement accumulé | 15 |
| 304.0 | 298.2 | 402.2 | 465.1 | 249.5 | 251.1 | Actifs amortissables (nets) | 16 |
| | | | | | | Actifs sujets à épuisement (nets) | 17 |
| 312.8 | 305.8 | 426.1 | 490.4 | 259.1 | 260.3 | Total des immobilisations (net) | 18 |
| 6 | 6 | 4.2 | - | 2 | 1.8 | Hypothèques | 19 |
| 5 | 2 | 13.1 | 13.3 | 1.4 | 1.3 | Prêts et billets à recevoir | 20 |
| 3.5 | 15.2 | 1 | 136.9 | 9 | 1.3 | Placements à long terme | 21 |
| 97.3 | 100.9 | 200.7 | 85.2 | 16.9 | 22.1 | Placements dans des affiliées | 22 |
| 3.2 | 5.5 | 21.7 | 18.8 | 14.6 | 14.9 | Avances à des sociétés affiliées | 23 |
| 4.7 | 3.3 | 33.0 | 28.6 | 11.6 | 9.2 | Autres actifs | 24 |
| 109.8 | 125.7 | 272.8 | 282.8 | 45.6 | 50.5 | Total des autres actifs | 25 |
| 991.7 | 945.1 | 1,352.0 | 1,379.5 | 925.1 | 967.4 | Actif total | 26 |
| Passif | | | | | | | |
| 71.8 | 53.4 | 40.5 | 53.0 | 136.0 | 120.4 | Emprunts bancaires | 27 |
| 3.3 | 5.3 | - | 1.4 | 3.4 | 2.7 | Emprunts à court terme | 28 |
| 110.5 | 103.1 | 203.0 | 211.3 | 159.6 | 194.3 | Comptes à payer | 29 |
| 14.5 | 4.1 | 12.4 | 4.6 | 12.0 | 9.5 | Dettes à long terme exigible | 30 |
| | 3 | - | 1.8 | 8 | 5.1 | Avances et paiements anticipés | 31 |
| 32.0 | 26.3 | 91.5 | 116.5 | 30.4 | 35.6 | Dû à des sociétés affiliées | 32 |
| 15.3 | 14.6 | 27.6 | 18.1 | 19.8 | 15.4 | Autres passifs à court terme | 33 |
| 247.3 | 207.0 | 375.0 | 406.8 | 362.0 | 382.9 | Total des exigibilités | 34 |
| 3 | 2 | 2 | 13.8 | 3.8 | 2.8 | Revenu différé | 35 |
| 24.3 | 15.1 | 29.1 | 82.1 | 41.3 | 45.7 | Dû aux actionnaires ou affiliées | 36 |
| 34.6 | 34.0 | 33.4 | 36.6 | 28.1 | 22.7 | Emprunts bancaires à long terme | 37 |
| 113.3 | 97.9 | 247.9 | 171.6 | 84.6 | 75.2 | Hypothèques, obligations et autres dettes | 38 |
| 14.5 | 4.1 | 12.4 | 4.6 | 12.0 | 9.5 | Moins échéances de l'année | 39 |
| 133.5 | 127.9 | 268.8 | 203.6 | 100.8 | 88.4 | Dettes à long terme (nettes) | 40 |
| 57.5 | 49.6 | 78.5 | 75.2 | 27.3 | 28.3 | Impôts sur le revenu différés | 41 |
| 4.9 | 3.0 | 3.2 | 2.3 | 9 | 1.1 | Autres passifs | 42 |
| 220.4 | 195.8 | 379.9 | 377.0 | 174.1 | 166.4 | Total du passif à long terme | 43 |
| 467.7 | 402.8 | 754.9 | 783.7 | 536.1 | 549.4 | Passif total | 44 |
| Avoir | | | | | | | |
| 148.5 | 176.1 | 110.4 | 101.7 | 57.9 | 55.5 | Actions ordinaires | 45 |
| 56.0 | 67.0 | 38.3 | 36.5 | 47.4 | 49.4 | Actions privilégiées | 46 |
| 313.8 | 295.2 | 445.1 | 451.9 | 273.4 | 303.2 | Bénéfices réinvestis | 47 |
| 3.2 | 2.6 | 3.3 | 3.6 | 6.2 | 3.3 | Surplus d'apport | 48 |
| 2.6 | 1.5 | - | 2.0 | 4.1 | 6.6 | Autres surplus | 49 |
| 524.0 | 542.3 | 597.1 | 595.8 | 389.0 | 418.0 | Avoir total | 50 |
| 991.7 | 945.1 | 1,352.0 | 1,379.5 | 925.1 | 967.4 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|--------------|--|----------------|------------------------------|--------------|
| | | Other textile products Autres textiles | | Total textile mills Total des filatures | | Hosiery mills Bonneteries | |
| | | S.I.C. - C.A.E | | | | | |
| | | 221-229 | | 183-229 | | 231 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 713 | 706 | 1,134 | 1,142 | 63 | 63 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 19.6 | 18.8 | 54.8 | 58.2 | 1.3 | 1.7 |
| 2 | Marketable securities | 36.1 | 45.1 | 177.9 | 119.1 | 1.3 | 4.1 |
| 3 | Accounts receivable | 193.3 | 159.9 | 859.4 | 806.2 | 36.8 | 40.5 |
| 4 | Inventories | 256.0 | 221.0 | 1,132.3 | 1,075.2 | 41.9 | 46.8 |
| 5 | Due from affiliates | 51.3 | 39.6 | 119.9 | 156.0 | 14.1 | 18.4 |
| 6 | Deposits and advances | .1 | 1 | .5 | .5 | .3 | . |
| 7 | Loans receivable | 5 | 4 | 2.7 | 2.0 | .3 | .9 |
| 8 | Other current assets | 11.5 | 14.3 | 63.7 | 58.6 | 3.2 | 2.9 |
| 9 | Total current assets | 568.4 | 499.3 | 2,411.0 | 2,275.8 | 99.2 | 115.3 |
| 10 | Land | 21.4 | 11.1 | 63.8 | 53.3 | .9 | .8 |
| 11 | Buildings | 48.1 | 54.9 | 375.5 | 388.0 | 17.0 | 11.7 |
| 12 | Equipment and other | 168.1 | 141.8 | 1,600.6 | 1,608.4 | 54.8 | 47.3 |
| 13 | Unspecified | 72.4 | 93.1 | 679.7 | 746.1 | 4.3 | 8.1 |
| 14 | Total depreciable assets | 288.6 | 289.7 | 2,655.8 | 2,742.6 | 76.1 | 67.2 |
| 15 | Less accumulated depreciation | 146.4 | 132.7 | 1,557.9 | 1,571.2 | 35.6 | 34.9 |
| 16 | Depreciable assets - Net | 142.2 | 157.0 | 1,097.9 | 1,171.4 | 40.5 | 32.3 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 163.6 | 168.1 | 1,161.6 | 1,224.7 | 41.4 | 33.1 |
| 19 | Mortgages | - | 1 | 5.0 | 2.5 | .7 | .5 |
| 20 | Loans and notes receivable | 2.1 | - | 17.1 | 14.7 | 1.1 | 3.5 |
| 21 | Long-term investments | 1.1 | 3.3 | 5.6 | 156.7 | 2.2 | 1.8 |
| 22 | Investments in affiliates | 8.2 | 6.2 | 323.0 | 214.4 | 1.0 | 1.2 |
| 23 | Advances to affiliates | 11.5 | 10.2 | 51.1 | 49.4 | .5 | .7 |
| 24 | Other assets | 5.1 | 8.9 | 54.4 | 50.0 | 1.5 | 1.1 |
| 25 | Total other assets | 28.0 | 28.7 | 456.2 | 487.7 | 6.9 | 8.7 |
| 26 | Total assets | 760.1 | 696.1 | 4,028.8 | 3,988.2 | 147.5 | 157.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 102.4 | 74.4 | 350.6 | 301.2 | 20.6 | 25.5 |
| 28 | Short-term loans | 2.1 | 6.5 | 8.7 | 15.9 | .5 | .4 |
| 29 | Accounts payable | 163.6 | 115.8 | 636.8 | 624.5 | 28.8 | 28.7 |
| 30 | Long-term debt due within year | 9.4 | 5.6 | 48.2 | 23.8 | 1.9 | 1.8 |
| 31 | Advances and prepayments | 1.9 | 3.2 | 2.7 | 10.3 | . | .2 |
| 32 | Due to affiliates | 41.3 | 35.2 | 195.2 | 213.6 | 1.9 | 2.0 |
| 33 | Other current liabilities | 26.7 | 23.7 | 89.5 | 71.8 | 5.1 | 5.1 |
| 34 | Total current liabilities | 347.4 | 264.4 | 1,331.7 | 1,261.1 | 58.8 | 63.7 |
| 35 | Deferred income | 5.0 | 4.9 | 9.2 | 21.7 | .6 | .2 |
| 36 | Due shareholders or affiliates | 40.6 | 76.0 | 135.4 | 219.0 | 8.9 | 15.0 |
| 37 | Long-term bank loans | 9.2 | 10.6 | 105.4 | 103.9 | 2.5 | .5 |
| 38 | Mortgages, Bonds and Other Debt | 50.8 | 39.9 | 496.5 | 384.7 | 10.5 | 13.2 |
| 39 | Less due within one year | 9.4 | 5.6 | 48.2 | 23.8 | 1.9 | 1.8 |
| 40 | Net long-term debt | 50.6 | 45.0 | 553.7 | 464.8 | 11.1 | 11.9 |
| 41 | Reserve for future income tax | 16.7 | 16.5 | 179.9 | 169.6 | 4.7 | 3.9 |
| 42 | Other liabilities | 1.6 | 3.0 | 10.6 | 9.5 | .5 | .4 |
| 43 | Total non-current liabilities | 114.4 | 145.4 | 888.8 | 884.6 | 25.7 | 31.4 |
| 44 | Total liabilities | 461.8 | 409.8 | 2,220.5 | 2,145.7 | 84.4 | 95.1 |
| | Equity | | | | | | |
| 45 | Common shares | 33.4 | 37.6 | 350.2 | 370.9 | 4.1 | 2.5 |
| 46 | Preferred shares | 26.1 | 30.2 | 167.8 | 183.1 | 3.7 | 4.9 |
| 47 | Retained earnings | 236.0 | 214.9 | 1,268.2 | 1,265.2 | 45.8 | 43.5 |
| 48 | Contributed Surplus | 2.7 | 2.1 | 15.3 | 11.6 | 9.4 | 11.2 |
| 49 | Other surplus | .1 | 1.6 | 6.8 | 11.7 | . | . |
| 50 | Total equity | 298.2 | 286.3 | 1,808.3 | 1,842.5 | 63.1 | 62.1 |
| 51 | Total liabilities and equity | 760.1 | 696.1 | 4,028.8 | 3,988.2 | 147.5 | 157.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|--------------|---|--------------|---|--------------|---|-----------|
| Other knitting mills Autres fabriques de tricot | | Total knitting mills Total des fabriques de tricot | | Men's clothing Vêtements pour hommes | | | |
| S.I.C. - C.A.E | | | | | | | |
| 239 | | 231,239 | | 243 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 181 | 182 | 244 | 245 | 744 | 738 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 3.1 | 1.8 | 4.4 | 3.5 | 7.5 | 15.8 | Actif | |
| 14.3 | 16.0 | 15.6 | 20.1 | 51.9 | 64.9 | Encaisse | 1 |
| 112.3 | 91.1 | 149.1 | 131.6 | 302.6 | 280.8 | Valeurs réalisables | 2 |
| 144.4 | 119.6 | 186.3 | 166.4 | 393.2 | 381.7 | Comptes à recevoir | 3 |
| 22.4 | 10.8 | 36.6 | 29.2 | 28.0 | 37.7 | Stocks | 4 |
| . | . | 3 | . | 1.2 | 8 | Dû par des sociétés affiliées | 5 |
| 1.0 | 1.1 | 1.3 | 1.9 | 4.8 | 2.2 | Dépôts et avances | 6 |
| 7.5 | 5.2 | 10.6 | 8.1 | 18.8 | 19.9 | Prêts à recevoir | 7 |
| | | | | | | Autres actifs à court terme | 8 |
| 304.9 | 245.6 | 404.1 | 360.8 | 808.1 | 803.8 | Total des disponibilités | 9 |
| 1.9 | 1.7 | 2.9 | 2.6 | 9.7 | 6.7 | Terrains | 10 |
| 31.8 | 28.8 | 48.8 | 40.5 | 57.1 | 58.8 | Bâtiments | 11 |
| 156.4 | 145.5 | 211.3 | 192.8 | 190.3 | 197.4 | Outillage et autres | 12 |
| . | 48.7 | 4.3 | 56.9 | 2.7 | 13.0 | Non-spécifié | 13 |
| 188.3 | 223.0 | 264.4 | 290.2 | 240.1 | 269.2 | Total, actifs amortissables | 14 |
| 110.9 | 141.3 | 146.5 | 176.3 | 133.1 | 148.3 | Moins amortissement accumulé | 15 |
| 77.4 | 81.7 | 117.9 | 114.0 | 107.0 | 120.9 | Actifs amortissables (nets) | 16 |
| . | . | . | . | . | . | Actifs sujets à épuisement (nets) | 17 |
| 79.3 | 83.4 | 120.7 | 116.5 | 116.7 | 127.6 | Total des immobilisations (net) | 18 |
| . | . | 7 | 6 | 1.9 | 2.8 | Hypothèques | 19 |
| .4 | 2 | 1.5 | 3.7 | 4 | 4.0 | Prêts et billets à recevoir | 20 |
| .7 | 4 | 2.9 | 2.2 | 1.5 | 8 | Placements à long terme | 21 |
| 2.3 | 1.2 | 3.3 | 2.4 | 2.9 | 2.3 | Placements dans des affiliées | 22 |
| 7.3 | 2.0 | 7.8 | 2.7 | 22.5 | 35.0 | Avances à des sociétés affiliées | 23 |
| 2.9 | 1.5 | 4.4 | 2.5 | 4.6 | 4.5 | Autres actifs | 24 |
| 13.7 | 5.3 | 20.6 | 14.0 | 33.9 | 49.3 | Total des autres actifs | 25 |
| 398.0 | 334.3 | 545.5 | 491.4 | 958.7 | 980.7 | Actif total | 26 |
| | | | | | | Passif | |
| 100.8 | 56.7 | 121.3 | 82.2 | 177.8 | 162.7 | Emprunts bancaires | 27 |
| 1 | 3.8 | 5 | 4.2 | 31.3 | 13.7 | Emprunts à court terme | 28 |
| 79.4 | 71.1 | 108.2 | 99.8 | 179.0 | 168.6 | Comptes à payer | 29 |
| 8.2 | 6.6 | 10.2 | 8.4 | 3.3 | 3.6 | Dettes à long terme exigible | 30 |
| . | . | . | 2 | 3 | 1.0 | Avances et paiements anticipés | 31 |
| 6.4 | 9.3 | 8.2 | 11.3 | 21.0 | 45.0 | Dû à des sociétés affiliées | 32 |
| 5.2 | 5.8 | 10.3 | 10.9 | 40.1 | 28.7 | Autres passifs à court terme | 33 |
| 200.0 | 153.3 | 258.8 | 217.0 | 452.9 | 423.3 | Total des exigibilités | 34 |
| 1.8 | 1.1 | 2.3 | 1.3 | 3.2 | 7.8 | Revenu différé | 35 |
| 28.7 | 8.0 | 37.6 | 23.0 | 77.9 | 83.0 | Dû aux actionnaires ou affiliées | 36 |
| 7.4 | 4.3 | 9.9 | 4.8 | 11.3 | 19.8 | Emprunts bancaires à long terme | 37 |
| 27.2 | 34.9 | 37.7 | 48.1 | 36.5 | 26.6 | Hypothèques, obligations et autres dettes | 38 |
| 8.2 | 6.6 | 10.2 | 8.4 | 3.3 | 3.6 | Moins échéances de l'année | 39 |
| 26.3 | 32.5 | 37.4 | 44.4 | 44.5 | 42.8 | Dettes à long terme (nette) | 40 |
| 9.0 | 9.6 | 13.7 | 13.5 | 12.3 | 11.6 | Impôts sur le revenu différés | 41 |
| 1.7 | 1 | 2.1 | 5 | 4.9 | 7.6 | Autres passifs | 42 |
| 67.4 | 51.3 | 93.1 | 82.7 | 142.9 | 152.8 | Total du passif à long terme | 43 |
| 267.5 | 204.7 | 351.9 | 299.8 | 595.8 | 576.1 | Passif total | 44 |
| | | | | | | Avoir | |
| 7.5 | 5.4 | 11.6 | 7.9 | 16.6 | 36.0 | Actions ordinaires | 45 |
| 18.3 | 18.4 | 22.0 | 23.2 | 42.8 | 22.8 | Actions privilégiées | 46 |
| 103.4 | 104.2 | 149.3 | 147.7 | 288.8 | 319.0 | Bénéfices réinvestis | 47 |
| 1.3 | 1.7 | 10.7 | 12.9 | 13.0 | 24.9 | Surplus d'apport | 48 |
| . | . | . | . | 1.8 | 1.9 | Autres surplus | 49 |
| 130.5 | 129.6 | 193.6 | 191.7 | 362.9 | 404.7 | Avoir total | 50 |
| 398.0 | 334.3 | 545.5 | 491.4 | 958.7 | 980.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--------------------------------------|---|--------------|------------------------|--------------|--|-------------|
| | | Women's clothing Vêtements pour dames | | Fur goods Fourrures | | Foundation garments Corsets et soutiens-gorge | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 244 | | 246 | | 248 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,256 | 1,313 | 321 | 321 | 27 | 28 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 238 | 279 | 79 | 64 | 3 | 2 |
| 2 | Marketable securities | 257 | 597 | 87 | 170 | 36 | 52 |
| 3 | Accounts receivable | 2918 | 2758 | 778 | 874 | 202 | 235 |
| 4 | Inventories | 2703 | 3630 | 1135 | 1389 | 355 | 401 |
| 5 | Due from affiliates | 442 | 438 | 85 | 25 | 23 | 7 |
| 6 | Deposits and advances | 5 | 9 | - | 2 | - | - |
| 7 | Loans receivable | 25 | 157 | 6 | 19 | 3 | 1 |
| 8 | Other current assets | 136 | 163 | 40 | 49 | 14 | 17 |
| 9 | Total current assets | 672.5 | 803.2 | 220.9 | 259.2 | 63.6 | 71.4 |
| 10 | Land | 38 | 54 | 9 | 11 | 8 | 3 |
| 11 | Buildings | 525 | 544 | 75 | 104 | 55 | 78 |
| 12 | Equipment and other | 1674 | 1769 | 125 | 119 | 176 | 247 |
| 13 | Unspecified | 128 | 74 | - | 1 | 61 | - |
| 14 | Total depreciable assets | 2326 | 2387 | 200 | 224 | 292 | 325 |
| 15 | Less accumulated depreciation | 1149 | 1311 | 84 | 101 | 192 | 236 |
| 16 | Depreciable assets - Net | 1178 | 1076 | 116 | 124 | 100 | 89 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 121.6 | 113.1 | 12.5 | 13.5 | 10.9 | 9.2 |
| 19 | Mortgages | - | 4 | - | - | - | - |
| 20 | Loans and notes receivable | 3.1 | 67 | - | - | 1 | - |
| 21 | Long-term investments | 18 | 9 | - | 1 | - | - |
| 22 | Investments in affiliates | 67 | 15 | 12 | 17 | - | 10 |
| 23 | Advances to affiliates | 296 | 140 | - | 1 | 3 | 5 |
| 24 | Other assets | 59 | 26 | 7 | 5 | 5 | 8 |
| 25 | Total other assets | 47.2 | 26.1 | 2.0 | 2.4 | 3 | 2.3 |
| 26 | Total assets | 841.2 | 942.4 | 235.4 | 275.1 | 75.4 | 83.0 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 1503 | 1424 | 470 | 523 | 134 | 117 |
| 28 | Short-term loans | 9 | 10 | 13 | 10 | 4 | - |
| 29 | Accounts payable | 2299 | 2643 | 752 | 960 | 155 | 135 |
| 30 | Long-term debt due within year | 83 | 92 | 5 | 5 | 2 | 8 |
| 31 | Advances and prepayments | 55 | 3 | 3 | - | - | - |
| 32 | Due to affiliates | 215 | 563 | 78 | 54 | 3 | 5 |
| 33 | Other current liabilities | 373 | 459 | 71 | 42 | 66 | 71 |
| 34 | Total current liabilities | 453.7 | 519.4 | 139.2 | 159.5 | 36.3 | 33.6 |
| 35 | Deferred income | 17 | - | - | - | - | - |
| 36 | Due shareholders or affiliates | 481 | 624 | 101 | 201 | 27 | 15 |
| 37 | Long-term bank loans | 37 | 32 | 13 | 9 | 6 | 4 |
| 38 | Mortgages, Bonds and Other Debt | 514 | 315 | 97 | 72 | 14 | 85 |
| 39 | Less due within one year | 83 | 92 | 5 | 5 | 2 | 8 |
| 40 | Net long-term debt | 468 | 255 | 105 | 76 | 18 | 80 |
| 41 | Reserve for future income tax | 48 | 80 | 4 | 1 | 2 | 17 |
| 42 | Other liabilities | 3 | 1 | 3 | 1 | - | - |
| 43 | Total non-current liabilities | 101.7 | 96.1 | 21.2 | 27.9 | 4.3 | 7.8 |
| 44 | Total liabilities | 555.4 | 615.5 | 160.5 | 187.4 | 40.5 | 41.5 |
| | Equity | | | | | | |
| 45 | Common shares | 148 | 279 | 13 | 21 | 22 | 46 |
| 46 | Preferred shares | 438 | 544 | 65 | 93 | 48 | 75 |
| 47 | Retained earnings | 2148 | 2416 | 632 | 717 | 215 | 294 |
| 48 | Contributed Surplus | 63 | 5 | 38 | 34 | 63 | - |
| 49 | Other surplus | 62 | 24 | - | 12 | - | - |
| 50 | Total equity | 285.8 | 326.8 | 74.9 | 87.7 | 34.9 | 41.5 |
| 51 | Total liabilities and equity | 841.2 | 942.4 | 235.4 | 275.1 | 75.4 | 83.0 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Poste financiers | No |
|---|--------------|--|----------------|---|----------------|---|----|
| Other clothing Autres vêtements | | Total clothing Total, industrie du vêtement | | Total textile industries Total, industrie du textile | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 245,247,249 | | 243-249 | | 183-249 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 391 | 403 | 2,739 | 2,803 | 4,117 | 4,190 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 7.0 | 11.6 | 46.5 | 62.0 | 105.7 | 123.6 | Actif | |
| 12.6 | 22.6 | 102.5 | 169.4 | 296.0 | 308.5 | Encaisse | |
| 111.1 | 105.2 | 803.4 | 772.8 | 1,811.8 | 1,710.5 | Valeurs réalisables | |
| 136.1 | 145.5 | 948.6 | 1,069.1 | 2,267.2 | 2,310.6 | Comptes à recevoir | |
| 10.1 | 2.0 | 93.0 | 86.7 | 249.4 | 272.0 | Stocks | |
| 4.6 | .1 | 6.3 | 2.1 | 7.1 | 2.6 | Dû par des sociétés affiliées | |
| 1.4 | 8.0 | 9.7 | 27.8 | 13.6 | 31.8 | Dépôts et avances | |
| 5.6 | 8.0 | 43.5 | 50.8 | 117.9 | 117.5 | Prêts à recevoir | |
| 288.4 | 302.9 | 2,053.6 | 2,240.6 | 4,868.7 | 4,877.2 | Autres actifs à court terme | |
| 4.1 | 3.1 | 19.3 | 16.7 | 85.9 | 72.5 | Total des disponibilités | |
| 19.7 | 20.9 | 142.3 | 152.4 | 566.6 | 580.9 | Terrains | |
| 55.7 | 58.0 | 433.5 | 468.9 | 2,245.3 | 2,270.2 | Bâtiments | |
| 1.7 | 4.6 | 23.2 | 25.0 | 707.2 | 828.0 | Outillage et autres | |
| 77.1 | 83.5 | 599.0 | 646.3 | 3,519.1 | 3,679.1 | Non-spécifié | |
| 37.3 | 42.5 | 312.8 | 355.4 | 2,017.2 | 2,102.9 | Total, actifs amortissables | |
| 39.8 | 41.0 | 286.2 | 290.8 | 1,501.9 | 1,576.2 | Moins amortissement accumulé | |
| 43.9 | 44.1 | 305.5 | 307.5 | 1,587.9 | 1,648.7 | Actifs amortissables (nets) | |
| 1 | 2 | 2.0 | 3.4 | 7.6 | 6.4 | Actifs sujets à épuisement (nets) | |
| 2.9 | 8.0 | 6.2 | 9.8 | 14.8 | 16.8 | Total des immobilisations (net) | |
| 4.1 | 2.1 | 14.9 | 8.6 | 341.3 | 225.4 | Hypothèques | |
| 3.6 | 7.7 | 56.0 | 57.2 | 114.9 | 109.3 | Prêts et billets à recevoir | |
| 2.5 | 1.9 | 14.3 | 10.4 | 73.1 | 62.9 | Placements à long terme | |
| 13.1 | 19.8 | 97.1 | 100.0 | 573.9 | 601.7 | Placements dans des affiliées | |
| 345.4 | 366.9 | 2,456.1 | 2,648.1 | 7,030.5 | 7,127.7 | Avances à des sociétés affiliées | |
| 51.0 | 48.8 | 439.3 | 417.9 | 911.3 | 801.3 | Autres actifs | |
| 3.2 | 4.6 | 37.1 | 20.3 | 46.4 | 40.4 | Total des autres actifs | |
| 71.7 | 92.9 | 571.2 | 635.3 | 1,316.2 | 1,359.6 | Actif total | |
| 2.6 | 2.6 | 14.8 | 16.6 | 73.2 | 48.8 | Passif | |
| 2 | 8.3 | 6.3 | 9.6 | 9.0 | 20.1 | Emprunts bancaires | |
| 30.5 | 13.4 | 81.1 | 120.7 | 284.5 | 345.6 | Emprunts à court terme | |
| 10.2 | 15.4 | 101.4 | 101.4 | 201.2 | 184.1 | Comptes à payer | |
| 169.3 | 185.9 | 1,251.3 | 1,321.7 | 2,841.8 | 2,799.9 | Dettes à long terme exigible | |
| . | 5 | 4.9 | 8.3 | 16.4 | 31.3 | Avances et paiements anticipés | |
| 28.8 | 22.8 | 167.6 | 189.8 | 340.6 | 431.8 | Dû à des sociétés affiliées | |
| 8.3 | 8.4 | 25.2 | 32.7 | 140.4 | 141.4 | Autres passifs à court terme | |
| 19.6 | 12.2 | 118.6 | 85.9 | 652.8 | 518.7 | Total des exigibilités | |
| 2.6 | 2.6 | 14.8 | 16.6 | 73.2 | 48.8 | Revenu différé | |
| 25.3 | 18.1 | 129.0 | 102.0 | 720.0 | 611.3 | Dû aux actionnaires ou affiliées | |
| 1.4 | 2.1 | 18.6 | 20.1 | 212.2 | 203.2 | Emprunts bancaires à long terme | |
| 3 | 2.3 | 5.9 | 10.1 | 18.6 | 20.1 | Hypothèques, obligations et autres dettes | |
| 55.8 | 45.8 | 326.0 | 330.4 | 1,307.9 | 1,297.7 | Moins échéances de l'année | |
| 225.1 | 231.7 | 1,577.3 | 1,652.1 | 4,149.7 | 4,097.5 | Dettes à long terme (nette) | |
| 5.3 | 6.4 | 40.2 | 77.1 | 402.0 | 455.9 | Impôts sur le revenu différés | |
| 41.4 | 31.5 | 139.3 | 125.5 | 329.1 | 331.8 | Autres passifs | |
| 70.8 | 97.3 | 659.1 | 759.0 | 2,076.6 | 2,171.8 | Total du passif à long terme | |
| 2.7 | . | 32.2 | 28.9 | 58.1 | 53.4 | Passif total | |
| 1 | . | 8.1 | 5.4 | 14.9 | 17.2 | Actions ordinaires | |
| 120.3 | 135.3 | 878.8 | 996.0 | 2,880.8 | 3,030.1 | Actions privilégiées | |
| 345.4 | 366.9 | 2,456.1 | 2,648.1 | 7,030.5 | 7,127.7 | Bénéfices réinvestis | |
| | | | | | | Surplus d'apport | |
| | | | | | | Autres surplus | |
| | | | | | | Avoir total | |
| | | | | | | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--------------------------------------|--|----------------|--|--------------|---|----------------|
| | | Sawmills and planing mills Scieries et ateliers de rabotage | | Veneer and plywood Placage et contre-plaquees | | Sash, door and millwork plants Portes, châssis et autres bois ouvrés | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 251 | | 252 | | 254 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,219 | 1,236 | 60 | 60 | 1,474 | 1,463 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 25.4 | 35.6 | 1.1 | 2.8 | 28.5 | 34.6 |
| 2 | Marketable securities | 88.2 | 99.9 | 6.4 | 3.1 | 53.9 | 40.2 |
| 3 | Accounts receivable | 398.8 | 536.4 | 91.1 | 86.4 | 281.2 | 236.9 |
| 4 | Inventories | 920.8 | 995.9 | 167.9 | 146.6 | 300.2 | 292.6 |
| 5 | Due from affiliates | 151.3 | 128.6 | 22.6 | 26.5 | 28.9 | 18.9 |
| 6 | Deposits and advances | 7.2 | 4.1 | 5 | .8 | - | - |
| 7 | Loans receivable | 15.2 | 19.3 | 3 | 2 | 6 | 2.6 |
| 8 | Other current assets | 79.9 | 94.6 | 19.8 | 13.4 | 15.6 | 16.4 |
| 9 | Total current assets | 1,686.8 | 1,914.3 | 309.7 | 279.7 | 708.9 | 642.3 |
| 10 | Land | 114.8 | 92.1 | 7.9 | 8.7 | 17.1 | 37.4 |
| 11 | Buildings | 298.5 | 365.3 | 53.0 | 53.2 | 109.8 | 169.6 |
| 12 | Equipment and other | 1,500.5 | 1,580.4 | 182.5 | 149.9 | 260.1 | 295.8 |
| 13 | Unspecified | 1,532.0 | 1,785.9 | 227.0 | 220.1 | 8.0 | 8.2 |
| 14 | Total depreciable assets | 3,330.9 | 3,731.6 | 462.5 | 423.2 | 377.9 | 473.6 |
| 15 | Less accumulated depreciation | 1,492.2 | 1,762.7 | 228.7 | 208.6 | 178.3 | 196.9 |
| 16 | Depreciable assets - Net | 1,838.7 | 1,969.0 | 233.7 | 214.6 | 199.6 | 276.6 |
| 17 | Depletable assets - Net | 132.1 | 136.8 | 5.1 | 4.7 | - | - |
| 18 | Total net fixed assets | 2,085.6 | 2,197.9 | 246.7 | 228.0 | 216.7 | 314.0 |
| 19 | Mortgages | 7.7 | 9.1 | - | - | .1 | - |
| 20 | Loans and notes receivable | 11.1 | 14.7 | 2.9 | 3.3 | 6 | 9 |
| 21 | Long-term investments | 140.7 | 119.2 | 10.3 | 10.2 | 8.1 | 8.5 |
| 22 | Investments in affiliates | 319.9 | 432.8 | 18.5 | 24.9 | 6.7 | 12.7 |
| 23 | Advances to affiliates | 142.2 | 70.3 | 57.5 | 53.8 | 10.4 | 4.4 |
| 24 | Other assets | 92.4 | 104.0 | 3.3 | 4.5 | 12.3 | 17.9 |
| 25 | Total other assets | 714.0 | 750.2 | 92.5 | 96.7 | 38.3 | 44.4 |
| 26 | Total assets | 4,486.4 | 4,862.4 | 648.9 | 604.5 | 963.8 | 1,000.7 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 597.7 | 526.5 | 100.1 | 80.4 | 146.2 | 112.3 |
| 28 | Short-term loans | 21.1 | 16.5 | 6 | 8 | 5 | 14.6 |
| 29 | Accounts payable | 416.7 | 506.9 | 75.8 | 60.4 | 199.3 | 192.8 |
| 30 | Long-term debt due within year | 66.1 | 59.8 | 6.0 | 4.9 | 20.7 | 16.4 |
| 31 | Advances and prepayments | 9 | 1.4 | - | .1 | 2.3 | 7.0 |
| 32 | Due to affiliates | 93.6 | 121.9 | 12.6 | 30.1 | 48.3 | 35.2 |
| 33 | Other current liabilities | 64.1 | 75.0 | 24.6 | 17.5 | 58.9 | 40.9 |
| 34 | Total current liabilities | 1,260.2 | 1,307.9 | 219.8 | 194.1 | 476.2 | 419.2 |
| 35 | Deferred income | 27.1 | 41.4 | 5 | 1.8 | 2.8 | 2.2 |
| 36 | Due shareholders or affiliates | 369.2 | 545.8 | 45.4 | 50.2 | 94.5 | 147.2 |
| 37 | Long-term bank loans | 847.5 | 675.3 | 82.5 | 87.5 | 18.3 | 26.7 |
| 38 | Mortgages, Bonds and Other Debt | 652.2 | 716.1 | 38.6 | 34.0 | 82.2 | 108.6 |
| 39 | Less due within one year | 66.1 | 59.8 | 6.0 | 4.9 | 20.7 | 16.4 |
| 40 | Net long-term debt | 1,433.6 | 1,331.7 | 115.1 | 116.5 | 79.7 | 118.9 |
| 41 | Reserve for future income tax | 87.5 | 85.9 | 46.0 | 39.9 | 13.2 | 13.7 |
| 42 | Other liabilities | 7.9 | 10.9 | 1.0 | 9 | 1.8 | 2.9 |
| 43 | Total non-current liabilities | 1,925.3 | 2,015.7 | 208.0 | 209.3 | 192.0 | 284.9 |
| 44 | Total liabilities | 3,185.5 | 3,323.6 | 427.8 | 403.5 | 668.2 | 704.2 |
| | Equity | | | | | | |
| 45 | Common shares | 304.3 | 436.9 | 54.9 | 51.9 | 29.9 | 24.2 |
| 46 | Preferred shares | 187.0 | 306.0 | 28.8 | 42.5 | 47.5 | 62.0 |
| 47 | Retained earnings | 735.4 | 721.4 | 115.9 | 82.5 | 210.4 | 200.8 |
| 48 | Contributed Surplus | 56.1 | 63.5 | 7.3 | 7.7 | 3.0 | 2.4 |
| 49 | Other surplus | 18.0 | 11.0 | 14.3 | 16.4 | 4.8 | 7.1 |
| 50 | Total equity | 1,300.9 | 1,538.8 | 221.1 | 201.0 | 295.6 | 296.6 |
| 51 | Total liabilities and equity | 4,486.4 | 4,862.4 | 648.9 | 604.5 | 963.8 | 1,000.7 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|-------------|--|-------------|---|--------------|---|-----------|
| Wooden boxes Fabriques de boîtes en bois | | Coffins and caskets Cercueils et tombes | | Miscellaneous wood products Fabriques de produits divers en bois | | | |
| SIC - C.A.E | | | | | | | |
| 256 | | 258 | | 259 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 184 | 179 | 36 | 36 | 448 | 465 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 1.6 | 7 | 5 | 6 | 6.1 | 5.7 | Actif | |
| .4 | 2 | 2 | 1.0 | 10.4 | 8.5 | Encaisse | 1 |
| 20.6 | 24.1 | 6.5 | 6.4 | 59.2 | 73.5 | Valeurs réalisables | 2 |
| 23.4 | 22.0 | 9.9 | 12.0 | 109.1 | 132.0 | Comptes à recevoir | 3 |
| .2 | 3 | .1 | .2 | 10.5 | 13.7 | Stocks | 4 |
| . | . | . | . | 2 | 6 | Dû par des sociétés affiliées | 5 |
| .1 | . | . | . | 1.8 | 3.7 | Dépôts et avances | 6 |
| .9 | 1.1 | 5 | 7 | 7.9 | 7.9 | Prêts à recevoir | 7 |
| 47.3 | 48.5 | 17.6 | 20.8 | 205.2 | 245.6 | Autres actifs à court terme | 8 |
| 4.6 | 4.1 | 3 | 5 | 8.2 | 8.0 | Total des disponibilités | 9 |
| 14.9 | 17.0 | 4.4 | 5.6 | 59.0 | 55.8 | Terrains | 10 |
| 32.0 | 36.2 | 6.7 | 7.2 | 257.5 | 275.0 | Bâtiments | 11 |
| 2.7 | 9.1 | . | . | 1.7 | 8.7 | Outillage et autres | 12 |
| 49.5 | 62.4 | 11.1 | 12.8 | 318.2 | 339.5 | Non-spécifié | 13 |
| 23.8 | 29.1 | 4.9 | 5.4 | 139.5 | 145.3 | Total, actifs amortissables | 14 |
| 25.8 | 33.2 | 6.1 | 7.4 | 178.7 | 194.2 | Moins amortissement accumulé | 15 |
| .9 | . | . | . | 2 | 8 | Actifs amortissables (nets) | 16 |
| 31.3 | 37.3 | 6.5 | 7.9 | 187.1 | 203.0 | Actifs sujets à épuisement (nets) | 17 |
| . | . | . | . | . | . | Total des immobilisations (net) | 18 |
| 1 | 1 | . | . | 5.5 | 3.7 | Hypothèques | 19 |
| 3 | 1 | . | . | 15.3 | 3.7 | Prêts et billets à recevoir | 20 |
| .9 | 8 | 1 | . | 14.1 | 24.3 | Placements à long terme | 21 |
| 1.7 | 1.5 | 1 | . | 2.4 | 3.3 | Placements dans des affiliées | 22 |
| 2.5 | 2.3 | 1 | 4 | 3.9 | 13.0 | Avances à des sociétés affiliées | 23 |
| 5.6 | 4.9 | 3 | 4 | 41.3 | 47.9 | Autres actifs | 24 |
| 84.2 | 90.7 | 24.4 | 29.1 | 433.6 | 496.5 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 15.6 | 15.2 | 4.5 | 5.3 | 48.7 | 43.1 | Emprunts bancaires | 27 |
| . | 2.4 | 1 | 1.1 | 9 | 9.6 | Emprunts à court terme | 28 |
| 14.5 | 15.2 | 2.6 | 2.8 | 53.5 | 58.5 | Comptes à payer | 29 |
| 2.3 | 1.5 | 6 | 6 | 9.6 | 10.8 | Dettes à long terme exigible | 30 |
| . | 2 | . | . | 1.3 | 2.8 | Avances et paiements anticipés | 31 |
| 2.2 | 2.3 | 5 | 1 | 9.0 | 2.7 | Dû à des sociétés affiliées | 32 |
| 4.5 | 4.0 | 2.0 | 1.7 | 8.3 | 24.1 | Autres passifs à court terme | 33 |
| 39.2 | 40.9 | 10.1 | 11.6 | 131.3 | 151.5 | Total des exigibilités | 34 |
| .4 | . | . | 6 | 8.2 | 11.8 | Revenu différé | 35 |
| 3.5 | 6.7 | 8 | 3.1 | 34.8 | 29.3 | Dû aux actionnaires ou affiliées | 36 |
| 3.9 | 3.7 | 4 | 4 | 24.5 | 30.5 | Emprunts bancaires à long terme | 37 |
| 12.4 | 9.7 | 3.6 | 4.0 | 77.9 | 81.7 | Hypothèques, obligations et autres dettes | 38 |
| 2.3 | 1.5 | 6 | 6 | 9.6 | 10.8 | Moins échéances de l'année | 39 |
| 14.0 | 11.8 | 3.3 | 3.8 | 92.8 | 101.5 | Dettes à long terme (nette) | 40 |
| .9 | .3 | .1 | .2 | 18.6 | 18.3 | Impôts sur le revenu différés | 41 |
| .3 | . | . | . | 5.0 | 5.4 | Autres passifs | 42 |
| 19.0 | 18.9 | 4.4 | 7.7 | 159.5 | 166.3 | Total du passif à long terme | 43 |
| 58.2 | 59.8 | 14.5 | 19.3 | 290.8 | 317.7 | Passif total | 44 |
| | | | | | | Avoir | |
| 2.7 | .7 | 1.9 | 1.8 | 19.0 | 18.4 | Actions ordinaires | 45 |
| 3.5 | 1.9 | 4.6 | 2.9 | 24.0 | 46.9 | Actions privilégiées | 46 |
| 17.7 | 26.5 | 3.4 | 5.1 | 82.0 | 103.3 | Bénéfices réinvestis | 47 |
| .5 | 4 | . | . | 12.2 | 8.9 | Surplus d'apport | 48 |
| 1.7 | 1.4 | . | . | 5.6 | 1.4 | Autres surplus | 49 |
| 26.0 | 31.0 | 9.9 | 9.8 | 142.9 | 178.8 | Avoir total | 50 |
| 84.2 | 90.7 | 24.4 | 29.1 | 433.6 | 496.5 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|--|----------------|--|--------------|---------------------------------------|--------------|
| | | Total wood industries Total, industries du bois | | Household furniture Meubles de maison | | Office furniture Meubles de bureau | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 251-259 | | 261,268 | | 264 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 3,421 | 3,439 | 1,730 | 1,834 | 152 | 141 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 63.3 | 80.1 | 14.8 | 18.0 | 12.8 | 17.9 |
| 2 | Marketable securities | 159.5 | 152.9 | 8.4 | 9.9 | 29.7 | 7.7 |
| 3 | Accounts receivable | 857.2 | 963.6 | 221.4 | 233.1 | 101.0 | 87.4 |
| 4 | Inventories | 1,531.4 | 1,601.1 | 300.1 | 305.4 | 95.1 | 82.9 |
| 5 | Due from affiliates | 213.6 | 188.2 | 21.3 | 15.5 | 13.6 | 8.8 |
| 6 | Deposits and advances | 7.9 | 5.6 | 1.1 | 1.0 | .3 | .3 |
| 7 | Loans receivable | 18.1 | 25.8 | 1.7 | .4 | - | .3 |
| 8 | Other current assets | 124.5 | 134.1 | 22.6 | 19.5 | 5.6 | 4.1 |
| 9 | Total current assets | 2,975.6 | 3,151.3 | 591.5 | 602.7 | 258.2 | 209.4 |
| 10 | Land | 153.0 | 150.8 | 20.1 | 24.9 | 12.1 | 9.9 |
| 11 | Buildings | 539.5 | 666.6 | 152.0 | 181.1 | 65.0 | 52.3 |
| 12 | Equipment and other | 2,239.2 | 2,344.5 | 285.7 | 313.2 | 81.6 | 60.7 |
| 13 | Unspecified | 1,771.3 | 2,032.0 | 2.6 | 7.6 | 1.7 | 6.7 |
| 14 | Total depreciable assets | 4,550.0 | 5,043.1 | 440.3 | 501.9 | 148.3 | 119.7 |
| 15 | Less accumulated depreciation | 2,087.4 | 2,348.0 | 151.7 | 188.4 | 54.7 | 44.3 |
| 16 | Depreciable assets - Net | 2,482.6 | 2,695.1 | 288.7 | 313.5 | 93.7 | 75.4 |
| 17 | Depletable assets - Net | 138.2 | 142.3 | - | - | - | - |
| 18 | Total net fixed assets | 2,773.9 | 2,988.2 | 308.7 | 338.4 | 105.8 | 85.3 |
| 19 | Mortgages | 7.8 | 9.2 | 11.0 | 1.6 | 1 | 7 |
| 20 | Loans and notes receivable | 20.2 | 22.7 | .9 | 14.5 | 1.9 | .7 |
| 21 | Long-term investments | 174.8 | 141.7 | 2.7 | 6.5 | 1.8 | .5 |
| 22 | Investments in affiliates | 360.2 | 495.5 | 3.5 | 2.1 | 42.3 | 9 |
| 23 | Advances to affiliates | 214.3 | 133.3 | 32.7 | 23.5 | 4.3 | 3.6 |
| 24 | Other assets | 114.6 | 142.1 | 17.3 | 8.3 | 3.3 | 2.4 |
| 25 | Total other assets | 892.0 | 944.5 | 68.1 | 56.4 | 53.7 | 8.9 |
| 26 | Total assets | 6,641.4 | 7,084.0 | 968.3 | 997.5 | 417.7 | 303.7 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 912.8 | 782.8 | 180.7 | 169.0 | 47.4 | 24.8 |
| 28 | Short-term loans | 23.2 | 45.0 | 6.1 | 6.9 | - | - |
| 29 | Accounts payable | 762.3 | 836.7 | 172.5 | 190.9 | 70.1 | 49.6 |
| 30 | Long-term debt due within year | 105.3 | 94.0 | 13.6 | 21.4 | 3.1 | 2.3 |
| 31 | Advances and prepayments | 4.6 | 11.3 | 2.1 | 3.4 | 3.2 | 4 |
| 32 | Due to affiliates | 166.3 | 192.1 | 29.9 | 24.9 | 19.3 | 9.4 |
| 33 | Other current liabilities | 162.4 | 163.2 | 35.6 | 47.4 | 38.5 | 35.8 |
| 34 | Total current liabilities | 2,136.8 | 2,125.2 | 440.4 | 463.9 | 181.5 | 122.2 |
| 35 | Deferred income | 39.0 | 57.7 | 29.1 | 8.9 | - | 4 |
| 36 | Due shareholders or affiliates | 548.3 | 782.3 | 90.6 | 91.2 | 37.0 | 25.0 |
| 37 | Long-term bank loans | 977.0 | 824.1 | 23.4 | 36.2 | 9.9 | 6.8 |
| 38 | Mortgages, Bonds and Other Debt | 866.8 | 954.2 | 148.4 | 159.4 | 21.3 | 25.3 |
| 39 | Less due within one year | 105.3 | 94.0 | 13.6 | 21.4 | 3.1 | 2.3 |
| 40 | Net long-term debt | 1,738.5 | 1,684.2 | 158.2 | 174.2 | 28.1 | 29.8 |
| 41 | Reserve for future income tax | 166.3 | 158.4 | 12.4 | 16.4 | 9.2 | 4.1 |
| 42 | Other liabilities | 15.9 | 20.1 | 6.1 | 1.6 | 1.4 | 8.5 |
| 43 | Total non-current liabilities | 2,508.1 | 2,702.7 | 296.3 | 292.3 | 75.8 | 67.8 |
| 44 | Total liabilities | 4,644.9 | 4,828.0 | 736.7 | 756.2 | 257.2 | 190.0 |
| | Equity | | | | | | |
| 45 | Common shares | 412.8 | 534.0 | 27.5 | 23.7 | 9.8 | 11.9 |
| 46 | Preferred shares | 295.3 | 462.1 | 53.2 | 45.1 | 11.1 | 26.0 |
| 47 | Retained earnings | 1,164.8 | 1,139.6 | 128.9 | 156.7 | 135.6 | 75.1 |
| 48 | Contributed Surplus | 79.1 | 83.0 | 10.0 | 10.3 | 3.9 | - |
| 49 | Other surplus | 44.5 | 37.4 | 12.1 | 5.7 | - | .7 |
| 50 | Total equity | 1,996.5 | 2,256.0 | 231.5 | 241.3 | 160.5 | 113.7 |
| 51 | Total liabilities and equity | 6,641.4 | 7,084.0 | 968.3 | 997.5 | 417.7 | 303.7 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--------------|---|----------------|--|-----------------|---|----|
| Other furniture Autres meubles | | Total furniture industries Total, industries du meuble | | Pulp and paper mills Moulins à pâte et papier | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 266 | | 261-268 | | 271 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 586 | 561 | 2,468 | 2,536 | 108 | 111 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 22.8 | 9.2 | 50.4 | 45.1 | 24.0 | 15.9 | Actif | |
| 15.9 | 5.3 | 54.0 | 22.9 | 368.0 | 464.7 | Encaisse | |
| 133.3 | 178.7 | 455.6 | 499.2 | 1,574.5 | 1,724.4 | Valeurs réalisables | |
| 194.3 | 150.8 | 589.5 | 539.1 | 2,763.5 | 2,641.1 | Comptes à recevoir | |
| 13.7 | 4.5 | 48.7 | 28.8 | 1,326.4 | 1,413.5 | Stocks | |
| .9 | .3 | 2.3 | 1.6 | 1.2 | 1.9 | Dû par des sociétés affiliées | |
| .4 | 3.7 | 2.1 | 4.3 | 1.8 | 2.2 | Dépôts et avances | |
| 9.5 | 13.9 | 37.7 | 37.4 | 123.8 | 132.0 | Prêts à recevoir | |
| 390.7 | 366.4 | 1,240.4 | 1,178.5 | 6,183.1 | 6,395.7 | Autres actifs à court terme | |
| 7.8 | 9.5 | 40.0 | 44.3 | 141.5 | 151.5 | Total des disponibilités | |
| 73.2 | 86.1 | 290.2 | 319.5 | 747.5 | 603.1 | Terrains | |
| 124.5 | 124.3 | 491.8 | 498.2 | 3,444.2 | 2,983.4 | Bâtiments | |
| 2 | . | 4.5 | 14.3 | 13,498.7 | 15,073.0 | Outillage et autres | |
| 197.9 | 210.4 | 786.6 | 832.0 | 17,690.4 | 18,659.5 | Non-spécifié | |
| 92.4 | 89.2 | 298.7 | 321.9 | 7,081.8 | 7,663.0 | Total, actifs amortissables | |
| 105.5 | 121.2 | 487.9 | 510.1 | 10,608.6 | 10,996.5 | Moins amortissement accumulé | |
| . | . | . | . | 360.5 | 416.4 | Actifs amortissables (nets) | |
| 113.4 | 130.7 | 527.9 | 554.4 | 11,110.6 | 11,564.3 | Actifs sujets à épuisement (nets) | |
| . | 6 | 11.1 | 2.9 | 18.5 | 18.1 | Total des immobilisations (net) | |
| .1 | 2 | 2.9 | 15.4 | 30.5 | 51.4 | Hypothèques | |
| 1.3 | 1.1 | 5.7 | 8.1 | 175.9 | 235.0 | Prêts et billets à recevoir | |
| 7.6 | 12.7 | 53.5 | 15.7 | 1,985.8 | 1,888.4 | Placements à long terme | |
| 36.8 | 40.8 | 73.8 | 67.8 | 844.5 | 1,031.1 | Placements dans des affiliées | |
| 4.6 | 5.3 | 25.2 | 16.0 | 345.7 | 397.5 | Avances à des sociétés affiliées | |
| 50.5 | 60.8 | 172.3 | 126.1 | 3,400.9 | 3,621.4 | Autres actifs | |
| 554.6 | 557.8 | 1,940.6 | 1,859.0 | 20,694.6 | 21,581.5 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 43.3 | 70.2 | 271.3 | 263.9 | 645.7 | 693.9 | Emprunts bancaires | |
| 2.4 | 3.2 | 8.4 | 10.1 | 24.7 | 17.2 | Emprunts à court terme | |
| 109.6 | 120.9 | 352.1 | 361.4 | 1,663.1 | 1,869.6 | Comptes à payer | |
| 5.6 | 6.4 | 22.3 | 30.1 | 158.4 | 265.1 | Dettes à long terme exigible | |
| 14.0 | 3.6 | 19.4 | 7.5 | . | 1 | Avances et paiements anticipés | |
| 24.6 | 12.1 | 73.7 | 46.4 | 1,014.2 | 918.5 | Dû à des sociétés affiliées | |
| 33.7 | 33.3 | 107.8 | 116.4 | 311.7 | 389.2 | Autres passifs à court terme | |
| 233.2 | 249.7 | 855.0 | 835.8 | 3,817.9 | 4,153.5 | Total des exigibilités | |
| 2.7 | 2.0 | 31.8 | 11.3 | 68.8 | 194.0 | Revenu différé | |
| 32.0 | 19.2 | 159.5 | 135.3 | 1,801.0 | 1,934.3 | Dû aux actionnaires ou affiliées | |
| 15.6 | 11.1 | 48.8 | 54.1 | 3,006.0 | 2,958.3 | Emprunts bancaires à long terme | |
| 58.8 | 64.7 | 228.5 | 249.4 | 2,120.4 | 2,128.5 | Hypothèques, obligations et autres dettes | |
| 5.6 | 6.4 | 22.3 | 30.1 | 158.4 | 265.1 | Moins échéances de l'année | |
| 68.7 | 69.4 | 255.0 | 273.4 | 4,968.0 | 4,821.7 | Dettes à long terme (nette) | |
| 8.5 | 5.6 | 30.2 | 26.2 | 1,466.8 | 1,508.4 | Impôts sur le revenu différés | |
| 1.3 | 1.1 | 8.9 | 11.2 | 117.2 | 148.3 | Autres passifs | |
| 113.3 | 97.4 | 485.4 | 457.4 | 8,421.9 | 8,606.6 | Total du passif à long terme | |
| 346.5 | 347.0 | 1,340.5 | 1,293.2 | 12,239.7 | 12,760.1 | Passif total | |
| | | | | | | Avoir | |
| 18.8 | 13.7 | 56.1 | 49.2 | 2,773.9 | 3,313.9 | Actions ordinaires | |
| 20.5 | 19.3 | 84.9 | 90.4 | 1,791.5 | 1,726.9 | Actions privilégiées | |
| 166.9 | 167.8 | 431.4 | 399.6 | 3,140.7 | 3,240.4 | Bénéfices réinvestis | |
| .8 | .7 | 14.6 | 11.0 | 730.4 | 523.1 | Surplus d'apport | |
| 1.0 | 9.2 | 13.1 | 15.6 | 18.2 | 17.1 | Autres surplus | |
| 208.1 | 210.8 | 600.1 | 565.8 | 8,454.8 | 8,821.4 | Avoir total | |
| 554.6 | 557.8 | 1,940.6 | 1,859.0 | 20,694.6 | 21,581.5 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--------------------------------------|--|----------------|---|----------------|---|-----------------|
| | | Paper boxes and bags Boîtes et sacs en papier | | Other paper products Autres produits du papier | | Total paper and allied industries Total, industries du papier et des produits connexes | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 273 | | 272,274 | | 271-274 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 324 | 319 | 246 | 246 | 678 | 676 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 12.6 | 10.0 | 13.7 | 16.6 | 50.3 | 42.6 |
| 2 | Marketable securities | 13.4 | 18.0 | 47.8 | 82.7 | 429.2 | 565.5 |
| 3 | Accounts receivable | 318.0 | 345.5 | 263.9 | 279.4 | 2,156.4 | 2,349.3 |
| 4 | Inventories | 315.3 | 278.6 | 368.4 | 372.2 | 3,447.2 | 3,291.9 |
| 5 | Due from affiliates | 99.9 | 57.2 | 48.3 | 54.4 | 1,474.7 | 1,525.2 |
| 6 | Deposits and advances | .4 | .9 | .2 | .4 | 1.7 | 3.2 |
| 7 | Loans receivable | 2.5 | - | .4 | .1 | 4.7 | 2.3 |
| 8 | Other current assets | 20.4 | 20.0 | 19.6 | 19.3 | 163.9 | 171.3 |
| 9 | Total current assets | 782.5 | 730.3 | 762.4 | 825.2 | 7,728.0 | 7,951.2 |
| 10 | Land | 21.1 | 22.7 | 12.3 | 12.2 | 175.0 | 186.3 |
| 11 | Buildings | 111.2 | 130.6 | 224.4 | 78.7 | 1,083.1 | 812.4 |
| 12 | Equipment and other | 515.0 | 587.6 | 763.8 | 922.3 | 4,723.0 | 4,493.3 |
| 13 | Unspecified | 76.5 | 137.2 | 76.2 | 116.8 | 13,651.4 | 15,327.1 |
| 14 | Total depreciable assets | 702.7 | 855.4 | 1,064.4 | 1,117.9 | 19,457.5 | 20,632.8 |
| 15 | Less accumulated depreciation | 284.6 | 343.0 | 406.3 | 423.2 | 7,772.7 | 8,429.2 |
| 16 | Depreciable assets - Net | 418.1 | 512.3 | 658.1 | 694.7 | 11,684.8 | 12,203.6 |
| 17 | Depletable assets - Net | - | - | - | 2.2 | 360.5 | 418.5 |
| 18 | Total net fixed assets | 439.2 | 535.0 | 670.5 | 709.1 | 12,220.3 | 12,808.5 |
| 19 | Mortgages | 1 | 1 | 1.8 | 1.7 | 20.4 | 19.9 |
| 20 | Loans and notes receivable | 1.6 | 1.7 | 1.1 | 1.0 | 33.2 | 54.0 |
| 21 | Long-term investments | 20.1 | 26.9 | 3 | .9 | 196.4 | 262.8 |
| 22 | Investments in affiliates | 209.2 | 267.7 | 21.5 | 7.4 | 2,216.5 | 2,163.5 |
| 23 | Advances to affiliates | 3.2 | 4.4 | 7.0 | 18.3 | 854.6 | 1,053.7 |
| 24 | Other assets | 30.5 | 35.0 | 18.9 | 24.0 | 395.1 | 456.6 |
| 25 | Total other assets | 264.8 | 335.8 | 50.6 | 53.2 | 3,716.2 | 4,010.4 |
| 26 | Total assets | 1,486.5 | 1,601.2 | 1,483.4 | 1,587.5 | 23,664.5 | 24,770.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 168.6 | 139.0 | 82.5 | 100.6 | 896.8 | 933.4 |
| 28 | Short-term loans | 9.0 | 2 | - | 2 | 33.8 | 17.6 |
| 29 | Accounts payable | 230.5 | 254.1 | 199.0 | 226.8 | 2,092.6 | 2,350.5 |
| 30 | Long-term debt due within year | 26.5 | 22.6 | 6.4 | 6.4 | 191.3 | 294.1 |
| 31 | Advances and prepayments | - | 1 | - | - | - | 1 |
| 32 | Due to affiliates | 40.6 | 42.0 | 54.4 | 74.9 | 1,109.1 | 1,035.4 |
| 33 | Other current liabilities | 25.8 | 23.5 | 19.5 | 29.4 | 357.1 | 442.0 |
| 34 | Total current liabilities | 501.0 | 481.4 | 361.9 | 438.2 | 4,680.7 | 5,073.1 |
| 35 | Deferred income | 1.6 | 1.7 | 4 | 5.4 | 70.8 | 201.1 |
| 36 | Due shareholders or affiliates | 73.2 | 87.2 | 99.9 | 92.3 | 1,974.1 | 2,113.8 |
| 37 | Long-term bank loans | 56.6 | 46.8 | 143.7 | 137.9 | 3,206.2 | 3,143.0 |
| 38 | Mortgages, Bonds and Other Debt | 155.2 | 224.1 | 41.3 | 45.2 | 2,316.9 | 2,397.9 |
| 39 | Less due within one year | 26.5 | 22.6 | 6.4 | 6.4 | 191.3 | 294.1 |
| 40 | Net long-term debt | 185.3 | 248.4 | 178.6 | 176.8 | 5,331.9 | 5,246.8 |
| 41 | Reserve for future income tax | 72.3 | 78.3 | 56.1 | 45.2 | 1,595.2 | 1,631.9 |
| 42 | Other liabilities | 5.3 | 9.6 | .7 | 10.8 | 123.2 | 168.6 |
| 43 | Total non-current liabilities | 337.7 | 425.1 | 335.7 | 330.5 | 9,095.3 | 9,362.1 |
| 44 | Total liabilities | 838.7 | 906.5 | 697.5 | 768.7 | 13,776.0 | 14,435.2 |
| | Equity | | | | | | |
| 45 | Common shares | 263.6 | 267.5 | 323.0 | 311.0 | 3,360.5 | 3,892.3 |
| 46 | Preferred shares | 68.6 | 86.4 | 15.5 | 28.3 | 1,875.6 | 1,841.6 |
| 47 | Retained earnings | 270.8 | 295.6 | 438.6 | 430.5 | 3,850.1 | 3,966.6 |
| 48 | Contributed Surplus | 20.7 | 20.0 | 5.9 | 35.3 | 757.0 | 578.4 |
| 49 | Other surplus | 24.1 | 25.2 | 3.0 | 13.7 | 45.3 | 56.0 |
| 50 | Total equity | 647.8 | 694.7 | 785.9 | 818.8 | 9,888.5 | 10,334.9 |
| 51 | Total liabilities and equity | 1,486.5 | 1,601.2 | 1,483.4 | 1,587.5 | 23,664.5 | 24,770.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|---------|---|-------|--------------------------------------|---------|---|-----------|
| Commercial printing Impression commerciale | | Engraving and allied industries Gravure et industries connexes | | Publishing only Édition seulement | | | |
| S.I.C. - C.A.É | | | | | | | |
| 286 | | 287 | | 288 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 3,756 | 3,730 | 748 | 732 | 1,195 | 1,250 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 41.6 | 63.7 | 15.4 | 9.5 | 26.1 | 28.4 | Actif | |
| 119.7 | 119.6 | 17.5 | 7.5 | 53.3 | 80.3 | Encaisse | 1 |
| 598.6 | 706.7 | 112.6 | 107.3 | 175.8 | 203.3 | Valeurs réalisables | 2 |
| 427.5 | 487.3 | 34.4 | 33.6 | 115.2 | 119.9 | Comptes à recevoir | 3 |
| 83.3 | 86.0 | 5.8 | 13.0 | 40.1 | 47.1 | Stocks | 4 |
| 2.4 | 7.4 | 1 | 3 | 19.2 | 1.5 | Dû par des sociétés affiliées | 5 |
| 2.7 | 1.1 | 1.3 | 3.6 | .5 | .1 | Dépôts et avances | 6 |
| 34.0 | 47.1 | 3.8 | 4.6 | 86.7 | 118.0 | Prêts à recevoir | 7 |
| 1,311.6 | 1,519.0 | 191.0 | 179.5 | 516.9 | 598.4 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 46.7 | 30.9 | 3.8 | 4.9 | 8.6 | 9.9 | Terrains | 10 |
| 276.6 | 254.6 | 26.2 | 35.4 | 39.5 | 49.8 | Bâiments | 11 |
| 1,073.3 | 1,292.4 | 195.1 | 215.9 | 116.5 | 146.1 | Outillage et autres | 12 |
| 198.7 | 202.0 | 4.5 | - | 50.4 | 67.5 | Non-spécifié | 13 |
| 1,548.6 | 1,749.0 | 225.8 | 251.2 | 206.4 | 263.5 | Total, actifs amortissables | 14 |
| 598.4 | 821.4 | 105.6 | 108.7 | 85.1 | 105.6 | Moins amortissement accumulé | 15 |
| 350.2 | 927.6 | 120.2 | 142.5 | 121.2 | 157.9 | Actifs amortissables (nets) | 16 |
| - | - | - | - | 3.0 | 6.5 | Actifs sujets à épuisement (nets) | 17 |
| 896.9 | 958.5 | 124.0 | 147.4 | 132.8 | 174.4 | Total des immobilisations (net) | 18 |
| 4.0 | 4 | 3 | - | .7 | 9 | Hypothèques | 19 |
| 3.8 | 3.5 | - | .1 | 3.8 | 3.5 | Prêts et billets à recevoir | 20 |
| 16.5 | 32.3 | 2 | 1.6 | 15.1 | 2.6 | Placements à long terme | 21 |
| 336.6 | 369.3 | 2.5 | 2.7 | 153.7 | 175.5 | Placements dans des affiliées | 22 |
| 50.3 | 49.2 | 2.3 | 8.0 | 87.9 | 71.1 | Avances à des sociétés affiliées | 23 |
| 49.2 | 54.3 | 10.6 | 7.0 | 75.0 | 97.3 | Autres actifs | 24 |
| 460.4 | 509.1 | 15.8 | 19.4 | 336.2 | 350.9 | Total des autres actifs | 25 |
| 2,668.9 | 2,986.6 | 330.9 | 346.3 | 985.9 | 1,123.7 | Actif total | 26 |
| | | | | | | Passif | |
| 160.3 | 321.7 | 32.7 | 29.4 | 61.6 | 137.1 | Emprunts bancaires | 27 |
| 29.6 | 1.8 | 7 | 4.8 | 9.3 | 7.1 | Emprunts à court terme | 28 |
| 440.9 | 480.6 | 61.4 | 59.0 | 150.5 | 185.8 | Comptes à payer | 29 |
| 53.9 | 43.3 | 6.8 | 8.8 | 4.8 | 4.0 | Dettes à long terme exigible | 30 |
| 5.5 | 4.4 | 5 | - | 39.2 | 87.4 | Avances et paiements anticipés | 31 |
| 110.4 | 85.2 | 27.7 | 12.2 | 104.8 | 152.2 | Dû à des sociétés affiliées | 32 |
| 99.1 | 88.8 | 22.2 | 23.2 | 33.9 | 44.2 | Autres passifs à court terme | 33 |
| 899.7 | 1,025.9 | 152.1 | 137.4 | 404.0 | 617.8 | Total des exigibilités | 34 |
| 10.6 | 8.8 | 6 | 2.2 | 15.1 | 41.9 | Revenu différé | 35 |
| 132.5 | 138.6 | 24.5 | 19.3 | 70.3 | 56.2 | Dû aux actionnaires ou affiliées | 36 |
| 47.3 | 139.8 | 10.6 | 12.7 | 3.3 | 9.0 | Emprunts bancaires à long terme | 37 |
| 302.3 | 277.4 | 31.6 | 55.4 | 32.5 | 20.3 | Hypothèques, obligations et autres dettes | 38 |
| 53.9 | 43.3 | 6.8 | 8.8 | 4.8 | 4.0 | Moins échéances de l'année | 39 |
| 295.7 | 373.8 | 35.3 | 59.3 | 31.0 | 25.3 | Dettes à long terme (nette) | 40 |
| 118.8 | 120.9 | 7.9 | 8.6 | 9.3 | 13.0 | Impôts sur le revenu différés | 41 |
| 21.6 | 21.2 | 3.1 | 2.4 | 6.4 | .7 | Autres passifs | 42 |
| 579.1 | 663.2 | 71.6 | 91.8 | 132.0 | 137.2 | Total du passif à long terme | 43 |
| 1,478.8 | 1,689.2 | 223.7 | 229.2 | 536.1 | 755.0 | Passif total | 44 |
| | | | | | | Avoir | |
| 305.3 | 407.5 | 4.3 | 7.9 | 170.1 | 157.9 | Actions ordinaires | 45 |
| 107.5 | 58.3 | 22.9 | 11.7 | 64.4 | 18.5 | Actions privilégiées | 46 |
| 755.8 | 815.9 | 76.2 | 93.0 | 201.3 | 184.9 | Bénéfices réinvestis | 47 |
| 19.0 | 8 | 4.0 | 4.6 | 6.8 | 7.3 | Surplus d'apport | 48 |
| 2.5 | 14.9 | -3 | -1 | 7.3 | 2 | Autres surplus | 49 |
| 1,190.1 | 1,297.5 | 107.2 | 117.1 | 449.9 | 368.7 | Avoir total | 50 |
| 2,668.9 | 2,986.6 | 330.9 | 346.3 | 985.9 | 1,123.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|--|----------------|---|----------------|---|-----------------|
| | | Publishing and printing Édition et impression | | Total printing, publishing and allied industries Total, impression, édition et industries connexes | | Iron and steel mills Industries du fer et de l'acier | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 289 | | 286-289 | | 291-292 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 725 | 730 | 5,904 | 6,042 | 111 | 111 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 17.4 | 25.4 | 102.5 | 127.0 | 50.1 | 66.3 |
| 2 | Marketable securities | 145.2 | 75.3 | 335.7 | 282.8 | 365.5 | 772.7 |
| 3 | Accounts receivable | 368.5 | 432.7 | 1,255.6 | 1,450.0 | 1,120.8 | 1,138.6 |
| 4 | Inventories | 92.2 | 123.0 | 669.2 | 763.8 | 2,462.2 | 2,612.7 |
| 5 | Due from affiliates | 48.2 | 97.2 | 177.3 | 243.3 | 60.3 | 171.1 |
| 6 | Deposits and advances | .7 | 1.2 | 22.4 | 10.4 | . | .3 |
| 7 | Loans receivable | .9 | 1.9 | 5.4 | 6.7 | 69.4 | .1 |
| 8 | Other current assets | 68.8 | 45.6 | 193.3 | 215.2 | 44.2 | 26.3 |
| 9 | Total current assets | 741.8 | 802.3 | 2,761.2 | 3,099.2 | 4,172.5 | 4,788.2 |
| 10 | Land | 63.3 | 51.1 | 122.4 | 96.9 | 102.0 | 104.8 |
| 11 | Buildings | 244.3 | 251.2 | 586.5 | 591.0 | 208.3 | 222.5 |
| 12 | Equipment and other | 714.1 | 718.3 | 2,099.1 | 2,372.7 | 822.0 | 854.2 |
| 13 | Unspecified | 155.4 | 245.7 | 409.0 | 515.3 | 7,491.3 | 7,837.5 |
| 14 | Total depreciable assets | 1,113.8 | 1,215.2 | 3,094.6 | 3,478.9 | 8,521.6 | 8,914.2 |
| 15 | Less accumulated depreciation | 478.7 | 538.2 | 1,367.9 | 1,573.9 | 3,863.2 | 4,234.2 |
| 16 | Depreciable assets - Net | 635.1 | 677.0 | 1,726.7 | 1,905.0 | 4,658.4 | 4,680.0 |
| 17 | Depletable assets - Net | . | . | 3.0 | 6.5 | 138.3 | 131.4 |
| 18 | Total net fixed assets | 698.4 | 728.1 | 1,852.2 | 2,008.4 | 4,898.7 | 4,916.2 |
| 19 | Mortgages | 22.4 | 4.4 | 27.3 | 5.8 | . | . |
| 20 | Loans and notes receivable | 11.2 | 14.1 | 18.8 | 21.2 | 3.9 | 3.9 |
| 21 | Long-term investments | 13.7 | 19.3 | 45.4 | 55.8 | 29.6 | 15.2 |
| 22 | Investments in affiliates | 872.4 | 1,059.4 | 1,365.3 | 1,607.0 | 388.6 | 413.4 |
| 23 | Advances to affiliates | 73.9 | 84.8 | 214.4 | 213.1 | 69.5 | 387.7 |
| 24 | Other assets | 123.0 | 149.0 | 257.8 | 307.6 | 65.8 | 98.9 |
| 25 | Total other assets | 1,116.7 | 1,331.1 | 1,929.1 | 2,210.7 | 557.5 | 919.2 |
| 26 | Total assets | 2,556.8 | 2,861.6 | 6,542.5 | 7,318.3 | 9,628.7 | 10,623.6 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 128.6 | 95.2 | 383.2 | 583.5 | 439.8 | 215.3 |
| 28 | Short-term loans | 2.1 | 4.5 | 41.7 | 18.2 | .7 | 296.6 |
| 29 | Accounts payable | 268.7 | 303.9 | 921.5 | 1,029.3 | 966.0 | 1,243.2 |
| 30 | Long-term debt due within year | 67.1 | 45.1 | 132.6 | 101.3 | 64.1 | 71.2 |
| 31 | Advances and prepayments | 52.6 | 57.5 | 97.8 | 149.3 | 8.4 | 7.2 |
| 32 | Due to affiliates | 62.8 | 124.0 | 305.8 | 373.6 | 135.5 | 125.7 |
| 33 | Other current liabilities | 53.7 | 41.6 | 208.9 | 197.8 | 294.9 | 180.3 |
| 34 | Total current liabilities | 635.7 | 671.7 | 2,091.4 | 2,452.9 | 1,909.5 | 2,139.5 |
| 35 | Deferred income | 69.3 | 61.3 | 95.6 | 114.1 | 12.0 | .8 |
| 36 | Due shareholders or affiliates | 371.6 | 346.6 | 598.9 | 560.7 | 679.6 | 658.0 |
| 37 | Long-term bank loans | 225.7 | 122.9 | 286.9 | 284.3 | 176.5 | 401.0 |
| 38 | Mortgages, Bonds and Other Debt | 334.3 | 401.5 | 700.6 | 754.6 | 2,150.5 | 2,104.8 |
| 39 | Less due within one year | 67.1 | 45.1 | 132.6 | 101.3 | 64.1 | 71.2 |
| 40 | Net long-term debt | 492.9 | 479.3 | 854.9 | 937.6 | 2,262.9 | 2,434.6 |
| 41 | Reserve for future income tax | 126.2 | 122.4 | 262.1 | 264.9 | 820.1 | 855.7 |
| 42 | Other liabilities | 1.7 | 1.1 | 32.9 | 25.4 | 67.1 | 89.1 |
| 43 | Total non-current liabilities | 1,061.7 | 1,010.6 | 1,844.5 | 1,902.8 | 3,841.7 | 4,038.1 |
| 44 | Total liabilities | 1,697.4 | 1,682.3 | 3,935.9 | 4,355.7 | 5,751.1 | 6,177.6 |
| | Equity | | | | | | |
| 45 | Common shares | 281.6 | 528.5 | 761.3 | 1,101.8 | 803.7 | 903.3 |
| 46 | Preferred shares | 24.4 | 35.9 | 219.1 | 124.4 | 949.0 | 1,222.7 |
| 47 | Retained earnings | 540.2 | 592.4 | 1,573.6 | 1,686.2 | 1,836.5 | 1,989.3 |
| 48 | Contributed Surplus | 13.2 | 22.2 | 42.9 | 35.0 | 279.3 | 322.4 |
| 49 | Other surplus | . | 3 | 9.6 | 15.2 | 9.0 | 8.3 |
| 50 | Total equity | 859.5 | 1,179.2 | 2,606.6 | 2,962.5 | 3,877.5 | 4,446.0 |
| 51 | Total liabilities and equity | 2,556.8 | 2,861.6 | 6,542.5 | 7,318.3 | 9,628.7 | 10,623.6 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--------------|--|----------------|---|-----------------|---|----|
| Iron foundries Fonderies | | Smelting and refining Fonte et affinage | | Total primary metals Total, métaux primaires | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 294 | | 295-298 | | 291-298 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 105 | 101 | 200 | 206 | 416 | 418 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 7.1 | 6.4 | 10.0 | 13.5 | 67.3 | 86.2 | Actif | |
| 24.8 | 39.8 | 55.2 | 60.1 | 445.5 | 872.7 | Encaisse | 1 |
| 94.2 | 102.2 | 372.5 | 361.2 | 1,587.4 | 1,602.1 | Valeurs réalisables | 2 |
| 126.9 | 121.6 | 1,005.2 | 917.9 | 3,594.3 | 3,652.3 | Comptes à recevoir | 3 |
| 3.6 | 6.7 | 186.5 | 211.5 | 250.4 | 389.4 | Stocks | 4 |
| - | - | .9 | - | 9 | 3 | Dû par des sociétés affiliées | 5 |
| .1 | - | 1.0 | 1.8 | 70.5 | 1.9 | Dépôts et avances | 6 |
| 7.1 | 6.7 | 20.3 | 18.2 | 71.6 | 51.3 | Prêts à recevoir | 7 |
| 263.9 | 283.5 | 1,651.7 | 1,584.4 | 6,088.0 | 6,656.0 | Autres actifs à court terme | 8 |
| 4.8 | 4.8 | 74.5 | 87.0 | 181.3 | 196.6 | Total des disponibilités | 9 |
| 65.3 | 57.2 | 751.2 | 955.8 | 1,024.7 | 1,235.5 | Terrains | 10 |
| 216.9 | 238.0 | 4,546.0 | 5,103.2 | 5,584.9 | 6,195.4 | Bâtiments | 11 |
| 28.1 | 16.5 | 191.7 | 285.7 | 7,711.1 | 8,139.7 | Outillage et autres | 12 |
| 310.2 | 311.7 | 5,488.9 | 6,344.7 | 14,320.6 | 15,570.6 | Non-spécifié | 13 |
| 165.2 | 184.9 | 2,172.7 | 2,322.6 | 6,201.1 | 6,741.7 | Total, actifs amortissables | 14 |
| 145.0 | 126.7 | 3,316.1 | 4,022.1 | 8,119.5 | 8,828.8 | Moins amortissement accumulé | 15 |
| - | 8 | - | - | 138.3 | 132.2 | Actifs amortissables (nets) | 16 |
| 149.8 | 132.3 | 3,390.6 | 4,109.0 | 8,439.1 | 9,157.6 | Actifs sujets à épuisement (nets) | 17 |
| 2 | 4 | 1.7 | 1.5 | 1.9 | 1.9 | Total des immobilisations (net) | 18 |
| .1 | - | 55.2 | 11.7 | 59.2 | 15.6 | Hypothèques | 19 |
| .3 | 1.3 | .9 | 2.3 | 30.8 | 18.8 | Prêts et billets à recevoir | 20 |
| 52.7 | 80.6 | 254.1 | 590.8 | 695.4 | 1,084.8 | Placements à long terme | 21 |
| 25.5 | 30.4 | 73.7 | 70.5 | 168.6 | 488.6 | Placements dans des affiliées | 22 |
| 8.0 | 7.9 | 50.5 | 141.9 | 124.3 | 248.8 | Avances à des sociétés affiliées | 23 |
| 86.7 | 120.6 | 436.1 | 818.8 | 1,080.3 | 1,858.5 | Autres actifs | 24 |
| 500.4 | 536.4 | 5,478.4 | 6,512.2 | 15,607.4 | 17,672.2 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 24.9 | 16.6 | 153.4 | 97.7 | 618.0 | 329.6 | Emprunts bancaires | 27 |
| 4 | 2 | .3 | 8 | 1.5 | 297.6 | Emprunts à court terme | 28 |
| 89.7 | 94.8 | 463.4 | 454.8 | 1,519.1 | 1,792.8 | Comptes à payer | 29 |
| 11.5 | 17.9 | 20.9 | 19.8 | 96.4 | 108.9 | Dettes à long terme exigible | 30 |
| 30.0 | 23.2 | .4 | 3.4 | 38.8 | 33.8 | Avances et paiements anticipés | 31 |
| 6.5 | 7.4 | 413.2 | 372.9 | 555.2 | 506.0 | Dû à des sociétés affiliées | 32 |
| 6.7 | 14.8 | 50.8 | 114.9 | 352.4 | 310.0 | Autres passifs à court terme | 33 |
| 169.7 | 174.8 | 1,102.3 | 1,064.3 | 3,181.4 | 3,378.6 | Total des exigibilités | 34 |
| 1.6 | 1.1 | 40.3 | 61.9 | 54.0 | 63.8 | Revenu différé | 35 |
| 26.0 | 14.6 | 207.5 | 334.5 | 913.1 | 1,007.2 | Dû aux actionnaires ou affiliées | 36 |
| 9.9 | 6.2 | 443.2 | 652.2 | 629.7 | 1,059.4 | Emprunts bancaires à long terme | 37 |
| 79.8 | 85.5 | 728.4 | 1,169.0 | 2,958.6 | 3,359.2 | Hypothèques, obligations et autres dettes | 38 |
| 11.5 | 17.9 | 20.9 | 19.8 | 96.4 | 108.9 | Moins échéances de l'année | 39 |
| 78.3 | 73.8 | 1,150.8 | 1,801.4 | 3,491.9 | 4,309.7 | Dettes à long terme (nette) | 40 |
| 12.4 | 18.2 | 539.8 | 335.1 | 1,372.3 | 1,209.0 | Impôts sur le revenu différés | 41 |
| 8.1 | 7.7 | 3.2 | 342.1 | 78.4 | 438.9 | Autres passifs | 42 |
| 126.5 | 115.5 | 1,941.6 | 2,875.1 | 5,909.8 | 7,028.7 | Total du passif à long terme | 43 |
| 296.2 | 290.3 | 3,043.9 | 3,939.4 | 9,091.2 | 10,407.3 | Passif total | 44 |
| | | | | | | Avoir | |
| 72.2 | 78.2 | 462.8 | 837.9 | 1,338.7 | 1,819.4 | Actions ordinaires | 45 |
| 26.1 | 46.4 | 602.6 | 623.9 | 1,577.7 | 1,893.0 | Actions privilégiées | 46 |
| 103.2 | 121.2 | 1,305.5 | 973.9 | 3,245.2 | 3,084.5 | Bénéfices réinvestis | 47 |
| 2.7 | 2 | 61.3 | 129.2 | 343.3 | 451.8 | Surplus d'apport | 48 |
| - | - | 2.3 | 7.9 | 11.3 | 16.2 | Autres surplus | 49 |
| 204.2 | 246.1 | 2,434.5 | 2,572.8 | 6,516.3 | 7,264.9 | Avoir total | 50 |
| 500.4 | 536.4 | 5,478.4 | 6,512.2 | 15,607.4 | 17,672.2 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|--------------|--|----------------|------------------------------------|--------------|
| | | Boiler and plate Chaudières et plaques | | Structural steel Acier de charpente | | Ornamental iron works Fer forgé | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 301 | | 302 | | 303 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 95 | 86 | 329 | 309 | 812 | 793 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 19.1 | 7.4 | 10.0 | 14.4 | 40.0 | 24.8 |
| 2 | Marketable securities | 56.8 | 40.6 | 21.3 | 62.1 | 32.1 | 19.1 |
| 3 | Accounts receivable | 124.6 | 147.5 | 257.5 | 255.3 | 225.5 | 275.0 |
| 4 | Inventories | 109.1 | 131.6 | 282.3 | 290.8 | 183.9 | 181.9 |
| 5 | Due from affiliates | 5.7 | 6.1 | 27.8 | 54.3 | 40.9 | 15.1 |
| 6 | Deposits and advances | 1 | 2.3 | - | 4 | 5 | 6 |
| 7 | Loans receivable | 5 | - | 3 | 7 | 1.4 | 2.6 |
| 8 | Other current assets | 3.6 | 6.6 | 19.1 | 11.1 | 9.3 | 13.2 |
| 9 | Total current assets | 319.4 | 342.1 | 618.2 | 689.0 | 533.6 | 532.3 |
| 10 | Land | 9.4 | 11.5 | 24.2 | 36.4 | 23.6 | 20.2 |
| 11 | Buildings | 56.9 | 66.4 | 153.6 | 173.5 | 96.9 | 96.9 |
| 12 | Equipment and other | 134.5 | 146.1 | 312.6 | 322.6 | 217.0 | 238.4 |
| 13 | Unspecified | 1.9 | 5.8 | 53.3 | 23.8 | 31.0 | - |
| 14 | Total depreciable assets | 193.3 | 218.2 | 519.6 | 519.9 | 345.0 | 335.3 |
| 15 | Less accumulated depreciation | 94.1 | 110.1 | 236.5 | 240.2 | 163.1 | 160.2 |
| 16 | Depreciable assets - Net | 99.2 | 108.1 | 283.1 | 279.7 | 181.8 | 175.1 |
| 17 | Depletable assets - Net | - | - | - | 2 | - | - |
| 18 | Total net fixed assets | 108.6 | 119.7 | 307.3 | 316.3 | 205.4 | 195.3 |
| 19 | Mortgages | - | - | .2 | 8 | 8 | - |
| 20 | Loans and notes receivable | 1.7 | 4.5 | 3.0 | 4.1 | 4.0 | 3.7 |
| 21 | Long-term investments | 1.5 | 2.5 | 45.7 | 59.9 | 1.2 | 2.5 |
| 22 | Investments in affiliates | 8.5 | 22.6 | 742.8 | 781.2 | 135.5 | 156.0 |
| 23 | Advances to affiliates | 5.5 | 1.7 | 15.5 | 16.8 | 7.1 | 18.4 |
| 24 | Other assets | 2.7 | 2.5 | 22.9 | 17.1 | 17.5 | 31.2 |
| 25 | Total other assets | 19.8 | 33.9 | 830.1 | 879.8 | 166.0 | 209.8 |
| 26 | Total assets | 447.9 | 495.7 | 1,755.6 | 1,885.1 | 905.1 | 937.4 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 19.7 | 29.6 | 143.1 | 87.2 | 75.9 | 96.5 |
| 28 | Short-term loans | - | - | 5.1 | 5 | 3.4 | 1.1 |
| 29 | Accounts payable | 58.3 | 77.9 | 215.3 | 227.4 | 132.6 | 141.1 |
| 30 | Long-term debt due within year | 5.9 | 8.2 | 5.5 | 43.7 | 12.7 | 7.5 |
| 31 | Advances and prepayments | 51.5 | 48.5 | 78.9 | 84.4 | 8.3 | 5.7 |
| 32 | Due to affiliates | 26.0 | 13.1 | 33.5 | 39.7 | 20.2 | 29.8 |
| 33 | Other current liabilities | 27.6 | 23.7 | 18.6 | 26.4 | 64.8 | 43.7 |
| 34 | Total current liabilities | 188.9 | 201.1 | 500.1 | 509.1 | 317.8 | 325.5 |
| 35 | Deferred income | 1.2 | - | 4.8 | 11.1 | 1.4 | 15.7 |
| 36 | Due shareholders or affiliates | 11.8 | 26.1 | 79.8 | 83.7 | 97.5 | 54.8 |
| 37 | Long-term bank loans | 12.5 | 11.0 | 68.2 | 42.9 | 11.2 | 9.7 |
| 38 | Mortgages, Bonds and Other Debt | 52.3 | 56.6 | 206.1 | 277.6 | 113.8 | 135.8 |
| 39 | Less due within one year | 5.9 | 8.2 | 5.5 | 43.7 | 12.7 | 7.5 |
| 40 | Net long-term debt | 58.9 | 59.4 | 268.8 | 276.8 | 112.4 | 138.0 |
| 41 | Reserve for future income tax | 13.2 | 5.6 | 15.3 | 17.8 | 23.2 | 27.7 |
| 42 | Other liabilities | 4 | 1.0 | 2.0 | 2.0 | 5 | 1 |
| 43 | Total non-current liabilities | 85.5 | 92.1 | 370.6 | 391.4 | 235.1 | 236.3 |
| 44 | Total liabilities | 274.4 | 293.2 | 870.7 | 900.5 | 552.9 | 561.7 |
| | Equity | | | | | | |
| 45 | Common shares | 69.2 | 94.0 | 287.6 | 311.9 | 90.9 | 123.2 |
| 46 | Preferred shares | 9.2 | 13.0 | 309.9 | 402.6 | 33.5 | 33.7 |
| 47 | Retained earnings | 91.6 | 89.3 | 283.0 | 259.8 | 196.3 | 188.7 |
| 48 | Contributed Surplus | 3.2 | 2.7 | 3.0 | 4.2 | 31.4 | 24.0 |
| 49 | Other surplus | 3 | 3.5 | 1.4 | 6.2 | - | 6.1 |
| 50 | Total equity | 173.4 | 202.5 | 884.9 | 984.7 | 352.2 | 375.7 |
| 51 | Total liabilities and equity | 447.9 | 495.7 | 1,755.6 | 1,885.1 | 905.1 | 937.4 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|---------|---|---------|--|---------|---|----|
| Metal stamping Estampage des métaux | | Wire and wire products Fils métalliques et produits connexes | | Hardware and tools Quincaillerie et outillage | | | |
| S.I.C. - C.A.E | | | | | | | |
| 304 | | 305 | | 306 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,011 | 976 | 305 | 300 | 977 | 980 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 62.6 | 92.4 | 10.4 | 12.1 | 34.4 | 40.6 | Actif | |
| 77.5 | 129.6 | 25.9 | 18.9 | 47.0 | 74.0 | Encaisse | |
| 424.9 | 480.1 | 197.6 | 205.3 | 305.8 | 266.1 | Valeurs réalisables | |
| 557.1 | 600.5 | 346.2 | 394.3 | 336.3 | 294.0 | Comptes à recevoir | |
| 102.2 | 71.5 | 52.6 | 57.3 | 57.3 | 99.6 | Stocks | |
| 3 | 1 | 3 | 6 | 3.4 | | Dû par des sociétés affiliées | |
| 3.1 | 6.7 | 1 | 7 | 2.7 | 4 | Dépôts et avances | |
| 34.3 | 30.9 | 13.0 | 19.6 | 14.9 | 24.9 | Prêts à recevoir | |
| 1,262.2 | 1,411.8 | 646.2 | 708.8 | 801.8 | 799.6 | Autres actifs à court terme | |
| 76.7 | 75.8 | 16.0 | 15.8 | 17.6 | 20.9 | Total des disponibilités | |
| 226.9 | 273.6 | 122.6 | 121.3 | 135.9 | 130.9 | Terrains | |
| 685.7 | 786.9 | 487.5 | 500.1 | 609.7 | 460.9 | Bâtiments | |
| 157.7 | 258.0 | 5.9 | 44.8 | 35.5 | 36.0 | Outillage et autres | |
| 1,070.3 | 1,318.6 | 615.9 | 666.2 | 781.1 | 627.9 | Non-spécifié | |
| 446.0 | 503.8 | 286.4 | 317.0 | 401.4 | 283.3 | Total, actifs amortissables | |
| 624.2 | 814.7 | 329.6 | 349.2 | 379.7 | 344.6 | Moins amortissement accumulé | |
| | | | 5.0 | | | Actifs amortissables (nets) | |
| 700.9 | 890.5 | 345.6 | 370.0 | 397.3 | 365.5 | Actifs sujets à épuisement (nets) | |
| 2 | 2.8 | 1.0 | 2.8 | 1.1 | 1 | Total des immobilisations (net) | |
| 23.5 | 5.7 | | 1.3 | 15.0 | 12.8 | Hypothèques | |
| 2.7 | 8.7 | 117.5 | 1.6 | 7.8 | 1 | Prêts et billets à recevoir | |
| 105.9 | 79.3 | 193.3 | 433.6 | 16.6 | 42.5 | Placements à long terme | |
| 22.2 | 52.5 | 19.6 | 14.6 | 18.5 | 11.9 | Placements dans des affiliées | |
| 51.6 | 86.8 | 20.2 | 27.3 | 6.7 | 39.8 | Avances à des sociétés affiliées | |
| 206.2 | 235.8 | 351.6 | 481.3 | 65.8 | 107.2 | Autres actifs | |
| 2,169.3 | 2,538.2 | 1,343.4 | 1,560.0 | 1,264.8 | 1,272.4 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | | |
| | | | | | | Passif | |
| 205.6 | 216.3 | 94.8 | 90.2 | 96.0 | 114.0 | Emprunts bancaires | |
| 8 | 1.3 | 6 | | 7.5 | 6.8 | Emprunts à court terme | |
| 364.2 | 484.4 | 202.8 | 195.0 | 201.6 | 191.3 | Comptes à payer | |
| 8.9 | 16.3 | 7.2 | 15.4 | 16.9 | 17.3 | Dettes à long terme exigible | |
| 34.2 | 27.0 | 3.0 | 6.9 | 18.9 | 7.1 | Avances et paiements anticipés | |
| 126.1 | 122.2 | 60.6 | 32.6 | 102.8 | 150.8 | Dû à des sociétés affiliées | |
| 38.8 | 47.7 | 18.1 | 15.0 | 72.7 | 50.6 | Autres passifs à court terme | |
| 778.6 | 915.3 | 387.1 | 355.2 | 516.3 | 538.1 | Total des exigibilités | |
| 7 | 11.8 | | 1.9 | 4.5 | 2 | Revenu différé | |
| 138.8 | 77.3 | 18.5 | 24.9 | 55.1 | 57.0 | Dû aux actionnaires ou affiliées | |
| 283.7 | 280.1 | 206.8 | 149.4 | 17.8 | 51.0 | Emprunts bancaires à long terme | |
| 80.0 | 192.7 | 94.0 | 191.9 | 74.7 | 55.4 | Hypothèques, obligations et autres dettes | |
| 8.9 | 16.3 | 7.2 | 15.4 | 16.9 | 17.3 | Moins échéances de l'année | |
| 354.9 | 456.5 | 293.6 | 325.8 | 75.6 | 89.1 | Dettes à long terme (nette) | |
| 88.5 | 120.5 | 67.8 | 78.8 | 46.5 | 35.3 | Impôts sur le revenu différés | |
| 4.7 | 6.0 | 3.0 | 4.6 | 17.0 | 14.6 | Autres passifs | |
| 587.6 | 672.1 | 383.0 | 436.1 | 198.7 | 196.1 | Total du passif à long terme | |
| 1,366.2 | 1,587.4 | 770.1 | 791.3 | 715.0 | 734.2 | Passif total | |
| | | | | | | | |
| | | | | | | Avoir | |
| 179.3 | 193.5 | 96.6 | 119.7 | 33.8 | 46.1 | Actions ordinaires | |
| 77.2 | 87.8 | 170.4 | 296.6 | 20.4 | 4.6 | Actions privilégiées | |
| 537.5 | 651.7 | 295.1 | 342.4 | 489.2 | 478.6 | Bénéfices réinvestis | |
| 3.9 | 10.3 | 7.0 | 4.8 | 6.4 | 6.0 | Surplus d'apport | |
| 5.3 | 7.5 | 4.1 | 5.2 | | 3.0 | Autres surplus | |
| 803.1 | 950.7 | 573.3 | 768.7 | 549.8 | 538.2 | Avoir total | |
| 2,169.3 | 2,538.2 | 1,343.4 | 1,560.0 | 1,264.8 | 1,272.4 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|--------------|-------------------------------------|--------------|---|----------------|
| | | Heating equipment Appareils de chauffage | | Machine shops Ateliers d'usinage | | Miscellaneous metal products Produits métalliques divers | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 307 | | 308 | | 309 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 231 | 210 | 1,804 | 1,824 | 798 | 836 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 21.3 | 24.6 | 26.2 | 31.9 | 36.4 | 46.5 |
| 2 | Marketable securities | 6.6 | 10.8 | 21.6 | 27.7 | 73.4 | 39.1 |
| 3 | Accounts receivable | 111.4 | 129.7 | 146.4 | 176.8 | 322.0 | 340.0 |
| 4 | Inventories | 197.4 | 172.2 | 149.7 | 130.3 | 408.0 | 363.6 |
| 5 | Due from affiliates | 13.0 | 13.3 | 21.7 | 10.1 | 109.2 | 112.0 |
| 6 | Deposits and advances | - | 2 | .3 | .2 | .1 | 5 |
| 7 | Loans receivable | 3.0 | 1.8 | 1.0 | 6 | 1.0 | 2.9 |
| 8 | Other current assets | 14.0 | 9.7 | 13.0 | 10.9 | 22.4 | 16.6 |
| 9 | Total current assets | 366.6 | 362.3 | 379.8 | 388.3 | 972.4 | 921.2 |
| 10 | Land | 3.0 | 5.4 | 28.6 | 34.5 | 24.1 | 28.3 |
| 11 | Buildings | 19.8 | 30.8 | 109.3 | 122.9 | 146.1 | 162.0 |
| 12 | Equipment and other | 61.8 | 61.8 | 401.9 | 470.3 | 481.3 | 569.8 |
| 13 | Unspecified | 105.1 | 105.8 | 8.0 | .8 | 65.2 | 23.6 |
| 14 | Total depreciable assets | 186.7 | 198.4 | 519.2 | 593.9 | 692.5 | 755.5 |
| 15 | Less accumulated depreciation | 95.9 | 105.8 | 259.4 | 305.6 | 366.5 | 353.2 |
| 16 | Depreciable assets - Net | 90.8 | 92.6 | 259.8 | 288.3 | 326.0 | 402.2 |
| 17 | Depletable assets - Net | 26.8 | 26.2 | - | - | - | - |
| 18 | Total net fixed assets | 120.6 | 124.2 | 288.4 | 322.8 | 350.1 | 430.6 |
| 19 | Mortgages | - | - | 1.1 | 3.4 | 5.2 | 2.6 |
| 20 | Loans and notes receivable | .7 | 1.4 | 2.0 | .1 | 4.0 | 4.1 |
| 21 | Long-term investments | 8.6 | 9.6 | 1.8 | .7 | 8.7 | 2.9 |
| 22 | Investments in affiliates | 67.4 | 60.8 | 6.4 | 12.5 | 86.2 | 95.8 |
| 23 | Advances to affiliates | 32.6 | 18.2 | 36.7 | 24.3 | 8.3 | 31.4 |
| 24 | Other assets | 12.4 | 7.5 | 6.9 | 11.6 | 13.5 | 18.4 |
| 25 | Total other assets | 121.8 | 97.6 | 54.8 | 52.6 | 125.9 | 155.2 |
| 26 | Total assets | 609.0 | 584.1 | 723.0 | 763.7 | 1,448.5 | 1,507.0 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 72.0 | 72.2 | 85.1 | 74.3 | 151.3 | 91.8 |
| 28 | Short-term loans | - | - | 1.1 | 1.0 | 13.4 | 7.9 |
| 29 | Accounts payable | 88.2 | 106.5 | 117.0 | 138.9 | 211.2 | 206.4 |
| 30 | Long-term debt due within year | 7.4 | 2.4 | 19.3 | 18.4 | 14.5 | 23.2 |
| 31 | Advances and prepayments | 1.6 | 4.3 | 5.7 | 1.6 | 4.5 | 5.7 |
| 32 | Due to affiliates | 29.3 | 26.2 | 13.2 | 17.9 | 64.3 | 84.4 |
| 33 | Other current liabilities | 11.7 | 10.2 | 18.9 | 32.9 | 51.9 | 67.4 |
| 34 | Total current liabilities | 210.2 | 221.8 | 260.1 | 285.0 | 511.0 | 486.8 |
| 35 | Deferred income | 2.6 | 2.4 | 4.5 | 3.8 | 1.1 | 3.1 |
| 36 | Due shareholders or affiliates | 76.2 | 69.9 | 59.6 | 79.3 | 59.0 | 95.1 |
| 37 | Long-term bank loans | 29.6 | 24.8 | 42.9 | 23.0 | 34.7 | 18.4 |
| 38 | Mortgages, Bonds and Other Debt | 37.2 | 20.0 | 116.2 | 99.2 | 109.9 | 136.7 |
| 39 | Less due within one year | 7.4 | 2.4 | 19.3 | 18.4 | 14.5 | 23.2 |
| 40 | Net long-term debt | 59.4 | 42.4 | 139.8 | 103.7 | 130.1 | 131.8 |
| 41 | Reserve for future income tax | 14.1 | 13.0 | 18.6 | 20.2 | 51.8 | 47.7 |
| 42 | Other liabilities | 4.4 | 6.0 | .9 | 4.4 | 1.3 | 9.4 |
| 43 | Total non-current liabilities | 156.8 | 133.8 | 223.4 | 211.5 | 243.3 | 287.1 |
| 44 | Total liabilities | 367.0 | 355.6 | 483.5 | 496.5 | 754.3 | 773.9 |
| | Equity | | | | | | |
| 45 | Common shares | 42.1 | 19.1 | 18.2 | 17.8 | 53.9 | 108.9 |
| 46 | Preferred shares | 24.0 | 9.3 | 15.9 | 10.0 | 22.1 | 68.3 |
| 47 | Retained earnings | 159.4 | 183.9 | 190.4 | 225.2 | 568.9 | 522.2 |
| 48 | Contributed Surplus | 16.5 | 15.9 | 9.4 | 13.7 | 45.6 | 32.5 |
| 49 | Other surplus | - | 3 | 5.6 | 5 | 3.7 | 1.2 |
| 50 | Total equity | 242.0 | 228.5 | 239.5 | 267.2 | 694.2 | 733.2 |
| 51 | Total liabilities and equity | 609.0 | 584.1 | 723.0 | 763.7 | 1,448.5 | 1,507.0 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------|--|---------|---|-------|---|----|
| Total metal fabricating Total, industries des produits métalliques | | Agricultural implements Instruments aratoires | | Commercial refrigeration Équipement de réfrigération | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 301-309 | | 311 | | 316 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 6,362 | 6,314 | 254 | 230 | 33 | 37 | <i>Nombre de sociétés</i> | |
| millions of dollars - millions de dollars | | | | | | | |
| 260.4 | 294.7 | 8.1 | 14.2 | 5.0 | .8 | Actif | |
| 362.1 | 422.0 | 7.7 | 9.5 | 4.6 | .6 | Encaisse | 1 |
| 2,115.6 | 2,275.7 | 416.3 | 285.9 | 58.5 | 73.5 | Valeurs réalisables | 2 |
| 2,570.0 | 2,559.0 | 394.6 | 326.8 | 69.5 | 89.4 | Comptes à recevoir | 3 |
| 430.5 | 439.2 | 60.6 | 73.8 | 23.2 | 14.0 | Stocks | 4 |
| 5.0 | 4.8 | 9 | - | - | - | Dû par des sociétés affiliées | 5 |
| 13.2 | 16.5 | 7 | .2 | - | .6 | Dépôts et avances | 6 |
| 143.6 | 143.5 | 10.2 | 10.9 | 4.5 | 2.9 | Prêts à recevoir | 7 |
| 5,900.4 | 6,155.4 | 899.1 | 721.3 | 165.2 | 181.8 | Autres actifs à court terme | 8 |
| 223.2 | 249.0 | 10.9 | 9.1 | 1.4 | .8 | Total des disponibilités | 9 |
| 1,068.0 | 1,178.3 | 121.4 | 103.1 | 16.0 | 14.7 | Terrains | 10 |
| 3,391.9 | 3,556.8 | 229.8 | 176.5 | 27.7 | 23.6 | Bâtiments | 11 |
| 463.7 | 498.6 | 80.3 | 121.1 | 8.2 | 18.0 | Outillage et autres | 12 |
| 4,923.6 | 5,233.8 | 431.4 | 400.7 | 51.9 | 56.3 | Non-spécifié | 13 |
| 2,349.3 | 2,379.2 | 211.1 | 200.0 | 28.5 | 27.4 | Total, actifs amortissables | 14 |
| 2,574.3 | 2,854.6 | 220.3 | 200.6 | 23.4 | 28.8 | Moins amortissement accumulé | 15 |
| 26.8 | 31.3 | - | 5.0 | - | - | Actifs amortissables (nets) | 16 |
| 2,824.2 | 3,134.9 | 231.2 | 214.7 | 24.8 | 29.6 | Actifs sujets à épuisement (nets) | 17 |
| 9.5 | 12.5 | 1.2 | 1.3 | - | - | Total des immobilisations (net) | 18 |
| 53.9 | 37.8 | 2.1 | 2.3 | .2 | - | Hypothèques | 19 |
| 195.4 | 88.7 | 1.5 | - | 6 | - | Prêts et billets à recevoir | 20 |
| 1,362.7 | 1,684.4 | 96.6 | 105.5 | 2.2 | 2.1 | Placements à long terme | 21 |
| 166.0 | 187.7 | 27.9 | 31.3 | .1 | 1.2 | Placements dans des affiliées | 22 |
| 154.4 | 242.1 | 48.5 | 40.4 | 1.7 | 1.4 | Avances à des sociétés affiliées | 23 |
| 1,941.9 | 2,253.2 | 177.8 | 180.9 | 4.9 | 4.8 | Autres actifs | 24 |
| 10,666.6 | 11,543.6 | 1,308.1 | 1,116.9 | 194.9 | 216.2 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 943.5 | 872.2 | 174.4 | 128.2 | 39.8 | 52.8 | Emprunts bancaires | 27 |
| 31.9 | 18.8 | 11.1 | 13.3 | - | - | Emprunts à court terme | 28 |
| 1,591.2 | 1,769.0 | 165.3 | 134.9 | 31.1 | 34.4 | Comptes à payer | 29 |
| 98.2 | 152.4 | 9.6 | 35.4 | 4 | .9 | Dettes à long terme exigible | 30 |
| 206.5 | 191.1 | 1.1 | 6 | 3 | - | Avances et paiements anticipés | 31 |
| 476.0 | 516.7 | 46.9 | 39.2 | 21.0 | 15.7 | Dû à des sociétés affiliées | 32 |
| 323.0 | 317.6 | 11.7 | 16.1 | 5.1 | 6.1 | Autres passifs à court terme | 33 |
| 3,670.2 | 3,837.9 | 420.1 | 367.7 | 97.7 | 110.0 | Total des exigibilités | 34 |
| 20.8 | 50.0 | 2.6 | 2.6 | 5 | 1.2 | Revenu différé | 35 |
| 596.3 | 568.3 | 70.7 | 64.5 | 7.8 | 10.6 | Dû aux actionnaires ou affiliées | 36 |
| 707.5 | 610.2 | 31.2 | 9.7 | 5.5 | 5.4 | Emprunts bancaires à long terme | 37 |
| 884.1 | 1,165.8 | 417.0 | 420.8 | 2.6 | 4.3 | Hypothèques, obligations et autres dettes | 38 |
| 98.2 | 152.4 | 9.6 | 35.4 | 4 | .9 | Moins échéances de l'année | 39 |
| 1,493.4 | 1,623.5 | 438.6 | 395.1 | 7.7 | 8.8 | Dettes à long terme (nette) | 40 |
| 339.1 | 366.6 | - 3.0 | - 12.6 | - 2 | .3 | Impôts sur le revenu différés | 41 |
| 34.2 | 48.0 | 1.5 | 9 | 9 | 1.2 | Autres passifs | 42 |
| 2,483.9 | 2,656.3 | 510.3 | 450.5 | 16.8 | 22.1 | Total du passif à long terme | 43 |
| 6,154.1 | 6,494.2 | 930.5 | 818.2 | 114.5 | 132.1 | Passif total | 44 |
| | | | | | | Avoir | |
| 871.5 | 1,034.2 | 167.5 | 176.0 | 26.3 | 25.9 | Actions ordinaires | 45 |
| 682.7 | 925.7 | 96.7 | 105.5 | 6.9 | 6 | Actions privilégiées | 46 |
| 2,811.4 | 2,941.7 | - 33.0 | - 129.5 | 47.0 | 53.8 | Bénéfices réinvestis | 47 |
| 126.4 | 114.3 | 142.6 | 146.3 | 3 | 5 | Surplus d'apport | 48 |
| 20.5 | 33.4 | 3.9 | 4 | - | 3.4 | Autres surplus | 49 |
| 4,512.5 | 5,049.3 | 377.6 | 298.7 | 80.4 | 84.2 | Avoir total | 50 |
| 10,666.6 | 11,543.6 | 1,308.1 | 1,116.9 | 194.9 | 216.2 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|----------------|--------------------------------------|----------------|--|----------------|
| | | Other machinery Autre machinerie | | Total machinery Total. machinerie | | Aircraft and parts Avions et pièces | |
| | | S.I.C. - C.A.E | | | | | |
| | | 315.318 | | 311-318 | | 321 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,817 | 1,726 | 2,104 | 1,993 | 243 | 233 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 123.3 | 72.3 | 136.4 | 87.3 | 46.8 | 54.1 |
| 2 | Marketable securities | 257.6 | 258.3 | 269.9 | 268.4 | 196.5 | 404.6 |
| 3 | Accounts receivable | 1,047.6 | 1,098.8 | 1,522.3 | 1,458.3 | 375.3 | 444.3 |
| 4 | Inventories | 1,629.4 | 1,686.2 | 2,093.5 | 2,102.4 | 1,182.8 | 1,262.7 |
| 5 | Due from affiliates | 205.6 | 293.3 | 289.4 | 381.1 | 125.8 | 63.5 |
| 6 | Deposits and advances | 2.8 | 2.0 | 3.7 | 2.0 | 4.7 | 9 |
| 7 | Loans receivable | 10.0 | 32.8 | 10.7 | 33.6 | 4.1 | 1.2 |
| 8 | Other current assets | 98.4 | 78.0 | 113.1 | 91.8 | 25.7 | 36.5 |
| 9 | Total current assets | 3,374.8 | 3,521.7 | 4,439.1 | 4,424.8 | 1,961.8 | 2,267.9 |
| 10 | Land | 73.5 | 65.1 | 85.9 | 74.9 | 7.3 | 9.3 |
| 11 | Buildings | 524.5 | 507.8 | 661.9 | 625.5 | 217.5 | 209.4 |
| 12 | Equipment and other | 1,293.1 | 1,282.8 | 1,550.5 | 1,482.8 | 413.3 | 418.8 |
| 13 | Unspecified | 242.8 | 233.2 | 331.3 | 372.4 | 204.2 | 276.4 |
| 14 | Total depreciable assets | 2,060.3 | 2,023.7 | 2,543.6 | 2,480.7 | 835.0 | 904.6 |
| 15 | Less accumulated depreciation | 951.0 | 988.7 | 1,190.7 | 1,216.2 | 439.8 | 475.2 |
| 16 | Depreciable assets - Net | 1,109.3 | 1,035.0 | 1,353.0 | 1,264.5 | 395.1 | 429.4 |
| 17 | Depletable assets - Net | 42.0 | 42.0 | 42.0 | 47.0 | - | - |
| 18 | Total net fixed assets | 1,224.8 | 1,142.1 | 1,480.8 | 1,386.4 | 402.4 | 438.7 |
| 19 | Mortgages | 3.6 | 3.1 | 4.7 | 4.4 | - | - |
| 20 | Loans and notes receivable | 17.9 | 9.4 | 20.2 | 11.7 | 4.5 | 6.5 |
| 21 | Long-term investments | 35.2 | 7.5 | 37.3 | 7.5 | 218.3 | 5.6 |
| 22 | Investments in affiliates | 118.5 | 180.1 | 217.3 | 287.8 | 34.9 | 483.8 |
| 23 | Advances to affiliates | 111.1 | 190.4 | 139.1 | 222.9 | 8.0 | 94.7 |
| 24 | Other assets | 53.3 | 85.0 | 103.5 | 126.9 | 73.7 | 11.0 |
| 25 | Total other assets | 339.5 | 475.6 | 522.2 | 661.2 | 339.4 | 601.6 |
| 26 | Total assets | 4,939.1 | 5,139.3 | 6,442.1 | 6,472.4 | 2,703.5 | 3,308.2 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 358.5 | 402.4 | 572.7 | 583.4 | 33.2 | 147.4 |
| 28 | Short-term loans | 37.7 | 30.8 | 48.8 | 44.0 | 5.1 | 9.2 |
| 29 | Accounts payable | 711.8 | 812.9 | 908.2 | 982.2 | 444.0 | 377.4 |
| 30 | Long-term debt due within year | 41.1 | 37.1 | 51.1 | 73.4 | 20.8 | 11.3 |
| 31 | Advances and prepayments | 290.6 | 339.5 | 292.0 | 340.1 | 327.4 | 330.1 |
| 32 | Due to affiliates | 455.8 | 493.6 | 523.7 | 548.5 | 188.7 | 136.8 |
| 33 | Other current liabilities | 160.7 | 146.0 | 177.4 | 168.2 | 201.2 | 417.4 |
| 34 | Total current liabilities | 2,056.1 | 2,262.3 | 2,573.9 | 2,739.9 | 1,220.5 | 1,429.7 |
| 35 | Deferred income | 28.6 | 20.9 | 31.7 | 24.7 | 32.1 | 24.9 |
| 36 | Due shareholders or affiliates | 315.4 | 368.3 | 393.9 | 443.3 | 32.0 | 240.4 |
| 37 | Long-term bank loans | 115.8 | 51.9 | 152.5 | 67.0 | 83.7 | 23.5 |
| 38 | Mortgages, Bonds and Other Debt | 311.4 | 254.5 | 731.0 | 679.6 | 1,340.4 | 105.4 |
| 39 | Less due within one year | 41.1 | 37.1 | 51.1 | 73.4 | 20.8 | 11.3 |
| 40 | Net long-term debt | 386.0 | 269.3 | 832.3 | 673.3 | 1,403.3 | 117.6 |
| 41 | Reserve for future income tax | 92.6 | 116.6 | 89.3 | 104.4 | 47.3 | 40.1 |
| 42 | Other liabilities | 7.4 | 9.6 | 9.8 | 11.7 | 5.1 | 4.5 |
| 43 | Total non-current liabilities | 830.0 | 784.8 | 1,357.1 | 1,257.4 | 1,519.8 | 427.6 |
| 44 | Total liabilities | 2,886.0 | 3,047.0 | 3,931.0 | 3,997.2 | 2,740.3 | 1,857.3 |
| | Equity | | | | | | |
| 45 | Common shares | 421.1 | 566.0 | 614.9 | 767.9 | 100.5 | 214.9 |
| 46 | Preferred shares | 162.2 | 128.6 | 265.7 | 234.6 | 228.0 | 194.1 |
| 47 | Retained earnings | 1,393.1 | 1,271.7 | 1,407.1 | 1,196.0 | 1,627.8 | 327.6 |
| 48 | Contributed Surplus | 63.2 | 86.3 | 206.1 | 233.1 | 1,250.2 | 700.2 |
| 49 | Other surplus | 13.5 | 39.7 | 17.4 | 43.5 | 12.3 | 14.1 |
| 50 | Total equity | 2,053.1 | 2,092.3 | 2,511.1 | 2,475.2 | 36.7 | 1,450.9 |
| 51 | Total liabilities and equity | 4,939.1 | 5,139.3 | 6,442.1 | 6,472.4 | 2,703.5 | 3,308.2 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|-----------------|---|--------------|--|----------------|---|-----------|
| Motor vehicles and parts Véhicules automobiles et accessoires | | Truck bodies Carrosseries de camions | | Miscellaneous transportation Matériel divers de transport | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 323,325 | | 324 | | 326-329 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 477 | 463 | 338 | 332 | 577 | 566 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Actif | |
| 68.4 | 97.2 | 26.7 | 32.4 | 48.2 | 45.6 | Encaisse | 1 |
| 2,101.4 | 2,383.4 | 20.3 | 19.7 | 153.2 | 191.1 | Valeurs réalisables | 2 |
| 1,034.7 | 1,178.8 | 141.1 | 125.2 | 239.9 | 241.4 | Comptes à recevoir | 3 |
| 3,036.9 | 3,196.3 | 204.5 | 202.3 | 628.1 | 840.6 | Stocks | 4 |
| 1,199.0 | 1,368.4 | 33.5 | 16.6 | 106.7 | 100.6 | Dû par des sociétés affiliées | 5 |
| 2 | 1.1 | - | 3 | .4 | 1.6 | Dépôts et avances | 6 |
| 5 | 16.4 | 2.2 | 2.6 | 1.4 | 8 | Prêts à recevoir | 7 |
| 116.3 | 188.0 | 7.6 | 12.6 | 34.8 | 33.4 | Autres actifs à court terme | 8 |
| 7,557.3 | 8,429.6 | 435.9 | 411.7 | 1,212.7 | 1,454.9 | Total des disponibilités | 9 |
| 107.9 | 120.2 | 17.8 | 16.1 | 30.7 | 30.3 | Terrains | 10 |
| 1,481.2 | 1,713.1 | 85.9 | 81.6 | 199.6 | 212.5 | Bâtiments | 11 |
| 4,498.5 | 4,971.1 | 94.3 | 93.8 | 900.9 | 1,006.6 | Outillage et autres | 12 |
| 719.9 | 842.8 | 98.7 | 93.5 | 247.4 | 249.2 | Non-spécifié | 13 |
| 6,699.6 | 7,527.0 | 278.8 | 268.9 | 1,347.9 | 1,468.4 | Total, actifs amortissables | 14 |
| 3,167.8 | 3,471.7 | 122.5 | 127.3 | 544.3 | 612.7 | Moins amortissement accumulé | 15 |
| 3,531.9 | 4,055.3 | 156.3 | 141.7 | 803.7 | 855.7 | Actifs amortissables (nets) | 16 |
| 7 | - | - | - | 6 | 1 | Actifs sujets à épuisement (nets) | 17 |
| 3,640.4 | 4,175.4 | 174.1 | 157.7 | 834.9 | 886.1 | Total des immobilisations (net) | 18 |
| 5.6 | 46.9 | 2 | - | 5.4 | 4.8 | Hypothèques | 19 |
| 17.2 | 8.5 | 5.3 | 26.2 | 3.8 | 10.4 | Prêts et billets à recevoir | 20 |
| 78.9 | 49.9 | .4 | 4.8 | 19.0 | 141.0 | Placements à long terme | 21 |
| 290.4 | 361.7 | 31.3 | 5.6 | 126.9 | 184.1 | Placements dans des affiliées | 22 |
| 219.2 | 216.9 | 12.2 | 23.5 | 16.6 | 20.8 | Avances à des sociétés affiliées | 23 |
| 269.6 | 620.6 | 10.5 | 10.4 | 51.4 | 148.0 | Autres actifs | 24 |
| 881.0 | 1,304.6 | 60.0 | 70.5 | 223.0 | 509.1 | Total des autres actifs | 25 |
| 12,078.7 | 13,909.6 | 670.0 | 639.9 | 2,270.7 | 2,850.1 | Actif total | 26 |
| | | | | | | Passif | |
| 386.8 | 323.1 | 74.4 | 63.9 | 119.3 | 105.1 | Emprunts bancaires | 27 |
| 44.9 | 58.0 | 2.8 | 4 | 18.0 | 48.6 | Emprunts à court terme | 28 |
| 1,865.8 | 2,207.7 | 122.8 | 118.4 | 260.9 | 312.0 | Comptes à payer | 29 |
| 22.7 | 25.4 | 4.2 | 4.3 | 13.9 | 12.1 | Dettes à long terme exigible | 30 |
| 6.3 | 5.7 | 12.5 | 7.1 | 424.5 | 616.6 | Avances et paiements anticipés | 31 |
| 1,130.1 | 1,716.3 | 60.2 | 35.1 | 94.6 | 64.2 | Dû à des sociétés affiliées | 32 |
| 2,125.2 | 1,336.1 | 17.1 | 22.2 | 49.0 | 48.8 | Autres passifs à court terme | 33 |
| 5,581.8 | 5,672.3 | 294.0 | 251.3 | 980.2 | 1,207.4 | Total des exigibilités | 34 |
| 34.5 | 38.8 | 1.6 | 2.1 | 140.1 | 414.5 | Revenu différé | 35 |
| 413.6 | 337.4 | 68.2 | 52.5 | 155.8 | 156.3 | Dû aux actionnaires ou affiliées | 36 |
| 84.1 | 107.8 | 24.9 | 19.1 | 32.0 | 37.4 | Emprunts bancaires à long terme | 37 |
| 221.5 | 154.0 | 37.0 | 38.2 | 183.1 | 194.2 | Hypothèques, obligations et autres dettes | 38 |
| 22.7 | 25.4 | 4.2 | 4.3 | 13.9 | 12.1 | Moins échéances de l'année | 39 |
| 283.0 | 236.4 | 57.7 | 53.0 | 201.2 | 219.6 | Dettes à long terme (nette) | 40 |
| 318.3 | 666.0 | 17.1 | 13.1 | 117.5 | 139.5 | Impôts sur le revenu différés | 41 |
| 336.1 | 487.4 | 1.3 | 6 | 14.4 | 10.6 | Autres passifs | 42 |
| 1,385.6 | 1,766.1 | 145.9 | 121.3 | 629.0 | 940.5 | Total du passif à long terme | 43 |
| 6,967.4 | 7,438.3 | 439.9 | 372.7 | 1,609.2 | 2,147.9 | Passif total | 44 |
| | | | | | | Avoir | |
| 583.0 | 752.3 | 19.6 | 16.4 | 212.8 | 205.2 | Actions ordinaires | 45 |
| 152.8 | 266.5 | 20.3 | 15.5 | 71.1 | 65.8 | Actions privilégiées | 46 |
| 4,230.6 | 5,317.4 | 173.5 | 216.4 | 337.1 | 389.5 | Bénéfices réinvestis | 47 |
| 117.0 | 95.9 | 15.4 | 19.0 | 35.2 | 39.5 | Surplus d'apport | 48 |
| 27.9 | 39.3 | 1.3 | - | 5.3 | 2.2 | Autres surplus | 49 |
| 5,111.3 | 6,471.3 | 230.1 | 267.2 | 661.5 | 702.2 | Avoir total | 50 |
| 12,078.7 | 13,909.6 | 670.0 | 639.9 | 2,270.7 | 2,850.1 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|--|-----------------|--|--------------|--|--------------|
| | | Total transportation equipment Total, matériel de transport | | Small appliances Petits appareils électriques | | Major appliances Gros appareils électriques | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 321-329 | | 331 | | 332 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,635 | 1,594 | 70 | 62 | 48 | 44 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 190.1 | 229.2 | 56.9 | 2.4 | 2.6 | 9.0 |
| 2 | Marketable securities | 2,471.4 | 2,998.8 | 11.6 | 16.1 | 13.9 | . |
| 3 | Accounts receivable | 1,791.0 | 1,989.7 | 67.2 | 68.9 | 126.7 | 149.6 |
| 4 | Inventories | 5,052.4 | 5,502.0 | 92.1 | 102.1 | 243.2 | 251.5 |
| 5 | Due from affiliates | 1,464.9 | 1,549.1 | 5.4 | 16.4 | 18.2 | 24.6 |
| 6 | Deposits and advances | 5.3 | 3.8 | .3 | .1 | . | . |
| 7 | Loans receivable | 8.2 | 21.0 | . | .4 | . | . |
| 8 | Other current assets | 184.4 | 270.5 | 6.0 | 4.9 | 10.7 | 9.6 |
| 9 | Total current assets | 11,167.6 | 12,564.1 | 239.6 | 211.3 | 415.3 | 444.4 |
| 10 | Land | 163.6 | 175.9 | 9 | 3.1 | 10.3 | 9.8 |
| 11 | Buildings | 1,984.1 | 2,216.6 | 7.0 | 10.1 | 72.9 | 71.4 |
| 12 | Equipment and other | 5,907.0 | 6,490.3 | 26.5 | 25.2 | 137.0 | 157.1 |
| 13 | Unspecified | 1,270.2 | 1,461.9 | 52.3 | 59.2 | 17.8 | 20.7 |
| 14 | Total depreciable assets | 9,161.3 | 10,168.9 | 85.8 | 94.4 | 227.7 | 249.2 |
| 15 | Less accumulated depreciation | 4,274.4 | 4,686.9 | 44.8 | 48.5 | 115.4 | 126.1 |
| 16 | Depreciable assets - Net | 4,886.9 | 5,482.0 | 41.0 | 45.9 | 112.2 | 123.1 |
| 17 | Depletable assets - Net | 1.3 | .1 | . | . | . | . |
| 18 | Total net fixed assets | 5,051.8 | 5,658.0 | 41.9 | 49.0 | 122.6 | 132.9 |
| 19 | Mortgages | 11.3 | 51.7 | . | . | 2.7 | . |
| 20 | Loans and notes receivable | 30.8 | 51.6 | . | .2 | 2.7 | 5.1 |
| 21 | Long-term investments | 316.6 | 201.3 | . | . | 4 | . |
| 22 | Investments in affiliates | 483.4 | 1,035.2 | 12.8 | 74.3 | 27.9 | 42.7 |
| 23 | Advances to affiliates | 256.1 | 355.9 | 1.2 | 14.5 | 13.2 | 3 |
| 24 | Other assets | 405.2 | 790.0 | 5.7 | 6.8 | 4.7 | 4.0 |
| 25 | Total other assets | 1,503.4 | 2,485.8 | 19.6 | 95.9 | 51.6 | 52.0 |
| 26 | Total assets | 17,722.9 | 20,707.9 | 301.1 | 356.2 | 589.5 | 629.3 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 613.7 | 639.5 | 13.9 | 57.7 | 27.3 | 14.9 |
| 28 | Short-term loans | 70.8 | 116.2 | . | .2 | 1.0 | .1 |
| 29 | Accounts payable | 2,693.5 | 3,015.6 | 42.9 | 44.7 | 148.3 | 166.2 |
| 30 | Long-term debt due within year | 61.5 | 53.0 | 1.2 | 3.0 | 5.6 | 3.8 |
| 31 | Advances and prepayments | 770.7 | 959.5 | 3 | . | 9.9 | 12.4 |
| 32 | Due to affiliates | 1,473.6 | 1,952.5 | 11.0 | 7.9 | 18.1 | 21.6 |
| 33 | Other current liabilities | 2,392.5 | 1,824.6 | 24.8 | 28.9 | 17.1 | 18.6 |
| 34 | Total current liabilities | 8,076.4 | 8,560.8 | 94.1 | 142.4 | 227.4 | 237.5 |
| 35 | Deferred income | 208.4 | 480.3 | 4 | . | 1.8 | 2.6 |
| 36 | Due shareholders or affiliates | 669.6 | 786.6 | 5.7 | 10.6 | 15.5 | 21.4 |
| 37 | Long-term bank loans | 224.7 | 187.8 | 4.4 | 2.3 | 36.5 | 30.9 |
| 38 | Mortgages, Bonds and Other Debt | 1,782.0 | 491.9 | 14.8 | 15.3 | 25.8 | 28.1 |
| 39 | Less due within one year | 61.5 | 53.0 | 1.2 | 3.0 | 5.6 | 3.8 |
| 40 | Net long-term debt | 1,945.2 | 626.7 | 18.0 | 14.6 | 56.6 | 55.2 |
| 41 | Reserve for future income tax | 500.3 | 858.8 | 6.4 | 4.6 | 13.2 | 13.1 |
| 42 | Other liabilities | 356.9 | 503.1 | .3 | .5 | 5.3 | 6.2 |
| 43 | Total non-current liabilities | 3,680.3 | 3,255.5 | 30.7 | 30.4 | 92.5 | 98.4 |
| 44 | Total liabilities | 11,756.7 | 11,816.2 | 124.9 | 172.8 | 319.8 | 335.9 |
| | Equity | | | | | | |
| 45 | Common shares | 915.9 | 1,188.7 | 16.7 | 17.8 | 54.9 | 54.1 |
| 46 | Preferred shares | 472.2 | 541.8 | 5.3 | 2.8 | . | 15.0 |
| 47 | Retained earnings | 3,113.4 | 6,250.9 | 131.3 | 144.3 | 209.7 | 221.9 |
| 48 | Contributed Surplus | 1,417.8 | 854.6 | 22.0 | 17.6 | 5.0 | 2.0 |
| 49 | Other surplus | 46.8 | 55.6 | .8 | 1.0 | . | .3 |
| 50 | Total equity | 5,966.2 | 8,891.7 | 176.2 | 183.4 | 269.6 | 293.3 |
| 51 | Total liabilities and equity | 17,722.9 | 20,707.9 | 301.1 | 356.2 | 589.5 | 629.3 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|--------------|---|----------------|---|----------------|---|-----------|
| Radio and television receivers Récepteurs de radio et de télévision | | Communications equipment Matériel de télécommunication | | Industrial electrical equipment Matériel électrique industriel | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 334 | | 335 | | 336 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 53 | 49 | 541 | 503 | 254 | 223 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 2.6 | 1.5 | 41.2 | 46.2 | 20.8 | 23.8 | Actif | |
| 53.8 | 66.7 | 161.6 | 207.0 | 85.3 | 120.3 | Encaisse | 1 |
| 114.1 | 96.0 | 663.5 | 761.2 | 541.3 | 627.2 | Valeurs réalisables | 2 |
| 168.7 | 146.7 | 1,301.8 | 1,109.7 | 763.0 | 809.6 | Comptes à recevoir | 3 |
| 25.1 | 30.6 | 430.9 | 479.4 | 118.4 | 101.8 | Stocks | 4 |
| . | . | 5 | 1.4 | 3 | 2 | Dû par des sociétés affiliées | 5 |
| 1 | . | 9.0 | 3.5 | 1.6 | . | Dépôts et avances | 6 |
| 22.2 | 24.7 | 43.4 | 80.8 | 17.0 | 19.0 | Prêts à recevoir | 7 |
| 386.6 | 366.4 | 2,651.8 | 2,689.2 | 1,547.8 | 1,701.8 | Autres actifs à court terme | 8 |
| 9.3 | 9.6 | 28.0 | 25.7 | 19.1 | 17.2 | Total des disponibilités | 9 |
| 55.2 | 41.9 | 248.5 | 299.7 | 132.4 | 122.2 | Terrains | 10 |
| 104.5 | 103.4 | 1,108.6 | 1,215.0 | 290.8 | 277.7 | Bâtiments | 11 |
| . | 8 | 349.9 | 378.9 | 517.9 | 645.6 | Outillage et autres | 12 |
| 159.7 | 146.0 | 1,707.0 | 1,883.5 | 941.1 | 1,045.4 | Non-spécifié | 13 |
| 77.2 | 59.1 | 722.9 | 826.7 | 488.1 | 525.0 | Total, actifs amortissables | 14 |
| 82.5 | 86.9 | 984.1 | 1,056.8 | 453.1 | 520.5 | Moins amortissement accumulé | 15 |
| 91.8 | 96.5 | 1,012.1 | 1,082.6 | 472.2 | 537.7 | Actifs amortissables (nets) | 16 |
| 2.8 | 5.9 | 1 | 1 | . | 1 | Actifs sujets à epuisement (nets) | 17 |
| 1.3 | . | 34.2 | 24.1 | 19.4 | 12.0 | Total des immobilisations (net) | 18 |
| . | . | 8.5 | 7.0 | 6.5 | 14.8 | Hypothèques | 19 |
| 30.0 | 84.4 | 1,198.3 | 1,391.5 | 87.1 | 43.6 | Prêts et billets à recevoir | 20 |
| 41.5 | 11.7 | 383.1 | 412.0 | 11.9 | 14.1 | Placements à long terme | 21 |
| 7.8 | 9.9 | 55.8 | 105.5 | 28.6 | 27.8 | Placements dans des affiliées | 22 |
| 83.3 | 111.9 | 1,680.1 | 1,940.1 | 153.5 | 112.4 | Avances à des sociétés affiliées | 23 |
| 561.6 | 574.8 | 5,344.1 | 5,711.9 | 2,173.5 | 2,351.9 | Autres actifs | 24 |
| 85.3 | 38.0 | 173.1 | 199.1 | 164.7 | 189.1 | Total des autres actifs | 25 |
| 5.0 | 1 | 109.0 | 19.5 | 5.8 | 5.4 | Actif total | 26 |
| 92.0 | 105.0 | 723.5 | 841.3 | 240.2 | 259.0 | Passif | |
| 8 | 8.8 | 40.1 | 24.9 | 10.7 | 3.3 | Emprunts bancaires | 27 |
| 8.0 | 1.3 | 318.6 | 317.1 | 86.4 | 145.7 | Emprunts à court terme | 28 |
| 74.6 | 105.3 | 219.2 | 236.9 | 173.5 | 144.0 | Comptes à payer | 29 |
| 18.2 | 12.3 | 119.7 | 99.7 | 133.6 | 165.5 | Dettes à long terme exigible | 30 |
| 283.9 | 270.8 | 1,703.2 | 1,738.5 | 814.8 | 911.9 | Avances et paiements anticipés | 31 |
| 7 | . | 10.9 | 8.8 | 5 | 1.4 | Dû à des sociétés affiliées | 32 |
| 8.5 | 10.1 | 108.7 | 108.0 | 41.3 | 18.2 | Autres passifs à court terme | 33 |
| 56.3 | 55.4 | 26.8 | 35.1 | 31.8 | 36.5 | Total des exigibilités | 34 |
| 25.9 | 38.4 | 240.9 | 316.0 | 40.7 | 40.8 | Revenu différé | 35 |
| 8 | 8.8 | 40.1 | 24.9 | 10.7 | 3.3 | Dû aux actionnaires ou affiliées | 36 |
| 81.4 | 85.0 | 227.7 | 326.2 | 61.8 | 73.9 | Emprunts bancaires à long terme | 37 |
| 3.1 | 6 | 22.7 | 27.2 | 73.0 | 83.2 | Hypothèques, obligations et autres dettes | 38 |
| 1.0 | 2.8 | 2.3 | 10.1 | 23.1 | 24.1 | Moins échéances de l'année | 39 |
| 88.5 | 97.2 | 372.3 | 480.4 | 199.6 | 200.8 | Dettes à long terme (nette) | 40 |
| 372.4 | 368.1 | 2,075.5 | 2,218.9 | 1,014.5 | 1,112.7 | Impôts sur le revenu différés | 41 |
| 22.3 | 32.6 | 1,274.6 | 1,300.1 | 108.3 | 107.9 | Autres passifs | 42 |
| 32.2 | 26.6 | 523.0 | 654.6 | 26.8 | 21.6 | Total du passif à long terme | 43 |
| 107.7 | 75.9 | 1,456.0 | 1,502.8 | 1,009.6 | 1,092.7 | Passif total | 44 |
| 26.6 | 71.8 | 10.5 | 24.7 | 8.9 | 11.4 | Avoir | |
| 4 | . | 4.3 | 10.8 | 5.4 | 5.6 | Actions ordinaires | 45 |
| 189.2 | 206.8 | 3,268.5 | 3,493.0 | 1,159.0 | 1,239.2 | Actions privilégiées | 46 |
| 561.6 | 574.8 | 5,344.1 | 5,711.9 | 2,173.5 | 2,351.9 | Bénéfices réinvestis | 47 |
| | | | | | | Surplus d'apport | 48 |
| | | | | | | Autres surplus | 49 |
| | | | | | | Avoir total | 50 |
| | | | | | | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|--|--------------|--|----------------|--|-----------------|
| | | Battery manufacturers Manufacturiers de batteries | | Miscellaneous electrical equipment Appareils électriques divers | | Total electrical equipment Total, appareils électriques | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 337 | | 338.339 | | 331-339 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 21 | 17 | 442 | 405 | 1,429 | 1,303 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 3.7 | 2.6 | 22.1 | 44.4 | 149.9 | 130.0 |
| 2 | Marketable securities | 5.8 | 1.0 | 62.9 | 59.9 | 394.9 | 470.9 |
| 3 | Accounts receivable | 40.6 | 50.0 | 480.7 | 458.6 | 2,034.0 | 2,211.5 |
| 4 | Inventories | 50.5 | 53.0 | 646.1 | 678.8 | 3,265.4 | 3,151.4 |
| 5 | Due from affiliates | 4.1 | 1.5 | 104.5 | 112.9 | 706.7 | 767.3 |
| 6 | Deposits and advances | - | - | .1 | 2.5 | 1.2 | 4.2 |
| 7 | Loans receivable | 2 | - | .9 | 3.0 | 11.9 | 6.9 |
| 8 | Other current assets | 3.5 | 4.1 | 25.2 | 45.6 | 128.1 | 188.7 |
| 9 | Total current assets | 108.5 | 112.2 | 1,342.5 | 1,405.7 | 6,692.1 | 6,931.0 |
| 10 | Land | 3.3 | 4.2 | 20.2 | 10.9 | 91.2 | 80.8 |
| 11 | Buildings | 21.5 | 21.4 | 149.3 | 134.0 | 686.8 | 690.6 |
| 12 | Equipment and other | 57.5 | 53.1 | 451.4 | 434.1 | 2,176.3 | 2,265.8 |
| 13 | Unspecified | - | - | 277.1 | 350.4 | 1,215.1 | 1,455.5 |
| 14 | Total depreciable assets | 79.0 | 74.5 | 877.8 | 918.5 | 4,078.2 | 4,411.7 |
| 15 | Less accumulated depreciation | 32.9 | 30.3 | 360.7 | 416.0 | 1,842.0 | 2,031.6 |
| 16 | Depreciable assets - Net | 46.1 | 44.2 | 517.1 | 502.6 | 2,236.2 | 2,380.1 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 49.4 | 48.4 | 537.4 | 513.5 | 2,327.3 | 2,460.6 |
| 19 | Mortgages | - | - | 5 | 6 | 6.0 | 6.6 |
| 20 | Loans and notes receivable | 6 | - | 10.0 | 9.4 | 68.2 | 50.7 |
| 21 | Long-term investments | 2 | 5 | 4.9 | 3.0 | 20.5 | 25.3 |
| 22 | Investments in affiliates | 4.0 | 3.0 | 247.4 | 177.4 | 1,607.4 | 1,816.9 |
| 23 | Advances to affiliates | .1 | - | 22.7 | 51.4 | 473.6 | 503.9 |
| 24 | Other assets | 8.6 | 6.0 | 17.1 | 53.2 | 128.3 | 213.3 |
| 25 | Total other assets | 13.4 | 9.5 | 302.5 | 294.9 | 2,304.0 | 2,616.8 |
| 26 | Total assets | 171.4 | 170.2 | 2,182.4 | 2,214.1 | 11,323.5 | 12,008.4 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 11.0 | 19.1 | 143.4 | 213.9 | 618.7 | 731.7 |
| 28 | Short-term loans | - | - | 11.7 | 16.5 | 132.5 | 41.8 |
| 29 | Accounts payable | 33.9 | 32.9 | 387.1 | 363.6 | 1,667.8 | 1,812.7 |
| 30 | Long-term debt due within year | .4 | 2 | 14.9 | 29.2 | 73.7 | 73.3 |
| 31 | Advances and prepayments | - | - | 24.3 | 24.2 | 447.5 | 500.7 |
| 32 | Due to affiliates | 15.1 | 28.2 | 199.2 | 164.3 | 710.7 | 708.1 |
| 33 | Other current liabilities | 3.6 | 2.4 | 40.0 | 40.9 | 357.1 | 368.2 |
| 34 | Total current liabilities | 64.1 | 82.8 | 820.6 | 852.5 | 4,008.1 | 4,236.5 |
| 35 | Deferred income | 8 | 5 | 15.5 | 18.8 | 30.6 | 32.1 |
| 36 | Due shareholders or affiliates | 19.4 | 19.4 | 82.0 | 97.9 | 281.2 | 285.6 |
| 37 | Long-term bank loans | 11.5 | 17.7 | 137.6 | 100.3 | 304.8 | 278.2 |
| 38 | Mortgages, Bonds and Other Debt | 26.6 | 3.9 | 325.1 | 258.6 | 699.9 | 701.1 |
| 39 | Less due within one year | .4 | 2 | 14.9 | 29.2 | 73.7 | 73.3 |
| 40 | Net long-term debt | 37.7 | 21.4 | 447.8 | 329.6 | 931.0 | 906.0 |
| 41 | Reserve for future income tax | 4.5 | 4.2 | 17.2 | 10.3 | 133.9 | 142.0 |
| 42 | Other liabilities | - | - | 1.9 | 15.6 | 33.8 | 59.3 |
| 43 | Total non-current liabilities | 62.4 | 45.5 | 564.4 | 472.2 | 1,410.5 | 1,424.8 |
| 44 | Total liabilities | 126.5 | 128.3 | 1,385.0 | 1,324.7 | 5,418.6 | 5,661.5 |
| | Equity | | | | | | |
| 45 | Common shares | 16.3 | 13.8 | 225.1 | 354.0 | 1,718.3 | 1,880.3 |
| 46 | Preferred shares | 3.0 | 3.3 | 68.6 | 78.2 | 659.1 | 802.1 |
| 47 | Retained earnings | 21.1 | 12.8 | 482.6 | 422.5 | 3,418.1 | 3,472.7 |
| 48 | Contributed Surplus | 4.5 | 6.7 | 30.9 | 33.8 | 108.4 | 167.9 |
| 49 | Other surplus | - | 5.4 | -9.8 | .9 | 1.1 | 24.0 |
| 50 | Total equity | 44.9 | 41.8 | 737.4 | 889.4 | 5,904.9 | 6,346.9 |
| 51 | Total liabilities and equity | 171.4 | 170.2 | 2,182.4 | 2,214.1 | 11,323.5 | 12,008.4 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|----------------|---|--------------|---|--------------|---|-----------|
| Cement manufacturing Manufacturiers de ciment | | Concrete manufacturing Manufacturiers de béton | | Ready-mix concrete Manufacturiers de béton préparé | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 341 | | 347 | | 348 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 19 | 20 | 421 | 403 | 499 | 490 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 7.6 | 13.1 | 19.6 | 14.4 | 16.8 | 14.7 | Actif | |
| 8.2 | 7.6 | 29.5 | 23.9 | 22.8 | 49.4 | Encaisse | 1 |
| 187.3 | 240.5 | 99.1 | 108.7 | 151.0 | 172.9 | Valeurs réalisables | 2 |
| 262.2 | 248.3 | 80.5 | 94.2 | 63.5 | 86.3 | Comptes à recevoir | 3 |
| 41.8 | 62.9 | 16.0 | 22.8 | 42.6 | 28.1 | Stocks | 4 |
| - | - | 5 | 1 | 8 | - | Dû par des sociétés affiliées | 5 |
| - | - | 15.4 | 15.9 | 1.7 | 1.9 | Dépôts et avances | 6 |
| 36.7 | 32.8 | 6.8 | 11.7 | 14.2 | 12.1 | Prêts à recevoir | 7 |
| | | | | | | Autres actifs à court terme | 8 |
| 543.8 | 605.2 | 267.3 | 291.5 | 313.3 | 365.3 | Total des disponibilités | 9 |
| 47.2 | 42.5 | 15.4 | 20.4 | 38.4 | 48.6 | Terrains | 10 |
| 238.6 | 184.6 | 50.4 | 59.9 | 53.7 | 47.2 | Bâtiments | 11 |
| 721.1 | 491.2 | 201.9 | 268.3 | 438.0 | 425.8 | Outillage et autres | 12 |
| 623.6 | 772.1 | 71.4 | 69.3 | 293.1 | 373.5 | Non-spécifié | 13 |
| 1,583.2 | 1,447.9 | 323.7 | 397.4 | 784.8 | 846.4 | Total, actifs amortissables | 14 |
| 723.1 | 750.3 | 164.8 | 214.0 | 462.8 | 477.2 | Moins amortissement accumulé | 15 |
| 860.0 | 697.6 | 158.9 | 183.5 | 322.0 | 369.2 | Actifs amortissables (nets) | 16 |
| 34.9 | 33.3 | - | - | 21.7 | 17.5 | Actifs sujets à épuisement (nets) | 17 |
| 942.1 | 773.4 | 174.3 | 203.9 | 382.2 | 435.3 | Total des immobilisations (net) | 18 |
| 7.5 | 70.9 | 2 | 8 | 7 | 10.0 | Hypothèques | 19 |
| 45.0 | 12.4 | 15.4 | 7 | 9.4 | 8.2 | Prêts et billets à recevoir | 20 |
| 3.1 | 4 | 6.2 | 4.4 | 3.5 | 5 | Placements à long terme | 21 |
| 1,172.1 | 1,954.6 | 11.5 | 1.8 | 35.1 | 34.4 | Placements dans des affiliées | 22 |
| 1,041.1 | 827.7 | 14.5 | 16.9 | 12.9 | 13.5 | Avances à des sociétés affiliées | 23 |
| 51.7 | 49.1 | 6.8 | 3.2 | 12.0 | 13.7 | Autres actifs | 24 |
| 2,320.5 | 2,915.0 | 54.5 | 27.8 | 73.6 | 80.2 | Total des autres actifs | 25 |
| 3,806.4 | 4,293.6 | 496.1 | 523.3 | 769.1 | 880.9 | Actif total | 26 |
| | | | | | | Passif | |
| 163.4 | 174.8 | 61.8 | 59.0 | 46.9 | 46.7 | Emprunts bancaires | 27 |
| 5.9 | 1 | 3 | 8 | 5.6 | 4.4 | Emprunts à court terme | 28 |
| 172.6 | 227.3 | 81.4 | 99.0 | 110.4 | 135.3 | Comptes à payer | 29 |
| 49.8 | 25.2 | 5.8 | 14.5 | 11.1 | 8.8 | Dettes à long terme exigible | 30 |
| 9 | 1.8 | 2.1 | 3.2 | 1 | 5 | Avances et paiements anticipés | 31 |
| 13.3 | 12.3 | 24.3 | 22.2 | 8.3 | 26.6 | Dû à des sociétés affiliées | 32 |
| 14.4 | 31.7 | 49.5 | 13.7 | 21.3 | 27.8 | Autres passifs à court terme | 33 |
| 420.3 | 473.1 | 225.1 | 212.4 | 203.7 | 249.9 | Total des exigibilités | 34 |
| 36.0 | 60.7 | 1.9 | 2.0 | - | - | Revenu différé | 35 |
| 186.1 | 108.3 | 29.5 | 43.2 | 63.2 | 40.9 | Dû aux actionnaires ou affiliées | 36 |
| 201.7 | 57.6 | 27.6 | 13.7 | 16.6 | 24.1 | Emprunts bancaires à long terme | 37 |
| 779.7 | 1,100.6 | 44.9 | 52.9 | 96.5 | 48.0 | Hypothèques, obligations et autres dettes | 38 |
| 49.8 | 25.2 | 5.8 | 14.5 | 11.1 | 8.8 | Moins échéances de l'année | 39 |
| 931.5 | 1,132.9 | 66.7 | 52.1 | 102.0 | 63.2 | Dettes à long terme (nette) | 40 |
| 177.3 | 146.6 | 19.3 | 25.4 | 50.7 | 62.5 | Impôts sur le revenu différés | 41 |
| 3.9 | 5.3 | 6 | 3 | 4.3 | 1.0 | Autres passifs | 42 |
| 1,334.9 | 1,453.9 | 118.0 | 123.0 | 220.2 | 167.6 | Total du passif à long terme | 43 |
| 1,755.2 | 1,927.0 | 343.1 | 335.4 | 424.0 | 417.5 | Passif total | 44 |
| | | | | | | Avoir | |
| 572.3 | 735.0 | 18.0 | 30.2 | 82.9 | 72.1 | Actions ordinaires | 45 |
| 622.4 | 604.1 | 17.0 | 42.8 | 41.7 | 67.5 | Actions privilégiées | 46 |
| 740.6 | 888.4 | 115.1 | 111.3 | 186.6 | 249.8 | Bénéfices réinvestis | 47 |
| 36.3 | 40.2 | 1.5 | 4 | 2.6 | 32.9 | Surplus d'apport | 48 |
| 79.6 | 98.9 | 1.3 | 3.2 | 31.4 | 41.1 | Autres surplus | 49 |
| 2,051.3 | 2,366.6 | 153.0 | 187.9 | 345.1 | 463.4 | Avoir total | 50 |
| 3,806.4 | 4,293.6 | 496.1 | 523.3 | 769.1 | 880.9 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|---|--------------|--|--------------|---|----------------|
| | | Clay products Produits d'argile | | Glass and glass products Verre et produits connexes | | Other non-metallic mineral products Autres produits minéraux non métalliques | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 351 | | 356 | | 343,345,352-355,357,359 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 184 | 168 | 185 | 195 | 315 | 311 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 7.4 | 4.9 | 13.0 | 13.6 | 24.7 | 15.7 |
| 2 | Marketable securities | 10.3 | 4.1 | 29.3 | 3.8 | 53.2 | 122.7 |
| 3 | Accounts receivable | 26.0 | 20.3 | 130.8 | 149.5 | 235.7 | 260.0 |
| 4 | Inventories | 42.1 | 34.5 | 221.8 | 223.9 | 282.4 | 293.5 |
| 5 | Due from affiliates | 1.4 | 5.3 | 26.5 | 51.3 | 51.4 | 18.5 |
| 6 | Deposits and advances | - | .1 | - | .7 | .3 | .6 |
| 7 | Loans receivable | - | .1 | 2.2 | - | 1.4 | .5 |
| 8 | Other current assets | 4.3 | 4.4 | 14.3 | 12.7 | 15.4 | 22.2 |
| 9 | Total current assets | 91.4 | 73.6 | 437.9 | 455.5 | 664.5 | 733.7 |
| 10 | Land | 3.8 | 5.2 | 9.3 | 11.4 | 23.1 | 23.1 |
| 11 | Buildings | 27.8 | 29.2 | 59.3 | 58.4 | 208.6 | 187.4 |
| 12 | Equipment and other | 104.0 | 77.6 | 148.4 | 152.9 | 505.6 | 517.4 |
| 13 | Unspecified | 3.1 | 3.7 | 434.6 | 510.2 | 165.5 | 244.9 |
| 14 | Total depreciable assets | 135.0 | 110.6 | 642.3 | 721.5 | 879.7 | 949.8 |
| 15 | Less accumulated depreciation | 66.9 | 53.6 | 328.1 | 353.0 | 410.2 | 457.7 |
| 16 | Depreciable assets - Net | 68.1 | 57.0 | 314.2 | 368.5 | 469.5 | 492.1 |
| 17 | Depletable assets - Net | 1.9 | 7.7 | - | - | 5.3 | 5.0 |
| 18 | Total net fixed assets | 73.8 | 69.9 | 323.5 | 379.9 | 497.9 | 520.2 |
| 19 | Mortgages | - | - | .8 | 4 | 1 | 6 |
| 20 | Loans and notes receivable | 8 | 6 | 4.7 | 3.3 | 5.5 | 8.6 |
| 21 | Long-term investments | 9.8 | 10.7 | .1 | .1 | 27.8 | 25.6 |
| 22 | Investments in affiliates | 4 | 1.9 | 19.8 | 31.7 | 35.2 | 57.2 |
| 23 | Advances to affiliates | 3.0 | 4.4 | 16.8 | 18.6 | 17.2 | 15.9 |
| 24 | Other assets | 4.8 | 3.2 | 13.0 | 6.0 | 12.4 | 18.9 |
| 25 | Total other assets | 18.8 | 20.8 | 55.1 | 60.0 | 98.2 | 126.8 |
| 26 | Total assets | 184.0 | 164.4 | 816.5 | 895.4 | 1,260.6 | 1,380.8 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 11.1 | 7.9 | 44.4 | 52.3 | 58.8 | 99.1 |
| 28 | Short-term loans | 1.1 | .1 | 2.8 | - | 7.6 | 3.3 |
| 29 | Accounts payable | 26.5 | 14.9 | 119.7 | 138.9 | 148.0 | 134.0 |
| 30 | Long-term debt due within year | 2.4 | 1.5 | 3.1 | 1.9 | 9.0 | 21.7 |
| 31 | Advances and prepayments | 1.1 | .2 | .6 | - | 5.4 | 8.7 |
| 32 | Due to affiliates | 4.6 | 11.0 | 55.0 | 85.8 | 59.6 | 67.6 |
| 33 | Other current liabilities | 6.9 | 3.4 | 30.9 | 13.9 | 52.7 | 67.9 |
| 34 | Total current liabilities | 53.8 | 39.1 | 256.5 | 292.8 | 341.1 | 402.2 |
| 35 | Deferred income | 2.9 | 1.2 | 1.2 | 1.6 | 3.5 | 3.4 |
| 36 | Due shareholders or affiliates | 30.4 | 33.6 | 12.8 | 14.2 | 53.1 | 95.6 |
| 37 | Long-term bank loans | 4.7 | 7.0 | 12.7 | 25.6 | 37.3 | 39.9 |
| 38 | Mortgages, Bonds and Other Debt | 21.5 | 13.3 | 46.8 | 47.3 | 80.2 | 92.1 |
| 39 | Less due within one year | 2.4 | 1.5 | 3.1 | 1.9 | 9.0 | 21.7 |
| 40 | Net long-term debt | 23.7 | 18.8 | 56.4 | 71.0 | 108.5 | 110.4 |
| 41 | Reserve for future income tax | 12.8 | 10.2 | 79.8 | 86.6 | 58.3 | 48.0 |
| 42 | Other liabilities | .8 | .4 | 1.9 | 3.0 | 11.5 | 13.6 |
| 43 | Total non-current liabilities | 70.7 | 64.2 | 152.1 | 176.3 | 234.9 | 271.0 |
| 44 | Total liabilities | 124.5 | 103.3 | 408.6 | 469.1 | 576.0 | 673.2 |
| | Equity | | | | | | |
| 45 | Common shares | 5.6 | 5.0 | 138.0 | 135.1 | 115.5 | 62.0 |
| 46 | Preferred shares | 20.6 | 9.9 | 5.9 | 15.9 | 64.3 | 66.9 |
| 47 | Retained earnings | 33.0 | 39.6 | 257.9 | 271.0 | 463.0 | 525.2 |
| 48 | Contributed Surplus | .3 | 6.6 | 4.7 | 3.0 | 35.7 | 51.2 |
| 49 | Other surplus | - | - | 1.4 | 1.1 | 6.2 | 2.3 |
| 50 | Total equity | 59.5 | 61.1 | 407.9 | 426.2 | 684.6 | 707.6 |
| 51 | Total liabilities and equity | 184.0 | 164.4 | 816.5 | 895.4 | 1,260.6 | 1,380.8 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|----------------|--|-----------------|---|-------------|---|----|
| Total non-metallic mineral products Total produits minéraux non métalliques | | Petroleum refineries Raffineries de pétrole | | Other petroleum and coal products Autres produits du pétrole et du charbon | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 341-359 | | 365 | | 369 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,623 | 1,587 | 72 | 80 | 44 | 51 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 89.0 | 76.4 | 174.2 | 81.3 | 2.3 | 1.4 | Actif | |
| 153.3 | 211.5 | 1,722.5 | 904.6 | 3.2 | 1.2 | Encaisse | |
| 829.8 | 951.9 | 4,222.6 | 4,489.2 | 12.0 | 15.1 | Valeurs réalisables | |
| 952.4 | 980.6 | 5,779.7 | 5,540.5 | 15.3 | 11.1 | Comptes à recevoir | |
| 179.6 | 188.8 | 1,698.6 | 5,747.0 | 2.5 | 3.5 | Stocks | |
| 1.6 | 1.4 | 23.8 | 14.8 | 3 | 1 | Dû par des sociétés affiliées | |
| 20.6 | 18.4 | 2.9 | 3.3 | - | 2.0 | Dépôts et avances | |
| 91.8 | 95.9 | 333.0 | 349.2 | 2.2 | 2.7 | Prêts à recevoir | |
| 2,318.2 | 2,524.9 | 13,957.4 | 17,129.9 | 37.9 | 37.2 | Autres actifs à court terme | |
| 137.2 | 151.2 | 142.4 | 142.9 | 4.0 | 6.0 | Total des disponibilités | |
| 638.5 | 566.7 | 620.2 | 670.2 | 7.3 | 10.8 | Terrains | |
| 2,118.9 | 1,933.2 | 3,889.2 | 4,197.4 | 37.1 | 45.6 | Bâtiments | |
| 1,591.3 | 1,973.7 | 10,667.4 | 10,958.7 | 9 | - | Outillage et autres | |
| 4,348.7 | 4,473.6 | 15,176.8 | 15,826.3 | 45.3 | 56.5 | Non-spécifié | |
| 2,156.0 | 2,305.8 | 4,690.1 | 5,010.4 | 19.6 | 24.9 | Total, actifs amortissables | |
| 2,192.7 | 2,167.9 | 10,486.7 | 10,815.9 | 25.7 | 31.6 | Moins amortissement accumulé | |
| 63.8 | 63.6 | 3,654.2 | 3,621.1 | - | 1 | Actifs amortissables (nets) | |
| 2,393.7 | 2,382.7 | 14,283.3 | 14,579.9 | 29.7 | 37.7 | Actifs sujets à épuisement (nets) | |
| 9.3 | 82.7 | 60.1 | 262.7 | - | - | Total des immobilisations (net) | |
| 80.6 | 33.8 | 467.5 | 306.3 | 1 | 1 | Hypothèques | |
| 50.4 | 41.6 | 731.8 | 1,178.0 | - | - | Prêts et billets à recevoir | |
| 1,274.2 | 2,081.6 | 3,274.9 | 4,269.0 | 3.7 | 3.5 | Placements à long terme | |
| 1,105.5 | 896.9 | 784.3 | 813.3 | 6 | 1.3 | Placements dans des affiliées | |
| 100.8 | 94.1 | 328.6 | 544.8 | 1.3 | 2.7 | Avances à des sociétés affiliées | |
| 2,620.8 | 3,230.7 | 5,647.3 | 7,374.0 | 5.7 | 7.7 | Autres actifs | |
| 7,332.7 | 8,138.3 | 33,887.9 | 39,083.8 | 73.3 | 82.6 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | 26 | |
| | | | | | | Passif | |
| 386.5 | 439.8 | 1,096.6 | 397.1 | 9.2 | 12.7 | Emprunts bancaires | |
| 23.2 | 8.6 | 93.3 | 647.9 | 2 | 1 | Emprunts à court terme | |
| 658.6 | 749.4 | 3,637.3 | 3,661.6 | 10.4 | 9.6 | Comptes à payer | |
| 81.2 | 73.6 | 86.0 | 89.5 | 3.6 | 2.4 | Dettes à long terme exigible | |
| 10.2 | 14.5 | 29.1 | 18.9 | 2 | 1 | Avances et paiements anticipés | |
| 165.2 | 225.5 | 1,630.3 | 5,836.2 | 3.9 | 3.8 | Dû à des sociétés affiliées | |
| 175.7 | 158.4 | 936.0 | 603.9 | 1.7 | 1.4 | Autres passifs à court terme | |
| 1,500.5 | 1,669.7 | 7,508.7 | 11,255.1 | 29.2 | 30.1 | Total des exigibilités | |
| 45.4 | 68.8 | 207.9 | 208.2 | 1.2 | 1.4 | Revenu différé | |
| 375.1 | 335.8 | 1,111.8 | 824.5 | 3.4 | 4.7 | Dû aux actionnaires ou affiliées | |
| 300.5 | 167.9 | 238.1 | 120.4 | 2.6 | 7.9 | Emprunts bancaires à long terme | |
| 1,069.6 | 1,354.2 | 3,262.0 | 3,530.8 | 7.6 | 4.4 | Hypothèques, obligations et autres dettes | |
| 81.2 | 73.6 | 86.0 | 89.5 | 3.6 | 2.4 | Moins échéances de l'année | |
| 1,289.0 | 1,448.5 | 3,414.1 | 3,561.7 | 6.6 | 9.9 | Dettes à long terme (nette) | |
| 398.3 | 379.3 | 3,433.5 | 3,538.8 | 3.8 | 3.8 | Impôts sur le revenu différés | |
| 23.0 | 23.6 | 11.4 | 7.7 | 1 | - | Autres passifs | |
| 2,130.8 | 2,255.9 | 8,178.7 | 8,140.9 | 15.2 | 19.8 | Total du passif à long terme | |
| 3,631.3 | 3,925.6 | 15,687.4 | 19,396.1 | 44.4 | 50.0 | Passif total | |
| | | | | | | 44 | |
| | | | | | | Avoir | |
| 932.2 | 1,039.4 | 6,342.4 | 6,648.4 | 3.1 | 1.2 | Actions ordinaires | |
| 772.0 | 807.1 | 2,850.3 | 3,181.0 | 2.6 | 8.3 | Actions privilégiées | |
| 1,796.0 | 2,085.3 | 8,338.5 | 9,099.7 | 23.1 | 22.3 | Bénéfices réinvestis | |
| 81.2 | 134.3 | 652.1 | 741.6 | - | 8 | Surplus d'apport | |
| 119.9 | 146.5 | 17.2 | 17.2 | - | - | Autres surplus | |
| 3,701.3 | 4,212.7 | 18,200.5 | 19,687.7 | 28.9 | 32.6 | Avoir total | |
| 7,332.7 | 8,138.3 | 33,887.9 | 39,083.8 | 73.3 | 82.6 | Total, passif et avoir | |
| | | | | | | 51 | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--------------------------------------|--|-----------------|------------------------|----------------|---|----------------|
| | | Total petroleum and coal products Total des produits du pétrole et du charbon | | Fertilizers Engrais | | Pharmaceuticals Produits pharmaceutiques | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 365,369 | | 372 | | 374 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 116 | 131 | 83 | 76 | 158 | 141 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 176.5 | 82.7 | 2.4 | 8.3 | 11.2 | 11.9 |
| 2 | Marketable securities | 1,725.7 | 905.9 | 25.0 | 92.3 | 138.5 | 142.4 |
| 3 | Accounts receivable | 4,234.6 | 4,504.3 | 75.6 | 51.2 | 415.6 | 484.7 |
| 4 | Inventories | 5,795.0 | 5,551.5 | 90.6 | 141.1 | 448.7 | 480.0 |
| 5 | Due from affiliates | 1,701.1 | 5,750.5 | 2.0 | 154.0 | 54.3 | 74.1 |
| 6 | Deposits and advances | 24.1 | 15.0 | - | - | 1.3 | 3.0 |
| 7 | Loans receivable | 3.0 | 5.3 | 2 | 2.6 | 4.1 | .4 |
| 8 | Other current assets | 335.2 | 351.9 | 8.0 | 13.6 | 29.5 | 32.1 |
| 9 | Total current assets | 13,995.3 | 17,167.1 | 203.8 | 463.1 | 1,103.3 | 1,228.6 |
| 10 | Land | 146.4 | 148.9 | 4.1 | 3.5 | 21.3 | 19.3 |
| 11 | Buildings | 627.5 | 681.1 | 29.1 | 31.9 | 220.0 | 198.2 |
| 12 | Equipment and other | 3,926.4 | 4,243.1 | 131.8 | 134.9 | 276.5 | 264.5 |
| 13 | Unspecified | 10,668.3 | 10,958.7 | 225.1 | 798.1 | 60.9 | 141.9 |
| 14 | Total depreciable assets | 15,222.1 | 15,882.8 | 386.0 | 964.9 | 557.5 | 604.7 |
| 15 | Less accumulated depreciation | 4,709.7 | 5,035.3 | 182.4 | 336.7 | 208.6 | 238.0 |
| 16 | Depreciable assets - Net | 10,512.4 | 10,847.5 | 203.6 | 628.2 | 348.9 | 366.7 |
| 17 | Depletable assets - Net | 3,654.2 | 3,621.2 | - | - | - | - |
| 18 | Total net fixed assets | 14,313.0 | 14,617.6 | 207.7 | 631.6 | 370.2 | 386.0 |
| 19 | Mortgages | 60.1 | 262.7 | 4 | 4 | - | - |
| 20 | Loans and notes receivable | 467.6 | 306.4 | 1 | - | 6.2 | .3 |
| 21 | Long-term investments | 731.8 | 1,178.0 | 4 | 1 | 8.3 | 12.8 |
| 22 | Investments in affiliates | 3,278.5 | 4,272.5 | 2.8 | 1.3 | 14.4 | 19.1 |
| 23 | Advances to affiliates | 784.9 | 814.6 | 1.6 | 3 | 8.8 | 15.1 |
| 24 | Other assets | 330.0 | 547.5 | 17.2 | 18.2 | 43.5 | 45.8 |
| 25 | Total other assets | 5,653.0 | 7,381.7 | 22.4 | 20.3 | 81.2 | 93.1 |
| 26 | Total assets | 33,961.2 | 39,166.4 | 433.9 | 1,115.1 | 1,554.6 | 1,707.7 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 1,105.8 | 409.8 | 45.7 | 43.8 | 80.8 | 76.2 |
| 28 | Short-term loans | 93.6 | 648.0 | 1.0 | 1 | 4.4 | 6.9 |
| 29 | Accounts payable | 3,647.7 | 3,671.2 | 47.1 | 72.6 | 184.8 | 200.5 |
| 30 | Long-term debt due within year | 89.6 | 91.9 | 22.2 | 23.5 | 4.2 | 3.3 |
| 31 | Advances and prepayments | 29.3 | 19.0 | 6.3 | 3.2 | 1 | .2 |
| 32 | Due to affiliates | 1,634.2 | 5,840.1 | 28.9 | 43.6 | 127.1 | 126.6 |
| 33 | Other current liabilities | 937.7 | 605.3 | 3.8 | 17.4 | 73.9 | 85.3 |
| 34 | Total current liabilities | 7,538.0 | 11,285.3 | 155.0 | 204.2 | 475.4 | 499.1 |
| 35 | Deferred income | 209.1 | 209.6 | 2.2 | 2.1 | 4 | 2 |
| 36 | Due shareholders or affiliates | 1,115.2 | 829.2 | 33.5 | 23.1 | 136.7 | 119.4 |
| 37 | Long-term bank loans | 240.8 | 128.4 | 5.7 | 12.9 | 1.1 | .2 |
| 38 | Mortgages, Bonds and Other Debt | 3,269.6 | 3,535.2 | 102.3 | 75.6 | 35.7 | 32.4 |
| 39 | Less due within one year | 89.6 | 91.9 | 22.2 | 23.5 | 4.2 | 3.3 |
| 40 | Net long-term debt | 3,420.7 | 3,571.7 | 85.8 | 65.0 | 32.6 | 29.2 |
| 41 | Reserve for future income tax | 3,437.3 | 3,542.6 | 21.7 | 205.9 | 47.0 | 43.0 |
| 42 | Other liabilities | 11.5 | 7.7 | .1 | - | 1.5 | 4.0 |
| 43 | Total non-current liabilities | 8,193.9 | 8,160.8 | 143.2 | 296.1 | 218.2 | 195.8 |
| 44 | Total liabilities | 15,731.8 | 19,446.0 | 298.2 | 500.3 | 693.6 | 694.9 |
| | Equity | | | | | | |
| 45 | Common shares | 6,345.5 | 6,649.6 | 30.8 | 484.3 | 95.1 | 99.7 |
| 46 | Preferred shares | 2,852.9 | 3,189.3 | 54.6 | 56.4 | 80.3 | 66.5 |
| 47 | Retained earnings | 8,361.6 | 9,122.0 | 42.9 | 66.9 | 648.9 | 813.6 |
| 48 | Contributed Surplus | 652.1 | 742.3 | 5.3 | 5.1 | 36.7 | 33.0 |
| 49 | Other surplus | 17.2 | 17.2 | 2.1 | 2.0 | - | - |
| 50 | Total equity | 18,229.4 | 19,720.4 | 135.7 | 614.7 | 861.0 | 1,012.8 |
| 51 | Total liabilities and equity | 33,961.2 | 39,166.4 | 433.9 | 1,115.1 | 1,554.6 | 1,707.7 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|-------|--|---------|---|-------|---|-----------|
| Paint and varnish Peintures et vernis | | Soap and cleaning compounds Savons et produits nettoyants | | Toilet preparations Produits de toilette | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 375 | | 376 | | 377 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 146 | 131 | 131 | 125 | 124 | 115 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 18.3 | 5.8 | 10.5 | 9.2 | 13.5 | 10.6 | Actif | |
| 21.6 | 39.6 | 57.5 | 38.8 | 21.1 | 21.8 | Encaisse | 1 |
| 163.3 | 188.9 | 171.7 | 233.7 | 136.2 | 133.2 | Valeurs réalisables | 2 |
| 244.2 | 261.3 | 261.6 | 358.4 | 187.4 | 153.8 | Comptes à recevoir | 3 |
| 52.4 | 33.4 | 40.6 | 14.3 | 3.7 | 14.5 | Stocks | 4 |
| . | . | 1 | .1 | .7 | . | Dû par des sociétés affiliées | 5 |
| 1.1 | 2 | 5 | 4 | 2 | 9 | Dépôts et avances | 6 |
| 16.3 | 26.3 | 13.4 | 16.8 | 19.1 | 17.5 | Prêts à recevoir | 7 |
| 517.3 | 555.4 | 555.8 | 671.7 | 381.9 | 352.3 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 10.9 | 15.9 | 15.9 | 21.1 | 8.1 | 9.0 | Terrains | 10 |
| 42.4 | 117.4 | 76.1 | 108.9 | 55.3 | 50.1 | Bâtiments | 11 |
| 91.7 | 392.8 | 157.0 | 278.8 | 130.8 | 91.5 | Outillage et autres | 12 |
| 387.0 | 44.0 | 520.8 | 586.8 | 15.8 | 6.4 | Non-spécifié | 13 |
| 521.1 | 554.3 | 753.8 | 974.5 | 201.9 | 147.9 | Total, actifs amortissables | 14 |
| 232.6 | 242.6 | 245.2 | 323.2 | 93.8 | 71.9 | Moins amortissement accumulé | 15 |
| 288.5 | 311.7 | 508.6 | 651.3 | 108.1 | 76.1 | Actifs amortissables (nets) | 16 |
| 15.0 | 26.9 | . | . | . | . | Actifs sujets à épuisement (nets) | 17 |
| 314.4 | 354.4 | 524.5 | 672.4 | 116.3 | 85.0 | Total des immobilisations (net) | 18 |
| . | . | . | . | 1 | . | Hypothèques | 19 |
| 8 | .6 | 5 | 5 | . | 1 | Prêts et billets à recevoir | 20 |
| 2 | 9 | 10.1 | 26.3 | 3 | 1 | Placements à long terme | 21 |
| 54.4 | 73.8 | 59.6 | 254.3 | 23.3 | 22.0 | Placements dans des affiliées | 22 |
| 47.7 | 4.6 | 67.4 | 107.4 | 2.1 | 8.6 | Avances à des sociétés affiliées | 23 |
| 7.9 | 8.9 | 37.9 | 75.3 | 4.9 | 4.3 | Autres actifs | 24 |
| 111.1 | 88.9 | 175.4 | 463.8 | 30.7 | 35.0 | Total des autres actifs | 25 |
| 942.7 | 998.7 | 1,255.8 | 1,807.9 | 528.8 | 472.4 | Actif total | 26 |
| | | | | | | Passif | |
| 72.9 | 109.9 | 25.8 | 42.9 | 29.1 | 33.5 | Emprunts bancaires | 27 |
| 4.6 | . | 42.1 | 26.9 | 23.5 | 30.1 | Emprunts à court terme | 28 |
| 114.7 | 141.9 | 142.5 | 202.3 | 102.2 | 85.4 | Comptes à payer | 29 |
| 2.2 | 2.9 | 6.0 | 1.5 | 1.6 | 9 | Dettes à long terme exigible | 30 |
| . | . | . | 2 | . | . | Avances et paiements anticipés | 31 |
| 70.5 | 21.8 | 12.8 | 127.3 | 35.5 | 38.0 | Dû à des sociétés affiliées | 32 |
| 34.3 | 22.2 | 26.6 | 69.7 | 34.2 | 30.8 | Autres passifs à court terme | 33 |
| 299.1 | 298.6 | 255.8 | 470.8 | 226.1 | 218.6 | Total des exigibilités | 34 |
| 9 | 1.6 | . | 1 | . | . | Revenu différé | 35 |
| 43.3 | 24.6 | 132.2 | 68.6 | 13.9 | 17.7 | Dû aux actionnaires ou affiliées | 36 |
| 8.9 | 134.5 | 8.5 | 40.5 | 6 | . | Emprunts bancaires à long terme | 37 |
| 19.8 | 14.2 | 38.9 | 42.0 | 4.0 | 6.0 | Hypothèques, obligations et autres dettes | 38 |
| 2.2 | 2.9 | 6.0 | 1.5 | 1.6 | 9 | Moins échéances de l'année | 39 |
| 26.5 | 145.9 | 41.5 | 80.9 | 3.0 | 5.1 | Dettes à long terme (nette) | 40 |
| 36.8 | 10.9 | 120.3 | 149.0 | 5.3 | 6.9 | Impôts sur le revenu différés | 41 |
| 5.1 | 6.6 | 2.0 | 2.3 | 8.4 | 2 | Autres passifs | 42 |
| 112.5 | 189.5 | 295.9 | 300.8 | 30.6 | 29.9 | Total du passif à long terme | 43 |
| 411.7 | 488.2 | 551.8 | 771.6 | 256.7 | 248.6 | Passif total | 44 |
| | | | | | | Avoir | |
| 82.3 | 22.2 | 121.7 | 176.0 | 24.8 | 17.4 | Actions ordinaires | 45 |
| 19.6 | 85.1 | 21.5 | 141.0 | 7.6 | 18.4 | Actions privilégiées | 46 |
| 425.2 | 357.3 | 558.7 | 714.5 | 238.7 | 185.2 | Bénéfices réinvestis | 47 |
| 2.8 | 64.9 | 2.2 | 4.8 | 1 | 1.6 | Surplus d'apport | 48 |
| 1.2 | 1.2 | . | . | 1.0 | 1.2 | Autres surplus | 49 |
| 531.1 | 510.5 | 704.0 | 1,036.3 | 272.1 | 223.8 | Avoir total | 50 |
| 942.7 | 998.7 | 1,255.8 | 1,807.9 | 528.8 | 472.4 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--------------------------------------|--|----------------|--|----------------|--|-----------------|
| | | Industrial chemicals Produits chimiques industriels | | Other chemicals Autres produits chimiques | | Total chemicals and chemical products Total des industries chimiques et produits connexes | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 378 | | 371,373,379 | | 371-379 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 143 | 139 | 458 | 433 | 1,243 | 1,160 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 25.7 | 26.5 | 57.4 | 45.4 | 138.9 | 117.6 |
| 2 | Marketable securities | 174.9 | 172.6 | 228.3 | 189.6 | 666.7 | 697.2 |
| 3 | Accounts receivable | 613.9 | 594.4 | 600.9 | 661.6 | 2,177.2 | 2,347.6 |
| 4 | Inventories | 766.9 | 759.7 | 845.9 | 851.5 | 2,845.4 | 3,005.9 |
| 5 | Due from affiliates | 242.2 | 363.1 | 254.1 | 206.5 | 649.2 | 859.9 |
| 6 | Deposits and advances | .1 | - | 2.7 | .1 | 5.0 | 3.2 |
| 7 | Loans receivable | - | 13.3 | 9.3 | 5.6 | 15.5 | 23.4 |
| 8 | Other current assets | 48.8 | 48.8 | 79.8 | 74.7 | 215.0 | 229.9 |
| 9 | Total current assets | 1,872.6 | 1,978.4 | 2,078.4 | 2,035.1 | 6,713.0 | 7,284.7 |
| 10 | Land | 56.9 | 67.1 | 65.1 | 59.0 | 182.3 | 194.7 |
| 11 | Buildings | 351.9 | 385.6 | 346.9 | 336.6 | 1,121.8 | 1,228.7 |
| 12 | Equipment and other | 3,250.8 | 3,680.6 | 1,249.5 | 1,288.0 | 5,288.0 | 6,131.2 |
| 13 | Unspecified | 1,700.5 | 1,454.3 | 1,175.1 | 1,216.6 | 4,085.2 | 4,248.1 |
| 14 | Total depreciable assets | 5,303.2 | 5,520.5 | 2,771.5 | 2,841.2 | 10,494.9 | 11,608.0 |
| 15 | Less accumulated depreciation | 1,941.9 | 2,045.4 | 1,155.2 | 1,386.0 | 4,059.7 | 4,643.9 |
| 16 | Depreciable assets - Net | 3,361.2 | 3,475.0 | 1,616.3 | 1,455.3 | 6,435.2 | 6,964.1 |
| 17 | Depletable assets - Net | 37.1 | 32.3 | 22.4 | 20.6 | 74.5 | 79.8 |
| 18 | Total net fixed assets | 3,455.3 | 3,574.4 | 1,703.8 | 1,534.9 | 6,692.0 | 7,238.6 |
| 19 | Mortgages | 1.5 | 1.2 | .8 | .8 | 2.7 | 2.4 |
| 20 | Loans and notes receivable | 28.4 | 13.8 | 3.1 | 5.8 | 39.0 | 21.1 |
| 21 | Long-term investments | 278.7 | 303.3 | 35.8 | 44.1 | 333.6 | 387.6 |
| 22 | Investments in affiliates | 274.9 | 836.4 | 402.9 | 491.0 | 832.3 | 1,697.9 |
| 23 | Advances to affiliates | 315.5 | 160.3 | 72.6 | 81.5 | 515.8 | 377.8 |
| 24 | Other assets | 376.1 | 454.8 | 58.1 | 102.3 | 545.7 | 709.6 |
| 25 | Total other assets | 1,275.0 | 1,769.8 | 573.2 | 725.5 | 2,269.0 | 3,196.5 |
| 26 | Total assets | 6,602.8 | 7,322.6 | 4,355.4 | 4,295.5 | 15,674.1 | 17,719.9 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 119.6 | 125.0 | 113.9 | 251.3 | 487.7 | 683.2 |
| 28 | Short-term loans | 40.1 | 54.1 | 25.9 | 74.7 | 141.5 | 192.7 |
| 29 | Accounts payable | 553.3 | 559.7 | 590.0 | 616.4 | 1,734.6 | 1,878.8 |
| 30 | Long-term debt due within year | 100.0 | 105.6 | 25.6 | 20.3 | 161.9 | 158.1 |
| 31 | Advances and prepayments | 2.4 | 10.5 | 4.5 | 13.3 | 13.4 | 27.5 |
| 32 | Due to affiliates | 502.8 | 426.1 | 246.9 | 238.1 | 1,024.5 | 1,021.4 |
| 33 | Other current liabilities | 21.6 | 63.7 | 50.8 | 63.9 | 245.3 | 352.9 |
| 34 | Total current liabilities | 1,339.8 | 1,344.8 | 1,057.6 | 1,278.4 | 3,808.9 | 4,314.6 |
| 35 | Deferred income | 26.4 | 26.8 | 16.6 | 12.9 | 46.4 | 43.7 |
| 36 | Due shareholders or affiliates | 1,127.4 | 1,234.7 | 121.9 | 69.6 | 1,608.9 | 1,557.7 |
| 37 | Long-term bank loans | 220.2 | 159.4 | 139.9 | 143.9 | 385.1 | 491.4 |
| 38 | Mortgages, Bonds and Other Debt | 1,597.9 | 2,030.5 | 487.5 | 482.5 | 2,286.0 | 2,683.0 |
| 39 | Less due within one year | 100.0 | 105.6 | 25.6 | 20.3 | 161.9 | 158.1 |
| 40 | Net long-term debt | 1,718.1 | 2,084.2 | 601.8 | 606.1 | 2,509.2 | 3,016.3 |
| 41 | Reserve for future income tax | 332.6 | 209.5 | 306.8 | 196.7 | 870.4 | 821.9 |
| 42 | Other liabilities | 4.3 | 14.3 | 69.6 | 137.9 | 91.0 | 165.3 |
| 43 | Total non-current liabilities | 3,208.8 | 3,569.6 | 1,116.7 | 1,023.2 | 5,126.0 | 5,605.0 |
| 44 | Total liabilities | 4,548.6 | 4,914.3 | 2,174.3 | 2,301.5 | 8,934.8 | 9,919.5 |
| | Equity | | | | | | |
| 45 | Common shares | 458.0 | 545.0 | 595.1 | 462.6 | 1,407.9 | 1,807.1 |
| 46 | Preferred shares | 126.1 | 516.3 | 219.1 | 216.2 | 528.8 | 1,079.8 |
| 47 | Retained earnings | 1,447.5 | 1,320.2 | 1,280.1 | 1,276.1 | 4,641.9 | 4,733.8 |
| 48 | Contributed Surplus | 18.0 | 17.4 | 83.5 | 36.3 | 148.6 | 163.0 |
| 49 | Other surplus | 4.6 | 9.4 | 3.2 | 2.8 | 12.0 | 16.6 |
| 50 | Total equity | 2,054.3 | 2,408.3 | 2,181.1 | 1,993.9 | 6,739.2 | 7,800.3 |
| 51 | Total liabilities and equity | 6,602.8 | 7,322.6 | 4,355.4 | 4,295.5 | 15,674.1 | 17,719.9 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|---------|--|-------|--|------|---|----|
| Scientific and professional equipment Instruments scientifiques et professionnels | | Jewellery and silverware Bijouterie et orfèvrerie | | Broom, brush and mop Balais, brosses et vadrouilles | | | |
| S.I.C. - C.A.E | | | | | | | |
| 381 | | 382 | | 383 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,198 | 1,194 | 571 | 582 | 47 | 40 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 52.6 | 25.6 | 17.6 | 17.7 | 1.6 | 3.4 | Actif | |
| 68.6 | 86.8 | 29.8 | 23.4 | .1 | - | Encaisse | 1 |
| 360.0 | 392.3 | 102.1 | 100.3 | 12.1 | 9.9 | Valeurs réalisables | 2 |
| 403.6 | 380.1 | 203.0 | 233.0 | 22.1 | 15.3 | Comptes à recevoir | 3 |
| 57.7 | 49.9 | 29.0 | 42.5 | 1.0 | .6 | Stocks | 4 |
| .6 | .3 | .4 | .7 | . | .2 | Dû par des sociétés affiliées | 5 |
| 1 | 1.4 | 2.9 | .7 | . | . | Dépôts et avances | 6 |
| 22.1 | 25.6 | 6.8 | 8.6 | 6 | .7 | Prêts à recevoir | 7 |
| 965.1 | 961.9 | 391.5 | 427.0 | 37.6 | 30.1 | Autres actifs à court terme | 8 |
| 15.3 | 12.1 | 8.1 | 2.8 | 6 | 9 | Total des disponibilités | 9 |
| 148.6 | 104.1 | 27.7 | 27.6 | 4.6 | 5.1 | Terrains | 10 |
| 372.4 | 357.3 | 85.1 | 60.2 | 21.1 | 13.3 | Bâtiments | 11 |
| 124.4 | 143.8 | 24.2 | 23.1 | 13.1 | 10.4 | Outillage et autres | 12 |
| 645.3 | 605.2 | 137.0 | 111.0 | 38.9 | 28.8 | Non-spécifié | 13 |
| 331.0 | 324.7 | 63.3 | 54.4 | 20.0 | 15.5 | Total, actifs amortissables | 14 |
| 314.3 | 280.5 | 73.7 | 56.6 | 18.9 | 13.3 | Moins amortissement accumulé | 15 |
| | | | | | | Actifs amortissables (nets) | 16 |
| 329.6 | 292.6 | 81.8 | 59.4 | 19.5 | 14.1 | Actifs sujets à épuisement (nets) | 17 |
| 1.2 | .7 | . | 1.0 | . | .3 | Total des immobilisations (net) | 18 |
| 7.2 | 8.0 | .2 | . | .6 | .1 | Hypothèques | 19 |
| 9.2 | 3.4 | . | 1.6 | .7 | . | Prêts et billets à recevoir | 20 |
| 15.3 | 14.9 | 9.6 | 8.6 | 1.2 | 1.6 | Placements à long terme | 21 |
| 14.7 | 18.6 | 14.2 | 25.0 | .7 | 1.3 | Placements dans des affiliées | 22 |
| 40.0 | 49.3 | 4.5 | 10.2 | 1.4 | 1.1 | Avances à des sociétés affiliées | 23 |
| 87.5 | 94.8 | 28.5 | 46.4 | 4.6 | 4.4 | Autres actifs | 24 |
| 1,382.3 | 1,349.2 | 501.7 | 532.9 | 61.7 | 48.7 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 108.7 | 81.9 | 92.9 | 88.1 | 7.9 | 8.3 | Emprunts bancaires | 27 |
| 5.0 | 7.8 | 3.6 | 1.4 | .1 | - | Emprunts à court terme | 28 |
| 167.0 | 182.7 | 68.4 | 56.0 | 11.6 | 7.8 | Comptes à payer | 29 |
| 7.5 | 6.6 | 2.4 | 2.5 | 1.2 | 1.4 | Dettes à long terme exigible | 30 |
| 13.4 | 20.2 | 1.7 | .4 | .1 | . | Avances et paiements anticipés | 31 |
| 120.9 | 137.5 | 64.5 | 86.6 | 2.4 | .7 | Dû à des sociétés affiliées | 32 |
| 53.7 | 76.6 | 33.6 | 36.2 | 1.1 | .8 | Autres passifs à court terme | 33 |
| 476.1 | 513.3 | 266.9 | 271.2 | 24.4 | 19.1 | Total des exigibilités | 34 |
| 2.2 | 1.3 | . | 2 | 1 | . | Revenu différé | 35 |
| 66.1 | 39.5 | 51.7 | 79.4 | 4.4 | 8.1 | Dû aux actionnaires ou affiliées | 36 |
| 17.7 | 6.2 | 14.4 | 15.8 | 4 | .2 | Emprunts bancaires à long terme | 37 |
| 64.7 | 45.9 | 16.2 | 13.4 | 16.2 | 6.6 | Hypothèques, obligations et autres dettes | 38 |
| 7.5 | 6.6 | 2.4 | 2.5 | 1.2 | 1.4 | Moins échéances de l'année | 39 |
| 74.9 | 45.4 | 28.2 | 26.7 | 15.5 | 5.4 | Dettes à long terme (nette) | 40 |
| 14.8 | 2.9 | 2.1 | 2.5 | .4 | 1.1 | Impôts sur le revenu différés | 41 |
| 3.2 | 3.5 | .6 | 3 | .9 | .3 | Autres passifs | 42 |
| 161.1 | 92.6 | 82.6 | 109.2 | 21.3 | 14.9 | Total du passif à long terme | 43 |
| 637.3 | 605.9 | 349.5 | 380.3 | 45.7 | 33.9 | Passif total | 44 |
| | | | | | | Avoir | |
| 198.1 | 210.2 | 13.2 | 14.7 | 3.5 | 2.7 | Actions ordinaires | 45 |
| 59.3 | 25.3 | 17.5 | 19.0 | 1.5 | 1.3 | Actions privilégiées | 46 |
| 484.7 | 507.6 | 109.1 | 108.3 | 9.7 | 10.3 | Bénéfices réinvestis | 47 |
| 3.0 | 3 | 10.5 | 9.3 | 1.2 | .3 | Surplus d'apport | 48 |
| | | 1.8 | 2.2 | . | 2 | Autres surplus | 49 |
| 745.0 | 743.3 | 152.2 | 152.5 | 15.9 | 14.8 | Avoir total | 50 |
| 1,382.3 | 1,349.2 | 501.7 | 532.9 | 61.7 | 48.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--------------------------------------|--|--------------|---|----------------|--|----------------|
| | | Sporting goods and toys Jouets et articles de sport | | Other miscellaneous manufacturing Autres fabrications diverses | | Total miscellaneous manufacturing industries Total, fabrications diverses | |
| | | S.I.C. - C.A.E | | | | | |
| | | 393 | | 384,385,395,397,399 | | 381-399 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 374 | 374 | 3,353 | 3,434 | 5,543 | 5,624 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 8.5 | 4.0 | 82.9 | 93.4 | 163.1 | 144.1 |
| 2 | Marketable securities | 29.6 | 37.4 | 151.1 | 120.8 | 279.2 | 268.5 |
| 3 | Accounts receivable | 196.6 | 194.3 | 783.8 | 817.1 | 1,454.7 | 1,513.9 |
| 4 | Inventories | 293.8 | 246.0 | 639.0 | 692.8 | 1,561.4 | 1,567.1 |
| 5 | Due from affiliates | 40.4 | 25.4 | 98.6 | 113.7 | 226.7 | 232.1 |
| 6 | Deposits and advances | 1.2 | 1 | 1.6 | 3.0 | 3.6 | 4.4 |
| 7 | Loans receivable | 3 | 8.0 | 3.5 | 8.2 | 6.7 | 18.4 |
| 8 | Other current assets | 19.1 | 21.6 | 75.1 | 63.2 | 123.6 | 119.6 |
| 9 | Total current assets | 589.4 | 536.9 | 1,835.5 | 1,912.2 | 3,819.1 | 3,868.1 |
| 10 | Land | 5.1 | 6.6 | 61.8 | 47.6 | 90.9 | 70.0 |
| 11 | Buildings | 51.9 | 49.3 | 344.6 | 318.3 | 577.4 | 504.4 |
| 12 | Equipment and other | 105.7 | 112.3 | 1,119.3 | 1,365.1 | 1,703.6 | 1,908.2 |
| 13 | Unspecified | 14.3 | 14.8 | 85.4 | 161.6 | 261.4 | 353.7 |
| 14 | Total depreciable assets | 171.9 | 176.4 | 1,549.4 | 1,845.0 | 2,542.4 | 2,766.3 |
| 15 | Less accumulated depreciation | 68.1 | 79.0 | 642.5 | 751.4 | 1,124.8 | 1,225.0 |
| 16 | Depreciable assets - Net | 103.8 | 97.4 | 906.9 | 1,093.5 | 1,417.6 | 1,541.3 |
| 17 | Depletable assets - Net | | | | | | |
| 18 | Total net fixed assets | 108.9 | 104.0 | 968.7 | 1,141.1 | 1,508.5 | 1,611.3 |
| 19 | Mortgages | | 3.1 | 13.1 | 7.3 | 14.3 | 12.5 |
| 20 | Loans and notes receivable | 5.1 | 1.4 | 10.5 | 26.1 | 23.6 | 35.6 |
| 21 | Long-term investments | 3 | 2.8 | 5.0 | 3.4 | 15.2 | 11.2 |
| 22 | Investments in affiliates | 4.1 | 8.1 | 120.4 | 164.3 | 150.5 | 197.4 |
| 23 | Advances to affiliates | 7 | 6.5 | 47.8 | 86.5 | 78.1 | 137.8 |
| 24 | Other assets | 3.2 | 6.2 | 76.4 | 69.0 | 125.5 | 135.7 |
| 25 | Total other assets | 13.4 | 28.1 | 273.2 | 356.7 | 407.2 | 530.3 |
| 26 | Total assets | 711.6 | 669.0 | 3,077.4 | 3,410.0 | 5,734.7 | 6,009.8 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 145.9 | 127.0 | 282.2 | 393.8 | 637.7 | 699.1 |
| 28 | Short-term loans | 3.5 | 6 | 19.6 | 9.8 | 31.7 | 19.6 |
| 29 | Accounts payable | 148.7 | 129.4 | 618.1 | 719.6 | 1,013.7 | 1,095.4 |
| 30 | Long-term debt due within year | 2.1 | 3.5 | 54.2 | 53.6 | 67.3 | 67.6 |
| 31 | Advances and prepayments | 1.4 | 2.7 | 14.8 | 20.5 | 31.3 | 43.7 |
| 32 | Due to affiliates | 35.0 | 37.2 | 170.2 | 176.6 | 392.9 | 438.5 |
| 33 | Other current liabilities | 27.4 | 21.8 | 122.3 | 84.0 | 238.1 | 219.4 |
| 34 | Total current liabilities | 363.9 | 322.1 | 1,281.4 | 1,457.7 | 2,412.7 | 2,583.3 |
| 35 | Deferred income | 6.4 | 5.3 | 25.1 | 25.2 | 33.9 | 32.1 |
| 36 | Due shareholders or affiliates | 28.5 | 34.9 | 260.7 | 219.4 | 411.3 | 381.2 |
| 37 | Long-term bank loans | 7.4 | 10.0 | 92.6 | 124.2 | 132.5 | 156.4 |
| 38 | Mortgages, Bonds and Other Debt | 31.3 | 38.1 | 316.1 | 282.6 | 444.6 | 386.6 |
| 39 | Less due within one year | 2.1 | 3.5 | 54.2 | 53.6 | 67.3 | 67.6 |
| 40 | Net long-term debt | 36.6 | 44.6 | 354.5 | 353.2 | 509.8 | 475.4 |
| 41 | Reserve for future income tax | 4.6 | 5.0 | 78.5 | 121.4 | 100.3 | 132.9 |
| 42 | Other liabilities | 7.5 | 7.2 | 6.8 | 11.5 | 19.0 | 22.8 |
| 43 | Total non-current liabilities | 83.6 | 96.9 | 725.7 | 730.7 | 1,074.3 | 1,044.3 |
| 44 | Total liabilities | 447.5 | 419.0 | 2,007.1 | 2,188.4 | 3,487.1 | 3,627.6 |
| | Equity | | | | | | |
| 45 | Common shares | 14.6 | 21.4 | 123.3 | 173.6 | 352.7 | 422.6 |
| 46 | Preferred shares | 30.6 | 33.9 | 265.8 | 180.3 | 374.6 | 258.8 |
| 47 | Retained earnings | 205.0 | 190.8 | 658.3 | 816.1 | 1,466.9 | 1,633.2 |
| 48 | Contributed Surplus | 13.9 | 2.1 | 20.3 | 38.6 | 49.0 | 50.5 |
| 49 | Other surplus | | 1.7 | 2.7 | 12.9 | 4.5 | 17.1 |
| 50 | Total equity | 264.1 | 249.9 | 1,070.3 | 1,221.6 | 2,247.7 | 2,382.1 |
| 51 | Total liabilities and equity | 711.6 | 669.0 | 3,077.4 | 3,410.0 | 5,734.7 | 6,009.8 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Total manufacturing - Total, fabrication | | Construction | | | | Postes financiers | | No |
|---|------------------|---|----------------|---|----------------|---|--|----|
| | | Buildings contractors - Entrepreneurs en construction | | Highway and bridge - Ponts et chaussées | | | | |
| SIC - CAE | | | | | | | | |
| 101-399 | | 404 | | 406 | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | |
| 41.771 | 41.801 | 17.619 | 18.312 | 1.967 | 1.878 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | | | |
| Actif | | | | | | | | |
| 2 042.1 | 1 998.1 | 314.7 | 365.6 | 78.1 | 62.7 | Encaisse | | |
| 8 773.8 | 9 194.3 | 658.4 | 738.8 | 171.5 | 179.7 | Valeurs réalisables | | |
| 27 975.9 | 29 715.1 | 2 018.8 | 2 352.9 | 398.0 | 537.6 | Comptes à recevoir | | |
| 42 732.4 | 43 170.4 | 3 117.5 | 2 515.6 | 130.8 | 122.7 | Stocks | | |
| 9 172.0 | 14 206.7 | 327.6 | 326.9 | 76.5 | 81.9 | Dû par des sociétés affiliées | | |
| 107.1 | 77.7 | 34.2 | 20.1 | 13.3 | 8.9 | Dépôts et avances | | |
| 229.0 | 258.7 | 97.5 | 136.9 | 13.4 | 4.9 | Prêts à recevoir | | |
| 2 473.7 | 2 805.5 | 87.8 | 88.3 | 39.7 | 39.3 | Autres actifs à court terme | | |
| 93 505.9 | 101 426.5 | 6 656.5 | 6 545.2 | 921.2 | 1 037.7 | Total des disponibilités | | |
| 2 241.5 | 2 254.9 | 226.4 | 221.5 | 91.6 | 75.3 | Terrains | | |
| 14 651.4 | 15 142.0 | 810.2 | 829.4 | 100.0 | 186.0 | Bâtiments | | |
| 50 866.7 | 54 001.5 | 968.7 | 1 248.1 | 1 971.8 | 1 872.0 | Outillage et autres | | |
| 46 973.6 | 51 527.4 | 247.9 | 149.3 | 144.4 | 294.0 | Non-spécifié | | |
| 112 491.7 | 120 670.9 | 2 026.8 | 2 226.7 | 2 216.2 | 2 352.1 | Total actifs amortissables | | |
| 47 365.4 | 51 435.8 | 713.1 | 916.9 | 1 319.8 | 1 283.2 | Moins amortissement accumulé | | |
| 65 126.3 | 69 235.1 | 1 313.7 | 1 309.8 | 896.4 | 1 068.9 | Actifs amortissables (nets) | | |
| 4 506.5 | 4 550.0 | 8.1 | 7.4 | 22.1 | 24.8 | Actifs sujets à épuisement (nets) | | |
| 71 874.3 | 76 040.0 | 1 548.1 | 1 538.7 | 1 010.1 | 1 169.0 | Total des immobilisations (net) | | |
| 234.9 | 510.8 | 160.6 | 205.4 | 1.8 | 1.0 | Hypothèques | | |
| 1 031.7 | 825.5 | 81.2 | 109.8 | 6.7 | 2.2 | Prêts et billets à recevoir | | |
| 2 430.2 | 2 958.3 | 34.1 | 71.1 | 22.8 | 17.1 | Placements à long terme | | |
| 17 071.9 | 23 569.2 | 212.8 | 142.1 | 164.1 | 64.9 | Placements dans des affiliées | | |
| 5 844.8 | 6 287.2 | 381.0 | 384.2 | 94.1 | 66.0 | Avances à des sociétés affiliées | | |
| 3 390.6 | 4 655.9 | 36.6 | 80.3 | 6.3 | 12.3 | Autres actifs | | |
| 30 004.1 | 38 806.9 | 906.3 | 993.0 | 295.9 | 163.6 | Total des autres actifs | | |
| 195 384.3 | 216 273.4 | 9 111.0 | 9 076.9 | 2 227.2 | 2 370.3 | Actif total | | |
| Passif | | | | | | | | |
| 11 844.5 | 11 135.9 | 927.3 | 782.6 | 172.1 | 243.2 | Emprunts bancaires | | |
| 1 041.4 | 2 194.0 | 209.2 | 212.5 | 6.8 | 1.8 | Emprunts à court terme | | |
| 24 308.7 | 26 303.5 | 2 015.2 | 2 293.6 | 281.2 | 416.5 | Comptes à payer | | |
| 1 484.1 | 1 641.1 | 225.0 | 213.8 | 89.5 | 59.9 | Dettes à long terme exigible | | |
| 1 997.8 | 2 377.3 | 1 136.2 | 907.5 | 48.2 | 8.5 | Avances et paiements anticipés | | |
| 10 300.2 | 15 263.4 | 338.3 | 333.2 | 50.8 | 142.2 | Dû à des sociétés affiliées | | |
| 6 803.5 | 6 032.7 | 395.8 | 312.0 | 85.7 | 73.3 | Autres passifs à court terme | | |
| 57 780.2 | 64 947.8 | 5 247.0 | 5 055.1 | 734.4 | 945.3 | Total des exigibilités | | |
| 1 089.3 | 1 523.9 | 30.6 | 17.5 | 8 | 2.6 | Revenu différé | | |
| 11 693.0 | 12 429.6 | 814.6 | 885.0 | 173.1 | 146.3 | Dû aux actionnaires ou affiliées | | |
| 9 037.7 | 8 596.7 | 68.2 | 87.6 | 115.3 | 90.2 | Emprunts bancaires à long terme | | |
| 21 198.9 | 21 890.2 | 1 346.5 | 1 324.5 | 349.5 | 300.3 | Hypothèques, obligations et autres dettes | | |
| 1 484.1 | 1 641.1 | 225.0 | 213.8 | 89.5 | 59.9 | Moins échéances de l'année | | |
| 28 752.5 | 28 845.9 | 1 189.7 | 1 198.3 | 375.3 | 330.7 | Dettes à long terme (nette) | | |
| 10 545.9 | 10 931.3 | 201.5 | 173.9 | 169.6 | 161.3 | Impôts sur le revenu différés | | |
| 930.2 | 1 608.3 | 10.2 | 14.9 | 33.4 | 6.9 | Autres passifs | | |
| 53 010.9 | 55 339.0 | 2 246.5 | 2 289.6 | 752.1 | 647.7 | Total du passif à long terme | | |
| 110 791.1 | 120 286.7 | 7 493.6 | 7 344.7 | 1 486.5 | 1 593.1 | Passif total | | |
| Avoir | | | | | | | | |
| 21 385.7 | 26 314.4 | 216.3 | 214.4 | 33.4 | 53.7 | Actions ordinaires | | |
| 12 011.6 | 13 892.1 | 295.5 | 233.6 | 102.8 | 66.9 | Actions privilégiées | | |
| 46 430.1 | 51 300.0 | 1 087.1 | 1 238.7 | 594.7 | 583.2 | Bénéfices réinvestis | | |
| 4 259.2 | 3 853.5 | 14.3 | 29.5 | 9.4 | 73.4 | Surplus d'apport | | |
| 506.6 | 626.7 | 4.1 | 16.0 | 5 | 1 | Autres surplus | | |
| 84 593.2 | 95 986.7 | 1 617.4 | 1 732.2 | 740.7 | 777.2 | Avoir total | | |
| 195 384.3 | 216 273.4 | 9 111.0 | 9 076.9 | 2 227.2 | 2 370.3 | Total, passif et avoir | | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Construction | | | | | |
|----|--------------------------------------|--|----------------|--|----------------|---------------------|-----------------|
| | | Other construction Autres travaux de construction | | Special trade contractors Entrepreneurs spécialisés | | Total, construction | |
| | | S.I.C. - C.A.É | | | | | |
| | | 409 | | 421 | | 404-421 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,603 | 1,547 | 36,581 | 37,549 | 57,770 | 59,286 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 53.2 | 90.9 | 405.9 | 572.5 | 851.9 | 1,091.7 |
| 2 | Marketable securities | 190.3 | 204.3 | 461.4 | 572.3 | 1,481.6 | 1,695.1 |
| 3 | Accounts receivable | 633.8 | 696.2 | 2,644.9 | 2,779.1 | 5,695.5 | 6,365.9 |
| 4 | Inventories | 151.7 | 273.5 | 1,321.1 | 1,024.3 | 4,721.1 | 3,936.1 |
| 5 | Due from affiliates | 84.6 | 91.2 | 207.4 | 312.2 | 696.1 | 812.2 |
| 6 | Deposits and advances | 3.3 | 2.6 | 29.1 | 40.2 | 79.8 | 71.7 |
| 7 | Loans receivable | 10.1 | 3.5 | 35.2 | 17.5 | 156.1 | 162.8 |
| 8 | Other current assets | 52.3 | 45.7 | 129.1 | 150.3 | 309.0 | 323.6 |
| 9 | Total current assets | 1,179.2 | 1,408.0 | 5,234.1 | 5,468.3 | 13,991.0 | 14,459.2 |
| 10 | Land | 62.0 | 77.7 | 303.1 | 266.8 | 683.2 | 641.2 |
| 11 | Buildings | 103.5 | 121.5 | 586.1 | 701.1 | 1,599.8 | 1,838.1 |
| 12 | Equipment and other | 1,274.7 | 1,290.9 | 2,993.0 | 3,986.8 | 7,208.2 | 8,397.9 |
| 13 | Unspecified | 83.3 | 208.1 | 61.0 | 118.0 | 536.5 | 769.4 |
| 14 | Total depreciable assets | 1,461.5 | 1,620.5 | 3,640.1 | 4,806.0 | 9,344.5 | 11,005.3 |
| 15 | Less accumulated depreciation | 830.0 | 928.1 | 2,038.5 | 2,688.6 | 4,901.4 | 5,816.7 |
| 16 | Depreciable assets - Net | 631.5 | 692.4 | 1,601.6 | 2,117.4 | 4,443.1 | 5,188.6 |
| 17 | Depletible assets - Net | 22.3 | 34.0 | 1.5 | 3.8 | 54.0 | 69.9 |
| 18 | Total net fixed assets | 715.9 | 804.1 | 1,906.2 | 2,388.0 | 5,180.3 | 5,899.7 |
| 19 | Mortgages | .4 | 1.8 | 18.0 | 19.3 | 180.8 | 227.6 |
| 20 | Loans and notes receivable | 15.0 | 8.3 | 65.4 | 19.1 | 168.2 | 139.4 |
| 21 | Long-term investments | 12.7 | 2.1 | 29.7 | 75.9 | 99.3 | 166.2 |
| 22 | Investments in affiliates | 26.0 | 36.6 | 156.9 | 105.9 | 559.8 | 349.5 |
| 23 | Advances to affiliates | 108.0 | 106.5 | 208.0 | 170.4 | 791.2 | 727.1 |
| 24 | Other assets | 33.1 | 26.0 | 127.8 | 127.9 | 203.9 | 246.4 |
| 25 | Total other assets | 195.2 | 181.2 | 605.9 | 518.4 | 2,003.3 | 1,856.2 |
| 26 | Total assets | 2,090.3 | 2,393.3 | 7,746.2 | 8,374.7 | 21,174.6 | 22,215.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 190.1 | 281.6 | 824.6 | 925.5 | 2,114.1 | 2,232.8 |
| 28 | Short-term loans | 23.3 | 38.2 | 26.3 | 100.7 | 265.6 | 353.2 |
| 29 | Accounts payable | 454.0 | 394.5 | 1,613.8 | 1,713.8 | 4,364.1 | 4,818.3 |
| 30 | Long-term debt due within year | 23.6 | 25.6 | 100.0 | 128.7 | 438.2 | 427.9 |
| 31 | Advances and prepayments | 44.8 | 172.1 | 541.9 | 340.6 | 1,771.1 | 1,428.8 |
| 32 | Due to affiliates | 82.3 | 107.1 | 278.4 | 304.3 | 749.8 | 886.8 |
| 33 | Other current liabilities | 100.3 | 128.8 | 509.2 | 565.7 | 1,091.0 | 1,079.8 |
| 34 | Total current liabilities | 918.3 | 1,147.9 | 3,894.2 | 4,079.3 | 10,793.9 | 11,227.7 |
| 35 | Deferred income | 3.6 | 26.8 | 15.3 | 24.6 | 50.3 | 71.4 |
| 36 | Due shareholders or affiliates | 170.1 | 198.5 | 998.6 | 851.1 | 2,156.4 | 2,080.8 |
| 37 | Long-term bank loans | 52.2 | 102.4 | 184.9 | 225.0 | 420.7 | 505.2 |
| 38 | Mortgages, Bonds and Other Debt | 111.4 | 85.3 | 566.5 | 745.6 | 2,373.9 | 2,455.7 |
| 39 | Less due within one year | 23.6 | 25.6 | 100.0 | 128.7 | 438.2 | 427.9 |
| 40 | Net long-term debt | 140.1 | 162.1 | 651.4 | 842.0 | 2,356.4 | 2,533.0 |
| 41 | Reserve for future income tax | 161.5 | 164.3 | 143.1 | 168.1 | 675.7 | 667.5 |
| 42 | Other liabilities | 7.1 | 11.3 | 25.5 | 54.2 | 76.2 | 87.3 |
| 43 | Total non-current liabilities | 482.4 | 563.0 | 1,833.8 | 1,939.8 | 5,314.9 | 5,440.2 |
| 44 | Total liabilities | 1,400.7 | 1,710.9 | 5,728.1 | 6,019.2 | 16,108.8 | 16,667.9 |
| | Equity | | | | | | |
| 45 | Common shares | 96.3 | 72.7 | 211.4 | 173.1 | 557.4 | 513.8 |
| 46 | Preferred shares | 102.2 | 119.5 | 230.6 | 258.0 | 731.1 | 677.9 |
| 47 | Retained earnings | 426.0 | 424.4 | 1,502.3 | 1,866.7 | 3,610.2 | 4,113.0 |
| 48 | Contributed Surplus | 62.2 | 55.6 | 52.4 | 51.0 | 138.3 | 209.4 |
| 49 | Other surplus | 2.8 | 10.3 | 21.4 | 6.8 | 28.8 | 33.1 |
| 50 | Total equity | 689.6 | 682.4 | 2,018.1 | 2,355.5 | 5,065.8 | 5,547.3 |
| 51 | Total liabilities and equity | 2,090.3 | 2,393.3 | 7,746.2 | 8,374.7 | 21,174.6 | 22,215.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|---------|---------------------------------------|---------|-----------------------------------|----------|---|----|
| Air transport Transport aérien | | Water transport Transport maritime | | Railways Transport ferroviaire | | | |
| S.I.C. - C.A.É | | | | | | | |
| 501.502 | | 504.505 | | 506 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1.349 | 1.363 | 871 | 825 | 54 | 53 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 42.0 | 43.5 | 63.2 | 65.0 | 65.8 | 79.9 | Actif | |
| 155.3 | 225.2 | 329.9 | 300.4 | 55.7 | 28.3 | Encaisse | |
| 508.1 | 610.1 | 305.0 | 296.9 | 916.5 | 1,040.6 | Valeurs réalisables | |
| 47.8 | 47.0 | 14.6 | 28.0 | 425.6 | 444.3 | Comptes à recevoir | |
| 327.8 | 81.4 | 240.9 | 281.9 | 227.2 | 302.6 | Stocks | |
| 2.7 | 4.0 | 13.2 | 25.2 | 9.6 | 6.0 | Dû par des sociétés affiliées | |
| 8.8 | 24.5 | 1.6 | 1.6 | 8.7 | 8.7 | Dépôts et avances | |
| 262.9 | 291.4 | 123.4 | 127.0 | 308.3 | 401.7 | Prêts à recevoir | |
| 1.355.5 | 1.327.0 | 1.091.8 | 1.126.0 | 2.017.3 | 2.312.0 | Autres actifs à court terme | |
| 71.0 | 78.9 | 285.0 | 288.7 | 237.6 | 246.9 | Total des disponibilités | |
| 442.1 | 445.9 | 452.4 | 388.9 | 777.5 | 898.0 | Terrains | |
| 4,070.4 | 4,056.8 | 2,364.3 | 2,515.1 | 8,909.8 | 9,402.8 | Bâtiments | |
| 2,291.7 | 2,491.4 | 2,642.2 | 2,438.1 | 6,491.0 | 7,011.1 | Outillage et autres | |
| 6,804.3 | 6,994.1 | 5,458.9 | 5,342.0 | 16,178.3 | 17,311.9 | Non-specifié | |
| 2,341.6 | 2,475.0 | 1,749.9 | 1,790.3 | 5,862.1 | 6,070.4 | Total, actifs amortissables | |
| 4,462.6 | 4,519.1 | 3,709.0 | 3,551.7 | 10,316.1 | 11,241.5 | Moins amortissement accumulé | |
| | | 3.1 | | | | Actifs amortissables (nets) | |
| 4,533.6 | 4,598.0 | 3,997.1 | 3,840.5 | 10,553.8 | 11,488.4 | Actifs sujets à épuisement (nets) | |
| 2.5 | - | 5 | - | 32.0 | - | Total des immobilisations (net) | |
| 25.0 | 10.8 | 15.4 | 13.0 | 1.1 | 1.1 | Hypothèques | |
| 16.5 | 31.5 | 152.1 | 156.4 | 898.1 | 883.8 | Prêts et billets à recevoir | |
| 110.0 | 83.8 | 457.2 | 871.0 | 1,638.6 | 3,085.8 | Placements à long terme | |
| 129.8 | 91.2 | 102.8 | 118.5 | 116.9 | 210.5 | Placements dans des affiliées | |
| 128.7 | 300.4 | 36.1 | 33.9 | 454.0 | 595.1 | Avances à des sociétés affiliées | |
| 412.6 | 517.8 | 764.3 | 1,192.8 | 3,140.7 | 4,776.3 | Autres actifs | |
| 6,301.7 | 6,442.8 | 5,853.2 | 6,159.2 | 15,711.8 | 18,576.7 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 218.8 | 211.6 | 137.6 | 183.3 | 91.9 | 252.5 | Emprunts bancaires | |
| 2.4 | 8.5 | 8.5 | 24.3 | .1 | 87.4 | Emprunts à court terme | |
| 504.4 | 518.6 | 397.8 | 359.8 | 1,320.0 | 1,424.1 | Comptes à payer | |
| 146.5 | 150.8 | 52.1 | 38.4 | 148.4 | 225.6 | Dettes à long terme exigible | |
| 276.4 | 317.5 | 23.7 | 32.9 | 10.2 | 12.9 | Avances et paiements anticipés | |
| 121.2 | 156.3 | 152.5 | 146.3 | 159.9 | 36.6 | Dû à des sociétés affiliées | |
| 329.8 | 371.5 | 82.2 | 69.8 | 763.4 | 774.8 | Autres passifs à court terme | |
| 1,599.4 | 1,734.7 | 854.4 | 854.8 | 2,494.0 | 2,813.9 | Total des exigibilités | |
| 16.4 | 5.6 | 15.3 | 21.6 | 165.3 | 224.6 | Revenu différé | |
| 512.0 | 400.3 | 909.0 | 1,545.5 | 637.6 | 680.3 | Dû aux actionnaires ou affiliées | |
| 464.8 | 471.1 | 815.4 | 830.2 | 43.0 | 25.9 | Emprunts bancaires à long terme | |
| 1,709.6 | 1,955.2 | 767.8 | 694.2 | 4,397.1 | 4,992.0 | Hypothèques, obligations et autres dettes | |
| 146.5 | 150.8 | 52.1 | 38.4 | 148.4 | 225.6 | Moins échéances de l'année | |
| 2,027.9 | 2,275.5 | 1,531.0 | 1,476.0 | 4,291.7 | 4,792.2 | Dettes à long terme (nette) | |
| 279.7 | 240.6 | 334.7 | 308.9 | 455.3 | 521.8 | Impôts sur le revenu différés | |
| 294.3 | 255.9 | 139.0 | 134.5 | 371.8 | 479.8 | Autres passifs | |
| 3,130.3 | 3,177.9 | 2,929.0 | 3,486.5 | 5,921.6 | 6,698.8 | Total du passif à long terme | |
| 4,729.7 | 4,912.7 | 3,783.4 | 4,341.4 | 8,415.6 | 9,512.7 | Passif total | |
| | | | | | | Avoir | |
| 732.4 | 779.9 | 1,177.5 | 1,172.2 | 3,150.0 | 3,550.9 | Actions ordinaires | |
| 411.5 | 382.9 | 186.9 | 235.0 | 392.5 | 381.7 | Actions privilégiées | |
| 344.8 | 341.8 | 29.9 | 257.4 | 2,575.2 | 2,819.6 | Bénéfices réinvestis | |
| 64.6 | 15.2 | 660.7 | 667.8 | 1,038.1 | 2,198.7 | Surplus d'apport | |
| 18.7 | 10.3 | 14.8 | 2 | 140.3 | 113.1 | Autres surplus | |
| 1,572.0 | 1,530.1 | 2,069.8 | 1,817.8 | 7,296.1 | 9,064.0 | Avoir total | |
| 6,301.7 | 6,442.8 | 5,853.2 | 6,159.2 | 15,711.8 | 18,576.7 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Utilities - Services publics | | | | | |
|----|--------------------------------------|---|----------------|--|--------------|-------------------|--------------|
| | | Truck transport Camionnage | | Bus transport Transport par autobus | | Taxicabs Taxis | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 507 | | 508,509 | | 512 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 12,969 | 13,332 | 208 | 220 | 823 | 848 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 173.0 | 240.4 | 12.4 | 5.4 | 11.1 | 8.5 |
| 2 | Marketable securities | 107.6 | 185.6 | 3.2 | 9.0 | 1.0 | 1.0 |
| 3 | Accounts receivable | 1,025.8 | 1,164.7 | 18.0 | 22.2 | 15.1 | 24.9 |
| 4 | Inventories | 53.9 | 68.3 | 2.6 | 2.8 | 9 | 1.1 |
| 5 | Due from affiliates | 193.4 | 193.9 | 26.3 | 14.2 | 5.5 | 2.5 |
| 6 | Deposits and advances | 1.2 | 3.3 | 3.5 | 2 | 8 | . |
| 7 | Loans receivable | 17.0 | 54.3 | .3 | 2 | 2.4 | 1 |
| 8 | Other current assets | 190.0 | 187.4 | 7.3 | 9.0 | 3.8 | 9.7 |
| 9 | Total current assets | 1,761.9 | 2,097.9 | 73.6 | 63.1 | 40.5 | 47.9 |
| 10 | Land | 218.9 | 186.3 | 39.1 | 39.0 | 10.4 | 9.9 |
| 11 | Buildings | 499.1 | 464.4 | 48.2 | 49.9 | 10.6 | 15.1 |
| 12 | Equipment and other | 4,276.6 | 4,939.9 | 141.2 | 180.2 | 84.1 | 59.0 |
| 13 | Unspecified | 360.6 | 256.5 | 87.8 | 92.3 | . | 1.8 |
| 14 | Total depreciable assets | 5,136.2 | 5,660.8 | 277.2 | 322.4 | 94.8 | 75.9 |
| 15 | Less accumulated depreciation | 2,736.3 | 2,958.5 | 122.1 | 141.5 | 49.3 | 31.8 |
| 16 | Depreciable assets - Net | 2,399.9 | 2,702.3 | 155.1 | 181.0 | 45.5 | 44.1 |
| 17 | Depletable assets - Net | 2.4 | 3.6 | . | . | . | . |
| 18 | Total net fixed assets | 2,621.2 | 2,892.2 | 194.2 | 219.9 | 55.9 | 54.0 |
| 19 | Mortgages | 11.1 | 6.7 | 2 | . | 2.4 | 1 |
| 20 | Loans and notes receivable | 18.8 | 10.3 | .4 | 5 | 1.0 | 3.3 |
| 21 | Long-term investments | 19.4 | 30.3 | 6.8 | 2.4 | 6 | 3.6 |
| 22 | Investments in affiliates | 135.5 | 166.1 | 11.6 | 15.1 | 2.3 | 2.5 |
| 23 | Advances to affiliates | 243.1 | 265.4 | 45.1 | 42.1 | 4.5 | 3.0 |
| 24 | Other assets | 165.2 | 190.2 | 13.4 | 7.7 | 41.4 | 46.3 |
| 25 | Total other assets | 593.0 | 669.0 | 77.4 | 67.8 | 52.1 | 58.6 |
| 26 | Total assets | 4,976.1 | 5,659.1 | 345.2 | 350.8 | 148.5 | 160.5 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 458.4 | 512.8 | 20.8 | 15.8 | 12.3 | 16.0 |
| 28 | Short-term loans | 18.5 | 18.3 | 9 | 8 | . | 9 |
| 29 | Accounts payable | 796.7 | 910.9 | 34.2 | 55.3 | 16.8 | 16.0 |
| 30 | Long-term debt due within year | 214.9 | 256.1 | 4.4 | 5.0 | 4.8 | 4.7 |
| 31 | Advances and prepayments | 3.6 | 1.4 | 1.4 | 1.0 | 1.0 | 4.1 |
| 32 | Due to affiliates | 209.5 | 228.0 | 19.5 | 26.4 | 20.3 | 11.8 |
| 33 | Other current liabilities | 307.5 | 253.5 | 22.4 | 14.5 | 4.8 | 4.5 |
| 34 | Total current liabilities | 2,009.0 | 2,181.0 | 103.6 | 118.8 | 60.0 | 58.0 |
| 35 | Deferred income | 3.7 | 3.3 | 1 | 4 | 6 | 7.0 |
| 36 | Due shareholders or affiliates | 575.4 | 592.3 | 59.1 | 56.2 | 21.3 | 27.4 |
| 37 | Long-term bank loans | 337.9 | 449.5 | 8.1 | 8.5 | 5.0 | 4.0 |
| 38 | Mortgages, Bonds and Other Debt | 771.0 | 938.0 | 36.9 | 37.8 | 17.7 | 17.1 |
| 39 | Less due within one year | 214.9 | 256.1 | 4.4 | 5.0 | 4.8 | 4.7 |
| 40 | Net long-term debt | 894.1 | 1,131.5 | 40.7 | 41.3 | 18.0 | 16.3 |
| 41 | Reserve for future income tax | 142.8 | 164.9 | 21.0 | 19.5 | 2.4 | 2.7 |
| 42 | Other liabilities | 78.9 | 86.8 | 3.4 | 4.4 | 1.7 | 1.1 |
| 43 | Total non-current liabilities | 1,695.0 | 1,978.7 | 124.2 | 121.7 | 44.0 | 54.6 |
| 44 | Total liabilities | 3,703.9 | 4,159.7 | 227.8 | 240.5 | 104.0 | 112.5 |
| | Equity | | | | | | |
| 45 | Common shares | 118.8 | 157.8 | 18.2 | 17.4 | 4.0 | 9.5 |
| 46 | Preferred shares | 129.9 | 185.0 | 2.8 | 6.4 | 1.3 | 6.8 |
| 47 | Retained earnings | 975.3 | 1,067.5 | 93.4 | 85.9 | 32.5 | 30.9 |
| 48 | Contributed Surplus | 36.7 | 69.7 | 2.5 | 5 | 1.1 | .7 |
| 49 | Other surplus | 11.5 | 19.5 | .5 | 1 | 5.7 | . |
| 50 | Total equity | 1,272.2 | 1,499.4 | 117.4 | 110.3 | 44.5 | 48.0 |
| 51 | Total liabilities and equity | 4,976.1 | 5,659.1 | 345.2 | 350.8 | 148.5 | 160.5 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|----------|--|---------|--|----------|---|-----------|
| Pipelines Pipe-lines | | Other transportation Autres moyens de transport | | Total transportation Total, transport | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 515 | | 516,517,519 | | 501-519 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 66 | 62 | 5.342 | 5.536 | 21.682 | 22.239 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 44.8 | 25.6 | 144.1 | 163.2 | 556.5 | 631.5 | Actif | |
| 191.6 | 318.8 | 172.8 | 208.6 | 1,017.3 | 1,276.9 | Encaisse | 1 |
| 782.6 | 821.1 | 361.1 | 435.2 | 3,932.1 | 4,415.6 | Valeurs réalisables | 2 |
| 192.7 | 152.4 | 13.4 | 20.2 | 751.5 | 764.1 | Comptes à recevoir | 3 |
| 62.6 | 82.0 | 165.8 | 83.8 | 1,249.5 | 1,042.4 | Stocks | 4 |
| 8.8 | 2.6 | 34.4 | 43.8 | 74.1 | 85.0 | Dû par des sociétés affiliées | 5 |
| - | 1.1 | 8.4 | 8.0 | 47.2 | 98.4 | Dépôts et avances | 6 |
| 156.2 | 159.9 | 117.7 | 103.7 | 1,169.7 | 1,289.8 | Prêts à recevoir | 7 |
| 1,439.3 | 1,563.4 | 1,017.8 | 1,066.5 | 8,797.8 | 9,603.6 | Autres actifs à court terme | 8 |
| 12.6 | 23.1 | 62.2 | 64.4 | 936.8 | 937.2 | Total des disponibilités | 9 |
| 126.6 | 1.4 | 144.5 | 127.9 | 2,501.0 | 2,391.5 | Terrains | 10 |
| 3,706.9 | 122.5 | 824.0 | 958.7 | 24,377.4 | 22,235.0 | Bâtiments | 11 |
| 6,533.1 | 10,418.4 | 225.2 | 306.2 | 18,631.5 | 23,015.9 | Outillage et autres | 12 |
| 10,366.6 | 10,542.3 | 1,193.7 | 1,392.8 | 45,509.9 | 47,642.4 | Non-spécifié | 13 |
| 2,658.0 | 2,966.0 | 527.9 | 618.0 | 16,047.2 | 17,051.5 | Total, actifs amortissables | 14 |
| 7,708.6 | 7,576.4 | 665.8 | 774.8 | 29,462.7 | 30,590.9 | Moins amortissement accumulé | 15 |
| 12.7 | 17.6 | - | 2.0 | 18.3 | 23.1 | Actifs amortissables (nets) | 16 |
| 7,734.0 | 7,617.1 | 728.1 | 841.1 | 30,417.8 | 31,551.2 | Actifs sujets à épuisement (nets) | 17 |
| - | - | 20.0 | 8.4 | 68.6 | 15.1 | Total des immobilisations (net) | 18 |
| 5 | 7 | 4.8 | 9.1 | 67.1 | 48.8 | Terrains | 19 |
| 8.3 | 45.3 | 16.2 | 21.9 | 1,118.0 | 1,175.1 | Bâtiments | 20 |
| 4,085.7 | 4,273.7 | 75.5 | 96.7 | 6,516.4 | 8,594.7 | Outillage et autres | 21 |
| 80.4 | 162.5 | 90.9 | 93.1 | 813.4 | 986.4 | Non-spécifié | 22 |
| 605.4 | 624.6 | 88.9 | 82.3 | 1,533.1 | 1,880.5 | Total, actifs amortissables | 23 |
| 4,780.3 | 5,106.9 | 296.3 | 311.4 | 10,116.6 | 12,700.7 | Moins amortissement accumulé | 24 |
| 13,953.6 | 14,287.3 | 2,042.1 | 2,219.0 | 49,332.3 | 53,855.5 | Actifs amortissables (nets) | 25 |
| 533.1 | 474.2 | 192.5 | 180.4 | 1,665.5 | 1,846.5 | Actifs sujets à épuisement (nets) | 26 |
| 72.6 | 340.8 | 5.6 | 23.5 | 108.6 | 504.5 | Passif | |
| 721.8 | 830.7 | 417.8 | 416.3 | 4,209.4 | 4,531.7 | Emprunts bancaires | 27 |
| 113.1 | 149.2 | 39.0 | 48.9 | 723.1 | 878.6 | Emprunts à court terme | 28 |
| - | 1.1 | 201.3 | 184.9 | 517.5 | 555.9 | Comptes à payer | 29 |
| 68.3 | 52.8 | 126.8 | 135.2 | 878.0 | 793.4 | Dettes à long terme exigible | 30 |
| 167.3 | 169.5 | 81.5 | 106.1 | 1,758.9 | 1,764.1 | Avances et paiements anticipés | 31 |
| 1,676.1 | 2,018.3 | 1,064.5 | 1,095.2 | 9,861.0 | 10,874.7 | Dû à des sociétés affiliées | 32 |
| 42.7 | 112.3 | 38.9 | 37.9 | 282.9 | 412.8 | Autres passifs à court terme | 33 |
| 660.8 | 582.0 | 304.3 | 314.1 | 3,679.5 | 4,198.1 | Total des exigibilités | 34 |
| 1,277.4 | 929.3 | 100.9 | 136.2 | 3,052.5 | 2,854.8 | Revenu différé | 35 |
| 4,403.9 | 4,750.4 | 231.3 | 291.5 | 12,335.3 | 13,666.1 | Dû aux actionnaires ou affiliées | 36 |
| 113.1 | 149.2 | 39.0 | 48.9 | 723.1 | 878.6 | Emprunts bancaires à long terme | 37 |
| 5,568.3 | 5,530.5 | 293.2 | 379.9 | 14,664.8 | 15,642.2 | Hypothèques, obligations et autres dettes | 38 |
| 639.4 | 550.8 | 47.5 | 48.9 | 1,922.8 | 1,858.0 | Moins échéances de l'année | 39 |
| 31.1 | 29.1 | 10.1 | 12.0 | 930.3 | 1,003.6 | Dettes à long terme (nettes) | 40 |
| 6,942.2 | 6,804.7 | 694.1 | 791.8 | 21,480.3 | 23,114.7 | Impôts sur le revenu différés | 41 |
| 8,618.3 | 8,822.9 | 1,758.6 | 1,887.0 | 31,341.3 | 33,989.4 | Autres passifs | 42 |
| 1,395.5 | 1,540.4 | 123.4 | 107.9 | 6,719.8 | 7,335.9 | Total du passif à long terme | 43 |
| 1,570.9 | 1,769.6 | 103.4 | 119.3 | 2,799.2 | 3,086.7 | Passif total | 44 |
| 1,816.7 | 1,590.2 | 31.5 | 63.7 | 5,899.4 | 5,742.2 | Avoir | |
| 551.4 | 549.6 | 23.0 | 28.0 | 2,378.1 | 3,530.1 | Actions ordinaires | 45 |
| 8 | 14.5 | 2.1 | 13.3 | 194.5 | 171.0 | Actions privilégiées | 46 |
| 5,335.3 | 5,464.4 | 283.6 | 332.1 | 17,991.0 | 19,866.0 | Bénéfices réinvestis | 47 |
| 13,953.6 | 14,287.3 | 2,042.1 | 2,219.0 | 49,332.3 | 53,855.5 | Surplus d'apport | 48 |
| | | | | | | Autres surplus | 49 |
| | | | | | | Avoir total | 50 |
| | | | | | | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial Items | Utilities - Services publics | | | | | |
|-----|--------------------------------------|---|----------------|---|--------------|-------------------------------------|----------------|
| | | Grain elevators Élévateurs à grains | | Storage and warehouses Entreposage général | | Total storage Total, entreposage | |
| | | S.I.C. - C.A.É | | | | | |
| | | 524 | | 527 | | 524,527 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 43 | 42 | 585 | 582 | 628 | 624 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 10.1 | 10.7 | 13.4 | 8.4 | 23.6 | 19.1 |
| 2 | Marketable securities | 35.4 | 8.2 | 2.3 | 23.3 | 37.7 | 31.5 |
| 3 | Accounts receivable | 450.2 | 362.6 | 63.9 | 70.3 | 514.1 | 432.9 |
| 4 | Inventories | 764.9 | 616.2 | 1.7 | 1.8 | 766.6 | 617.9 |
| 5 | Due from affiliates | 23.1 | 9.4 | 41.1 | 43.8 | 64.1 | 53.2 |
| 6 | Deposits and advances | 48.0 | 37.2 | 2.0 | .4 | 50.0 | 37.6 |
| 7 | Loans receivable | - | - | 6.4 | 6.1 | 6.4 | 6.1 |
| 8 | Other current assets | 41.2 | 34.0 | 15.8 | 14.0 | 57.1 | 48.0 |
| 9 | Total current assets | 1,373.0 | 1,078.2 | 146.6 | 168.1 | 1,519.6 | 1,246.2 |
| 10 | Land | 9.4 | 9.9 | 59.1 | 60.4 | 68.5 | 70.4 |
| 11 | Buildings | 507.5 | 534.6 | 275.9 | 355.8 | 783.5 | 890.4 |
| 12 | Equipment and other | 232.6 | 279.1 | 99.5 | 131.2 | 332.1 | 410.3 |
| 13 | Unspecified | 213.2 | 223.0 | 172.2 | 137.8 | 385.4 | 360.8 |
| 14 | Total depreciable assets | 953.4 | 1,036.7 | 547.6 | 624.8 | 1,501.0 | 1,661.4 |
| 15 | Less accumulated depreciation | 478.8 | 531.6 | 153.3 | 206.8 | 632.1 | 738.4 |
| 16 | Depreciable assets - Net | 474.6 | 505.1 | 394.3 | 417.9 | 868.8 | 923.0 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 484.0 | 515.0 | 453.3 | 478.4 | 937.3 | 993.4 |
| 19 | Mortgages | 2 | 1 | 38.0 | 40.7 | 38.1 | 40.8 |
| 20 | Loans and notes receivable | 4.6 | 2.1 | 3.7 | 1 | 8.3 | 2.2 |
| 21 | Long-term investments | 35.8 | 35.7 | 1.6 | 1.7 | 37.4 | 37.4 |
| 22 | Investments in affiliates | 30.8 | 31.0 | 99.6 | 32.9 | 130.4 | 63.9 |
| 23 | Advances to affiliates | 84.3 | 88.9 | 40.3 | 38.6 | 124.6 | 127.5 |
| 24 | Other assets | 3.3 | 3.3 | 3.8 | 3.5 | 7.1 | 6.9 |
| 25 | Total other assets | 159.0 | 161.0 | 187.0 | 117.6 | 346.0 | 278.7 |
| 26 | Total assets | 2,015.9 | 1,754.2 | 786.9 | 764.1 | 2,802.9 | 2,518.3 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 577.0 | 395.3 | 37.7 | 35.3 | 614.7 | 430.6 |
| 28 | Short-term loans | 164.4 | 121.0 | 2.6 | 2.1 | 167.0 | 123.1 |
| 29 | Accounts payable | 93.6 | 88.7 | 45.3 | 47.1 | 138.9 | 135.8 |
| 30 | Long-term debt due within year | 20.3 | 16.9 | 10.4 | 20.5 | 30.7 | 37.4 |
| 31 | Advances and prepayments | 4.9 | 3.9 | 2.5 | 3.9 | 7.4 | 7.8 |
| 32 | Due to affiliates | 227.3 | 164.0 | 64.9 | 54.2 | 292.2 | 218.3 |
| 33 | Other current liabilities | 29.8 | 27.7 | 13.7 | 14.1 | 43.5 | 41.7 |
| 34 | Total current liabilities | 1,117.2 | 817.5 | 177.0 | 177.2 | 1,294.3 | 994.7 |
| 35 | Deferred income | - | - | 11.0 | 24.0 | 11.0 | 24.0 |
| 36 | Due shareholders or affiliates | 109.9 | 117.3 | 65.5 | 92.9 | 175.4 | 210.3 |
| 37 | Long-term bank loans | 4.4 | 4.5 | 48.3 | 16.0 | 52.8 | 20.4 |
| 38 | Mortgages, Bonds and Other Debt | 75.4 | 69.5 | 253.4 | 252.8 | 328.8 | 322.2 |
| 39 | Less due within one year | 20.3 | 16.9 | 10.4 | 20.5 | 30.7 | 37.4 |
| 40 | Net long-term debt | 59.5 | 57.0 | 291.4 | 248.2 | 350.9 | 305.2 |
| 41 | Reserve for future income tax | 33.6 | 36.9 | 17.7 | 28.8 | 51.3 | 65.7 |
| 42 | Other liabilities | 1.5 | 1.2 | 4.8 | 12.3 | 6.3 | 13.5 |
| 43 | Total non-current liabilities | 204.6 | 212.4 | 390.3 | 406.4 | 594.9 | 618.7 |
| 44 | Total liabilities | 1,321.8 | 1,029.9 | 567.3 | 583.6 | 1,889.1 | 1,613.5 |
| | Equity | | | | | | |
| 45 | Common shares | 406.9 | 435.9 | 68.0 | 41.8 | 474.9 | 477.7 |
| 46 | Preferred shares | 21.8 | 23.5 | 9.5 | 36.6 | 31.3 | 60.1 |
| 47 | Retained earnings | 235.3 | 227.5 | 119.1 | 86.5 | 354.4 | 314.1 |
| 48 | Contributed Surplus | 2.3 | 2.7 | 5.1 | 1.1 | 7.3 | 3.8 |
| 49 | Other surplus | 27.9 | 34.7 | 17.9 | 14.5 | 45.8 | 49.1 |
| 50 | Total equity | 694.2 | 724.4 | 219.6 | 180.5 | 913.7 | 904.9 |
| 51 | Total liabilities and equity | 2,015.9 | 1,754.2 | 786.9 | 764.1 | 2,802.9 | 2,518.3 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|----------------|--------------------------------------|-----------------|--|-----------------|---|-----------|
| Radio and television Radio-diffusion et télévision | | Telephones Services téléphoniques | | Total communication Total, communications | | | |
| S.I.C. - C A E | | | | | | | |
| 543 | | 544,545,548 | | 543-548 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 788 | 793 | 168 | 167 | 956 | 960 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 30.8 | 51.7 | 5.8 | 4.9 | 36.5 | 56.6 | Actif | |
| 93.4 | 156.9 | 236.1 | 263.6 | 329.5 | 420.5 | Encaisse | 1 |
| 359.5 | 339.7 | 1,297.6 | 1,445.9 | 1,657.1 | 1,785.6 | Valeurs réalisables | 2 |
| 21.7 | 14.7 | 1.5 | 2.4 | 23.2 | 17.1 | Comptes à recevoir | 3 |
| 80.6 | 168.1 | 74.4 | 76.9 | 155.0 | 245.0 | Stocks | 4 |
| 8 | 4 | 4 | 3 | 1.2 | .7 | Dû par des sociétés affiliées | 5 |
| 16.3 | 12.3 | 28.0 | 46.5 | 44.4 | 58.8 | Dépôts et avances | 6 |
| 266.6 | 293.8 | 103.6 | 107.6 | 370.3 | 401.5 | Prêts à recevoir | 7 |
| 869.7 | 1,037.6 | 1,747.4 | 1,948.2 | 2,617.2 | 2,985.8 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 97.3 | 98.4 | 187.6 | 213.3 | 284.9 | 311.7 | Terrains | 10 |
| 550.2 | 600.3 | 104.2 | 109.5 | 654.4 | 709.8 | Bâtiments | 11 |
| 1,866.3 | 1,951.9 | 1,170.3 | 1,290.2 | 3,036.5 | 3,242.1 | Outillage et autres | 12 |
| 1,121.3 | 1,235.2 | 24,819.3 | 26,566.0 | 25,940.6 | 27,801.2 | Non-spécifié | 13 |
| 3,537.8 | 3,787.3 | 26,093.7 | 27,965.8 | 29,631.5 | 31,753.1 | Total, actifs amortissables | 14 |
| 1,445.5 | 1,597.1 | 8,516.5 | 9,682.6 | 9,961.9 | 11,279.6 | Moins amortissement accumulé | 15 |
| 2,092.3 | 2,190.3 | 17,577.3 | 18,283.2 | 19,669.6 | 20,473.4 | Actifs amortissables (nets) | 16 |
| 15.8 | 18.7 | - | - | 15.8 | 18.7 | Actifs sujets à épuisement (nets) | 17 |
| 2,205.4 | 2,307.3 | 17,764.9 | 18,496.5 | 19,970.3 | 20,803.8 | Total des immobilisations (net) | 18 |
| 3 | 2 | - | 6 | 3 | 8 | Hypothèques | 19 |
| 62.6 | 70.8 | 155.1 | 94.2 | 217.8 | 165.0 | Prêts et billets à recevoir | 20 |
| 6.2 | 20.1 | 337.3 | 776.4 | 343.6 | 796.5 | Placements à long terme | 21 |
| 559.4 | 609.8 | 434.2 | 441.9 | 993.7 | 1,051.8 | Placements dans des affiliées | 22 |
| 437.3 | 475.0 | 14.6 | 25.8 | 451.9 | 500.8 | Avances à des sociétés affiliées | 23 |
| 416.7 | 409.1 | 468.5 | 612.5 | 885.2 | 1,021.6 | Autres actifs | 24 |
| 1,482.5 | 1,585.1 | 1,409.9 | 1,951.4 | 2,892.4 | 3,536.5 | Total des autres actifs | 25 |
| 4,557.7 | 4,930.0 | 20,922.2 | 22,396.0 | 25,479.8 | 27,326.1 | Actif total | 26 |
| | | | | | | Passif | |
| 177.0 | 161.9 | 76.3 | 151.3 | 253.3 | 313.3 | Emprunts bancaires | 27 |
| 11.0 | 2.7 | 120.3 | 213.5 | 131.3 | 222.2 | Emprunts à court terme | 28 |
| 434.8 | 438.5 | 653.2 | 831.3 | 1,088.0 | 1,269.8 | Comptes à payer | 29 |
| 146.1 | 67.8 | 300.6 | 252.7 | 446.7 | 320.5 | Dettes à long terme exigible | 30 |
| 91.2 | 101.9 | 158.5 | 181.0 | 249.8 | 282.8 | Avances et paiements anticipés | 31 |
| 62.9 | 199.5 | 194.0 | 228.1 | 256.9 | 427.5 | Dû à des sociétés affiliées | 32 |
| 69.2 | 121.1 | 704.6 | 702.1 | 773.8 | 823.2 | Autres passifs à court terme | 33 |
| 992.3 | 1,093.3 | 2,207.6 | 2,566.0 | 3,199.9 | 3,659.3 | Total des exigibilités | 34 |
| 20.8 | 17.5 | 76.6 | 153.1 | 97.4 | 170.6 | Revenu différé | 35 |
| 707.5 | 794.4 | 1,130.1 | 1,111.9 | 1,837.6 | 1,906.3 | Dû aux actionnaires ou affiliées | 36 |
| 336.1 | 262.5 | 37.6 | 58.2 | 373.7 | 320.7 | Emprunts bancaires à long terme | 37 |
| 961.9 | 903.0 | 8,139.3 | 8,541.9 | 9,101.2 | 9,444.9 | Hypothèques, obligations et autres dettes | 38 |
| 146.1 | 67.8 | 300.6 | 252.7 | 446.7 | 320.5 | Moins échéances de l'année | 39 |
| 1,151.9 | 1,097.7 | 7,876.2 | 8,347.4 | 9,028.2 | 9,445.1 | Dettes à long terme (nette) | 40 |
| 196.0 | 227.1 | 2,253.9 | 2,347.1 | 2,449.8 | 2,574.2 | Impôts sur le revenu différés | 41 |
| 109.0 | 118.5 | 68.4 | 94.3 | 177.4 | 212.9 | Autres passifs | 42 |
| 2,185.1 | 2,255.3 | 11,405.1 | 12,053.8 | 13,590.3 | 14,309.2 | Total du passif à long terme | 43 |
| 3,177.4 | 3,348.7 | 13,612.8 | 14,619.8 | 16,790.2 | 17,968.5 | Passif total | 44 |
| | | | | | | Avoir | |
| 453.2 | 506.3 | 2,790.5 | 2,882.4 | 3,243.7 | 3,388.8 | Actions ordinaires | 45 |
| 147.4 | 182.4 | 764.7 | 878.4 | 912.1 | 1,060.9 | Actions privilégiées | 46 |
| -139.8 | -171.7 | 2,650.1 | 2,914.1 | 2,510.2 | 2,742.5 | Bénéfices réinvestis | 47 |
| 917.9 | 1,059.5 | 1,104.0 | 1,101.2 | 2,021.9 | 2,160.7 | Surplus d'apport | 48 |
| 1.6 | 4.8 | - | - | 1.6 | 4.8 | Autres surplus | 49 |
| 1,380.2 | 1,581.4 | 7,309.4 | 7,776.2 | 8,689.6 | 9,357.6 | Avoir total | 50 |
| 4,557.7 | 4,930.0 | 20,922.2 | 22,396.0 | 25,479.8 | 27,326.1 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Utilities - Services publics | | | | | |
|-----|--------------------------------------|---|-----------------|---|----------------|--|--------------|
| | | Electric power Énergie électrique | | Gas distribution Distribution du gaz | | Other utilities Autres services publics | |
| | | S.I.C. - C.A.É | | | | | |
| | | 572 | | 574 | | 576,579 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 58 | 55 | 120 | 123 | 858 | 875 |
| | | millions of dollars · millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 3.2 | 3.2 | 48.9 | 37.1 | 14.7 | 14.4 |
| 2 | Marketable securities | 1,343.4 | 443.2 | 73.4 | 40.0 | 15.5 | 16.9 |
| 3 | Accounts receivable | 2,224.7 | 2,582.1 | 979.8 | 931.6 | 65.7 | 76.5 |
| 4 | Inventories | 1,661.1 | 1,827.4 | 513.3 | 476.6 | 2.2 | 5.7 |
| 5 | Due from affiliates | 44.0 | 55.6 | 59.5 | 66.4 | 21.2 | 21.9 |
| 6 | Deposits and advances | - | - | 6 | 7 | 9 | 1.4 |
| 7 | Loans receivable | 99.3 | 89.8 | 1.0 | 6 | 3.3 | 2 |
| 8 | Other current assets | 134.7 | 125.7 | 131.8 | 83.4 | 16.1 | 18.3 |
| 9 | Total current assets | 5,510.4 | 5,127.0 | 1,808.4 | 1,636.4 | 139.6 | 155.3 |
| 10 | Land | 41.5 | 44.5 | 17.8 | 18.0 | 18.9 | 18.2 |
| 11 | Buildings | 62.8 | 32.2 | 12.3 | 9.3 | 69.9 | 40.1 |
| 12 | Equipment and other | 651.9 | 670.9 | 278.5 | 297.2 | 385.5 | 408.1 |
| 13 | Unspecified | 81,254.3 | 86,636.1 | 4,910.2 | 4,966.3 | 74.1 | 64.2 |
| 14 | Total depreciable assets | 81,969.0 | 87,339.2 | 5,201.0 | 5,272.8 | 529.5 | 512.4 |
| 15 | Less accumulated depreciation | 12,151.3 | 13,634.8 | 972.8 | 1,088.6 | 257.8 | 212.2 |
| 16 | Depreciable assets - Net | 69,817.7 | 73,704.4 | 4,228.1 | 4,184.3 | 271.7 | 300.2 |
| 17 | Depletable assets - Net | 102.0 | 84.0 | 93.7 | 142.9 | 3.0 | 1 |
| 18 | Total net fixed assets | 69,961.3 | 73,832.9 | 4,339.6 | 4,345.1 | 293.5 | 318.6 |
| 19 | Mortgages | - | 2.8 | 5 | 5.0 | 1.0 | 3 |
| 20 | Loans and notes receivable | 313.7 | 341.6 | 48.5 | 76.6 | 2.0 | 4.8 |
| 21 | Long-term investments | 1,641.6 | 2,093.0 | 4.5 | 28.2 | 32.2 | 32.1 |
| 22 | Investments in affiliates | 438.9 | 445.9 | 907.5 | 879.2 | 22.1 | 23.0 |
| 23 | Advances to affiliates | 136.2 | 123.5 | 229.0 | 249.5 | 16.0 | 15.7 |
| 24 | Other assets | 4,975.1 | 7,097.8 | 358.4 | 483.6 | 32.3 | 22.4 |
| 25 | Total other assets | 7,505.6 | 10,104.4 | 1,548.5 | 1,722.1 | 105.5 | 98.3 |
| 26 | Total assets | 82,977.2 | 89,064.3 | 7,696.4 | 7,703.6 | 538.6 | 572.2 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 156.7 | 221.9 | 260.6 | 252.4 | 34.1 | 23.0 |
| 28 | Short-term loans | 261.2 | 546.3 | 133.1 | 120.1 | 8.0 | 1 |
| 29 | Accounts payable | 2,220.6 | 1,998.7 | 1,078.9 | 1,026.6 | 66.3 | 57.3 |
| 30 | Long-term debt due within year | 2,548.7 | 1,997.1 | 73.4 | 56.4 | 12.4 | 9.1 |
| 31 | Advances and prepayments | 4.0 | 4.7 | 3.9 | 35.5 | 8.3 | 13.4 |
| 32 | Due to affiliates | 152.9 | 235.9 | 74.9 | 79.0 | 20.5 | 41.0 |
| 33 | Other current liabilities | 1,991.7 | 2,134.3 | 110.5 | 181.2 | 23.8 | 34.5 |
| 34 | Total current liabilities | 7,335.8 | 7,138.9 | 1,735.1 | 1,751.1 | 173.5 | 178.3 |
| 35 | Deferred income | 248.6 | 293.5 | 32.8 | 21.9 | 1.7 | 1.0 |
| 36 | Due shareholders or affiliates | 4,207.2 | 4,493.3 | 390.6 | 376.3 | 72.0 | 48.7 |
| 37 | Long-term bank loans | 165.6 | 173.0 | 373.3 | 166.4 | 32.4 | 35.6 |
| 38 | Mortgages, Bonds and Other Debt | 57,480.6 | 61,922.8 | 1,806.8 | 2,028.9 | 73.4 | 64.1 |
| 39 | Less due within one year | 2,548.7 | 1,997.1 | 73.4 | 56.4 | 12.4 | 9.1 |
| 40 | Net long-term debt | 55,097.5 | 60,098.7 | 2,106.8 | 2,139.0 | 93.3 | 90.6 |
| 41 | Reserve for future income tax | 123.6 | 113.9 | 221.4 | 238.8 | 22.4 | 33.0 |
| 42 | Other liabilities | 626.2 | 745.5 | 50.1 | 42.9 | 9.9 | 11.8 |
| 43 | Total non-current liabilities | 60,303.1 | 65,744.9 | 2,801.6 | 2,818.9 | 199.3 | 185.0 |
| 44 | Total liabilities | 67,638.8 | 72,883.8 | 4,536.7 | 4,569.9 | 372.9 | 363.4 |
| | Equity | | | | | | |
| 45 | Common shares | 5,562.4 | 5,568.0 | 1,098.8 | 1,113.4 | 13.7 | 22.9 |
| 46 | Preferred shares | 1,069.4 | 1,114.2 | 610.6 | 685.8 | 10.1 | 11.1 |
| 47 | Retained earnings | 8,303.2 | 9,050.3 | 826.0 | 985.4 | 120.6 | 139.5 |
| 48 | Contributed Surplus | 403.3 | 447.3 | 611.6 | 327.1 | 21.1 | 34.3 |
| 49 | Other surplus | - | 7 | 12.7 | 21.9 | 2 | 1.1 |
| 50 | Total equity | 15,338.4 | 16,180.5 | 3,159.8 | 3,133.6 | 165.8 | 208.8 |
| 51 | Total liabilities and equity | 82,977.2 | 89,064.3 | 7,696.4 | 7,703.6 | 538.6 | 572.2 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | Wholesale trade Commerce de gros | | Postes financiers | No |
|--|-----------------|-------------------------|------------------|-------------------------------------|--------------|---|----|
| Total electric, gas and other utilities | | Total utilities | | Livestock | | | |
| Total, électricité, gaz et autres services publics | | Total, services publics | | Bétail | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 572-579 | | 501-579 | | 602 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,036 | 1,053 | 24,302 | 24,876 | 672 | 662 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 66.8 | 54.6 | 683.4 | 761.9 | 14.6 | 28.5 | Actif | |
| 1,432.3 | 500.0 | 2,816.8 | 2,229.0 | 11.2 | 6.8 | Encaisse | 1 |
| 3,270.2 | 3,590.2 | 9,373.5 | 10,224.3 | 64.3 | 62.2 | Valeurs réalisables | 2 |
| 2,176.6 | 2,309.8 | 3,717.9 | 3,708.8 | 90.0 | 91.5 | Comptes à recevoir | 3 |
| 124.7 | 144.0 | 1,593.3 | 1,484.5 | 21.4 | 10.0 | Stocks | 4 |
| 1.5 | 2.1 | 126.9 | 125.3 | 3 | 2.3 | Dû par des sociétés affiliées | 5 |
| 103.6 | 90.6 | 201.6 | 253.9 | 9.9 | 1.4 | Dépôts et avances | 6 |
| 282.6 | 227.3 | 1,879.6 | 1,966.5 | 7.0 | 5.9 | Prêts à recevoir | 7 |
| 7,458.4 | 6,918.7 | 20,393.0 | 20,754.3 | 218.8 | 208.6 | Autres actifs à court terme | 8 |
| 78.1 | 80.7 | 1,368.3 | 1,400.0 | 16.9 | 15.9 | Total des disponibilités | 9 |
| 144.9 | 81.6 | 4,083.7 | 4,073.3 | 42.6 | 47.8 | Terrains | 10 |
| 1,315.8 | 1,376.2 | 29,061.8 | 27,263.5 | 44.6 | 49.8 | Bâtiments | 11 |
| 86,238.7 | 91,666.6 | 131,196.2 | 142,844.5 | 3 | 1 | Outillage et autres | 12 |
| 87,699.4 | 93,124.4 | 164,341.7 | 174,181.3 | 87.5 | 97.6 | Non-spécifié | 13 |
| 13,381.9 | 14,935.5 | 40,023.1 | 44,005.1 | 34.9 | 39.4 | Total, actifs amortissables | 14 |
| 74,317.6 | 78,188.8 | 124,318.6 | 130,176.2 | 52.6 | 58.2 | Moins amortissement accumulé | 15 |
| 198.7 | 227.0 | 232.8 | 268.8 | - | - | Actifs amortissables (nets) | 16 |
| 74,594.4 | 78,496.6 | 125,919.8 | 131,845.0 | 69.5 | 74.2 | Actifs sujets à épuisement (nets) | 17 |
| 1.5 | 8.0 | 108.6 | 64.8 | 9 | 1.5 | Total des immobilisations (net) | 18 |
| 364.2 | 423.0 | 657.3 | 638.9 | 4 | 1.2 | Hypothèques | 19 |
| 1,678.3 | 2,153.2 | 3,177.2 | 4,162.3 | 2.1 | 6.0 | Prêts et billets à recevoir | 20 |
| 1,368.5 | 1,348.1 | 9,009.0 | 11,058.5 | 2.3 | - 3 | Placements à long terme | 21 |
| 381.2 | 388.7 | 1,771.1 | 2,003.4 | 6.4 | 9.5 | Placements dans des affiliées | 22 |
| 5,365.7 | 7,603.8 | 7,791.2 | 10,512.8 | 7.9 | 5.1 | Avances à des sociétés affiliées | 23 |
| 9,159.5 | 11,924.8 | 22,514.5 | 28,440.6 | 20.0 | 22.9 | Autres actifs | 24 |
| 91,212.3 | 97,340.1 | 168,827.2 | 181,039.9 | 308.3 | 305.7 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 451.4 | 497.3 | 2,984.9 | 3,087.7 | 118.2 | 100.7 | Emprunts bancaires | 27 |
| 402.3 | 666.5 | 809.2 | 1,516.2 | 6.5 | 2.0 | Emprunts à court terme | 28 |
| 3,365.8 | 3,082.6 | 8,802.1 | 9,020.0 | 28.8 | 28.6 | Comptes à payer | 29 |
| 2,634.4 | 2,062.6 | 3,834.9 | 3,299.1 | 1.9 | 2.6 | Dettes à long terme exigibles | 30 |
| 16.2 | 53.7 | 790.8 | 900.2 | 1.4 | 1.7 | Avances et paiements anticipés | 31 |
| 248.3 | 355.8 | 1,675.5 | 1,795.0 | 17.2 | 11.5 | Dû à des sociétés affiliées | 32 |
| 2,126.0 | 2,349.9 | 4,702.2 | 4,979.0 | 11.5 | 8.3 | Autres passifs à court terme | 33 |
| 9,244.4 | 9,068.3 | 23,599.6 | 24,597.0 | 185.4 | 155.4 | Total des exigibilités | 34 |
| 283.1 | 316.4 | 674.3 | 923.9 | - | 2 | Revenu différé | 35 |
| 4,669.8 | 4,918.3 | 10,362.2 | 11,233.0 | 21.3 | 36.8 | Dû aux actionnaires ou affiliées | 36 |
| 571.3 | 375.0 | 4,050.3 | 3,570.9 | 14.1 | 11.0 | Emprunts bancaires à long terme | 37 |
| 59,360.7 | 64,015.8 | 81,126.1 | 87,449.0 | 16.9 | 25.8 | Hypothèques, obligations et autres dettes | 38 |
| 2,634.4 | 2,062.6 | 3,834.9 | 3,299.1 | 1.9 | 2.6 | Moins échéances de l'année | 39 |
| 57,297.6 | 62,328.2 | 81,341.5 | 87,720.8 | 29.0 | 34.2 | Dettes à long terme (nettes) | 40 |
| 367.4 | 385.8 | 4,791.3 | 4,883.7 | 3.6 | 1.9 | Impôts sur le revenu différés | 41 |
| 686.2 | 800.1 | 1,800.2 | 2,030.1 | 1 | 2 | Autres passifs | 42 |
| 63,304.0 | 68,748.8 | 98,969.4 | 106,791.4 | 54.0 | 73.3 | Total du passif à long terme | 43 |
| 72,548.4 | 77,817.1 | 122,569.0 | 131,388.5 | 239.4 | 228.7 | Passif total | 44 |
| | | | | | | Avoir | |
| 6,675.0 | 6,704.2 | 17,113.4 | 17,906.6 | 8.5 | 7.7 | Actions ordinaires | 45 |
| 1,690.2 | 1,811.1 | 5,432.8 | 6,018.8 | 5.4 | 2.4 | Actions privilégiées | 46 |
| 9,249.8 | 10,175.2 | 18,013.9 | 18,974.0 | 53.0 | 59.8 | Bénéfices réinvestis | 47 |
| 1,036.1 | 808.7 | 5,443.5 | 6,503.4 | 2.1 | 7.0 | Surplus d'apport | 48 |
| 12.8 | 23.7 | 254.7 | 248.6 | - | - | Autres surplus | 49 |
| 18,663.9 | 19,522.9 | 46,258.2 | 49,651.4 | 68.9 | 76.9 | Avoir total | 50 |
| 91,212.3 | 97,340.1 | 168,827.2 | 181,039.9 | 308.3 | 305.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | | |
|-----|--------------------------------------|---|----------------|----------------------------------|-------------|--|----------------|
| | | Grain Céréales | | Coal and coke Charbon et coke | | Petroleum products Pétrole et dérivés | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 604 | | 606 | | 608 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 182 | 174 | 19 | 19 | 2,117 | 2,102 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 16.6 | 12.1 | 5.5 | 2.2 | 88.6 | 74.2 |
| 2 | Marketable securities | 50.5 | 77.4 | .1 | .6 | 70.4 | 113.8 |
| 3 | Accounts receivable | 404.2 | 266.0 | 3.0 | 6.1 | 804.8 | 811.3 |
| 4 | Inventories | 2,119.1 | 1,828.2 | 6.6 | 6.4 | 480.1 | 420.1 |
| 5 | Due from affiliates | 25.0 | 33.9 | .5 | .5 | 790.4 | 618.3 |
| 6 | Deposits and advances | 79.1 | 44.1 | - | - | 1.9 | .9 |
| 7 | Loans receivable | .9 | 1.5 | - | - | 4.3 | 6.0 |
| 8 | Other current assets | 22.3 | 24.4 | .3 | .1 | 35.5 | 34.9 |
| 9 | Total current assets | 2,717.8 | 2,287.7 | 16.0 | 16.0 | 2,276.1 | 2,079.5 |
| 10 | Land | 15.2 | 19.8 | 2 | .1 | 41.7 | 54.9 |
| 11 | Buildings | 226.1 | 241.6 | 1.0 | .4 | 115.3 | 159.5 |
| 12 | Equipment and other | 442.3 | 443.1 | 3.2 | .5 | 571.1 | 605.5 |
| 13 | Unspecified | 106.0 | 97.4 | - | .1 | 250.3 | 209.7 |
| 14 | Total depreciable assets | 774.3 | 782.0 | 4.2 | .9 | 936.7 | 974.7 |
| 15 | Less accumulated depreciation | 330.6 | 352.1 | 2.7 | .4 | 425.2 | 458.7 |
| 16 | Depreciable assets - Net | 443.8 | 429.9 | 1.5 | .5 | 511.5 | 516.0 |
| 17 | Depletable assets - Net | - | - | - | 2.0 | 5.2 | 7.3 |
| 18 | Total net fixed assets | 458.9 | 449.7 | 1.7 | 2.6 | 558.4 | 578.2 |
| 19 | Mortgages | 1.3 | 1.1 | - | .1 | .9 | 4.2 |
| 20 | Loans and notes receivable | 3.9 | 1.8 | - | - | 463.5 | 28.3 |
| 21 | Long-term investments | 3,230.5 | 3,723.1 | - | - | 7.5 | 6.2 |
| 22 | Investments in affiliates | 50.7 | 47.7 | .2 | .2 | 619.7 | 685.9 |
| 23 | Advances to affiliates | 81.0 | 121.2 | .1 | .8 | 499.1 | 419.3 |
| 24 | Other assets | 17.1 | 18.1 | - | .2 | 55.4 | 563.4 |
| 25 | Total other assets | 3,384.5 | 3,913.0 | .4 | 1.4 | 1,646.2 | 1,707.3 |
| 26 | Total assets | 6,561.2 | 6,650.3 | 18.1 | 20.0 | 4,480.6 | 4,365.0 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 3,551.5 | 4,173.0 | .5 | .3 | 470.1 | 329.0 |
| 28 | Short-term loans | 39.6 | 43.0 | - | - | 402.6 | 419.9 |
| 29 | Accounts payable | 1,110.7 | 853.3 | 2.4 | 6.3 | 828.3 | 844.4 |
| 30 | Long-term debt due within year | 7.9 | 4.9 | - | - | 22.6 | 23.9 |
| 31 | Advances and prepayments | 212.5 | 159.6 | - | - | 12.7 | 10.4 |
| 32 | Due to affiliates | 48.7 | 46.5 | 1.5 | 3.7 | 342.1 | 249.8 |
| 33 | Other current liabilities | 788.0 | 531.6 | .7 | .4 | 179.2 | 80.2 |
| 34 | Total current liabilities | 5,758.9 | 5,812.0 | 5.1 | 10.7 | 2,257.7 | 1,957.6 |
| 35 | Deferred income | 3.2 | 1.5 | - | - | 184.6 | 182.8 |
| 36 | Due shareholders or affiliates | 18.1 | 24.4 | .3 | .2 | 243.2 | 219.6 |
| 37 | Long-term bank loans | 63.4 | 61.5 | .1 | - | 36.8 | 49.6 |
| 38 | Mortgages, Bonds and Other Debt | 120.8 | 123.8 | - | - | 152.4 | 142.8 |
| 39 | Less due within one year | 7.9 | 4.9 | - | - | 22.6 | 23.9 |
| 40 | Net long-term debt | 176.3 | 180.3 | .1 | - | 166.5 | 168.4 |
| 41 | Reserve for future income tax | 37.4 | 32.5 | .2 | .1 | 43.9 | 55.4 |
| 42 | Other liabilities | 1.9 | 2.3 | - | - | 4.7 | 4.4 |
| 43 | Total non-current liabilities | 236.9 | 241.1 | .6 | .3 | 643.0 | 630.6 |
| 44 | Total liabilities | 5,995.8 | 6,053.1 | 5.7 | 11.0 | 2,900.7 | 2,588.3 |
| | Equity | | | | | | |
| 45 | Common shares | 37.1 | 42.9 | .1 | 3.9 | 120.7 | 197.5 |
| 46 | Preferred shares | 40.3 | 37.6 | 2.0 | 2.0 | 128.1 | 173.6 |
| 47 | Retained earnings | 483.5 | 516.1 | 10.1 | 3.1 | 1,139.1 | 1,293.2 |
| 48 | Contributed Surplus | 4.4 | .4 | - | - | 182.9 | 107.4 |
| 49 | Other surplus | 2 | 2 | - | - | 9.1 | 5.1 |
| 50 | Total equity | 565.5 | 597.3 | 12.3 | 9.0 | 1,579.9 | 1,776.8 |
| 51 | Total liabilities and equity | 6,561.2 | 6,650.3 | 18.1 | 20.0 | 4,480.6 | 4,365.0 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financiers | No |
|---|--------------|--|--------------|------------------|----------------|---|-----------|
| Paper Papiers | | General merchandise Produits divers | | Food Aliments | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 611 | | 613 | | 614 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 705 | 699 | 322 | 333 | 3,656 | 3,809 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 15.4 | 17.8 | 3.6 | 8.5 | 107.6 | 198.7 | Actif | |
| 3.5 | 11.4 | 74.4 | 89.0 | 85.1 | 233.4 | Encaisse | 1 |
| 261.1 | 292.3 | 38.4 | 48.1 | 1,476.8 | 1,706.0 | Valeurs réalisables | 2 |
| 182.6 | 157.4 | 37.7 | 39.2 | 1,802.9 | 1,710.5 | Comptes à recevoir | 3 |
| 23.0 | 36.8 | 47.1 | 54.5 | 325.0 | 471.5 | Stocks | 4 |
| 7 | 4 | - | - | 7.2 | 9 | Dû par des sociétés affiliées | 5 |
| 1.2 | 5.8 | 9 | 8 | 14.8 | 11.8 | Dépôts et avances | 6 |
| 11.3 | 8.7 | 4.4 | 2.5 | 73.9 | 102.7 | Prêts à recevoir | 7 |
| | | | | | | Autres actifs à court terme | 8 |
| 498.8 | 530.6 | 206.6 | 242.7 | 3,893.4 | 4,435.5 | Total des disponibilités | 9 |
| 5.9 | 6.3 | 8 | 1.6 | 121.1 | 137.9 | Terrains | 10 |
| 25.4 | 22.6 | 4.0 | 3.4 | 596.9 | 666.7 | Bâtiments | 11 |
| 65.1 | 69.1 | 10.5 | 7.8 | 1,024.9 | 1,125.8 | Outillage et autres | 12 |
| 3.6 | 1.7 | - | - | 316.1 | 318.0 | Non-spécifié | 13 |
| 94.1 | 93.4 | 14.6 | 11.2 | 1,937.9 | 2,110.6 | Total, actifs amortissables | 14 |
| 43.8 | 46.2 | 6.9 | 4.7 | 842.4 | 892.9 | Moins amortissement accumulé | 15 |
| 50.3 | 47.2 | 7.6 | 6.5 | 1,095.5 | 1,217.7 | Actifs amortissables (nets) | 16 |
| | | | | 6.3 | 6.6 | Actifs sujets à épuisement (nets) | 17 |
| 56.2 | 53.5 | 8.4 | 8.1 | 1,223.0 | 1,362.2 | Total des immobilisations (net) | 18 |
| | | | | 6.0 | 8.5 | Hypothèques | 19 |
| 1.2 | | 2 | 5 | 22.2 | 45.5 | Prêts et billets à recevoir | 20 |
| 9 | 2.5 | 2.1 | 2.3 | 44.9 | 51.6 | Placements à long terme | 21 |
| 19.4 | 58.9 | | 8 | 411.2 | 492.5 | Placements dans des affiliées | 22 |
| 42.2 | 48.0 | 2.5 | 2.4 | 295.7 | 327.6 | Avances à des sociétés affiliées | 23 |
| 4.6 | 4.3 | 2.7 | 2.1 | 85.9 | 94.9 | Autres actifs | 24 |
| 68.3 | 113.6 | 7.7 | 8.2 | 866.0 | 1,020.5 | Total des autres actifs | 25 |
| 623.3 | 697.7 | 222.7 | 259.0 | 5,982.3 | 6,818.2 | Actif total | 26 |
| | | | | | | Passif | |
| 74.8 | 68.3 | 75.5 | 99.5 | 693.1 | 731.7 | Emprunts bancaires | 27 |
| | 1.6 | 4.2 | 2.1 | 70.1 | 69.8 | Emprunts à court terme | 28 |
| 175.1 | 200.5 | 52.5 | 61.0 | 1,612.4 | 1,814.9 | Comptes à payer | 29 |
| 3.5 | 8 | 5 | 5 | 49.0 | 52.2 | Dettes à long terme exigible | 30 |
| 2.7 | | | | 2.0 | 29.0 | Avances et paiements anticipés | 31 |
| 98.6 | 91.3 | 17.6 | 23.2 | 564.5 | 688.7 | Dû à des sociétés affiliées | 32 |
| 21.0 | 14.3 | 7.2 | 3.9 | 128.1 | 153.9 | Autres passifs à court terme | 33 |
| 375.7 | 376.8 | 157.5 | 190.2 | 3,119.4 | 3,540.2 | Total des exigibilités | 34 |
| | 2 | | | 5.5 | 8.3 | Revenu différé | 35 |
| 103.8 | 148.7 | 6.4 | 9.9 | 459.0 | 502.2 | Dû aux actionnaires ou affiliées | 36 |
| 10.9 | 3.4 | 8 | 8 | 101.3 | 111.0 | Emprunts bancaires à long terme | 37 |
| 14.0 | 7.7 | 6.9 | 8 | 424.8 | 619.7 | Hypothèques, obligations et autres dettes | 38 |
| 3.5 | 8 | 5 | 5 | 49.0 | 52.2 | Moins échéances de l'année | 39 |
| 21.4 | 10.2 | 7.3 | 1.1 | 477.1 | 678.5 | Dettes à long terme (nettes) | 40 |
| 9 | 6 | 1 | 1 | 44.9 | 38.0 | Impôts sur le revenu différés | 41 |
| 5.0 | 1.1 | 1 | | 61.3 | 50.5 | Autres passifs | 42 |
| 131.1 | 159.7 | 13.8 | 11.1 | 1,047.8 | 1,277.5 | Total du passif à long terme | 43 |
| 506.8 | 536.4 | 171.2 | 201.3 | 4,167.2 | 4,817.7 | Passif total | 44 |
| | | | | | | Avoir | |
| 18.4 | 48.0 | 12.7 | 13.2 | 341.6 | 376.2 | Actions ordinaires | 45 |
| 5.6 | 2.9 | 13.5 | 14.0 | 241.7 | 317.3 | Actions privilégiées | 46 |
| 88.3 | 109.7 | 24.8 | 30.5 | 1,191.1 | 1,215.0 | Bénéfices réinvestis | 47 |
| 4.2 | 6 | 4 | | 17.0 | 72.3 | Surplus d'apport | 48 |
| | | | | 23.9 | 19.6 | Autres surplus | 49 |
| 116.5 | 161.3 | 51.4 | 57.7 | 1,815.2 | 2,000.5 | Avoir total | 50 |
| 623.3 | 697.7 | 222.7 | 259.0 | 5,982.3 | 6,818.2 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | | |
|-----|--------------------------------------|---|--------------|---|--------------|--|----------------|
| | | Tobacco Tabac | | Drug and toilet preparations Médicaments et produits de toilette | | Apparel and dry goods Vêtements et tissus | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 615 | | 616 | | 617 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 128 | 125 | 667 | 686 | 2,370 | 2,435 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 13.2 | 7.9 | 14.2 | 14.4 | 60.1 | 51.6 |
| 2 | Marketable securities | 2.9 | 6.7 | 30.4 | 20.8 | 67.5 | 85.4 |
| 3 | Accounts receivable | 170.3 | 198.6 | 263.7 | 270.1 | 582.8 | 635.4 |
| 4 | Inventories | 116.1 | 138.2 | 310.6 | 353.4 | 787.6 | 798.6 |
| 5 | Due from affiliates | 4.8 | 9.6 | 12.6 | 28.6 | 82.9 | 88.8 |
| 6 | Deposits and advances | .1 | - | - | .5 | 14.5 | 11.5 |
| 7 | Loans receivable | .1 | 1.0 | 1.2 | 1.6 | 5.7 | 19.3 |
| 8 | Other current assets | 6.8 | 4.1 | 13.6 | 15.9 | 28.6 | 41.1 |
| 9 | Total current assets | 314.2 | 366.2 | 646.4 | 705.3 | 1,629.7 | 1,731.7 |
| 10 | Land | 2.3 | 5.4 | 9.5 | 17.1 | 25.2 | 14.1 |
| 11 | Buildings | 12.5 | 27.2 | 52.8 | 62.4 | 96.6 | 99.5 |
| 12 | Equipment and other | 29.5 | 37.2 | 72.5 | 84.4 | 79.9 | 102.6 |
| 13 | Unspecified | .3 | 2.7 | 13.3 | 37.4 | 19.5 | 16.9 |
| 14 | Total depreciable assets | 42.3 | 67.1 | 138.6 | 184.2 | 196.0 | 219.0 |
| 15 | Less accumulated depreciation | 23.1 | 31.8 | 61.0 | 78.0 | 65.5 | 84.3 |
| 16 | Depreciable assets - Net | 19.2 | 35.3 | 77.6 | 106.3 | 130.5 | 134.7 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 21.5 | 40.7 | 87.1 | 123.4 | 155.7 | 148.7 |
| 19 | Mortgages | .3 | 2 | .1 | 2 | 8 | 2.6 |
| 20 | Loans and notes receivable | 1.2 | 5 | 3.0 | 2.8 | 1.2 | 6 |
| 21 | Long-term investments | 6.4 | 6.0 | 5.9 | 1.1 | 7.0 | 15.4 |
| 22 | Investments in affiliates | .7 | 54.8 | 43.6 | 53.6 | 60.8 | 45.3 |
| 23 | Advances to affiliates | .5 | 6.4 | 15.2 | 12.6 | 44.9 | 46.3 |
| 24 | Other assets | 5.5 | 10.4 | 13.1 | 12.7 | 14.5 | 39.0 |
| 25 | Total other assets | 14.7 | 78.3 | 80.9 | 83.0 | 129.1 | 149.3 |
| 26 | Total assets | 350.4 | 485.2 | 814.4 | 911.6 | 1,914.5 | 2,029.7 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 65.6 | 58.5 | 117.6 | 155.9 | 326.1 | 409.3 |
| 28 | Short-term loans | 5 | 3 | 1.4 | 5.0 | 20.3 | 58.8 |
| 29 | Accounts payable | 80.3 | 111.1 | 234.3 | 273.7 | 386.8 | 428.0 |
| 30 | Long-term debt due within year | .7 | 2.2 | 2.2 | 6.9 | 10.2 | 10.2 |
| 31 | Advances and prepayments | - | - | 1.3 | 2.8 | 6.4 | 9.5 |
| 32 | Due to affiliates | 62.9 | 75.9 | 78.5 | 58.2 | 295.5 | 201.7 |
| 33 | Other current liabilities | 38.5 | 41.9 | 29.2 | 14.7 | 57.0 | 48.4 |
| 34 | Total current liabilities | 248.4 | 289.9 | 464.5 | 517.1 | 1,102.1 | 1,166.0 |
| 35 | Deferred income | - | 8.1 | .7 | 6 | - | .1 |
| 36 | Due shareholders or affiliates | 32.0 | 40.7 | 48.4 | 66.5 | 107.3 | 128.2 |
| 37 | Long-term bank loans | 3.8 | 6.7 | 17.6 | 19.8 | 38.0 | 11.4 |
| 38 | Mortgages, Bonds and Other Debt | 2.6 | 10.4 | 22.9 | 38.0 | 83.1 | 108.7 |
| 39 | Less due within one year | .7 | 2.2 | 2.2 | 6.9 | 10.2 | 10.2 |
| 40 | Net long-term debt | 5.7 | 14.9 | 38.3 | 50.9 | 110.9 | 110.0 |
| 41 | Reserve for future income tax | .1 | -2.0 | .1 | 1.0 | -2.7 | 3.7 |
| 42 | Other liabilities | 5 | 1.5 | 5.7 | 4.5 | 7.9 | 1.6 |
| 43 | Total non-current liabilities | 38.2 | 63.2 | 93.2 | 123.5 | 223.4 | 243.6 |
| 44 | Total liabilities | 286.6 | 353.1 | 557.7 | 640.6 | 1,325.4 | 1,409.6 |
| | Equity | | | | | | |
| 45 | Common shares | 8.7 | 77.6 | 37.2 | 65.8 | 77.7 | 81.3 |
| 46 | Preferred shares | 3.1 | 2.3 | 8.7 | 37.2 | 123.4 | 79.6 |
| 47 | Retained earnings | 48.8 | 48.3 | 185.6 | 160.9 | 363.5 | 452.6 |
| 48 | Contributed Surplus | 2.8 | 3.9 | 20.7 | 4.9 | 24.5 | 6.3 |
| 49 | Other surplus | .4 | - | 4.4 | 2.2 | - | .4 |
| 50 | Total equity | 63.8 | 132.1 | 256.6 | 271.0 | 589.1 | 620.2 |
| 51 | Total liabilities and equity | 350.4 | 485.2 | 814.4 | 911.6 | 1,914.5 | 2,029.7 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financiers | No |
|--|-------|---|---------|---|---------|---|----|
| Furniture and furnishings Meubles et articles d'ameublement | | Motor vehicles and parts Véhicules à moteur et accessoires | | Electrical machinery Matériel électrique | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 618 | | 619 | | 621 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 995 | 1,009 | 3,194 | 3,241 | 3,416 | 3,547 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 18.1 | 23.3 | 78.9 | 127.6 | 106.0 | 115.2 | Actif | |
| 20.0 | 32.2 | 201.1 | 419.3 | 180.5 | 257.3 | Encaisse | 1 |
| 208.1 | 283.0 | 1,030.9 | 1,111.1 | 1,591.6 | 1,667.2 | Valeurs réalisables | 2 |
| 314.3 | 355.8 | 2,142.7 | 2,400.3 | 1,865.0 | 2,357.2 | Comptes à recevoir | 3 |
| 3.9 | 39.3 | 191.2 | 386.2 | 264.1 | 257.1 | Stocks | 4 |
| - | 1.5 | 5 | 3.6 | 12.9 | 1.4 | Dû par des sociétés affiliées | 5 |
| 1.3 | 9 | 33.6 | 38.0 | 5.8 | 7.0 | Dépôts et avances | 6 |
| 12.2 | 10.4 | 61.8 | 59.4 | 80.7 | 103.9 | Prêts à recevoir | 7 |
| 578.0 | 746.5 | 3,740.7 | 4,545.5 | 4,106.5 | 4,766.3 | Autres actifs à court terme | 8 |
| 13.5 | 20.9 | 184.8 | 243.8 | 42.1 | 79.4 | Total des disponibilités | 9 |
| 73.5 | 65.1 | 616.2 | 682.8 | 212.1 | 289.6 | Terrains | 10 |
| 56.2 | 67.3 | 592.0 | 686.8 | 636.9 | 531.6 | Bâiments | 11 |
| 1.3 | - | 80.5 | 33.2 | 226.3 | 366.0 | Outillage et autres | 12 |
| 131.0 | 132.4 | 1,288.7 | 1,402.7 | 1,075.2 | 1,187.2 | Non-spécifié | 13 |
| 42.0 | 55.0 | 521.4 | 560.2 | 556.4 | 559.7 | Total, actifs amortissables | 14 |
| 89.0 | 77.4 | 767.3 | 842.5 | 518.8 | 627.6 | Moins amortissement accumulé | 15 |
| - | - | - | - | 1.1 | - | Actifs amortissables (nets) | 16 |
| 102.4 | 98.3 | 952.1 | 1,086.2 | 562.1 | 707.0 | Actifs sujets à épuisement (nets) | 17 |
| 7.3 | 2 | 5.8 | 4.3 | 4.3 | 8 | Total des immobilisations (net) | 18 |
| 2.3 | 2 | 10.6 | 19.0 | 160.5 | 181.8 | Hypothèques | 19 |
| 6.0 | 9 | 15.3 | 15.2 | 48.6 | 43.4 | Prêts et billets à recevoir | 20 |
| 9.3 | 12.6 | 289.3 | 146.7 | 45.7 | 58.3 | Placements à long terme | 21 |
| 24.1 | 14.9 | 50.1 | 54.6 | 154.3 | 70.5 | Placements dans des affiliées | 22 |
| 10.7 | 9.2 | 39.5 | 23.6 | 56.0 | 35.2 | Avances à des sociétés affiliées | 23 |
| 59.8 | 38.0 | 410.7 | 263.3 | 469.4 | 390.1 | Autres actifs | 24 |
| 740.2 | 882.8 | 5,103.5 | 5,895.0 | 5,138.1 | 5,863.4 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 135.2 | 190.5 | 671.9 | 662.1 | 566.9 | 717.0 | Emprunts bancaires | 27 |
| 13.9 | 10.5 | 163.7 | 162.1 | 84.3 | 127.5 | Emprunts à court terme | 28 |
| 192.3 | 201.8 | 925.9 | 1,138.7 | 1,018.8 | 1,036.8 | Comptes à payer | 29 |
| 5.7 | 5.2 | 52.3 | 64.1 | 13.9 | 41.4 | Dettes à long terme exigible | 30 |
| 3.5 | 5.8 | 14.0 | 15.8 | 293.1 | 473.6 | Avances et paiements anticipés | 31 |
| 27.5 | 59.9 | 432.8 | 756.0 | 912.8 | 1,114.5 | Dû à des sociétés affiliées | 32 |
| 17.9 | 29.9 | 225.7 | 296.8 | 254.0 | 218.3 | Autres passifs à court terme | 33 |
| 395.9 | 503.6 | 2,486.3 | 3,096.6 | 3,143.8 | 3,729.0 | Total des exigibilités | 34 |
| 8 | 1 | 17.4 | 10.1 | 21.8 | 53.2 | Revenu différé | 35 |
| 83.4 | 39.2 | 240.1 | 326.2 | 397.8 | 249.5 | Dû aux actionnaires ou affiliées | 36 |
| 2.4 | 6.1 | 63.5 | 78.4 | 40.7 | 64.3 | Emprunts bancaires à long terme | 37 |
| 50.3 | 49.1 | 406.7 | 407.3 | 112.9 | 173.6 | Hypothèques, obligations et autres dettes | 38 |
| 5.7 | 5.2 | 52.3 | 64.1 | 13.9 | 41.4 | Moins échéances de l'année | 39 |
| 47.0 | 49.9 | 418.0 | 421.6 | 139.7 | 196.6 | Dettes à long terme (nettes) | 40 |
| 1.3 | 1.3 | 7.8 | 9 | 57.3 | 18.4 | Impôts sur le revenu différés | 41 |
| 1.1 | 2.7 | 15.7 | 12.3 | 12.4 | 8.3 | Autres passifs | 42 |
| 133.6 | 93.2 | 698.9 | 771.0 | 628.9 | 526.0 | Total du passif à long terme | 43 |
| 529.6 | 596.7 | 3,185.2 | 3,867.6 | 3,772.7 | 4,255.0 | Passif total | 44 |
| | | | | | | Avoir | |
| 28.3 | 26.8 | 217.3 | 226.2 | 463.0 | 440.5 | Actions ordinaires | 45 |
| 9.8 | 22.9 | 339.4 | 354.0 | 279.4 | 255.2 | Actions privilégiées | 46 |
| 168.3 | 230.6 | 1,325.8 | 1,423.5 | 596.8 | 885.0 | Bénéfices réinvestis | 47 |
| 7 | 3.4 | 22.0 | 7.2 | 25.8 | 21.2 | Surplus d'apport | 48 |
| 3.5 | 2.3 | 13.8 | 16.5 | 4 | 6.5 | Autres surplus | 49 |
| 210.6 | 286.0 | 1,918.3 | 2,027.5 | 1,365.4 | 1,608.4 | Avoir total | 50 |
| 740.2 | 882.8 | 5,103.5 | 5,895.0 | 5,138.1 | 5,863.4 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | | |
|-----|--------------------------------------|---|----------------|---|----------------|--|----------------|
| | | Farm machinery Instruments aratoires | | Industrial machinery Équipement industriel | | Hardware, plumbing and heating Quincaillerie, plomberie et appareils de chauffage | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 622 | | 623 | | 624 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 2,347 | 2,328 | 8,799 | 8,999 | 2,103 | 2,090 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 49.5 | 58.2 | 243.3 | 260.9 | 53.5 | 120.7 |
| 2 | Marketable securities | 14.4 | 73.6 | 211.1 | 280.8 | 107.7 | 74.5 |
| 3 | Accounts receivable | 356.8 | 399.2 | 2,159.3 | 2,653.8 | 782.2 | 785.5 |
| 4 | Inventories | 1,843.3 | 1,684.2 | 2,961.8 | 2,913.3 | 962.5 | 1,107.3 |
| 5 | Due from affiliates | 112.4 | 68.8 | 200.6 | 168.9 | 122.1 | 171.1 |
| 6 | Deposits and advances | 8.5 | 5.0 | 19.6 | 14.8 | - | 3.0 |
| 7 | Loans receivable | 13.3 | 12.7 | 79.8 | 70.3 | 7.8 | 1.3 |
| 8 | Other current assets | 26.0 | 16.9 | 98.6 | 113.3 | 28.6 | 32.7 |
| 9 | Total current assets | 2,424.1 | 2,318.8 | 5,974.1 | 6,476.1 | 2,064.4 | 2,295.9 |
| 10 | Land | 37.4 | 33.3 | 160.1 | 147.5 | 41.7 | 27.6 |
| 11 | Buildings | 133.2 | 120.9 | 589.3 | 513.7 | 144.2 | 140.1 |
| 12 | Equipment and other | 204.1 | 232.5 | 1,085.1 | 1,348.0 | 195.2 | 248.1 |
| 13 | Unspecified | 184.7 | 227.4 | 325.7 | 235.8 | 47.9 | 69.0 |
| 14 | Total depreciable assets | 522.0 | 580.8 | 2,000.1 | 2,097.5 | 387.3 | 457.3 |
| 15 | Less accumulated depreciation | 237.0 | 260.4 | 831.0 | 894.9 | 164.4 | 215.7 |
| 16 | Depreciable assets - Net | 285.1 | 320.4 | 1,169.1 | 1,202.6 | 223.0 | 241.6 |
| 17 | Depletable assets - Net | - | - | 33.5 | 40.4 | 2.2 | 2.0 |
| 18 | Total net fixed assets | 322.5 | 353.7 | 1,362.7 | 1,390.4 | 266.8 | 271.2 |
| 19 | Mortgages | 1.0 | - | 17.1 | 15.7 | 3 | 1.8 |
| 20 | Loans and notes receivable | 10.0 | 11.4 | 18.3 | 56.0 | 2.6 | 8.7 |
| 21 | Long-term investments | 1.9 | 2.6 | 27.3 | 5.9 | 7.3 | 2.1 |
| 22 | Investments in affiliates | 68.2 | 68.0 | 94.9 | 160.0 | 176.8 | 176.2 |
| 23 | Advances to affiliates | 8.6 | 13.5 | 134.9 | 198.0 | 59.7 | 84.5 |
| 24 | Other assets | 22.6 | 21.5 | 118.3 | 76.0 | 42.4 | 21.8 |
| 25 | Total other assets | 112.4 | 117.0 | 410.8 | 511.5 | 289.2 | 295.1 |
| 26 | Total assets | 2,859.0 | 2,789.4 | 7,747.6 | 8,378.1 | 2,620.4 | 2,862.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 274.6 | 242.6 | 1,136.0 | 1,398.2 | 445.0 | 433.4 |
| 28 | Short-term loans | 807.4 | 573.4 | 175.7 | 141.5 | 17.5 | 18.8 |
| 29 | Accounts payable | 568.0 | 825.9 | 1,599.1 | 1,808.2 | 536.3 | 691.6 |
| 30 | Long-term debt due within year | 12.0 | 12.2 | 89.4 | 90.1 | 44.0 | 27.2 |
| 31 | Advances and prepayments | 12.6 | 10.1 | 183.5 | 163.3 | 2.8 | 11.1 |
| 32 | Due to affiliates | 226.4 | 155.7 | 525.3 | 749.0 | 266.4 | 228.9 |
| 33 | Other current liabilities | 61.1 | 85.3 | 272.7 | 324.3 | 73.9 | 72.9 |
| 34 | Total current liabilities | 1,962.0 | 1,905.1 | 3,981.7 | 4,674.5 | 1,385.9 | 1,483.9 |
| 35 | Deferred income | - | 3.6 | 19.7 | 28.2 | 1.3 | 1.5 |
| 36 | Due shareholders or affiliates | 192.2 | 148.0 | 679.6 | 694.4 | 199.1 | 180.2 |
| 37 | Long-term bank loans | 35.2 | 22.1 | 177.7 | 172.7 | 50.5 | 68.6 |
| 38 | Mortgages, Bonds and Other Debt | 83.4 | 74.9 | 661.2 | 431.9 | 301.1 | 321.2 |
| 39 | Less due within one year | 12.0 | 12.2 | 89.4 | 90.1 | 44.0 | 27.2 |
| 40 | Net long-term debt | 106.5 | 84.7 | 749.6 | 514.5 | 307.7 | 362.7 |
| 41 | Reserve for future income tax | -4.4 | -2.7 | 58.1 | 62.5 | 3.2 | 6.1 |
| 42 | Other liabilities | 7.5 | 6.7 | 16.2 | 23.1 | 6.1 | 6.4 |
| 43 | Total non-current liabilities | 301.9 | 240.3 | 1,523.3 | 1,322.7 | 517.3 | 556.9 |
| 44 | Total liabilities | 2,264.0 | 2,145.4 | 5,505.0 | 5,997.2 | 1,903.2 | 2,040.7 |
| | Equity | | | | | | |
| 45 | Common shares | 60.6 | 68.5 | 235.4 | 238.3 | 105.1 | 99.4 |
| 46 | Preferred shares | 83.3 | 109.0 | 267.4 | 204.9 | 99.7 | 135.6 |
| 47 | Retained earnings | 428.5 | 452.4 | 1,648.6 | 1,841.8 | 498.0 | 583.9 |
| 48 | Contributed Surplus | 15.2 | 12.4 | 78.4 | 84.1 | 11.6 | 1.7 |
| 49 | Other surplus | 7.3 | 1.6 | 12.7 | 11.8 | 2.9 | .9 |
| 50 | Total equity | 595.0 | 644.0 | 2,242.5 | 2,380.9 | 717.3 | 821.4 |
| 51 | Total liabilities and equity | 2,859.0 | 2,789.4 | 7,747.6 | 8,378.1 | 2,620.4 | 2,862.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financiers | No |
|---|---------|---|---------|--|-------|---|----|
| Metal products Produits métalliques | | Lumber and building products Bois d'œuvre et matériaux de construction | | Scrap and waste dealers Marchands de rebuts | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 625 | | 626 | | 627 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 658 | 637 | 4.966 | 4.977 | 1.253 | 1.237 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 46.1 | 32.0 | 100.0 | 106.8 | 25.0 | 32.5 | Actif | |
| 135.5 | 49.7 | 169.0 | 126.0 | 54.6 | 67.7 | Encaisse | 1 |
| 600.9 | 567.9 | 1,236.6 | 1,471.1 | 170.9 | 165.5 | Valeurs réalisables | 2 |
| 600.9 | 656.4 | 1,585.5 | 1,752.0 | 175.9 | 162.0 | Comptes à recevoir | 3 |
| 195.7 | 143.0 | 119.1 | 265.5 | 24.5 | 13.4 | Stocks | 4 |
| 1.8 | 4 | 4.6 | 5.2 | 5 | 2.8 | Dû par des sociétés affiliées | 5 |
| 8 | 8.5 | 20.0 | 6.4 | 7.1 | 3.4 | Depôts et avances | 6 |
| 15.5 | 17.4 | 57.2 | 67.3 | 10.4 | 11.0 | Prêts à recevoir | 7 |
| 1.597.3 | 1,475.3 | 3,292.0 | 3,800.2 | 468.9 | 458.3 | Autres actifs à court terme | 8 |
| 23.7 | 18.1 | 189.3 | 142.7 | 25.1 | 30.5 | Total des disponibilités | 9 |
| 97.8 | 90.5 | 473.1 | 407.6 | 68.5 | 57.9 | Terrains | 10 |
| 177.2 | 160.4 | 650.5 | 676.4 | 245.2 | 253.3 | Bâtiments | 11 |
| 16.8 | 26.4 | 55.6 | 45.9 | 34.7 | 23.5 | Outillage et autres | 12 |
| 291.8 | 277.4 | 1,179.2 | 1,129.9 | 348.4 | 334.7 | Non-spécifié | 13 |
| 137.7 | 132.2 | 545.4 | 552.8 | 187.2 | 186.7 | Total, actifs amortissables | 14 |
| 154.1 | 145.2 | 633.8 | 577.0 | 161.2 | 147.9 | Moins amortissement accumulé | 15 |
| . | 8.2 | 3.7 | 3.5 | . | . | Actifs amortissables (nets) | 16 |
| 177.8 | 171.4 | 826.8 | 723.3 | 186.3 | 178.4 | Actifs sujets à épuisement (nets) | 17 |
| 2.8 | 1.4 | 6.6 | 52.4 | 5.8 | 4.7 | Total des immobilisations (net) | 18 |
| 4.5 | 5.9 | 7.3 | 6.4 | 2 | 6.9 | Hypothèques | 19 |
| 3.5 | 17.7 | 63.4 | 37.8 | 3.6 | 2.8 | Prêts et billets à recevoir | 20 |
| 125.7 | 57.9 | 1,260.5 | 1,487.3 | 15.5 | 18.1 | Placements à long terme | 21 |
| 205.9 | 220.5 | 228.5 | 97.9 | 3.3 | 11.8 | Placements dans des affiliées | 22 |
| 12.6 | 14.5 | 58.2 | 45.5 | 12.4 | 21.1 | Avances à des sociétés affiliées | 23 |
| 354.9 | 317.7 | 1,624.4 | 1,727.3 | 40.8 | 65.5 | Autres actifs | 24 |
| 2,129.9 | 1,964.5 | 5,743.2 | 6,250.8 | 695.9 | 702.2 | Total des autres actifs | 25 |
| | | | | | | Actif total | 26 |
| | | | | | | Passif | |
| 334.6 | 276.1 | 761.7 | 928.6 | 101.8 | 81.7 | Emprunts bancaires | 27 |
| 92.7 | 20.5 | 138.9 | 69.9 | 7.9 | 2.6 | Emprunts à court terme | 28 |
| 443.5 | 514.7 | 903.5 | 1,004.2 | 121.5 | 134.4 | Comptes à payer | 29 |
| 14.8 | 9.5 | 49.0 | 30.0 | 4.4 | 3.6 | Dettes à long terme exigibles | 30 |
| 11.6 | 6.1 | 19.1 | 4.9 | 2 | 7.6 | Avances et paiements anticipés | 31 |
| 262.6 | 270.0 | 346.5 | 307.4 | 38.2 | 40.8 | Dû à des sociétés affiliées | 32 |
| 28.9 | 28.9 | 153.6 | 201.1 | 26.0 | 31.1 | Autres passifs à court terme | 33 |
| 1,188.6 | 1,125.7 | 2,372.2 | 2,546.1 | 299.9 | 301.8 | Total des exigibilités | 34 |
| 1 | 7 | 9 | 3.1 | 1 | . | Revenu différé | 35 |
| 235.1 | 214.2 | 581.1 | 566.8 | 79.5 | 84.6 | Dû aux actionnaires ou affiliées | 36 |
| 78.1 | 44.9 | 43.6 | 100.6 | 35.1 | 29.2 | Emprunts bancaires à long terme | 37 |
| 119.0 | 61.8 | 386.6 | 251.6 | 38.7 | 39.4 | Hypothèques, obligations et autres dettes | 38 |
| 14.8 | 9.5 | 49.0 | 30.0 | 4.4 | 3.6 | Moins échéances de l'année | 39 |
| 182.3 | 97.2 | 381.2 | 322.2 | 69.4 | 65.0 | Dettes à long terme (nettes) | 40 |
| 2.3 | 3.9 | 9.4 | 16.5 | 7.8 | 8.6 | Impôts sur le revenu différés | 41 |
| 1.8 | 1.7 | 4.9 | 12.7 | 1.5 | 5.3 | Autres passifs | 42 |
| 421.5 | 317.8 | 977.5 | 921.2 | 158.3 | 163.5 | Total du passif à long terme | 43 |
| 1,610.1 | 1,443.5 | 3,349.7 | 3,467.3 | 458.2 | 465.3 | Passif total | 44 |
| | | | | | | Avoir | |
| 115.7 | 114.4 | 1,009.0 | 1,003.6 | 20.9 | 35.4 | Actions ordinaires | 45 |
| 94.7 | 91.8 | 300.0 | 461.6 | 16.6 | 4.8 | Actions privilégiées | 46 |
| 307.7 | 311.3 | 979.5 | 1,241.9 | 199.5 | 189.6 | Bénéfices réinvestis | 47 |
| 5 | 3.2 | 71.4 | 57.3 | 1 | 6.2 | Surplus d'apport | 48 |
| 1.3 | 3 | 33.6 | 19.1 | 7 | 8 | Autres surplus | 49 |
| 519.8 | 521.0 | 2,393.5 | 2,783.4 | 237.7 | 236.9 | Avoir total | 50 |
| 2,129.9 | 1,964.5 | 5,743.2 | 6,250.8 | 695.9 | 702.2 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | Retail trade - Commerce de détail | |
|-----|--------------------------------------|--|----------------|--|-----------------|--|----------------|
| | | Other wholesale Autres commerce de gros | | Total wholesale trade Total, commerce de gros | | Food stores Magasins d'alimentation | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 629 | | 602-629 | | 631 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 10,316 | 10,690 | 48,887 | 49,799 | 12,417 | 12,859 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 197.6 | 242.3 | 1,257.5 | 1,535.6 | 325.4 | 326.2 |
| 2 | Marketable securities | 297.3 | 324.8 | 1,787.4 | 2,351.4 | 299.5 | 420.8 |
| 3 | Accounts receivable | 1,658.1 | 1,973.4 | 13,864.8 | 15,373.6 | 293.9 | 340.3 |
| 4 | Inventories | 1,991.0 | 2,116.5 | 20,376.2 | 21,048.6 | 1,801.5 | 1,844.7 |
| 5 | Due from affiliates | 201.0 | 298.9 | 2,767.2 | 3,164.8 | 109.8 | 86.5 |
| 6 | Deposits and advances | 15.3 | 7.9 | 167.5 | 106.2 | 6 | 1 |
| 7 | Loans receivable | 14.8 | 13.9 | 223.4 | 211.5 | 15.5 | 21.7 |
| 8 | Other current assets | 88.7 | 90.0 | 683.5 | 762.5 | 105.1 | 146.5 |
| 9 | Total current assets | 4,463.8 | 5,067.7 | 41,127.5 | 44,554.2 | 2,951.4 | 3,187.0 |
| 10 | Land | 125.7 | 116.6 | 1,082.1 | 1,133.4 | 320.2 | 343.4 |
| 11 | Buildings | 455.6 | 400.6 | 4,036.8 | 4,099.8 | 1,250.8 | 1,357.4 |
| 12 | Equipment and other | 806.5 | 674.0 | 6,992.6 | 7,404.2 | 2,558.8 | 2,514.5 |
| 13 | Unspecified | 54.4 | 211.4 | 1,737.2 | 1,922.4 | 65.2 | 76.9 |
| 14 | Total depreciable assets | 1,316.5 | 1,286.0 | 12,766.6 | 13,426.4 | 3,874.9 | 3,948.7 |
| 15 | Less accumulated depreciation | 619.6 | 585.2 | 5,678.2 | 5,991.2 | 1,631.6 | 1,613.3 |
| 16 | Depreciable assets - Net | 696.9 | 700.8 | 7,088.4 | 7,435.2 | 2,243.3 | 2,335.4 |
| 17 | Depletable assets - Net | 7 | - | 52.7 | 70.0 | - | - |
| 18 | Total net fixed assets | 823.2 | 817.4 | 8,223.2 | 8,638.6 | 2,563.5 | 2,678.8 |
| 19 | Mortgages | 6.3 | 2.6 | 67.6 | 102.2 | 38.8 | 40.9 |
| 20 | Loans and notes receivable | 40.8 | 19.0 | 754.0 | 396.7 | 117.7 | 105.7 |
| 21 | Long-term investments | 86.4 | 59.7 | 3,570.5 | 4,002.1 | 128.6 | 80.8 |
| 22 | Investments in affiliates | 241.5 | 251.0 | 3,536.3 | 3,875.3 | 1,248.0 | 1,146.8 |
| 23 | Advances to affiliates | 224.2 | 185.8 | 2,081.3 | 1,946.1 | 351.8 | 428.8 |
| 24 | Other assets | 134.6 | 104.6 | 714.0 | 1,123.2 | 177.6 | 186.3 |
| 25 | Total other assets | 733.8 | 622.7 | 10,723.8 | 11,445.6 | 2,062.5 | 1,989.2 |
| 26 | Total assets | 6,020.8 | 6,507.8 | 60,074.5 | 64,638.4 | 7,577.4 | 7,855.0 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 793.3 | 1,005.5 | 10,713.7 | 12,062.1 | 355.1 | 441.0 |
| 28 | Short-term loans | 91.5 | 48.5 | 2,138.6 | 1,777.8 | 174.5 | 49.3 |
| 29 | Accounts payable | 1,485.8 | 1,511.8 | 12,306.2 | 13,489.7 | 1,444.7 | 1,622.4 |
| 30 | Long-term debt due within year | 50.7 | 41.1 | 434.6 | 428.6 | 100.5 | 111.3 |
| 31 | Advances and prepayments | 22.7 | 11.8 | 802.1 | 924.2 | 3.5 | 4.1 |
| 32 | Due to affiliates | 595.3 | 681.6 | 5,160.6 | 5,814.0 | 420.0 | 418.5 |
| 33 | Other current liabilities | 201.2 | 202.3 | 2,575.5 | 2,388.4 | 323.3 | 315.7 |
| 34 | Total current liabilities | 3,240.5 | 3,502.7 | 34,131.3 | 36,884.9 | 2,830.6 | 2,962.1 |
| 35 | Deferred income | 13.8 | 11.1 | 269.7 | 313.1 | 55.7 | 63.5 |
| 36 | Due shareholders or affiliates | 619.8 | 605.6 | 4,347.4 | 4,285.8 | 582.4 | 733.8 |
| 37 | Long-term bank loans | 115.0 | 128.4 | 928.5 | 990.5 | 312.1 | 266.3 |
| 38 | Mortgages, Bonds and Other Debt | 315.3 | 414.5 | 3,319.7 | 3,302.9 | 813.4 | 980.4 |
| 39 | Less due within one year | 50.7 | 41.1 | 434.6 | 428.6 | 100.5 | 111.3 |
| 40 | Net long-term debt | 379.6 | 501.8 | 3,813.6 | 3,864.8 | 1,025.0 | 1,135.4 |
| 41 | Reserve for future income tax | 31.9 | 24.0 | 303.1 | 269.7 | 42.1 | 6.9 |
| 42 | Other liabilities | 28.7 | 15.4 | 183.2 | 160.7 | 206.4 | 175.5 |
| 43 | Total non-current liabilities | 1,073.7 | 1,157.8 | 8,917.1 | 8,894.1 | 1,911.6 | 2,115.1 |
| 44 | Total liabilities | 4,314.2 | 4,660.5 | 43,048.4 | 45,778.9 | 4,742.2 | 5,077.3 |
| | Equity | | | | | | |
| 45 | Common shares | 287.3 | 296.5 | 3,205.4 | 3,463.7 | 410.2 | 305.5 |
| 46 | Preferred shares | 381.6 | 362.3 | 2,443.6 | 2,670.8 | 391.7 | 648.5 |
| 47 | Retained earnings | 898.8 | 1,046.8 | 10,639.2 | 12,096.2 | 2,015.7 | 1,800.1 |
| 48 | Contributed Surplus | 86.3 | 62.4 | 571.1 | 462.0 | 13.5 | 19.3 |
| 49 | Other surplus | 52.6 | 79.3 | 166.8 | 166.8 | 4.1 | 4.3 |
| 50 | Total equity | 1,706.6 | 1,847.3 | 17,026.2 | 18,859.5 | 2,835.1 | 2,777.7 |
| 51 | Total liabilities and equity | 6,020.8 | 6,507.8 | 60,074.5 | 64,638.4 | 7,577.4 | 7,855.0 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|---|----------------|--|--------------|--|----------------|---|----|
| Department stores Magasins à rayons | | Variety stores Magasins de variétés | | General merchandise Magasins généraux | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 642 | | 647 | | 649 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 191 | 18 | 1,096 | 1,133 | 1,215 | 1,262 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 1,250.5 | 47.7 | 21.8 | 34.5 | 27.2 | 29.0 | Actif | |
| 61.9 | 39.6 | 10.9 | 32.8 | 8.1 | 5.9 | Encaisse | |
| 396.6 | 477.0 | 17.3 | 21.7 | 118.9 | 122.4 | Valeurs réalisables | |
| 3,255.7 | 3,083.2 | 205.0 | 369.5 | 385.8 | 420.1 | Comptes à recevoir | |
| 1,141.6 | 1,329.5 | 6.2 | 20.0 | 4.7 | 13.5 | Stocks | |
| 2.5 | . | . | 1.0 | .5 | 4.7 | Dû par des sociétés affiliées | |
| 1 | . | 4 | 1.0 | 1.9 | 1.9 | Dépôts et avances | |
| 154.3 | 144.6 | 3.4 | 8.5 | 17.0 | 16.2 | Prêts à recevoir | |
| 5,063.1 | 5,121.6 | 264.9 | 488.9 | 564.1 | 613.7 | Autres actifs à court terme | |
| 113.5 | 97.2 | 19.9 | 34.0 | 46.7 | 47.6 | Total des disponibilités | |
| 535.7 | 726.2 | 66.2 | 124.9 | 290.7 | 286.3 | Terrains | |
| 1,390.6 | 1,320.7 | 91.8 | 128.2 | 220.2 | 247.8 | Bâtiments | |
| 633.0 | 319.5 | 1 | 11.1 | 53.9 | 2.7 | Outillage et autres | |
| 2,559.3 | 2,366.4 | 158.1 | 264.2 | 564.8 | 536.8 | Non-spécifié | |
| 1,218.1 | 1,130.1 | 74.6 | 118.1 | 241.3 | 223.2 | Total, actifs amortissables | |
| 1,341.2 | 1,236.3 | 83.5 | 146.1 | 323.5 | 313.6 | Moins amortissement accumulé | |
| 1 | . | . | . | . | . | Actifs amortissables (nets) | |
| 1,454.7 | 1,333.5 | 103.4 | 180.1 | 370.1 | 361.2 | Actifs sujets à épuisement (nets) | |
| 8.6 | 8.7 | 7 | 1 | 5.5 | 1.1 | Total des immobilisations (net) | |
| 16.5 | 13.9 | 1.4 | 4.4 | 6.4 | 3.9 | Hypothèques | |
| 187.1 | 241.6 | 3.8 | 2.2 | 91.4 | 91.2 | Prêts et billets à recevoir | |
| 1,721.7 | 1,247.4 | 7.2 | 6.2 | 85.7 | 95.7 | Placements à long terme | |
| 664.9 | 1,004.9 | 2.1 | 5.4 | 15.5 | 9.2 | Placements dans des affiliées | |
| 79.6 | 81.0 | 16.7 | 10.7 | 7.3 | 6.6 | Avances à des sociétés affiliées | |
| 2,678.4 | 2,597.4 | 31.7 | 28.9 | 211.9 | 207.8 | Autres actifs | |
| 9,196.2 | 9,052.5 | 400.0 | 697.9 | 1,146.2 | 1,182.8 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | 26 | |
| | | | | | | Passif | |
| 741.9 | 726.7 | 44.5 | 60.5 | 95.8 | 115.1 | Emprunts bancaires | |
| 610.9 | 493.8 | 7 | 2.0 | 39.0 | 32.0 | Emprunts à court terme | |
| 1,408.2 | 1,380.0 | 71.8 | 148.3 | 180.2 | 201.9 | Comptes à payer | |
| 10.7 | 9.2 | 7.5 | 6.1 | 26.1 | 31.5 | Dettes à long terme exigible | |
| 5.0 | 5.6 | 1 | 4 | 12.0 | 12.4 | Avances et paiements anticipés | |
| 491.9 | 950.9 | 18.3 | 29.3 | 50.0 | 50.6 | Dû à des sociétés affiliées | |
| 272.8 | 326.7 | 16.8 | 24.4 | 16.4 | 21.5 | Autres passifs à court terme | |
| 3,541.5 | 3,892.9 | 159.7 | 270.9 | 419.4 | 465.1 | Total des exigibilités | |
| 10.0 | 10.0 | 8 | . | 7 | 2.1 | Revenu différé | |
| 538.0 | 287.8 | 55.4 | 94.5 | 70.4 | 60.9 | Dû aux actionnaires ou affiliées | |
| 12.4 | 118.8 | 6.7 | 7.1 | 29.3 | 26.6 | Emprunts bancaires à long terme | |
| 1,191.2 | 1,225.2 | 45.8 | 58.2 | 288.0 | 259.1 | Hypothèques, obligations et autres dettes | |
| 10.7 | 9.2 | 7.5 | 6.1 | 26.1 | 31.5 | Moins échéances de l'année | |
| 1,193.0 | 1,334.8 | 45.0 | 59.2 | 291.2 | 254.2 | Dettes à long terme (nette) | |
| -6.6 | -88.8 | 8 | 1.5 | 1.1 | 2.2 | Impôts sur le revenu différés | |
| 181.1 | 187.1 | 2.7 | 3.9 | 14.0 | 21.8 | Autres passifs | |
| 1,915.4 | 1,731.0 | 104.6 | 159.1 | 377.5 | 341.2 | Total du passif à long terme | |
| 5,456.9 | 5,623.8 | 264.4 | 430.0 | 796.9 | 806.3 | Passif total | |
| | | | | | | 44 | |
| | | | | | | Avoir | |
| 1,224.3 | 1,324.4 | 6.8 | 15.8 | 187.0 | 193.5 | Actions ordinaires | |
| 297.6 | 292.2 | 6.9 | 13.2 | 19.5 | 20.2 | Actions privilégiées | |
| 1,950.5 | 1,755.8 | 121.5 | 238.5 | 136.0 | 154.9 | Bénéfices réinvestis | |
| 228.1 | 16.5 | 4 | 3 | 5.7 | 3.6 | Surplus d'apport | |
| 38.8 | 39.7 | . | . | 1.2 | 4.2 | Autres surplus | |
| 3,739.3 | 3,428.6 | 135.6 | 267.9 | 349.3 | 376.4 | Avoir total | |
| 9,196.2 | 9,052.5 | 400.0 | 697.9 | 1,146.2 | 1,182.8 | Total passif et avoir | |
| | | | | | | 51 | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Retail trade - Commerce de détail | | | | | |
|----|--------------------------------------|---|----------------|---|----------------|---|----------------|
| | | Automobile accessories and parts Accessoires et pièces d'automobiles | | Gasoline service stations Stations-service | | Motor vehicle dealers Distributeurs de véhicules automobiles | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 652 | | 654 | | 656 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 2,830 | 2,929 | 6,711 | 6,878 | 5,777 | 5,971 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 53.2 | 48.5 | 116.3 | 119.8 | 202.0 | 225.8 |
| 2 | Marketable securities | 42.4 | 70.5 | 49.2 | 36.4 | 146.2 | 225.0 |
| 3 | Accounts receivable | 148.9 | 109.6 | 122.0 | 160.3 | 583.3 | 724.4 |
| 4 | Inventories | 651.2 | 758.6 | 219.0 | 288.3 | 3,436.0 | 4,275.2 |
| 5 | Due from affiliates | 18.2 | 26.1 | 16.5 | 15.8 | 107.7 | 90.0 |
| 6 | Deposits and advances | . | . | 7.7 | 12.6 | 2.4 | 2.7 |
| 7 | Loans receivable | 1.2 | 5.0 | 8.8 | 6.0 | 23.3 | 12.0 |
| 8 | Other current assets | 15.8 | 17.6 | 19.1 | 17.2 | 102.3 | 100.5 |
| 9 | Total current assets | 930.9 | 1,035.8 | 558.6 | 656.4 | 4,603.1 | 5,655.6 |
| 10 | Land | 42.7 | 38.1 | 152.8 | 142.1 | 226.0 | 316.5 |
| 11 | Buildings | 124.2 | 139.3 | 223.4 | 312.0 | 505.9 | 695.0 |
| 12 | Equipment and other | 316.4 | 377.5 | 383.0 | 455.8 | 1,238.0 | 1,728.1 |
| 13 | Unspecified | . | .9 | 7.8 | 7.0 | 114.0 | 87.8 |
| 14 | Total depreciable assets | 440.6 | 517.7 | 614.3 | 774.7 | 1,857.9 | 2,510.9 |
| 15 | Less accumulated depreciation | 207.9 | 245.6 | 228.6 | 282.2 | 580.2 | 722.8 |
| 16 | Depreciable assets - Net | 232.7 | 272.1 | 385.7 | 492.5 | 1,277.7 | 1,788.1 |
| 17 | Depletable assets - Net | . | . | 18.5 | 16.6 | . | . |
| 18 | Total net fixed assets | 275.4 | 310.2 | 556.9 | 651.3 | 1,503.6 | 2,104.5 |
| 19 | Mortgages | 2.8 | . | 5.3 | 5 | 1.4 | 20.1 |
| 20 | Loans and notes receivable | 11.0 | 9.0 | 10.0 | 3.9 | 62.1 | 26.3 |
| 21 | Long-term investments | 17.3 | 3.7 | 8.7 | 10.6 | 14.2 | 11.4 |
| 22 | Investments in affiliates | 23.1 | 28.2 | 95.7 | 77.1 | 26.4 | 20.4 |
| 23 | Advances to affiliates | 11.5 | 25.2 | 47.1 | 66.8 | 128.2 | 80.8 |
| 24 | Other assets | 9.0 | 11.6 | 57.6 | 39.8 | 49.7 | 86.6 |
| 25 | Total other assets | 74.7 | 77.7 | 224.4 | 198.7 | 281.9 | 245.5 |
| 26 | Total assets | 1,280.9 | 1,423.7 | 1,339.9 | 1,506.4 | 6,388.6 | 8,005.7 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 216.5 | 282.0 | 95.5 | 112.8 | 754.3 | 803.5 |
| 28 | Short-term loans | 9.8 | 12.8 | 29.1 | 30.0 | 1,706.6 | 2,190.3 |
| 29 | Accounts payable | 302.8 | 328.1 | 197.9 | 240.4 | 803.5 | 989.4 |
| 30 | Long-term debt due within year | 15.6 | 17.0 | 19.9 | 34.8 | 94.1 | 112.1 |
| 31 | Advances and prepayments | . | 1.9 | 2.4 | 6.0 | 123.6 | 134.9 |
| 32 | Due to affiliates | 38.3 | 26.7 | 58.8 | 50.7 | 177.8 | 200.9 |
| 33 | Other current liabilities | 66.1 | 64.1 | 68.0 | 78.9 | 270.2 | 386.1 |
| 34 | Total current liabilities | 649.1 | 732.5 | 471.5 | 553.6 | 3,930.1 | 4,817.0 |
| 35 | Deferred income | . | 1 | 3.9 | 5.7 | 20.2 | 7.6 |
| 36 | Due shareholders or affiliates | 147.9 | 173.4 | 219.6 | 180.2 | 401.7 | 543.4 |
| 37 | Long-term bank loans | 63.2 | 43.4 | 102.4 | 124.9 | 166.3 | 179.4 |
| 38 | Mortgages, Bonds and Other Debt | 123.6 | 126.5 | 162.2 | 235.9 | 602.7 | 944.5 |
| 39 | Less due within one year | 15.6 | 17.0 | 19.9 | 34.8 | 94.1 | 112.1 |
| 40 | Net long-term debt | 171.3 | 152.9 | 244.7 | 326.0 | 675.0 | 1,011.8 |
| 41 | Reserve for future income tax | 1.9 | 2.2 | 13.0 | 13.7 | 41.7 | 66.9 |
| 42 | Other liabilities | 5.6 | 10.9 | 6.9 | 5.8 | 38.6 | 9.8 |
| 43 | Total non-current liabilities | 326.7 | 339.5 | 488.1 | 531.5 | 1,177.2 | 1,639.5 |
| 44 | Total liabilities | 975.8 | 1,072.0 | 959.7 | 1,085.1 | 5,107.4 | 6,456.6 |
| | Equity | | | | | | |
| 45 | Common shares | 12.0 | 58.7 | 37.3 | 19.6 | 131.2 | 122.5 |
| 46 | Preferred shares | 22.4 | 73.4 | 100.3 | 85.4 | 280.6 | 260.2 |
| 47 | Retained earnings | 267.2 | 218.5 | 213.5 | 307.9 | 838.6 | 1,117.6 |
| 48 | Contributed Surplus | 3.4 | 1.2 | 28.4 | 7.8 | 12.1 | 37.0 |
| 49 | Other surplus | 2 | . | 7 | .5 | 18.8 | 11.8 |
| 50 | Total equity | 305.1 | 351.7 | 380.3 | 421.3 | 1,281.3 | 1,549.1 |
| 51 | Total liabilities and equity | 1,280.9 | 1,423.7 | 1,339.9 | 1,506.4 | 6,388.6 | 8,005.7 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|--|---------|---------------------------------------|-------|--|---------|---|-----------|
| Motor vehicle repair shops Ateliers de réparations de véhicules automobiles | | Shoe stores Magasins de chaussures | | Men's clothing stores Magasins de vêtements pour hommes | | | |
| S.I.C. - CAÉ | | | | | | | |
| 658 | | 663 | | 665 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 8.323 | 8.582 | 1.305 | 1.309 | 1.909 | 1.857 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 121.9 | 100.7 | 24.3 | 20.7 | 34.7 | 25.4 | Actif | |
| 47.4 | 52.0 | 58.9 | 43.3 | 143.0 | 108.5 | Encaisse | 1 |
| 171.2 | 193.8 | 36.5 | 40.2 | 53.1 | 67.0 | Valeurs réalisables | 2 |
| 166.5 | 241.1 | 443.1 | 439.4 | 401.2 | 454.9 | Comptes à recevoir | 3 |
| 23.8 | 7.7 | 32.3 | 24.4 | 29.5 | 41.3 | Stocks | 4 |
| - | 1.4 | 1 | 6 | - | 4 | Dû par des sociétés affiliées | 5 |
| 12.6 | 2.0 | 1.4 | 2.4 | 1.8 | 36.0 | Dépôts et avances | 6 |
| 17.8 | 20.2 | 7.3 | 6.8 | 13.2 | 11.9 | Prêts à recevoir | 7 |
| 561.3 | 618.8 | 604.0 | 577.8 | 676.5 | 745.5 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 93.2 | 128.2 | 2.3 | 4.6 | 18.6 | 18.1 | Terrains | 10 |
| 267.9 | 244.7 | 135.7 | 153.7 | 123.4 | 128.6 | Bâtiments | 11 |
| 327.9 | 337.7 | 119.1 | 125.1 | 115.8 | 102.1 | Outillage et autres | 12 |
| 21.6 | 3 | 9.4 | - | 22.8 | 23.1 | Non-spécifié | 13 |
| 617.3 | 582.7 | 264.2 | 278.8 | 262.0 | 253.8 | Total, actifs amortissables | 14 |
| 257.2 | 230.1 | 123.1 | 133.5 | 127.8 | 129.2 | Moins amortissement accumulé | 15 |
| 360.2 | 352.6 | 141.2 | 145.3 | 134.2 | 124.6 | Actifs amortissables (nets) | 16 |
| 6.5 | 3 | - | - | - | 14.6 | Actifs sujets à épuisement (nets) | 17 |
| 459.8 | 481.1 | 143.5 | 149.9 | 152.8 | 157.3 | Total des immobilisations (net) | 18 |
| 4.6 | 3.2 | 4 | 1.3 | 4 | 7 | Hypothèques | 19 |
| 3.6 | 15.2 | 8 | - | 25.3 | 21.8 | Prêts et billets à recevoir | 20 |
| 4.2 | 19.6 | 1.2 | 2.7 | 8.6 | 2.6 | Placements à long terme | 21 |
| 5.7 | - | 44.1 | 71.4 | 50.8 | 124.6 | Placements dans des affiliées | 22 |
| 26.0 | 40.0 | 32.3 | 18.1 | 40.9 | 18.5 | Avances à des sociétés affiliées | 23 |
| 47.0 | 46.5 | 11.3 | 17.2 | 15.0 | 19.7 | Autres actifs | 24 |
| 91.0 | 124.5 | 90.0 | 110.8 | 141.2 | 187.8 | Total des autres actifs | 25 |
| 1,112.1 | 1,224.4 | 837.5 | 838.5 | 970.5 | 1,090.7 | Actif total | 26 |
| | | | | | | Passif | |
| 113.7 | 91.2 | 108.0 | 106.9 | 55.3 | 64.0 | Emprunts bancaires | 27 |
| 5.7 | 15.0 | 7.0 | 2.7 | 1.1 | 1.3 | Emprunts à court terme | 28 |
| 191.0 | 183.5 | 152.9 | 162.3 | 206.5 | 219.8 | Comptes à payer | 29 |
| 21.3 | 21.6 | 2.8 | 3.3 | 4.4 | 10.8 | Dettes à long terme exigible | 30 |
| 1.9 | 3.4 | 1.1 | - | 1.3 | 2.3 | Avances et paiements anticipés | 31 |
| 49.9 | 35.9 | 55.6 | 72.9 | 108.0 | 124.1 | Dû à des sociétés affiliées | 32 |
| 83.8 | 102.3 | 41.9 | 28.0 | 38.3 | 30.4 | Autres passifs à court terme | 33 |
| 467.3 | 452.8 | 369.3 | 376.0 | 415.0 | 452.7 | Total des exigibilités | 34 |
| - | - | 8 | 1.2 | 1.2 | - | Revenu différé | 35 |
| 157.5 | 190.5 | 102.4 | 76.9 | 78.4 | 83.9 | Dû aux actionnaires ou affiliées | 36 |
| 46.0 | 44.7 | 16.5 | 15.9 | 34.6 | 60.1 | Emprunts bancaires à long terme | 37 |
| 180.5 | 217.0 | 29.8 | 20.0 | 37.2 | 44.6 | Hypothèques, obligations et autres dettes | 38 |
| 21.3 | 21.6 | 2.8 | 3.3 | 4.4 | 10.8 | Moins échéances de l'année | 39 |
| 205.3 | 240.1 | 43.5 | 32.7 | 67.4 | 93.9 | Dettes à long terme (nette) | 40 |
| 2.0 | 5.8 | 1.5 | 5 | 7.3 | 6.7 | Impôts sur le revenu différés | 41 |
| 1.5 | 3.5 | 3.7 | 4.6 | 5.0 | 2.1 | Autres passifs | 42 |
| 366.2 | 439.9 | 151.9 | 115.9 | 159.2 | 186.6 | Total du passif à long terme | 43 |
| 833.5 | 892.7 | 521.1 | 492.0 | 574.2 | 639.3 | Passif total | 44 |
| | | | | | | Avoir | |
| 40.8 | 38.6 | 42.4 | 52.2 | 24.1 | 34.6 | Actions ordinaires | 45 |
| 42.5 | 32.7 | 55.6 | 74.3 | 109.8 | 90.8 | Actions privilégiées | 46 |
| 183.7 | 254.5 | 208.6 | 210.5 | 258.1 | 316.5 | Bénéfices réinvestis | 47 |
| 1.4 | 5.5 | 1.0 | 9.5 | 5 | 6.4 | Surplus d'apport | 48 |
| 10.2 | 4 | 8.8 | 1 | 3.7 | 3.0 | Autres surplus | 49 |
| 278.6 | 331.8 | 316.4 | 346.6 | 396.3 | 451.3 | Avoir total | 50 |
| 1,112.1 | 1,224.4 | 837.5 | 838.5 | 970.5 | 1,090.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Retail trade - Commerce de détail | | | | | |
|-----|--------------------------------------|---|----------------|--|----------------|-----------------------------------|--------------|
| | | Women's clothing stores Magasins de vêtements pour dames | | Dry goods stores Magasins de tissus | | Hardware stores Quincailleries | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 667 | | 669 | | 673 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 3,056 | 3,288 | 2,945 | 2,976 | 3,302 | 3,257 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 63.8 | 105.5 | 37.1 | 59.8 | 39.6 | 28.1 |
| 2 | Marketable securities | 108.3 | 63.4 | 67.0 | 48.5 | 34.8 | 23.3 |
| 3 | Accounts receivable | 67.4 | 113.9 | 50.9 | 50.6 | 111.8 | 123.6 |
| 4 | Inventories | 407.0 | 461.1 | 471.0 | 532.4 | 497.4 | 529.9 |
| 5 | Due from affiliates | 28.7 | 28.9 | 24.4 | 31.6 | 6.8 | 19.9 |
| 6 | Deposits and advances | 1 | 2 | 1.1 | 3 | . | 1.6 |
| 7 | Loans receivable | 3 | 1.3 | 1.8 | 1.8 | 2.0 | 4.4 |
| 8 | Other current assets | 23.4 | 32.6 | 16.7 | 23.9 | 11.7 | 10.8 |
| 9 | Total current assets | 699.1 | 807.0 | 670.2 | 748.9 | 704.0 | 741.5 |
| 10 | Land | 8.3 | 7.6 | 18.2 | 14.6 | 17.1 | 28.3 |
| 11 | Buildings | 173.6 | 216.2 | 130.1 | 189.6 | 82.7 | 113.3 |
| 12 | Equipment and other | 156.8 | 219.1 | 147.9 | 151.8 | 135.9 | 117.0 |
| 13 | Unspecified | 8.4 | 29.8 | 1.8 | 9 | 1 | 5 |
| 14 | Total depreciable assets | 338.8 | 465.1 | 279.8 | 342.4 | 218.7 | 230.9 |
| 15 | Less accumulated depreciation | 149.1 | 180.9 | 108.3 | 138.8 | 100.4 | 90.7 |
| 16 | Depreciable assets - Net | 189.8 | 284.2 | 171.5 | 203.5 | 118.3 | 140.2 |
| 17 | Depletable assets - Net | . | . | . | . | . | . |
| 18 | Total net fixed assets | 198.0 | 291.8 | 189.7 | 218.1 | 135.4 | 168.5 |
| 19 | Mortgages | 2 | 1 | 1.1 | 1.5 | 1.0 | . |
| 20 | Loans and notes receivable | 5 | . | 6.7 | 3.4 | 2.1 | 9.9 |
| 21 | Long-term investments | 9 | 1.0 | 6.1 | 12.1 | 33.9 | 33.4 |
| 22 | Investments in affiliates | 4.2 | 7.8 | 14.4 | 21.8 | 5.7 | 9.9 |
| 23 | Advances to affiliates | 58.2 | 44.0 | 9.9 | 11.4 | 9.7 | 10.5 |
| 24 | Other assets | 13.7 | 18.9 | 25.3 | 22.1 | 10.2 | 10.5 |
| 25 | Total other assets | 77.6 | 71.8 | 63.5 | 72.3 | 62.5 | 74.3 |
| 26 | Total assets | 974.7 | 1,170.6 | 923.3 | 1,039.2 | 901.9 | 984.2 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 97.6 | 113.0 | 70.1 | 126.0 | 119.9 | 133.5 |
| 28 | Short-term loans | 14.3 | 30.2 | 15.4 | 5.9 | 4.3 | 34.8 |
| 29 | Accounts payable | 235.8 | 285.1 | 227.6 | 228.3 | 201.3 | 164.1 |
| 30 | Long-term debt due within year | 3.2 | 14.4 | 5.6 | 12.8 | 15.2 | 6.0 |
| 31 | Advances and prepayments | 9.8 | 3.3 | . | 1 | 1 | 7.3 |
| 32 | Due to affiliates | 44.8 | 61.8 | 63.8 | 57.0 | 33.7 | 54.2 |
| 33 | Other current liabilities | 45.8 | 49.2 | 27.4 | 48.7 | 26.4 | 29.7 |
| 34 | Total current liabilities | 451.3 | 557.0 | 410.0 | 478.9 | 400.9 | 429.5 |
| 35 | Deferred income | . | 3 | . | 3 | 1.3 | . |
| 36 | Due shareholders or affiliates | 104.6 | 152.7 | 170.5 | 166.9 | 113.3 | 152.3 |
| 37 | Long-term bank loans | 18.1 | 18.3 | 17.3 | 24.5 | 30.8 | 21.9 |
| 38 | Mortgages, Bonds and Other Debt | 47.9 | 54.0 | 50.8 | 57.6 | 80.3 | 60.2 |
| 39 | Less due within one year | 3.2 | 14.4 | 5.6 | 12.8 | 15.2 | 6.0 |
| 40 | Net long-term debt | 62.8 | 57.9 | 62.5 | 69.2 | 95.8 | 76.1 |
| 41 | Reserve for future income tax | 3.7 | 2.5 | 6.3 | 4.9 | 1.9 | 9 |
| 42 | Other liabilities | 12.4 | 15.3 | 1.3 | 1.1 | 6 | 7 |
| 43 | Total non-current liabilities | 183.4 | 228.8 | 240.6 | 242.4 | 213.0 | 230.0 |
| 44 | Total liabilities | 634.7 | 785.8 | 650.6 | 721.2 | 613.9 | 659.6 |
| | Equity | | | | | | |
| 45 | Common shares | 14.2 | 33.6 | 59.7 | 62.5 | 28.5 | 51.2 |
| 46 | Preferred shares | 41.7 | 50.3 | 26.7 | 28.8 | 46.0 | 55.6 |
| 47 | Retained earnings | 259.9 | 276.3 | 173.4 | 222.9 | 204.5 | 209.7 |
| 48 | Contributed Surplus | 22.5 | 23.6 | 8.3 | 3 | 8.8 | 8.1 |
| 49 | Other surplus | 1.7 | 9 | 4.5 | 3.4 | 2 | . |
| 50 | Total equity | 340.0 | 384.8 | 272.7 | 318.0 | 288.0 | 324.7 |
| 51 | Total liabilities and equity | 974.7 | 1,170.6 | 923.3 | 1,039.2 | 901.9 | 984.2 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|--|----------------|---|--------------|---------------------------|----------------|---|-----------|
| Furniture and appliance stores Magasins de meubles et d'appareils électriques | | Electrical appliance repairs Ateliers de réparation d'appareils ménagers | | Drug stores Pharmacies | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 676 | | 678 | | 681 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 8.354 | 8.748 | 998 | 1.004 | 3.491 | 3.579 | Nombre de sociétés | |
| millions of dollars · millions de dollars | | | | | | | |
| | | | | | | Actif | |
| 116.4 | 177.6 | 8.1 | 7.1 | 95.5 | 95.5 | Encaisse | 1 |
| 103.5 | 175.4 | 3.6 | 8.1 | 38.8 | 42.8 | Valeurs réalisables | 2 |
| 380.7 | 413.3 | 21.4 | 20.1 | 138.9 | 148.1 | Comptes à recevoir | 3 |
| 1.412.9 | 1.638.0 | 26.0 | 31.2 | 792.4 | 954.2 | Stocks | 4 |
| 63.7 | 142.2 | 3.3 | 1.9 | 71.5 | 117.8 | Dû par des sociétés affiliées | 5 |
| 7 | 4.5 | - | - | - | 3 | Depôts et avances | 6 |
| 18.4 | 10.8 | 1.7 | - | 6.8 | 1.6 | Prêts à recevoir | 7 |
| 39.6 | 60.3 | 3.6 | 2.0 | 16.8 | 22.3 | Autres actifs à court terme | 8 |
| 2.135.9 | 2.622.0 | 67.8 | 70.6 | 1.162.0 | 1.382.3 | Total des disponibilités | 9 |
| 100.7 | 86.6 | 3.3 | 3.1 | 27.6 | 25.7 | Terrains | 10 |
| 454.8 | 379.8 | 9.3 | 8.9 | 148.8 | 167.4 | Bâtiments | 11 |
| 336.8 | 386.6 | 38.3 | 52.6 | 181.8 | 241.7 | Outillage et autres | 12 |
| 10.3 | 101.0 | 7 | - | 40.1 | 40.1 | Non-spécifié | 13 |
| 801.9 | 867.4 | 48.3 | 61.5 | 370.7 | 449.2 | Total, actifs amortissables | 14 |
| 325.2 | 373.5 | 21.7 | 38.3 | 158.7 | 205.1 | Moins amortissement accumulé | 15 |
| 476.7 | 493.9 | 26.7 | 23.2 | 212.0 | 244.1 | Actifs amortissables (nets) | 16 |
| - | - | - | - | - | - | Actifs sujets à épuisement (nets) | 17 |
| 577.5 | 580.5 | 30.0 | 26.4 | 239.6 | 269.8 | Total des immobilisations (net) | 18 |
| 8 | 3.9 | - | - | 4.8 | 1.2 | Hypothèques | 19 |
| 7.4 | 1.7 | 5 | - | 12.9 | 4.0 | Prêts et billets à recevoir | 20 |
| 48.3 | 10.7 | 1 | 2 | 23.4 | 22.9 | Placements à long terme | 21 |
| 33.4 | 52.4 | 1.2 | - | 22.5 | 30.0 | Placements dans des affiliées | 22 |
| 71.0 | 66.9 | 3.5 | 9.4 | 28.0 | 17.0 | Avances à des sociétés affiliées | 23 |
| 38.0 | 68.0 | 5.0 | 5.3 | 61.7 | 58.7 | Autres actifs | 24 |
| 198.8 | 203.6 | 10.2 | 14.9 | 153.3 | 133.7 | Total des autres actifs | 25 |
| 2.912.2 | 3.406.1 | 108.0 | 111.8 | 1.555.0 | 1.785.7 | Actif total | 26 |
| | | | | | | Passif | |
| 378.0 | 349.4 | 13.2 | 15.1 | 141.7 | 168.1 | Emprunts bancaires | 27 |
| 5.4 | 38.6 | 3.6 | - | 4.1 | 4.6 | Emprunts à court terme | 28 |
| 610.6 | 842.2 | 16.3 | 20.1 | 402.5 | 453.3 | Comptes à payer | 29 |
| 23.0 | 29.6 | 9 | 9 | 18.0 | 15.2 | Dettes à long terme exigible | 30 |
| 30.0 | 63.3 | 1 | - | - | 1.5 | Avances et paiements anticipés | 31 |
| 153.0 | 183.1 | 8.1 | 6.9 | 109.2 | 126.4 | Dû à des sociétés affiliées | 32 |
| 119.7 | 124.5 | 6.3 | 13.8 | 78.4 | 67.0 | Autres passifs à court terme | 33 |
| 1.319.7 | 1.630.7 | 48.4 | 56.8 | 753.8 | 836.2 | Total des exigibilités | 34 |
| 8.8 | 14.3 | - | - | - | 6 | Revenu différé | 35 |
| 390.1 | 333.8 | 12.2 | 10.3 | 154.3 | 209.0 | Dû aux actionnaires ou affiliées | 36 |
| 28.2 | 44.1 | 4.7 | 2 | 43.9 | 50.8 | Emprunts bancaires à long terme | 37 |
| 335.6 | 337.7 | 6.7 | 8.6 | 142.1 | 135.7 | Hypothèques, obligations et autres dettes | 38 |
| 23.0 | 29.6 | 9 | 9 | 18.0 | 15.2 | Moins échéances de l'année | 39 |
| 340.9 | 352.2 | 10.5 | 7.9 | 168.0 | 171.3 | Dettes à long terme (nette) | 40 |
| 5.6 | 11.5 | 5 | 1 | 1.5 | 1.6 | Impôts sur le revenu différés | 41 |
| 2.0 | 9.0 | 4 | 6 | 8.5 | 7.9 | Autres passifs | 42 |
| 747.4 | 720.8 | 23.6 | 18.9 | 332.4 | 390.3 | Total du passif à long terme | 43 |
| 2.067.0 | 2.351.5 | 72.1 | 75.7 | 1.086.2 | 1.226.4 | Passif total | 44 |
| | | | | | | Avoir | |
| 59.6 | 89.7 | 8.1 | 8 | 44.0 | 64.0 | Actions ordinaires | 45 |
| 73.6 | 134.5 | 7 | 1.2 | 29.5 | 29.9 | Actions privilégiées | 46 |
| 698.8 | 812.8 | 27.0 | 34.1 | 386.6 | 454.9 | Bénéfices réinvestis | 47 |
| 11.3 | 15.4 | - | - | 8.2 | 10.3 | Surplus d'apport | 48 |
| 1.8 | 2.1 | - | 1 | 5 | 2 | Autres surplus | 49 |
| 845.2 | 1.054.6 | 35.9 | 36.1 | 468.8 | 559.3 | Avoir total | 50 |
| 2.912.2 | 3.406.1 | 108.0 | 111.8 | 1.555.0 | 1.785.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Retail trade - Commerce de détail | | | | | |
|-----|--------------------------------------|--|--------------|-------------------------------|--------------|---|--------------|
| | | Book and stationery stores Librairies et papeteries | | Florist's shops Fleuristes | | Fuel dealers Marchands de combustibles | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 691 | | 692 | | 693 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,075 | 1,141 | 1,330 | 1,369 | 429 | 438 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 9.6 | 18.4 | 11.4 | 15.5 | 13.2 | 21.5 |
| 2 | Marketable securities | 19.6 | 13.5 | 6.6 | 6.5 | 16.1 | 9.2 |
| 3 | Accounts receivable | 88.8 | 67.9 | 18.5 | 16.1 | 45.3 | 62.0 |
| 4 | Inventories | 148.7 | 186.6 | 24.9 | 22.1 | 18.4 | 22.9 |
| 5 | Due from affiliates | 12.0 | 23.8 | - | 2.6 | 8.4 | 5.7 |
| 6 | Deposits and advances | .1 | 1.3 | 6 | - | - | .1 |
| 7 | Loans receivable | - | .6 | - | .9 | 1.6 | .6 |
| 8 | Other current assets | 6.7 | 7.6 | 3.4 | 2.0 | 3.0 | 2.1 |
| 9 | Total current assets | 285.5 | 319.7 | 65.3 | 65.6 | 105.9 | 124.0 |
| 10 | Land | 11.1 | 5.6 | 10.1 | 16.9 | 2.6 | 2.9 |
| 11 | Buildings | 58.6 | 74.7 | 32.9 | 44.8 | 11.5 | 11.1 |
| 12 | Equipment and other | 59.2 | 82.1 | 38.4 | 37.3 | 71.6 | 91.4 |
| 13 | Unspecified | 1.0 | - | 3.2 | - | 10.4 | 2.2 |
| 14 | Total depreciable assets | 118.8 | 156.7 | 74.5 | 82.1 | 93.5 | 104.7 |
| 15 | Less accumulated depreciation | 50.2 | 62.1 | 29.7 | 34.4 | 46.6 | 54.8 |
| 16 | Depreciable assets - Net | 68.6 | 94.6 | 44.8 | 47.7 | 46.9 | 49.9 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 79.7 | 100.3 | 54.9 | 64.7 | 49.6 | 52.8 |
| 19 | Mortgages | - | - | 5 | 5 | - | 1.6 |
| 20 | Loans and notes receivable | 6 | .3 | 2.0 | 2 | .4 | .1 |
| 21 | Long-term investments | 29.5 | 29.8 | 6.8 | 10.5 | 4.0 | 7.8 |
| 22 | Investments in affiliates | 3.9 | 4.4 | - | - | .3 | 1.4 |
| 23 | Advances to affiliates | 26.0 | 16.3 | 4.6 | 9.2 | 15.2 | 4.1 |
| 24 | Other assets | 13.7 | 13.0 | 10.3 | 4.9 | 5.6 | 3.3 |
| 25 | Total other assets | 73.6 | 63.7 | 24.2 | 25.3 | 25.4 | 18.3 |
| 26 | Total assets | 438.8 | 483.6 | 144.5 | 155.6 | 180.9 | 195.2 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 43.1 | 23.8 | 9.2 | 10.0 | 19.3 | 17.6 |
| 28 | Short-term loans | - | 2.0 | - | 1.2 | .9 | .4 |
| 29 | Accounts payable | 94.2 | 114.0 | 31.9 | 26.2 | 36.8 | 44.0 |
| 30 | Long-term debt due within year | 6.8 | 4.5 | 1.8 | 2.8 | 2.0 | 1.8 |
| 31 | Advances and prepayments | 1 | 1 | - | - | 1.4 | 1.0 |
| 32 | Due to affiliates | 28.1 | 17.2 | 5.9 | 7.2 | 7.5 | 15.8 |
| 33 | Other current liabilities | 17.3 | 18.9 | 8.4 | 12.9 | 9.6 | 10.6 |
| 34 | Total current liabilities | 189.7 | 180.5 | 57.2 | 60.2 | 77.7 | 91.2 |
| 35 | Deferred income | - | - | - | - | .2 | - |
| 36 | Due shareholders or affiliates | 30.2 | 66.7 | 33.8 | 36.4 | 16.4 | 18.1 |
| 37 | Long-term bank loans | 3.4 | 16.1 | 2.6 | 9.1 | 11.6 | 4.1 |
| 38 | Mortgages, Bonds and Other Debt | 81.2 | 79.4 | 24.9 | 18.3 | 7.3 | 8.6 |
| 39 | Less due within one year | 6.8 | 4.5 | 1.8 | 2.8 | 2.0 | 1.8 |
| 40 | Net long-term debt | 77.8 | 90.9 | 25.6 | 24.7 | 16.8 | 10.8 |
| 41 | Reserve for future income tax | 1.1 | 1.0 | - | .3 | 3.2 | 2.3 |
| 42 | Other liabilities | 1.2 | .4 | .2 | .3 | 1.9 | .7 |
| 43 | Total non-current liabilities | 110.3 | 159.1 | 59.6 | 61.6 | 38.5 | 31.9 |
| 44 | Total liabilities | 299.9 | 339.6 | 116.7 | 121.8 | 116.2 | 123.1 |
| | Equity | | | | | | |
| 45 | Common shares | 31.1 | 32.3 | 3.4 | 7.5 | 11.9 | 1.6 |
| 46 | Preferred shares | 7.8 | 9.9 | 8.1 | 3.0 | 9.1 | 3.5 |
| 47 | Retained earnings | 99.4 | 99.0 | 15.5 | 23.3 | 42.9 | 66.0 |
| 48 | Contributed Surplus | - | 2.8 | - | - | .8 | .2 |
| 49 | Other surplus | 5 | 1 | .7 | - | - | .9 |
| 50 | Total equity | 138.8 | 144.1 | 27.7 | 33.8 | 64.7 | 72.1 |
| 51 | Total liabilities and equity | 438.8 | 483.6 | 144.5 | 155.6 | 180.9 | 195.2 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|---|----------------|---------------------------------|--------------|---|----------------|---|----|
| Jewellery stores Bijouteries | | Tobacconists Débits de tabac | | Other retail trade Autres magasins de détail | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 694,695 | | 697 | | 696,699 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 2,249 | 2,265 | 340 | 358 | 14,272 | 14,669 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 21.4 | 28.3 | 4.4 | 2.6 | 246.5 | 254.2 | Actif | |
| 22.0 | 17.2 | 3.3 | 1.0 | 175.0 | 161.1 | Encaisse | |
| 36.2 | 39.0 | 13.7 | 9.5 | 236.2 | 306.9 | Valeurs réalisables | |
| 516.4 | 552.1 | 49.4 | 48.7 | 2,190.0 | 2,507.0 | Comptes à recevoir | |
| 46.3 | 44.0 | 5 | 4 | 79.7 | 116.9 | Stocks | |
| .2 | . | . | . | . | 8.1 | Dû par des sociétés affiliées | |
| 2.7 | 4.1 | 2 | . | 8.4 | 3.9 | Dépôts et avances | |
| 10.8 | 11.9 | 2.8 | 5 | 77.7 | 93.0 | Prêts à recevoir | |
| 655.9 | 696.7 | 74.4 | 62.7 | 3,013.5 | 3,451.1 | Autres actifs à court terme | |
| 16.0 | 9.4 | 9 | 2 | 132.3 | 132.3 | Total des disponibilités | |
| 89.4 | 87.0 | 41.3 | 43.4 | 728.8 | 708.3 | Terrains | |
| 128.7 | 135.8 | 53.0 | 61.2 | 806.1 | 1,018.6 | Bâtiments | |
| . | . | 4 | . | 197.9 | 214.4 | Outillage et autres | |
| 218.1 | 222.8 | 94.7 | 104.6 | 1,730.8 | 1,941.2 | Non-spécifié | |
| 105.2 | 120.0 | 42.5 | 50.5 | 805.0 | 947.5 | Total, actifs amortissables | |
| 113.0 | 102.8 | 52.2 | 54.1 | 925.8 | 993.8 | Moins amortissement accumulé | |
| . | . | . | . | . | . | Actifs amortissables (nets) | |
| 129.0 | 112.1 | 53.1 | 54.3 | 1,058.1 | 1,126.1 | Actifs sujets à épuisement (nets) | |
| . | . | .1 | 2 | 1.2 | 9.2 | Total des immobilisations (net) | |
| 14.4 | 12.5 | 20.0 | 20.9 | 4.5 | 30.8 | Hypothèques | |
| 1.7 | 1.4 | 2 | 2 | 23.6 | 9.1 | Prêts et billets à recevoir | |
| 167.4 | 168.5 | 15.4 | 15.4 | 35.0 | 38.2 | Placements à long terme | |
| 43.8 | 83.7 | 1.1 | 1.3 | 138.8 | 146.1 | Placements dans des affiliées | |
| 12.4 | 15.1 | 16.7 | 15.3 | 119.8 | 113.4 | Avances à des sociétés affiliées | |
| 239.7 | 281.2 | 53.5 | 53.3 | 322.9 | 346.8 | Autres actifs | |
| 1,024.6 | 1,090.0 | 181.1 | 170.4 | 4,394.4 | 4,924.0 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 125.3 | 108.6 | 4.4 | 6.4 | 483.9 | 603.7 | Emprunts bancaires | |
| 13.5 | 5.4 | 3 | 2 | 99.3 | 66.7 | Emprunts à court terme | |
| 117.4 | 139.5 | 29.6 | 25.1 | 1,133.4 | 1,319.6 | Comptes à payer | |
| 8.7 | 8.6 | .8 | 1.2 | 38.5 | 52.9 | Dettes à long terme exigible | |
| 1.9 | 4.8 | . | . | 11.1 | 21.2 | Avances et paiements anticipés | |
| 66.1 | 99.8 | 9 | 2.5 | 168.0 | 189.7 | Dû à des sociétés affiliées | |
| 24.3 | 19.0 | 4.4 | 3.3 | 146.4 | 202.7 | Autres passifs à court terme | |
| 357.1 | 385.5 | 40.3 | 38.7 | 2,080.6 | 2,456.5 | Total des exigibilités | |
| . | .1 | . | . | 5.9 | 8.9 | Revenu différé | |
| 155.1 | 146.9 | 50.8 | 60.2 | 516.6 | 619.6 | Dû aux actionnaires ou affiliées | |
| 135.6 | 96.0 | 1.0 | . | 94.4 | 102.6 | Emprunts bancaires à long terme | |
| 38.0 | 89.5 | 9.5 | 13.7 | 392.0 | 304.3 | Hypothèques, obligations et autres dettes | |
| 8.7 | 8.6 | .8 | 1.2 | 38.5 | 52.9 | Moins échéances de l'année | |
| 164.9 | 176.9 | 9.6 | 12.5 | 447.9 | 354.0 | Dettes à long terme (nette) | |
| -1.5 | -1.4 | 1.4 | . | 24.3 | 15.3 | Impôts sur le revenu différés | |
| .6 | 9 | .6 | 1.4 | 68.8 | 79.5 | Autres passifs | |
| 319.0 | 323.5 | 62.4 | 74.1 | 1,063.5 | 1,077.4 | Total du passif à long terme | |
| 676.1 | 709.1 | 102.8 | 112.9 | 3,144.2 | 3,533.9 | Passif total | |
| | | | | | | Avoir | |
| 3.3 | 5.9 | 28.3 | 25.1 | 144.8 | 170.0 | Actions ordinaires | |
| 57.2 | 75.7 | 3 | 1.1 | 96.1 | 136.3 | Actions privilégiées | |
| 286.3 | 294.9 | 49.7 | 31.2 | 983.2 | 1,052.2 | Bénéfices réinvestis | |
| 1.7 | 4.4 | . | .1 | 23.7 | 21.8 | Surplus d'apport | |
| .1 | .1 | . | . | 2.5 | 9.8 | Autres surplus | |
| 348.5 | 380.9 | 78.3 | 57.5 | 1,250.3 | 1,390.1 | Avoir total | |
| 1,024.6 | 1,090.0 | 181.1 | 170.4 | 4,394.4 | 4,924.0 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Total retail trade Total, commerce de détail | | Finance - Finances | | | |
|-----|--------------------------------------|---|-----------------|--|-----------------|--|-----------------|
| | | | | Trust companies Sociétés de fiducie | | Mortgage loan companies Sociétés de prêts hypothécaires | |
| | | S.I.C. - C.A.E | | | | | |
| | | 631-699 | | 714 | | 715 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 83,615 | 85,890 | 108 | 104 | 4,886 | 4,655 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 1,644.2 | 1,792.0 | 569.1 | 555.4 | 267.2 | 515.5 |
| 2 | Marketable securities | 1,466.0 | 1,604.7 | 11,848.7 | 12,943.7 | 8,465.5 | 7,442.6 |
| 3 | Accounts receivable | 3,151.5 | 3,627.9 | 700.7 | 838.8 | 220.1 | 424.6 |
| 4 | Inventories | 17,519.5 | 19,661.0 | - | - | - | - |
| 5 | Due from affiliates | 1,835.4 | 2,190.5 | 21.6 | 5.1 | 220.8 | 148.6 |
| 6 | Deposits and advances | 18.2 | 39.8 | .6 | 2.1 | 6.1 | 1.0 |
| 7 | Loans receivable | 110.8 | 118.2 | 1,014.1 | 947.4 | 4,107.6 | 1,367.4 |
| 8 | Other current assets | 671.7 | 759.0 | 209.2 | 246.7 | 425.0 | 368.1 |
| 9 | Total current assets | 26,417.3 | 29,793.1 | 14,364.2 | 15,539.2 | 13,712.3 | 10,267.9 |
| 10 | Land | 1,384.1 | 1,503.1 | 25.6 | 23.4 | 69.8 | 371.7 |
| 11 | Buildings | 5,493.7 | 6,212.5 | 77.1 | 119.3 | 70.4 | 125.1 |
| 12 | Equipment and other | 8,916.4 | 9,932.6 | 103.3 | 168.6 | 52.3 | 63.2 |
| 13 | Unspecified | 1,202.1 | 918.3 | 335.9 | 201.5 | 189.7 | 1,445.1 |
| 14 | Total depreciable assets | 15,602.2 | 17,063.4 | 516.2 | 489.4 | 312.3 | 1,633.4 |
| 15 | Less accumulated depreciation | 6,632.9 | 7,124.8 | 229.5 | 243.6 | 106.9 | 177.9 |
| 16 | Depreciable assets - Net | 8,969.3 | 9,938.7 | 286.7 | 245.9 | 205.4 | 1,455.5 |
| 17 | Depletible assets - Net | 25.0 | 31.5 | 9.3 | 10.5 | - | - |
| 18 | Total net fixed assets | 10,378.4 | 11,473.3 | 321.6 | 279.8 | 275.2 | 1,827.3 |
| 19 | Mortgages | 78.1 | 94.7 | 29,622.3 | 33,069.3 | 56,024.2 | 66,424.9 |
| 20 | Loans and notes receivable | 326.5 | 287.9 | 3,275.5 | 3,833.7 | 2,918.0 | 3,521.7 |
| 21 | Long-term investments | 643.6 | 605.4 | 164.5 | 57.5 | 1,654.2 | 1,692.6 |
| 22 | Investments in affiliates | 3,611.8 | 3,167.7 | 483.6 | 467.6 | 827.8 | 948.3 |
| 23 | Advances to affiliates | 1,729.9 | 2,117.5 | 646.2 | 597.5 | 491.7 | 532.0 |
| 24 | Other assets | 803.2 | 854.3 | 640.7 | 640.6 | 545.5 | 483.5 |
| 25 | Total other assets | 7,193.2 | 7,127.4 | 34,832.7 | 38,666.3 | 62,461.4 | 73,603.0 |
| 26 | Total assets | 43,988.9 | 48,393.8 | 49,518.6 | 54,485.4 | 76,449.0 | 85,698.1 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 4,086.1 | 4,478.8 | 129.0 | 49.7 | 3,588.4 | 4,064.7 |
| 28 | Short-term loans | 2,745.6 | 3,019.2 | 12,053.4 | 12,876.0 | 15,147.8 | 15,153.2 |
| 29 | Accounts payable | 8,096.9 | 9,137.5 | 424.3 | 346.9 | 476.9 | 405.5 |
| 30 | Long-term debt due within year | 427.4 | 508.4 | 10.0 | 13.7 | 375.8 | 4.6 |
| 31 | Advances and prepayments | 205.5 | 273.4 | 9 | 1.7 | 46.8 | 49.3 |
| 32 | Due to affiliates | 2,157.7 | 2,782.1 | 38.2 | 8 | 288.1 | 266.4 |
| 33 | Other current liabilities | 1,721.1 | 1,978.2 | 831.7 | 332.2 | 1,281.7 | 1,487.6 |
| 34 | Total current liabilities | 19,440.3 | 22,177.5 | 13,487.6 | 13,621.0 | 21,205.5 | 21,431.3 |
| 35 | Deferred income | 109.5 | 114.8 | 95.0 | 138.4 | 105.9 | 130.9 |
| 36 | Due shareholders or affiliates | 4,101.6 | 4,398.2 | 369.2 | 615.2 | 4,478.0 | 6,524.2 |
| 37 | Long-term bank loans | 1,181.2 | 1,274.8 | - | - | 1,442.2 | 4,468.9 |
| 38 | Mortgages, Bonds and Other Debt | 4,690.7 | 5,279.1 | 33,038.9 | 37,387.9 | 45,357.6 | 48,447.7 |
| 39 | Less due within one year | 427.4 | 508.4 | 10.0 | 13.7 | 375.8 | 4.6 |
| 40 | Net long-term debt | 5,444.5 | 6,045.5 | 33,028.8 | 37,374.2 | 46,424.0 | 52,912.1 |
| 41 | Reserve for future income tax | 152.6 | 56.7 | 138.1 | 138.6 | 182.4 | 217.2 |
| 42 | Other liabilities | 564.1 | 542.9 | 20.4 | 8.6 | 160.4 | 18.4 |
| 43 | Total non-current liabilities | 10,372.3 | 11,158.1 | 33,651.6 | 38,275.0 | 51,350.7 | 59,802.8 |
| 44 | Total liabilities | 29,812.6 | 33,335.6 | 47,139.1 | 51,896.0 | 72,556.3 | 81,234.1 |
| | Equity | | | | | | |
| 45 | Common shares | 2,553.1 | 2,709.8 | 661.6 | 826.2 | 1,554.0 | 1,628.7 |
| 46 | Preferred shares | 1,723.8 | 2,120.9 | 346.4 | 361.7 | 609.8 | 622.8 |
| 47 | Retained earnings | 9,420.5 | 9,952.0 | 359.7 | 310.6 | 888.0 | 952.8 |
| 48 | Contributed surplus | 380.0 | 194.1 | 412.1 | 429.1 | 487.5 | 601.4 |
| 49 | Other surplus | 99.0 | 81.6 | 599.5 | 661.8 | 353.4 | 658.4 |
| 50 | Total equity | 14,176.3 | 15,058.2 | 2,379.4 | 2,589.4 | 3,892.7 | 4,464.0 |
| 51 | Total liabilities and equity | 43,988.9 | 48,393.8 | 49,518.6 | 54,485.4 | 76,449.0 | 85,698.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|-----------|--|-----------|---|----------|---|-----------|
| Banks Banques | | Total deposit accepting institutions Total, institutions recueillant des dépôts | | Sales finance Sociétés de financement des ventes | | | |
| S.I.C. - C.A.E | | | | | | | |
| 712,718 | | 712-718 | | 723 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 75 | 74 | 5,069 | 4,833 | 78 | 70 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 49,721.2 | 46,994.8 | 50,557.6 | 48,065.7 | 67.1 | 125.7 | Actif | |
| 29,731.7 | 39,467.4 | 50,045.9 | 59,853.8 | 441.8 | 84.8 | Encaisse | 1 |
| 683.2 | 625.2 | 1,604.0 | 1,888.6 | 10,108.6 | 13,336.8 | Valeurs réalisables | 2 |
| - | - | - | - | 7.7 | 5.8 | Comptes à recevoir | 3 |
| 99.1 | 116.6 | 341.6 | 270.3 | 128.6 | 124.3 | Stocks | 4 |
| - | - | 6.7 | 3.1 | - | - | Dû par des sociétés affiliées | 5 |
| 173,338.0 | 181,872.3 | 178,459.7 | 184,187.2 | 71.4 | 33.0 | Dépôts et avances | 6 |
| 3,512.1 | 3,243.6 | 4,146.3 | 3,858.3 | 39.3 | 29.5 | Prêts à recevoir | 7 |
| 257,085.2 | 272,319.8 | 285,161.8 | 298,126.9 | 10,864.5 | 13,739.9 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 103.0 | 116.5 | 198.4 | 511.6 | 4.1 | 3.1 | Terrains | 10 |
| 325.9 | 326.3 | 473.4 | 570.7 | 7.7 | 7.7 | Bâtiments | 11 |
| 337.9 | 418.4 | 493.4 | 650.2 | 15.1 | 16.4 | Outillage et autres | 12 |
| 3,309.2 | 3,656.3 | 3,834.7 | 5,303.0 | 64.4 | 84.9 | Non-spécifié | 13 |
| 3,973.0 | 4,401.1 | 4,801.5 | 6,523.9 | 30.3 | 102.0 | Total, actifs amortissables | 14 |
| 1,740.6 | 2,058.2 | 2,077.0 | 2,479.7 | 29.0 | 36.3 | Moins amortissement accumulé | 15 |
| 2,232.4 | 2,342.9 | 2,724.6 | 4,044.3 | 51.2 | 65.7 | Actifs amortissables (nets) | 16 |
| - | - | 9.3 | 10.6 | - | - | Actifs sujets à epuisement (nets) | 17 |
| 2,335.4 | 2,459.4 | 2,932.3 | 4,566.4 | 51.6 | 66.0 | Total des immobilisations (net) | 18 |
| 9,450.3 | 9,701.5 | 95,096.8 | 109,195.7 | 4.1 | 2.1 | Hypothèques | 19 |
| 2,210.9 | 2,582.7 | 8,404.4 | 9,938.1 | 1,993.3 | 2,261.9 | Prêts et billets à recevoir | 20 |
| 693.4 | 656.8 | 2,512.0 | 2,406.9 | .7 | 144.5 | Placements à long terme | 21 |
| 6,038.8 | 7,020.0 | 7,350.2 | 8,435.9 | 149.1 | 189.0 | Placements dans des affiliées | 22 |
| 25,061.8 | 32,194.6 | 26,199.6 | 33,324.1 | 136.9 | 89.4 | Avances à des sociétés affiliées | 23 |
| 899.6 | 589.4 | 2,085.8 | 1,713.5 | 50.2 | 40.9 | Autres actifs | 24 |
| 44,354.7 | 52,744.9 | 141,648.9 | 165,014.2 | 2,334.4 | 2,727.9 | Total des autres actifs | 25 |
| 303,775.4 | 327,524.1 | 429,742.9 | 467,707.6 | 13,250.5 | 16,533.7 | Actif total | 26 |
| | | | | | | Passif | |
| 3.3 | 16.6 | 3,720.6 | 4,131.0 | 408.1 | 445.6 | Emprunts bancaires | 27 |
| 274,721.0 | 295,644.5 | 301,922.2 | 323,673.7 | 6,143.5 | 3,779.8 | Emprunts à court terme | 28 |
| 654.1 | 734.3 | 1,555.3 | 1,486.7 | 257.4 | 2,135.4 | Comptes à payer | 29 |
| - | - | 385.8 | 18.3 | 308.9 | 2,830.3 | Dettes à long terme exigible | 30 |
| - | - | 47.7 | 51.0 | 35.9 | 73.9 | Avances et paiements anticipés | 31 |
| 369.0 | 444.0 | 695.3 | 711.2 | 1,065.4 | 1,207.5 | Dû à des sociétés affiliées | 32 |
| 6,083.2 | 5,900.3 | 8,196.7 | 7,720.1 | 163.4 | 186.3 | Autres passifs à court terme | 33 |
| 281,830.6 | 302,739.7 | 316,523.6 | 337,792.0 | 8,382.5 | 10,658.8 | Total des exigibilités | 34 |
| 19.2 | 57.7 | 220.1 | 327.0 | 713.3 | 970.3 | Revenu différé | 35 |
| 1,069.8 | 935.4 | 5,917.0 | 8,074.7 | 248.3 | 290.2 | Dû aux actionnaires ou affiliées | 36 |
| - | - | 1,442.2 | 4,468.9 | .1 | 14.4 | Emprunts bancaires à long terme | 37 |
| 5,421.5 | 6,745.6 | 83,817.9 | 92,581.3 | 2,893.1 | 5,888.3 | Hypothèques, obligations et autres dettes | 38 |
| - | - | 385.8 | 18.3 | 308.9 | 2,830.3 | Moins échéances de l'année | 39 |
| 5,421.5 | 6,745.6 | 84,874.3 | 97,031.9 | 2,584.3 | 3,072.5 | Dettes à long terme (nette) | 40 |
| - 746.9 | - 767.7 | - 426.4 | - 411.9 | 39.8 | 25.8 | Impôts sur le revenu différés | 41 |
| 75.1 | 94.3 | 255.9 | 121.3 | .7 | 1.1 | Autres passifs | 42 |
| 5,838.7 | 7,065.2 | 90,841.0 | 105,143.0 | 3,586.2 | 4,359.9 | Total du passif à long terme | 43 |
| 287,669.2 | 309,804.9 | 407,364.6 | 442,935.0 | 11,968.8 | 15,018.7 | Passif total | 44 |
| | | | | | | Avoir | |
| 3,710.4 | 5,476.1 | 5,926.0 | 7,931.0 | 285.7 | 382.3 | Actions ordinaires | 45 |
| 3,421.3 | 3,473.4 | 4,377.6 | 4,457.9 | 249.1 | 312.9 | Actions privilégiées | 46 |
| 7,802.8 | 8,284.6 | 9,050.5 | 9,548.0 | 535.6 | 604.5 | Bénéfices réinvestis | 47 |
| 1,155.5 | 462.1 | 2,055.1 | 1,492.5 | 188.5 | 195.1 | Surplus d'apport | 48 |
| 16.0 | 23.0 | 968.9 | 1,343.2 | 22.8 | 20.2 | Autres surplus | 49 |
| 16,106.1 | 17,719.2 | 22,378.2 | 24,772.6 | 1,281.7 | 1,515.0 | Avoir total | 50 |
| 303,775.4 | 327,524.1 | 429,742.9 | 467,707.6 | 13,250.5 | 16,533.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Finance - Finances | | | | | |
|-----|--------------------------------------|--|----------------|---|-----------------|---|-----------------|
| | | Consumer loan Sociétés de crédit aux consommateurs | | Other credit agencies Autres agences de crédit | | Total credit agencies Total, agences de crédit | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 725 | | 721,727 | | 721-729 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 16 | 15 | 5,375 | 5,402 | 5,469 | 5,487 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 11.4 | 5.2 | 79.9 | 127.8 | 158.4 | 258.7 |
| 2 | Marketable securities | 4.5 | - | 1,033.5 | 1,177.8 | 1,479.7 | 1,262.6 |
| 3 | Accounts receivable | 878.5 | 880.9 | 3,928.0 | 5,432.9 | 14,915.1 | 19,650.5 |
| 4 | Inventories | - | - | 59.1 | 185.5 | 66.8 | 191.3 |
| 5 | Due from affiliates | 151.1 | 125.6 | 1,110.0 | 852.2 | 1,389.7 | 1,102.1 |
| 6 | Deposits and advances | - | - | 243.8 | 281.1 | 243.8 | 281.1 |
| 7 | Loans receivable | 207.8 | 175.2 | 1,125.5 | 2,407.2 | 1,404.7 | 2,615.4 |
| 8 | Other current assets | 15.2 | 14.2 | 112.4 | 110.8 | 166.9 | 154.5 |
| 9 | Total current assets | 1,268.4 | 1,201.0 | 7,692.3 | 10,575.3 | 19,825.2 | 25,516.2 |
| 10 | Land | - | - | 119.6 | 101.1 | 120.0 | 101.5 |
| 11 | Buildings | - | 2.0 | 65.0 | 100.4 | 85.7 | 103.1 |
| 12 | Equipment and other | - | 10.7 | 241.5 | 199.5 | 256.7 | 226.5 |
| 13 | Unspecified | 31.4 | 20.7 | 195.3 | 151.0 | 291.2 | 256.6 |
| 14 | Total depreciable assets | 31.5 | 33.4 | 501.8 | 451.0 | 613.5 | 586.3 |
| 15 | Less accumulated depreciation | 23.5 | 24.0 | 113.4 | 114.8 | 165.8 | 175.1 |
| 16 | Depreciable assets - Net | 8.0 | 9.4 | 388.4 | 336.1 | 447.7 | 411.2 |
| 17 | Depletable assets - Net | - | - | - | - | - | - |
| 18 | Total net fixed assets | 8.0 | 9.4 | 508.1 | 437.2 | 567.7 | 512.7 |
| 19 | Mortgages | - | - | 218.2 | 371.7 | 222.3 | 373.9 |
| 20 | Loans and notes receivable | 3 | - | 9,481.3 | 8,571.4 | 11,474.9 | 10,833.3 |
| 21 | Long-term investments | - | - | 4,129.2 | 3,996.2 | 4,129.9 | 4,140.7 |
| 22 | Investments in affiliates | 62.0 | 70.2 | 156.1 | 575.3 | 367.2 | 834.6 |
| 23 | Advances to affiliates | 277.8 | 212.4 | 4,815.9 | 5,150.5 | 5,230.7 | 5,452.4 |
| 24 | Other assets | 38.1 | 31.6 | 437.2 | 485.6 | 525.4 | 558.2 |
| 25 | Total other assets | 378.1 | 314.3 | 19,237.9 | 19,150.8 | 21,950.4 | 22,192.9 |
| 26 | Total assets | 1,654.5 | 1,524.7 | 27,438.3 | 30,163.3 | 42,343.3 | 48,221.8 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 6.0 | 7.2 | 761.6 | 741.7 | 1,175.7 | 1,194.5 |
| 28 | Short-term loans | 272.1 | 252.7 | 3,208.6 | 4,080.0 | 9,624.1 | 8,112.4 |
| 29 | Accounts payable | 27.2 | 28.6 | 272.5 | 208.8 | 557.1 | 2,372.8 |
| 30 | Long-term debt due within year | 46.2 | 10.7 | 549.5 | 427.2 | 904.5 | 3,268.3 |
| 31 | Advances and prepayments | 7 | - | 13.6 | 31.6 | 50.2 | 105.5 |
| 32 | Due to affiliates | 47.7 | 20.6 | 498.5 | 424.8 | 1,611.6 | 1,652.8 |
| 33 | Other current liabilities | 17.1 | 12.1 | 395.4 | 502.2 | 575.9 | 700.5 |
| 34 | Total current liabilities | 416.9 | 331.9 | 5,699.7 | 6,416.2 | 14,499.1 | 17,406.9 |
| 35 | Deferred income | 13.4 | 9.7 | 941.3 | 1,379.0 | 1,668.0 | 2,359.0 |
| 36 | Due shareholders or affiliates | 479.2 | 380.6 | 3,338.5 | 3,171.7 | 4,066.0 | 3,842.5 |
| 37 | Long-term bank loans | - | - | 421.9 | 880.5 | 421.9 | 894.9 |
| 38 | Mortgages, Bonds and Other Debt | 423.4 | 405.8 | 11,119.7 | 11,496.4 | 14,436.2 | 17,790.6 |
| 39 | Less due within one year | 46.2 | 10.7 | 549.5 | 427.2 | 904.5 | 3,268.3 |
| 40 | Net long-term debt | 377.2 | 395.1 | 10,992.1 | 11,949.7 | 13,953.5 | 15,417.3 |
| 41 | Reserve for future income tax | 18.7 | 20.2 | 294.5 | 312.6 | 315.6 | 318.1 |
| 42 | Other liabilities | - | - | 241.7 | 345.3 | 242.3 | 346.4 |
| 43 | Total non-current liabilities | 851.2 | 765.1 | 15,808.0 | 17,158.2 | 20,245.4 | 22,283.2 |
| 44 | Total liabilities | 1,268.0 | 1,097.0 | 21,507.7 | 23,574.3 | 34,744.5 | 39,690.1 |
| | Equity | | | | | | |
| 45 | Common shares | 95.1 | 113.1 | 2,110.1 | 2,608.4 | 2,490.8 | 3,103.7 |
| 46 | Preferred shares | 6 | 6 | 2,068.8 | 2,956.0 | 2,318.5 | 3,269.5 |
| 47 | Retained earnings | 202.4 | 228.6 | 1,075.0 | 140.9 | 1,813.0 | 973.9 |
| 48 | Contributed Surplus | 88.3 | 85.5 | 347.7 | 535.2 | 624.5 | 815.8 |
| 49 | Other surplus | - | - | 329.1 | 348.5 | 351.9 | 368.7 |
| 50 | Total equity | 386.4 | 427.7 | 5,930.6 | 6,589.0 | 7,598.8 | 8,531.7 |
| 51 | Total liabilities and equity | 1,654.5 | 1,524.7 | 27,438.3 | 30,163.3 | 42,343.3 | 48,221.8 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|-----------------|-------------------------------|----------------|--|------------------|---|-----------|
| Total security dealers Total, courtiers en valeurs | | Mutual funds Fonds mutuels | | Other investment companies Autres sociétés de placement | | | |
| S.I.C. - C.A.É | | | | | | | |
| 741 | | 751 | | 756 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 977 | 956 | 92 | 91 | 61,020 | 63,596 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 112.0 | 103.3 | 26.1 | 82.1 | 1,267.7 | 1,735.5 | Actif | |
| 5,100.9 | 7,038.6 | 193.2 | 248.7 | 11,885.8 | 14,079.7 | Encaisse | 1 |
| 3,638.4 | 4,873.4 | 57.6 | 59.3 | 1,318.8 | 1,341.0 | Valeurs réalisables | 2 |
| 24.8 | 4 | - | - | 277.8 | 323.3 | Comptes à recevoir | 3 |
| 189.7 | 164.3 | 6.4 | 16.1 | 5,840.6 | 5,657.0 | Stocks | 4 |
| 6.4 | 10.9 | 3 | 1.5 | 12.7 | 68.9 | Dû par des sociétés affiliées | 5 |
| 66.5 | 47.5 | 85.5 | 142.5 | 915.8 | 680.7 | Dépôts et avances | 6 |
| 62.0 | 112.0 | 42.7 | 60.8 | 602.7 | 883.7 | Prêts à recevoir | 7 |
| | | | | | | Autres actifs à court terme | 8 |
| 9,200.7 | 12,350.5 | 411.7 | 611.0 | 22,121.9 | 24,769.8 | Total des disponibilités | 9 |
| 12.4 | 6.0 | - | - | 831.6 | 1,020.7 | Terrains | 10 |
| 63.1 | 35.1 | 3 | 4 | 1,857.2 | 1,822.3 | Bâtiments | 11 |
| 66.0 | 63.1 | 5 | 5 | 1,173.1 | 846.2 | Outillage et autres | 12 |
| 81.3 | 121.3 | - | - | 449.6 | 854.4 | Non-spécifié | 13 |
| 210.4 | 219.4 | 8 | 9 | 3,479.9 | 3,522.9 | Total, actifs amortissables | 14 |
| 82.8 | 104.8 | 4 | 4 | 813.5 | 940.1 | Moins amortissement accumulé | 15 |
| 127.6 | 114.6 | 4 | 5 | 2,666.4 | 2,582.9 | Actifs amortissables (nets) | 16 |
| 9 | 6 | - | - | 194.8 | 219.7 | Actifs sujets à épuisement (nets) | 17 |
| 140.9 | 121.2 | .4 | .5 | 3,692.8 | 3,823.3 | Total des immobilisations (net) | 18 |
| 4.4 | 12.9 | - | 6 | 755.9 | 813.5 | Hypothèques | 19 |
| 24.5 | 2.4 | - | - | 1,565.7 | 3,122.3 | Prêts et billets à recevoir | 20 |
| 438.3 | 589.4 | 4,148.9 | 5,658.2 | 17,059.5 | 15,256.5 | Placements à long terme | 21 |
| 22.3 | 53.4 | 2 | 2 | 96,189.7 | 114,551.5 | Placements dans des affiliées | 22 |
| 97.3 | 72.1 | - | - | 31,111.3 | 31,444.0 | Avances à des sociétés affiliées | 23 |
| 17.7 | 32.8 | 3.5 | 8 | 618.4 | 847.2 | Autres actifs | 24 |
| 604.6 | 763.0 | 4,152.7 | 5,659.9 | 147,300.6 | 166,035.2 | Total des autres actifs | 25 |
| 9,946.2 | 13,234.6 | 4,564.8 | 6,271.4 | 173,115.3 | 194,628.2 | Actif total | 26 |
| | | | | | | Passif | |
| 1,812.8 | 2,195.7 | 3.3 | 4.4 | 3,306.0 | 2,538.1 | Emprunts bancaires | 27 |
| 2,212.6 | 2,883.1 | 2 | - | 1,510.9 | 1,711.0 | Emprunts à court terme | 28 |
| 4,662.1 | 6,810.9 | 33.0 | 56.3 | 1,707.0 | 2,183.4 | Comptes à payer | 29 |
| 3.5 | 1.0 | - | - | 1,728.9 | 546.7 | Dettes à long terme exigible | 30 |
| 7.3 | 10.5 | 2 | - | 79.6 | 40.0 | Avances et paiements anticipés | 31 |
| 122.2 | 147.9 | 5 | 1.9 | 4,871.0 | 4,952.0 | Dû à des sociétés affiliées | 32 |
| 89.9 | 118.2 | 23.5 | 33.3 | 1,311.9 | 1,469.0 | Autres passifs à court terme | 33 |
| 8,910.4 | 12,167.3 | 60.8 | 95.9 | 14,515.4 | 13,440.1 | Total des exigibilités | 34 |
| 1 | 4 | - | - | 492.9 | 688.5 | Revenu différé | 35 |
| 277.7 | 250.1 | 1.5 | 1 | 16,104.6 | 21,056.8 | Dû aux actionnaires ou affiliées | 36 |
| 69.7 | 104.8 | - | - | 3,161.2 | 4,212.2 | Emprunts bancaires à long terme | 37 |
| 65.6 | 51.2 | - | 1.0 | 14,855.1 | 13,032.8 | Hypothèques, obligations et autres dettes | 38 |
| 3.5 | 1.0 | - | - | 1,728.9 | 546.7 | Moins échéances de l'année | 39 |
| 131.8 | 155.1 | - | 1.0 | 16,287.4 | 16,698.3 | Dettes à long terme (nette) | 40 |
| 4.5 | 14.1 | 3 | 3 | 143.7 | 494.1 | Impôts sur le revenu différés | 41 |
| 19.7 | 16.2 | 3 | - | 98.8 | 206.6 | Autres passifs | 42 |
| 433.8 | 435.8 | 2.2 | 1.5 | 32,839.9 | 39,144.2 | Total du passif à long terme | 43 |
| 9,344.2 | 12,603.1 | 63.0 | 97.4 | 47,355.3 | 52,584.3 | Passif total | 44 |
| | | | | | | Avoir | |
| 104.2 | 137.6 | 2,512.1 | 3,406.3 | 40,796.1 | 47,754.9 | Actions ordinaires | 45 |
| 47.3 | 45.2 | 9.7 | 2.2 | 28,289.5 | 37,372.7 | Actions privilégiées | 46 |
| 436.9 | 435.0 | 1,129.4 | 1,367.6 | 28,768.3 | 27,383.8 | Bénéfices réinvestis | 47 |
| 13.3 | 13.3 | 2.7 | 23.0 | 24,885.0 | 27,462.0 | Surplus d'apport | 48 |
| 2 | 3 | 847.9 | 1,375.0 | 3,021.0 | 2,070.5 | Autres surplus | 49 |
| 602.0 | 631.5 | 4,501.8 | 6,174.0 | 125,760.0 | 142,043.9 | Avoir total | 50 |
| 9,946.2 | 13,234.6 | 4,564.8 | 6,271.4 | 173,115.3 | 194,628.2 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No | Financial items | Finance - Finances | | | | | |
|----|--------------------------------------|--|------------------|--|-----------------|--|----------------|
| | | Total investment companies Total, sociétés de placement | | Other financial agencies Autres agences financières | | Insurance and real estate agencies Agences d'assurances et d'immeuble | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 751-756 | | 763,769 | | 781 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 61,112 | 63,687 | 913 | 974 | 13,313 | 13,449 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 1,293.8 | 1,817.6 | 32.4 | 60.9 | 250.3 | 319.4 |
| 2 | Marketable securities | 12,079.0 | 14,328.4 | 12,126.8 | 13,382.2 | 504.8 | 591.1 |
| 3 | Accounts receivable | 1,376.4 | 1,400.3 | 64.7 | 66.6 | 1,239.5 | 1,085.4 |
| 4 | Inventories | 277.8 | 323.3 | 4.1 | 8.4 | 66.2 | 79.2 |
| 5 | Due from affiliates | 5,847.0 | 5,673.1 | 33.8 | 44.9 | 181.1 | 153.7 |
| 6 | Deposits and advances | 12.9 | 70.4 | - | 6 | 33.9 | 122.8 |
| 7 | Loans receivable | 1,001.2 | 823.2 | 3.6 | 1.4 | 30.0 | 29.7 |
| 8 | Other current assets | 645.4 | 944.5 | 291.6 | 268.0 | 86.6 | 77.2 |
| 9 | Total current assets | 22,533.6 | 25,380.8 | 12,557.1 | 13,832.9 | 2,392.2 | 2,458.4 |
| 10 | Land | 831.6 | 1,020.7 | 15.7 | 4.2 | 61.6 | 135.0 |
| 11 | Buildings | 1,857.4 | 1,822.6 | 29.2 | 37.1 | 278.6 | 281.1 |
| 12 | Equipment and other | 1,173.7 | 846.8 | 71.9 | 69.7 | 474.4 | 485.7 |
| 13 | Unspecified | 449.6 | 854.4 | 62.7 | 223.6 | 98.5 | 16.8 |
| 14 | Total depreciable assets | 3,480.7 | 3,523.8 | 163.8 | 330.4 | 851.5 | 783.6 |
| 15 | Less accumulated depreciation | 813.9 | 940.4 | 34.8 | 32.4 | 334.8 | 320.0 |
| 16 | Depreciable assets - Net | 2,666.8 | 2,583.4 | 129.0 | 298.1 | 516.7 | 463.6 |
| 17 | Depletable assets - Net | 194.8 | 219.7 | 278.4 | 285.5 | 7 | - |
| 18 | Total net fixed assets | 3,693.2 | 3,823.8 | 423.1 | 587.8 | 579.0 | 598.6 |
| 19 | Mortgages | 755.9 | 814.1 | 463.5 | 479.4 | 56.2 | 40.3 |
| 20 | Loans and notes receivable | 1,565.7 | 3,122.3 | 79.8 | 75.5 | 50.1 | 51.6 |
| 21 | Long-term investments | 21,208.4 | 20,914.7 | 57.8 | 58.5 | 123.1 | 97.0 |
| 22 | Investments in affiliates | 96,190.0 | 114,551.8 | 89.2 | 95.1 | 304.7 | 356.5 |
| 23 | Advances to affiliates | 31,111.3 | 31,444.0 | 305.5 | 413.3 | 271.1 | 338.1 |
| 24 | Other assets | 621.9 | 848.1 | 49.4 | 53.5 | 438.6 | 426.0 |
| 25 | Total other assets | 151,453.2 | 171,695.1 | 1,045.3 | 1,175.4 | 1,243.8 | 1,309.5 |
| 26 | Total assets | 177,680.0 | 200,899.6 | 14,025.5 | 15,596.1 | 4,215.0 | 4,366.6 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 3,309.3 | 2,542.4 | 43.8 | 32.1 | 199.2 | 223.8 |
| 28 | Short-term loans | 1,511.2 | 1,711.0 | 12,309.9 | 14,121.1 | 70.3 | 58.6 |
| 29 | Accounts payable | 1,740.0 | 2,239.7 | 61.5 | 72.2 | 1,321.1 | 1,289.1 |
| 30 | Long-term debt due within year | 1,728.9 | 546.7 | 6 | 8 | 46.8 | 28.9 |
| 31 | Advances and prepayments | 79.8 | 40.0 | 8.2 | 3.5 | 73.3 | 106.5 |
| 32 | Due to affiliates | 4,871.5 | 4,953.9 | 21.0 | 25.4 | 236.9 | 187.1 |
| 33 | Other current liabilities | 1,335.5 | 1,502.2 | 401.3 | 401.2 | 220.3 | 242.0 |
| 34 | Total current liabilities | 14,576.2 | 13,536.1 | 12,846.2 | 14,656.4 | 2,167.7 | 2,136.1 |
| 35 | Deferred income | 492.9 | 688.5 | 11.8 | 2.4 | 9.0 | 64.9 |
| 36 | Due shareholders or affiliates | 16,106.1 | 21,056.9 | 126.4 | 137.9 | 424.7 | 467.0 |
| 37 | Long-term bank loans | 3,161.2 | 4,212.2 | 1.0 | 3.5 | 81.6 | 69.0 |
| 38 | Mortgages, Bonds and Other Debt | 14,855.1 | 13,033.8 | 34.2 | 31.8 | 334.4 | 211.8 |
| 39 | Less due within one year | 1,728.9 | 546.7 | 6 | 8 | 46.8 | 28.9 |
| 40 | Net long-term debt | 16,287.4 | 16,699.2 | 34.7 | 34.6 | 369.2 | 251.9 |
| 41 | Reserve for future income tax | 143.4 | 494.4 | 48.6 | 53.2 | 128.5 | 162.2 |
| 42 | Other liabilities | 99.2 | 206.6 | 26.2 | 67.5 | 35.6 | 47.5 |
| 43 | Total non-current liabilities | 32,842.1 | 39,145.7 | 247.7 | 295.6 | 967.0 | 993.5 |
| 44 | Total liabilities | 47,418.3 | 52,681.7 | 13,093.9 | 14,952.0 | 3,134.8 | 3,129.6 |
| | Equity | | | | | | |
| 45 | Common shares | 43,308.2 | 51,161.2 | 238.9 | 261.1 | 326.8 | 359.7 |
| 46 | Preferred shares | 28,299.2 | 37,374.9 | 18.2 | 32.5 | 115.8 | 78.1 |
| 47 | Retained earnings | 29,897.7 | 28,751.4 | 624.6 | 263.5 | 551.3 | 732.8 |
| 48 | Contributed Surplus | 24,887.7 | 27,485.0 | 46.3 | 73.1 | 49.8 | 62.8 |
| 49 | Other surplus | 3,868.9 | 3,445.5 | 3.5 | 14.0 | 36.5 | 3.5 |
| 50 | Total equity | 130,261.7 | 148,217.9 | 931.5 | 644.2 | 1,080.2 | 1,237.0 |
| 51 | Total liabilities and equity | 177,680.0 | 200,899.6 | 14,025.5 | 15,596.1 | 4,215.0 | 4,366.6 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|-----------------|---|------------------|----------------------------------|------------------|---|-----------|
| Real estate operators and developers Agents et promoteurs d'immeuble | | Total insurance, real estate and other agencies Total, agents d'assurances, d'immeuble et autres agences | | Total finance Total, finances | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 791-793 | | 763-793 | | 712-793 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 52,422 | 53,066 | 66,648 | 67,489 | 139,275 | 142,452 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 854.2 | 1,098.8 | 1,136.8 | 1,479.0 | 53,258.6 | 51,724.3 | Actif | |
| 1,752.7 | 1,993.8 | 14,384.3 | 15,967.1 | 83,089.8 | 98,450.5 | Encaisse | 1 |
| 1,183.6 | 1,351.7 | 2,487.8 | 2,503.7 | 24,021.7 | 30,316.5 | Valeurs réalisables | 2 |
| 10,870.7 | 11,517.1 | 10,941.0 | 11,604.7 | 11,310.5 | 12,119.8 | Comptes à recevoir | 3 |
| 880.3 | 1,091.9 | 1,095.2 | 1,290.5 | 8,863.1 | 8,500.3 | Stocks | 4 |
| 86.8 | 84.5 | 120.6 | 207.8 | 390.5 | 573.3 | Dû par des sociétés affiliées | 5 |
| 1,066.2 | 1,170.9 | 1,099.8 | 1,202.0 | 182,031.8 | 188,875.3 | Dépôts et avances | 6 |
| 492.9 | 592.0 | 871.2 | 937.2 | 5,891.8 | 6,006.5 | Prêts à recevoir | 7 |
| | | | | | | Autres actifs à court terme | 8 |
| 17,187.5 | 18,900.7 | 32,136.7 | 35,192.0 | 368,858.0 | 396,566.4 | Total des disponibilités | 9 |
| 10,183.2 | 10,094.3 | 10,260.5 | 10,233.5 | 11,423.0 | 11,873.3 | Terrains | 10 |
| 36,247.2 | 37,066.6 | 36,555.0 | 37,384.8 | 39,014.6 | 39,916.4 | Bâtiments | 11 |
| 2,393.0 | 2,181.8 | 2,939.3 | 2,737.3 | 4,929.1 | 4,523.9 | Outillage et autres | 12 |
| 10,297.7 | 10,591.0 | 10,458.9 | 10,831.4 | 15,115.6 | 17,366.6 | Non-spécifié | 13 |
| 48,937.9 | 49,839.4 | 49,953.2 | 50,953.5 | 59,059.3 | 61,806.9 | Total, actifs amortissables | 14 |
| 7,572.7 | 7,943.3 | 7,942.4 | 8,295.7 | 11,081.9 | 11,995.7 | Moins amortissement accumulé | 15 |
| 41,365.2 | 41,896.1 | 42,010.9 | 42,657.7 | 47,977.4 | 49,811.2 | Actifs amortissables (nets) | 16 |
| 95.5 | 71.8 | 374.6 | 357.3 | 579.7 | 588.2 | Actifs sujets à épuisement (nets) | 17 |
| 51,643.9 | 52,062.2 | 52,646.0 | 53,248.6 | 59,980.1 | 62,272.6 | Total des immobilisations (net) | 18 |
| 2,314.5 | 3,041.0 | 2,834.1 | 3,560.7 | 98,913.5 | 113,957.2 | Hypothèques | 19 |
| 821.7 | 880.3 | 951.7 | 1,007.4 | 22,421.3 | 24,903.6 | Prêts et billets à recevoir | 20 |
| 1,058.1 | 757.5 | 1,239.1 | 913.0 | 29,527.7 | 28,964.7 | Placements à long terme | 21 |
| 4,920.6 | 4,974.3 | 5,314.5 | 5,425.8 | 109,244.2 | 129,301.4 | Placements dans des affiliées | 22 |
| 5,801.9 | 5,450.0 | 6,378.5 | 6,201.4 | 69,017.5 | 76,493.9 | Avances à des sociétés affiliées | 23 |
| 813.5 | 768.6 | 1,301.6 | 1,248.1 | 4,552.4 | 4,400.7 | Autres actifs | 24 |
| 15,730.3 | 15,871.6 | 18,019.5 | 18,356.4 | 333,676.5 | 378,021.6 | Total des autres actifs | 25 |
| 84,561.7 | 86,834.4 | 102,802.2 | 106,797.1 | 762,514.6 | 836,860.7 | Actif total | 26 |
| | | | | | | Passif | |
| 6,414.1 | 6,862.4 | 6,657.1 | 7,118.3 | 16,675.4 | 17,182.0 | Emprunts bancaires | 27 |
| 358.7 | 839.3 | 12,738.9 | 15,019.0 | 328,009.1 | 351,399.2 | Emprunts à court terme | 28 |
| 2,985.0 | 3,246.1 | 4,367.5 | 4,607.5 | 12,882.1 | 17,517.6 | Comptes à payer | 29 |
| 2,913.7 | 2,482.8 | 2,961.0 | 2,512.5 | 5,983.8 | 6,346.8 | Dettes à long terme exigible | 30 |
| 423.0 | 461.1 | 504.4 | 571.1 | 689.3 | 778.2 | Avances et paiements anticipés | 31 |
| 2,865.4 | 2,446.8 | 3,123.3 | 2,659.3 | 10,423.9 | 10,125.2 | Dû à des sociétés affiliées | 32 |
| 882.8 | 902.1 | 1,504.4 | 1,545.3 | 11,702.3 | 11,586.3 | Autres passifs à court terme | 33 |
| 16,842.6 | 17,240.6 | 31,856.6 | 34,033.1 | 386,365.9 | 414,935.4 | Total des exigibilités | 34 |
| 340.8 | 405.3 | 361.6 | 472.6 | 2,742.6 | 3,847.5 | Revenu différé | 35 |
| 13,570.1 | 11,751.2 | 14,121.2 | 12,356.1 | 40,488.0 | 45,580.3 | Dû aux actionnaires ou affiliées | 36 |
| 3,621.1 | 3,406.4 | 3,703.8 | 3,479.0 | 8,798.9 | 13,159.8 | Emprunts bancaires à long terme | 37 |
| 36,880.0 | 38,279.8 | 37,248.6 | 38,523.5 | 150,423.4 | 161,980.4 | Hypothèques, obligations et autres dettes | 38 |
| 2,913.7 | 2,482.8 | 2,961.0 | 2,512.5 | 5,983.8 | 6,346.8 | Moins échéances de l'année | 39 |
| 37,587.5 | 39,203.4 | 37,991.4 | 39,489.9 | 153,238.4 | 168,793.5 | Dettes à long terme (nette) | 40 |
| 2,337.0 | 2,438.3 | 2,514.1 | 2,653.7 | 2,264.5 | 3,068.3 | Impôts sur le revenu différés | 41 |
| 168.5 | 203.8 | 230.3 | 318.8 | 847.4 | 1,009.2 | Autres passifs | 42 |
| 54,003.8 | 54,002.1 | 55,218.6 | 55,291.2 | 199,580.9 | 222,298.8 | Total du passif à long terme | 43 |
| 70,846.5 | 71,242.7 | 87,075.2 | 89,324.3 | 585,946.9 | 637,234.2 | Passif total | 44 |
| | | | | | | Avoir | |
| 5,134.1 | 5,219.5 | 5,699.8 | 5,840.2 | 57,529.1 | 68,173.8 | Actions ordinaires | 45 |
| 4,254.1 | 3,657.1 | 4,388.1 | 3,767.8 | 39,430.7 | 48,915.3 | Actions privilégiées | 46 |
| 435.2 | 2,720.0 | 1,611.2 | 3,716.2 | 42,809.4 | 43,424.4 | Bénéfices réinvestis | 47 |
| 3,191.4 | 3,152.3 | 3,287.6 | 3,288.3 | 30,868.2 | 33,095.0 | Surplus d'apport | 48 |
| 700.4 | 842.8 | 740.4 | 860.3 | 5,930.3 | 6,017.9 | Autres surplus | 49 |
| 13,715.3 | 15,591.7 | 15,727.0 | 17,472.8 | 176,567.7 | 199,626.5 | Avoir total | 50 |
| 84,561.7 | 86,834.4 | 102,802.2 | 106,797.1 | 762,514.6 | 836,860.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Services | | | | | |
|-----|--------------------------------------|---|----------------|--|----------------|---|-----------------|
| | | Advertising Publicité | | Engineering and scientific services Services de génie et services scientifiques | | Other business services Autres services d'affaires | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 862 | | 864 | | 861,866,869 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 2,731 | 2,957 | 10,233 | 10,536 | 33,234 | 33,671 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 98.3 | 74.1 | 208.8 | 213.8 | 370.3 | 444.2 |
| 2 | Marketable securities | 49.2 | 104.5 | 459.5 | 563.8 | 1,009.5 | 1,040.3 |
| 3 | Accounts receivable | 472.6 | 471.2 | 1,370.6 | 1,184.6 | 1,959.1 | 1,993.4 |
| 4 | Inventories | 31.6 | 25.6 | 247.2 | 170.0 | 386.0 | 308.2 |
| 5 | Due from affiliates | 43.2 | 58.7 | 456.6 | 712.5 | 1,027.0 | 971.3 |
| 6 | Deposits and advances | 2.0 | .3 | 24.7 | 35.4 | .3 | 7.4 |
| 7 | Loans receivable | 15.0 | 11.2 | 49.3 | 59.3 | 100.2 | 166.6 |
| 8 | Other current assets | 26.3 | 26.5 | 232.1 | 168.3 | 198.2 | 227.0 |
| 9 | Total current assets | 738.2 | 771.9 | 3,049.0 | 3,107.7 | 5,050.5 | 5,158.4 |
| 10 | Land | 6.2 | 13.6 | 98.8 | 104.4 | 284.3 | 241.2 |
| 11 | Buildings | 57.4 | 84.8 | 377.2 | 461.6 | 1,147.4 | 1,165.0 |
| 12 | Equipment and other | 137.9 | 143.3 | 1,347.2 | 1,353.4 | 3,162.5 | 3,316.7 |
| 13 | Unspecified | 4.3 | .3 | 278.4 | 113.3 | 111.1 | 318.2 |
| 14 | Total depreciable assets | 199.7 | 228.4 | 2,002.8 | 1,928.3 | 4,421.0 | 4,800.0 |
| 15 | Less accumulated depreciation | 79.5 | 89.8 | 925.3 | 802.2 | 1,873.8 | 1,998.9 |
| 16 | Depreciable assets - Net | 120.2 | 138.7 | 1,077.5 | 1,126.0 | 2,547.2 | 2,801.1 |
| 17 | Depletable assets - Net | - | - | 14.7 | 14.7 | 1.8 | 2.8 |
| 18 | Total net fixed assets | 126.4 | 152.2 | 1,191.0 | 1,245.2 | 2,833.4 | 3,045.1 |
| 19 | Mortgages | - | - | 11.0 | 5.8 | 55.6 | 83.6 |
| 20 | Loans and notes receivable | 2 | .3 | 810.5 | 779.5 | 553.1 | 622.2 |
| 21 | Long-term investments | 25.7 | 10.7 | 166.8 | 178.3 | 448.4 | 374.8 |
| 22 | Investments in affiliates | 5.7 | 41.5 | 177.5 | 289.0 | 869.3 | 1,003.4 |
| 23 | Advances to affiliates | 6.8 | 8.6 | 198.3 | 338.1 | 984.2 | 1,313.3 |
| 24 | Other assets | 22.8 | 14.7 | 365.7 | 516.2 | 263.3 | 284.4 |
| 25 | Total other assets | 61.1 | 75.8 | 1,729.8 | 2,106.9 | 3,173.9 | 3,581.7 |
| 26 | Total assets | 925.7 | 1,000.0 | 5,969.7 | 6,459.8 | 11,057.8 | 11,885.2 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 41.1 | 42.7 | 477.9 | 519.5 | 801.8 | 772.0 |
| 28 | Short-term loans | 1.5 | 14.1 | 17.6 | 30.2 | 67.1 | 77.9 |
| 29 | Accounts payable | 468.1 | 477.5 | 829.8 | 983.6 | 1,485.8 | 1,295.6 |
| 30 | Long-term debt due within year | 4.9 | 5.6 | 43.3 | 40.6 | 212.2 | 155.0 |
| 31 | Advances and prepayments | 37.6 | 24.7 | 362.6 | 355.8 | 122.6 | 112.7 |
| 32 | Due to affiliates | 49.7 | 56.3 | 453.5 | 588.5 | 819.1 | 1,165.6 |
| 33 | Other current liabilities | 45.8 | 58.5 | 268.7 | 346.4 | 676.7 | 885.1 |
| 34 | Total current liabilities | 648.7 | 679.4 | 2,453.5 | 2,864.6 | 4,185.1 | 4,463.8 |
| 35 | Deferred income | 18.1 | 1 | 77.3 | 190.3 | 54.6 | 149.8 |
| 36 | Due shareholders or affiliates | 54.3 | 46.1 | 1,291.8 | 1,035.7 | 1,260.2 | 1,137.2 |
| 37 | Long-term bank loans | 11.7 | 5.5 | 112.9 | 134.1 | 425.1 | 269.0 |
| 38 | Mortgages, Bonds and Other Debt | 28.0 | 68.0 | 465.6 | 551.6 | 894.4 | 1,106.1 |
| 39 | Less due within one year | 4.9 | 5.6 | 43.3 | 40.6 | 212.2 | 155.0 |
| 40 | Net long-term debt | 34.9 | 67.9 | 535.2 | 645.0 | 1,107.4 | 1,220.1 |
| 41 | Reserve for future income tax | 3.8 | 4.4 | 155.3 | 126.0 | 228.4 | 310.5 |
| 42 | Other liabilities | 6.1 | 6.0 | 50.3 | 67.2 | 88.0 | 72.8 |
| 43 | Total non-current liabilities | 117.2 | 124.5 | 2,109.9 | 2,064.2 | 2,738.5 | 2,890.4 |
| 44 | Total liabilities | 765.9 | 803.9 | 4,563.4 | 4,928.8 | 6,923.6 | 7,354.2 |
| | Equity | | | | | | |
| 45 | Common shares | 8.0 | 24.8 | 342.8 | 453.6 | 746.7 | 535.6 |
| 46 | Preferred shares | 11.2 | 17.3 | 183.1 | 232.2 | 698.7 | 362.9 |
| 47 | Retained earnings | 135.9 | 146.2 | 753.6 | 734.4 | 2,531.9 | 3,440.9 |
| 48 | Contributed Surplus | 4.5 | 7.7 | 94.1 | 96.5 | 138.3 | 191.8 |
| 49 | Other surplus | 2 | .1 | 32.9 | 14.4 | 18.7 | -.3 |
| 50 | Total equity | 159.8 | 196.1 | 1,406.4 | 1,531.0 | 4,134.2 | 4,531.0 |
| 51 | Total liabilities and equity | 925.7 | 1,000.0 | 5,969.7 | 6,459.8 | 11,057.8 | 11,885.2 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Services | | | | | | Postes financiers | No |
|---|----------|--|---------|---|-------|---|----|
| Total services to business management Total, services à la direction | | Community and public services Services à la collectivité publique | | Motion pictures and theatres Théâtres et cinémas | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 851-869 | | 801-828 | | 851 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 46,198 | 47,164 | 9,132 | 9,496 | 644 | 625 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 677.4 | 732.1 | 224.2 | 192.8 | 15.9 | 11.0 | Actif | |
| 1,518.2 | 1,708.6 | 380.4 | 406.4 | 22.5 | 24.2 | Encaisse | |
| 3,802.3 | 3,649.2 | 259.9 | 305.4 | 68.9 | 72.0 | Valeurs réalisables | |
| 664.8 | 503.8 | 45.8 | 40.9 | 22.2 | 21.0 | Comptes à recevoir | |
| 1,526.8 | 1,742.4 | 84.5 | 112.4 | 149.9 | 144.5 | Stocks | |
| 27.0 | 43.1 | 1.5 | 5.0 | 10.1 | 16.7 | Dû par des sociétés affiliées | |
| 164.6 | 237.0 | 7.4 | 18.0 | 10.5 | 2 | Dépôts et avances | |
| 456.6 | 421.8 | 80.7 | 84.6 | 26.3 | 22.8 | Prêts à recevoir | |
| 8,837.7 | 9,038.1 | 1,084.4 | 1,165.6 | 326.2 | 312.3 | Autres actifs à court terme | |
| 389.3 | 359.2 | 214.8 | 210.4 | 47.4 | 22.2 | Total des disponibilités | |
| 1,582.1 | 1,711.4 | 1,196.6 | 1,452.5 | 103.2 | 127.9 | Terrains | |
| 4,647.6 | 4,813.4 | 537.2 | 635.0 | 106.0 | 117.1 | Bâtiments | |
| 393.8 | 431.9 | 172.6 | 99.4 | 182.2 | 106.3 | Outillage et autres | |
| 6,623.5 | 6,956.7 | 1,906.4 | 2,186.9 | 391.5 | 351.4 | Non-spécifié | |
| 2,878.6 | 2,890.9 | 498.2 | 576.9 | 182.3 | 176.9 | Total, actifs amortissables | |
| 3,744.9 | 4,065.8 | 1,408.1 | 1,609.9 | 209.2 | 174.5 | Moins amortissement accumulé | |
| 16.5 | 17.5 | 8 | - | - | - | Actifs amortissables (nets) | |
| 4,150.8 | 4,442.5 | 1,623.8 | 1,820.4 | 256.6 | 196.6 | Autres sujets à épuisement (nets) | |
| 66.6 | 89.4 | 12.9 | 10.5 | 10.4 | 2.2 | Total des immobilisations (net) | |
| 1,363.8 | 1,402.0 | 36.7 | 28.5 | 1.2 | 4.8 | Hypothèques | |
| 640.8 | 563.8 | 157.4 | 106.3 | 8 | 6.4 | Prêts et billets à recevoir | |
| 1,052.5 | 1,333.9 | 462.9 | 184.5 | 41.5 | 31.2 | Placements à long terme | |
| 1,189.4 | 1,660.0 | 304.9 | 200.3 | 14.9 | 10.9 | Placements dans des affiliées | |
| 651.8 | 815.3 | 100.9 | 216.5 | 9.8 | 14.1 | Avances à des sociétés affiliées | |
| 4,964.8 | 5,864.4 | 1,075.6 | 746.7 | 78.7 | 69.5 | Autres actifs | |
| 17,953.3 | 19,345.0 | 3,783.7 | 3,732.6 | 661.5 | 578.4 | Total des autres actifs | |
| | | | | | | Actif total | |
| | | | | | | Passif | |
| 1,320.9 | 1,334.1 | 197.1 | 199.7 | 21.1 | 23.8 | Emprunts bancaires | |
| 86.3 | 122.3 | 20.2 | 24.2 | 3.7 | 4 | Emprunts à court terme | |
| 2,783.6 | 2,756.7 | 323.1 | 289.1 | 95.4 | 78.8 | Comptes à payer | |
| 260.3 | 201.2 | 75.9 | 51.0 | 11.8 | 10.7 | Dettes à long terme exigible | |
| 522.9 | 493.3 | 56.3 | 41.2 | 6.4 | 5.5 | Avances et paiements anticipés | |
| 1,322.3 | 1,810.4 | 80.8 | 84.3 | 109.0 | 98.0 | Dû à des sociétés affiliées | |
| 991.1 | 1,289.9 | 231.2 | 247.2 | 35.0 | 18.6 | Autres passifs à court terme | |
| 7,287.3 | 8,007.8 | 984.6 | 936.8 | 282.5 | 235.8 | Total des exigibilités | |
| 150.0 | 340.2 | 17.0 | 34.2 | 1.7 | 4.5 | Revenu différé | |
| 2,606.3 | 2,219.1 | 178.9 | 261.9 | 55.2 | 28.7 | Dû aux actionnaires ou affiliées | |
| 549.7 | 408.5 | 235.0 | 134.5 | 49.3 | 15.1 | Emprunts bancaires à long terme | |
| 1,388.0 | 1,725.7 | 306.4 | 895.9 | 62.0 | 96.8 | Hypothèques, obligations et autres dettes | |
| 260.3 | 201.2 | 75.9 | 51.0 | 11.8 | 10.7 | Moins échéances de l'année | |
| 1,677.4 | 1,933.0 | 1,865.5 | 979.4 | 99.5 | 101.2 | Dettes à long terme (nette) | |
| 387.5 | 440.8 | 39.5 | 37.1 | 18.4 | 12.9 | Impôts sur le revenu différés | |
| 144.4 | 146.0 | 18.7 | 38.9 | 2.2 | 2.2 | Autres passifs | |
| 4,965.6 | 5,079.1 | 1,309.5 | 1,351.5 | 177.0 | 149.6 | Total du passif à long terme | |
| 12,252.9 | 13,086.9 | 2,294.1 | 2,288.3 | 459.4 | 385.4 | Passif total | |
| | | | | | | Avoir | |
| 1,097.4 | 1,014.0 | 262.7 | 103.4 | 105.3 | 95.5 | Actions ordinaires | |
| 892.9 | 612.4 | 155.8 | 77.2 | 21.0 | 18.1 | Actions privilégiées | |
| 3,421.4 | 4,321.6 | 923.4 | 1,087.1 | 68.8 | 73.5 | Bénéfices réinvestis | |
| 236.9 | 295.9 | 107.5 | 162.9 | 3.6 | 5.9 | Surplus d'apport | |
| 51.8 | 14.2 | 40.3 | 13.7 | 3.4 | - | Autres surplus | |
| 5,700.4 | 6,258.1 | 1,489.6 | 1,444.3 | 202.0 | 193.1 | Avoir total | |
| 17,953.3 | 19,345.0 | 3,783.7 | 3,732.6 | 661.5 | 578.4 | Total, passif et avoir | |

TABLE 2A. Detailed Balance Sheet Statistics for 182 Industries, 1984r and 1985 - Continued

| No. | Financial items | Services | | | | | |
|-----|--------------------------------------|---|--------------|---|----------------|---|--------------|
| | | Bowling alleys Salles de quilles | | Other recreational services Autres services récréatifs | | Laundries, cleaners and pressers Blanchissage, nettoyage et pressage | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 853 | | 859 | | 874 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 640 | 624 | 7,318 | 7,536 | 2,699 | 2,715 |
| | | millions of dollars - millions de dollars | | | | | |
| | Assets | | | | | | |
| 1 | Cash | 9.9 | 5.7 | 101.8 | 152.7 | 31.9 | 27.4 |
| 2 | Marketable securities | 7.4 | 2.4 | 196.2 | 297.7 | 18.5 | 23.2 |
| 3 | Accounts receivable | 1.1 | 1.2 | 214.4 | 263.0 | 66.7 | 73.9 |
| 4 | Inventories | 5.0 | 4.1 | 117.1 | 114.1 | 59.1 | 41.5 |
| 5 | Due from affiliates | 3.6 | 1.6 | 103.6 | 60.1 | 9.5 | 26.4 |
| 6 | Deposits and advances | .1 | . | 4.7 | 18.1 | .7 | 1.9 |
| 7 | Loans receivable | .1 | 3.7 | 7.6 | 10.6 | 1.4 | .3 |
| 8 | Other current assets | 4.1 | 3.5 | 146.3 | 130.2 | 14.4 | 9.3 |
| 9 | Total current assets | 31.2 | 22.1 | 891.8 | 1,046.5 | 202.2 | 203.8 |
| 10 | Land | 10.4 | 13.1 | 231.6 | 297.2 | 23.4 | 59.0 |
| 11 | Buildings | 69.8 | 76.5 | 1,641.5 | 1,411.7 | 126.4 | 109.8 |
| 12 | Equipment and other | 156.3 | 127.7 | 1,198.1 | 1,260.5 | 444.0 | 356.9 |
| 13 | Unspecified | 5.3 | . | 70.0 | 190.3 | .7 | 9.9 |
| 14 | Total depreciable assets | 231.3 | 204.2 | 2,909.5 | 2,862.5 | 571.2 | 476.6 |
| 15 | Less accumulated depreciation | 123.9 | 85.6 | 785.4 | 865.6 | 324.8 | 247.4 |
| 16 | Depreciable assets - Net | 107.5 | 118.7 | 2,124.2 | 1,996.8 | 246.4 | 229.2 |
| 17 | Depletable assets - Net | . | . | . | .1 | . | . |
| 18 | Total net fixed assets | 117.9 | 131.8 | 2,355.8 | 2,284.1 | 269.8 | 288.2 |
| 19 | Mortgages | 4.1 | . | 16.4 | 2.1 | 4.1 | . |
| 20 | Loans and notes receivable | 2.2 | .1 | 6.8 | 2.1 | 2.0 | 1.5 |
| 21 | Long-term investments | . | . | 15.3 | 33.2 | 10.4 | 14.5 |
| 22 | Investments in affiliates | 1.8 | 1.6 | 88.8 | 74.5 | 14.2 | 20.3 |
| 23 | Advances to affiliates | 12.8 | 8.6 | 35.6 | 47.8 | 13.0 | 18.9 |
| 24 | Other assets | 1.3 | 8.3 | 58.9 | 93.6 | 61.3 | 50.3 |
| 25 | Total other assets | 22.2 | 18.7 | 221.8 | 253.2 | 104.9 | 105.5 |
| 26 | Total assets | 171.3 | 172.6 | 3,469.3 | 3,583.8 | 576.9 | 597.5 |
| | Liabilities | | | | | | |
| 27 | Bank loans | 18.1 | 11.2 | 228.7 | 198.3 | 46.0 | 40.0 |
| 28 | Short-term loans | . | 4 | 24.9 | 45.2 | 5.8 | 3.1 |
| 29 | Accounts payable | 9.6 | 14.5 | 316.0 | 399.7 | 52.8 | 53.7 |
| 30 | Long-term debt due within year | 3.6 | 7.4 | 39.2 | 26.7 | 16.8 | 9.8 |
| 31 | Advances and prepayments | . | . | 136.8 | 93.9 | . | 1.4 |
| 32 | Due to affiliates | 7.2 | 5.4 | 174.1 | 178.1 | 24.8 | 32.6 |
| 33 | Other current liabilities | 10.0 | 2.3 | 164.6 | 186.2 | 23.0 | 28.7 |
| 34 | Total current liabilities | 48.5 | 41.2 | 1,084.5 | 1,128.2 | 169.3 | 169.4 |
| 35 | Deferred income | . | . | 22.4 | 40.2 | . | 2.4 |
| 36 | Due shareholders or affiliates | 24.9 | 34.5 | 381.2 | 352.7 | 78.9 | 75.9 |
| 37 | Long-term bank loans | 30.7 | 14.8 | 184.1 | 134.2 | 21.2 | 33.2 |
| 38 | Mortgages, Bonds and Other Debt | 39.2 | 56.2 | 1,135.7 | 1,074.0 | 97.2 | 81.4 |
| 39 | Less due within one year | 3.6 | 7.4 | 39.2 | 26.7 | 16.8 | 9.8 |
| 40 | Net long-term debt | 66.3 | 63.7 | 1,280.6 | 1,181.4 | 101.6 | 104.8 |
| 41 | Reserve for future income tax | 3 | 9 | 26.7 | 28.7 | 12.6 | 10.9 |
| 42 | Other liabilities | .1 | . | 47.7 | 72.6 | 6.2 | .8 |
| 43 | Total non-current liabilities | 91.5 | 99.1 | 1,758.6 | 1,675.7 | 199.3 | 194.8 |
| 44 | Total liabilities | 140.1 | 140.3 | 2,843.1 | 2,803.9 | 368.6 | 364.2 |
| | Equity | | | | | | |
| 45 | Common shares | 5.9 | 2.6 | 197.2 | 281.8 | 14.5 | 21.5 |
| 46 | Preferred shares | 1.9 | 2.4 | 180.7 | 180.7 | 11.4 | 12.7 |
| 47 | Retained earnings | 20.7 | 23.9 | 192.7 | 224.4 | 176.8 | 192.5 |
| 48 | Contributed Surplus | .3 | .7 | 7.0 | 41.5 | 5.5 | 6.8 |
| 49 | Other surplus | 2.5 | 2.8 | 48.7 | 51.6 | .1 | .2 |
| 50 | Total equity | 31.3 | 32.3 | 626.2 | 779.9 | 208.3 | 233.3 |
| 51 | Total liabilities and equity | 171.3 | 172.6 | 3,469.3 | 3,583.8 | 576.9 | 597.5 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - suite

| Services | | | | | | Postes financiers | No |
|---|-----------------|--|--------------|-----------------------------------|----------------|---|-----------|
| Hotels Hôtels | | Funeral directors Directeurs de funérailles | | Other services Autres services | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 875,876 | | 877 | | 871,872,879-899 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 26.505 | 27.447 | 990 | 990 | 23.037 | 24.368 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 408.2 | 416.5 | 34.9 | 27.0 | 304.8 | 288.2 | Actif | |
| 349.1 | 377.6 | 41.5 | 48.1 | 384.8 | 356.4 | Encaisse | 1 |
| 340.6 | 319.9 | 54.5 | 62.9 | 1,145.0 | 955.2 | Valeurs réalisables | 2 |
| 377.8 | 393.4 | 17.2 | 27.0 | 476.4 | 551.3 | Comptes à recevoir | 3 |
| 221.3 | 270.6 | 6.6 | .8 | 231.9 | 201.1 | Stocks | 4 |
| 8.6 | 15.1 | 1 | 2.6 | 10.9 | 22.3 | Dû par des sociétés affiliées | 5 |
| 83.9 | 66.0 | 1.5 | 3 | 43.1 | 43.1 | Dépôts et avances | 6 |
| 157.3 | 129.4 | 5.7 | 11.4 | 167.8 | 169.6 | Prêts à recevoir | 7 |
| 1,946.7 | 1,988.5 | 161.9 | 180.2 | 2,764.6 | 2,587.3 | Autres actifs à court terme | 8 |
| | | | | | | Total des disponibilités | 9 |
| 1,530.4 | 1,534.8 | 41.8 | 49.6 | 222.0 | 284.8 | Terrains | 10 |
| 6,035.5 | 6,725.7 | 164.3 | 205.8 | 709.2 | 859.3 | Bâtiments | 11 |
| 3,414.3 | 3,384.1 | 91.6 | 151.7 | 5,238.6 | 6,271.4 | Outillage et autres | 12 |
| 405.4 | 317.7 | 11.1 | 5.2 | 1,234.1 | 1,284.0 | Non-spécifié | 13 |
| 9,855.1 | 10,427.4 | 267.0 | 362.7 | 7,181.9 | 8,414.7 | Total, actifs amortissables | 14 |
| 3,102.4 | 3,145.9 | 99.8 | 172.2 | 2,922.8 | 3,312.3 | Moins amortissement accumulé | 15 |
| 6,752.8 | 7,281.6 | 167.2 | 190.5 | 4,259.1 | 5,102.4 | Actifs amortissables (nets) | 16 |
| 1.3 | 1.4 | - | - | - | 6 | Actifs sujets à épuisement (nets) | 17 |
| 8,284.5 | 8,817.7 | 209.0 | 240.0 | 4,481.1 | 5,387.8 | Total des immobilisations (net) | 18 |
| 165.0 | 131.3 | 6.3 | .7 | 16.1 | 69.2 | Hypothèques | 19 |
| 141.8 | 223.2 | 1.5 | 5.9 | 627.2 | 761.3 | Prêts et billets à recevoir | 20 |
| 103.3 | 59.2 | 9.1 | 33.4 | 136.7 | 131.0 | Placements à long terme | 21 |
| 351.5 | 134.3 | 16.2 | 11.3 | 173.9 | 387.4 | Placements dans des affiliées | 22 |
| 410.0 | 496.0 | 12.7 | 22.8 | 214.5 | 206.5 | Avances à des sociétés affiliées | 23 |
| 617.7 | 712.7 | 23.7 | 14.2 | 453.4 | 181.3 | Autres actifs | 24 |
| 1,789.3 | 1,756.7 | 69.6 | 88.3 | 1,621.6 | 1,736.6 | Total des autres actifs | 25 |
| 12,020.4 | 12,563.0 | 440.5 | 508.5 | 8,867.3 | 9,711.7 | Actif total | 26 |
| Passif | | | | | | | |
| 589.0 | 594.7 | 17.8 | 11.1 | 649.6 | 595.7 | Emprunts bancaires | 27 |
| 50.2 | 25.4 | 9 | 6 | 193.7 | 251.8 | Emprunts à court terme | 28 |
| 1,009.9 | 1,021.7 | 27.4 | 37.1 | 895.8 | 725.2 | Comptes à payer | 29 |
| 286.4 | 321.2 | 8.1 | 17.9 | 207.9 | 220.1 | Dettes à long terme exigible | 30 |
| 30.5 | 28.4 | 24.0 | 27.7 | 210.2 | 161.5 | Avances et paiements anticipés | 31 |
| 372.7 | 330.5 | 7.6 | 5.5 | 341.3 | 356.0 | Dû à des sociétés affiliées | 32 |
| 378.5 | 399.0 | 21.6 | 25.0 | 346.6 | 468.3 | Autres passifs à court terme | 33 |
| 2,717.3 | 2,720.8 | 107.4 | 125.0 | 2,845.0 | 2,778.6 | Total des exigibilités | 34 |
| 91.2 | 67.0 | 26.7 | 41.0 | 139.3 | 231.6 | Revenu différé | 35 |
| 2,108.2 | 1,985.4 | 56.9 | 45.4 | 724.5 | 906.9 | Dû aux actionnaires ou atiliées | 36 |
| 1,401.8 | 1,060.0 | 14.7 | 11.3 | 330.7 | 728.0 | Emprunts bancaires à long terme | 37 |
| 3,787.1 | 4,504.0 | 68.9 | 105.0 | 2,283.3 | 2,205.9 | Hypothèques, obligations et autres dettes | 38 |
| 286.4 | 321.2 | 8.1 | 17.9 | 207.9 | 220.1 | Moins échéances de l'année | 39 |
| 4,902.6 | 5,242.8 | 75.5 | 98.3 | 2,406.1 | 2,713.8 | Dettes à long terme (nette) | 40 |
| 218.8 | 184.4 | 1.8 | 3.5 | 441.0 | 450.0 | Impôts sur le revenu différés | 41 |
| 26.0 | 66.2 | 3.8 | 3 | 88.5 | 74.0 | Autres passifs | 42 |
| 7,346.8 | 7,545.9 | 164.7 | 188.6 | 3,799.5 | 4,376.2 | Total du passif à long terme | 43 |
| 10,064.1 | 10,266.7 | 272.2 | 313.6 | 6,644.5 | 7,154.8 | Passif total | 44 |
| Avoir | | | | | | | |
| 544.7 | 566.5 | 16.4 | 10.3 | 306.6 | 378.0 | Actions ordinaires | 45 |
| 638.3 | 809.2 | 6.2 | 12.0 | 242.3 | 516.0 | Actions privilégiées | 46 |
| 505.5 | 663.7 | 144.2 | 171.2 | 1,533.8 | 1,524.0 | Bénéfices réinvestis | 47 |
| 103.8 | 129.6 | - | 1 | 123.8 | 127.9 | Surplus d'apport | 48 |
| 166.0 | 127.3 | 1.5 | 1.4 | 16.4 | 11.0 | Autres surplus | 49 |
| 1,956.3 | 2,298.3 | 168.3 | 195.0 | 2,222.8 | 2,556.8 | Avoir total | 50 |
| 12,020.4 | 12,563.0 | 440.5 | 508.5 | 8,867.3 | 9,711.7 | Total, passif et avoir | 51 |

TABLE 2A. Detailed balance sheet statistics for 182 industries, 1984r and 1985 - Concluded

| No. | Financial items | Services | | | |
|-----|--------------------------------------|---|-----------------|-----------------|-----------------|
| | | Total government, personal and miscellaneous services Total, services gouvernementaux personnels et divers | | Total services | |
| | | S.I.C. - C.A.É. | | | |
| | | 801-859,871-899 | | 801-899 | |
| | | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 70,965 | 73,801 | 117,163 | 120,965 |
| | | millions of dollars - millions de dollars | | | |
| | Assets | | | | |
| 1 | Cash | 1,131.5 | 1,121.2 | 1,808.9 | 1,853.3 |
| 2 | Marketable securities | 1,400.3 | 1,536.0 | 2,918.5 | 3,244.6 |
| 3 | Accounts receivable | 2,151.3 | 2,053.6 | 5,953.6 | 5,702.8 |
| 4 | Inventories | 1,120.5 | 1,193.4 | 1,785.3 | 1,697.2 |
| 5 | Due from affiliates | 810.8 | 817.4 | 2,337.7 | 2,559.9 |
| 6 | Deposits and advances | 36.6 | 81.9 | 63.6 | 125.0 |
| 7 | Loans receivable | 155.5 | 142.2 | 320.1 | 379.2 |
| 8 | Other current assets | 602.4 | 560.6 | 1,059.1 | 982.4 |
| 9 | Total current assets | 7,408.9 | 7,506.3 | 16,246.6 | 16,544.4 |
| 10 | Land | 2,321.8 | 2,461.1 | 2,711.1 | 2,820.2 |
| 11 | Buildings | 10,046.5 | 10,969.2 | 11,628.6 | 12,680.6 |
| 12 | Equipment and other | 11,186.0 | 12,304.4 | 15,833.6 | 17,117.8 |
| 13 | Unspecified | 2,081.5 | 2,012.8 | 2,475.3 | 2,444.6 |
| 14 | Total depreciable assets | 23,314.0 | 25,286.3 | 29,937.5 | 32,243.0 |
| 15 | Less accumulated depreciation | 8,039.6 | 8,582.9 | 10,918.2 | 11,473.8 |
| 16 | Depreciable assets - Net | 15,274.4 | 16,703.4 | 19,019.4 | 20,769.2 |
| 17 | Depletable assets - Net | 2.2 | 2.0 | 18.6 | 19.6 |
| 18 | Total net fixed assets | 17,598.4 | 19,166.6 | 21,749.1 | 23,609.1 |
| 19 | Mortgages | 235.2 | 215.9 | 301.8 | 305.3 |
| 20 | Loans and notes receivable | 819.3 | 1,027.4 | 2,183.1 | 2,429.4 |
| 21 | Long-term investments | 432.9 | 384.0 | 1,073.7 | 947.8 |
| 22 | Investments in affiliates | 1,150.7 | 845.2 | 2,203.2 | 2,179.1 |
| 23 | Advances to affiliates | 1,018.3 | 1,011.6 | 2,207.7 | 2,671.6 |
| 24 | Other assets | 1,327.1 | 1,291.0 | 1,978.9 | 2,106.3 |
| 25 | Total other assets | 4,983.6 | 4,775.2 | 9,948.5 | 10,639.6 |
| 26 | Total assets | 29,990.9 | 31,448.0 | 47,944.1 | 50,793.1 |
| | Liabilities | | | | |
| 27 | Bank loans | 1,767.6 | 1,674.7 | 3,088.4 | 3,008.8 |
| 28 | Short-term loans | 299.4 | 351.2 | 385.7 | 473.5 |
| 29 | Accounts payable | 2,730.1 | 2,619.7 | 5,513.7 | 5,376.4 |
| 30 | Long-term debt due within year | 649.8 | 664.9 | 910.1 | 866.1 |
| 31 | Advances and prepayments | 464.2 | 359.6 | 987.0 | 852.9 |
| 32 | Due to affiliates | 1,117.4 | 1,090.4 | 2,439.7 | 2,900.8 |
| 33 | Other current liabilities | 1,210.6 | 1,375.3 | 2,201.7 | 2,665.2 |
| 34 | Total current liabilities | 8,239.1 | 8,135.8 | 15,526.4 | 16,143.6 |
| 35 | Deferred income | 298.3 | 421.0 | 448.3 | 761.2 |
| 36 | Due shareholders or affiliates | 3,608.8 | 3,691.4 | 6,215.1 | 5,910.5 |
| 37 | Long-term bank loans | 2,267.6 | 2,131.2 | 2,817.3 | 2,539.7 |
| 38 | Mortgages, Bonds and Other Debt | 8,379.9 | 9,019.1 | 9,767.9 | 10,744.8 |
| 39 | Less due within one year | 649.8 | 664.9 | 910.1 | 866.1 |
| 40 | Net long-term debt | 9,997.7 | 10,485.4 | 11,675.1 | 12,418.4 |
| 41 | Reserve for future income tax | 749.0 | 728.5 | 1,136.5 | 1,169.3 |
| 42 | Other liabilities | 193.1 | 255.1 | 337.5 | 401.0 |
| 43 | Total non-current liabilities | 14,846.9 | 15,581.3 | 19,812.5 | 20,660.4 |
| 44 | Total liabilities | 23,086.0 | 23,717.1 | 35,338.9 | 36,804.0 |
| | Equity | | | | |
| 45 | Common shares | 1,453.3 | 1,459.6 | 2,550.7 | 2,473.6 |
| 46 | Preferred shares | 1,255.5 | 1,628.2 | 2,148.4 | 2,240.6 |
| 47 | Retained earnings | 3,565.9 | 3,960.2 | 6,987.2 | 8,281.8 |
| 48 | Contributed Surplus | 351.4 | 475.3 | 588.3 | 771.3 |
| 49 | Other surplus | 278.8 | 207.6 | 330.6 | 221.8 |
| 50 | Total equity | 6,904.8 | 7,730.9 | 12,605.3 | 13,989.0 |
| 51 | Total liabilities and equity | 29,990.9 | 31,448.0 | 47,944.1 | 50,793.1 |

TABLEAU 2A. Statistiques détaillées du bilan pour les 182 industries, 1984r et 1985 - fin

| Total all industries Total, toutes les industries | | Total non-financial industries Total, industries non financières | | Postes financiers | No |
|--|--------------------|---|------------------|---|-----------|
| S.I.C. - C.A.E. | | | | | |
| 001-899 | | 001-699.801-899 | | | |
| 1984r | 1985 | 1984r | 1985 | | |
| 543,017 | 555,896 | 403,742 | 413,444 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | |
| 62,703.6 | 61,981.6 | 9,444.9 | 10,257.3 | Actif | |
| 107,749.5 | 124,032.1 | 24,659.7 | 25,581.6 | Encaisse | 1 |
| 97,170.2 | 108,997.3 | 73,148.5 | 78,680.8 | Valeurs réalisables | 2 |
| 107,715.4 | 110,968.8 | 96,404.9 | 98,849.0 | Comptes à recevoir | 3 |
| 30,803.4 | 36,877.7 | 21,940.3 | 28,377.4 | Stocks | 4 |
| 971.9 | 1,168.6 | 581.4 | 595.3 | Dû par des sociétés affiliées | 5 |
| 183,518.6 | 190,466.6 | 1,486.8 | 1,591.4 | Dépôts et avances | 6 |
| 14,066.6 | 14,739.6 | 8,174.8 | 8,733.1 | Prêts à recevoir | 7 |
| | | | | Autres actifs à court terme | 8 |
| 604,699.1 | 649,232.4 | 235,841.1 | 252,666.0 | Total des disponibilités | 9 |
| 24,085.1 | 24,913.9 | 12,662.1 | 13,040.6 | Terrains | 10 |
| 84,842.3 | 88,158.7 | 45,827.6 | 48,242.3 | Bâtiments | 11 |
| 141,614.6 | 146,337.2 | 136,685.5 | 141,813.3 | Outillage et autres | 12 |
| 227,261.4 | 249,295.9 | 212,145.8 | 231,929.2 | Non-spécifié | 13 |
| 453,718.3 | 483,791.8 | 394,658.9 | 421,984.9 | Total, actifs amortissables | 14 |
| 144,490.7 | 157,491.4 | 133,408.8 | 145,495.6 | Moins amortissement accumulé | 15 |
| 309,227.6 | 326,300.4 | 261,250.2 | 276,489.3 | Actifs amortissables (nets) | 16 |
| 43,850.9 | 47,191.7 | 43,271.3 | 46,603.5 | Actifs sujets à épuisement (nets) | 17 |
| 377,163.6 | 398,406.0 | 317,183.5 | 336,133.4 | Total des immobilisations (net) | 18 |
| 100,002.4 | 115,367.2 | 1,088.8 | 1,410.0 | Hypothèques | 19 |
| 28,074.6 | 30,081.9 | 5,653.3 | 5,178.4 | Prêts et billets à recevoir | 20 |
| 41,735.9 | 43,219.2 | 12,208.2 | 14,254.4 | Placements à long terme | 21 |
| 161,068.1 | 189,873.4 | 51,823.9 | 60,571.9 | Placements dans des affiliées | 22 |
| 92,773.2 | 101,286.7 | 23,755.7 | 24,792.8 | Avances à des sociétés affiliées | 23 |
| 21,606.1 | 26,820.1 | 17,053.8 | 22,419.5 | Autres actifs | 24 |
| 445,260.2 | 506,648.6 | 111,583.7 | 128,627.0 | Total des autres actifs | 25 |
| 1,427,123.0 | 1,554,287.1 | 664,608.4 | 717,426.4 | Actif total | 26 |
| | | | | Passif | |
| 55,676.6 | 57,470.5 | 39,001.2 | 40,288.6 | Emprunts bancaires | 27 |
| 335,801.1 | 360,972.6 | 7,792.1 | 9,573.4 | Emprunts à court terme | 28 |
| 84,096.4 | 94,416.3 | 71,214.3 | 76,898.7 | Comptes à payer | 29 |
| 14,865.1 | 14,792.5 | 8,881.3 | 8,445.7 | Dettes à long terme exigible | 30 |
| 7,475.3 | 7,786.2 | 6,786.0 | 7,008.0 | Avances et paiements anticipés | 31 |
| 36,681.4 | 43,863.9 | 26,257.5 | 33,738.7 | Dû à des sociétés affiliées | 32 |
| 33,321.7 | 32,566.0 | 21,619.4 | 20,979.7 | Autres passifs à court terme | 33 |
| 567,917.7 | 611,888.1 | 181,551.7 | 196,932.7 | Total des exigibilités | 34 |
| 8,734.8 | 11,004.1 | 5,992.2 | 7,156.6 | Revenu différé | 35 |
| 92,473.8 | 98,179.1 | 51,985.7 | 52,598.8 | Dû aux actionnaires ou affiliées | 36 |
| 36,865.7 | 41,739.3 | 28,066.8 | 28,579.5 | Emprunts bancaires à long terme | 37 |
| 289,422.0 | 310,440.1 | 138,998.6 | 148,459.7 | Hypothèques, obligations et autres dettes | 38 |
| 14,865.1 | 14,792.5 | 8,881.3 | 8,445.7 | Moins échéances de l'année | 39 |
| 311,422.5 | 337,386.9 | 158,184.1 | 168,593.4 | Dettes à long terme (nettes) | 40 |
| 31,502.6 | 33,910.6 | 29,238.2 | 30,842.3 | Impôts sur le revenu différés | 41 |
| 5,269.3 | 6,372.3 | 4,421.9 | 5,363.1 | Autres passifs | 42 |
| 449,403.0 | 486,853.1 | 249,822.1 | 264,554.2 | Total du passif à long terme | 43 |
| 1,017,320.7 | 1,098,721.1 | 431,373.8 | 461,487.0 | Passif total | 44 |
| | | | | Avoir | |
| 126,668.6 | 145,930.3 | 69,139.5 | 77,756.4 | Actions ordinaires | 45 |
| 71,798.7 | 84,365.4 | 32,368.0 | 35,450.1 | Actions privilégiées | 46 |
| 155,662.2 | 166,593.1 | 112,852.7 | 123,168.7 | Bénéfices réinvestis | 47 |
| 48,133.7 | 51,082.8 | 17,265.5 | 17,987.8 | Surplus d'apport | 48 |
| 7,539.1 | 7,594.4 | 1,608.8 | 1,576.5 | Autres surplus | 49 |
| 409,802.3 | 455,565.9 | 233,234.6 | 255,939.4 | Avoir total | 50 |
| 1,427,123.0 | 1,554,287.1 | 664,608.4 | 717,426.4 | Total, passif et avoir | 51 |

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985

| No | Financial items | Agriculture | | Forestry Exploitation forestière | | Fishing and trapping Pêche et piégeage | |
|----|--|---|----------------|-------------------------------------|----------------|---|--------------|
| | | S.I.C. - C.A.É. | | | | | |
| | | 001-021 | | 031-039 | | 041-047 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 17,208 | 17,435 | 3,843 | 4,045 | 1,561 | 1,550 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 6,206.6 | 6,261.0 | 1,332.8 | 798.6 | 244.5 | 296.1 |
| 2 | Sales - Services | 515.3 | 652.1 | 1,214.9 | 1,764.6 | 52.8 | 74.3 |
| 3 | Rental income - Real estate | 45.8 | 49.2 | 3.6 | 3.9 | .1 | . |
| 4 | Rental income - Other | 23.5 | 12.4 | 13.0 | 14.8 | .1 | 6 |
| 5 | Commissions | 10.9 | .8 | . | 8.4 | .9 | . |
| 6 | Bond interest | 2 | 5 | . | . | . | . |
| 7 | Mortgage interest | 12.2 | 1.7 | . | . | . | . |
| 8 | Other interest | 68.4 | 62.6 | 10.9 | 10.1 | 3.0 | 3.2 |
| 9 | Dividends | 3.3 | 4.3 | 2.0 | 7.9 | . | . |
| 10 | Other income | 354.9 | 325.2 | 72.7 | 66.3 | 5.9 | 7.3 |
| 11 | Total income | 7,240.9 | 7,369.7 | 2,650.1 | 2,674.6 | 307.2 | 381.5 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 3,599.1 | 3,713.0 | 725.7 | 376.0 | 77.3 | 144.2 |
| 13 | Salaries and wages | 910.0 | 989.7 | 706.4 | 770.1 | 101.0 | 84.6 |
| 14 | Repairs and maintenance | 220.3 | 229.9 | 148.7 | 180.6 | 23.2 | 20.7 |
| 15 | Rent (real estate) | 136.0 | 147.2 | 2.5 | 9.5 | 4 | 3 |
| 16 | Rent (other) | 26.4 | 24.3 | 98.8 | 66.5 | 3.6 | 1.5 |
| 17 | Royalties | 1.2 | 4 | 24.9 | 29.1 | . | . |
| 18 | Bond interest | 36.9 | 34.3 | 6 | 4 | 3 | 2 |
| 19 | Mortgage interest | 105.2 | 104.6 | 4.3 | 3.7 | .5 | 1.7 |
| 20 | Other interest | 296.6 | 299.5 | 54.9 | 56.1 | 11.0 | 12.4 |
| 21 | Taxes other than direct taxes | 62.3 | 63.8 | 7.5 | 5.6 | 1.2 | 1.9 |
| 22 | Depreciation | 542.7 | 495.2 | 143.6 | 148.6 | 27.2 | 24.3 |
| 23 | Depletion and amortization | . | . | 3.6 | 2.5 | . | . |
| 24 | Other expenses | 1,014.4 | 917.6 | 664.0 | 923.0 | 56.7 | 67.1 |
| 25 | Total expenses | 6,950.9 | 7,019.6 | 2,585.4 | 2,571.8 | 302.6 | 359.0 |
| 26 | Net profit before taxes and non-recurring items | 290.0 | 350.2 | 64.7 | 102.9 | 4.7 | 22.5 |
| 27 | Non-recurring items | 121.6 | 24.6 | 20.1 | 29.3 | 2.5 | 5 |
| 28 | Net profit before direct taxes | 411.5 | 374.7 | 84.8 | 132.2 | 7.1 | 23.1 |
| 29 | Provision for income tax - Current | - 117.3 | - 104.9 | - 24.3 | - 28.2 | - 3.1 | - 8.4 |
| 30 | Provision for income tax - Deferred | - 13.1 | - 11.3 | 12.7 | - 4.2 | - 1 | - 9 |
| 31 | Mining and logging taxes | - 1 | . | - 2 | . | . | . |
| 32 | Net profit (loss) after taxes | 281.1 | 258.5 | 73.0 | 99.7 | 4.0 | 13.7 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 1,092.1 | 712.9 | 479.2 | 574.6 | 16.0 | 32.3 |
| 34 | Statistical adjustment(2) | - 590.6 | 344.5 | 41.7 | 37.9 | 21.9 | - 17.1 |
| 35 | Net profit (loss) after taxes | 281.1 | 258.5 | 73.0 | 99.7 | 4.0 | 13.7 |
| 36 | Subsidiary Profits | .1 | .6 | .9 | .2 | . | . |
| 37 | Cash dividends declared | - 134.7 | - 162.4 | - 17.8 | - 21.6 | - 9.6 | - 8 |
| 38 | Stock dividends declared | . | . | . | . | . | . |
| 39 | Other charges and credits | 64.9 | - 17.3 | - 6 | - 2.9 | - 1 | 3 |
| 40 | Closing balance | 712.9 | 1,136.7 | 574.6 | 688.0 | 32.3 | 28.4 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 6,206.6 | 6,261.0 | 1,332.8 | 798.6 | 244.5 | 296.1 |
| 42 | Less cost of sales | 4,326.4 | 4,374.6 | 1,191.1 | 629.2 | 162.5 | 202.3 |
| 43 | Gross profit | 1,880.2 | 1,886.4 | 141.7 | 169.3 | 82.0 | 93.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985

| Total agriculture, forestry and fishing Total, agriculture exploitation forestière et pêche | | Mining - Mines | | | | Postes financiers | | No |
|--|-----------------|--------------------------|---------------|----------------------------|----------------|---|--|-----------|
| | | Gold mines Mines d'or | | Iron mines Mines de fer | | | | |
| | | S.I.C. - C.A.É. | | | | | | |
| 001-047 | | 051,052 | | 058 | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | |
| 22,612 | 23,030 | 157 | 155 | 12 | 8 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | | | |
| Revenu | | | | | | | | |
| 7,783.9 | 7,355.7 | 900.3 | 843.8 | 1,146.0 | 1,166.1 | Ventes des produits | | 1 |
| 1,783.0 | 2,491.0 | 16.9 | 14.2 | 155.8 | 9.8 | Ventes des services | | 2 |
| 49.5 | 53.1 | - | - | .1 | 4 | Loyer des biens immobiliers | | 3 |
| 36.5 | 27.9 | 6.2 | .6 | - | - | Loyers - Autres | | 4 |
| 11.9 | 9.2 | - | - | - | - | Commissions | | 5 |
| 2 | 5 | - | .1 | - | - | Intérêt sur obligations | | 6 |
| 12.2 | 1.7 | - | - | 6 | 7 | Intérêt sur hypothèques | | 7 |
| 82.2 | 75.9 | 26.7 | 29.0 | 18.4 | 8.1 | Autres revenus d'intérêt | | 8 |
| 5.3 | 12.2 | 20.5 | 17.4 | 1.2 | 10.6 | Dividendes | | 9 |
| 433.6 | 398.7 | 32.7 | 34.2 | 4.5 | 32.1 | Autres revenus | | 10 |
| 10,198.2 | 10,425.8 | 1,003.3 | 939.3 | 1,326.5 | 1,227.7 | Revenu total | | 11 |
| Frais | | | | | | | | |
| 4,402.1 | 4,233.1 | 242.1 | 242.2 | 497.2 | 367.6 | Matières premières(1) | | 12 |
| 1,717.4 | 1,844.5 | 263.9 | 248.0 | 206.4 | 206.0 | Tranchements et salaires | | 13 |
| 392.2 | 431.2 | 1.3 | 1.7 | 113.5 | 117.1 | Entretien et réparation | | 14 |
| 138.9 | 157.0 | .4 | .7 | 1.1 | 1.2 | Loyers des biens immobiliers | | 15 |
| 128.7 | 92.3 | 14.7 | 2.2 | - | - | Loyers - Autres | | 16 |
| 26.1 | 29.5 | 5.9 | 5.1 | 41.8 | 35.0 | Redevances | | 17 |
| 37.8 | 35.0 | 3.2 | 3.7 | 48.5 | 2.6 | Intérêt sur dette obligataire | | 18 |
| 110.0 | 110.1 | - | - | - | - | Intérêt sur dette hypothécaire | | 19 |
| 362.4 | 367.9 | 46.3 | 23.3 | 87.4 | 54.7 | Autres dépenses d'intérêt | | 20 |
| 71.0 | 71.3 | 1 | 1.3 | 10.1 | 10.6 | Autres impôts | | 21 |
| 713.5 | 688.2 | 68.3 | 64.9 | 107.8 | 93.7 | Amortissement | | 22 |
| 3.6 | 2.5 | 55.4 | 56.6 | 10.2 | 7.4 | Épuisement | | 23 |
| 1,735.2 | 1,907.6 | 130.1 | 296.4 | 824.3 | 158.8 | Autres frais | | 24 |
| 9,838.9 | 9,950.3 | 831.6 | 946.1 | 1,948.5 | 1,054.7 | Total des frais | | 25 |
| 359.3 | 475.5 | 171.7 | - 6.8 | - 621.9 | 173.0 | Bénéfice net avant impôts et revenus extraordinaires | | 26 |
| 144.1 | 54.4 | 5.0 | 23.2 | - 18.9 | - 2 | Revenus extraordinaires | | 27 |
| 503.5 | 529.9 | 176.7 | 16.4 | - 640.8 | 172.8 | Bénéfice net avant impôts | | 28 |
| - 144.7 | - 141.5 | - 26.9 | - 31.3 | - 47.2 | - 56.0 | Provisions pour impôts - Courants | | 29 |
| - 5 | - 16.5 | - 39.3 | 1.4 | 32.2 | 7 | Provision pour impôts - Différés | | 30 |
| - 2 | - | - 21.1 | - 14.4 | - | - | Impôt sur mines et forêts | | 31 |
| 358.0 | 371.9 | 89.4 | - 27.9 | - 655.8 | 117.5 | Bénéfice (perte) net après impôts | | 32 |
| Bénéfices réinvestis | | | | | | | | |
| 1,587.4 | 1,319.7 | 631.7 | 728.6 | 243.1 | - 616.8 | Solde d'ouverture | | 33 |
| - 527.0 | 365.4 | 100.6 | 30.9 | 2.3 | 711.3 | Ajustement statistique(2) | | 34 |
| 358.0 | 371.9 | 89.4 | - 27.9 | - 655.8 | 117.5 | Bénéfice (perte) net après impôts | | 35 |
| .8 | 8 | - 48.7 | - .3 | - | - | Bénéfices des filiales | | 36 |
| - 162.1 | - 184.7 | - 76.3 | - 54.2 | - 186.5 | - 68.2 | Dividendes en espèces déclarés | | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | | 38 |
| 64.2 | - 20.0 | 32.0 | 50.0 | - 19.9 | - 22.3 | Autres frais et crédits | | 39 |
| 1,319.7 | 1,853.2 | 728.6 | 727.0 | - 616.8 | 121.5 | Solde de fermeture | | 40 |
| Coût des ventes - Produits | | | | | | | | |
| 7,783.9 | 7,355.7 | 900.3 | 843.8 | 1,146.0 | 1,166.1 | Ventes - Produits | | 41 |
| 5,680.0 | 5,206.1 | 554.7 | 545.5 | 920.2 | 800.5 | Moins coût des ventes | | 42 |
| 2,103.9 | 2,149.6 | 345.5 | 298.3 | 225.9 | 365.6 | Bénéfice brut | | 43 |

Voie notes à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Mining - Mines | | | | | |
|-----|--|---|----------------|---|-----------------|--------------------------------|----------------|
| | | Other metal mining Autres minéraux métalliques | | Total metal mining Total, minéraux métalliques | | Coal mines Mines de charbon | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 053-057.059 | | 051-059 | | 06t | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 76 | 62 | 245 | 225 | 37 | 40 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 7,767.3 | 8,019.4 | 9,813.6 | 10,029.3 | 1,686.4 | 2,182.2 |
| 2 | Sales - Services | 20.7 | 32.7 | 193.4 | 56.6 | 7.7 | 12.3 |
| 3 | Rental income - Real estate | - | - | 1 | 4 | 1.2 | 1.2 |
| 4 | Rental income - Other | .1 | - | 6.3 | 6 | - | - |
| 5 | Commissions | 8.1 | 9.9 | 8.1 | 9.9 | - | - |
| 6 | Bond interest | - | 1 | - | 2 | 2 | - |
| 7 | Mortgage interest | - | - | 6 | 7 | .1 | 1 |
| 8 | Other interest | 104.6 | 86.2 | 149.8 | 123.3 | 4.6 | 10.4 |
| 9 | Dividends | 95.2 | 50.7 | 116.8 | 78.6 | .1 | 6.1 |
| 10 | Other income | 121.1 | 78.3 | 158.3 | 144.6 | 107.4 | 35.1 |
| 11 | Total income | 8,117.1 | 8,277.3 | 10,447.0 | 10,444.3 | 1,807.7 | 2,247.6 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 3,371.1 | 3,570.0 | 4,110.4 | 4,179.8 | 746.4 | 940.3 |
| 13 | Salaries and wages | 1,979.2 | 1,959.9 | 2,449.4 | 2,413.9 | 434.3 | 543.4 |
| 14 | Repairs and maintenance | 3.2 | 4 | 118.0 | 119.2 | 12.9 | 11.5 |
| 15 | Rent (real estate) | 3.5 | 3.6 | 5.0 | 5.4 | .3 | 1 |
| 16 | Rent (other) | - | 1.5 | 14.7 | 3.7 | 3.9 | 7.9 |
| 17 | Royalties | 63.9 | 73.1 | 111.6 | 113.1 | 28.9 | 43.7 |
| 18 | Bond interest | 175.1 | 250.0 | 226.8 | 256.3 | 5.9 | 3.7 |
| 19 | Mortgage interest | 8.4 | 5.5 | 8.4 | 5.5 | 7 | 7 |
| 20 | Other interest | 566.5 | 415.9 | 700.2 | 493.9 | 104.4 | 176.1 |
| 21 | Taxes other than direct taxes | 6.9 | 6.7 | 17.1 | 18.7 | 9 | 7 |
| 22 | Depreciation | 495.6 | 540.4 | 671.6 | 698.9 | 143.1 | 206.6 |
| 23 | Depletion and amortization | 239.2 | 218.0 | 304.8 | 282.0 | 21.4 | 27.9 |
| 24 | Other expenses | 1,067.7 | 1,474.2 | 2,022.1 | 1,929.4 | 202.6 | 248.2 |
| 25 | Total expenses | 7,980.2 | 8,519.2 | 10,760.2 | 10,520.0 | 1,705.7 | 2,210.8 |
| 26 | Net profit before taxes and non-recurring items | 137.0 | -241.8 | -313.2 | -75.6 | 102.0 | 36.7 |
| 27 | Non-recurring items | 142.1 | 155.2 | 128.2 | 178.2 | 17.0 | 89.6 |
| 28 | Net profit before direct taxes | 279.1 | -86.6 | -185.1 | 102.6 | 119.0 | 126.3 |
| 29 | Provision for income tax - Current | -101.7 | -89.5 | -175.8 | -176.7 | -13.0 | -36.2 |
| 30 | Provision for income tax - Deferred | 6.2 | -13.7 | -8 | -11.6 | -28.8 | -23.7 |
| 31 | Mining and logging taxes | -17.9 | -22.9 | -39.0 | -37.3 | -2.6 | -1.5 |
| 32 | Net profit (loss) after taxes | 165.8 | -212.7 | -400.7 | -123.0 | 74.6 | 65.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 3,437.0 | 3,409.6 | 4,311.8 | 3,521.4 | 550.6 | 625.6 |
| 34 | Statistical adjustment(2) | 50.3 | 22.8 | 153.1 | 764.9 | -19.8 | -9.0 |
| 35 | Net profit (loss) after taxes | 165.8 | -212.7 | -400.7 | -123.0 | 74.6 | 65.0 |
| 36 | Subsidiary Profits | 46.5 | 41.0 | -2.2 | 40.7 | 20.1 | -270.6 |
| 37 | Cash dividends declared | -299.3 | -479.3 | -562.0 | -601.7 | -6.3 | -111.8 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | 9.3 | -77.0 | 21.4 | -49.4 | 6.4 | -15.1 |
| 40 | Closing balance | 3,409.6 | 2,704.4 | 3,521.4 | 3,553.0 | 625.6 | 284.1 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 7,767.3 | 8,019.4 | 9,813.6 | 10,029.3 | 1,686.4 | 2,182.2 |
| 42 | Less cost of sales | 5,776.5 | 6,072.2 | 7,251.4 | 7,418.2 | 1,262.5 | 1,605.1 |
| 43 | Gross profit | 1,990.8 | 1,947.2 | 2,562.2 | 2,611.2 | 423.9 | 577.1 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Mining - Mines | | | | | | Postes financiers | No |
|---|-----------------|--|-----------------|---|----------------|---|-----------|
| Oil and gas wells Puits de pétrole et de gaz | | Total mineral fuels Total des minéraux combustibles | | Non-metal mining Mines non métalliques | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 064 | | 061,064 | | 071,073,077,079 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 2,254 | 2,413 | 2,291 | 2,453 | 126 | 115 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 27,353.1 | 28,744.5 | 29,039.5 | 30,926.7 | 1,421.3 | 1,180.2 | Revenu | |
| 925.8 | 909.8 | 933.5 | 922.1 | 3.8 | 3.8 | Ventes des produits | 1 |
| 9.0 | 5.9 | 10.2 | 7.1 | 1 | .1 | Ventes des services | 2 |
| 9.2 | 1.7 | 9.2 | 1.7 | .1 | .2 | Loyer des biens immobiliers | 3 |
| - | - | - | - | - | - | Loyers - Autres | 4 |
| - | 1.8 | 2 | 1.8 | - | - | Commissions | 5 |
| 2.3 | 4 | 2.4 | 5 | - | - | Intérêt sur obligations | 6 |
| 613.5 | 542.5 | 618.1 | 552.9 | 24.3 | 15.0 | Intérêt sur hypothèques | 7 |
| 821.5 | 445.9 | 621.6 | 452.0 | 1.1 | 4 | Autres revenus d'intérêt | 8 |
| 864.8 | 745.3 | 972.2 | 780.4 | 21.2 | 13.1 | Ouidendes | 9 |
| 30,399.3 | 31,397.7 | 32,207.0 | 33,645.3 | 1,472.0 | 1,212.8 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 5,576.1 | 6,266.4 | 6,322.5 | 7,206.7 | 519.8 | 488.2 | Matières premières(1) | 12 |
| 1,826.8 | 2,042.5 | 2,261.1 | 2,586.0 | 336.8 | 310.1 | Traitements et salaires | 13 |
| 7.9 | 9.8 | 20.8 | 21.3 | 25.3 | 17.3 | Entretien et réparation | 14 |
| 39.9 | 47.0 | 40.2 | 47.1 | 1.8 | 2.1 | Loyers des biens immobiliers | 15 |
| 3.1 | 6.8 | 7.1 | 14.7 | 2.9 | 2.0 | Loyers - Autres | 16 |
| 5,345.5 | 5,300.0 | 5,374.4 | 5,343.7 | 61.1 | 61.6 | Redevances | 17 |
| 212.4 | 253.7 | 218.3 | 257.4 | 1.3 | 1.2 | Intérêt sur dette obligataire | 18 |
| 10.1 | 7.3 | 10.8 | 8.0 | 1.0 | 3 | Intérêt sur dette hypothécaire | 19 |
| 1,659.2 | 1,725.5 | 1,763.5 | 1,901.6 | 67.6 | 77.2 | Autres dépenses d'intérêt | 20 |
| 119.0 | 120.8 | 119.9 | 121.4 | 5.0 | 4.7 | Autres impôts | 21 |
| 929.1 | 1,047.3 | 1,072.3 | 1,253.9 | 104.2 | 93.5 | Amortissement | 22 |
| 1,730.4 | 2,126.4 | 1,751.8 | 2,154.4 | 23.2 | 21.2 | Épuisement | 23 |
| 3,365.6 | 3,543.7 | 3,568.2 | 3,791.9 | 256.5 | 428.2 | Autres frais | 24 |
| 20,825.2 | 22,497.2 | 22,530.9 | 24,708.0 | 1,406.7 | 1,507.7 | Total des frais | 25 |
| 9,574.1 | 8,900.5 | 9,676.1 | 8,937.2 | 65.3 | - 294.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 275.8 | 391.4 | 292.8 | 481.0 | 3.3 | 2.7 | Revenus extraordinaires | 27 |
| 9,849.9 | 9,291.9 | 9,968.9 | 9,418.3 | 68.6 | - 292.2 | Bénéfice net avant impôts | 28 |
| - 5,001.5 | - 4,784.0 | - 5,014.5 | - 4,820.2 | - 58.7 | - 40.2 | Provisions pour impôts - Courants | 29 |
| - 1,347.9 | - 1,534.1 | - 1,376.8 | - 1,557.8 | 10.4 | 41.8 | Provision pour impôts - Différés | 30 |
| - 1 | - 5 | - 2.7 | - 1.9 | - 21.7 | - 12.0 | Impôt sur mines et forêts | 31 |
| 3,500.3 | 2,973.4 | 3,574.9 | 3,038.4 | 1.3 | - 302.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 10,647.9 | 11,493.3 | 11,198.6 | 12,119.0 | 1,074.8 | 626.6 | Solde d'ouverture | 33 |
| - 1,053.3 | 334.9 | - 1,073.2 | 325.9 | - 399.9 | 23.1 | Ajustement statistique(2) | 34 |
| 3,500.3 | 2,973.4 | 3,574.9 | 3,038.4 | - 1.3 | - 302.6 | Bénéfice (perte) net après impôts | 35 |
| 33.1 | 11.4 | 53.2 | - 259.2 | - | .1 | Bénéfices des filiales | 36 |
| - 2,081.8 | - 2,221.1 | - 2,088.1 | - 2,332.9 | - 68.8 | - 168.4 | Dividendes en espèces déclarés | 37 |
| - 9.0 | - | - 9.0 | - | - | - | Dividendes en actions déclarés | 38 |
| 456.1 | 20.0 | 462.5 | 4.9 | 21.8 | 36.2 | Autres frais et crédits | 39 |
| 11,493.3 | 12,611.9 | 12,119.0 | 12,896.0 | 626.6 | 214.9 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 27,353.1 | 28,744.5 | 29,039.5 | 30,926.7 | 1,421.3 | 1,180.2 | Ventes - Produits | 41 |
| 12,705.6 | 13,502.8 | 13,968.1 | 15,107.9 | 1,013.2 | 933.9 | Moins coût des ventes | 42 |
| 14,647.6 | 15,241.7 | 15,071.4 | 15,818.8 | 408.1 | 246.2 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No | Financial items | Mining - Mines | | | | | |
|----|--|---|--------------|-------------------------------------|----------------|---|----------------|
| | | Quarries Carrières | | Mining services Services miniers | | Total other mining Total, autres mines | |
| | | S.I.C. - C.A.E | | | | | |
| | | 083.087 | | 092.094.096.098.099 071-099 | | | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 783 | 799 | 4,177 | 4,205 | 5,086 | 5,119 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 516.3 | 633.5 | 837.6 | 802.3 | 2,775.3 | 2,616.0 |
| 2 | Sales - Services | 99.1 | 70.7 | 2,695.3 | 3,311.9 | 2,798.2 | 3,386.4 |
| 3 | Rental income - Real estate | 2.8 | 1.5 | 3.8 | 4.9 | 6.7 | 6.5 |
| 4 | Rental income - Other | - | 8.9 | 15.7 | 25.6 | 15.8 | 34.7 |
| 5 | Commissions | - | - | 2.4 | 4 | 2.5 | 4 |
| 6 | Bond interest | - | - | 3 | 3 | 3 | 3 |
| 7 | Mortgage interest | - | 4 | - | 2 | 1 | 6 |
| 8 | Other interest | 7.1 | 4.2 | 319.1 | 159.3 | 350.5 | 178.4 |
| 9 | Dividends | 3.1 | 5 | 26.2 | 9.6 | 30.4 | 10.5 |
| 10 | Other income | 5.1 | 5.1 | 137.5 | 120.1 | 163.8 | 138.3 |
| 11 | Total income | 633.6 | 724.7 | 4,037.9 | 4,434.6 | 6,143.5 | 6,372.0 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 192.6 | 267.6 | 292.9 | 327.6 | 1,005.4 | 1,083.4 |
| 13 | Salaries and wages | 130.1 | 141.2 | 1,002.7 | 1,116.9 | 1,469.6 | 1,568.2 |
| 14 | Repairs and maintenance | 57.4 | 63.9 | 103.5 | 140.5 | 186.2 | 221.8 |
| 15 | Rent (real estate) | 5.7 | 2.7 | 20.5 | 31.9 | 28.0 | 36.8 |
| 16 | Rent (other) | 18.7 | 35.5 | 50.5 | 89.0 | 72.1 | 126.5 |
| 17 | Royalties | 3.6 | 1.5 | 10.1 | 8.0 | 74.8 | 71.0 |
| 18 | Bond interest | 8 | 1.1 | 27.5 | 16.4 | 29.6 | 18.8 |
| 19 | Mortgage interest | 5.2 | 3.0 | 3.7 | 5.8 | 9.9 | 9.0 |
| 20 | Other interest | 28.3 | 15.6 | 241.9 | 185.5 | 337.9 | 278.2 |
| 21 | Taxes other than direct taxes | 4.9 | 4.0 | 8.7 | 5.6 | 18.6 | 14.3 |
| 22 | Depreciation | 64.3 | 41.2 | 319.9 | 409.0 | 488.4 | 543.7 |
| 23 | Depletion and amortization | 5 | 2.4 | 27.9 | 44.3 | 51.6 | 68.0 |
| 24 | Other expenses | 76.1 | 89.3 | 2,214.0 | 1,952.8 | 2,546.5 | 2,470.3 |
| 25 | Total expenses | 588.1 | 669.0 | 4,323.8 | 4,333.2 | 6,318.6 | 6,509.9 |
| 26 | Net profit before taxes and non-recurring items | 45.5 | 55.7 | - 285.9 | 101.4 | - 175.1 | - 137.9 |
| 27 | Non-recurring items | 11.4 | 3.8 | - 1.5 | 37.4 | 13.1 | 43.9 |
| 28 | Net profit before direct taxes | 56.8 | 59.5 | - 287.5 | 138.8 | - 162.0 | - 93.9 |
| 29 | Provision for income tax - Current | - 14.0 | - 12.5 | - 104.5 | - 129.8 | - 177.2 | - 182.5 |
| 30 | Provision for income tax - Deferred | - 1.0 | - 3.0 | - 5.7 | - 3.3 | 3.8 | 35.5 |
| 31 | Mining and logging taxes | - | - | - | - | - 21.7 | - 12.0 |
| 32 | Net profit (loss) after taxes | 41.9 | 43.9 | - 397.6 | 5.7 | - 357.1 | - 253.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 144.4 | 169.1 | - 423.6 | - 4.1 | 795.6 | 791.6 |
| 34 | Statistical adjustment(2) | 15.9 | - 11.7 | 835.7 | - 1.3 | 451.6 | 10.1 |
| 35 | Net profit (loss) after taxes | 41.9 | 43.9 | - 397.6 | 5.7 | - 357.1 | - 253.0 |
| 36 | Subsidiary Profits | - 2.8 | - | - 9.7 | - 1.3 | - 12.5 | - 1.2 |
| 37 | Cash dividends declared | - 29.1 | - 41.7 | - 60.2 | - 178.2 | - 158.1 | - 388.4 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 1.2 | 5 | 51.4 | - 45.0 | 72.0 | 9.4 |
| 40 | Closing balance | 169.1 | 159.0 | - 4.1 | - 224.3 | 791.6 | 149.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 516.3 | 633.5 | 837.6 | 802.3 | 2,775.3 | 2,616.0 |
| 42 | Less cost of sales | 371.1 | 481.7 | 571.0 | 564.4 | 1,955.3 | 1,980.0 |
| 43 | Gross profit | 145.2 | 151.8 | 266.6 | 237.9 | 820.0 | 636.0 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Total mining Total, mines | | Manufacturing - Fabrication | | | | Postes financiers | | No |
|---|-----------------|--|----------------|-------------------------------------|----------------|---|--|-----------|
| | | Meat products Produits de la viande | | Dairy products Produits laitiers | | | | |
| | | S.I.C. - C.A.É. | | | | | | |
| 051-099 | | 101,103 | | 105,107 | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | |
| 7.622 | 7.797 | 650 | 643 | 271 | 267 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | | | |
| Revenu | | | | | | | | |
| 41,628.4 | 43,572.0 | 10,099.0 | 9,874.3 | 6,616.4 | 7,033.8 | Ventes des produits | | 1 |
| 3,925.0 | 4,365.1 | 20.0 | 5.2 | 7.4 | 8.5 | Ventes des services | | 2 |
| 17.0 | 14.0 | 1.7 | 2.7 | 8 | 9 | Loyer des biens immobiliers | | 3 |
| 31.3 | 37.0 | 2.0 | .2 | .7 | .4 | Loyers - Autres | | 4 |
| 10.6 | 10.2 | - | .9 | 3.1 | 3.5 | Commissions | | 5 |
| 5 | 2.3 | 1.6 | .6 | - | .3 | Intérêt sur obligations | | 6 |
| 3.1 | 1.9 | 1.0 | .3 | .2 | .5 | Intérêt sur hypothèques | | 7 |
| 1,118.4 | 854.5 | 7.4 | 8.5 | 12.3 | 14.7 | Autres revenus d'intérêt | | 8 |
| 768.8 | 541.2 | 4.8 | 11.7 | 2.4 | 8.6 | Dividendes | | 9 |
| 1,294.3 | 1,063.3 | 21.4 | 21.3 | 6.6 | 7.3 | Autres revenus | | 10 |
| 48,797.5 | 50,461.6 | 10,159.0 | 9,925.7 | 6,649.8 | 7,078.6 | Revenu total | | 11 |
| Frais | | | | | | | | |
| 11,438.3 | 12,469.9 | 8,029.9 | 7,865.9 | 5,056.0 | 5,336.4 | Matières premières(1) | | 12 |
| 6,180.1 | 6,568.1 | 1,079.0 | 1,040.2 | 626.2 | 684.1 | Traitements et salaires | | 13 |
| 324.9 | 362.3 | 53.9 | 49.7 | 16.1 | 16.1 | Entretien et réparation | | 14 |
| 73.2 | 89.3 | 23.4 | 22.3 | 12.8 | 10.4 | Loyers des biens immobiliers | | 15 |
| 93.9 | 144.9 | 5.8 | 5.5 | .6 | 2.9 | Loyers - Autres | | 16 |
| 5,560.8 | 5,527.8 | 5 | .1 | 8.6 | 8.9 | Redevances | | 17 |
| 474.7 | 532.5 | 5.3 | 2.9 | 5.4 | 4.8 | Intérêt sur dette obligataire | | 18 |
| 29.1 | 22.6 | 6.6 | 3.3 | 1.6 | 1.6 | Intérêt sur dette hypothécaire | | 19 |
| 2,801.6 | 2,673.7 | 56.7 | 57.6 | 32.2 | 37.4 | Autres dépenses d'intérêt | | 20 |
| 155.6 | 154.4 | 9.8 | 9.9 | 3.0 | 3.2 | Autres impôts | | 21 |
| 2,232.3 | 2,496.5 | 101.1 | 99.3 | 78.6 | 96.4 | Amortissement | | 22 |
| 2,108.3 | 2,504.3 | - | - | - | - | Epuisement | | 23 |
| 8,136.9 | 8,191.6 | 634.3 | 631.9 | 539.6 | 592.9 | Autres frais | | 24 |
| 39,609.7 | 41,737.9 | 10,006.4 | 9,788.7 | 6,380.7 | 6,795.0 | Total des frais | | 25 |
| 9,187.8 | 8,723.7 | 152.6 | 137.0 | 269.2 | 283.6 | Bénéfice net avant impôts et revenus extraordinaires | | 26 |
| 434.1 | 703.2 | 10.8 | 3.1 | 2.9 | 8.0 | Revenus extraordinaires | | 27 |
| 9,621.9 | 9,426.9 | 163.4 | 140.0 | 272.1 | 291.6 | Bénéfice net avant impôts | | 28 |
| - 5,367.5 | - 5,179.5 | - 43.3 | - 35.0 | - 87.9 | - 90.4 | Provisions pour impôts - Courants | | 29 |
| - 1,373.8 | - 1,533.9 | - 72.3 | - 3.5 | - 4.9 | - 12.4 | Provision pour impôts - Différés | | 30 |
| - 63.4 | - 51.2 | - | - | - | - | Impôt sur mines et forêts | | 31 |
| 2,817.1 | 2,662.4 | 47.8 | 101.6 | 179.4 | 188.7 | Bénéfice (perte) net après impôts | | 32 |
| Bénéfices réinvestis | | | | | | | | |
| 16,306.0 | 16,432.0 | 516.9 | 588.3 | 668.0 | 778.7 | Solde d'ouverture | | 33 |
| - 468.4 | 1,100.9 | 104.7 | - 43.0 | 30.2 | - 34.2 | Ajustement statistique(2) | | 34 |
| 2,817.1 | 2,662.4 | 47.8 | 101.6 | 179.4 | 188.7 | Bénéfice (perte) net après impôts | | 35 |
| 38.5 | - 219.8 | - 3 | .4 | 5.5 | 1.3 | Bénéfices des filiales | | 36 |
| - 2,808.2 | - 3,323.0 | - 72.1 | - 85.6 | - 89.8 | - 78.3 | Dividendes en espèces déclarés | | 37 |
| - 9.0 | - | - | - | - | - | Dividendes en actions déclarés | | 38 |
| 555.9 | - 53.9 | - 8.6 | - .5 | - 14.6 | - 11.4 | Autres frais et crédits | | 39 |
| 16,432.0 | 16,598.6 | 588.3 | 561.1 | 778.7 | 844.9 | Solde de fermeture | | 40 |
| Coût des ventes - Produits | | | | | | | | |
| 41,628.4 | 43,572.0 | 10,099.0 | 9,874.3 | 6,616.4 | 7,033.8 | Ventes - Produits | | 41 |
| 23,174.8 | 24,506.1 | 8,958.9 | 8,763.6 | 5,543.9 | 5,854.4 | Moins coût des ventes | | 42 |
| 18,453.6 | 19,066.0 | 1,140.2 | 1,110.7 | 1,072.5 | 1,179.4 | Bénéfice brut | | 43 |

Voir notes) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|--|----------------|---------------------------|----------------|
| | | Fish products Produits du poisson | | Fruit and vegetable canners Conserveries de fruits et légumes | | Grain mills Minoteries | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 111 | | 112 | | 123-125 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 458 | 468 | 196 | 200 | 552 | 548 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 2,032.0 | 2,291.4 | 2,479.8 | 2,713.1 | 4,039.8 | 4,175.1 |
| 2 | Sales - Services | 7.9 | 27.6 | 3.9 | 5.5 | 6.4 | 11.8 |
| 3 | Rental income - Real estate | 1.2 | 2 | .6 | .5 | 1.3 | 1.2 |
| 4 | Rental income - Other | .3 | 1.0 | - | - | 2 | .1 |
| 5 | Commissions | 2.7 | 1.0 | .2 | .1 | 8 | - |
| 6 | Bond interest | - | - | - | .1 | - | - |
| 7 | Mortgage interest | - | - | .2 | - | - | .3 |
| 8 | Other interest | 8.6 | 6.4 | 5.5 | 7.6 | 19.8 | 23.4 |
| 9 | Dividends | 1.3 | 3.6 | 25.5 | 1.7 | 10.2 | 13.4 |
| 10 | Other income | 19.8 | 16.5 | 10.8 | 11.4 | 42.9 | 49.4 |
| 11 | Total income | 2,073.8 | 2,347.8 | 2,526.6 | 2,739.9 | 4,121.5 | 4,274.6 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 1,229.8 | 1,361.1 | 1,549.8 | 1,718.9 | 3,082.3 | 3,183.9 |
| 13 | Salaries and wages | 498.1 | 566.7 | 325.3 | 347.0 | 372.9 | 395.6 |
| 14 | Repairs and maintenance | 20.8 | 23.3 | 11.4 | 12.2 | 33.0 | 32.1 |
| 15 | Rent (real estate) | 6.4 | 8.2 | 16.3 | 15.8 | 15.5 | 20.5 |
| 16 | Rent (other) | 5.0 | 8.3 | 5.0 | 5.0 | 11.1 | 2.7 |
| 17 | Royalties | 2 | - | 2.1 | 1.5 | 6.1 | .9 |
| 18 | Bond interest | 1.1 | .7 | 1.5 | 1.5 | 9.2 | 7.7 |
| 19 | Mortgage interest | 5.3 | 7.5 | 1.5 | 1.7 | 3.5 | 4.3 |
| 20 | Other interest | 61.4 | 57.6 | 45.4 | 49.1 | 49.3 | 53.7 |
| 21 | Taxes other than direct taxes | 3.2 | 4.7 | 3.0 | 3.6 | 5.6 | 6.2 |
| 22 | Depreciation | 53.9 | 60.2 | 42.1 | 44.9 | 59.5 | 71.3 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 214.3 | 248.2 | 347.7 | 394.3 | 313.5 | 348.6 |
| 25 | Total expenses | 2,099.5 | 2,346.4 | 2,351.1 | 2,595.3 | 3,961.6 | 4,127.5 |
| 26 | Net profit before taxes and non-recurring items | - 25.7 | 1.4 | 175.4 | 144.6 | 160.0 | 147.2 |
| 27 | Non-recurring items | 39.5 | 11.8 | 2.7 | 7.9 | 1.5 | - 7.7 |
| 28 | Net profit before direct taxes | 13.8 | 13.2 | 178.1 | 152.5 | 161.5 | 139.5 |
| 29 | Provision for income tax - Current | - 4.8 | - 10.2 | - 50.2 | - 46.8 | - 27.9 | - 39.6 |
| 30 | Provision for income tax - Deferred | - 3.5 | - 4.1 | - 4.3 | - 8.1 | - 20.6 | 2.1 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 5.5 | - 1.1 | 123.5 | 97.6 | 113.0 | 102.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 65.4 | 79.2 | 549.0 | 565.2 | 494.5 | 549.9 |
| 34 | Statistical adjustment(2) | 56.2 | 37.4 | - 31.0 | 34.0 | 17.9 | - 28.8 |
| 35 | Net profit (loss) after taxes | 5.5 | - 1.1 | 123.5 | 97.6 | 113.0 | 102.0 |
| 36 | Subsidiary Profits | .5 | - 3.7 | .3 | .2 | 8.8 | 11.2 |
| 37 | Cash dividends declared | - 27.5 | - 47.4 | - 75.4 | - 36.4 | - 83.5 | - 83.3 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 21.0 | - 31.6 | - .6 | - 2.9 | - .9 | - 4.7 |
| 40 | Closing balance | 79.2 | 32.8 | 565.2 | 657.4 | 549.9 | 546.4 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 2,032.0 | 2,291.4 | 2,479.8 | 2,713.1 | 4,039.8 | 4,175.1 |
| 42 | Less cost of sales | 1,764.7 | 1,955.7 | 1,860.5 | 2,042.1 | 3,374.0 | 3,482.5 |
| 43 | Gross profit | 267.4 | 335.7 | 619.3 | 671.0 | 665.8 | 692.6 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|---|----------------|---|-----------------|---|-----------|
| Bakery products Boulangeries | | Other food products Autres produits alimentaires | | Total food Total des produits alimentaires | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 128,129 | | 131,133,135,139 | | 101-139 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,135 | 1,204 | 561 | 576 | 3,823 | 3,906 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| Revenu | | | | | | | |
| 2,826.1 | 2,912.7 | 6,779.1 | 6,753.6 | 34,872.3 | 35,754.0 | Ventes des produits | 1 |
| 3.6 | 3.8 | 5 | 2.7 | 49.7 | 65.0 | Ventes des services | 2 |
| 2.4 | 3.6 | 2.8 | .5 | 11.0 | 9.6 | Loyer des biens immobiliers | 3 |
| 2 | .4 | .3 | .5 | 3.6 | 2.7 | Loyers - Autres | 4 |
| - | - | - | .1 | 6.9 | 5.5 | Commissions | 5 |
| - | - | 2 | - | 1.8 | 9 | Intérêt sur obligations | 6 |
| - | - | 8 | .2 | 2.2 | 1.4 | Intérêt sur hypothèques | 7 |
| 14.6 | 12.1 | 20.0 | 27.9 | 88.3 | 100.6 | Autres revenus d'intérêt | 8 |
| 39.1 | 59.7 | 11.6 | 28.0 | 94.8 | 126.7 | Dividendes | 9 |
| 6.5 | 4.9 | 21.6 | 43.2 | 129.6 | 154.0 | Autres revenus | 10 |
| 2,892.6 | 2,997.2 | 6,836.8 | 6,856.7 | 35,260.1 | 36,220.4 | Revenu total | 11 |
| Frais | | | | | | | |
| 1,499.8 | 1,521.4 | 4,073.1 | 4,022.0 | 24,520.7 | 25,009.6 | Matières premières(1) | 12 |
| 721.0 | 747.6 | 968.2 | 999.0 | 4,590.8 | 4,780.2 | Traitements et salaires | 13 |
| 13.0 | 15.0 | 15.3 | 18.6 | 163.5 | 167.0 | Entretien et réparation | 14 |
| 40.2 | 41.4 | 34.1 | 38.5 | 148.6 | 157.1 | Loyers des biens immobiliers | 15 |
| 3.6 | 5.5 | 12.6 | 11.9 | 43.7 | 41.8 | Loyers - Autres | 16 |
| 3.8 | 3.7 | 34.9 | 32.8 | 56.4 | 47.9 | Redevances | 17 |
| 8.9 | 7.4 | 8.8 | 5.2 | 40.1 | 30.0 | Intérêt sur dette obligataire | 18 |
| 2.5 | 2.5 | 1.3 | 1.0 | 22.3 | 21.9 | Intérêt sur dette hypothécaire | 19 |
| 40.1 | 43.0 | 98.5 | 94.7 | 383.6 | 393.1 | Autres dépenses d'intérêt | 20 |
| 4.7 | 4.7 | 7.3 | 7.4 | 36.7 | 39.7 | Autres impôts | 21 |
| 60.5 | 65.6 | 122.0 | 133.5 | 517.7 | 571.1 | Amortissement | 22 |
| - | - | 1 | .3 | 1 | 3 | Épuisement | 23 |
| 362.3 | 392.9 | 1,088.2 | 1,129.7 | 3,499.9 | 3,738.4 | Autres frais | 24 |
| 2,760.3 | 2,850.7 | 6,464.6 | 6,494.6 | 34,024.1 | 34,998.1 | Total des frais | 25 |
| 132.3 | 146.5 | 372.2 | 362.1 | 1,236.0 | 1,222.4 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 5.0 | 41.4 | 14.9 | -9.3 | 77.3 | 55.1 | Revenus extraordinaires | 27 |
| 137.3 | 187.9 | 387.1 | 352.8 | 1,313.4 | 1,277.5 | Bénéfice net avant impôts | 28 |
| -32.2 | -43.1 | -146.4 | -136.8 | -392.7 | -402.0 | Provisions pour impôts - Courants | 29 |
| .5 | -3.8 | -12.4 | -3.9 | -117.6 | -33.6 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 105.6 | 141.0 | 228.2 | 212.1 | 803.1 | 841.9 | Bénéfice (perte) net après impôts | 32 |
| Bénéfices réinvestis | | | | | | | |
| 453.1 | 458.7 | 1,113.7 | 986.1 | 3,860.7 | 4,006.1 | Solde d'ouverture | 33 |
| -37.5 | -33.9 | -168.1 | -27.7 | -27.5 | -96.2 | Ajustement statistique(2) | 34 |
| 105.6 | 141.0 | 228.2 | 212.1 | 803.1 | 841.9 | Bénéfice (perte) net après impôts | 35 |
| 2.6 | 4.6 | -5.6 | 8.4 | 11.2 | 22.0 | Bénéfices des filiales | 36 |
| -65.4 | -88.7 | -190.6 | -144.7 | -604.3 | -564.3 | Dividendes en espèces déclarés | 37 |
| - | - | - | -5.7 | - | -5.7 | Dividendes en actions déclarés | 38 |
| 2 | -3.7 | 8.4 | 1 | -37.0 | -54.9 | Autres frais et crédits | 39 |
| 458.7 | 477.9 | 986.1 | 1,028.5 | 4,006.1 | 4,148.9 | Solde de fermeture | 40 |
| Coût des ventes - Produits | | | | | | | |
| 2,826.1 | 2,912.7 | 6,779.1 | 6,753.6 | 34,872.3 | 35,754.0 | Ventes - Produits | 41 |
| 2,026.3 | 2,071.2 | 4,873.7 | 4,842.2 | 28,402.0 | 29,011.7 | Moins coût des ventes | 42 |
| 799.9 | 841.5 | 1,905.4 | 1,911.4 | 6,470.3 | 6,742.3 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|--------------|--------------|-------------------------|----------------|
| | | Soft drinks Boissons gazeuses | | Distilleries | | Breweries Brasseries | |
| | | S.I.C. - C.A.E | | | | | |
| | | 141 | | 143 | | 145 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 188 | 182 | 27 | 25 | 17 | 16 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 1,892.5 | 2,093.5 | 864.0 | 867.6 | 1,953.7 | 2,032.0 |
| 2 | Sales - Services | 8.6 | 6.1 | 1.1 | .9 | - | - |
| 3 | Rental income - Real estate | .9 | .6 | - | 1 | - | - |
| 4 | Rental income - Other | .3 | 1.4 | - | - | - | - |
| 5 | Commissions | .8 | 1.8 | 2.9 | 3.5 | - | - |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | .3 | - | - | - | 1.1 | - |
| 8 | Other interest | 6.0 | 6.3 | 29.8 | 35.4 | 8.2 | .5 |
| 9 | Dividends | 2.7 | 7.7 | 10.0 | 22.6 | 71.9 | 47.3 |
| 10 | Other income | 3.7 | 8.6 | 29.3 | 36.3 | 12.3 | 13.3 |
| 11 | Total income | 1,915.7 | 2,126.0 | 937.1 | 966.3 | 2,047.3 | 2,093.1 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 1,042.4 | 1,078.0 | 338.8 | 348.8 | 658.1 | 682.9 |
| 13 | Salaries and wages | 334.0 | 416.2 | 157.0 | 149.8 | 462.2 | 487.4 |
| 14 | Repairs and maintenance | 12.0 | 19.0 | 1.1 | 1.1 | 37.1 | 37.7 |
| 15 | Rent (real estate) | 9.3 | 13.7 | 4.5 | 6.7 | 11.3 | 15.8 |
| 16 | Rent (other) | .9 | 1.0 | - | - | 5.9 | 5.6 |
| 17 | Royalties | 2.9 | 4.5 | 5.2 | 1.7 | 4.0 | 3.6 |
| 18 | Bond interest | 1.8 | .8 | 20.8 | 34.0 | 11.3 | 10.8 |
| 19 | Mortgage interest | 1.3 | 1.4 | 2 | .2 | - | .1 |
| 20 | Other interest | 31.3 | 33.1 | 121.1 | 109.2 | 28.7 | 31.4 |
| 21 | Taxes other than direct taxes | 3.2 | 4.5 | 5 | 6 | 6.2 | 5.4 |
| 22 | Depreciation | 55.2 | 69.3 | 21.6 | 21.3 | 48.9 | 61.3 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 367.7 | 437.8 | 171.7 | 169.6 | 564.7 | 653.1 |
| 25 | Total expenses | 1,862.0 | 2,079.4 | 842.6 | 843.0 | 1,838.4 | 1,995.0 |
| 26 | Net profit before taxes and non-recurring items | 53.7 | 46.7 | 94.5 | 123.3 | 208.9 | 98.1 |
| 27 | Non-recurring items | 3.8 | -3.4 | -4.8 | -6.7 | 2.6 | 5.7 |
| 28 | Net profit before direct taxes | 57.5 | 43.3 | 89.7 | 116.6 | 211.5 | 103.8 |
| 29 | Provision for income tax - Current | -23.1 | -18.5 | -38.2 | -41.8 | -64.0 | 21.4 |
| 30 | Provision for income tax - Deferred | .2 | -3.5 | .2 | 1.0 | 2.9 | -33.2 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 34.6 | 21.3 | 51.7 | 75.7 | 150.5 | 92.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 273.9 | 264.1 | 329.0 | 275.0 | 387.4 | 476.5 |
| 34 | Statistical adjustment(2) | -12.5 | -50.8 | -1.5 | -13.1 | 8.6 | -12.3 |
| 35 | Net profit (loss) after taxes | 34.6 | 21.3 | 51.7 | 75.7 | 150.5 | 92.0 |
| 36 | Subsidiary Profits | 4.2 | 4.4 | 1.1 | 1.2 | -2.6 | -3 |
| 37 | Cash dividends declared | -20.7 | -13.9 | -111.5 | -137.7 | -61.0 | -32.1 |
| 38 | Stock dividends declared | -6.8 | - | - | - | - | - |
| 39 | Other charges and credits | -8.8 | 2.0 | 6.3 | 5.4 | -6.3 | 3.9 |
| 40 | Closing balance | 264.1 | 227.1 | 275.0 | 206.4 | 476.5 | 527.7 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 1,892.5 | 2,093.5 | 864.0 | 867.6 | 1,953.7 | 2,032.0 |
| 42 | Less cost of sales | 1,232.3 | 1,315.8 | 470.7 | 467.8 | 1,037.0 | 1,104.4 |
| 43 | Gross profit | 660.2 | 777.7 | 393.3 | 399.8 | 916.8 | 927.6 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--------------|------------------------------------|----------------|---|-----------------|---|-----------|
| Wineries Fabriques de vin | | Total beverages Total, boissons | | Total food and beverages Total, aliments et boissons | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 147 | | 141-147 | | 101-147 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 38 | 41 | 264 | 264 | 4,087 | 4,170 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 241.0 | 250.8 | 4,951.2 | 5,244.0 | 39,823.5 | 40,998.0 | Ventes des produits | 1 |
| 2.9 | 2.7 | 12.6 | 9.7 | 62.3 | 74.8 | Ventes des services | 2 |
| 1 | | 1.0 | 6 | 12.0 | 10.2 | Loyer des biens immobiliers | 3 |
| | | 3 | 1.4 | 3.9 | 4.1 | Loyers - Autres | 4 |
| | | 3.7 | 5.3 | 10.5 | 10.8 | Commissions | 5 |
| | | | | 1.8 | 9 | Intérêt sur obligations | 6 |
| | | 1.5 | | 3.7 | 1.5 | Intérêt sur hypothèques | 7 |
| 2 | 2 | 44.2 | 42.4 | 132.4 | 142.9 | Autres revenus d'intérêt | 8 |
| 9 | 3.9 | 85.5 | 81.4 | 180.3 | 208.1 | Dividendes | 9 |
| 2.1 | 7 | 47.5 | 58.8 | 177.1 | 212.8 | Autres revenus | 10 |
| 247.3 | 258.3 | 5,147.5 | 5,443.7 | 40,407.6 | 41,664.1 | Revenu total | 11 |
| | | | | | | Frais | |
| 116.8 | 125.1 | 2,156.0 | 2,234.8 | 26,676.7 | 27,244.4 | Matières premières(1) | 12 |
| 43.4 | 46.5 | 996.6 | 1,099.9 | 5,587.4 | 5,880.1 | Traitements et salaires | 13 |
| 3 | 1 | 50.5 | 57.9 | 214.0 | 225.0 | Entretien et réparation | 14 |
| 2.3 | 3.0 | 27.5 | 39.1 | 176.1 | 196.2 | Loyers des biens immobiliers | 15 |
| | | 6.8 | 6.6 | 50.5 | 48.4 | Loyers - Autres | 16 |
| | | 12.1 | 9.7 | 68.5 | 57.6 | Redevances | 17 |
| 9 | 8 | 34.9 | 46.4 | 75.0 | 76.4 | Intérêt sur dette obligataire | 18 |
| 1 | 3 | 1.5 | 1.9 | 23.8 | 23.7 | Intérêt sur dette hypothécaire | 19 |
| 2.4 | 2.6 | 183.5 | 176.4 | 567.1 | 569.4 | Autres dépenses d'intérêt | 20 |
| 3 | 2 | 10.2 | 10.8 | 46.9 | 50.5 | Autres impôts | 21 |
| 7.1 | 7.3 | 132.8 | 159.2 | 650.5 | 730.3 | Amortissement | 22 |
| | | | | 1 | 3 | Épuisement | 23 |
| 46.2 | 48.4 | 1,150.4 | 1,309.0 | 4,650.3 | 5,047.4 | Autres frais | 24 |
| 219.8 | 234.4 | 4,762.9 | 5,151.8 | 38,787.0 | 40,149.9 | Total des frais | 25 |
| 27.5 | 23.9 | 384.6 | 291.9 | 1,620.6 | 1,514.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 3 | | 2.0 | - 4.3 | 79.3 | 50.8 | Revenus extraordinaires | 27 |
| 27.8 | 23.9 | 386.5 | 287.6 | 1,699.9 | 1,565.1 | Bénéfice net avant impôts | 28 |
| - 10.7 | - 7.2 | - 136.0 | - 46.1 | - 528.7 | - 448.1 | Provisions pour impôts - Courants | 29 |
| - 2 | - 5 | 3.1 | - 36.3 | - 114.4 | - 69.9 | Provision pour impôts - Différés | 30 |
| | | | | | | Impôt sur mines et forêts | 31 |
| 16.9 | 16.3 | 253.7 | 205.2 | 1,056.7 | 1,047.1 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 75.8 | 92.5 | 1,066.1 | 1,108.2 | 4,926.8 | 5,114.3 | Solde d'ouverture | 33 |
| 6.8 | - 1.3 | 1.4 | - 77.5 | - 26.1 | - 173.7 | Ajustement statistique(2) | 34 |
| 16.9 | 16.3 | 253.7 | 205.2 | 1,056.7 | 1,047.1 | Bénéfice (perte) net après impôts | 35 |
| | | 2.8 | 5.3 | 14.0 | 27.3 | Bénéfices des filiales | 36 |
| - 5.6 | - 7.3 | - 198.8 | - 191.0 | - 803.1 | - 755.3 | Dividendes en espèces déclarés | 37 |
| - 2 | - 2 | - 7.0 | - 2 | - 7.0 | - 5.9 | Dividendes en actions déclarés | 38 |
| - 1.2 | | - 10.0 | 11.2 | - 47.0 | - 43.6 | Autres frais et crédits | 39 |
| 92.5 | 100.0 | 1,108.2 | 1,061.3 | 5,114.3 | 5,210.2 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 241.0 | 250.8 | 4,951.2 | 5,244.0 | 39,823.5 | 40,998.0 | Ventes - Produits | 41 |
| 153.9 | 162.7 | 2,893.9 | 3,050.6 | 31,295.8 | 32,062.3 | Moins coût des ventes | 42 |
| 87.1 | 88.2 | 2,057.3 | 2,193.4 | 8,527.7 | 8,935.7 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|---|----------------|--------------------------------------|----------------|
| | | Tobacco products Produits du tabac | | Rubber products Produits du caoutchouc | | Leather products Produits du cuir | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 151-153 | | 161-169 | | 172-179 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 73 | 12 | 156 | 156 | 456 | 456 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 1,388.1 | 1,415.8 | 3,887.5 | 4,143.3 | 1,370.1 | 1,409.1 |
| 2 | Sales - Services | 5.3 | 6.8 | 4.8 | 1.2 | 4.4 | 2.1 |
| 3 | Rental income - Real estate | - | 7 | 4.3 | 1 | 4 | .7 |
| 4 | Rental income - Other | - | - | 6.9 | 4.7 | - | .3 |
| 5 | Commissions | 1.0 | 1.2 | .8 | .2 | .9 | - |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | - | .3 | 1.9 | - | .1 |
| 8 | Other interest | 26.5 | 30.5 | 8.4 | 10.1 | 3.7 | 3.9 |
| 9 | Dividends | 9.3 | 9.5 | 2 | 7 | 1.9 | - |
| 10 | Other income | 3.7 | 14.3 | 17.9 | 23.2 | 3.2 | 5.9 |
| 11 | Total income | 1,434.0 | 1,478.9 | 3,931.1 | 4,185.6 | 1,384.5 | 1,422.0 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 678.9 | 664.8 | 2,086.6 | 2,261.3 | 730.0 | 776.8 |
| 13 | Salaries and wages | 227.9 | 244.1 | 870.7 | 875.3 | 351.8 | 360.6 |
| 14 | Repairs and maintenance | 7.1 | 8.1 | 30.4 | 10.4 | 8.0 | 7.5 |
| 15 | Rent (real estate) | 10.7 | 9.5 | 30.7 | 24.6 | 15.4 | 11.9 |
| 16 | Rent (other) | - | 2.8 | 6 | 1.3 | 3.1 | 3.0 |
| 17 | Royalties | 1.7 | 2.1 | 80.6 | 86.4 | 7.1 | 1.1 |
| 18 | Bond interest | 17.4 | 17.5 | 3.1 | 1.7 | 1.0 | .4 |
| 19 | Mortgage interest | - | - | .7 | 1.0 | 1.9 | 2.9 |
| 20 | Other interest | 4.6 | 17.3 | 52.1 | 69.9 | 32.8 | 34.8 |
| 21 | Taxes other than direct taxes | 1.2 | 2.2 | 1.8 | 1.8 | 5.3 | 6.1 |
| 22 | Depreciation | 20.5 | 23.5 | 112.6 | 118.8 | 25.6 | 28.0 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 187.2 | 180.1 | 434.3 | 518.2 | 161.1 | 144.4 |
| 25 | Total expenses | 1,157.2 | 1,172.0 | 3,704.3 | 3,970.8 | 1,343.1 | 1,377.6 |
| 26 | Net profit before taxes and non-recurring items | 276.8 | 306.9 | 226.8 | 214.7 | 41.4 | 44.4 |
| 27 | Non-recurring items | 70.5 | - 16.0 | 25.7 | 4 | 5 | - |
| 28 | Net profit before direct taxes | 347.3 | 290.9 | 252.5 | 215.1 | 42.0 | 44.4 |
| 29 | Provision for income tax - Current | - 98.0 | - 104.2 | - 99.2 | - 80.1 | - 11.5 | - 11.5 |
| 30 | Provision for income tax - Deferred | - 3.7 | - 6 | 1.8 | 4.1 | - 2.1 | .3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 245.6 | 186.1 | 155.1 | 139.1 | 28.4 | 33.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 790.2 | 971.0 | 730.2 | 791.8 | 223.8 | 195.1 |
| 34 | Statistical adjustment(2) | - 4 | 4.5 | - 18.4 | 29.2 | - 9.5 | 25.6 |
| 35 | Net profit (loss) after taxes | 245.6 | 186.1 | 155.1 | 139.1 | 28.4 | 33.2 |
| 36 | Subsidiary Profits | - | - | - 2 | .3 | - 28.3 | 2.1 |
| 37 | Cash dividends declared | - 64.8 | - 50.4 | - 77.6 | - 118.0 | - 14.7 | - 21.6 |
| 38 | Stock dividends declared | - | - | - | - | - 2.2 | - |
| 39 | Other charges and credits | 5 | - 3.4 | 2.6 | 21.7 | - 2.4 | - .5 |
| 40 | Closing balance | 971.0 | 1,107.8 | 791.8 | 864.2 | 195.1 | 233.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 1,388.1 | 1,415.8 | 3,887.5 | 4,143.3 | 1,370.1 | 1,409.1 |
| 42 | Less cost of sales | 884.9 | 876.0 | 3,023.0 | 3,243.7 | 1,072.2 | 1,134.5 |
| 43 | Gross profit | 503.3 | 539.7 | 864.5 | 899.5 | 297.9 | 274.6 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|---|----------------|---|----------------|---|-----------|
| Cotton and woolen mills Filatures de coton et de laine | | Synthetic textiles Fibres synthétiques | | Other primary textiles Autres textiles de base | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 183,193,197 | | 201 | | 211-219 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 84 | 83 | 48 | 50 | 289 | 303 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 1,117.9 | 990.0 | 2,096.6 | 2,016.4 | 1,452.4 | 1,550.2 | Ventes des produits | 1 |
| 1.6 | 1.6 | 1.8 | 1.2 | 2.7 | .6 | Ventes des services | 2 |
| .2 | .1 | - | .1 | .9 | 1.0 | Loyer des biens immobiliers | 3 |
| - | - | - | - | - | .2 | Loyers - Autres | 4 |
| .1 | .3 | 6.2 | 3.3 | 6.6 | 1.6 | Commissions | 5 |
| - | .1 | - | - | - | - | Intérêt sur obligations | 6 |
| - | .1 | .3 | 1.2 | - | - | Intérêt sur hypothèques | 7 |
| 7.3 | 6.1 | 5 | 8.0 | 4.9 | 7.0 | Autres revenus d'intérêt | 8 |
| 2.2 | 3.3 | - | 5.5 | 6.1 | 8 | Dividendes | 9 |
| 4.3 | 8 | 14.1 | 5.2 | 7.1 | 6.1 | Autres revenus | 10 |
| 1,133.6 | 1,002.4 | 2,119.5 | 2,040.8 | 1,480.8 | 1,567.5 | Revenu total | 11 |
| | | | | | | Frais | |
| 524.3 | 477.7 | 1,297.3 | 1,228.3 | 852.5 | 929.3 | Matières premières(1) | 12 |
| 345.2 | 309.6 | 395.2 | 370.4 | 313.0 | 327.2 | Traitement et salaires | 13 |
| 8.1 | 1.8 | 29.1 | 25.2 | 8.7 | 10.4 | Entretien et réparation | 14 |
| 10.8 | 7.7 | 25.3 | 22.3 | 14.6 | 16.1 | Loyers des biens immobiliers | 15 |
| .2 | - | .5 | 2.9 | .7 | .6 | Loyers - Autres | 16 |
| 2.2 | 3.8 | 13.0 | 16.2 | 2.5 | 1.5 | Redevances | 17 |
| 13.2 | 13.5 | 19.6 | 18.8 | 3.9 | 3.9 | Intérêt sur dette obligataire | 18 |
| .3 | .3 | .6 | .4 | 1.2 | 2.5 | Intérêt sur dette hypothécaire | 19 |
| 16.1 | 11.7 | 25.5 | 22.5 | 26.9 | 22.7 | Autres dépenses d'intérêt | 20 |
| 1.4 | 1.5 | 1.7 | 1.4 | 4.9 | 7.1 | Autres impôts | 21 |
| 30.2 | 33.8 | 80.1 | 64.0 | 31.4 | 36.9 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 110.1 | 115.5 | 141.9 | 220.0 | 139.9 | 150.7 | Autres frais | 24 |
| 1,062.1 | 976.8 | 2,030.0 | 1,992.3 | 1,400.1 | 1,508.9 | Total des frais | 25 |
| 71.5 | 25.6 | 89.5 | 48.6 | 80.7 | 58.5 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 1.9 | -8.0 | 8 | -38.8 | - | 3.9 | Revenus extraordinaires | 27 |
| 73.4 | 17.6 | 90.3 | 9.8 | 80.7 | 62.5 | Bénéfice net avant impôts | 28 |
| -19.7 | -17.7 | -30.3 | -21.3 | -23.6 | -20.1 | Provisions pour impôts - Courants | 29 |
| -5.2 | 8.7 | -2.4 | -2 | -2.2 | 3 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 48.5 | 8.7 | 57.5 | -11.7 | 54.8 | 42.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 310.2 | 313.8 | 407.7 | 445.1 | 209.9 | 273.4 | Solde d'ouverture | 33 |
| -5.3 | 6.4 | -14.3 | 27.5 | 39.5 | -1.4 | Ajustement statistique(2) | 34 |
| 48.5 | 8.7 | 57.5 | -11.7 | 54.8 | 42.6 | Bénéfice (perte) net après impôts | 35 |
| - | - | 5.4 | 4.9 | .5 | -2 | Bénéfices des filiales | 36 |
| -36.2 | -35.4 | -11.5 | -13.3 | -23.0 | -12.4 | Dividendes en espèces déclarés | 37 |
| -5.5 | - | - | -2 | -8.0 | - | Dividendes en actions déclarés | 38 |
| 2.0 | 1.6 | 2 | -3 | -4 | 1.3 | Autres frais et crédits | 39 |
| 313.8 | 295.2 | 445.1 | 451.9 | 273.4 | 303.2 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 1,117.9 | 990.0 | 2,096.6 | 2,016.4 | 1,452.4 | 1,550.2 | Ventes - Produits | 41 |
| 861.6 | 781.9 | 1,765.2 | 1,669.6 | 1,145.6 | 1,251.4 | Moins coût des ventes | 42 |
| 256.3 | 208.1 | 331.4 | 346.8 | 306.8 | 298.7 | Bénéfice brut | 43 |

Voir notes) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|--|----------------|------------------------------|--------------|
| | | Other textile products Autres textiles | | Total textile mills Total des filatures | | Hosiery mills Bonneteries | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 221-229 | | 183-229 | | 231 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 713 | 706 | 1,134 | 1,142 | 63 | 63 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 1,418.1 | 1,228.0 | 6,084.9 | 5,784.6 | 241.0 | 269.2 |
| 2 | Sales - Services | 5.6 | 4.5 | 11.7 | 7.8 | - | - |
| 3 | Rental income - Real estate | 1.7 | 2.8 | 2.8 | 4.0 | 2 | 2 |
| 4 | Rental income - Other | .2 | .1 | .3 | .3 | - | - |
| 5 | Commissions | .2 | .4 | 13.1 | 5.7 | - | - |
| 6 | Bond interest | - | - | - | 1 | 2 | - |
| 7 | Mortgage interest | - | - | 3 | 1.2 | .1 | .1 |
| 8 | Other interest | 5.1 | 5.6 | 17.8 | 26.7 | 2.2 | 2.9 |
| 9 | Dividends | - | - | 8.3 | 9.6 | - | - |
| 10 | Other income | 3.5 | 13.6 | 29.0 | 25.7 | 6 | 6 |
| 11 | Total income | 1,434.3 | 1,255.1 | 6,168.2 | 5,865.8 | 244.3 | 272.9 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 731.6 | 601.8 | 3,405.8 | 3,237.2 | 120.5 | 138.6 |
| 13 | Salaries and wages | 336.1 | 299.6 | 1,389.6 | 1,306.8 | 70.4 | 82.4 |
| 14 | Repairs and maintenance | 8.1 | 8.0 | 54.0 | 45.5 | 1.9 | 2.4 |
| 15 | Rent (real estate) | 21.1 | 18.0 | 71.8 | 64.0 | 2.3 | 3.0 |
| 16 | Rent (other) | 1.2 | 1.0 | 2.6 | 4.5 | .4 | .4 |
| 17 | Royalties | 2.6 | 2.7 | 20.5 | 24.2 | 2 | 3 |
| 18 | Bond interest | .4 | 1.1 | 37.1 | 37.2 | - | .1 |
| 19 | Mortgage interest | 1.0 | 1.6 | 3.1 | 4.7 | .4 | .2 |
| 20 | Other interest | 16.2 | 17.7 | 84.7 | 74.6 | 3.9 | 4.9 |
| 21 | Taxes other than direct taxes | 6.2 | 5.8 | 14.2 | 15.7 | 1.2 | 1.2 |
| 22 | Depreciation | 22.9 | 23.4 | 164.6 | 158.2 | 5.8 | 5.2 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 194.5 | 191.9 | 586.4 | 678.1 | 23.6 | 25.1 |
| 25 | Total expenses | 1,341.9 | 1,172.7 | 5,834.1 | 5,650.7 | 230.7 | 263.7 |
| 26 | Net profit before taxes and non-recurring items | 92.4 | 82.4 | 334.1 | 215.1 | 13.5 | 9.2 |
| 27 | Non-recurring items | 9 | - 1.3 | 3.5 | - 44.2 | .6 | .7 |
| 28 | Net profit before direct taxes | 93.3 | 81.1 | 337.6 | 170.9 | 14.2 | 10.0 |
| 29 | Provision for income tax - Current | - 26.2 | - 20.7 | - 99.8 | - 79.9 | - 3.1 | - 2.1 |
| 30 | Provision for income tax - Deferred | - 2.3 | - 2.5 | - 12.1 | 6.3 | - 6 | - 1 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 64.8 | 57.9 | 225.7 | 97.4 | 10.5 | 7.8 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 197.3 | 236.0 | 1,125.2 | 1,268.2 | 99.8 | 45.8 |
| 34 | Statistical adjustment(2) | 6.3 | - 57.9 | 26.2 | - 25.4 | - 64.6 | - 4.5 |
| 35 | Net profit (loss) after taxes | 64.8 | 57.9 | 225.7 | 97.4 | 10.5 | 7.8 |
| 36 | Subsidiary Profits | 1.1 | 5.9 | 7.0 | 10.7 | .1 | .1 |
| 37 | Cash dividends declared | - 34.7 | - 25.0 | - 105.4 | - 86.2 | - 1 | - 5.5 |
| 38 | Stock dividends declared | - | - | - 13.5 | .2 | - | - |
| 39 | Other charges and credits | 1.2 | - 2.0 | 3.0 | .6 | 2 | - 3 |
| 40 | Closing balance | 236.0 | 214.9 | 1,268.2 | 1,265.2 | 45.8 | 43.5 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 1,418.1 | 1,228.0 | 6,084.9 | 5,784.6 | 241.0 | 269.2 |
| 42 | Less cost of sales | 1,029.0 | 864.3 | 4,801.4 | 4,567.2 | 185.8 | 216.0 |
| 43 | Gross profit | 389.1 | 363.7 | 1,283.5 | 1,217.4 | 55.2 | 53.2 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|--------------|---|--------------|---|----------------|---|-----------|
| Other knitting mills Autres fabriques de tricot | | Total knitting mills Total des fabriques de tricot | | Men's clothing Vêtements pour hommes | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 239 | | 231-239 | | 243 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 181 | 182 | 244 | 245 | 744 | 738 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 697.5 | 619.1 | 938.5 | 888.3 | 1 829.8 | 1 813.8 | Ventes des produits | 1 |
| 1.6 | 5 | 1.6 | 5 | 10.9 | 1.0 | Ventes des services | 2 |
| - | - | 2 | 2 | .2 | .3 | Loyer des biens immobiliers | 3 |
| .1 | - | .1 | - | - | - | Loyers - Autres | 4 |
| - | - | - | - | - | - | Commissions | 5 |
| - | .1 | .2 | .1 | - | - | Intérêt sur obligations | 6 |
| - | - | 1 | .1 | .2 | .2 | Intérêt sur hypothèques | 7 |
| 1.6 | 1.0 | 3.8 | 3.9 | 5.9 | 6.0 | Autres revenus d'intérêt | 8 |
| 1 | .1 | .1 | .1 | 1.6 | - | Dividendes | 9 |
| 2.8 | 1.9 | 3.4 | 2.5 | 4.7 | 2.1 | Autres revenus | 10 |
| 703.7 | 622.8 | 947.9 | 895.7 | 1 853.3 | 1 823.4 | Revenu total | 11 |
| | | | | | | Frais | |
| 383.3 | 332.2 | 503.8 | 470.7 | 841.6 | 829.8 | Matières premières(1) | 12 |
| 210.0 | 177.9 | 280.5 | 260.3 | 629.3 | 617.4 | Traitements et salaires | 13 |
| 4.2 | 7.4 | 6.2 | 9.8 | 8.7 | 8.7 | Entretien et réparation | 14 |
| 7.6 | 8.0 | 9.9 | 11.0 | 24.2 | 22.1 | Loyers des biens immobiliers | 15 |
| 5 | .6 | .9 | 1.0 | 2.2 | 2.6 | Loyers - Autres | 16 |
| 1.5 | .6 | 1.6 | 1.0 | 8.7 | 10.5 | Redevances | 17 |
| 7 | 1.1 | 7 | 1.2 | - | - | Intérêt sur dette obligataire | 18 |
| 7 | 1.1 | 1.1 | 1.3 | 1.3 | 1.7 | Intérêt sur dette hypothécaire | 19 |
| 11.0 | 11.6 | 14.9 | 16.5 | 31.9 | 28.0 | Autres dépenses d'intérêt | 20 |
| 2.8 | 2.2 | 4.0 | 3.4 | 8.7 | 6.7 | Autres impôts | 21 |
| 13.7 | 15.6 | 19.4 | 20.8 | 21.3 | 22.5 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 71.7 | 48.8 | 95.3 | 73.9 | 211.3 | 205.0 | Autres frais | 24 |
| 707.6 | 607.1 | 938.3 | 870.8 | 1 789.3 | 1 754.8 | Total des frais | 25 |
| -3.9 | 15.7 | 9.6 | 24.9 | 64.1 | 68.6 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 1.0 | .9 | 1.6 | 1.7 | 1.6 | 3.0 | Revenus extraordinaires | 27 |
| -2.9 | 16.6 | 11.2 | 26.6 | 65.7 | 71.6 | Bénéfice net avant impôts | 28 |
| -4.6 | -3.4 | -7.7 | -5.5 | -13.9 | -14.3 | Provisions pour impôts - Courants | 29 |
| -3 | .6 | -9 | .5 | -1.6 | -2.0 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| -7.9 | 13.9 | 2.6 | 21.6 | 50.2 | 55.3 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 122.8 | 103.4 | 222.7 | 149.3 | 287.4 | 288.8 | Solde d'ouverture | 33 |
| 3.4 | -3.6 | -61.3 | -8.1 | 8.2 | -10.5 | Ajustement statistique(2) | 34 |
| -7.9 | 13.9 | 2.6 | 21.6 | 50.2 | 55.3 | Bénéfice (perte) net après impôts | 35 |
| 3 | .1 | 4 | - | .6 | - | Bénéfices des filiales | 36 |
| -12.5 | -11.0 | -12.7 | -16.4 | -56.2 | -14.1 | Dividendes en espèces déclarés | 37 |
| -2.3 | - | -2.3 | - | - | - | Dividendes en actions déclarés | 38 |
| -3 | 1.5 | -1 | 1.2 | -1.4 | -4 | Autres frais et crédits | 39 |
| 103.4 | 104.2 | 149.3 | 147.7 | 288.8 | 319.0 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 697.5 | 619.1 | 938.5 | 888.3 | 1 829.8 | 1 813.8 | Ventes - Produits | 41 |
| 594.3 | 505.7 | 780.1 | 721.7 | 1 406.8 | 1 400.0 | Moins coût des ventes | 42 |
| 103.1 | 113.4 | 158.3 | 166.6 | 423.0 | 413.8 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|------------------------|--------------|--|--------------|
| | | Women's clothing Vêtements pour dames | | Fur goods Fourrures | | Foundation garments Corsets et soutiens-gorge | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 244 | | 246 | | 248 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,256 | 1,313 | 321 | 321 | 27 | 28 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 1,989.5 | 2,210.5 | 333.9 | 385.2 | 184.1 | 181.6 |
| 2 | Sales - Services | 5.5 | 7.0 | - | .8 | - | - |
| 3 | Rental income - Real estate | .7 | .1 | .2 | .4 | - | - |
| 4 | Rental income - Other | - | 13.6 | - | - | - | - |
| 5 | Commissions | - | 2.1 | - | - | - | - |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | .1 | - | - | - | - | - |
| 8 | Other interest | 2.8 | 7.2 | .4 | 1.5 | 2 | .4 |
| 9 | Dividends | .7 | - | 1.2 | .3 | - | - |
| 10 | Other income | 10.6 | 8.6 | 1.7 | 1.7 | 1.6 | 5.7 |
| 11 | Total income | 2,009.9 | 2,248.9 | 337.4 | 390.0 | 185.8 | 187.8 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 990.0 | 1,018.4 | 193.1 | 217.1 | 71.8 | 58.8 |
| 13 | Salaries and wages | 639.9 | 800.7 | 78.3 | 93.3 | 54.0 | 62.3 |
| 14 | Repairs and maintenance | 14.3 | 11.8 | 1.0 | .8 | .6 | 1.1 |
| 15 | Rent (real estate) | 28.2 | 40.8 | 3.6 | 4.7 | 2.3 | 1.8 |
| 16 | Rent (other) | 1.2 | 1.0 | .1 | - | .3 | .2 |
| 17 | Royalties | 2.2 | 2.6 | - | .4 | .1 | - |
| 18 | Bond interest | 2.2 | .7 | - | - | - | - |
| 19 | Mortgage interest | .6 | .8 | .7 | .2 | .2 | .2 |
| 20 | Other interest | 22.0 | 22.5 | 8.0 | 10.6 | 2.5 | 1.9 |
| 21 | Taxes other than direct taxes | 7.0 | 7.8 | 1.8 | 1.8 | .3 | .2 |
| 22 | Depreciation | 21.3 | 25.4 | 2.0 | 2.1 | 1.8 | 2.0 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 211.7 | 235.2 | 31.2 | 36.7 | 37.0 | 41.2 |
| 25 | Total expenses | 1,940.6 | 2,167.8 | 319.7 | 367.7 | 171.1 | 169.8 |
| 26 | Net profit before taxes and non-recurring items | 69.3 | 81.2 | 17.7 | 22.3 | 14.8 | 18.0 |
| 27 | Non-recurring items | .5 | .7 | .2 | - | - | - |
| 28 | Net profit before direct taxes | 69.8 | 81.8 | 17.9 | 22.2 | 14.7 | 18.0 |
| 29 | Provision for income tax - Current | -14.4 | -20.3 | -3.1 | -4.2 | -5.7 | -7.3 |
| 30 | Provision for income tax - Deferred | 1.1 | .7 | - | - | - | .3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 56.5 | 60.8 | 14.7 | 18.0 | 9.0 | 11.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 198.2 | 214.8 | 61.3 | 63.2 | 15.7 | 21.5 |
| 34 | Statistical adjustment(2) | -12.8 | -22.8 | -6.2 | -5.9 | 5.6 | 3.2 |
| 35 | Net profit (loss) after taxes | 56.5 | 60.8 | 14.7 | 18.0 | 9.0 | 11.0 |
| 36 | Subsidiary Profits | 1.7 | - | .2 | .6 | - | - |
| 37 | Cash dividends declared | -29.0 | -8.6 | -6.8 | -4.1 | -5.0 | -2.7 |
| 38 | Stock dividends declared | - | -1.1 | - | - | -3.8 | - |
| 39 | Other charges and credits | .2 | -1.4 | .5 | -.2 | -.1 | -.36 |
| 40 | Closing balance | 214.8 | 241.6 | 63.2 | 71.7 | 21.5 | 29.4 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 1,989.5 | 2,210.5 | 333.9 | 385.2 | 184.1 | 181.6 |
| 42 | Less cost of sales | 1,589.6 | 1,763.2 | 260.6 | 302.6 | 114.2 | 106.9 |
| 43 | Gross profit | 400.0 | 447.2 | 73.3 | 82.6 | 69.9 | 74.8 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--|---------|---|----------|----------|---|----|
| Other clothing Autres vêtements | Total clothing Total, industrie du vêtement | | Total textile industries Total, industrie du textile | | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 245,247,249 | | 243-249 | | 183-249 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 391 | 403 | 2,739 | 2,803 | 4,117 | 4,190 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 722.6 | 734.1 | 5,059.9 | 5,325.3 | 12,083.3 | 11,998.2 | Revenu | |
| 4.7 | 2.1 | 21.1 | 10.9 | 34.4 | 19.1 | Ventes des produits | |
| 3 | 2 | 1.4 | 1.1 | 4.4 | 5.3 | Ventes des services | |
| . | 1 | . | 13.6 | 4 | 14.0 | Loyer des biens immobiliers | |
| . | . | . | 2.1 | 13.1 | 7.8 | Loyers - Autres | |
| . | . | . | . | 2 | 2 | Commissions | |
| . | . | .3 | 2 | 7 | 1.5 | Intérêt sur obligations | |
| 1.6 | 2.5 | 10.8 | 17.6 | 32.4 | 48.1 | Intérêt sur hypothèques | |
| . | 6 | 3.6 | 1.0 | 12.0 | 10.7 | Autres revenus d'intérêt | |
| 3.7 | 6.5 | 22.3 | 24.6 | 54.7 | 52.8 | Dividendes | |
| 732.9 | 746.2 | 5,119.4 | 5,396.3 | 12,235.6 | 12,157.8 | Autres revenus | |
| | | | | | | Revenu total | |
| | | | | | | Frais | |
| 349.2 | 361.0 | 2,445.7 | 2,485.1 | 6,355.3 | 6,193.0 | Matières premières(1) | |
| 232.2 | 233.1 | 1,633.6 | 1,806.8 | 3,303.7 | 3,373.9 | Traitements et salaires | |
| 3.6 | 3.4 | 28.2 | 25.8 | 88.3 | 81.0 | Entretien et réparation | |
| 11.1 | 11.9 | 69.4 | 81.3 | 151.0 | 156.3 | Loyers des biens immobiliers | |
| 2 | 6 | 4.0 | 4.4 | 7.5 | 9.9 | Loyers - Autres | |
| 5 | 1.4 | 11.5 | 15.0 | 33.6 | 40.1 | Redevances | |
| . | 8 | 2.2 | 1.5 | 40.0 | 39.9 | Intérêt sur dette obligataire | |
| 8 | 3 | 3.6 | 3.1 | 7.7 | 9.2 | Intérêt sur dette hypothécaire | |
| 11.8 | 8.8 | 76.3 | 71.8 | 175.9 | 162.9 | Autres dépenses d'intérêt | |
| 3.1 | 2.6 | 20.9 | 19.1 | 39.1 | 38.2 | Autres impôts | |
| 7.1 | 6.7 | 53.6 | 58.6 | 237.6 | 237.6 | Amortissement | |
| . | . | . | . | . | . | Équipement | |
| 80.7 | 85.3 | 571.9 | 603.4 | 1,253.6 | 1,355.4 | Autres frais | |
| 700.3 | 715.8 | 4,920.9 | 5,175.9 | 11,693.3 | 11,697.3 | Total des frais | |
| 32.6 | 30.4 | 198.5 | 220.4 | 542.2 | 460.5 | Bénéfice net avant impôts et revenus extraordinaires | |
| 1 | 7 | 2.3 | 4.3 | 7.5 | - 38.2 | Revenus extraordinaires | |
| 32.8 | 31.0 | 200.8 | 224.7 | 549.7 | 422.3 | Bénéfice net avant impôts | |
| - 10.0 | - 9.0 | - 47.1 | - 55.0 | - 154.6 | - 140.4 | Provisions pour impôts - Courants | |
| - 3 | - 4 | - 8 | - 2.8 | - 13.9 | 4.1 | Provision pour impôts - Différés | |
| . | . | . | . | . | . | Impôt sur mines et forêts | |
| 22.5 | 21.7 | 152.9 | 166.9 | 381.2 | 286.0 | Bénéfice (perte) net après impôts | |
| | | | | | | Bénéfices réinvestis | |
| 79.1 | 70.8 | 641.7 | 659.1 | 1,989.6 | 2,076.6 | Solde d'ouverture | |
| - 6.5 | 16.9 | - 11.8 | - 19.2 | - 46.8 | - 52.6 | Ajustement statistique(2) | |
| 22.5 | 21.7 | 152.9 | 166.9 | 381.2 | 286.0 | Bénéfice (perte) net après impôts | |
| 3 | 3 | 2.4 | 8 | 9.8 | 11.5 | Bénéfices des filiales | |
| - 24.3 | - 8.1 | - 121.4 | - 37.7 | - 239.4 | - 140.3 | Dividendes en espèces déclarés | |
| . | - 3.6 | - 3.8 | - 4.7 | - 19.6 | - 4.9 | Dividendes en actions déclarés | |
| - 2 | - 7 | - 1.1 | - 6.3 | 1.8 | - 4.5 | Autres frais et crédits | |
| 70.8 | 97.3 | 659.1 | 759.0 | 2,076.6 | 2,171.8 | Solde de fermeture | |
| | | | | | | Coût des ventes - Produits | |
| 722.6 | 734.1 | 5,059.9 | 5,325.3 | 12,083.3 | 11,998.2 | Ventes - Produits | |
| 551.4 | 569.7 | 3,922.6 | 4,142.4 | 9,504.1 | 9,431.3 | Moins coût des ventes | |
| 171.2 | 164.5 | 1,137.4 | 1,182.9 | 2,579.2 | 2,566.8 | Bénéfice brut | |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--|--|----------------|--|--------------|---|----------------|
| | | Sawmills and planing mills Scieries et ateliers de rabotage | | Veneer and plywood Placage et contre-plaquees | | Sash, door and millwork plants Portes, châssis et autres bois ouvrés | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 251 | | 252 | | 254 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,219 | 1,236 | 60 | 60 | 1,474 | 1,463 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 5,050.1 | 5,452.1 | 892.5 | 833.2 | 1,877.2 | 1,978.1 |
| 2 | Sales - Services | 65.4 | 46.9 | 8 | 4 | 2.3 | 2.6 |
| 3 | Rental income - Real estate | 1.9 | 3.3 | - | 4 | 1.8 | 6.0 |
| 4 | Rental income - Other | 41.6 | 36.6 | - | 6 | 1.1 | .4 |
| 5 | Commissions | 2 | .1 | - | - | - | - |
| 6 | Bond interest | 1.8 | .9 | - | - | - | - |
| 7 | Mortgage interest | 1.8 | 1.5 | - | - | - | - |
| 8 | Other interest | 49.3 | 19.2 | 1.2 | 1.0 | 3.1 | 6.3 |
| 9 | Dividends | 37.7 | 78.5 | 1.9 | 9 | .3 | - |
| 10 | Other income | 68.2 | 49.7 | 13.2 | 8.0 | 9.5 | 7.7 |
| 11 | Total income | 5,318.0 | 5,688.9 | 909.6 | 844.5 | 1,895.2 | 2,001.1 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 2,821.3 | 2,964.5 | 511.4 | 472.9 | 993.4 | 1,102.7 |
| 13 | Salaries and wages | 1,288.8 | 1,268.3 | 258.1 | 241.7 | 495.6 | 470.6 |
| 14 | Repairs and maintenance | 177.5 | 195.4 | 2.9 | 4.5 | 18.0 | 23.5 |
| 15 | Rent (real estate) | 8.8 | 13.6 | .4 | 1.5 | 26.2 | 22.0 |
| 16 | Rent (other) | 19.8 | 26.6 | 1.0 | 8 | 2.7 | 4.5 |
| 17 | Royalties | 20.2 | 31.8 | - | - | .1 | - |
| 18 | Bond interest | 28.3 | 25.4 | 1.3 | 1.3 | 3.0 | 2.2 |
| 19 | Mortgage interest | 9.2 | 9.6 | .5 | 6 | 1.1 | 4.2 |
| 20 | Other interest | 209.4 | 185.8 | 21.4 | 22.2 | 22.3 | 27.0 |
| 21 | Taxes other than direct taxes | 17.8 | 14.7 | 8 | 1.5 | 10.2 | 14.3 |
| 22 | Depreciation | 225.0 | 231.5 | 32.8 | 32.6 | 27.3 | 39.7 |
| 23 | Depletion and amortization | 7.8 | 8.5 | 2 | 2 | - | - |
| 24 | Other expenses | 463.2 | 471.2 | 76.3 | 79.9 | 211.6 | 211.1 |
| 25 | Total expenses | 5,297.1 | 5,446.9 | 907.2 | 859.6 | 1,811.6 | 1,921.9 |
| 26 | Net profit before taxes and non-recurring items | 20.9 | 242.0 | 2.4 | -15.1 | 83.6 | 79.2 |
| 27 | Non-recurring items | 36.9 | 39.0 | .7 | -6 | -.1 | 2.8 |
| 28 | Net profit before direct taxes | 57.8 | 280.9 | 3.2 | -15.7 | 83.5 | 82.1 |
| 29 | Provision for income tax - Current | -39.3 | -48.8 | -4.3 | -2.1 | -28.5 | -17.1 |
| 30 | Provision for income tax - Deferred | 33.9 | -17.2 | 6.7 | 10.1 | 1.7 | -1.7 |
| 31 | Mining and logging taxes | -2.0 | -2.0 | -4 | - | - | - |
| 32 | Net profit (loss) after taxes | 50.4 | 212.9 | 5.1 | -7.8 | 56.7 | 63.3 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 666.6 | 735.4 | 120.6 | 115.9 | 165.6 | 210.4 |
| 34 | Statistical adjustment(2) | 113.8 | -114.9 | 16.4 | -17.2 | 70.0 | 6.9 |
| 35 | Net profit (loss) after taxes | 50.4 | 212.9 | 5.1 | -7.8 | 56.7 | 63.3 |
| 36 | Subsidiary Profits | -1.2 | -1.8 | .2 | .8 | - | .5 |
| 37 | Cash dividends declared | -78.2 | -91.1 | -27.6 | -11.3 | -73.2 | -77.2 |
| 38 | Stock dividends declared | -7.2 | -6.7 | - | - | -8.8 | - |
| 39 | Other charges and credits | -8.9 | -12.5 | 1.2 | 2.1 | - | -2.2 |
| 40 | Closing balance | 735.4 | 721.4 | 115.9 | 82.5 | 210.4 | 200.8 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 5,050.1 | 5,452.1 | 892.5 | 833.2 | 1,877.2 | 1,978.1 |
| 42 | Less cost of sales | 4,419.7 | 4,671.3 | 808.1 | 750.2 | 1,439.4 | 1,522.4 |
| 43 | Gross profit | 630.4 | 780.9 | 84.5 | 83.0 | 437.8 | 455.7 |

See footnotes at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--------------|--|-------------|---|--------------|---|-----------|
| Wooden boxes Fabriques de boîtes en bois | | Coffins and caskets Cercueils et tombes | | Miscellaneous wood products Fabriques de produits divers en bois | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 256 | | 258 | | 259 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 184 | 179 | 36 | 36 | 448 | 465 | <i>Nombre de sociétés</i> | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 179.8 | 192.0 | 39.2 | 46.6 | 541.8 | 630.6 | Ventes des produits | 1 |
| 1.3 | . | . | 4 | 8 | 1.0 | Ventes des services | 2 |
| . | . | . | . | 4 | 3 | Loyer des biens immobiliers | 3 |
| . | . | . | . | . | .1 | Loyers - Autres | 4 |
| . | . | . | . | . | . | Commissions | 5 |
| . | . | . | . | 3 | . | Intérêt sur obligations | 6 |
| 1 | . | . | . | . | . | Intérêt sur hypothèques | 7 |
| 1 | . | 1 | 2 | 1.9 | 1.8 | Autres revenus d'intérêt | 8 |
| 5 | 5 | 2 | 4 | 2.6 | 2.7 | Dividendes | 9 |
| 5 | 5 | 2 | 4 | 2.6 | 2.7 | Autres revenus | 10 |
| 181.7 | 192.6 | 39.5 | 47.5 | 547.8 | 636.7 | Revenu total | 11 |
| | | | | | | Frais | |
| 103.4 | 107.2 | 20.4 | 22.9 | 305.1 | 393.1 | Matières premières(1) | 12 |
| 39.6 | 40.5 | 11.6 | 14.6 | 119.6 | 121.5 | Traitements et salaires | 13 |
| 3.9 | 3.7 | 3 | 4 | 5.2 | 8.0 | Entretien et réparation | 14 |
| 1.3 | 1.8 | 3 | 2 | 5.3 | 3.3 | Loyers des biens immobiliers | 15 |
| .1 | 6 | . | . | 6 | 3 | Loyers - Autres | 16 |
| . | . | . | . | . | 4 | Redevances | 17 |
| 3 | . | . | . | 2.5 | 6.1 | Intérêt sur dette obligataire | 18 |
| 4 | 6 | 1 | 3 | 3.2 | 1.1 | Intérêt sur dette hypothécaire | 19 |
| 3.5 | 3.2 | 7 | 9 | 9.3 | 11.9 | Autres dépenses d'intérêt | 20 |
| 1.1 | 1.4 | 3 | 3 | 3.7 | 2.0 | Autres impôts | 21 |
| 3.8 | 5.1 | 6 | 9 | 20.6 | 25.2 | Amortissement | 22 |
| 1 | . | . | . | . | 1 | Epuisement | 23 |
| 16.4 | 20.6 | 3.5 | 4.4 | 58.6 | 40.1 | Autres frais | 24 |
| 173.7 | 184.8 | 37.8 | 45.0 | 533.8 | 613.2 | Total des frais | 25 |
| 8.0 | 7.8 | 1.7 | 2.5 | 14.0 | 23.5 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 3 | 4 | . | 1 | 4.5 | 7 | Revenus extraordinaires | 27 |
| 8.3 | 8.2 | 1.7 | 2.6 | 18.5 | 24.2 | Bénéfice net avant impôts | 28 |
| - .5 | - 1.2 | - .5 | - .6 | - 2.6 | - 6.1 | Provisions pour impôts - Courants | 29 |
| . | . | . | . | - .2 | 3 | Provision pour impôts - Différés | 30 |
| . | . | . | . | . | . | Impôt sur mines et forêts | 31 |
| 7.8 | 7.1 | 1.2 | 2.1 | 15.7 | 18.4 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 12.5 | 17.7 | 3.7 | 3.4 | 77.3 | 82.0 | Solde d'ouverture | 33 |
| 2.7 | 2.5 | 1.1 | 2 | - 8.4 | 4.0 | Ajustement statistique(2) | 34 |
| 7.8 | 7.1 | 1.2 | 2.1 | 15.7 | 18.4 | Bénéfice (perte) net après impôts | 35 |
| . | . | . | . | . | . | Bénéfices des filiales | 36 |
| - 6.0 | - 6 | - 2.6 | - 6 | - 2.2 | - 1.0 | Dividendes en espèces déclarés | 37 |
| . | . | . | . | . | . | Dividendes en actions déclarés | 38 |
| 6 | - 1 | . | . | - 4 | - 1 | Autres frais et crédits | 39 |
| 17.7 | 26.5 | 3.4 | 5.1 | 82.0 | 103.3 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 179.8 | 192.0 | 39.2 | 46.6 | 541.8 | 630.6 | Ventes - Produits | 41 |
| 142.1 | 145.4 | 31.2 | 35.7 | 431.1 | 519.4 | Moins coût des ventes | 42 |
| 37.7 | 46.6 | 8.0 | 10.9 | 110.7 | 111.2 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--|----------------|--|----------------|---------------------------------------|--------------|
| | | Total wood industries Total, industries du bois | | Household furniture Meubles de maison | | Office furniture Meubles de bureau | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 251-259 | | 261-268 | | 264 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 3,421 | 3,439 | 1,730 | 1,834 | 152 | 141 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 8,580.6 | 9,132.6 | 1,653.6 | 1,664.7 | 641.6 | 539.6 |
| 2 | Sales - Services | 70.6 | 51.3 | 4.9 | 13.0 | 5 | 3 |
| 3 | Rental income - Real estate | 4.1 | 10.0 | .2 | 5 | .1 | .3 |
| 4 | Rental income - Other | 42.7 | 37.7 | - | - | 5 | 4 |
| 5 | Commissions | 2 | .1 | - | .1 | - | - |
| 6 | Bond interest | 1.8 | .9 | - | - | - | - |
| 7 | Mortgage interest | 2.0 | 1.5 | 1.3 | .1 | - | .1 |
| 8 | Other interest | 55.6 | 28.5 | .7 | 2.2 | 5.1 | 2.7 |
| 9 | Dividends | 39.9 | 79.5 | 4 | - | 4.3 | .1 |
| 10 | Other income | 94.2 | 69.0 | 10.3 | 20.3 | 1.9 | 4.0 |
| 11 | Total income | 8,891.7 | 9,411.3 | 1,671.4 | 1,700.9 | 654.0 | 547.3 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 4,755.0 | 5,063.3 | 785.8 | 813.0 | 316.9 | 247.1 |
| 13 | Salaries and wages | 2,213.3 | 2,157.1 | 499.2 | 506.5 | 174.4 | 141.9 |
| 14 | Repairs and maintenance | 207.8 | 235.6 | 15.1 | 18.3 | 1.5 | 1.7 |
| 15 | Rent (real estate) | 42.3 | 42.4 | 20.8 | 28.3 | 9.7 | 8.8 |
| 16 | Rent (other) | 24.3 | 32.7 | .9 | 1.4 | .8 | .4 |
| 17 | Royalties | 20.4 | 32.2 | .8 | .5 | 2.2 | 2.8 |
| 18 | Bond interest | 35.4 | 35.1 | 2.9 | 2.5 | .2 | .1 |
| 19 | Mortgage interest | 14.5 | 16.5 | 3.1 | 5.8 | 1.9 | 1.6 |
| 20 | Other interest | 266.5 | 251.1 | 27.0 | 28.8 | 12.1 | 9.3 |
| 21 | Taxes other than direct taxes | 33.8 | 34.2 | 11.9 | 10.5 | 2.2 | 1.3 |
| 22 | Depreciation | 310.1 | 334.9 | 25.9 | 30.6 | 15.2 | 10.9 |
| 23 | Depletion and amortization | 8.2 | 8.8 | - | - | - | - |
| 24 | Other expenses | 829.7 | 827.4 | 238.2 | 201.7 | 83.2 | 81.7 |
| 25 | Total expenses | 8,761.2 | 9,071.4 | 1,631.5 | 1,647.8 | 620.2 | 507.7 |
| 26 | Net profit before taxes and non-recurring items | 130.6 | 339.9 | 39.9 | 53.0 | 33.8 | 39.6 |
| 27 | Non-recurring items | 42.4 | 42.4 | 2.1 | .8 | 5.0 | -.1 |
| 28 | Net profit before direct taxes | 173.0 | 382.3 | 42.0 | 53.9 | 38.8 | 39.5 |
| 29 | Provision for income tax - Current | -75.8 | -75.9 | -13.9 | -11.8 | -10.1 | -15.2 |
| 30 | Provision for income tax - Deferred | 42.0 | -8.4 | -.6 | -.2 | -1.0 | .5 |
| 31 | Mining and logging taxes | -2.5 | -2.0 | - | - | - | - |
| 32 | Net profit (loss) after taxes | 136.7 | 296.0 | 27.5 | 41.9 | 27.7 | 24.8 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 1,046.4 | 1,164.8 | 155.0 | 128.9 | 70.6 | 135.6 |
| 34 | Statistical adjustment(2) | 195.7 | -118.4 | -42.5 | 14.6 | 40.5 | -75.5 |
| 35 | Net profit (loss) after taxes | 136.7 | 296.0 | 27.5 | 41.9 | 27.7 | 24.8 |
| 36 | Subsidiary Profits | -1.0 | -1.5 | - | .1 | - | - |
| 37 | Cash dividends declared | -189.7 | -181.8 | -9.0 | -27.9 | -2.6 | -9.4 |
| 38 | Stock dividends declared | -15.9 | -6.7 | - | - | - | - |
| 39 | Other charges and credits | -7.4 | -12.8 | -2.1 | -9 | -5 | -3 |
| 40 | Closing balance | 1,164.8 | 1,139.6 | 128.9 | 156.7 | 135.6 | 75.1 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 8,580.6 | 9,132.6 | 1,653.6 | 1,664.7 | 641.6 | 539.6 |
| 42 | Less cost of sales | 7,271.6 | 7,644.4 | 1,264.4 | 1,299.2 | 485.4 | 390.0 |
| 43 | Gross profit | 1,309.1 | 1,488.2 | 389.2 | 365.5 | 156.2 | 149.6 |

See footnote(s) at end of table

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|---|----------------|--|-----------------|---|-----------|
| Other furniture Autres meubles | | Total furniture industries Total, industries du meuble | | Pulp and paper mills Moulin à pâtes et papier | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 266 | | 261-268 | | 271 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 586 | 561 | 2.468 | 2.536 | 108 | 111 | <i>Nombre de sociétés</i> | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 991.2 | 991.7 | 3,286.4 | 3,196.0 | 17,021.7 | 17,021.4 | Ventes des produits | 1 |
| 2.2 | 1.5 | 7.6 | 14.8 | 20.6 | 23.3 | Ventes des services | 2 |
| .1 | - | .4 | .8 | - | .1 | Loyer des biens immobiliers | 3 |
| - | - | .6 | .4 | 28.5 | 19.6 | Loyers - Autres | 4 |
| .3 | - | .3 | .1 | 29.4 | 27.6 | Commissions | 5 |
| - | - | - | - | 9.9 | 11.9 | Intérêt sur obligations | 6 |
| - | .3 | 1.3 | .5 | 8 | 1.9 | Intérêt sur hypothèques | 7 |
| 2.9 | 2.5 | 8.7 | 7.3 | 123.6 | 145.5 | Autres revenus d'intérêt | 8 |
| 1 | .2 | 4.9 | .3 | 165.4 | 117.5 | Dividendes | 9 |
| 3.9 | 4.3 | 16.1 | 28.6 | 88.2 | 131.7 | Autres revenus | 10 |
| 1,000.8 | 1,000.5 | 3,326.1 | 3,248.7 | 17,488.3 | 17,500.5 | Revenu total | 11 |
| | | | | | | Frais | |
| 514.0 | 521.3 | 1,616.7 | 1,581.3 | 9,258.8 | 9,321.0 | Matières premières(1) | 12 |
| 266.0 | 248.2 | 939.6 | 896.7 | 3,981.4 | 3,945.5 | Traitements et salaires | 13 |
| 9.3 | 7.8 | 25.9 | 27.8 | 239.6 | 156.7 | Entretien et réparation | 14 |
| 21.3 | 11.8 | 51.7 | 48.9 | 128.8 | 105.5 | Loyers des biens immobiliers | 15 |
| .9 | 1.8 | 2.6 | 3.7 | 80.2 | 99.6 | Loyers - Autres | 16 |
| .7 | 2.8 | 3.7 | 6.1 | 14.7 | 17.8 | Redevances | 17 |
| 5 | 4 | 3.5 | 3.1 | 195.1 | 166.4 | Intérêt sur dette obligataire | 18 |
| 1.4 | 4.2 | 6.4 | 11.6 | 4 | .4 | Intérêt sur dette hypothécaire | 19 |
| 14.6 | 9.2 | 53.6 | 47.3 | 627.2 | 580.0 | Autres dépenses d'intérêt | 20 |
| 8.4 | 6.0 | 22.5 | 17.8 | 23.3 | 9.9 | Autres impôts | 21 |
| 14.9 | 15.1 | 56.0 | 56.6 | 811.7 | 835.6 | Amortissement | 22 |
| - | - | - | - | 10.5 | 13.8 | Épuisement | 23 |
| 103.8 | 129.4 | 425.2 | 412.8 | 1,587.4 | 1,854.1 | Autres frais | 24 |
| 955.9 | 958.1 | 3,207.6 | 3,113.6 | 16,959.1 | 17,106.3 | Total des frais | 25 |
| 44.9 | 42.4 | 118.6 | 135.0 | 529.1 | 394.2 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| .3 | .1 | 7.4 | .8 | 147.6 | 168.3 | Revenus extraordinaires | 27 |
| 45.2 | 42.5 | 125.9 | 135.8 | 676.7 | 562.5 | Bénéfice net avant impôts | 28 |
| -13.6 | -10.7 | -37.6 | -37.7 | -97.8 | -180.9 | Provisions pour impôts - Courants | 29 |
| -1.6 | 1.4 | -3.2 | 1.7 | -22.7 | -66.4 | Provision pour impôts - Différés | 30 |
| - | - | - | - | -2.4 | -2.9 | Impôt sur mines et forêts | 31 |
| 30.0 | 33.1 | 85.2 | 99.8 | 553.9 | 312.3 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 132.9 | 166.9 | 358.5 | 431.4 | 2,815.1 | 3,140.7 | Solde d'ouverture | 33 |
| 16.9 | -14.8 | 14.9 | -75.8 | 97.1 | 125.2 | Ajustement statistique(2) | 34 |
| 30.0 | 33.1 | 85.2 | 99.8 | 553.9 | 312.3 | Bénéfice (perte) net après impôts | 35 |
| - | .3 | - | .4 | 37.5 | 48.6 | Bénéfices des filiales | 36 |
| -10.1 | -17.9 | -21.7 | -55.2 | -256.4 | -340.6 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | -82.3 | -36.5 | Dividendes en actions déclarés | 38 |
| -2.7 | .3 | -5.4 | -.9 | -24.3 | -9.3 | Autres frais et crédits | 39 |
| 166.9 | 167.8 | 431.4 | 399.6 | 3,140.7 | 3,240.4 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 991.2 | 991.7 | 3,286.4 | 3,196.0 | 17,021.7 | 17,021.4 | Ventes - Produits | 41 |
| 725.7 | 742.1 | 2,475.5 | 2,431.3 | 14,267.3 | 14,243.1 | Moins coût des ventes | 42 |
| 265.5 | 249.6 | 810.9 | 764.7 | 2,754.4 | 2,778.3 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--|----------------|---|----------------|---|-----------------|
| | | Paper boxes and bags Boîtes et sacs en papier | | Other paper products Autres produits du papier | | Total paper and allied industries Total, industries du papier et des produits connexes | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 273 | | 272,274 | | 271-274 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 324 | 319 | 246 | 246 | 678 | 676 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 2,240.8 | 2,401.0 | 2,193.9 | 2,373.5 | 21,456.5 | 21,796.0 |
| 2 | Sales - Services | 2 | .2 | 1.2 | 1.1 | 22.0 | 24.6 |
| 3 | Rental income - Real estate | 8 | - | 2 | 1.0 | 1.0 | 1.1 |
| 4 | Rental income - Other | .1 | .5 | .3 | 2 | 29.0 | 20.3 |
| 5 | Commissions | .1 | - | - | - | 29.5 | 27.6 |
| 6 | Bond interest | - | - | - | - | 9.9 | 11.9 |
| 7 | Mortgage interest | - | - | .1 | - | 9 | 1.9 |
| 8 | Other interest | 5.0 | 3.3 | 3.6 | 2.8 | 132.2 | 151.6 |
| 9 | Dividends | 9.6 | 11.4 | 3.2 | 1.5 | 178.3 | 130.4 |
| 10 | Other income | 3.7 | 3.8 | 3.9 | 5.6 | 95.8 | 141.1 |
| 11 | Total income | 2,260.5 | 2,420.2 | 2,206.4 | 2,385.7 | 21,955.1 | 22,306.3 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 1,323.2 | 1,378.0 | 1,247.1 | 1,420.3 | 11,829.2 | 12,119.3 |
| 13 | Salaries and wages | 492.1 | 544.2 | 425.9 | 446.9 | 4,899.3 | 4,936.5 |
| 14 | Repairs and maintenance | 19.7 | 20.4 | 14.1 | 15.5 | 273.3 | 192.6 |
| 15 | Rent (real estate) | 14.6 | 20.3 | 15.0 | 20.9 | 158.5 | 146.7 |
| 16 | Rent (other) | 3.8 | 3.4 | 2.3 | 2.1 | 86.2 | 105.1 |
| 17 | Royalties | 1.0 | .5 | 12.9 | 3.0 | 28.5 | 21.3 |
| 18 | Bond interest | 3.8 | 8.2 | 2.4 | 1.2 | 201.4 | 175.8 |
| 19 | Mortgage interest | .9 | 1.9 | .2 | 1.2 | 1.5 | 3.4 |
| 20 | Other interest | 31.8 | 33.7 | 26.9 | 30.4 | 685.9 | 644.1 |
| 21 | Taxes other than direct taxes | 6.7 | 7.8 | 3.3 | 5.0 | 33.3 | 22.7 |
| 22 | Depreciation | 46.2 | 59.0 | 56.0 | 61.4 | 913.9 | 956.0 |
| 23 | Depletion and amortization | - | - | - | 1 | 10.5 | 14.0 |
| 24 | Other expenses | 209.6 | 245.2 | 273.0 | 254.2 | 2,070.0 | 2,353.4 |
| 25 | Total expenses | 2,153.2 | 2,322.6 | 2,079.1 | 2,262.1 | 21,191.5 | 21,690.9 |
| 26 | Net profit before taxes and non-recurring items | 107.2 | 97.6 | 127.3 | 123.7 | 763.7 | 615.5 |
| 27 | Non-recurring items | 3.8 | 2.7 | 2.0 | 8 | 153.4 | 171.8 |
| 28 | Net profit before direct taxes | 111.1 | 100.3 | 129.3 | 124.4 | 917.1 | 787.3 |
| 29 | Provision for income tax - Current | - 22.0 | - 26.2 | - 43.9 | - 45.1 | - 163.6 | - 252.2 |
| 30 | Provision for income tax - Deferred | - 8.5 | - 3.8 | - 6.3 | - 1.8 | - 37.4 | - 71.9 |
| 31 | Mining and logging taxes | - | - | - | - | - 2.4 | - 2.9 |
| 32 | Net profit (loss) after taxes | 80.7 | 70.3 | 79.1 | 77.6 | 713.7 | 460.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 275.4 | 270.8 | 392.6 | 438.6 | 3,483.2 | 3,850.1 |
| 34 | Statistical adjustment(2) | - 46.8 | - 7.3 | 8 | - 72.9 | 51.1 | 45.0 |
| 35 | Net profit (loss) after taxes | 80.7 | 70.3 | 79.1 | 77.6 | 713.7 | 460.2 |
| 36 | Subsidiary Profits | - 4.2 | - 2.3 | - 1.1 | - 1.0 | 33.2 | 45.3 |
| 37 | Cash dividends declared | - 27.8 | - 40.7 | - 33.9 | - 21.6 | - 318.1 | - 402.9 |
| 38 | Stock dividends declared | - 3.3 | - | - | - | - 85.6 | - 36.5 |
| 39 | Other charges and credits | - 3.2 | 4.9 | - | 9.9 | - 27.4 | 5.5 |
| 40 | Closing balance | 270.8 | 295.6 | 438.6 | 430.5 | 3,850.1 | 3,966.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 2,240.8 | 2,401.0 | 2,193.9 | 2,373.5 | 21,456.5 | 21,796.0 |
| 42 | Less cost of sales | 1,803.8 | 1,889.8 | 1,681.5 | 1,829.1 | 17,752.7 | 17,962.0 |
| 43 | Gross profit | 437.0 | 511.3 | 512.4 | 544.4 | 3,703.8 | 3,834.0 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|----------------|--|--------------|---|----------------|---|-----------|
| Commercial printing - Impression commerciale | | Engraving and allied industries - Gravure et industries connexes | | Publishing only - Édition seulement | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 286 | | 287 | | 288 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 3.236 | 3.330 | 748 | 732 | 1.195 | 1.250 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 4,058.7 | 4,381.7 | 529.7 | 577.1 | 888.9 | 1,016.2 | Revenu | |
| 70.7 | 108.3 | 34.4 | 6.1 | 633.9 | 705.5 | Ventes des produits | 1 |
| 3.3 | 3.7 | 5 | 2 | 7 | 3 | Ventes des services | 2 |
| 1.7 | - | .1 | .1 | - | - | Loyer des biens immobiliers | 3 |
| 1.0 | 1.5 | - | - | 2.1 | 6 | Loyers - Autres | 4 |
| .1 | - | - | - | 2 | 2 | Commissions | 5 |
| .1 | - | - | - | - | - | Intérêt sur obligations | 6 |
| 13.1 | 12.7 | 1.8 | 1.0 | 7.3 | 7.1 | Intérêt sur hypothèques | 7 |
| 83.8 | 78.1 | - | - | 3.0 | 3.1 | Autres revenus d'intérêt | 8 |
| 19.5 | 14.6 | 2.3 | 2.4 | 20.6 | 16.0 | Dividendes | 9 |
| 4,252.0 | 4,600.6 | 568.8 | 586.8 | 1,556.6 | 1,749.0 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 1,790.4 | 2,005.6 | 159.5 | 154.6 | 432.7 | 508.8 | Matières premières(1) | 12 |
| 1,312.5 | 1,287.2 | 245.5 | 246.6 | 294.7 | 343.7 | Traitements et salaires | 13 |
| 32.6 | 30.4 | 7.1 | 9.9 | 3.8 | 3.0 | Entretien et réparation | 14 |
| 60.1 | 79.8 | 11.3 | 13.5 | 18.1 | 26.9 | Loyers des biens immobiliers | 15 |
| 7.7 | 20.5 | 3.7 | 2.6 | 5.4 | 4.8 | Loyers - Autres | 16 |
| 7.6 | 8.4 | 1.7 | 1.2 | 19.6 | 15.0 | Redevances | 17 |
| 6.6 | 4.0 | .8 | .3 | 5 | .1 | Intérêt sur dette obligataire | 18 |
| 7.0 | 3.2 | 4 | 1.2 | 4 | 6 | Intérêt sur dette hypothécaire | 19 |
| 65.7 | 72.7 | 6.8 | 8.5 | 11.8 | 24.0 | Autres dépenses d'intérêt | 20 |
| 16.2 | 9.5 | 2.8 | 3.4 | 1.7 | 1.2 | Autres impôts | 21 |
| 127.7 | 131.2 | 17.5 | 24.1 | 20.2 | 29.7 | Amortissement | 22 |
| - | - | - | - | 1 | 7 | Épusement | 23 |
| 458.9 | 549.5 | 71.5 | 83.4 | 616.2 | 666.4 | Autres frais | 24 |
| 3,892.8 | 4,202.0 | 528.5 | 549.3 | 1,425.2 | 1,624.8 | Total des frais | 25 |
| 359.2 | 398.7 | 40.3 | 37.5 | 131.4 | 124.2 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 21.8 | 12.6 | .7 | 5 | 5.8 | 10.2 | Revenus extraordinaires | 27 |
| 381.0 | 411.2 | 41.0 | 38.0 | 137.2 | 134.4 | Bénéfice net avant impôts | 28 |
| -93.2 | -78.4 | -7.1 | -7.5 | -48.6 | -67.0 | Provisions pour impôts - Courants | 29 |
| .1 | -21.2 | .3 | .3 | -6.9 | -4 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 287.7 | 311.7 | 34.2 | 30.8 | 81.7 | 67.0 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 655.6 | 755.8 | 40.9 | 76.2 | 154.1 | 201.3 | Solde d'ouverture | 33 |
| 1.9 | -19.9 | 25.1 | -5.8 | 10.5 | 31.3 | Ajustement statistique(2) | 34 |
| 287.7 | 311.7 | 34.2 | 30.8 | 81.7 | 67.0 | Bénéfice (perte) net après impôts | 35 |
| .2 | .2 | - | - | 3.9 | 2 | Bénéfices des filiales | 36 |
| -193.1 | -231.4 | -23.7 | -8.5 | -48.3 | -96.2 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| 3.6 | -5 | .1 | 2 | -6 | -18.7 | Autres frais et crédits | 39 |
| 755.8 | 815.9 | 76.2 | 93.0 | 201.3 | 184.9 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 4,058.7 | 4,381.7 | 529.7 | 577.1 | 888.9 | 1,016.2 | Ventes - Produits | 41 |
| 2,912.2 | 3,079.7 | 353.4 | 377.9 | 514.0 | 621.1 | Moins coût des ventes | 42 |
| 1,146.5 | 1,302.0 | 176.2 | 199.2 | 374.9 | 395.0 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--|--|----------------|---|-----------------|---|----------------|
| | | Publishing and printing Édition et impression | | Total printing, publishing and allied industries Total, impression, édition et industries connexes | | Iron and steel mills Industries du fer et de l'acier | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 289 | | 286-289 | | 291-292 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 725 | 730 | 5,904 | 6,042 | 111 | 111 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 504.0 | 655.9 | 5,981.3 | 6,630.9 | 8,247.2 | 9,078.5 |
| 2 | Sales - Services | 2,601.0 | 2,549.9 | 3,340.0 | 3,369.8 | 7 | 2.0 |
| 3 | Rental income - Real estate | .9 | .9 | 5.4 | 5.1 | .4 | 4.2 |
| 4 | Rental income - Other | - | 3 | 1.8 | .4 | - | - |
| 5 | Commissions | - | - | 3.2 | 2.2 | .1 | 1 |
| 6 | Bond interest | - | 5 | 3 | .7 | 7.4 | 13.7 |
| 7 | Mortgage interest | 2.2 | 4 | 2.3 | 4 | - | - |
| 8 | Other interest | 20.4 | 14.0 | 42.5 | 34.7 | 34.8 | 77.6 |
| 9 | Dividends | 29.7 | 98.5 | 116.5 | 179.7 | 34.9 | 26.5 |
| 10 | Other income | 17.6 | 11.2 | 60.1 | 44.2 | 23.5 | 34.9 |
| 11 | Total income | 3,175.8 | 3,331.6 | 9,553.3 | 10,268.0 | 8,349.0 | 9,237.4 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 187.8 | 238.2 | 2,570.3 | 2,907.1 | 4,442.5 | 5,040.3 |
| 13 | Salaries and wages | 1,092.7 | 1,068.0 | 2,945.4 | 2,945.4 | 2,048.5 | 2,157.9 |
| 14 | Repairs and maintenance | 8.2 | 6.6 | 51.7 | 49.9 | 213.5 | 219.8 |
| 15 | Rent (real estate) | 29.2 | 31.3 | 118.7 | 151.6 | 24.7 | 30.7 |
| 16 | Rent (other) | 2.9 | 3.2 | 19.5 | 31.1 | 16.9 | 9.2 |
| 17 | Royalties | 5.2 | 6.0 | 34.1 | 30.7 | 6 | 4.7 |
| 18 | Bond interest | 4.0 | 2.4 | 11.8 | 6.7 | 179.1 | 166.8 |
| 19 | Mortgage interest | .8 | .8 | 8.6 | 5.7 | 8.4 | 6.7 |
| 20 | Other interest | 99.5 | 89.3 | 183.9 | 194.4 | 118.6 | 135.5 |
| 21 | Taxes other than direct taxes | 6.7 | 6.8 | 27.4 | 21.0 | 11.1 | 8.9 |
| 22 | Depreciation | 80.9 | 89.2 | 246.3 | 274.1 | 380.8 | 402.8 |
| 23 | Depletion and amortization | - | - | 2 | .7 | 30.4 | 10.7 |
| 24 | Other expenses | 1,347.6 | 1,468.2 | 2,494.1 | 2,767.5 | 644.1 | 646.0 |
| 25 | Total expenses | 2,865.5 | 3,009.9 | 8,712.1 | 9,385.9 | 8,119.3 | 8,839.9 |
| 26 | Net profit before taxes and non-recurring items | 310.3 | 321.7 | 841.2 | 882.1 | 229.7 | 397.5 |
| 27 | Non-recurring items | 15.4 | -4.4 | 43.7 | 18.9 | 15.8 | 110.3 |
| 28 | Net profit before direct taxes | 325.7 | 317.3 | 884.9 | 900.9 | 245.5 | 507.8 |
| 29 | Provision for income tax - Current | -113.7 | -96.0 | -262.6 | -248.9 | -144.8 | -150.2 |
| 30 | Provision for income tax - Deferred | -4.0 | 2.9 | -10.6 | -18.4 | 59.5 | -20.4 |
| 31 | Mining and logging taxes | - | - | - | - | -3.4 | - |
| 32 | Net profit (loss) after taxes | 208.1 | 224.2 | 611.7 | 633.6 | 156.9 | 337.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 484.5 | 540.2 | 1,335.0 | 1,573.6 | 1,881.7 | 1,836.5 |
| 34 | Statistical adjustment(2) | .7 | -15.6 | 38.1 | -10.0 | -8.6 | 62.0 |
| 35 | Net profit (loss) after taxes | 208.1 | 224.2 | 611.7 | 633.6 | 156.9 | 337.2 |
| 36 | Subsidiary Profits | 4.6 | 2.3 | 8.7 | 2.7 | 18.6 | 17.2 |
| 37 | Cash dividends declared | -146.4 | -154.9 | -411.5 | -491.0 | -206.5 | -255.1 |
| 38 | Stock dividends declared | -5.2 | -2.5 | -5.2 | -2.5 | -12.8 | -4.3 |
| 39 | Other charges and credits | -6.1 | -1.3 | -3.2 | -20.3 | 7.2 | -4.2 |
| 40 | Closing balance | 540.2 | 592.4 | 1,573.6 | 1,686.2 | 1,836.5 | 1,989.3 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 504.0 | 655.9 | 5,981.3 | 6,630.9 | 8,247.2 | 9,078.5 |
| 42 | Less cost of sales | 298.3 | 386.7 | 4,077.9 | 4,465.4 | 7,164.1 | 7,844.7 |
| 43 | Gross profit | 205.7 | 269.2 | 1,903.3 | 2,165.5 | 1,083.1 | 1,233.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|--------|--|---------|---|----------|---|----|
| Iron foundries Fonderies | | Smelting and refining Fonte et affinage | | Total primary metals Total, métaux primaires | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 294 | | 295-298 | | 291-298 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 105 | 101 | 200 | 206 | 416 | 418 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 725.1 | 716.9 | 4,374.1 | 4,437.9 | 13,346.4 | 14,233.2 | Revenu | |
| 1.3 | - | 1.0 | .4 | 2.9 | 2.3 | Ventes des produits | 1 |
| .1 | - | .3 | .5 | .7 | .47 | Ventes des services | 2 |
| - | - | - | 1 | - | 1 | Loyer des biens immobiliers | 3 |
| - | - | - | - | 1 | 1 | Loyers - Autres | 4 |
| - | - | - | - | 7.4 | 13.7 | Commissions | 5 |
| - | - | 2 | - | 2 | - | Intérêt sur obligations | 6 |
| 1.7 | 1.7 | 15.9 | 13.2 | 52.3 | 92.6 | Intérêt sur hypothèques | 7 |
| 8.8 | 1 | 7.8 | 47.2 | 51.4 | 73.8 | Autres revenus d'intérêt | 8 |
| 4.8 | 1.9 | 14.0 | 25.6 | 42.3 | 62.4 | Dividendes | 9 |
| 741.7 | 720.7 | 4,413.2 | 4,524.8 | 13,503.9 | 14,482.9 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 383.1 | 366.0 | 2,310.1 | 2,669.5 | 7,135.8 | 8,075.8 | Matières premières(1) | 12 |
| 201.4 | 204.3 | 1,077.5 | 1,068.0 | 3,327.4 | 3,430.2 | Traitements et salaires | 13 |
| 11.3 | 10.7 | 17.0 | 15.4 | 241.9 | 245.8 | Entretien et réparation | 14 |
| 5.7 | 4.3 | 20.6 | 32.9 | 51.0 | 67.9 | Loyers des biens immobiliers | 15 |
| .5 | 2 | 4 | 3 | 17.8 | 9.7 | Loyers - Autres | 16 |
| 3 | 8 | 1.0 | 6 | 1.9 | 6.0 | Redevances | 17 |
| 4.6 | 4.3 | 37.3 | 52.8 | 221.0 | 223.9 | Intérêt sur dette obligataire | 18 |
| 2 | 1 | 1.2 | 1.6 | 9.8 | 8.4 | Intérêt sur dette hypothécaire | 19 |
| 9.2 | 6.9 | 66.6 | 93.3 | 194.4 | 235.7 | Autres dépenses d'intérêt | 20 |
| 1.1 | 1.2 | 3.7 | 4.5 | 15.9 | 14.6 | Autres impôts | 21 |
| 19.3 | 22.3 | 208.6 | 230.8 | 606.7 | 655.9 | Amortissement | 22 |
| - | 1 | 6 | 1 | 31.0 | 10.8 | Epuisement | 23 |
| 74.4 | 58.8 | 331.2 | 666.1 | 1,049.7 | 1,370.9 | Autres frais | 24 |
| 711.2 | 679.9 | 4,073.8 | 4,835.7 | 12,904.3 | 14,355.6 | Total des frais | 25 |
| 30.5 | 40.7 | 339.4 | - 310.9 | 599.6 | 127.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 2.3 | 1.4 | - 41.3 | - 75.6 | - 23.2 | 36.1 | Revenus extraordinaires | 27 |
| 32.8 | 42.1 | 298.0 | - 386.5 | 576.4 | 163.4 | Bénéfice net avant impôts | 28 |
| - 5.9 | - 5.7 | - 34.5 | - 7.4 | - 185.1 | - 163.3 | Provisions pour impôts - Courants | 29 |
| - 2.3 | - 3.0 | - 44.6 | 198.1 | 12.6 | 174.7 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - 3.4 | - | Impôt sur mines et forêts | 31 |
| 24.6 | 33.4 | 219.0 | - 195.8 | 400.4 | 174.8 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 106.9 | 103.2 | 1,312.3 | 1,305.5 | 3,300.8 | 3,245.2 | Solde d'ouverture | 33 |
| - 15.4 | - 4.3 | - 66.2 | - 22.5 | - 90.1 | 35.2 | Ajustement statistique(2) | 34 |
| 24.6 | 33.4 | 219.0 | - 195.8 | 400.4 | 174.8 | Bénéfice (perte) net après impôts | 35 |
| - | - 2 | 2.7 | .4 | 21.2 | 17.5 | Bénéfices des filiales | 36 |
| - 13.0 | - 10.2 | - 160.6 | - 115.5 | - 380.1 | - 380.8 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - 12.8 | - 4.3 | Dividendes en actions déclarés | 38 |
| .1 | - 6 | - 1.6 | 1.8 | 5.7 | - 3.0 | Autres frais et crédits | 39 |
| 103.2 | 121.2 | 1,305.5 | 973.9 | 3,245.2 | 3,084.5 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 725.1 | 716.9 | 4,374.1 | 4,437.9 | 13,346.4 | 14,233.2 | Ventes - Produits | 41 |
| 608.2 | 598.6 | 3,620.3 | 3,996.0 | 11,392.5 | 12,439.3 | Moins coût des ventes | 42 |
| 116.9 | 118.2 | 753.8 | 441.9 | 1,953.9 | 1,793.9 | Bénéfice brut | 43 |

Voir noté(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|--------------|--|----------------|------------------------------------|----------------|
| | | Boiler and plate Chaudières et plaques | | Structural steel Acier de charpente | | Ornamental iron works Fer forgé | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 301 | | 302 | | 303 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 95 | 86 | 329 | 309 | 812 | 793 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 635.3 | 640.6 | 1,427.8 | 1,738.4 | 1,279.2 | 1,392.0 |
| 2 | Sales - Services | . | 8 | 7.5 | 12.8 | 1.9 | 3.4 |
| 3 | Rental income - Real estate | 4 | .1 | .2 | 3.7 | .1 | 2.3 |
| 4 | Rental income - Other | 9 | .7 | 9 | 1.6 | 1.1 | . |
| 5 | Commissions | . | .2 | . | . | . | . |
| 6 | Bond interest | . | .1 | . | . | . | . |
| 7 | Mortgage interest | 1.4 | . | . | .1 | . | .1 |
| 8 | Other interest | 5.3 | 7.5 | 5.2 | 8.2 | 4.1 | 2.6 |
| 9 | Dividends | 3.8 | 8 | 26.3 | 27.9 | 3.2 | 5.7 |
| 10 | Other income | 4.5 | 2.2 | 14.9 | 5.7 | 3.1 | 3.8 |
| 11 | Total income | 651.7 | 653.1 | 1,482.8 | 1,798.4 | 1,292.6 | 1,409.8 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 315.0 | 297.7 | 785.0 | 989.5 | 706.0 | 751.1 |
| 13 | Salaries and wages | 198.7 | 215.9 | 369.3 | 415.7 | 311.3 | 355.3 |
| 14 | Repairs and maintenance | 4.8 | 4.5 | 14.5 | 16.8 | 5.0 | 7.8 |
| 15 | Rent (real estate) | 7.1 | 5.7 | 8.1 | 7.4 | 13.2 | 18.7 |
| 16 | Rent (other) | 7 | .3 | 2.6 | 3.1 | 2.1 | 1.7 |
| 17 | Royalties | 2.2 | 1.5 | .4 | 4 | .8 | 4 |
| 18 | Bond interest | 1.0 | .7 | 17.6 | 19.8 | .7 | . |
| 19 | Mortgage interest | 1.5 | .4 | 1.2 | 4.7 | 2.4 | 3.2 |
| 20 | Other interest | 8.0 | 8.9 | 37.2 | 23.1 | 18.5 | 21.0 |
| 21 | Taxes other than direct taxes | 1.9 | 1.6 | 4.8 | 4.4 | 6.4 | 6.2 |
| 22 | Depreciation | 14.7 | 12.9 | 31.3 | 32.7 | 25.3 | 27.1 |
| 23 | Depletion and amortization | . | . | . | . | . | . |
| 24 | Other expenses | 77.0 | 90.2 | 207.0 | 209.9 | 129.8 | 134.0 |
| 25 | Total expenses | 632.7 | 640.3 | 1,478.8 | 1,727.5 | 1,221.4 | 1,326.6 |
| 26 | Net profit before taxes and non-recurring items | 19.0 | 12.7 | 4.0 | 70.9 | 71.3 | 83.2 |
| 27 | Non-recurring items | 6 | 4.7 | 5 | 4 | 1.6 | 8.3 |
| 28 | Net profit before direct taxes | 19.6 | 17.4 | 4.5 | 71.3 | 72.8 | 91.5 |
| 29 | Provision for income tax - Current | - 4.9 | - 4.7 | - 8.0 | - 14.5 | - 25.2 | - 22.1 |
| 30 | Provision for income tax - Deferred | - 1.9 | 1.1 | 1.7 | - 4.7 | 2.3 | - 1.5 |
| 31 | Mining and logging taxes | . | . | . | . | . | . |
| 32 | Net profit (loss) after taxes | 12.8 | 13.9 | - 1.8 | 52.1 | 50.0 | 67.9 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 113.2 | 91.6 | 361.5 | 283.0 | 183.8 | 196.3 |
| 34 | Statistical adjustment(2) | - 32.8 | - 6.8 | 15.3 | - 10.5 | 2.7 | - 57.6 |
| 35 | Net profit (loss) after taxes | 12.8 | 13.9 | - 1.8 | 52.1 | 50.0 | 67.9 |
| 36 | Subsidiary Profits | .1 | . | 1.0 | 20.4 | . | 3 |
| 37 | Cash dividends declared | - 1.8 | - 7.9 | - 85.1 | - 79.6 | - 35.5 | - 23.2 |
| 38 | Stock dividends declared | . | . | - 12.7 | - 1.4 | . | . |
| 39 | Other charges and credits | .2 | - 1.5 | 4.8 | - 4.2 | - 4.6 | 4.9 |
| 40 | Closing balance | 91.6 | 89.3 | 283.0 | 259.8 | 196.3 | 188.7 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 635.3 | 640.6 | 1,427.8 | 1,738.4 | 1,279.2 | 1,392.0 |
| 42 | Less cost of sales | 536.0 | 530.6 | 1,130.3 | 1,364.4 | 959.6 | 1,039.0 |
| 43 | Gross profit | 99.3 | 110.0 | 297.5 | 374.0 | 319.6 | 353.0 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|---|----------------|--|----------------|---|-----------|
| Metal stamping Estampage des métaux | | Wire and wire products Fils métalliques et produits connexes | | Hardware and tools Quincaillerie et outillage | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 304 | | 305 | | 306 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1 011 | 976 | 305 | 300 | 977 | 980 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 3,792.4 | 4,535.2 | 1,375.0 | 1,500.1 | 1,720.5 | 1,672.0 | Ventes des produits | 1 |
| 1.3 | 4.5 | - | .6 | .1 | 12.1 | Ventes des services | 2 |
| 1.3 | 1.2 | - | .1 | .4 | .7 | Loyer des biens immobiliers | 3 |
| .3 | .2 | .4 | .5 | - | - | Loyers - Autres | 4 |
| - | 1.2 | - | - | - | 2.3 | Commissions | 5 |
| 1.4 | - | - | - | - | - | Intérêt sur obligations | 6 |
| - | 1 | - | - | .1 | - | Intérêt sur hypothèques | 7 |
| 14.7 | 14.3 | 5.4 | 3.8 | 8.9 | 8.7 | Autres revenus d'intérêt | 8 |
| .8 | 1.1 | 5.4 | 9.7 | 4.3 | 4.5 | Dividendes | 9 |
| 14.3 | 6.0 | 2.2 | 6.4 | 5.1 | 33.8 | Autres revenus | 10 |
| 3,826.4 | 4,563.8 | 1,388.5 | 1,521.3 | 1,739.4 | 1,734.1 | Revenu total | 11 |
| | | | | | | Frais | |
| 2,528.7 | 2,944.5 | 783.9 | 816.5 | 792.0 | 790.9 | Matières premières(1) | 12 |
| 864.5 | 790.2 | 286.4 | 322.5 | 505.1 | 478.1 | Traitements et salaires | 13 |
| 13.4 | 14.4 | 7.7 | 4.7 | 12.8 | 10.7 | Entretien et réparation | 14 |
| 30.1 | 29.6 | 10.3 | 13.2 | 16.4 | 18.4 | Loyers des biens immobiliers | 15 |
| 2.4 | 3.1 | 9 | 6 | 2.3 | 1.4 | Loyers - Autres | 16 |
| 7.1 | 6.9 | 5.5 | 1.2 | 3.5 | 5.0 | Redevances | 17 |
| 12.9 | 6 | 7.2 | 16.1 | 1.3 | .1 | Intérêt sur dette obligataire | 18 |
| 4.5 | 10.1 | 3 | 1.1 | 2.0 | 1.5 | Intérêt sur dette hypothécaire | 19 |
| 55.1 | 72.3 | 40.2 | 29.6 | 20.9 | 27.2 | Autres dépenses d'intérêt | 20 |
| 10.4 | 9.1 | 3.0 | 3.0 | 7.5 | 6.1 | Autres impôts | 21 |
| 66.8 | 83.2 | 35.8 | 39.1 | 56.0 | 50.7 | Amortissement | 22 |
| - | - | - | .4 | - | - | Épusement | 23 |
| 239.2 | 349.4 | 160.7 | 165.4 | 198.8 | 211.3 | Autres frais | 24 |
| 3,635.2 | 4,313.3 | 1,321.8 | 1,413.3 | 1,618.5 | 1,601.5 | Total des frais | 25 |
| 191.2 | 250.5 | 66.7 | 108.0 | 120.8 | 132.6 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 15.4 | 7.9 | 9.7 | 43.7 | 3.8 | 6.7 | Revenus extraordinaires | 27 |
| 206.7 | 258.4 | 76.3 | 151.7 | 124.7 | 139.3 | Bénéfice net avant impôts | 28 |
| - 40.2 | - 59.5 | - 22.4 | - 28.7 | - 35.6 | - 38.2 | Provisions pour impôts - Courants | 29 |
| - 14.7 | - 26.7 | - 2.9 | - 9.0 | - 3.3 | - 5.1 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 151.8 | 172.1 | 51.0 | 114.1 | 85.7 | 96.1 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 550.6 | 537.5 | 274.2 | 295.1 | 446.6 | 489.2 | Solde d'ouverture | 33 |
| - 27.7 | 46.7 | 5.0 | - 18.7 | 6.3 | - 76.0 | Ajustement statistique(2) | 34 |
| 151.8 | 172.1 | 51.0 | 114.1 | 85.7 | 96.1 | Bénéfice (perte) net après impôts | 35 |
| 13.1 | 17.2 | - 2 | - 3 | 3.4 | - 4 | Bénéfices des filiales | 36 |
| - 136.2 | - 115.0 | - 31.4 | - 44.9 | - 49.2 | - 30.5 | Dividendes en espèces déclarés | 37 |
| - | - | - 6 | - 6 | - | - | Dividendes en actions déclarés | 38 |
| - 14.1 | - 6.9 | - 2.9 | - 2.3 | - 3.6 | .3 | Autres frais et crédits | 39 |
| 537.5 | 651.7 | 295.1 | 342.4 | 489.2 | 478.6 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 3,792.4 | 4,535.2 | 1,375.0 | 1,500.1 | 1,720.5 | 1,672.0 | Ventes - Produits | 41 |
| 3,109.8 | 3,606.2 | 1,046.8 | 1,152.6 | 1,267.7 | 1,187.7 | Moins coût des ventes | 42 |
| 682.5 | 929.0 | 328.2 | 347.5 | 452.8 | 484.4 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|--------------|-------------------------------------|----------------|---|----------------|
| | | Heating equipment Appareils de chauffage | | Machine shops Ateliers d'usinage | | Miscellaneous metal products Produits métalliques divers | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 307 | | 308 | | 309 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 231 | 210 | 1,804 | 1,824 | 798 | 836 |
| | | millions of dollars · millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 840.5 | 939.6 | 939.5 | 1,086.0 | 2,038.6 | 2,188.1 |
| 2 | Sales - Services | 9 | 3 | 60.7 | 60.2 | 3.6 | 4 |
| 3 | Rental income - Real estate | - | .1 | - | 4.3 | 6 | 1.2 |
| 4 | Rental income - Other | - | - | .6 | 1.7 | 4 | 2 |
| 5 | Commissions | - | - | - | 2 | 2.5 | .3 |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | - | .1 | .1 | .6 | - |
| 8 | Other interest | 5.4 | 3.1 | 3.7 | 2.3 | 13.7 | 10.0 |
| 9 | Dividends | 2.6 | 2.1 | 4.8 | - | 10.4 | 15.5 |
| 10 | Other income | 3.2 | 4.8 | 6.9 | 7.9 | 9.1 | 9.8 |
| 11 | Total income | 852.6 | 949.9 | 1,016.2 | 1,162.7 | 2,079.6 | 2,225.4 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 477.9 | 571.1 | 346.6 | 423.6 | 1,115.3 | 1,188.7 |
| 13 | Salaries and wages | 170.1 | 186.5 | 352.1 | 388.4 | 510.2 | 547.6 |
| 14 | Repairs and maintenance | 2.2 | 2.4 | 15.9 | 13.1 | 9.7 | 13.7 |
| 15 | Rent (real estate) | 12.3 | 10.9 | 19.4 | 21.8 | 15.8 | 20.0 |
| 16 | Rent (other) | 1.5 | 1.0 | 2.3 | 3.1 | 2.9 | 2.1 |
| 17 | Royalties | 6 | 1.8 | - | 1.0 | 4.9 | 2.4 |
| 18 | Bond interest | 1.5 | - | 2.8 | 1.2 | 5 | 1.2 |
| 19 | Mortgage interest | .3 | .3 | 1.3 | 3.9 | 1.9 | 1.8 |
| 20 | Other interest | 16.9 | 18.1 | 25.3 | 21.9 | 30.7 | 29.9 |
| 21 | Taxes other than direct taxes | 1.6 | 1.6 | 8.0 | 8.8 | 5.6 | 4.8 |
| 22 | Depreciation | 14.5 | 13.6 | 34.7 | 49.5 | 43.9 | 59.6 |
| 23 | Depletion and amortization | 2.0 | 1.6 | - | - | - | - |
| 24 | Other expenses | 117.8 | 113.6 | 139.7 | 140.8 | 212.1 | 197.6 |
| 25 | Total expenses | 819.2 | 922.4 | 948.1 | 1,077.2 | 1,953.3 | 2,069.4 |
| 26 | Net profit before taxes and non-recurring items | 33.4 | 27.5 | 68.1 | 85.5 | 126.3 | 156.0 |
| 27 | Non-recurring items | - 1 | 3.1 | 8 | 3.4 | - 4.0 | - 3 |
| 28 | Net profit before direct taxes | 33.4 | 30.6 | 68.9 | 88.9 | 122.3 | 155.7 |
| 29 | Provision for income tax - Current | - 12.4 | - 8.5 | - 6.6 | - 15.0 | - 38.5 | - 46.7 |
| 30 | Provision for income tax - Deferred | - 2.6 | - .8 | - 1.4 | - 2.6 | .1 | - 4.6 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 18.4 | 21.3 | 60.8 | 71.2 | 84.0 | 104.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 210.1 | 159.4 | 152.5 | 190.4 | 578.1 | 568.9 |
| 34 | Statistical adjustment(2) | - 53.4 | 7.9 | - 3.5 | 2.8 | - 66.0 | - 119.3 |
| 35 | Net profit (loss) after taxes | 18.4 | 21.3 | 60.8 | 71.2 | 84.0 | 104.4 |
| 36 | Subsidiary Profits | 1.8 | 3.7 | - 5.6 | - | 6.4 | 1.5 |
| 37 | Cash dividends declared | - 11.0 | - 11.1 | - 13.9 | - 36.9 | - 33.2 | - 33.8 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 6.5 | 2.6 | 1 | - 2.4 | - 3 | 5 |
| 40 | Closing balance | 159.4 | 183.9 | 190.4 | 225.2 | 568.9 | 522.2 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 840.5 | 939.6 | 939.5 | 1,086.0 | 2,038.6 | 2,188.1 |
| 42 | Less cost of sales | 614.1 | 719.9 | 619.1 | 732.0 | 1,585.6 | 1,714.6 |
| 43 | Gross profit | 226.3 | 219.7 | 320.4 | 354.0 | 453.1 | 473.5 |

See footnote(s) at end of table

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|-----------------|--|----------------|---|--------------|---|-----------|
| Total metal fabricating Total, industrie des produits métalliques | | Agricultural implements Instruments aratoires | | Commercial refrigeration Équipement de réfrigération | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 301-309 | | 311 | | 316 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 6,362 | 6,314 | 254 | 230 | 33 | 37 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 14,048.8 | 15,692.1 | 1,235.3 | 903.5 | 346.8 | 394.0 | Ventes des produits | 1 |
| 75.9 | 95.1 | 8 | 3.2 | .6 | - | Ventes des services | 2 |
| 3.2 | 13.6 | 2 | .4 | .1 | .1 | Loyer des biens immobiliers | 3 |
| 4.6 | 5.0 | 2.2 | - | - | - | Loyers - Autres | 4 |
| 2.5 | 4.2 | - | - | - | - | Commissions | 5 |
| 1.4 | .1 | - | - | - | - | Intérêt sur obligations | 6 |
| 2.3 | .4 | .1 | - | - | - | Intérêt sur hypothèques | 7 |
| 66.3 | 60.5 | 10.7 | 2.4 | .5 | .1 | Autres revenus d'intérêt | 8 |
| 61.5 | 67.2 | 21.8 | 3.8 | 1.0 | .7 | Dividendes | 9 |
| 63.3 | 80.3 | 8.4 | 26.5 | 1.6 | 2.1 | Autres revenus | 10 |
| 14,329.8 | 16,018.4 | 1,279.5 | 939.7 | 350.6 | 397.0 | Revenu total | 11 |
| | | | | | | Frais | |
| 7,830.4 | 8,773.6 | 765.8 | 559.3 | 233.1 | 242.3 | Matières premières(1) | 12 |
| 3,367.7 | 3,700.2 | 246.3 | 225.7 | 65.9 | 85.9 | Traitement et salaires | 13 |
| 86.0 | 88.1 | 13.3 | 10.0 | .1 | .3 | Entretien et réparation | 14 |
| 132.7 | 145.8 | 1.7 | .6 | 2.0 | 3.3 | Loyers des biens immobiliers | 15 |
| 17.6 | 16.4 | .1 | .5 | - | - | Loyers - Autres | 16 |
| 25.0 | 20.7 | .6 | .5 | .4 | .6 | Redevances | 17 |
| 45.5 | 39.7 | 13.5 | .9 | - | - | Intérêt sur dette obligataire | 18 |
| 15.4 | 27.0 | 8 | .4 | 2 | - | Intérêt sur dette hypothécaire | 19 |
| 252.8 | 251.9 | 61.9 | 69.3 | 5.8 | 7.4 | Autres dépenses d'intérêt | 20 |
| 49.2 | 45.6 | 2.1 | 2.0 | .3 | .3 | Autres impôts | 21 |
| 322.9 | 368.3 | 27.9 | 21.5 | 3.0 | 3.5 | Amortissement | 22 |
| 2.0 | 1.9 | .1 | - | - | - | Épuisement | 23 |
| 1,482.1 | 1,612.2 | 153.3 | 125.8 | 37.9 | 36.4 | Autres frais | 24 |
| 13,629.0 | 15,091.4 | 1,287.4 | 1,016.4 | 348.7 | 380.2 | Total des frais | 25 |
| 700.8 | 927.0 | - 7.9 | - 76.7 | 1.8 | 16.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 28.4 | 77.9 | 1.1 | .9 | - | - | Revenus extraordinaires | 27 |
| 729.1 | 1,004.9 | - 6.9 | - 75.7 | 1.8 | 16.9 | Bénéfice net avant impôts | 28 |
| - 193.7 | - 237.8 | - 3.7 | - 1.4 | - .9 | - 4.7 | Provisions pour impôts - Courants | 29 |
| - 22.7 | - 54.0 | 1.2 | 5.3 | .4 | - 1.7 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 512.7 | 713.1 | - 9.4 | - 71.9 | 1.3 | 10.5 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 2,870.5 | 2,811.4 | - 31.1 | - 33.0 | 60.7 | 47.0 | Solde d'ouverture | 33 |
| - 154.0 | - 231.3 | 38.1 | - 19.3 | - 7.2 | 2.1 | Ajustement statistique(2) | 34 |
| 512.7 | 713.1 | - 9.4 | - 71.9 | 1.3 | 10.5 | Bénéfice (perte) net après impôts | 35 |
| 19.8 | 42.5 | .3 | - | - | - | Bénéfices des filiales | 36 |
| - 397.4 | - 382.8 | - 30.0 | - 18.8 | - 7.2 | - 5.9 | Dividendes en espèces déclarés | 37 |
| - 13.3 | - 1.9 | - | - | - | - | Dividendes en actions déclarés | 38 |
| - 27.0 | - 9.1 | - 4 | 13.4 | - 6 | 1 | Autres frais et crédits | 39 |
| 2,811.4 | 2,941.7 | - 33.0 | - 129.5 | 47.0 | 53.8 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 14,048.8 | 15,692.1 | 1,235.3 | 903.5 | 346.8 | 394.0 | Ventes - Produits | 41 |
| 10,869.0 | 12,047.0 | 994.2 | 777.8 | 290.4 | 313.7 | Moins coût des ventes | 42 |
| 3,179.8 | 3,645.2 | 241.1 | 125.7 | 56.4 | 80.3 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|----------------|--------------------------------------|----------------|--|-----------------|
| | | Other machinery Autre machinerie | | Total machinery Total, machinerie | | Aircraft and parts Avions et pièces | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 315,318 | | 311-318 | | 321 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,817 | 1,726 | 2,104 | 1,993 | 243 | 233 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 6,494.5 | 7,057.4 | 8,076.6 | 8,354.9 | 2,573.0 | 3,125.4 |
| 2 | Sales - Services | 92.9 | 99.3 | 94.2 | 102.5 | 24.1 | 39.6 |
| 3 | Rental income - Real estate | 3.8 | 1.9 | 4.2 | 2.4 | 4 | 1.3 |
| 4 | Rental income - Other | 27.1 | 38.2 | 29.3 | 38.2 | 4.9 | 6.1 |
| 5 | Commissions | 4.3 | 6.6 | 4.3 | 6.7 | - | - |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | .3 | .1 | .3 | - | - |
| 8 | Other interest | 41.5 | 28.0 | 52.8 | 30.5 | 24.9 | 44.3 |
| 9 | Dividends | 4.4 | 4.5 | 27.2 | 8.9 | 6 | 6 |
| 10 | Other income | 54.9 | 120.9 | 64.9 | 149.5 | 103.3 | 94.3 |
| 11 | Total income | 6,723.5 | 7,357.2 | 8,353.6 | 8,694.0 | 2,731.3 | 3,311.7 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 3,743.3 | 4,078.7 | 4,742.1 | 4,880.2 | 948.1 | 1,172.9 |
| 13 | Salaries and wages | 1,469.0 | 1,630.6 | 1,781.2 | 1,942.2 | 844.4 | 1,037.4 |
| 14 | Repairs and maintenance | 23.4 | 26.1 | 36.9 | 36.3 | 28.2 | 35.5 |
| 15 | Rent (real estate) | 56.5 | 58.6 | 60.2 | 62.5 | 14.9 | 15.0 |
| 16 | Rent (other) | 11.9 | 15.8 | 12.0 | 16.3 | 2.6 | 2.6 |
| 17 | Royalties | 25.7 | 28.6 | 26.6 | 29.9 | .9 | .3 |
| 18 | Bond interest | 12.1 | 8.8 | 25.6 | 9.7 | 8 | 8 |
| 19 | Mortgage interest | 6.5 | 7.3 | 7.5 | 7.8 | 4 | 3 |
| 20 | Other interest | 92.5 | 94.7 | 160.3 | 171.3 | 219.0 | 22.8 |
| 21 | Taxes other than direct taxes | 23.5 | 16.3 | 25.9 | 18.6 | 3.0 | 3.1 |
| 22 | Depreciation | 161.5 | 157.3 | 192.4 | 182.2 | 63.6 | 73.2 |
| 23 | Depletion and amortization | 2.6 | 2.6 | 2.6 | 2.6 | - | - |
| 24 | Other expenses | 776.8 | 905.3 | 967.9 | 1,067.5 | 589.9 | 726.2 |
| 25 | Total expenses | 6,405.2 | 7,030.7 | 8,041.4 | 8,427.2 | 2,715.6 | 3,090.0 |
| 26 | Net profit before taxes and non-recurring items | 318.3 | 326.5 | 312.2 | 266.7 | 15.7 | 221.6 |
| 27 | Non-recurring items | 4.4 | 25.4 | 5.4 | 26.3 | 3.4 | 7.1 |
| 28 | Net profit before direct taxes | 322.7 | 351.9 | 317.6 | 293.1 | 19.0 | 228.7 |
| 29 | Provision for income tax - Current | -100.2 | -108.8 | -104.7 | -114.9 | -28.9 | -113.7 |
| 30 | Provision for income tax - Deferred | -6.7 | -25.0 | -5.2 | -21.4 | -34.2 | 5.3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 215.8 | 218.1 | 207.7 | 156.8 | -44.1 | 120.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 1,366.5 | 1,393.1 | 1,396.0 | 1,407.1 | -1,555.2 | -1,627.8 |
| 34 | Statistical adjustment(2) | -77.3 | -233.6 | -46.4 | -250.7 | 16.2 | 1,937.3 |
| 35 | Net profit (loss) after taxes | 215.8 | 218.1 | 207.7 | 156.8 | -44.1 | 120.4 |
| 36 | Subsidiary Profits | 5.0 | 6.6 | 4.7 | 6.5 | -7.4 | -4.8 |
| 37 | Cash dividends declared | -107.2 | -112.6 | -144.3 | -137.3 | -41.0 | -97.6 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | -9.7 | .1 | -10.7 | 13.6 | 3.8 | .1 |
| 40 | Closing balance | 1,393.1 | 1,271.7 | 1,407.1 | 1,196.0 | -1,627.8 | 327.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 6,494.5 | 7,057.4 | 8,076.6 | 8,354.9 | 2,573.0 | 3,125.4 |
| 42 | Less cost of sales | 5,076.0 | 5,536.9 | 6,360.6 | 6,628.4 | 1,747.6 | 2,137.7 |
| 43 | Gross profit | 1,418.6 | 1,520.5 | 1,716.0 | 1,726.5 | 825.4 | 987.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|-----------------|---|----------------|--|----------------|---|-----------|
| Motor vehicles and parts Vehicules automobiles et accessoires | | Truck bodies Carrosseries de camions | | Miscellaneous transportation Matériel divers de transport | | | |
| S.I.C. - C.A.É | | | | | | | |
| 323,325 | | 324 | | 326-329 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 477 | 463 | 338 | 332 | 577 | 566 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 42,989.8 | 48,999.0 | 1,058.2 | 1,097.0 | 2,228.2 | 2,234.9 | Ventes des produits | 1 |
| 1.0 | 1.8 | 1.7 | 8.5 | 18.2 | 25.0 | Ventes des services | 2 |
| 8.6 | .3 | 1.2 | .5 | .2 | 3 | Loyer des biens immobiliers | 3 |
| .2 | .1 | 7.3 | 6.3 | 111.9 | 120.8 | Loyers - Autres | 4 |
| .9 | 2.3 | - | - | .2 | 8 | Commissions | 5 |
| - | - | - | - | .1 | 1 | Intérêt sur obligations | 6 |
| 1.2 | 1.4 | - | - | .6 | 5 | Intérêt sur hypothèques | 7 |
| 226.7 | 225.2 | 12.7 | 11.4 | 28.2 | 24.5 | Autres revenus d'intérêt | 8 |
| 48.3 | 123.5 | 4.1 | 1.0 | 9.5 | 17.3 | Dividendes | 9 |
| 48.2 | 103.6 | 12.7 | 13.8 | 17.8 | 12.8 | Autres revenus | 10 |
| 43,324.9 | 49,457.3 | 1,098.0 | 1,138.4 | 2,414.9 | 2,436.9 | Revenu total | 11 |
| | | | | | | Frais | |
| 33,443.6 | 39,134.7 | 678.3 | 708.7 | 1,349.5 | 1,375.7 | Matières premières(1) | 12 |
| 4,213.0 | 4,572.3 | 219.8 | 218.8 | 563.3 | 581.5 | Traitements et salaires | 13 |
| 236.9 | 277.7 | 4.0 | 6.1 | 26.5 | 24.0 | Entretien et réparation | 14 |
| 71.7 | 71.5 | 6.3 | 7.1 | 6.9 | 6.2 | Loyers des biens immobiliers | 15 |
| 3.4 | 2.2 | .4 | 1.6 | 1.3 | 1.0 | Loyers - Autres | 16 |
| 20.3 | 11.2 | 3.3 | .3 | 4.1 | 2.5 | Redevances | 17 |
| 14.1 | .6 | .4 | - | 3.3 | 3.6 | Intérêt sur dette obligataire | 18 |
| 4.2 | 3.3 | 2.1 | 1.4 | 1.5 | 2.5 | Intérêt sur dette hypothécaire | 19 |
| 167.1 | 98.7 | 20.0 | 17.0 | 48.5 | 45.9 | Autres dépenses d'intérêt | 20 |
| 13.0 | 17.8 | 4.3 | 3.8 | 3.7 | 5.3 | Autres impôts | 21 |
| 478.4 | 498.4 | 19.8 | 19.2 | 60.6 | 68.1 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 1,608.8 | 1,918.4 | 92.7 | 97.4 | 246.9 | 236.4 | Autres frais | 24 |
| 40,274.4 | 46,606.9 | 1,051.5 | 1,081.4 | 2,315.9 | 2,352.7 | Total des frais | 25 |
| 3,050.5 | 2,850.4 | 46.4 | 57.0 | 99.0 | 84.2 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| -8.7 | 10.7 | 2.6 | 6 | 6.2 | 13.7 | Revenus extraordinaires | 27 |
| 3,041.8 | 2,861.2 | 49.0 | 57.6 | 105.1 | 97.9 | Bénéfice net avant impôts | 28 |
| -1,022.3 | -755.8 | -18.6 | -18.4 | -31.0 | -27.4 | Provisions pour impôts - Courants | 29 |
| 67.8 | -361.1 | 6.3 | 2.9 | -12.0 | -18.5 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 2,087.3 | 1,744.2 | 36.7 | 42.1 | 62.1 | 52.0 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 3,158.0 | 4,230.6 | 145.5 | 173.5 | 286.7 | 337.1 | Solde d'ouverture | 33 |
| -1.0 | -146.4 | 34.1 | 22.5 | 19.0 | 52.1 | Ajustement statistique(2) | 34 |
| 2,087.3 | 1,744.2 | 36.7 | 42.1 | 62.1 | 52.0 | Bénéfice (perte) net après impôts | 35 |
| 2.6 | 5.0 | .5 | - | .1 | -3.4 | Bénéfices des filiales | 36 |
| -1,015.4 | -467.3 | -49.0 | -21.3 | -35.0 | -44.5 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| -1.0 | -48.7 | 6.7 | .3 | 4.1 | -3.9 | Autres frais et crédits | 39 |
| 4,230.6 | 5,317.4 | 173.5 | 216.4 | 337.1 | 389.5 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 42,989.8 | 48,999.0 | 1,058.2 | 1,097.0 | 2,228.2 | 2,234.9 | Ventes - Produits | 41 |
| 38,289.0 | 44,431.5 | 885.9 | 912.3 | 1,877.1 | 1,933.8 | Moins coût des ventes | 42 |
| 4,700.8 | 4,567.5 | 172.4 | 184.7 | 351.1 | 301.1 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--------------------------------|-----------------|------------------------------|--------------|----------------------------|----------------|
| | | Total transportation equipment | | Small appliances | | Major appliances | |
| | | Total, matériel de transport | | Petits appareils électriques | | Gros appareils électriques | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 321-329 | | 331 | | 332 | |
| | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | |
| | millions of dollars - millions de dollars | | | | | | |
| | <i>Number of corporations</i> | | | | | | |
| | 1,635 | 1,594 | 70 | 62 | 48 | 44 | |
| | Income | | | | | | |
| 1 | Sales - Products | 48,849.2 | 55,456.3 | 537.0 | 575.1 | 1,062.5 | 1,173.6 |
| 2 | Sales - Services | 45.0 | 75.0 | 1.5 | - | 39.1 | 40.0 |
| 3 | Rental income - Real estate | 10.4 | 2.4 | - | .6 | - | .1 |
| 4 | Rental income - Other | 124.4 | 133.3 | - | .1 | - | 1.8 |
| 5 | Commissions | 1.1 | 3.1 | .2 | - | - | - |
| 6 | Bond interest | .1 | .1 | - | - | - | - |
| 7 | Mortgage interest | 1.8 | 1.9 | - | - | - | - |
| 8 | Other interest | 292.5 | 305.4 | 3.6 | 3.2 | 1.1 | 1.0 |
| 9 | Dividends | 62.6 | 142.5 | 3.7 | .8 | - | 1.5 |
| 10 | Other income | 182.0 | 224.5 | 1.6 | 2.9 | 1.9 | 2.5 |
| 11 | Total income | 49,569.1 | 56,344.4 | 547.6 | 582.7 | 1,104.5 | 1,220.7 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 36,419.5 | 42,392.0 | 276.5 | 315.2 | 653.5 | 723.2 |
| 13 | Salaries and wages | 5,840.5 | 6,410.1 | 103.4 | 104.2 | 253.4 | 266.1 |
| 14 | Repairs and maintenance | 295.7 | 343.4 | .9 | 1.0 | .5 | .1 |
| 15 | Rent (real estate) | 99.7 | 100.0 | 3.0 | 2.6 | 14.1 | 16.7 |
| 16 | Rent (other) | 7.7 | 7.4 | - | .1 | - | - |
| 17 | Royalties | 28.5 | 14.3 | .8 | 5.2 | 1.1 | 4.6 |
| 18 | Bond interest | 18.6 | 5.0 | .2 | - | .9 | .6 |
| 19 | Mortgage interest | 8.1 | 7.5 | - | .5 | .3 | .1 |
| 20 | Other interest | 454.6 | 184.4 | 3.5 | 9.0 | 11.5 | 4.9 |
| 21 | Taxes other than direct taxes | 24.0 | 29.9 | .6 | .7 | .3 | .2 |
| 22 | Depreciation | 622.4 | 658.9 | 8.3 | 8.0 | 13.2 | 14.4 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 2,538.3 | 2,978.3 | 134.7 | 114.1 | 95.8 | 134.8 |
| 25 | Total expenses | 46,357.5 | 53,131.1 | 532.0 | 560.6 | 1,044.6 | 1,165.7 |
| 26 | Net profit before taxes and non-recurring items | 3,211.6 | 3,213.2 | 15.6 | 22.1 | 59.9 | 55.0 |
| 27 | Non-recurring items | 3.4 | 32.1 | .8 | .5 | 1.6 | .2 |
| 28 | Net profit before direct taxes | 3,215.0 | 3,245.3 | 16.4 | 22.6 | 61.5 | 55.3 |
| 29 | Provision for income tax - Current | -1,100.8 | -915.4 | -6.1 | -10.1 | -19.1 | -21.2 |
| 30 | Provision for income tax - Deferred | 27.8 | -371.3 | -.1 | -.3 | -3.9 | 2.2 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 2,142.0 | 1,958.6 | 10.2 | 12.1 | 38.5 | 36.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 2,034.9 | 3,113.4 | 123.7 | 131.3 | 179.5 | 209.7 |
| 34 | Statistical adjustment(2) | 68.4 | 1,865.5 | 1.0 | 7.5 | -.8 | -3.3 |
| 35 | Net profit (loss) after taxes | 2,142.0 | 1,958.6 | 10.2 | 12.1 | 38.5 | 36.2 |
| 36 | Subsidiary Profits | -.5 | -3.1 | - | - | 4.8 | 5.8 |
| 37 | Cash dividends declared | -1,140.3 | -630.7 | -4.7 | -6.8 | -9.5 | -7.8 |
| 38 | Stock dividends declared | - | - | - | - | - | -16.2 |
| 39 | Other charges and credits | 13.6 | -52.8 | 1.1 | - | -2.8 | -2.5 |
| 40 | Closing balance | 3,113.4 | 6,250.9 | 131.3 | 144.3 | 209.7 | 221.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 48,849.2 | 55,456.3 | 537.0 | 575.1 | 1,062.5 | 1,173.6 |
| 42 | Less cost of sales | 42,799.5 | 49,415.3 | 339.5 | 383.3 | 866.9 | 949.6 |
| 43 | Gross profit | 6,049.6 | 6,041.0 | 197.5 | 191.8 | 195.6 | 224.1 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|--------------|---|----------------|---|----------------|---|-----------|
| Radio and television receivers Récepteurs de radio et de télévision | | Communications equipment Matériel de télécommunication | | Industrial electrical equipment Matériel électrique industriel | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 334 | | 335 | | 336 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 53 | 49 | 541 | 503 | 254 | 223 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 860.9 | 823.2 | 4,767.9 | 5,308.0 | 2,927.5 | 3,369.6 | Ventes des produits | 1 |
| - | 5.4 | 90.5 | 99.0 | 21.9 | 2.2 | Ventes des services | 2 |
| - | - | - | 3 | .6 | .1 | Loyer des biens immobiliers | 3 |
| - | - | 31.7 | 29.8 | 4.2 | 3.8 | Loyers - Autres | 4 |
| 6 | 1.1 | 1.8 | 2 | 2 | 2 | Commissions | 5 |
| - | - | - | - | - | - | Intérêt sur obligations | 6 |
| 4 | .1 | - | - | - | - | Intérêt sur hypothèques | 7 |
| 6.1 | 6.7 | 49.4 | 78.2 | 12.8 | 17.7 | Autres revenus d'intérêt | 8 |
| 1.1 | - | 77.4 | 45.9 | 6.6 | 10.2 | Dividendes | 9 |
| 7.7 | 8.2 | 43.0 | 47.2 | 19.9 | 10.5 | Autres revenus | 10 |
| 876.7 | 844.7 | 5,061.8 | 5,608.5 | 2,993.5 | 3,414.3 | Revenu total | 11 |
| | | | | | | Frais | |
| 539.1 | 529.8 | 1,828.8 | 2,518.3 | 1,514.4 | 1,821.5 | Matières premières(1) | 12 |
| 166.4 | 123.5 | 1,646.3 | 1,554.9 | 782.7 | 800.2 | Traitements et salaires | 13 |
| 1.0 | .9 | 2.6 | 2.9 | 7.6 | 7.0 | Entretien et réparation | 14 |
| 6.3 | 3.9 | 57.8 | 52.3 | 30.4 | 30.8 | Loyers des biens immobiliers | 15 |
| .1 | .8 | .9 | 1.0 | 2.7 | 1.1 | Loyers - Autres | 16 |
| 1.7 | 2.7 | 17.1 | 23.5 | 8.2 | 11.5 | Redevances | 17 |
| - | .2 | 4.1 | 2.7 | 1.5 | 1.3 | Intérêt sur dette obligataire | 18 |
| 2 | .4 | 3.2 | 1.6 | .9 | 1.1 | Intérêt sur dette hypothécaire | 19 |
| 16.0 | 12.8 | 65.9 | 65.2 | 22.0 | 28.1 | Autres dépenses d'intérêt | 20 |
| 4 | .6 | 3.1 | 1.7 | 1.4 | 3.2 | Autres impôts | 21 |
| 12.5 | 11.0 | 172.4 | 214.6 | 58.0 | 50.5 | Amortissement | 22 |
| - | - | - | - | - | 8 | Épusement | 23 |
| 86.4 | 136.2 | 839.8 | 877.7 | 428.6 | 465.9 | Autres frais | 24 |
| 830.0 | 822.9 | 4,642.2 | 5,316.4 | 2,858.3 | 3,222.9 | Total des frais | 25 |
| 46.8 | 21.8 | 419.6 | 292.1 | 135.2 | 191.4 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 2.4 | 3.8 | 1.1 | 12.0 | 22.6 | 3.5 | Revenus extraordinaires | 27 |
| 49.2 | 25.6 | 420.7 | 304.2 | 157.8 | 194.9 | Bénéfice net avant impôts | 28 |
| -22.8 | -9.8 | -75.4 | -51.2 | -18.7 | -65.1 | Provisions pour impôts - Courants | 29 |
| -3 | -7.9 | -7.1 | -7.9 | -28.8 | -6.6 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et torés | 31 |
| 26.1 | 7.9 | 338.2 | 245.1 | 110.3 | 123.2 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 79.7 | 107.7 | 1,244.1 | 1,456.0 | 933.7 | 1,009.6 | Solde d'ouverture | 33 |
| 2.9 | -9.4 | -26.0 | -53.7 | 22.4 | 6.6 | Ajustement statistique(2) | 34 |
| 26.1 | 7.9 | 338.2 | 245.1 | 110.3 | 123.2 | Bénéfice (perte) net après impôts | 35 |
| .5 | - | -1.4 | 2.5 | 1.6 | 1.7 | Bénéfices des filiales | 36 |
| -2.7 | -32.1 | -103.0 | -142.0 | -57.9 | -41.8 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| 2.2 | 1.8 | 4.1 | -5.1 | -6 | -6.7 | Autres frais et crédits | 39 |
| 107.7 | 75.9 | 1,456.0 | 1,502.8 | 1,009.6 | 1,092.7 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 860.9 | 823.2 | 4,767.9 | 5,308.0 | 2,927.5 | 3,369.6 | Ventes - Produits | 41 |
| 669.9 | 635.7 | 3,367.2 | 3,957.8 | 2,172.5 | 2,505.3 | Moins coût des ventes | 42 |
| 190.9 | 187.5 | 1,400.7 | 1,350.2 | 755.0 | 864.3 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No | Financial items | Manufacturing - Fabrication | | | | | |
|----|--|--|--------------|--|----------------|--|-----------------|
| | | Battery manufacturers Manufacturiers de batteries | | Miscellaneous electrical equipment Appareils électriques divers | | Total electrical equipment Total, appareils électriques | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 337 | | 338,339 | | 331-339 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 21 | 17 | 442 | 405 | 1,429 | 1,303 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 217.4 | 233.7 | 2,730.2 | 2,928.8 | 13,103.4 | 14,412.1 |
| 2 | Sales - Services | - | - | 143.8 | 154.8 | 298.8 | 301.3 |
| 3 | Rental income - Real estate | - | - | 2.1 | 1.7 | 2.6 | 2.7 |
| 4 | Rental income - Other | 3 | 3 | 13.1 | 15.8 | 49.3 | 51.5 |
| 5 | Commissions | - | - | 1 | - | 2.9 | 1.4 |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | - | 1 | - | 5 | 1 |
| 8 | Other interest | 1.0 | 2 | 5.3 | 9.2 | 79.4 | 116.4 |
| 9 | Dividends | 6 | - | 5.7 | 5.4 | 95.0 | 63.9 |
| 10 | Other income | .7 | 1 | 18.7 | 39.2 | 93.3 | 110.7 |
| 11 | Total income | 220.0 | 234.4 | 2,919.0 | 3,154.9 | 13,723.2 | 15,060.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 100.1 | 118.7 | 1,594.8 | 1,681.9 | 6,507.1 | 7,708.6 |
| 13 | Salaries and wages | 45.4 | 47.2 | 632.3 | 674.1 | 3,629.9 | 3,570.0 |
| 14 | Repairs and maintenance | 2 | 3 | 7.2 | 9.3 | 19.9 | 21.5 |
| 15 | Rent (real estate) | 2.4 | 2.2 | 28.5 | 32.4 | 142.4 | 140.9 |
| 16 | Rent (other) | - | - | 9 | 1.5 | 4.7 | 4.6 |
| 17 | Royalties | 2.1 | 1.7 | 7.9 | 3.2 | 38.8 | 52.5 |
| 18 | Bond interest | - | - | 2 | 1 | 7.1 | 5.0 |
| 19 | Mortgage interest | - | 1 | 1.1 | 1.6 | 5.7 | 5.3 |
| 20 | Other interest | 3.4 | 4.7 | 74.1 | 74.2 | 196.4 | 198.9 |
| 21 | Taxes other than direct taxes | 1 | 2 | 4.9 | 6.0 | 10.9 | 12.5 |
| 22 | Depreciation | 5.7 | 6.3 | 72.2 | 79.2 | 342.3 | 383.8 |
| 23 | Depletion and amortization | - | - | - | - | - | 8 |
| 24 | Other expenses | 55.0 | 55.8 | 378.8 | 459.4 | 2,019.2 | 2,243.9 |
| 25 | Total expenses | 214.4 | 237.1 | 2,802.9 | 3,022.9 | 12,924.4 | 14,348.5 |
| 26 | Net profit before taxes and non-recurring items | 5.6 | -2.7 | 116.1 | 132.0 | 798.8 | 711.8 |
| 27 | Non-recurring items | - | 2 | 2.1 | 2 | 30.6 | 20.4 |
| 28 | Net profit before direct taxes | 5.6 | -2.5 | 118.3 | 132.2 | 829.5 | 732.2 |
| 29 | Provision for income tax - Current | -3.0 | - | -52.0 | -57.1 | -197.3 | -214.5 |
| 30 | Provision for income tax - Deferred | -3 | -7 | 13.4 | 1.3 | -26.9 | -17.3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 2.3 | -3.2 | 79.6 | 79.1 | 605.3 | 500.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 21.9 | 21.1 | 382.4 | 482.6 | 2,965.0 | 3,418.1 |
| 34 | Statistical adjustment(2) | 4.0 | -2.4 | 108.1 | -41.4 | 111.5 | -96.1 |
| 35 | Net profit (loss) after taxes | 2.3 | -3.2 | 79.6 | 79.1 | 605.3 | 500.4 |
| 36 | Subsidiary Profits | - | - | -23.6 | -29.4 | -19.1 | -19.4 |
| 37 | Cash dividends declared | -7.0 | -3.1 | -54.4 | -55.6 | -239.2 | -289.2 |
| 38 | Stock dividends declared | - | - | - | -4.1 | - | -20.3 |
| 39 | Other charges and credits | - | 3 | -9.5 | -9.8 | -5.4 | -20.8 |
| 40 | Closing balance | 21.1 | 12.8 | 482.6 | 422.5 | 3,418.1 | 3,472.7 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 217.4 | 233.7 | 2,730.2 | 2,928.8 | 13,103.4 | 14,412.1 |
| 42 | Less cost of sales | 146.7 | 167.0 | 2,116.6 | 2,236.9 | 9,679.3 | 10,835.6 |
| 43 | Gross profit | 70.8 | 66.8 | 613.6 | 691.9 | 3,424.1 | 3,576.5 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|----------------|---|--------------|---|----------------|---|-----------|
| Cement manufacturing Manufacturiers de ciment | | Concrete manufacturing Manufacturiers de béton | | Ready-mix concrete Manufacturiers de béton préparé | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 341 | | 347 | | 348 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 19 | 20 | 421 | 403 | 499 | 490 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 1,319.0 | 1,492.2 | 603.1 | 698.7 | 1,066.0 | 1,146.0 | Revenu | |
| 3 | .2 | 5.5 | 3.9 | 3.8 | 4.2 | Ventes des produits | 1 |
| 2 | .2 | .1 | .5 | 1.9 | .2 | Ventes des services | 2 |
| - | - | - | .1 | 2.4 | 3.8 | Loyer des biens immobiliers | 3 |
| - | - | .1 | - | - | - | Loyers - Autres | 4 |
| - | - | .2 | - | - | - | Commissions | 5 |
| 7 | 6.9 | - | .1 | 1 | - | Intérêt sur obligations | 6 |
| 6.9 | 5.2 | 3.2 | 3.1 | 5.3 | 9.7 | Intérêt sur hypothèques | 7 |
| 171.4 | 260.4 | .4 | - | 2.0 | 2.8 | Autres revenus d'intérêt | 8 |
| 8 | 1.2 | 3.3 | 4.7 | 6.4 | 5.6 | Dividendes | 9 |
| 1,493.3 | 1,766.2 | 615.9 | 711.2 | 1,087.8 | 1,172.4 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 698.9 | 774.2 | 327.6 | 359.5 | 612.0 | 637.0 | Matières premières(1) | 12 |
| 271.4 | 280.2 | 144.0 | 170.1 | 221.6 | 254.4 | Traitements et salaires | 13 |
| 6.2 | 6.8 | 8.4 | 20.9 | 34.4 | 28.3 | Entretien et réparation | 14 |
| 13.6 | 31.0 | 11.5 | 1.9 | 3.8 | 3.3 | Loyers des biens immobiliers | 15 |
| 9 | - | .3 | 1.6 | 2.6 | 4.7 | Loyers - Autres | 16 |
| 2 | .1 | .5 | 5 | .6 | .7 | Redevances | 17 |
| 64.8 | 51.6 | 1.3 | 1.0 | .2 | 5 | Intérêt sur dette obligatoire | 18 |
| - | - | .6 | .5 | 1.3 | .2 | Intérêt sur dette hypothécaire | 19 |
| 118.3 | 106.6 | 11.0 | 11.9 | 11.9 | 15.5 | Autres dépenses d'intérêt | 20 |
| 5 | 4 | 2.6 | 3.8 | 5.3 | 5.2 | Autres impôts | 21 |
| 81.7 | 78.6 | 20.7 | 22.5 | 47.1 | 54.0 | Amortissement | 22 |
| 7 | 1.3 | .1 | - | 2 | 4 | Épuisement | 23 |
| 105.6 | 131.9 | 66.0 | 81.5 | 102.8 | 117.9 | Autres frais | 24 |
| 1,362.7 | 1,462.8 | 594.5 | 675.7 | 1,043.8 | 1,122.0 | Total des frais | 25 |
| 136.5 | 303.4 | 21.4 | 35.6 | 44.0 | 50.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| - 6 | 54.7 | 24.5 | 5.2 | 5.0 | 8.8 | Revenus extraordinaires | 27 |
| 135.9 | 358.1 | 45.9 | 40.8 | 49.0 | 59.1 | Bénéfice net avant impôts | 28 |
| - 27.0 | - 43.8 | - 9.1 | - 7.4 | - 23.6 | - 18.1 | Provisions pour impôts - Courants | 29 |
| 46.4 | 21.9 | - 7 | - 3.9 | 7.8 | 4.0 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 155.3 | 336.3 | 36.1 | 29.5 | 33.3 | 45.0 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 675.2 | 740.6 | 94.9 | 115.1 | 134.6 | 186.6 | Solde d'ouverture | 33 |
| - 30.2 | - 5.9 | - 2.6 | - 13.9 | 51.0 | 63.0 | Ajustement statistique(2) | 34 |
| 155.3 | 336.3 | 36.1 | 29.5 | 33.3 | 45.0 | Bénéfice (perte) net après impôts | 35 |
| 8.5 | - 90.6 | .1 | .1 | 1.1 | 1.0 | Bénéfices des filiales | 36 |
| - 66.4 | - 88.5 | - 5.1 | - 19.1 | - 35.3 | - 45.5 | Dividendes en espèces déclarés | 37 |
| - | - | - 6.0 | - | - | - | Dividendes en actions déclarés | 38 |
| - 1.8 | - 3.6 | - 2.4 | - 2 | 1.9 | - 3 | Autres frais et crédits | 39 |
| 740.6 | 888.4 | 115.1 | 111.3 | 186.6 | 249.8 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 1,319.0 | 1,492.2 | 603.1 | 698.7 | 1,066.0 | 1,146.0 | Ventes - Produits | 41 |
| 968.3 | 1,069.2 | 458.8 | 523.4 | 854.2 | 904.1 | Moins coût des ventes | 42 |
| 350.7 | 422.9 | 144.3 | 175.4 | 211.8 | 241.9 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|---|--------------|--|----------------|---|----------------|
| | | Clay products Produits d'argile | | Glass and glass products Verre et produits connexes | | Other non-metallic mineral products Autres produits minéraux non métalliques | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 351 | | 356 | | 343,345,352-355,357,359 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 184 | 168 | 185 | 195 | 315 | 311 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 172.9 | 161.0 | 1,177.6 | 1,294.8 | 1,748.5 | 1,891.8 |
| 2 | Sales - Services | 6 | 9 | 7 | 1.5 | 8 | .8 |
| 3 | Rental income - Real estate | .3 | .5 | - | - | .1 | .8 |
| 4 | Rental income - Other | .1 | - | - | - | 2 | .3 |
| 5 | Commissions | - | 6 | 1.8 | - | - | - |
| 6 | Bond interest | .1 | - | - | - | .1 | .4 |
| 7 | Mortgage interest | - | - | - | - | - | .1 |
| 8 | Other interest | .8 | 1.2 | 3.0 | 2.2 | 7.7 | 5.4 |
| 9 | Dividends | .2 | .4 | .5 | 1.1 | 2.5 | 8.6 |
| 10 | Other income | 2.3 | 6 | 5.4 | 8.0 | 16.9 | 13.9 |
| 11 | Total income | 177.1 | 165.2 | 1,189.0 | 1,307.6 | 1,776.8 | 1,922.1 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 72.7 | 72.6 | 594.3 | 632.4 | 949.0 | 1,044.4 |
| 13 | Salaries and wages | 48.0 | 46.3 | 308.5 | 347.2 | 365.9 | 379.2 |
| 14 | Repairs and maintenance | 2.8 | 3.8 | 1.4 | 3.4 | 10.4 | 11.2 |
| 15 | Rent (real estate) | 1.3 | 1.9 | 9.1 | 12.8 | 9.9 | 13.7 |
| 16 | Rent (other) | .1 | .2 | .1 | .5 | 8.7 | 7.1 |
| 17 | Royalties | 1.1 | .8 | 6.6 | 7.3 | 4.9 | 6.7 |
| 18 | Bond interest | - | - | 1.7 | 1.6 | 5.9 | 6.0 |
| 19 | Mortgage interest | 1.0 | .2 | .3 | .2 | 2.5 | .9 |
| 20 | Other interest | 2.8 | 3.6 | 12.8 | 16.1 | 17.0 | 23.3 |
| 21 | Taxes other than direct taxes | 7 | .7 | 3.1 | 3.4 | 4.5 | 4.5 |
| 22 | Depreciation | 5.7 | 5.3 | 42.3 | 48.4 | 56.7 | 61.0 |
| 23 | Depletion and amortization | 3 | 6 | - | - | 8 | .8 |
| 24 | Other expenses | 36.0 | 19.1 | 89.8 | 92.5 | 210.6 | 222.1 |
| 25 | Total expenses | 172.5 | 155.1 | 1,070.0 | 1,165.9 | 1,646.9 | 1,780.9 |
| 26 | Net profit before taxes and non-recurring items | 4.5 | 10.1 | 119.0 | 141.7 | 129.9 | 141.2 |
| 27 | Non-recurring items | 5.4 | 1.2 | .5 | 2 | 2.5 | -3.3 |
| 28 | Net profit before direct taxes | 9.9 | 11.4 | 118.5 | 141.9 | 132.4 | 137.9 |
| 29 | Provision for income tax - Current | -4.5 | -3.8 | -38.3 | -47.5 | -47.8 | -56.8 |
| 30 | Provision for income tax - Deferred | -6 | -3 | -7.3 | -10.5 | 5 | 6.5 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 4.8 | 7.3 | 73.0 | 83.9 | 85.1 | 87.7 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 45.3 | 33.0 | 225.9 | 257.9 | 399.3 | 463.0 |
| 34 | Statistical adjustment(2) | 12.1 | 2.5 | -12.8 | -54.3 | 11.9 | 9.2 |
| 35 | Net profit (loss) after taxes | 4.8 | 7.3 | 73.0 | 83.9 | 85.1 | 87.7 |
| 36 | Subsidiary Profits | - | - | 4.1 | 4.1 | 4 | .8 |
| 37 | Cash dividends declared | -20.2 | -3.0 | -32.8 | -20.1 | -33.6 | -27.2 |
| 38 | Stock dividends declared | -9.1 | - | - | - | - | - |
| 39 | Other charges and credits | .1 | -.2 | .5 | -.4 | -.2 | -.6.7 |
| 40 | Closing balance | 33.0 | 39.6 | 257.9 | 271.0 | 463.0 | 525.2 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 172.9 | 161.0 | 1,177.6 | 1,294.8 | 1,748.5 | 1,891.8 |
| 42 | Less cost of sales | 124.5 | 122.1 | 924.4 | 1,001.5 | 1,300.0 | 1,430.2 |
| 43 | Gross profit | 48.4 | 38.9 | 253.2 | 293.2 | 448.5 | 461.5 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|--|-----------------|---|--------------|---|-----------|
| Total non-metallic mineral products Total, produits minéraux non métalliques | | Petroleum refineries Raffineries de pétrole | | Other petroleum and coal products Autres produits du pétrole et du charbon | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 341-359 | | 365 | | 369 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1.623 | 1.587 | 72 | 80 | 44 | 51 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 6,087.0 | 6,684.5 | 35,635.4 | 35,149.4 | 154.6 | 227.4 | Revenu | |
| 11.6 | 11.5 | 170.8 | 254.6 | 7 | 1.1 | Ventes des produits | 1 |
| 2.6 | 2.3 | 35.6 | 38.7 | - | 1 | Ventes des services | 2 |
| 2.7 | 4.2 | - | 4 | - | - | Loyer des biens immobiliers | 3 |
| 1.9 | 6 | 2 | - | - | - | Loyers - Autres | 4 |
| .3 | 4 | 50.3 | 47.8 | - | - | Commissions | 5 |
| 8 | 7.1 | 6.6 | 2.9 | - | - | Intérêt sur obligations | 6 |
| 26.9 | 26.8 | 213.6 | 193.3 | 3 | 3 | Intérêt sur hypothèques | 7 |
| 176.9 | 273.3 | 1,166.3 | 945.6 | 2 | 1 | Autres revenus d'intérêt | 8 |
| 35.1 | 34.0 | 723.7 | 624.9 | 6 | 1.0 | Dividendes | 9 |
| 6,345.8 | 7,044.7 | 38,002.5 | 37,257.6 | 156.5 | 230.0 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 3,254.5 | 3,520.1 | 27,750.5 | 27,132.6 | 120.7 | 172.5 | Matières premières(1) | 12 |
| 1,359.3 | 1,477.3 | 1,651.1 | 1,619.2 | 11.9 | 23.5 | Traitements et salaires | 13 |
| 63.6 | 74.4 | 213.1 | 208.9 | 9 | 2.0 | Entretien et réparation | 14 |
| 49.3 | 64.7 | 204.6 | 220.9 | 1.1 | 1.6 | Loyers des biens immobiliers | 15 |
| 12.6 | 14.1 | 17.1 | 21.3 | 5 | 1.4 | Loyers - Autres | 16 |
| 13.8 | 16.2 | 415.9 | 398.0 | - | - | Redevances | 17 |
| 74.0 | 60.8 | 324.6 | 312.4 | - | - | Intérêt sur dette obligataire | 18 |
| 5.8 | 2.0 | 7 | - | 4 | 2 | Intérêt sur dette hypothécaire | 19 |
| 173.9 | 176.9 | 301.1 | 144.8 | 1.9 | 3.1 | Autres dépenses d'intérêt | 20 |
| 16.8 | 18.0 | 200.5 | 219.3 | 4 | 4 | Autres impôts | 21 |
| 254.1 | 269.7 | 620.6 | 627.8 | 2.9 | 4.7 | Amortissement | 22 |
| 2.0 | 3.0 | 278.8 | 266.7 | - | - | Épuisement | 23 |
| 610.8 | 665.1 | 3,376.4 | 3,654.6 | 13.7 | 11.0 | Autres frais | 24 |
| 5,890.4 | 6,362.3 | 35,355.0 | 34,826.6 | 154.5 | 220.3 | Total des frais | 25 |
| 455.4 | 682.3 | 2,647.5 | 2,431.1 | 2.0 | 9.7 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 36.3 | 66.9 | 64.6 | 53.9 | - | 1 | Revenus extraordinaires | 27 |
| 491.6 | 749.3 | 2,712.0 | 2,485.0 | 2.0 | 9.7 | Bénéfice net avant impôts | 28 |
| 150.3 | 177.3 | 563.4 | 473.1 | 9 | 2.0 | Provisions pour impôts - Courants | 29 |
| 46.2 | 17.6 | 355.6 | 333.6 | - | 5 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 387.5 | 589.5 | 1,793.0 | 1,678.2 | 1.1 | 7.1 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 1,575.2 | 1,796.0 | 7,721.1 | 6,338.5 | 24.6 | 23.1 | Solde d'ouverture | 33 |
| 29.4 | 6 | 272.8 | 104.1 | 1.1 | 4.4 | Ajustement statistique(2) | 34 |
| 387.5 | 589.5 | 1,793.0 | 1,678.2 | 1.1 | 7.1 | Bénéfice (perte) net après impôts | 35 |
| 14.2 | 86.2 | 27.7 | 5.3 | 1 | 3 | Bénéfices des filiales | 36 |
| 193.4 | 203.4 | 688.6 | 738.0 | 1.4 | 3.7 | Dividendes en espèces déclarés | 37 |
| 15.1 | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| 1.9 | 11.3 | 186.4 | 69.6 | 1 | 2 | Autres frais et crédits | 39 |
| 1,796.0 | 2,085.3 | 8,338.5 | 9,099.7 | 23.1 | 22.3 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 6,087.0 | 6,684.5 | 35,635.4 | 35,149.4 | 154.6 | 227.4 | Ventes - Produits | 41 |
| 4,630.1 | 5,050.5 | 30,933.3 | 30,232.5 | 132.0 | 195.8 | Moins coût des ventes | 42 |
| 1,456.9 | 1,633.9 | 4,702.1 | 4,916.9 | 22.6 | 31.6 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--|-----------------|------------------------|--------------|---|----------------|
| | | Total petroleum and coal products Total des produits du pétrole et du charbon | | Fertilizers Engrais | | Pharmaceuticals Produits pharmaceutiques | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 365.369 | | 372 | | 374 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 176 | 131 | 83 | 76 | 158 | 141 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 35,790.0 | 35,376.8 | 591.3 | 777.4 | 2,381.3 | 2,546.7 |
| 2 | Sales - Services | 171.4 | 255.7 | 1.9 | 1.7 | 1.3 | .4 |
| 3 | Rental income - Real estate | 35.6 | 38.8 | 1.2 | 1.4 | .1 | .2 |
| 4 | Rental income - Other | - | .4 | .2 | .1 | - | - |
| 5 | Commissions | .2 | - | - | .1 | - | - |
| 6 | Bond interest | 50.3 | 47.8 | - | - | - | - |
| 7 | Mortgage interest ¹ | 6.6 | 2.9 | - | - | - | - |
| 8 | Other interest | 213.9 | 193.6 | 4.9 | 18.2 | 16.2 | 17.0 |
| 9 | Dividends | 1,166.5 | 945.7 | - | - | 4.5 | 1.3 |
| 10 | Other income | 724.4 | 625.9 | 1.8 | 2.4 | 21.0 | 30.2 |
| 11 | Total income | 38,159.0 | 37,487.7 | 601.3 | 801.2 | 2,424.4 | 2,595.8 |
| | Expenses | | | | | | |
| 12 | Materials ⁽¹⁾ | 27,871.2 | 27,305.1 | 429.1 | 530.3 | 936.5 | 964.7 |
| 13 | Salaries and wages | 1,663.0 | 1,642.7 | 28.9 | 50.7 | 440.7 | 461.4 |
| 14 | Repairs and maintenance | 214.0 | 210.9 | 3.4 | 11.8 | 3.1 | 4.1 |
| 15 | Rent (real estate) | 205.7 | 222.5 | 1.2 | 1.4 | 17.7 | 18.1 |
| 16 | Rent (other) | 17.6 | 22.7 | 1.3 | .8 | 2.6 | 2.9 |
| 17 | Royalties | 415.9 | 398.0 | 3 | 5 | 38.4 | 41.6 |
| 18 | Bond interest | 324.6 | 312.4 | 8 | 6 | - | - |
| 19 | Mortgage interest | 1.1 | .2 | .7 | .1 | .4 | .1 |
| 20 | Other interest | 303.0 | 147.9 | 19.6 | 14.0 | 18.6 | 23.4 |
| 21 | Taxes other than direct taxes | 200.9 | 219.7 | 9 | 3.7 | 3.6 | 2.6 |
| 22 | Depreciation | 623.6 | 632.6 | 25.7 | 45.2 | 36.5 | 39.1 |
| 23 | Depletion and amortization | 278.8 | 266.7 | - | - | - | - |
| 24 | Other expenses | 3,390.1 | 3,665.6 | 34.0 | 62.9 | 524.4 | 572.5 |
| 25 | Total expenses | 35,509.5 | 35,046.9 | 545.9 | 722.2 | 2,022.5 | 2,130.5 |
| 26 | Net profit before taxes and non-recurring items | 2,649.5 | 2,440.8 | 55.4 | 79.1 | 401.9 | 465.3 |
| 27 | Non-recurring items | 64.6 | 53.8 | .2 | 1.7 | 8.7 | 5.5 |
| 28 | Net profit before direct taxes | 2,714.1 | 2,494.6 | 55.3 | 80.7 | 410.7 | 470.8 |
| 29 | Provision for income tax - Current | - 564.3 | - 475.1 | - 1.0 | - 10.1 | - 150.6 | - 203.1 |
| 30 | Provision for income tax - Deferred | - 355.7 | - 334.2 | - 2.8 | - 3.3 | - 11.6 | - .3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 1,794.1 | 1,685.3 | 51.5 | 67.4 | 248.5 | 267.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 7,745.7 | 8,361.6 | 36.9 | 42.9 | 585.6 | 648.9 |
| 34 | Statistical adjustment ⁽²⁾ | - 273.9 | - 108.5 | - 6.6 | .3 | - 16.5 | - 24.4 |
| 35 | Net profit (loss) after taxes | 1,794.1 | 1,685.3 | 51.5 | 67.4 | 248.5 | 267.4 |
| 36 | Subsidiary Profits | - 27.8 | - 5.0 | .3 | - | - 2 | - |
| 37 | Cash dividends declared | - 690.0 | - 741.7 | - 5.1 | - 12.5 | - 167.2 | - 79.9 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 186.4 | - 69.7 | - 34.1 | - 31.3 | - 1.3 | 1.7 |
| 40 | Closing balance | 8,361.6 | 9,122.0 | 42.9 | 66.9 | 648.9 | 813.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 35,790.0 | 35,376.8 | 591.3 | 777.4 | 2,381.3 | 2,546.7 |
| 42 | Less cost of sales | 31,065.2 | 30,428.3 | 462.7 | 629.8 | 1,230.0 | 1,264.9 |
| 43 | Gross profit | 4,724.8 | 4,948.5 | 128.6 | 147.6 | 1,151.3 | 1,281.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|---|----------------|--|----------------|---|--------------|---|-----------|
| Paint and varnish Peintures et vernis | | Soap and cleaning compounds Savons et produits nettoyants | | Toilet preparations Produits de toilette | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 375 | | 376 | | 377 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 146 | 131 | 131 | 125 | 124 | 115 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | Revenu | |
| 1,462.8 | 1,506.0 | 1,843.6 | 2,461.7 | 1,021.3 | 788.5 | Ventes des produits | 1 |
| .4 | - | 12.7 | .3 | 2 | .2 | Ventes des services | 2 |
| 3 | - | 1.0 | .7 | - | .2 | Loyer des biens immobiliers | 3 |
| - | 3 | - | - | - | - | Loyers - Autres | 4 |
| - | - | - | - | - | - | Commissions | 5 |
| - | - | - | - | - | - | Intérêt sur obligations | 6 |
| - | - | 1 | - | - | - | Intérêt sur hypothèques | 7 |
| 3.4 | 3.7 | 18.6 | 18.7 | 1.9 | 2.2 | Autres revenus d'intérêt | 8 |
| .7 | 9.8 | 2.1 | 3.5 | 1.9 | 6.7 | Dividendes | 9 |
| 12.3 | 3.9 | 2.6 | 17.3 | 16.6 | 3.5 | Autres revenus | 10 |
| 1,479.8 | 1,523.8 | 1,880.7 | 2,502.2 | 1,041.9 | 801.2 | Revenu total | 11 |
| Frais | | | | | | | |
| 870.9 | 860.7 | 902.7 | 1,261.6 | 387.8 | 282.5 | Matières premières(1) | 12 |
| 218.0 | 257.5 | 283.2 | 381.1 | 203.3 | 157.4 | Traitements et salaires | 13 |
| 3.5 | 4.4 | 4.4 | 2.9 | 1.5 | 1.8 | Entretien et réparation | 14 |
| 15.7 | 11.9 | 14.6 | 24.8 | 13.7 | 9.2 | Loyers des biens immobiliers | 15 |
| 1.4 | 1.4 | 2.0 | .3 | 2.0 | 1.0 | Loyers - Autres | 16 |
| 15.8 | 14.5 | 30.0 | 30.8 | 22.6 | 21.2 | Redevances | 17 |
| .5 | 4 | 2.4 | 1.6 | - | .1 | Intérêt sur dette obligataire | 18 |
| 1.0 | 5 | .3 | 5.0 | 2 | .1 | Intérêt sur dette hypothécaire | 19 |
| 10.5 | 16.0 | 16.4 | 23.7 | 7.9 | 6.3 | Autres dépenses d'intérêt | 20 |
| 8.3 | 15.6 | 1.6 | 1.2 | 1.7 | 1.6 | Autres impôts | 21 |
| 27.2 | 31.7 | 45.4 | 55.7 | 14.6 | 9.9 | Amortissement | 22 |
| - | 9 | - | - | - | - | Épuisement | 23 |
| 140.0 | 156.0 | 412.0 | 513.0 | 328.4 | 248.2 | Autres frais | 24 |
| 1,312.8 | 1,371.6 | 1,715.0 | 2,301.6 | 983.7 | 739.3 | Total des frais | 25 |
| 167.0 | 152.2 | 165.7 | 200.6 | 58.2 | 61.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 2.7 | -1.2 | 1.3 | -3.5 | 3 | -5 | Revenus extraordinaires | 27 |
| 169.7 | 151.0 | 167.0 | 197.1 | 58.5 | 61.4 | Bénéfice net avant impôts | 28 |
| -65.8 | -67.1 | -60.6 | -58.3 | -27.0 | -23.1 | Provisions pour impôts - Courants | 29 |
| 3.8 | 18.4 | -1.3 | -11.2 | 6 | 2.4 | Provision pour impôts - Différés | 30 |
| - | -5.1 | - | - | - | - | Impôt sur mines et forêts | 31 |
| 107.6 | 97.3 | 105.0 | 127.6 | 30.9 | 35.9 | Bénéfice (perte) net après impôts | 32 |
| Bénéfices réinvestis | | | | | | | |
| 319.2 | 425.2 | 505.6 | 558.7 | 220.1 | 238.7 | Solde d'ouverture | 33 |
| 69.9 | -62.0 | -5.5 | 60.8 | 7.0 | -72.4 | Ajustement statistique(2) | 34 |
| 107.6 | 97.3 | 105.0 | 127.6 | 30.9 | 35.9 | Bénéfice (perte) net après impôts | 35 |
| - | .1 | .1 | 28.0 | - | - | Bénéfices des filiales | 36 |
| -75.9 | -86.9 | -41.8 | -60.5 | -19.3 | -18.6 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| 4.4 | -16.3 | -4.6 | -1 | 1 | 1.7 | Autres frais et crédits | 39 |
| 425.2 | 357.3 | 558.7 | 714.5 | 238.7 | 185.2 | Solde de fermeture | 40 |
| Coût des ventes - Produits | | | | | | | |
| 1,462.8 | 1,506.0 | 1,843.6 | 2,461.7 | 1,021.3 | 788.5 | Ventes - Produits | 41 |
| 998.0 | 1,053.9 | 1,161.4 | 1,616.6 | 538.8 | 387.8 | Moins coût des ventes | 42 |
| 464.8 | 452.1 | 682.2 | 845.1 | 482.5 | 400.7 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--|----------------|--|----------------|--|-----------------|
| | | Industrial chemicals Produits chimiques industriels | | Other chemicals Autres produits chimiques | | Total chemicals and chemical products Total des industries chimiques et produits connexes | |
| | | S.I.C. - C.A.É | | | | | |
| | | 378 | | 371,373,379 | | 371-379 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 143 | 139 | 458 | 433 | 1,243 | 1,160 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 5,465.2 | 5,460.6 | 5,381.4 | 5,373.7 | 18,147.0 | 18,914.5 |
| 2 | Sales - Services | 17.2 | 34.5 | 47.7 | 63.0 | 81.3 | 100.2 |
| 3 | Rental income - Real estate | - | - | - | 2 | 2.7 | 2.7 |
| 4 | Rental income - Other | .7 | - | 5.8 | 5.9 | 6.8 | 6.3 |
| 5 | Commissions | .2 | .2 | 1.0 | 5 | 1.2 | .7 |
| 6 | Bond interest | - | - | .7 | - | .7 | - |
| 7 | Mortgage interest | .1 | .1 | .1 | - | .3 | .1 |
| 8 | Other interest | 46.5 | 63.4 | 47.7 | 34.8 | 139.2 | 158.0 |
| 9 | Dividends | 10.3 | 22.5 | 21.0 | 22.4 | 40.5 | 66.3 |
| 10 | Other income | 30.5 | 16.0 | 58.7 | 60.2 | 143.5 | 133.5 |
| 11 | Total income | 5,570.7 | 5,597.4 | 5,564.2 | 5,560.7 | 18,563.1 | 19,382.3 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 3,516.3 | 3,499.7 | 3,419.1 | 3,364.2 | 10,462.4 | 10,763.6 |
| 13 | Salaries and wages | 661.7 | 665.5 | 809.4 | 855.0 | 2,645.0 | 2,828.6 |
| 14 | Repairs and maintenance | 23.8 | 29.1 | 11.4 | 14.1 | 51.2 | 68.3 |
| 15 | Rent (real estate) | 55.3 | 63.2 | 30.2 | 44.7 | 148.3 | 173.2 |
| 16 | Rent (other) | 7.0 | 3.3 | 13.1 | 13.8 | 29.5 | 23.6 |
| 17 | Royalties | 31.5 | 33.2 | 54.2 | 53.5 | 192.9 | 195.3 |
| 18 | Bond interest | 32.2 | 32.8 | 50.3 | 46.9 | 86.2 | 82.4 |
| 19 | Mortgage interest | - | .3 | 3.2 | 6 | 5.9 | 6.8 |
| 20 | Other interest | 228.3 | 291.8 | 61.7 | 69.2 | 363.0 | 444.5 |
| 21 | Taxes other than direct taxes | 1.4 | 1.7 | 7.1 | 6.2 | 24.5 | 32.7 |
| 22 | Depreciation | 282.6 | 309.5 | 159.4 | 159.0 | 591.4 | 650.0 |
| 23 | Depletion and amortization | 1.9 | 1.8 | .6 | 1.1 | 2.5 | 3.8 |
| 24 | Other expenses | 514.1 | 590.6 | 668.1 | 835.4 | 2,621.1 | 2,978.6 |
| 25 | Total expenses | 5,356.2 | 5,522.5 | 5,287.8 | 5,463.7 | 17,224.0 | 18,251.4 |
| 26 | Net profit before taxes and non-recurring items | 214.5 | 74.9 | 276.4 | 97.0 | 1,339.2 | 1,130.9 |
| 27 | Non-recurring items | 13.7 | -22.2 | 10.5 | 16.1 | 37.0 | -4.1 |
| 28 | Net profit before direct taxes | 228.2 | 52.8 | 287.0 | 113.1 | 1,376.2 | 1,126.8 |
| 29 | Provision for income tax - Current | -71.1 | -129.0 | -96.3 | -112.3 | -472.5 | -603.0 |
| 30 | Provision for income tax - Deferred | 14.3 | 66.2 | -15.5 | 88.9 | -13.7 | 156.3 |
| 31 | Mining and logging taxes | - | - | - | 1 | - | -4.9 |
| 32 | Net profit (loss) after taxes | 171.4 | -10.1 | 175.2 | 89.7 | 890.0 | 675.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 1,381.0 | 1,447.5 | 1,308.9 | 1,280.1 | 4,357.2 | 4,641.9 |
| 34 | Statistical adjustment(2) | 21.8 | -26.2 | -55.4 | 54.6 | 14.8 | -69.2 |
| 35 | Net profit (loss) after taxes | 171.4 | -10.1 | 175.2 | 89.7 | 890.0 | 675.2 |
| 36 | Subsidiary Profits | -18.1 | .6 | 11.7 | .5 | -6.3 | 28.3 |
| 37 | Cash dividends declared | -98.8 | -95.0 | -149.9 | -142.5 | -557.9 | -495.9 |
| 38 | Stock dividends declared | - | - | - | -2.6 | - | -2.6 |
| 39 | Other charges and credits | -9.8 | 3.4 | -10.4 | -2.8 | -55.9 | -43.8 |
| 40 | Closing balance | 1,447.5 | 1,320.2 | 1,280.1 | 1,276.1 | 4,641.9 | 4,733.8 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 5,465.2 | 5,460.6 | 5,381.4 | 5,373.7 | 18,147.0 | 18,914.5 |
| 42 | Less cost of sales | 4,385.9 | 4,396.0 | 4,140.9 | 4,136.9 | 12,917.7 | 13,485.8 |
| 43 | Gross profit | 1,079.3 | 1,064.6 | 1,240.6 | 1,236.8 | 5,229.3 | 5,428.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Manufacturing - Fabrication | | | | | | Postes financiers | No |
|--|----------------|--|--------------|--|-------------|---|-----------|
| Scientific and professional equipment Instruments scientifiques et professionnels | | Jewellery and silverware Bijouterie et orfèvrerie | | Broom, brush and mop Balais, brosses et vadrouilles | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 381 | | 382 | | 383 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,198 | 1,194 | 571 | 582 | 47 | 40 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 2,089.8 | 1,985.7 | 698.5 | 729.1 | 90.0 | 67.5 | Revenu | |
| 93.4 | 114.9 | 3 | 6 | - | 1 | Ventes des produits | 1 |
| 2.4 | 6 | - | - | .1 | 2 | Ventes des services | 2 |
| 51.3 | 47.7 | - | - | .1 | 2 | Loyer des biens immobiliers | 3 |
| 2.0 | 3.6 | - | 1 | - | 1 | Loyers - Autres | 4 |
| - | - | - | - | - | 1 | Commissions | 5 |
| .2 | - | - | 1 | - | - | Intérêt sur obligations | 6 |
| 17.6 | 15.4 | 4.5 | 4.8 | .1 | - | Intérêt sur hypothèques | 7 |
| .3 | 6 | - | 3 | - | 1 | Autres revenus d'intérêt | 8 |
| 21.8 | 11.4 | 2.2 | 2.2 | 3 | 3 | Dividendes | 9 |
| | | | | | | Autres revenus | 10 |
| 2,278.8 | 2,179.9 | 705.6 | 737.2 | 90.6 | 68.2 | Revenu total | 11 |
| Frais | | | | | | | |
| 1,039.9 | 1,048.6 | 458.8 | 484.9 | 49.4 | 36.6 | Matières premières(1) | 12 |
| 584.3 | 526.8 | 143.1 | 127.3 | 19.0 | 15.2 | Traitements et salaires | 13 |
| 15.4 | 13.4 | 1.6 | 1.1 | 4 | 5 | Entretien et réparation | 14 |
| 24.4 | 27.6 | 7.3 | 6.6 | 1.1 | 6 | Loyers des biens immobiliers | 15 |
| 9.4 | 7.2 | 4 | 3 | 2 | 1 | Loyers - Autres | 16 |
| 28.4 | 29.6 | 1.7 | 1.3 | - | - | Redevances | 17 |
| 7 | 4 | 6 | 1 | 6 | - | Intérêt sur dette obligataire | 18 |
| 1.6 | 4 | 1 | 4 | 1 | 1 | Intérêt sur dette hypothécaire | 19 |
| 20.8 | 18.0 | 9.3 | 11.2 | 2.3 | 1.5 | Autres dépenses d'intérêt | 20 |
| 3.6 | 3.7 | 2.1 | 2.5 | 4 | 6 | Autres impôts | 21 |
| 61.1 | 51.6 | 10.5 | 9.0 | 2.6 | 1.7 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 337.8 | 319.4 | 65.1 | 70.1 | 13.0 | 10.1 | Autres frais | 24 |
| 2,127.3 | 2,046.7 | 700.7 | 714.8 | 89.1 | 67.0 | Total des frais | 25 |
| 151.4 | 133.2 | 4.9 | 22.3 | 1.4 | 1.2 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 4 | 1.8 | -1.0 | -4 | - | - | Revenus extraordinaires | 27 |
| 151.8 | 135.0 | 3.8 | 22.0 | 1.5 | 1.2 | Bénéfice net avant impôts | 28 |
| -52.9 | -53.8 | -5.6 | -7.6 | -5 | 3 | Provisions pour impôts - Courants | 29 |
| -7.0 | 7.2 | - | 1 | 2 | 2 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 91.9 | 88.3 | -1.7 | 14.5 | 1.2 | 1.6 | Bénéfice (perte) net après impôts | 32 |
| Bénéfices réinvestis | | | | | | | |
| 433.4 | 484.7 | 123.5 | 109.1 | 7.9 | 9.7 | Solde d'ouverture | 33 |
| -6.9 | -31.7 | 3.1 | -1.7 | .4 | -1.3 | Ajustement statistique(2) | 34 |
| 91.9 | 88.3 | -1.7 | 14.5 | 1.2 | 1.6 | Bénéfice (perte) net après impôts | 35 |
| 8 | -8 | 2 | 1 | 1.5 | 4 | Bénéfices des filiales | 36 |
| -34.8 | -33.9 | -15.0 | -9.0 | -1.3 | -1 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| .2 | 1.1 | -.9 | -4.6 | - | - | Autres frais et crédits | 39 |
| 484.7 | 507.6 | 109.1 | 108.3 | 9.7 | 10.3 | Solde de fermeture | 40 |
| Coût des ventes - Produits | | | | | | | |
| 2,089.8 | 1,985.7 | 698.5 | 729.1 | 90.0 | 67.5 | Ventes - Produits | 41 |
| 1,443.2 | 1,422.3 | 560.7 | 588.3 | 68.3 | 52.0 | Moins coût des ventes | 42 |
| 646.6 | 563.4 | 137.8 | 140.8 | 21.7 | 15.5 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Manufacturing - Fabrication | | | | | |
|-----|--|--|----------------|---|----------------|--|----------------|
| | | Sporting goods and toys Jouets et articles de sport | | Other miscellaneous manufacturing Autres fabrications diverses | | Total miscellaneous manufacturing industries Total, fabrications diverses | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 393 | | 384.385.395.397.399 | | 381-399 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 374 | 374 | 3,353 | 3,434 | 5,543 | 5,624 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 1,237.2 | 1,093.2 | 4,679.5 | 5,006.8 | 8,795.0 | 8,882.3 |
| 2 | Sales - Services | - | .5 | 20.1 | 26.9 | 113.8 | 142.9 |
| 3 | Rental income - Real estate | .2 | .1 | 3.0 | 3.0 | 5.7 | 4.0 |
| 4 | Rental income - Other | .3 | .2 | 11.3 | 21.6 | 63.0 | 69.5 |
| 5 | Commissions | - | .1 | .1 | 3.7 | 2.1 | 7.6 |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | - | 1.5 | .5 | 1.7 | .6 |
| 8 | Other interest | 5.3 | 1.2 | 23.8 | 18.8 | 51.4 | 40.2 |
| 9 | Dividends | - | 1.0 | 10.2 | 7.2 | 10.6 | 9.2 |
| 10 | Other income | 16.2 | 10.4 | 18.2 | 30.8 | 58.7 | 55.0 |
| 11 | Total income | 1,259.2 | 1,106.6 | 4,767.7 | 5,119.4 | 9,101.9 | 9,211.3 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 779.1 | 675.5 | 2,465.5 | 2,575.0 | 4,792.8 | 4,820.6 |
| 13 | Salaries and wages | 171.3 | 161.1 | 1,074.4 | 1,195.2 | 1,992.2 | 2,025.5 |
| 14 | Repairs and maintenance | 3.6 | 2.0 | 40.6 | 45.2 | 61.6 | 62.2 |
| 15 | Rent (real estate) | 10.7 | 10.4 | 66.9 | 76.5 | 110.3 | 121.6 |
| 16 | Rent (other) | .8 | 1.7 | 10.7 | 10.6 | 21.6 | 19.9 |
| 17 | Royalties | 27.9 | 5.5 | 21.7 | 16.4 | 79.7 | 52.8 |
| 18 | Bond interest | 1.4 | 1.4 | 6.6 | 3.6 | 9.9 | 5.4 |
| 19 | Mortgage interest | .8 | 1.5 | 8.0 | 6.7 | 10.6 | 9.1 |
| 20 | Other interest | 25.2 | 23.0 | 73.4 | 80.3 | 131.0 | 133.9 |
| 21 | Taxes other than direct taxes | 2.2 | 2.3 | 22.4 | 20.1 | 30.6 | 29.2 |
| 22 | Depreciation | 15.9 | 15.3 | 116.9 | 147.9 | 207.1 | 225.5 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 147.3 | 169.2 | 584.7 | 603.5 | 1,147.9 | 1,172.3 |
| 25 | Total expenses | 1,186.4 | 1,068.8 | 4,491.7 | 4,780.8 | 8,595.3 | 8,678.1 |
| 26 | Net profit before taxes and non-recurring items | 72.8 | 37.9 | 276.0 | 338.6 | 506.6 | 533.2 |
| 27 | Non-recurring items | 3.2 | .4 | 16.1 | 7.5 | 18.7 | 9.4 |
| 28 | Net profit before direct taxes | 76.0 | 38.3 | 292.1 | 346.1 | 525.3 | 542.5 |
| 29 | Provision for income tax - Current | - 29.5 | - 14.6 | - 73.1 | - 77.0 | - 161.6 | - 152.7 |
| 30 | Provision for income tax - Deferred | 1.7 | 1.5 | - 8.9 | - 27.7 | - 13.9 | - 18.7 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 48.2 | 25.2 | 210.1 | 241.4 | 349.8 | 371.1 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 180.8 | 205.0 | 617.4 | 658.3 | 1,362.9 | 1,466.9 |
| 34 | Statistical adjustment(2) | - 5.8 | - 26.2 | 19.9 | 19.9 | 10.7 | - 41.1 |
| 35 | Net profit (loss) after taxes | 48.2 | 25.2 | 210.1 | 241.4 | 349.8 | 371.1 |
| 36 | Subsidiary Profits | .7 | .8 | 9 | 7 | 4.1 | .4 |
| 37 | Cash dividends declared | - 18.0 | - 12.3 | - 169.9 | - 100.2 | - 239.0 | - 155.6 |
| 38 | Stock dividends declared | - 9 | - | - 27.2 | - | - 28.1 | - |
| 39 | Other charges and credits | - | - | 7.1 | - 4.0 | 6.4 | - 7.7 |
| 40 | Closing balance | 205.0 | 190.8 | 658.3 | 816.1 | 1,466.9 | 1,633.2 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 1,237.2 | 1,093.2 | 4,679.5 | 5,006.8 | 8,795.0 | 8,882.3 |
| 42 | Less cost of sales | 916.7 | 807.4 | 3,442.9 | 3,682.3 | 6,431.7 | 6,552.3 |
| 43 | Gross profit | 320.5 | 285.8 | 1,236.6 | 1,324.4 | 2,363.2 | 2,329.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Total manufacturing Total, fabrication | | Construction | | | | Postes financiers | | No |
|--|------------------|--|-----------------|--|----------------|---|--|-----------|
| | | Building contractors Entrepreneurs en construction | | Highway and bridge Ponts et chaussées | | | | |
| | | S.I.C. - C.A.E. | | | | | | |
| 101-399 | | 404 | | 406 | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | | |
| 41,771 | 41,801 | 17,619 | 18,312 | 1,967 | 1,878 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | | | |
| 264,100.5 | 278,726.5 | 13,799.7 | 14,613.3 | 3,003.6 | 3,561.1 | Revenu | | |
| 4,444.2 | 4,651.0 | 219.6 | 426.4 | 503.8 | 300.3 | Ventes des produits | | 1 |
| 99.4 | 107.6 | 130.4 | 145.1 | 6.4 | 7.8 | Ventes des services | | 2 |
| 365.6 | 390.4 | 44.5 | 11.8 | 34.3 | 18.3 | Loyer des biens immobiliers | | 3 |
| 75.7 | 74.4 | 1.7 | .4 | .1 | - | Loyers - Autres | | 4 |
| 74.4 | 76.7 | .7 | .1 | 2.4 | .9 | Commissions | | 5 |
| 25.6 | 22.7 | 16.6 | 22.0 | 1.7 | .4 | Intérêt sur obligations | | 6 |
| 1,417.1 | 1,481.8 | 78.1 | 121.1 | 16.7 | 18.1 | Intérêt sur hypothèques | | 7 |
| 2,235.6 | 2,269.8 | 20.5 | 4.3 | 39.4 | 13.4 | Autres revenus d'intérêt | | 8 |
| 1,930.2 | 2,067.6 | 78.5 | 76.8 | 21.6 | 21.3 | Dividendes | | 9 |
| | | | | | | Autres revenus | | 10 |
| 274,768.3 | 289,868.5 | 14,390.4 | 15,421.3 | 3,629.9 | 3,941.6 | Revenu total | | 11 |
| Frais | | | | | | | | |
| 166,314.6 | 177,051.0 | 10,529.8 | 11,289.8 | 1,581.5 | 2,005.2 | Matières premières(1) | | 12 |
| 46,945.1 | 48,696.7 | 1,954.0 | 1,997.9 | 822.4 | 786.0 | Traitements et salaires | | 13 |
| 1,977.4 | 1,988.9 | 83.8 | 83.9 | 163.1 | 178.3 | Entretien et réparation | | 14 |
| 1,754.7 | 1,887.1 | 35.1 | 42.9 | 9.9 | 12.6 | Loyers des biens immobiliers | | 15 |
| 335.5 | 372.9 | 94.5 | 78.6 | 105.7 | 177.0 | Loyers - Autres | | 16 |
| 1,101.3 | 1,063.4 | - | 5 | 4.4 | .3 | Redevances | | 17 |
| 1,201.0 | 1,100.8 | 4.0 | 3 | 6.2 | 6.3 | Intérêt sur dette obligataire | | 18 |
| 135.0 | 148.0 | 99.2 | 95.2 | 6.1 | 6.5 | Intérêt sur dette hypothécaire | | 19 |
| 4,251.8 | 3,936.6 | 133.9 | 138.5 | 76.1 | 74.2 | Autres dépenses d'intérêt | | 20 |
| 610.0 | 615.3 | 41.3 | 46.1 | 11.7 | 13.8 | Autres impôts | | 21 |
| 6,335.8 | 6,786.8 | 130.5 | 142.1 | 191.2 | 173.4 | Amortissement | | 22 |
| 338.0 | 313.3 | - | 4 | 2 | 3 | Épousement | | 23 |
| 28,332.5 | 31,361.0 | 1,013.0 | 1,207.7 | 513.6 | 362.3 | Autres frais | | 24 |
| 259,632.9 | 275,322.0 | 14,119.0 | 15,124.0 | 3,492.1 | 3,796.2 | Total des frais | | 25 |
| 15,135.5 | 14,546.5 | 271.4 | 297.4 | 137.8 | 145.4 | Bénéfice net avant impôts et revenus extraordinaires | | 26 |
| 631.6 | 549.7 | 25.4 | 38.7 | 28.2 | 26.7 | Revenus extraordinaires | | 27 |
| 15,767.1 | 15,096.2 | 296.8 | 336.1 | 166.0 | 172.1 | Bénéfice net avant impôts | | 28 |
| -4,561.8 | -4,452.9 | -92.3 | -102.6 | -44.6 | -39.0 | Provisions pour impôts - Courants | | 29 |
| -493.1 | -627.4 | 27.8 | 13.4 | -9.3 | -9.3 | Provision pour impôts - Différés | | 30 |
| -6.2 | -9.9 | - | - | - | - | Impôt sur mines et forêts | | 31 |
| 10,704.0 | 10,005.9 | 232.3 | 246.8 | 112.1 | 123.8 | Bénéfice (perte) net après impôts | | 32 |
| Bénéfices réinvestis | | | | | | | | |
| 42,491.8 | 46,430.1 | 1,166.3 | 1,087.1 | 597.9 | 594.7 | Solde d'ouverture | | 33 |
| -131.2 | 778.2 | -160.1 | 110.0 | 10.8 | 32.6 | Ajustement statistique(2) | | 34 |
| 10,704.0 | 10,005.9 | 232.3 | 246.8 | 112.1 | 123.8 | Bénéfice (perte) net après impôts | | 35 |
| 41.8 | 68.8 | -3.2 | 3.4 | -25.8 | -4.6 | Bénéfices des filiales | | 36 |
| -6,122.1 | -5,634.0 | -168.9 | -195.3 | -102.6 | -157.8 | Dividendes en espèces déclarés | | 37 |
| -204.8 | -85.7 | - | -1.8 | - | -3 | Dividendes en actions déclarés | | 38 |
| -349.4 | -263.3 | 20.8 | -11.7 | 2.3 | -5.2 | Autres frais et crédits | | 39 |
| 46,430.1 | 51,300.0 | 1,087.1 | 1,238.7 | 594.7 | 583.2 | Solde de fermeture | | 40 |
| Coût des ventes - Produits | | | | | | | | |
| 264,100.5 | 278,726.5 | 13,799.7 | 14,613.3 | 3,003.6 | 3,561.1 | Ventes - Produits | | 41 |
| 213,503.4 | 226,133.6 | 12,258.3 | 12,919.8 | 2,415.5 | 3,025.0 | Moins coût des ventes | | 42 |
| 50,597.1 | 52,592.9 | 1,541.4 | 1,693.5 | 588.1 | 536.2 | Bénéfice brut | | 43 |

Voir notes(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Construction | | | | | |
|-----|--|--|----------------|--|-----------------|---------------------|-----------------|
| | | Other construction Autres travaux de construction | | Special trade contractors Entrepreneurs spécialisés | | Total, construction | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 409 | | 421 | | 404-421 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,603 | 1,547 | 36,581 | 37,549 | 57,770 | 59,288 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 3,318.9 | 3,552.6 | 14,635.6 | 15,103.9 | 34,757.7 | 36,830.9 |
| 2 | Sales - Services | 486.1 | 289.6 | 1,824.1 | 3,118.9 | 3,033.6 | 4,135.2 |
| 3 | Rental income - Real estate | 2.1 | 4.3 | 33.7 | 35.1 | 172.7 | 192.3 |
| 4 | Rental income - Other | 35.7 | 18.7 | 50.9 | 26.5 | 165.4 | 75.3 |
| 5 | Commissions | 1.6 | 2.1 | 1.0 | 1.6 | 4.3 | 4.0 |
| 6 | Bond interest | 5 | .2 | - | - | 3.6 | 1.3 |
| 7 | Mortgage interest | .1 | .3 | .1 | 6 | 18.5 | 23.4 |
| 8 | Other interest | 21.2 | 24.2 | 49.3 | 68.6 | 165.3 | 232.0 |
| 9 | Dividends | 5 | 5.3 | 4.0 | 1.6 | 64.4 | 24.6 |
| 10 | Other income | 43.7 | 29.4 | 93.6 | 84.4 | 237.4 | 211.9 |
| 11 | Total income | 3,910.2 | 3,926.8 | 16,692.2 | 18,441.1 | 38,622.7 | 41,730.9 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 1,626.1 | 1,804.5 | 7,784.7 | 7,969.7 | 21,522.1 | 23,069.2 |
| 13 | Salaries and wages | 1,235.7 | 1,191.4 | 5,007.0 | 5,383.5 | 9,019.1 | 9,358.9 |
| 14 | Repairs and maintenance | 94.3 | 103.0 | 251.3 | 382.7 | 592.5 | 747.9 |
| 15 | Rent (real estate) | 13.3 | 8.4 | 139.5 | 126.3 | 197.8 | 190.3 |
| 16 | Rent (other) | 79.9 | 72.9 | 165.4 | 266.0 | 445.4 | 594.6 |
| 17 | Royalties | 1.2 | 1.8 | 1.0 | 2.3 | 6.6 | 5.0 |
| 18 | Bond interest | 2.1 | .9 | 3.1 | 1.9 | 15.4 | 9.3 |
| 19 | Mortgage interest | 3.2 | 2.0 | 19.8 | 25.8 | 128.3 | 129.5 |
| 20 | Other interest | 44.0 | 43.9 | 174.5 | 196.3 | 428.5 | 452.8 |
| 21 | Taxes other than direct taxes | 11.1 | 10.6 | 65.7 | 70.4 | 129.7 | 140.9 |
| 22 | Depreciation | 129.8 | 132.0 | 337.4 | 447.9 | 789.0 | 895.3 |
| 23 | Depletion and amortization | 1.9 | 2.0 | - | 6 | 2.1 | 3.3 |
| 24 | Other expenses | 585.6 | 452.5 | 2,257.6 | 2,915.7 | 4,369.7 | 4,938.3 |
| 25 | Total expenses | 3,828.3 | 3,826.0 | 16,206.8 | 17,789.1 | 37,646.2 | 40,535.3 |
| 26 | Net profit before taxes and non-recurring items | 81.9 | 100.8 | 485.3 | 652.1 | 976.5 | 1,195.6 |
| 27 | Non-recurring items | 11.2 | 23.8 | 50.2 | 72.5 | 115.0 | 161.7 |
| 28 | Net profit before direct taxes | 93.1 | 124.6 | 535.6 | 724.6 | 1,091.4 | 1,357.3 |
| 29 | Provision for income tax - Current | -14.8 | -23.1 | -148.2 | -149.6 | -300.0 | -314.2 |
| 30 | Provision for income tax - Deferred | -12.8 | -25.9 | 32.0 | -4.2 | 37.7 | -26.0 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 65.5 | 75.7 | 419.3 | 570.8 | 829.2 | 1,017.1 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 414.1 | 426.0 | 1,693.6 | 1,502.3 | 3,871.8 | 3,610.2 |
| 34 | Statistical adjustment(2) | -35.2 | -46.7 | -360.8 | 93.7 | -545.2 | 189.7 |
| 35 | Net profit (loss) after taxes | 65.5 | 75.7 | 419.3 | 570.8 | 829.2 | 1,017.1 |
| 36 | Subsidiary Profits | -4 | -3 | -2.8 | 8 | -32.2 | -7 |
| 37 | Cash dividends declared | -48.3 | -26.2 | -251.5 | -284.2 | -571.3 | -663.5 |
| 38 | Stock dividends declared | - | - | - | - | - | -2.1 |
| 39 | Other charges and credits | 30.4 | -4.1 | 4.5 | -16.7 | 57.9 | -37.7 |
| 40 | Closing balance | 426.0 | 424.4 | 1,502.3 | 1,866.7 | 3,610.2 | 4,113.0 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 3,318.9 | 3,552.6 | 14,635.6 | 15,103.9 | 34,757.7 | 36,830.9 |
| 42 | Less cost of sales | 2,863.6 | 2,992.8 | 11,709.3 | 11,716.7 | 29,246.6 | 30,654.2 |
| 43 | Gross profit | 455.2 | 559.8 | 2,926.3 | 3,387.2 | 5,511.0 | 6,176.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|----------------|---------------------------------------|----------------|-----------------------------------|----------------|---|-----------|
| Air transport Transport aérien | | Water transport Transport maritime | | Railways Transport ferroviaire | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 501,502 | | 504,505 | | 506 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,349 | 1,363 | 871 | 825 | 54 | 53 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 165.8 | 189.1 | 108.5 | 127.6 | 182.0 | 204.6 | Ventes des produits | 1 |
| 5,402.6 | 6,020.2 | 2,974.8 | 2,822.6 | 7,681.0 | 7,841.5 | Ventes des services | 2 |
| 25.4 | 7.2 | 4.1 | 40.8 | 32.4 | 31.0 | Loyer des biens immobiliers | 3 |
| 227.2 | 239.2 | 133.3 | 58.7 | 208.7 | 229.2 | Loyers - Autres | 4 |
| . | . | 39.8 | 45.2 | . | . | Commissions | 5 |
| 5 | 1 | 13.7 | 12.7 | 21.5 | 10.0 | Intérêt sur obligations | 6 |
| . | . | . | . | 2 | . | Intérêt sur hypothèques | 7 |
| 43.1 | 43.4 | 53.5 | 44.7 | 287.1 | 181.2 | Autres revenus d'intérêt | 8 |
| 4.3 | 2.5 | 11.5 | 27.6 | 107.3 | 119.2 | Dividendes | 9 |
| 46.2 | 81.8 | 111.8 | 116.6 | 884.1 | 862.9 | Autres revenus | 10 |
| 5,915.0 | 6,583.5 | 3,451.0 | 3,296.6 | 9,404.3 | 9,479.6 | Revenu total | 11 |
| | | | | | | Frais | |
| 117.3 | 85.9 | 51.9 | 72.6 | 41.8 | 47.2 | Matières premières(1) | 12 |
| 1,613.7 | 1,659.1 | 1,065.9 | 978.5 | 3,484.3 | 3,602.0 | Traitements et salaires | 13 |
| 347.3 | 458.3 | 121.1 | 143.7 | 806.7 | 834.9 | Entretien et réparation | 14 |
| 56.1 | 98.9 | 30.8 | 29.1 | 33.3 | 24.8 | Loyers des biens immobiliers | 15 |
| 150.2 | 180.7 | 140.4 | 100.4 | 225.1 | 232.0 | Loyers - Autres | 16 |
| . | 3 | . | . | . | . | Redevances | 17 |
| 40.2 | 47.8 | 5.1 | 4.1 | 311.3 | 314.2 | Intérêt sur dette obligataire | 18 |
| 2.4 | 3.2 | 5 | 6.5 | 4 | . | Intérêt sur dette hypothécaire | 19 |
| 244.3 | 240.1 | 185.9 | 193.8 | 209.7 | 230.6 | Autres dépenses d'intérêt | 20 |
| 26.1 | 46.3 | 23.7 | 11.8 | 88.0 | 87.8 | Autres impôts | 21 |
| 375.6 | 405.7 | 259.0 | 249.2 | 453.4 | 515.0 | Amortissement | 22 |
| . | . | . | . | . | . | Épuisement | 23 |
| 2,987.8 | 3,384.3 | 1,427.0 | 1,654.5 | 3,098.8 | 3,048.1 | Autres frais | 24 |
| 5,960.8 | 6,610.5 | 3,311.3 | 3,444.3 | 8,752.9 | 8,936.6 | Total des frais | 25 |
| - 45.8 | - 27.0 | 139.7 | - 147.7 | 651.5 | 543.0 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 62.4 | 38.7 | 6.8 | 2.0 | 37.2 | 13.7 | Revenus extraordinaires | 27 |
| 16.6 | 11.7 | 146.4 | - 145.8 | 688.7 | 556.7 | Bénéfice net avant impôts | 28 |
| - 17.7 | 4 | - 14.3 | - 26.5 | - 104.3 | - 215.6 | Provisions pour impôts - Courants | 29 |
| 29.4 | 10.8 | - 38.8 | - 12.1 | - 56.5 | 73.9 | Provision pour impôts - Différés | 30 |
| . | . | . | . | . | . | Impôt sur mines et forêts | 31 |
| 28.3 | 22.9 | 93.3 | - 184.4 | 528.0 | 414.9 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 253.5 | 344.8 | 53.2 | 29.9 | 1,922.8 | 2,575.2 | Solde d'ouverture | 33 |
| 60.1 | - 6.7 | - 155.8 | - 47.9 | 248.2 | - 11.7 | Ajustement statistique(2) | 34 |
| 28.3 | 22.9 | 93.3 | - 184.4 | 528.0 | 414.9 | Bénéfice (perte) net après impôts | 35 |
| 3.2 | - 2.8 | - 11.0 | - 14.4 | 38.5 | 3 | Bénéfices des filiales | 36 |
| - 30.1 | - 20.3 | - 45.6 | - 29.4 | - 157.8 | - 152.9 | Dividendes en espèces déclarés | 37 |
| - 1.2 | . | . | - 2.9 | . | . | Dividendes en actions déclarés | 38 |
| 31.0 | 3.9 | 95.8 | - 8.3 | - 4.6 | - 5.7 | Autres frais et crédits | 39 |
| 344.8 | 341.8 | 29.9 | - 257.4 | 2,575.2 | 2,819.6 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 165.8 | 189.1 | 108.5 | 127.6 | 182.0 | 204.6 | Ventes - Produits | 41 |
| 117.4 | 88.8 | 73.6 | 100.6 | 41.8 | 47.2 | Moins coût des ventes | 42 |
| 48.3 | 100.2 | 34.9 | 27.0 | 140.1 | 157.4 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Utilities - Services publics | | | | | |
|-----|--|---|-----------------|--|--------------|-------------------|--------------|
| | | Truck transport Camionnage | | Bus transport Transport par autobus | | Taxicabs Taxis | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 507 | | 508.509 | | 512 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 12,969 | 13,332 | 208 | 220 | 823 | 848 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 159.5 | 318.2 | 1.5 | 8.5 | 17.1 | 12.3 |
| 2 | Sales - Services | 8,696.7 | 9,483.1 | 351.7 | 363.9 | 180.2 | 207.6 |
| 3 | Rental income - Real estate | 3.8 | 12.4 | 1.7 | 2.5 | .2 | .8 |
| 4 | Rental income - Other | 25.4 | 28.4 | 1.6 | 8 | 12.2 | 12.6 |
| 5 | Commissions | 9.3 | 38.7 | 4.2 | 3.1 | - | - |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | 1.2 | .1 | - | - | .3 | - |
| 8 | Other interest | 23.1 | 32.5 | 6.6 | 6.6 | .9 | 1.2 |
| 9 | Dividends | 5.3 | 19.2 | 7.6 | 10.3 | - | - |
| 10 | Other income | 65.7 | 73.0 | 9.1 | 4.4 | 4.4 | 1.0 |
| 11 | Total income | 8,990.1 | 10,005.6 | 384.1 | 400.1 | 215.3 | 235.7 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 75.9 | 236.1 | 1.1 | 4.8 | 14.1 | 9.0 |
| 13 | Salaries and wages | 2,956.2 | 2,880.7 | 160.8 | 158.3 | 69.7 | 69.9 |
| 14 | Repairs and maintenance | 609.5 | 646.4 | 22.5 | 20.5 | 17.7 | 10.4 |
| 15 | Rent (real estate) | 200.0 | 90.6 | 4.3 | 4.4 | 4.3 | 3.5 |
| 16 | Rent (other) | 321.0 | 285.6 | 2.0 | 3.4 | 13.0 | 3.1 |
| 17 | Royalties | 7 | .5 | - | - | - | - |
| 18 | Bond interest | 10.9 | 12.6 | - | .1 | .1 | .3 |
| 19 | Mortgage interest | 18.1 | 9.2 | .2 | .1 | .1 | 1.0 |
| 20 | Other interest | 186.2 | 210.0 | 11.5 | 11.6 | 4.3 | 3.0 |
| 21 | Taxes other than direct taxes | 99.8 | 88.0 | 7.2 | 7.9 | 2.4 | 2.3 |
| 22 | Depreciation | 535.3 | 643.5 | 18.0 | 19.8 | 9.0 | 10.6 |
| 23 | Depletion and amortization | - | - | - | - | 1.6 | - |
| 24 | Other expenses | 3,703.3 | 4,619.5 | 142.6 | 141.2 | 70.3 | 111.2 |
| 25 | Total expenses | 8,716.9 | 9,722.8 | 370.3 | 371.9 | 206.5 | 224.3 |
| 26 | Net profit before taxes and non-recurring items | 273.1 | 282.8 | 13.7 | 28.2 | 8.8 | 11.3 |
| 27 | Non-recurring items | 84.1 | 106.8 | 5.2 | 3.5 | 1.8 | 3 |
| 28 | Net profit before direct taxes | 357.2 | 389.6 | 19.0 | 31.7 | 10.7 | 11.7 |
| 29 | Provision for income tax - Current | -97.3 | -81.2 | -6.4 | -10.2 | -3.0 | -2.5 |
| 30 | Provision for income tax - Deferred | 6 | -13.8 | -3.2 | .1 | -3 | -3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 260.5 | 294.6 | 9.4 | 21.7 | 7.3 | 8.9 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 853.0 | 975.3 | 98.1 | 93.4 | 17.2 | 32.5 |
| 34 | Statistical adjustment(2) | -45.8 | -139.6 | -4.8 | 5.5 | 12.1 | -8.3 |
| 35 | Net profit (loss) after taxes | 260.5 | 294.6 | 9.4 | 21.7 | 7.3 | 8.9 |
| 36 | Subsidiary Profits | 5.6 | 2.1 | 5 | .1 | .3 | .2 |
| 37 | Cash dividends declared | -89.3 | -75.2 | -12.5 | -33.8 | -4.2 | -4 |
| 38 | Stock dividends declared | -9.7 | - | - | .7 | - | - |
| 39 | Other charges and credits | 1.0 | 10.3 | 2.7 | -3 | .2 | -2.0 |
| 40 | Closing balance | 975.3 | 1,067.5 | 93.4 | 85.9 | 32.5 | 30.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 159.5 | 318.2 | 1.5 | 8.5 | 17.1 | 12.3 |
| 42 | Less cost of sales | 118.4 | 259.0 | 1.1 | 7.0 | 14.3 | 10.5 |
| 43 | Gross profit | 41.1 | 59.2 | .4 | 1.5 | 2.8 | 1.9 |

See footnotes at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|---------|--|---------|--|----------|--|----|
| Pipelines Pipe-lines | | Other transportation Autres moyens de transport | | Total transportation Total, transport | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 515 | | 516,517,519 | | 501-519 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 66 | 62 | 5,342 | 5,536 | 21,682 | 22,239 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 5,333.6 | 5,590.7 | 617.1 | 257.7 | 6,585.1 | 6,708.7 | Revenu | |
| 1,355.0 | 1,529.3 | 3,110.6 | 3,427.8 | 29,752.6 | 31,596.2 | Ventes des produits | 1 |
| - | 17.6 | 7.9 | 11.3 | 75.5 | 123.6 | Ventes des services | 2 |
| - | 6 | 22.5 | 26.6 | 630.9 | 596.2 | Loyer des biens immobiliers | 3 |
| - | - | 924.8 | 1,307.4 | 978.1 | 1,394.4 | Loyers - Autres | 4 |
| 3 | 3 | - | - | 35.4 | 23.1 | Commissions | 5 |
| - | - | 1.9 | 1.8 | 4.2 | 1.9 | Intérêt sur obligations | 6 |
| 23.7 | 35.3 | 36.5 | 52.5 | 474.4 | 397.3 | Intérêt sur hypothèques | 7 |
| 306.6 | 336.3 | 9.7 | 5.9 | 452.2 | 520.9 | Autres revenus d'intérêt | 8 |
| 35.1 | 45.0 | 69.5 | 52.0 | 1,226.0 | 1,236.8 | Dividendes | 9 |
| 7,054.2 | 7,555.1 | 4,800.5 | 5,143.0 | 40,214.4 | 42,699.2 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| 4,046.7 | 4,217.5 | 539.9 | 219.7 | 4,888.8 | 4,892.7 | Frais | |
| 271.7 | 291.8 | 1,034.5 | 1,332.1 | 10,656.8 | 10,972.3 | Matières premières(1) | 12 |
| 29.3 | 56.7 | 84.2 | 90.2 | 2,038.3 | 2,261.2 | Traitements et salaires | 13 |
| 10.6 | 28.5 | 117.8 | 176.4 | 457.2 | 456.3 | Entretien et réparation | 14 |
| 3 | - | 60.4 | 64.9 | 912.4 | 870.3 | Loyers des biens immobiliers | 15 |
| 2.8 | 8 | 3 | 5 | 3.7 | 2.2 | Loyers - Autres | 16 |
| 315.0 | 398.2 | 1.9 | 2 | 684.5 | 777.3 | Redevances | 17 |
| 3 | 1.8 | 5.2 | 7.8 | 27.2 | 29.7 | Intérêt sur dette obligataire | 18 |
| 479.5 | 387.5 | 65.2 | 85.6 | 1,386.7 | 1,362.1 | Intérêt sur dette hypothécaire | 19 |
| 106.5 | 103.1 | 27.6 | 37.2 | 381.3 | 384.3 | Autres dépenses d'intérêt | 20 |
| 317.2 | 360.2 | 110.2 | 150.5 | 2,077.8 | 2,354.6 | Autres impôts | 21 |
| 5 | 1.2 | - | - | 2.1 | 1.2 | Amortissement | 22 |
| 768.9 | 1,176.2 | 2,616.9 | 2,858.9 | 14,815.6 | 16,993.8 | Épuisement | 23 |
| 6,349.3 | 7,023.3 | 4,664.3 | 5,024.0 | 38,332.3 | 41,357.9 | Autres frais | 24 |
| 704.9 | 531.8 | 136.2 | 119.0 | 1,882.1 | 1,341.4 | Total des frais | 25 |
| 166.9 | -54.3 | 21.4 | 14.9 | 385.9 | 125.7 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 871.9 | 477.5 | 157.6 | 133.9 | 2,268.0 | 1,467.0 | Revenus extraordinaires | 27 |
| -103.5 | -21.0 | -38.1 | -40.2 | -384.6 | -396.9 | Bénéfice net avant impôts | 28 |
| -82.8 | -72.1 | -10.5 | -4.9 | -162.0 | -18.4 | Provisions pour impôts - Courants | 29 |
| - | - | - | - | - | - | Provision pour impôts - Différés | 30 |
| 685.6 | 384.3 | 109.0 | 88.8 | 1,721.3 | 1,051.7 | Impôt sur mines et forêts | 31 |
| 1,606.6 | 1,816.7 | 13.4 | 31.5 | 4,817.9 | 5,899.4 | Bénéfice (perte) net après impôts | 32 |
| -62.7 | -19.6 | -11.6 | 10.7 | 39.7 | -217.5 | Bénéfices réinvestis | |
| 685.6 | 384.3 | 109.0 | 88.8 | 1,721.3 | 1,051.7 | Solde d'ouverture | 33 |
| 56.7 | 52.2 | -14.1 | -5.8 | 79.5 | 31.4 | Ajustement statistique(2) | 34 |
| -463.2 | -532.3 | -53.3 | -54.9 | -855.9 | -899.2 | Bénéfice (perte) net après impôts | 35 |
| - | -27.1 | -3 | -3.9 | -11.2 | -34.6 | Bénéfices des filiales | 36 |
| -6.2 | -84.1 | -11.5 | -2.8 | 108.1 | -89.0 | Dividendes en espèces déclarés | 37 |
| 1,816.7 | 1,590.2 | 31.5 | 63.7 | 5,899.4 | 5,742.2 | Dividendes en actions déclarés | 38 |
| 5,333.6 | 5,590.7 | 617.1 | 257.7 | 6,585.1 | 6,708.7 | Autres frais et crédits | 39 |
| 4,084.8 | 4,253.3 | 550.1 | 219.7 | 5,001.5 | 4,986.1 | Solde de fermeture | 40 |
| 1,248.8 | 1,337.3 | 67.0 | 38.0 | 1,583.6 | 1,722.6 | Coût des ventes - Produits | |
| | | | | | | Ventes - Produits | 41 |
| | | | | | | Moins coût des ventes | 42 |
| | | | | | | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Utilities - Services publics | | | | | |
|-----|--|---|----------------|---|--------------|-------------------------------------|----------------|
| | | Grain elevators Élévateurs à grains | | Storage and warehouses Entreposage général | | Total storage Total, entreposage | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 524 | | 527 | | 524,527 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 43 | 42 | 585 | 582 | 628 | 624 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 5,589.1 | 4,826.4 | 2.7 | 15.7 | 5,591.8 | 4,842.1 |
| 2 | Sales - Services | 256.5 | 206.0 | 447.9 | 466.8 | 704.3 | 672.8 |
| 3 | Rental income - Real estate | 2 | .1 | 28.8 | 93.5 | 29.1 | 93.6 |
| 4 | Rental income - Other | 6.1 | 6.1 | 45.6 | 14.9 | 51.7 | 21.0 |
| 5 | Commissions | 12.4 | 9.7 | - | - | 12.4 | 9.7 |
| 6 | Bond interest | - | - | - | - | - | - |
| 7 | Mortgage interest | - | - | 2.8 | 7.1 | 2.8 | 7.1 |
| 8 | Other interest | 64.1 | 66.6 | 2.6 | 4.5 | 66.7 | 71.1 |
| 9 | Dividends | 2 | 2 | .7 | 1.1 | 1.0 | 1.3 |
| 10 | Other income | 58.8 | 49.8 | 1.5 | 10.4 | 60.4 | 60.2 |
| 11 | Total income | 5,987.4 | 5,165.0 | 532.8 | 614.0 | 6,520.2 | 5,779.0 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 5,202.4 | 4,484.1 | 2.2 | 10.6 | 5,204.6 | 4,494.7 |
| 13 | Salaries and wages | 281.2 | 265.3 | 163.1 | 190.9 | 444.3 | 456.2 |
| 14 | Repairs and maintenance | 32.1 | 30.6 | 7.2 | 10.8 | 39.3 | 41.3 |
| 15 | Rent (real estate) | 9.8 | 10.8 | 16.5 | 20.1 | 26.3 | 30.9 |
| 16 | Rent (other) | 2.5 | 2.6 | 1.6 | 7.7 | 4.1 | 10.3 |
| 17 | Royalties | 2 | .2 | - | - | 2 | 2 |
| 18 | Bond interest | 4.6 | 5.5 | 6.2 | 6.5 | 10.8 | 12.0 |
| 19 | Mortgage interest | 2 | .2 | 16.0 | 32.1 | 16.2 | 32.3 |
| 20 | Other interest | 81.9 | 82.9 | 22.5 | 32.7 | 104.4 | 115.6 |
| 21 | Taxes other than direct taxes | 9.7 | 9.0 | 15.5 | 26.0 | 25.2 | 35.1 |
| 22 | Depreciation | 50.1 | 52.6 | 26.3 | 45.3 | 76.5 | 97.8 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 180.8 | 171.5 | 229.1 | 193.3 | 409.9 | 364.8 |
| 25 | Total expenses | 5,855.6 | 5,115.2 | 506.2 | 576.0 | 6,361.8 | 5,691.2 |
| 26 | Net profit before taxes and non-recurring items | 131.8 | 49.8 | 26.5 | 38.0 | 158.3 | 87.8 |
| 27 | Non-recurring items | 4.1 | 1.4 | 24.0 | 18.1 | 28.1 | 19.4 |
| 28 | Net profit before direct taxes | 135.9 | 51.2 | 50.6 | 56.0 | 186.5 | 107.2 |
| 29 | Provision for income tax - Current | - 7.6 | - 1.5 | - 11.6 | - 10.4 | - 19.2 | - 12.0 |
| 30 | Provision for income tax - Deferred | - 4.7 | - 2.6 | - 1.5 | - 3.0 | - 6.1 | - 5.6 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 123.7 | 47.1 | 37.5 | 42.6 | 161.1 | 89.7 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 226.1 | 235.3 | 89.1 | 119.1 | 315.2 | 354.4 |
| 34 | Statistical adjustment(2) | - 1.1 | .4 | 9.6 | - 65.0 | 8.5 | - 64.6 |
| 35 | Net profit (loss) after taxes | 123.7 | 47.1 | 37.5 | 42.6 | 161.1 | 89.7 |
| 36 | Subsidiary Profits | .7 | - 2.1 | 1.7 | .8 | 2.4 | - 1.3 |
| 37 | Cash dividends declared | - 1.0 | - 3.6 | - 18.9 | - 9.7 | - 19.9 | - 13.3 |
| 38 | Stock dividends declared | - 1.4 | - | - | - | - 1.4 | - |
| 39 | Other charges and credits | - 111.7 | - 49.6 | .2 | - 1.3 | - 111.5 | - 50.8 |
| 40 | Closing balance | 235.3 | 227.5 | 119.1 | 86.5 | 354.4 | 314.1 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 5,589.1 | 4,826.4 | 2.7 | 15.7 | 5,591.8 | 4,842.1 |
| 42 | Less cost of sales | 5,206.4 | 4,490.4 | 2.2 | 10.6 | 5,208.6 | 4,500.9 |
| 43 | Gross profit | 382.7 | 336.1 | .6 | 5.1 | 383.2 | 341.2 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | | | | | Postes financiers | No |
|---|----------------|--------------------------------------|-----------------|--|-----------------|---|-----------|
| Radio and television Radio-diffusion et télévision | | Telephones Services téléphoniques | | Total communication Total, communications | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 543 | | 544,545,548 | | 543-548 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 788 | 793 | 168 | 167 | 956 | 960 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 16.7 | 18.8 | 2.7 | 5.7 | 19.3 | 24.5 | Ventes des produits | 1 |
| 2,564.4 | 2,733.5 | 8,688.4 | 9,939.5 | 11,252.8 | 12,673.0 | Ventes des services | 2 |
| 13.1 | 17.1 | .1 | 1.4 | 13.2 | 18.5 | Loyer des biens immobiliers | 3 |
| 27.0 | 46.5 | 179.6 | 22.1 | 206.6 | 68.7 | Loyers - Autres | 4 |
| 1.5 | . | 8.8 | 4.2 | 10.4 | 4.2 | Commissions | 5 |
| . | . | 24.2 | 45.0 | 24.2 | 45.0 | Intérêt sur obligations | 6 |
| 6 | . | . | 1 | 6 | 1 | Intérêt sur hypothèques | 7 |
| 56.5 | 70.8 | 41.7 | 87.2 | 98.3 | 158.0 | Autres revenus d'intérêt | 8 |
| 7.7 | 25.4 | 73.3 | 70.4 | 81.1 | 95.8 | Dividendes | 9 |
| 774.5 | 848.3 | 352.0 | 35.2 | 1,126.5 | 883.5 | Autres revenus | 10 |
| 3,462.1 | 3,760.6 | 9,370.8 | 10,210.8 | 12,832.8 | 13,971.4 | Revenu total | 11 |
| | | | | | | Frais | |
| 7.8 | 9.1 | 1.7 | 4.0 | 9.5 | 13.2 | Matières premières(1) | 12 |
| 1,115.1 | 1,189.6 | 3,072.8 | 3,189.4 | 4,187.9 | 4,379.1 | Traitements et salaires | 13 |
| 46.4 | 46.9 | 418.9 | 474.7 | 485.3 | 521.7 | Entretien et réparation | 14 |
| 55.4 | 54.4 | 118.7 | 117.8 | 174.0 | 172.3 | Loyers des biens immobiliers | 15 |
| 71.1 | 58.5 | 30.3 | 23.3 | 101.4 | 81.8 | Loyers - Autres | 16 |
| 88.6 | 88.4 | 1 | . | 88.7 | 88.4 | Redevances | 17 |
| 51.4 | 52.3 | 845.9 | 863.0 | 897.3 | 915.3 | Intérêt sur dette obligataire | 18 |
| 14.0 | 17.7 | 3.4 | 21.7 | 17.4 | 39.4 | Intérêt sur dette hypothécaire | 19 |
| 185.4 | 189.3 | 114.3 | 139.4 | 299.7 | 328.7 | Autres dépenses d'intérêt | 20 |
| 17.5 | 17.6 | 396.8 | 422.1 | 414.3 | 439.8 | Autres impôts | 21 |
| 257.0 | 283.5 | 1,692.5 | 1,785.5 | 1,949.5 | 2,069.0 | Amortissement | 22 |
| 9 | 1.6 | . | . | 9 | 1.6 | Epuisement | 23 |
| 1,379.9 | 1,570.9 | 989.6 | 1,278.0 | 2,369.6 | 2,848.9 | Autres frais | 24 |
| 3,290.4 | 3,580.0 | 7,684.9 | 8,319.1 | 10,975.3 | 11,899.1 | Total des frais | 25 |
| 171.7 | 180.6 | 1,685.8 | 1,891.7 | 1,857.5 | 2,072.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| .2 | 20.7 | 1.4 | 9.1 | 1.2 | 29.8 | Revenus extraordinaires | 27 |
| 171.5 | 201.3 | 1,687.2 | 1,900.8 | 1,858.7 | 2,102.0 | Bénéfice net avant impôts | 28 |
| -63.8 | -93.8 | -619.7 | -744.4 | -683.4 | -838.2 | Provisions pour impôts - Courants | 29 |
| -43.8 | -34.3 | -118.2 | -85.0 | -162.0 | -119.3 | Provision pour impôts - Différés | 30 |
| . | . | . | . | . | . | Impôt sur mines et forêts | 31 |
| 64.0 | 73.2 | 949.3 | 1,071.4 | 1,013.3 | 1,144.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| -62.1 | -139.8 | 2,379.6 | 2,650.1 | 2,317.5 | 2,510.2 | Solde d'ouverture | 33 |
| -72.1 | 31.0 | -3.8 | 31.7 | -75.9 | 62.7 | Ajustement statistique(2) | 34 |
| 64.0 | 73.2 | 949.3 | 1,071.4 | 1,013.3 | 1,144.6 | Bénéfice (perte) net après impôts | 35 |
| 9.8 | 16.6 | -5.5 | -18.6 | 4.3 | -2.0 | Bénéfices des filiales | 36 |
| -84.6 | -118.3 | -667.4 | -698.9 | -752.0 | -817.2 | Dividendes en espèces déclarés | 37 |
| . | . | . | . | . | . | Dividendes en actions déclarés | 38 |
| 5.2 | -34.3 | -2.1 | -121.6 | 3.0 | -155.9 | Autres frais et crédits | 39 |
| -139.8 | -171.7 | 2,650.1 | 2,914.1 | 2,510.2 | 2,742.5 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 16.7 | 18.8 | 2.7 | 5.7 | 19.3 | 24.5 | Ventes - Produits | 41 |
| 8.3 | 12.5 | 1.9 | 4.0 | 10.1 | 16.5 | Moins coût des ventes | 42 |
| 8.4 | 6.4 | .8 | 1.6 | 9.2 | 8.0 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| Financial items | | Utilities - Services publics | | | | | |
|-----------------|--|---|-----------------|---|----------------|--|--------------|
| | | Electric power Énergie électrique | | Gas distribution Distribution du gaz | | Other utilities Autres services publics | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 572 | | 574 | | 576,579 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| No. | | | | | | | |
| | <i>Number of corporations</i> | 58 | 55 | 120 | 123 | 858 | 875 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 14,463.6 | 15,861.6 | 8,539.0 | 8,273.6 | 28.2 | 33.2 |
| 2 | Sales - Services | 31.5 | 10.8 | 85.9 | 94.9 | 510.8 | 551.4 |
| 3 | Rental income - Real estate | 1.6 | .3 | .4 | - | 1.1 | .5 |
| 4 | Rental income - Other | .6 | 1.7 | 61.6 | 64.4 | 2.7 | .6 |
| 5 | Commissions | - | - | .5 | .5 | - | - |
| 6 | Bond interest | 118.3 | 151.3 | 13.5 | 15.7 | 1.8 | 2.0 |
| 7 | Mortgage interest | - | .4 | .1 | .1 | - | - |
| 8 | Other interest | 269.1 | 259.5 | 42.3 | 53.3 | 3.7 | 4.6 |
| 9 | Dividends | 15.2 | 24.9 | 32.3 | 42.8 | .4 | - |
| 10 | Other income | 254.9 | 184.0 | 31.3 | 47.3 | 20.6 | 26.7 |
| 11 | Total income | 15,154.6 | 16,494.6 | 8,806.9 | 8,592.7 | 569.1 | 619.0 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 2,381.8 | 2,582.2 | 6,875.1 | 6,653.0 | 18.3 | 16.6 |
| 13 | Salaries and wages | 2,849.0 | 2,964.9 | 374.7 | 367.3 | 164.0 | 172.7 |
| 14 | Repairs and maintenance | 16.9 | 16.8 | 12.7 | 13.6 | 37.2 | 49.0 |
| 15 | Rent (real estate) | 4.8 | 3.2 | 12.1 | 6.6 | 4.3 | 3.6 |
| 16 | Rent (other) | - | .7 | - | .6 | 3.3 | 3.7 |
| 17 | Royalties | 32.1 | 22.3 | 11.3 | 16.0 | .1 | - |
| 18 | Bond interest | 4,273.4 | 5,189.6 | 237.3 | 241.3 | 1.0 | .6 |
| 19 | Mortgage interest | .1 | - | .2 | 2.5 | 1.0 | 1.7 |
| 20 | Other interest | 368.1 | 431.1 | 56.5 | 65.3 | 19.8 | 18.4 |
| 21 | Taxes other than direct taxes | 542.2 | 606.3 | 116.6 | 114.4 | 3.3 | 3.9 |
| 22 | Depreciation | 1,555.2 | 1,655.0 | 138.8 | 148.5 | 45.3 | 47.2 |
| 23 | Depletion and amortization | 1.2 | .7 | 7.3 | 9.4 | - | - |
| 24 | Other expenses | 1,414.9 | 1,708.0 | 342.7 | 278.5 | 228.3 | 251.3 |
| 25 | Total expenses | 13,439.8 | 15,180.9 | 8,185.4 | 7,917.0 | 525.9 | 568.7 |
| 26 | Net profit before taxes and non-recurring items | 1,714.8 | 1,313.7 | 621.6 | 675.7 | 43.2 | 50.3 |
| 27 | Non-recurring items | 29.8 | 27.5 | -15.7 | 1.3 | 9.6 | 13.2 |
| 28 | Net profit before direct taxes | 1,744.6 | 1,341.2 | 605.9 | 677.0 | 52.9 | 63.5 |
| 29 | Provision for income tax - Current | -275.1 | -287.9 | -172.1 | -152.9 | -16.6 | -20.4 |
| 30 | Provision for income tax - Deferred | -5.9 | 9.5 | -20.1 | -50.3 | -2.3 | -2.2 |
| 31 | Mining and logging taxes | - | - | -1.1 | -1.1 | - | - |
| 32 | Net profit (loss) after taxes | 1,463.5 | 1,062.9 | 412.6 | 472.7 | 34.0 | 40.9 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 7,243.7 | 8,303.2 | 739.5 | 826.0 | 104.4 | 120.6 |
| 34 | Statistical adjustment(2) | 37.7 | 25.2 | -12.9 | -7.9 | .8 | 6.4 |
| 35 | Net profit (loss) after taxes | 1,463.5 | 1,062.9 | 412.6 | 472.7 | 34.0 | 40.9 |
| 36 | Subsidiary Profits | 13.5 | 13.3 | 28.7 | 29.1 | - | 1.0 |
| 37 | Cash dividends declared | -453.1 | -333.9 | -206.9 | -237.7 | -19.0 | -29.9 |
| 38 | Stock dividends declared | -1.8 | .4 | - | - | - | - |
| 39 | Other charges and credits | -3 | -19.9 | -135.0 | -96.7 | .4 | .5 |
| 40 | Closing balance | 8,303.2 | 9,050.3 | 826.0 | 985.4 | 120.6 | 139.5 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 14,463.6 | 15,861.6 | 8,539.0 | 8,273.6 | 28.2 | 33.2 |
| 42 | Less cost of sales | 5,459.9 | 5,762.5 | 7,001.4 | 6,779.2 | 24.1 | 21.4 |
| 43 | Gross profit | 9,003.6 | 10,099.1 | 1,537.6 | 1,494.4 | 4.1 | 11.8 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Utilities - Services publics | | Wholesale trade Commerce de gros | | Livestock Bétail | | Postes financiers | No |
|---|--|-------------------------------------|-----------------|---------------------|----------------|---|-----------|
| Total electric, gas and other utilities Total, électricité, gaz et autres services publics | Total utilities Total, services publics | S.I.C. - C.A.É. | | 602 | | | |
| | | 501-579 | | 602 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 1,036 | 1,053 | 24,302 | 24,876 | 672 | 662 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 23,030.7 | 24,168.5 | 35,226.9 | 35,743.8 | 1,240.7 | 1,307.1 | Revenu | |
| 628.2 | 657.1 | 42,337.9 | 45,699.1 | 39.9 | 27.6 | Ventes des produits | 1 |
| 3.0 | 8 | 120.7 | 236.5 | 1.3 | 4 | Ventes des services | 2 |
| 64.8 | 66.7 | 954.1 | 752.6 | -3 | -4 | Loyer des biens immobiliers | 3 |
| 6 | 5 | 1,001.4 | 1,408.8 | 73.5 | 46.4 | Loyers - Autres | 4 |
| 133.5 | 169.0 | 193.2 | 237.2 | - | - | Commissions | 5 |
| 1 | 6 | 7.6 | 9.7 | - | 2 | Intérêt sur obligations | 6 |
| 315.1 | 317.4 | 954.6 | 943.9 | 9.3 | 7.9 | Intérêt sur hypothèques | 7 |
| 47.9 | 67.7 | 582.1 | 685.8 | -8 | 1 | Autres revenus d'intérêt | 8 |
| 306.8 | 258.0 | 2,719.6 | 2,438.4 | 15.0 | 11.4 | Dividendes | 9 |
| 24,530.7 | 25,706.3 | 84,098.1 | 88,155.9 | 1,380.7 | 1,401.0 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 9,275.2 | 9,251.8 | 19,378.0 | 18,652.3 | 1,158.7 | 1,207.9 | Matières premières(1) | 12 |
| 3,387.7 | 3,504.9 | 19,676.7 | 19,312.4 | 63.1 | 58.7 | Traitements et salaires | 13 |
| 66.8 | 79.4 | 2,609.7 | 2,903.7 | 5.4 | 7.3 | Entretien et réparation | 14 |
| 21.2 | 13.5 | 678.8 | 672.9 | 5.7 | 4.1 | Loyers des biens immobiliers | 15 |
| 3.3 | 5.0 | 1,021.2 | 967.4 | -7 | 1.0 | Loyers - Autres | 16 |
| 43.6 | 38.3 | 136.2 | 129.1 | 4 | - | Redevances | 17 |
| 4,511.7 | 5,431.5 | 6,104.3 | 7,136.1 | 2 | 3 | Intérêt sur dette obligataire | 18 |
| 1.3 | 4.2 | 62.1 | 105.6 | 9 | 7 | Intérêt sur dette hypothécaire | 19 |
| 444.4 | 514.9 | 2,235.1 | 2,321.3 | 15.2 | 14.7 | Autres dépenses d'intérêt | 20 |
| 662.1 | 724.6 | 1,482.8 | 1,583.7 | 2.3 | 1.6 | Autres impôts | 21 |
| 1,739.4 | 1,850.7 | 5,843.2 | 6,372.2 | 9.8 | 9.1 | Amortissement | 22 |
| 8.5 | 10.0 | 11.5 | 12.8 | - | - | Épuisement | 23 |
| 1,985.8 | 2,237.8 | 19,580.9 | 22,445.2 | 108.1 | 82.3 | Autres frais | 24 |
| 22,151.0 | 23,686.6 | 77,820.5 | 82,614.7 | 1,370.5 | 1,387.7 | Total des frais | 25 |
| 2,379.6 | 2,039.7 | 6,277.6 | 5,541.2 | 10.2 | 13.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 23.8 | 42.0 | 439.0 | 216.8 | 3.8 | 5 | Revenus extraordinaires | 27 |
| 2,403.4 | 2,081.8 | 6,716.6 | 5,758.0 | 14.0 | 13.8 | Bénéfice net avant impôts | 28 |
| -463.8 | -461.2 | -1,551.1 | -1,708.2 | -2.0 | -4.6 | Provisions pour impôts - Courants | 29 |
| -28.3 | -43.0 | -358.5 | -186.2 | - | -7 | Provision pour impôts - Différés | 30 |
| -1.1 | -1.1 | -1.1 | -1.1 | - | - | Impôt sur mines et forêts | 31 |
| 1,910.2 | 1,576.4 | 4,805.9 | 3,862.4 | 12.0 | 8.4 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 8,087.6 | 9,249.8 | 15,538.2 | 18,013.9 | 45.5 | 53.0 | Solde d'ouverture | 33 |
| 25.6 | 23.7 | -2.1 | -195.6 | -2.0 | 3.1 | Ajustement statistique(2) | 34 |
| 1,910.2 | 1,576.4 | 4,805.9 | 3,862.4 | 12.0 | 8.4 | Bénéfice (perte) net après impôts | 35 |
| 42.2 | 43.4 | 128.5 | 71.5 | -7 | -2 | Bénéfices des filiales | 36 |
| -679.0 | -601.6 | -2,306.8 | -2,331.3 | -2.8 | -4.5 | Dividendes en espèces déclarés | 37 |
| -1.8 | -4 | -14.4 | -35.0 | -1 | - | Dividendes en actions déclarés | 38 |
| -134.9 | -116.2 | -135.4 | -411.9 | 1.1 | 1 | Autres frais et crédits | 39 |
| 9,249.8 | 10,175.2 | 18,013.9 | 18,974.0 | 53.0 | 59.8 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 23,030.7 | 24,168.5 | 35,226.9 | 35,743.8 | 1,240.7 | 1,307.1 | Ventes - Produits | 41 |
| 12,485.4 | 12,563.1 | 22,705.6 | 22,066.7 | 1,166.2 | 1,210.9 | Moins coût des ventes | 42 |
| 10,545.3 | 11,605.4 | 12,521.4 | 13,677.2 | 74.4 | 96.2 | Bénéfice brut | 43 |

Voir notes(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | | |
|-----|--|---|----------------|----------------------------------|-------------|--|-----------------|
| | | Grain Céréales | | Coal and coke Charbon et coke | | Petroleum products Pétrole et dérivés | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 604 | | 606 | | 608 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 182 | 174 | 19 | 19 | 2,117 | 2,102 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 10,330.6 | 8,670.7 | 48.6 | 42.8 | 9,808.8 | 10,776.2 |
| 2 | Sales - Services | 227.0 | 257.9 | - | - | 81.9 | 91.1 |
| 3 | Rental income - Real estate | 1.5 | 1.6 | 2.0 | 1 | 10.7 | 9.0 |
| 4 | Rental income - Other | .4 | .2 | - | - | 27.4 | 22.3 |
| 5 | Commissions | 4.0 | 6.6 | - | .1 | 241.8 | 134.9 |
| 6 | Bond interest | .1 | - | - | - | - | - |
| 7 | Mortgage interest | 2 | .1 | - | - | 1.1 | .3 |
| 8 | Other interest | 24.4 | 14.5 | .4 | .1 | 72.3 | 65.2 |
| 9 | Dividends | 4.8 | 4.3 | - | - | 10.8 | 13.6 |
| 10 | Other income | 16.6 | 24.9 | 8 | - | 52.6 | 54.5 |
| 11 | Total income | 10,609.7 | 8,980.8 | 51.9 | 43.2 | 10,307.2 | 11,167.1 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 9,246.5 | 7,870.4 | 41.3 | 39.0 | 9,035.9 | 9,870.0 |
| 13 | Salaries and wages | 172.2 | 174.0 | 2.4 | 1.0 | 376.7 | 347.9 |
| 14 | Repairs and maintenance | 9.7 | 8.6 | .4 | - | 31.8 | 31.3 |
| 15 | Rent (real estate) | 30.2 | 7.0 | 3 | 1 | 21.6 | 13.5 |
| 16 | Rent (other) | 2.2 | 2.5 | .2 | - | 11.8 | 9.0 |
| 17 | Royalties | .3 | .2 | - | - | 1.2 | 1.1 |
| 18 | Bond interest | 11.2 | 11.5 | - | - | 2.0 | 1.3 |
| 19 | Mortgage interest | .4 | .6 | - | - | 2.8 | 2.4 |
| 20 | Other interest | 38.8 | 55.7 | .4 | .1 | 123.3 | 121.2 |
| 21 | Taxes other than direct taxes | 3.8 | 3.6 | 3 | - | 8.1 | 8.0 |
| 22 | Depreciation | 47.1 | 45.5 | .7 | .1 | 74.8 | 70.3 |
| 23 | Depletion and amortization | - | - | - | - | .3 | .3 |
| 24 | Other expenses | 976.6 | 739.2 | 2.8 | 1.4 | 464.0 | 477.8 |
| 25 | Total expenses | 10,538.9 | 8,918.8 | 48.9 | 41.7 | 10,154.1 | 10,954.1 |
| 26 | Net profit before taxes and non-recurring items | 70.8 | 62.1 | 3.0 | 1.4 | 153.1 | 213.0 |
| 27 | Non-recurring items | - 1.5 | - .2 | - | - | 302.9 | 4.4 |
| 28 | Net profit before direct taxes | 69.3 | 61.9 | 3.0 | 1.5 | 456.0 | 217.4 |
| 29 | Provision for income tax - Current | - 22.3 | - 21.2 | - 1.4 | - .6 | - 104.3 | - 56.6 |
| 30 | Provision for income tax - Deferred | - .3 | 6.0 | - | - .1 | - 18.3 | - 11.7 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 46.7 | 46.6 | 1.6 | .8 | 333.5 | 149.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 413.0 | 483.5 | 12.1 | 10.1 | 630.5 | 1,139.1 |
| 34 | Statistical adjustment(2) | 28.6 | 7.5 | - 3.5 | - 7.8 | 184.8 | 15.8 |
| 35 | Net profit (loss) after taxes | 46.7 | 46.6 | 1.6 | .8 | 333.5 | 149.0 |
| 36 | Subsidiary Profits | - .5 | - .5 | - | - | 94.9 | 126.1 |
| 37 | Cash dividends declared | - 6.1 | - 21.4 | - .1 | - | - 93.1 | - 127.9 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | 1.7 | .4 | - | - | - 11.5 | - 8.9 |
| 40 | Closing balance | 483.5 | 516.1 | 10.1 | 3.1 | 1,139.1 | 1,293.2 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 10,330.6 | 8,670.7 | 48.6 | 42.8 | 9,808.8 | 10,776.2 |
| 42 | Less cost of sales | 9,260.4 | 7,881.1 | 42.2 | 39.4 | 9,044.2 | 9,877.3 |
| 43 | Gross profit | 1,070.2 | 789.6 | 6.4 | 3.4 | 764.6 | 898.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financiers | No |
|---|---------|--|-------|------------------|----------|---|-----------|
| Paper Papiers | | General merchandise Produits divers | | Food Aliments | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 611 | | 613 | | 614 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 705 | 699 | 322 | 333 | 3.658 | 3.809 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 2,270.0 | 2,249.1 | 482.3 | 715.8 | 26,603.7 | 28,087.9 | Revenu | |
| 4.5 | 1.2 | .1 | .4 | 139.5 | 182.1 | Ventes des produits | 1 |
| 5 | 4 | - | - | 18.6 | 31.9 | Ventes des services | 2 |
| 6 | - | - | - | 1.2 | 1.8 | Loyer des biens immobiliers | 3 |
| 5.4 | 9.7 | 42.4 | 31.2 | 85.5 | 128.1 | Loyers - Autres | 4 |
| - | - | - | - | - | - | Commissions | 5 |
| - | - | - | - | .7 | 1.0 | Intérêt sur obligations | 6 |
| 1.4 | 2.4 | 18.6 | 25.1 | 50.1 | 66.6 | Intérêt sur hypothèques | 7 |
| 3.2 | 4.2 | - | 2.0 | 46.2 | 26.4 | Autres revenus d'intérêt | 8 |
| 4.1 | 2.7 | .9 | 1.8 | 165.2 | 114.7 | Dividendes | 9 |
| 2,289.8 | 2,269.6 | 544.3 | 776.5 | 27,110.6 | 28,640.6 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 1,864.0 | 1,883.9 | 434.5 | 663.5 | 23,339.9 | 24,785.3 | Matières premières(1) | 12 |
| 176.4 | 158.5 | 40.3 | 29.6 | 1,528.3 | 1,513.0 | Traitement et salaires | 13 |
| 2.1 | 2.5 | .3 | .3 | 50.1 | 49.4 | Entretien et réparation | 14 |
| 15.7 | 13.3 | 2.2 | 3.3 | 102.4 | 113.8 | Loyers des biens immobiliers | 15 |
| .9 | 1.0 | .3 | .2 | 22.6 | 20.2 | Loyers - Autres | 16 |
| - | .7 | - | - | 2.2 | 8.7 | Redevances | 17 |
| 6 | - | - | - | 14.8 | 17.9 | Intérêt sur dette obligataire | 18 |
| 2 | 2 | .1 | .1 | 20.3 | 29.2 | Intérêt sur dette hypothécaire | 19 |
| 20.9 | 18.6 | 16.2 | 22.9 | 157.5 | 146.6 | Autres dépenses d'intérêt | 20 |
| 2.7 | 3.6 | .5 | .3 | 26.4 | 21.5 | Autres impôts | 21 |
| 10.4 | 9.7 | 1.3 | 1.2 | 150.6 | 150.8 | Amortissement | 22 |
| - | - | - | - | - | 1.8 | Épousement | 23 |
| 152.8 | 131.9 | 36.8 | 38.9 | 1,342.2 | 1,426.4 | Autres frais | 24 |
| 2,246.7 | 2,224.0 | 532.4 | 760.3 | 26,757.3 | 28,284.7 | Total des frais | 25 |
| 43.1 | 45.6 | 11.9 | 16.2 | 353.4 | 355.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| .9 | 4 | .4 | - | 7.2 | 42.2 | Revenus extraordinaires | 27 |
| 44.0 | 46.0 | 12.2 | 16.2 | 360.5 | 398.2 | Bénéfice net avant impôts | 28 |
| - 11.9 | - 7.9 | - 4.0 | - 5.3 | - 95.7 | - 111.8 | Provisions pour impôts - Courants | 29 |
| .1 | .8 | - | - 1 | 2.6 | 1.3 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 32.2 | 38.9 | 8.3 | 10.8 | 267.4 | 287.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 56.7 | 88.3 | 19.1 | 24.8 | 1,072.3 | 1,191.1 | Solde d'ouverture | 33 |
| 22.4 | 3.9 | 6.8 | 1.6 | 33.9 | - 108.9 | Ajustement statistique(2) | 34 |
| 32.2 | 38.9 | 8.3 | 10.8 | 267.4 | 287.6 | Bénéfice (perte) net après impôts | 35 |
| .1 | 1 | - | 7 | 12.2 | 11.3 | Bénéfices des filiales | 36 |
| - 17.4 | - 17.6 | - 9.3 | - 5.2 | - 162.0 | - 129.9 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| - 5.8 | - 4.0 | - | - 2.2 | - 32.7 | - 36.2 | Autres frais et crédits | 39 |
| 88.3 | 109.7 | 24.8 | 30.5 | 1,191.1 | 1,215.0 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 2,270.0 | 2,249.1 | 482.3 | 715.8 | 26,603.7 | 28,087.9 | Ventes - Produits | 41 |
| 1,872.2 | 1,890.7 | 435.0 | 664.0 | 23,554.5 | 24,985.2 | Moins coût des ventes | 42 |
| 397.8 | 358.4 | 47.3 | 51.8 | 3,049.2 | 3,102.7 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Wholesale trade - Commerce de gros | | | | | |
|-----|--|---|----------------|---|----------------|--|----------------|
| | | Tobacco Tabac | | Drug and toilet preparations Médicaments et produits de toilette | | Apparel and dry goods Vêtements et lissus | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 615 | | 616 | | 617 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 128 | 125 | 667 | 686 | 2,370 | 2,435 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 2,498.5 | 2,759.6 | 2,409.1 | 2,697.6 | 4,138.2 | 4,640.6 |
| 2 | Sales - Services | .2 | 1.1 | 10.2 | 15.6 | 12.2 | 18.6 |
| 3 | Rental income - Real estate | .2 | .6 | 7.2 | 6.4 | 5.2 | 5.9 |
| 4 | Rental income - Other | - | .6 | 1.7 | - | 1.9 | .8 |
| 5 | Commissions | .3 | - | 8.1 | 12.9 | 65.6 | 168.3 |
| 6 | Bond interest | - | - | - | - | .8 | - |
| 7 | Mortgage interest | .1 | - | - | - | .1 | .1 |
| 8 | Other interest | 2.5 | 2.7 | 6.0 | 5.4 | 9.7 | 11.0 |
| 9 | Dividends | .1 | .3 | 1.1 | 1.1 | 3.4 | 1 |
| 10 | Other income | 1.2 | 5.6 | 22.2 | 24.9 | 45.4 | 55.9 |
| 11 | Total income | 2,503.2 | 2,770.6 | 2,465.6 | 2,764.0 | 4,282.6 | 4,901.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 2,344.6 | 2,564.8 | 1,812.6 | 2,244.1 | 3,341.6 | 3,699.8 |
| 13 | Salaries and wages | 62.4 | 81.0 | 198.6 | 164.2 | 292.2 | 429.6 |
| 14 | Repairs and maintenance | 1.2 | 2.4 | 1.9 | 3.3 | 3.2 | 5.7 |
| 15 | Rent (real estate) | 3.0 | 2.3 | 15.4 | 18.6 | 31.6 | 44.9 |
| 16 | Rent (other) | .2 | .4 | 4.9 | 2.3 | 1.0 | 3.1 |
| 17 | Royalties | - | .5 | 8.9 | 2.0 | 5 | 4.7 |
| 18 | Bond interest | .1 | - | .4 | .3 | 1.8 | 3.5 |
| 19 | Mortgage interest | - | .2 | .7 | 1.7 | 4.5 | 7.3 |
| 20 | Other interest | 9.5 | 11.3 | 13.5 | 22.7 | 54.2 | 70.8 |
| 21 | Taxes other than direct taxes | 1.9 | 1.9 | 2.9 | 3.6 | 9.1 | 15.8 |
| 22 | Depreciation | 3.7 | 5.5 | 13.6 | 14.7 | 16.1 | 24.4 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 59.0 | 79.9 | 314.6 | 211.8 | 387.4 | 467.3 |
| 25 | Total expenses | 2,485.7 | 2,750.3 | 2,388.0 | 2,689.5 | 4,143.2 | 4,777.0 |
| 26 | Net profit before taxes and non-recurring items | 17.5 | 20.3 | 77.6 | 74.5 | 139.4 | 124.2 |
| 27 | Non-recurring items | 1.0 | - 6.4 | .7 | - 1.3 | 5.7 | 5.7 |
| 28 | Net profit before direct taxes | 18.5 | 13.9 | 78.3 | 73.2 | 145.1 | 129.9 |
| 29 | Provision for income tax - Current | - 6.6 | - 7.3 | - 31.6 | - 20.9 | - 44.6 | - 38.8 |
| 30 | Provision for income tax - Deferred | - 2 | - 1 | .4 | - 1 | 1.4 | - 3 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 11.8 | 6.5 | 47.0 | 52.2 | 101.9 | 90.8 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 41.2 | 48.8 | 137.4 | 185.6 | 369.8 | 363.5 |
| 34 | Statistical adjustment(2) | 5.6 | 3.8 | 16.3 | - 65.3 | - 18.3 | 3.7 |
| 35 | Net profit (loss) after taxes | 11.8 | 6.5 | 47.0 | 52.2 | 101.9 | 90.8 |
| 36 | Subsidiary Profits | - | - 1.2 | 1.0 | .9 | .9 | 4.7 |
| 37 | Cash dividends declared | - 9.9 | - 9.7 | - 28.6 | - 11.1 | - 89.6 | - 8.5 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - | .1 | 12.5 | - 1.4 | - 1.3 | - 1.5 |
| 40 | Closing balance | 48.8 | 48.3 | 185.6 | 160.9 | 363.5 | 452.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 2,498.5 | 2,759.6 | 2,409.1 | 2,697.6 | 4,138.2 | 4,640.6 |
| 42 | Less cost of sales | 2,347.8 | 2,565.6 | 1,827.8 | 2,247.6 | 3,364.9 | 3,759.8 |
| 43 | Gross profit | 150.7 | 194.0 | 581.3 | 449.9 | 773.3 | 880.8 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financiers | No |
|--|----------------|---|-----------------|---|-----------------|---|-----------|
| Furniture and furnishings Meubles et articles d'ameublement | | Motor vehicles and parts Véhicules à moteur et accessoires | | Electrical machinery Matériel électrique | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 618 | | 619 | | 621 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 995 | 1,009 | 3,194 | 3,241 | 3,416 | 3,547 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 1,556.9 | 1,713.9 | 11,461.5 | 13,543.1 | 9,782.6 | 10,828.5 | Ventes des produits | 1 |
| 1.5 | 7.6 | 215.4 | 170.9 | 136.8 | 119.2 | Ventes des services | 2 |
| 6 | 2.1 | 8.0 | 6.3 | 4.1 | 12.2 | Loyer des biens immobiliers | 3 |
| 6 | - | 40.1 | 59.2 | 103.6 | 139.3 | Loyers - Autres | 4 |
| 13.4 | 9.6 | 18.7 | 25.6 | 29.5 | 40.8 | Commissions | 5 |
| - | - | - | - | 8 | - | Intérêt sur obligations | 6 |
| - | - | 9 | 5 | .1 | - | Intérêt sur hypothèques | 7 |
| 4.9 | 3.2 | 29.2 | 43.2 | 34.9 | 30.5 | Autres revenus d'intérêt | 8 |
| 7 | 1.0 | 4.0 | 16.5 | 11.0 | 2.2 | Dividendes | 9 |
| 6.1 | 23.1 | 37.7 | 26.3 | 52.7 | 73.8 | Autres revenus | 10 |
| 1,584.5 | 1,760.6 | 11,815.6 | 13,891.5 | 10,156.2 | 11,246.6 | Revenu total | 11 |
| | | | | | | Frais | |
| 1,118.6 | 1,257.8 | 9,145.8 | 11,060.6 | 7,280.2 | 8,021.9 | Matières premières(1) | 12 |
| 166.2 | 185.1 | 978.3 | 995.7 | 1,107.8 | 1,255.8 | Traitements et salaires | 13 |
| 3.0 | 2.7 | 22.2 | 35.5 | 12.6 | 12.0 | Entretien et réparation | 14 |
| 20.9 | 22.9 | 77.1 | 96.3 | 81.3 | 78.8 | Loyers des biens immobiliers | 15 |
| 1.5 | 8 | 7.8 | 5.6 | 8.5 | 8.9 | Loyers - Autres | 16 |
| 6.6 | - | 8 | - | 13.3 | 7.1 | Redevances | 17 |
| 1.9 | 3 | 12.8 | 15.9 | 2.1 | 5 | Intérêt sur dette obligataire | 18 |
| 3.4 | 3.5 | 4.6 | 4.6 | 3.3 | 13.5 | Intérêt sur dette hypothécaire | 19 |
| 22.8 | 22.8 | 130.8 | 143.5 | 113.7 | 127.0 | Autres dépenses d'intérêt | 20 |
| 6.0 | 4.3 | 22.8 | 20.6 | 17.5 | 13.9 | Autres impôts | 21 |
| 10.3 | 10.0 | 101.9 | 114.9 | 158.0 | 151.9 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 179.0 | 193.6 | 793.0 | 884.7 | 1,056.0 | 1,196.8 | Autres frais | 24 |
| 1,540.2 | 1,703.9 | 11,297.9 | 13,367.8 | 9,854.4 | 10,888.1 | Total des frais | 25 |
| 44.3 | 56.7 | 517.7 | 523.8 | 301.8 | 358.5 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 4.6 | 43.3 | 12.6 | 17.1 | -9.5 | 6.1 | Revenus extraordinaires | 27 |
| 48.9 | 100.0 | 530.3 | 540.9 | 292.4 | 364.6 | Bénéfice net avant impôts | 28 |
| -12.7 | -30.6 | -193.0 | -200.9 | -127.5 | -135.5 | Provisions pour impôts - Courants | 29 |
| .1 | 5 | 1.5 | 5 | -1.2 | 19.4 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 36.3 | 69.9 | 335.7 | 340.4 | 163.7 | 248.5 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 106.1 | 168.3 | 1,138.9 | 1,325.8 | 512.6 | 596.8 | Solde d'ouverture | 33 |
| 30.8 | -4.1 | -4.4 | 99.5 | -3.6 | 108.2 | Ajustement statistique(2) | 34 |
| 36.3 | 69.9 | 335.7 | 340.4 | 163.7 | 248.5 | Bénéfice (perte) net après impôts | 35 |
| 3 | .3 | -27.4 | -182.1 | .5 | 2 | Bénéfices des filiales | 36 |
| -4.8 | -3.2 | -115.6 | -158.3 | -131.6 | -58.4 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | -8 | -16.3 | Dividendes en actions déclarés | 38 |
| .4 | .6 | 1.5 | 1.8 | 56.1 | 6.0 | Autres frais et crédits | 39 |
| 168.3 | 230.6 | 1,325.8 | 1,423.5 | 596.8 | 885.0 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 1,556.9 | 1,713.9 | 11,461.5 | 13,543.1 | 9,782.6 | 10,828.5 | Ventes - Produits | 41 |
| 1,137.7 | 1,293.8 | 9,260.1 | 11,193.2 | 7,433.3 | 8,164.7 | Moins coût des ventes | 42 |
| 419.2 | 420.1 | 2,201.4 | 2,349.9 | 2,349.4 | 2,663.8 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial Items | Wholesale trade - Commerce de gros | | | | | |
|-----|--|---|----------------|---|-----------------|--|----------------|
| | | Farm machinery Instruments aratoires | | Industrial machinery Équipement industriel | | Hardware, plumbing and heating Quincaillerie, plomberie et appareils de chauffage | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 622 | | 623 | | 624 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 2,347 | 2,328 | 8,799 | 8,999 | 2,103 | 2,090 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 3,989.2 | 4,284.9 | 13,142.2 | 14,856.6 | 6,025.3 | 6,713.9 |
| 2 | Sales - Services | 81.5 | 87.4 | 384.1 | 399.9 | 60.8 | 21.8 |
| 3 | Rental income - Real estate | 2.9 | 2.4 | 13.9 | 17.5 | 6.6 | 4.2 |
| 4 | Rental income - Other | 6.8 | 11.1 | 219.4 | 254.3 | 4 | . |
| 5 | Commissions | 2.3 | 5.0 | 36.1 | 31.2 | 15.2 | 23.7 |
| 6 | Bond interest | . | . | . | . | . | . |
| 7 | Mortgage interest | . | . | .3 | .4 | .1 | .2 |
| 8 | Other interest | 15.6 | 21.7 | 55.0 | 55.9 | 11.4 | 10.5 |
| 9 | Dividends | 10.8 | 8.1 | 17.1 | 3.1 | 3.2 | 8 |
| 10 | Other income | 25.0 | 17.2 | 67.7 | 60.0 | 19.2 | 16.7 |
| 11 | Total Income | 4,134.1 | 4,437.8 | 13,935.9 | 15,678.8 | 6,142.3 | 6,791.8 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 3,343.4 | 3,596.1 | 9,062.1 | 10,514.8 | 4,856.2 | 5,403.6 |
| 13 | Salaries and wages | 325.9 | 351.9 | 2,099.0 | 2,190.9 | 535.6 | 596.7 |
| 14 | Repairs and maintenance | 12.8 | 15.0 | 37.3 | 51.5 | 8.3 | 9.9 |
| 15 | Rent (real estate) | 24.0 | 22.8 | 149.7 | 145.8 | 33.0 | 36.8 |
| 16 | Rent (other) | 2.9 | 3.7 | 6.6 | 29.4 | 7.0 | 7.2 |
| 17 | Royalties | . | . | 4.3 | 4.3 | 1.2 | 6.6 |
| 18 | Bond interest | .2 | 1.1 | 6.1 | 11.5 | 2.7 | 5.6 |
| 19 | Mortgage interest | 1.5 | 2.3 | 21.3 | 10.9 | 5.1 | 6.4 |
| 20 | Other interest | 63.4 | 51.2 | 256.8 | 217.1 | 65.5 | 74.1 |
| 21 | Taxes other than direct taxes | 12.0 | 9.8 | 38.5 | 35.7 | 12.2 | 11.8 |
| 22 | Depreciation | 42.6 | 48.5 | 202.2 | 232.6 | 29.2 | 35.0 |
| 23 | Depletion and amortization | . | . | 2.2 | 2.8 | . | .2 |
| 24 | Other expenses | 245.7 | 286.0 | 1,626.9 | 1,678.4 | 471.4 | 463.1 |
| 25 | Total expenses | 4,074.5 | 4,388.3 | 13,513.0 | 15,125.7 | 6,027.3 | 6,657.0 |
| 26 | Net profit before taxes and non-recurring items | 59.6 | 49.5 | 422.9 | 553.2 | 114.9 | 134.8 |
| 27 | Non-recurring items | 6.5 | 5.6 | 20.7 | 26.6 | - 2.6 | 3.5 |
| 28 | Net profit before direct taxes | 66.1 | 55.1 | 443.6 | 579.7 | 112.3 | 138.3 |
| 29 | Provision for income tax - Current | - 4.0 | - 5.1 | - 138.5 | - 170.8 | - 36.4 | - 44.5 |
| 30 | Provision for income tax - Deferred | . | 2.9 | 5.8 | - 9.9 | 1.4 | - 2.3 |
| 31 | Mining and logging taxes | . | . | . | . | . | . |
| 32 | Net profit (loss) after taxes | 62.1 | 52.9 | 310.8 | 399.1 | 77.3 | 91.5 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 418.6 | 428.5 | 1,413.2 | 1,648.6 | 444.0 | 498.0 |
| 34 | Statistical adjustment(2) | 5.5 | - 2.0 | 96.3 | - 10.2 | 19.7 | 64.7 |
| 35 | Net profit (loss) after taxes | 62.1 | 52.9 | 310.8 | 399.1 | 77.3 | 91.5 |
| 36 | Subsidiary Profits | . | .2 | - 4.4 | 6.1 | 3.0 | 3.6 |
| 37 | Cash dividends declared | - 53.1 | - 28.2 | - 188.6 | - 149.9 | - 40.1 | - 72.2 |
| 38 | Stock dividends declared | . | . | . | - 29.1 | - 2 | - 2 |
| 39 | Other charges and credits | - 4.5 | 1.0 | 21.4 | - 22.8 | - 5.6 | - 1.6 |
| 40 | Closing balance | 428.5 | 452.4 | 1,648.6 | 1,841.8 | 498.0 | 583.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 3,989.2 | 4,284.9 | 13,142.2 | 14,856.6 | 6,025.3 | 6,713.9 |
| 42 | Less cost of sales | 3,419.7 | 3,674.3 | 9,379.4 | 10,948.0 | 4,942.5 | 5,477.1 |
| 43 | Gross profit | 569.5 | 610.6 | 3,762.8 | 3,908.6 | 1,082.8 | 1,236.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Wholesale trade - Commerce de gros | | | | | | Postes financier | No |
|---|----------------|--|-----------------|--|----------------|---|-----------|
| Metal products Produits métalliques | | Lumber and building products Bois d'oeuvre et matériaux de construction | | Scrap and waste dealers Marchands de rebuts | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 625 | | 626 | | 627 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 658 | 637 | 4,966 | 4,977 | 1,253 | 1,237 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | Revenu | |
| 4,340.7 | 4,711.5 | 12,046.4 | 12,540.2 | 1,481.0 | 1,456.4 | Ventes des produits | 1 |
| 2.7 | 12.5 | 27.4 | 16.8 | 10.5 | 18.7 | Ventes des services | 2 |
| 5 | 5 | 25.1 | 22.8 | .3 | .7 | Loyer des biens immobiliers | 3 |
| 1.3 | .7 | 4.8 | 1.0 | .2 | | Loyers - Autres | 4 |
| 52.9 | 30.3 | 15.6 | 17.8 | .3 | .1 | Commissions | 5 |
| - | - | - | .2 | - | - | Intérêt sur obligations | 6 |
| .1 | .1 | .1 | 1.3 | .7 | .3 | Intérêt sur hypothèques | 7 |
| 23.4 | 21.2 | 51.6 | 32.5 | 5.6 | 5.3 | Autres revenus d'intérêt | 8 |
| 15.3 | 1.7 | 21.3 | 26.9 | 4 | 3 | Dividendes | 9 |
| 10.4 | 8.8 | 47.0 | 50.6 | 6.9 | 5.5 | Autres revenus | 10 |
| 4,447.1 | 4,787.2 | 12,239.2 | 12,710.0 | 1,505.9 | 1,487.3 | Revenu total | 11 |
| | | | | | | Frais | |
| 3,746.2 | 4,042.1 | 9,795.5 | 10,261.2 | 1,135.1 | 1,071.2 | Matières premières(1) | 12 |
| 246.9 | 281.0 | 1,022.1 | 980.5 | 145.0 | 170.3 | Traitements et salaires | 13 |
| 3.5 | 7.0 | 47.2 | 47.0 | 12.7 | 9.9 | Entretien et réparation | 14 |
| 18.4 | 21.6 | 67.8 | 82.8 | 10.7 | 8.7 | Loyers des biens immobiliers | 15 |
| 1.0 | 1.3 | 13.5 | 15.3 | 3.5 | 8 | Loyers - Autres | 16 |
| - | .2 | 2.3 | 17.4 | - | - | Redevances | 17 |
| 4.2 | 3.9 | 5.3 | 2.0 | 1.3 | - | Intérêt sur dette obligataire | 18 |
| 1.9 | 1.2 | 19.2 | 15.4 | 1.4 | 2.4 | Intérêt sur dette hypothécaire | 19 |
| 78.2 | 64.3 | 164.1 | 137.9 | 19.0 | 15.4 | Autres dépenses d'intérêt | 20 |
| 4.1 | 4.1 | 27.1 | 27.2 | 5.3 | 5.1 | Autres impôts | 21 |
| 21.0 | 19.4 | 84.8 | 78.5 | 20.7 | 21.3 | Amortissement | 22 |
| - | 8 | 1 | 5 | - | - | Épuisement | 23 |
| 238.8 | 243.5 | 756.8 | 737.2 | 95.7 | 135.4 | Autres frais | 24 |
| 4,364.2 | 4,690.4 | 12,005.8 | 12,402.9 | 1,450.4 | 1,440.5 | Total des frais | 25 |
| 83.0 | 96.8 | 233.4 | 307.1 | 55.5 | 46.7 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 19.2 | -5.6 | 19.1 | 88.8 | 10.3 | 1.3 | Revenus extraordinaires | 27 |
| 102.1 | 91.2 | 252.5 | 395.9 | 65.8 | 48.0 | Bénéfice net avant impôts | 28 |
| -22.2 | -22.2 | -63.3 | -72.1 | -11.6 | -12.7 | Provisions pour impôts - Courants | 29 |
| 1 | - | 9.4 | -11.7 | -1.9 | .8 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 80.0 | 69.0 | 198.6 | 312.1 | 52.3 | 36.1 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 158.8 | 307.7 | 962.9 | 979.5 | 148.2 | 199.5 | Solde d'ouverture | 33 |
| 103.9 | -37.5 | -33.6 | 126.6 | 22.1 | -36.7 | Ajustement statistique(2) | 34 |
| 80.0 | 69.0 | 198.6 | 312.1 | 52.3 | 36.1 | Bénéfice (perte) net après impôts | 35 |
| 1.8 | 2.0 | 13.2 | 10.1 | 1.4 | 1.2 | Bénéfices des filiales | 36 |
| -21.4 | -32.8 | -163.8 | -178.4 | -24.4 | -10.3 | Dividendes en espèces déclarés | 37 |
| -12.9 | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| -2.6 | 2.9 | 2.1 | -8.1 | -1 | -2 | Autres frais et crédits | 39 |
| 307.7 | 311.3 | 979.5 | 1,241.9 | 199.5 | 189.6 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 4,340.7 | 4,711.5 | 12,046.4 | 12,540.2 | 1,481.0 | 1,456.4 | Ventes - Produits | 41 |
| 3,801.7 | 4,123.2 | 9,940.0 | 10,475.0 | 1,206.2 | 1,144.5 | Moins coût des ventes | 42 |
| 539.0 | 588.3 | 2,106.4 | 2,065.2 | 274.8 | 311.9 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No | Financial items | Wholesale trade - Commerce de gros | | | | Retail trade - Commerce de détail | |
|----|--|---|-----------------|--|------------------|--|-----------------|
| | | Other wholesale Autres commerces de gros | | Total wholesale trade Total, commerce de gros | | Food stores Magasins d'alimentation | |
| | | S.I.C. - C.A.E. | | | | | |
| | | 629 | | 602-629 | | 631 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 10,316 | 10,690 | 48,887 | 49,799 | 12,417 | 12,859 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 13,969.4 | 14,696.7 | 137,625.7 | 147,293.1 | 28,307.0 | 29,050.1 |
| 2 | Sales - Services | 137.0 | 50.7 | 1,573.3 | 1,501.0 | 19.5 | 21.1 |
| 3 | Rental income - Real estate | 6.6 | 8.5 | 115.8 | 133.7 | 21.9 | 53.3 |
| 4 | Rental income - Other | 16.5 | 1.9 | 427.1 | 493.5 | 3.6 | 6.1 |
| 5 | Commissions | 283.0 | 310.7 | 993.8 | 1,032.8 | 18.5 | 22.1 |
| 6 | Bond interest | 1.9 | 1.1 | 3.5 | 1.4 | 4.1 | 3.2 |
| 7 | Mortgage interest | - | - | 4.4 | 4.5 | 4.1 | 3 |
| 8 | Other interest | 62.6 | 60.2 | 488.8 | 485.2 | 49.2 | 52.0 |
| 9 | Dividends | 22.5 | 16.3 | 176.9 | 128.7 | 87.2 | 89.2 |
| 10 | Other income | 118.7 | 214.0 | 715.4 | 792.3 | 70.4 | 73.8 |
| 11 | Total income | 14,618.3 | 15,360.2 | 142,124.6 | 151,866.3 | 28,585.3 | 29,371.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 11,249.0 | 11,603.3 | 113,351.6 | 121,661.3 | 22,321.4 | 22,868.7 |
| 13 | Salaries and wages | 1,211.6 | 1,389.5 | 10,751.0 | 11,355.1 | 3,148.7 | 3,097.5 |
| 14 | Repairs and maintenance | 32.0 | 34.1 | 297.6 | 335.5 | 96.1 | 104.4 |
| 15 | Rent (real estate) | 111.2 | 117.7 | 822.3 | 844.9 | 383.3 | 361.9 |
| 16 | Rent (other) | 21.8 | 19.6 | 119.0 | 132.4 | 23.4 | 17.0 |
| 17 | Royalties | 29.9 | 44.8 | 72.0 | 98.3 | 15.3 | 48.5 |
| 18 | Bond interest | 10.3 | 7.8 | 77.8 | 83.4 | 20.8 | 15.7 |
| 19 | Mortgage interest | 8.4 | 9.8 | 100.0 | 112.4 | 25.5 | 29.0 |
| 20 | Other interest | 174.4 | 178.0 | 1,538.1 | 1,516.0 | 175.9 | 213.2 |
| 21 | Taxes other than direct taxes | 25.3 | 21.6 | 228.9 | 214.3 | 47.1 | 56.5 |
| 22 | Depreciation | 115.4 | 112.8 | 1,114.1 | 1,156.0 | 281.3 | 298.0 |
| 23 | Depletion and amortization | .1 | - | 2.8 | 6.4 | - | - |
| 24 | Other expenses | 1,260.5 | 1,364.3 | 10,568.3 | 10,839.9 | 1,625.7 | 1,899.4 |
| 25 | Total expenses | 14,250.0 | 14,903.3 | 139,043.4 | 148,355.9 | 28,164.6 | 29,009.7 |
| 26 | Net profit before taxes and non-recurring items | 368.3 | 456.9 | 3,081.3 | 3,510.4 | 420.7 | 361.5 |
| 27 | Non-recurring items | 23.4 | 14.1 | 425.3 | 246.0 | 36.8 | 39.8 |
| 28 | Net profit before direct taxes | 391.8 | 471.0 | 3,506.6 | 3,756.4 | 457.5 | 401.2 |
| 29 | Provision for income tax - Current | - 123.4 | - 152.2 | - 1,057.0 | - 1,121.6 | - 128.8 | - 105.3 |
| 30 | Provision for income tax - Deferred | .1 | - 2.4 | - 2.0 | - 7.1 | - 3.3 | 9.9 |
| 31 | Mining and logging taxes | - | - | - | - 1 | - | - |
| 32 | Net profit (loss) after taxes | 268.4 | 316.2 | 2,447.7 | 2,627.6 | 325.4 | 305.8 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 1,106.1 | 898.8 | 9,207.0 | 10,639.2 | 1,714.9 | 2,015.7 |
| 34 | Statistical adjustment(2) | - 271.0 | - 34.9 | 240.1 | 131.0 | 96.0 | - 280.0 |
| 35 | Net profit (loss) after taxes | 268.4 | 316.2 | 2,447.7 | 2,627.6 | 325.4 | 305.8 |
| 36 | Subsidiary Profits | 11.0 | 6.0 | 107.4 | - 10.4 | 59.5 | 49.0 |
| 37 | Cash dividends declared | - 191.1 | - 137.7 | - 1,353.2 | - 1,165.1 | - 163.6 | - 274.7 |
| 38 | Stock dividends declared | - 5.1 | - | - 19.1 | - 45.7 | - 10.8 | - |
| 39 | Other charges and credits | - 19.5 | - 1.6 | 9.3 | - 80.4 | - 5.8 | - 15.8 |
| 40 | Closing balance | 898.8 | 1,046.8 | 10,639.2 | 12,096.2 | 2,015.7 | 1,800.1 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 13,969.4 | 14,696.7 | 137,625.7 | 147,293.1 | 28,307.0 | 29,050.1 |
| 42 | Less cost of sales | 11,346.8 | 11,700.3 | 114,782.5 | 123,315.5 | 22,404.7 | 22,949.8 |
| 43 | Gross profit | 2,622.6 | 2,996.4 | 22,843.2 | 23,977.8 | 5,902.3 | 6,100.3 |

See footnote(s) at end of table.

TABLEAU 28. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|---|-----------------|--|----------------|--|----------------|---|-----------|
| Department stores Magasins à rayons | | Variety stores Magasins de variétés | | General merchandise Magasins généraux | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 642 | | 647 | | 649 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 191 | 18 | 1,096 | 1,133 | 1,215 | 1,262 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 15,353.5 | 14,734.1 | 1,034.2 | 1,838.8 | 2,974.0 | 3,154.2 | Revenu | |
| 6.2 | 1.4 | 17.5 | 20.3 | 24.1 | 19.7 | Ventes des produits | 1 |
| 66.9 | 56.6 | 6.5 | 12.5 | 5.0 | 5.4 | Ventes des services | 2 |
| 9 | - | 5 | 4 | 4 | 3.3 | Loyer des biens immobiliers | 3 |
| 3 | .1 | 2.8 | 2.1 | 4.5 | 2.6 | Loyers - Autres | 4 |
| - | - | - | - | 4 | 7 | Commissions | 5 |
| 8 | 4 | - | - | 4 | 4 | Intérêt sur obligations | 6 |
| 135.7 | 198.6 | 1.7 | 2.9 | 14.7 | 12.5 | Intérêt sur hypothèques | 7 |
| 44.2 | 142.0 | .1 | 2.3 | 6 | 2.2 | Autres revenus d'intérêt | 8 |
| 14.9 | 7.5 | 2.5 | 5.7 | 46.3 | 29.3 | Dividendes | 9 |
| 15,623.4 | 15,140.8 | 1,065.7 | 1,885.0 | 3,070.4 | 3,230.5 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 10,590.4 | 10,166.9 | 782.7 | 1,320.2 | 2,408.5 | 2,549.4 | Matières premières(1) | 12 |
| 2,629.9 | 2,422.8 | 113.2 | 228.0 | 273.1 | 300.9 | Traitements et salaires | 13 |
| 18.4 | 15.5 | 6.0 | 8.0 | 12.4 | 13.3 | Entretien et réparation | 14 |
| 275.7 | 173.1 | 28.3 | 49.4 | 16.7 | 19.2 | Loyers des biens immobiliers | 15 |
| 1.1 | 6 | 6 | 6 | 3 | 9 | Loyers - Autres | 16 |
| - | - | 2.6 | 6 | - | - | Redevances | 17 |
| 33.9 | 74.9 | 2 | 1 | 9.3 | 8.7 | Intérêt sur dette obligataire | 18 |
| 1.1 | 4 | 2.9 | 5.0 | 8.4 | 11.7 | Intérêt sur dette hypothécaire | 19 |
| 268.1 | 277.5 | 13.8 | 18.8 | 39.9 | 41.4 | Autres dépenses d'intérêt | 20 |
| 105.7 | 77.5 | 4.2 | 9.4 | 10.1 | 10.7 | Autres impôts | 21 |
| 155.2 | 147.9 | 10.3 | 16.9 | 28.9 | 30.3 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 1,458.6 | 1,756.2 | 73.4 | 165.7 | 200.3 | 193.2 | Autres frais | 24 |
| 15,538.2 | 15,113.3 | 1,038.4 | 1,822.8 | 3,008.0 | 3,179.7 | Total des frais | 25 |
| 85.2 | 27.4 | 27.4 | 62.1 | 62.4 | 50.7 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 184.2 | 38.6 | 5.1 | 3.5 | 6.7 | 4.8 | Revenus extraordinaires | 27 |
| 269.4 | 66.0 | 32.5 | 65.6 | 69.1 | 55.5 | Bénéfice net avant impôts | 28 |
| - 38.8 | 12.0 | - 9.1 | - 22.4 | - 5.9 | - 3.7 | Provisions pour impôts - Courants | 29 |
| - 33.8 | 1.6 | - | - | - | 8 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 196.9 | 79.6 | 23.4 | 43.2 | 63.1 | 52.6 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 1,362.2 | 1,950.5 | 548.7 | 121.5 | 165.4 | 136.0 | Solde d'ouverture | 33 |
| 507.5 | - 116.3 | - 439.3 | 90.8 | - 69.0 | 1.0 | Ajustement statistique(2) | 34 |
| 196.9 | 79.6 | 23.4 | 43.2 | 63.1 | 52.6 | Bénéfice (perte) net après impôts | 35 |
| - 4.9 | 2 | 8 | 9 | 2 | - | Bénéfices des filiales | 36 |
| - 120.5 | - 155.0 | - 11.7 | - 17.4 | - 2.4 | - 2.5 | Dividendes en espèces déclarés | 37 |
| - | - | - | - | - | - | Dividendes en actions déclarés | 38 |
| 9.5 | - 3.1 | - 4 | - 6 | - 21.4 | - 32.2 | Autres frais et crédits | 39 |
| 1,950.5 | 1,755.8 | 121.5 | 238.5 | 136.0 | 154.9 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 15,353.5 | 14,734.1 | 1,034.2 | 1,838.8 | 2,974.0 | 3,154.2 | Ventes - Produits | 41 |
| 10,590.4 | 10,166.9 | 782.7 | 1,320.2 | 2,408.5 | 2,550.9 | Moins coût des ventes | 42 |
| 4,763.1 | 4,567.2 | 251.6 | 518.6 | 565.4 | 603.4 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| Financial items | | Retail trade - Commerce de détail | | | | | |
|-----------------|--|---|----------------|---|----------------|---|-----------------|
| | | Automobile accessories and parts Accessoires et pièces d'automobiles | | Gasoline service stations Stations-service | | Motor vehicle dealers Distributeurs de véhicules automobiles | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 652 | | 654 | | 656 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| No. | | | | | | | |
| | millions of dollars - millions de dollars | | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 3,248.4 | 3,663.6 | 6,225.7 | 6,751.5 | 22,050.8 | 26,349.2 |
| 2 | Sales - Services | 170.9 | 115.3 | 208.0 | 200.1 | 946.7 | 983.2 |
| 3 | Rental income - Real estate | 3.5 | 2.5 | 13.7 | 9.9 | 11.7 | 20.8 |
| 4 | Rental income - Other | 8 | 2.9 | 15.5 | 6.8 | 294.0 | 326.4 |
| 5 | Commissions | 5.2 | 9.2 | 30.8 | 20.7 | 8.1 | 8.8 |
| 6 | Bond interest | .1 | - | - | - | - | - |
| 7 | Mortgage interest | 6 | - | - | - | .1 | 2.2 |
| 8 | Other interest | 5.5 | 5.4 | 10.0 | 8.1 | 53.1 | 56.3 |
| 9 | Dividends | 2.2 | 1.3 | - | - | 6.1 | 1.2 |
| 10 | Other income | 23.1 | 33.6 | 17.5 | 14.3 | 77.7 | 109.0 |
| 11 | Total income | 3,460.2 | 3,833.7 | 6,521.2 | 7,011.4 | 23,448.3 | 27,857.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 2,303.9 | 2,628.6 | 5,333.7 | 5,787.9 | 19,389.5 | 23,159.9 |
| 13 | Salaries and wages | 524.9 | 531.3 | 521.7 | 569.8 | 1,554.8 | 1,862.4 |
| 14 | Repairs and maintenance | 14.9 | 15.2 | 29.4 | 30.7 | 85.8 | 114.7 |
| 15 | Rent (real estate) | 70.8 | 78.3 | 77.5 | 70.7 | 141.2 | 150.6 |
| 16 | Rent (other) | 3.3 | 2.3 | 10.9 | 3.7 | 22.4 | 16.0 |
| 17 | Royalties | 1.0 | .1 | .8 | .7 | .1 | - |
| 18 | Bond interest | 6.4 | 1.0 | 6 | 1.5 | 5.2 | 1.7 |
| 19 | Mortgage interest | 3.8 | 4.8 | 11.0 | 11.8 | 19.7 | 18.5 |
| 20 | Other interest | 40.8 | 45.9 | 38.6 | 37.5 | 235.4 | 243.8 |
| 21 | Taxes other than direct taxes | 12.3 | 11.8 | 19.5 | 17.5 | 55.4 | 72.0 |
| 22 | Depreciation | 41.3 | 47.9 | 54.2 | 57.0 | 228.5 | 290.3 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 351.4 | 361.0 | 322.0 | 344.5 | 1,343.3 | 1,465.3 |
| 25 | Total expenses | 3,374.7 | 3,728.3 | 6,419.9 | 6,933.3 | 23,081.4 | 27,395.1 |
| 26 | Net profit before taxes and non-recurring items | 85.5 | 105.4 | 101.3 | 78.1 | 366.9 | 462.0 |
| 27 | Non-recurring items | 9.6 | .3 | 14.2 | 12.8 | 38.5 | 39.6 |
| 28 | Net profit before direct taxes | 95.1 | 105.7 | 115.4 | 91.0 | 405.4 | 501.6 |
| 29 | Provision for income tax - Current | - 17.5 | - 22.4 | - 23.9 | - 21.2 | - 63.5 | - 90.8 |
| 30 | Provision for income tax - Deferred | - 6 | - 2 | - 2 | - 3.0 | - 11.6 | - 17.0 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 76.9 | 83.1 | 91.3 | 66.8 | 330.3 | 393.9 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 256.3 | 267.2 | 234.3 | 213.5 | 650.8 | 838.6 |
| 34 | Statistical adjustment(2) | - 48.8 | - 118.4 | - 94.8 | 50.8 | 23.8 | - 7.4 |
| 35 | Net profit (loss) after taxes | 76.9 | 83.1 | 91.3 | 66.8 | 330.3 | 393.9 |
| 36 | Subsidiary Profits | - | - | - 2.3 | - 5 | - 4.6 | 1.0 |
| 37 | Cash dividends declared | - 16.3 | - 10.7 | - 17.3 | - 20.4 | - 160.4 | - 99.6 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 1.0 | - 2.7 | 2.1 | - 2.3 | - 1.4 | - 9.0 |
| 40 | Closing balance | 267.2 | 218.5 | 213.5 | 307.9 | 838.6 | 1,117.6 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 3,248.4 | 3,663.6 | 6,225.7 | 6,751.5 | 22,050.8 | 26,349.2 |
| 42 | Less cost of sales | 2,342.0 | 2,683.7 | 5,401.0 | 5,875.1 | 19,480.1 | 23,335.3 |
| 43 | Gross profit | 906.4 | 979.9 | 824.7 | 876.4 | 2,570.6 | 3,013.9 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No | |
|---|---------------------------------------|----------------|--|----------------|-----------------|---|-----------|------|
| Motor vehicle repair shops Ateliers de réparation de véhicules automobiles | Shoe stores Magasins de chaussures | | Men's clothing stores Magasins de vêtements pour hommes | | S.I.C. - C.A.É. | | | |
| 658 | | 663 | | 665 | | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | | | | 1985 |
| 8.323 | 8.582 | 1.305 | 1.309 | 1.909 | 1.857 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | | | |
| | | | | | | Revenu | | |
| 2,035.1 | 2,286.0 | 1,572.2 | 1,646.6 | 1,891.5 | 1,957.7 | Ventes des produits | 1 | |
| 659.4 | 698.2 | 8 | 5.2 | 5.3 | 6.8 | Ventes des services | 2 | |
| 17.5 | 5.9 | 6.7 | 3.5 | 7.9 | 2.8 | Loyer des biens immobiliers | 3 | |
| 1.0 | 3.3 | - | .2 | 2.7 | 1.5 | Loyers - Autres | 4 | |
| .3 | .1 | - | .9 | - | - | Commissions | 5 | |
| - | - | - | - | - | .1 | Intérêt sur obligations | 6 | |
| - | 6 | .1 | - | - | 1 | Intérêt sur hypothèques | 7 | |
| 7.2 | 10.0 | 5.7 | 7.3 | 10.4 | 11.3 | Autres revenus d'intérêt | 8 | |
| - | - | - | - | - | 20.0 | Dividendes | 9 | |
| 14.5 | 6.4 | 3.5 | 1.4 | 4.8 | 5.0 | Autres revenus | 10 | |
| 2,734.9 | 3,010.5 | 1,588.9 | 1,665.1 | 1,942.6 | 1,995.2 | Revenu total | 11 | |
| | | | | | | Frais | | |
| 1,281.0 | 1,293.7 | 965.4 | 944.6 | 1,067.5 | 1,109.4 | Matières premières(1) | 12 | |
| 669.7 | 755.9 | 283.8 | 294.9 | 316.9 | 330.2 | Traitements et salaires | 13 | |
| 20.3 | 30.6 | 6.9 | 4.3 | 5.3 | 5.1 | Entretien et réparation | 14 | |
| 77.4 | 95.5 | 95.5 | 98.3 | 106.8 | 116.4 | Loyers des biens immobiliers | 15 | |
| 3.9 | 9.3 | - | .4 | 3.2 | 4.1 | Loyers - Autres | 16 | |
| 7.2 | 3.4 | 1.1 | 2.6 | 1.8 | 2.8 | Redevances | 17 | |
| .3 | - | 2 | - | - | .3 | Intérêt sur dette obligataire | 18 | |
| 7.9 | 13.9 | 2.5 | - | 1.3 | 2.6 | Intérêt sur dette hypothécaire | 19 | |
| 40.5 | 41.0 | 24.7 | 26.1 | 23.5 | 29.5 | Autres dépenses d'intérêt | 20 | |
| 24.9 | 23.5 | 7.2 | 8.2 | 6.9 | 5.4 | Autres impôts | 21 | |
| 50.9 | 51.6 | 24.8 | 27.6 | 27.0 | 22.1 | Amortissement | 22 | |
| - | - | - | - | - | 1.2 | Épuisement | 23 | |
| 466.4 | 592.1 | 118.9 | 173.4 | 264.1 | 225.8 | Autres frais | 24 | |
| 2,650.5 | 2,910.3 | 1,531.3 | 1,580.4 | 1,824.2 | 1,854.9 | Total des frais | 25 | |
| 84.5 | 100.2 | 57.7 | 84.6 | 118.4 | 140.3 | Bénéfice net avant impôts et revenus extraordinaires | 26 | |
| 20.0 | 7.0 | 1.1 | -2.5 | 4.5 | 6.1 | Revenus extraordinaires | 27 | |
| 104.5 | 107.2 | 58.7 | 82.1 | 122.9 | 146.4 | Bénéfice net avant impôts | 28 | |
| -18.8 | -21.7 | -25.8 | -32.2 | -37.8 | -50.8 | Provisions pour impôts - Courants | 29 | |
| -6.6 | -7 | 3 | 9 | 1.0 | 1.2 | Provision pour impôts - Différés | 30 | |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 | |
| 79.0 | 84.8 | 33.3 | 50.8 | 86.0 | 96.8 | Bénéfice (perte) net après impôts | 32 | |
| | | | | | | Bénéfices réinvestis | | |
| 215.0 | 183.7 | 167.2 | 208.6 | 192.7 | 258.1 | Solde d'ouverture | 33 | |
| -79.8 | 4.7 | 20.8 | -41.0 | 29.0 | -12.5 | Ajustement statistique(2) | 34 | |
| 79.0 | 84.8 | 33.3 | 50.8 | 86.0 | 96.8 | Bénéfice (perte) net après impôts | 35 | |
| .6 | - | 3.7 | 3.5 | - | - | Bénéfices des filiales | 36 | |
| -28.7 | -18.6 | -6.3 | -9.5 | -43.7 | -25.2 | Dividendes en espèces déclarés | 37 | |
| -9 | - | -10.4 | - | -7.0 | - | Dividendes en actions déclarés | 38 | |
| -1.6 | -2 | 4 | -2.0 | 1.0 | -7 | Autres frais et crédits | 39 | |
| 183.7 | 254.5 | 208.6 | 210.5 | 258.1 | 316.5 | Solde de fermeture | 40 | |
| | | | | | | Coût des ventes - Produits | | |
| 2,035.1 | 2,286.0 | 1,572.2 | 1,646.6 | 1,891.5 | 1,957.7 | Ventes - Produits | 41 | |
| 1,478.1 | 1,564.5 | 965.4 | 944.9 | 1,070.9 | 1,118.9 | Moins coût des ventes | 42 | |
| 557.0 | 721.5 | 606.8 | 701.7 | 820.6 | 838.9 | Bénéfice brut | 43 | |

Voir notes(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Retail trade - Commerce de détail | | | | | |
|-----|--|---|----------------|--|----------------|-----------------------------------|----------------|
| | | Women's clothing stores Magasins de vêtements pour dames | | Dry goods stores Magasins de tissus | | Hardware stores Quincailleries | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 667 | | 669 | | 673 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 3,056 | 3,288 | 2,945 | 2,976 | 3,302 | 3,257 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 2,160.3 | 2,466.8 | 1,963.4 | 2,180.8 | 1,866.7 | 1,982.7 |
| 2 | Sales - Services | 23.1 | 25.4 | 14.6 | 14.2 | 17.7 | 30.3 |
| 3 | Rental income - Real estate | 3.9 | 1.0 | 3.0 | 2.8 | .8 | 4.1 |
| 4 | Rental income - Other | - | 1.0 | .3 | - | .2 | 1.4 |
| 5 | Commissions | - | .5 | 4.3 | - | 1.3 | 1.0 |
| 6 | Bond interest | - | - | 1 | - | - | - |
| 7 | Mortgage interest | - | - | - | - | - | - |
| 8 | Other interest | 14.5 | 12.5 | 5.3 | 6.1 | 3.4 | 3.4 |
| 9 | Dividends | 1.1 | .1 | 3.3 | .3 | - | - |
| 10 | Other income | 12.9 | 12.6 | 5.1 | 4.0 | 7.5 | 8.8 |
| 11 | Total income | 2,215.9 | 2,520.0 | 1,999.3 | 2,208.1 | 1,897.6 | 2,031.8 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 1,244.3 | 1,395.0 | 1,165.2 | 1,351.1 | 1,279.2 | 1,346.3 |
| 13 | Salaries and wages | 403.0 | 426.1 | 290.0 | 341.6 | 268.8 | 295.4 |
| 14 | Repairs and maintenance | 9.4 | 11.5 | 6.9 | 12.4 | 10.7 | 10.3 |
| 15 | Rent (real estate) | 116.7 | 167.4 | 104.3 | 125.2 | 47.5 | 48.1 |
| 16 | Rent (other) | .1 | 2.0 | 2.0 | 1.7 | .6 | 2.4 |
| 17 | Royalties | - | - | 8 | 2 | - | 5.1 |
| 18 | Bond interest | .8 | .4 | 6 | 6 | .3 | .1 |
| 19 | Mortgage interest | 1.6 | .6 | 1.2 | 1.4 | 4.1 | 2.7 |
| 20 | Other interest | 27.9 | 31.7 | 26.5 | 25.7 | 27.7 | 32.0 |
| 21 | Taxes other than direct taxes | 17.3 | 14.9 | 7.7 | 11.0 | 11.8 | 14.0 |
| 22 | Depreciation | 32.0 | 40.3 | 25.0 | 29.0 | 17.1 | 16.9 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 257.7 | 326.2 | 293.5 | 226.3 | 168.2 | 197.2 |
| 25 | Total expenses | 2,110.7 | 2,416.2 | 1,923.7 | 2,126.0 | 1,836.0 | 1,970.3 |
| 26 | Net profit before taxes and non-recurring items | 105.1 | 103.8 | 75.6 | 82.0 | 61.5 | 61.5 |
| 27 | Non-recurring items | 2.1 | 2.3 | 1 | 4.4 | 1.8 | 5.0 |
| 28 | Net profit before direct taxes | 107.2 | 106.2 | 75.7 | 86.4 | 63.3 | 66.5 |
| 29 | Provision for income tax - Current | - 35.9 | - 36.8 | - 24.0 | - 23.5 | - 11.6 | - 13.4 |
| 30 | Provision for income tax - Deferred | .1 | 2.8 | - 1.6 | - 5 | - | .5 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 71.4 | 72.2 | 50.1 | 62.4 | 51.7 | 53.6 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 260.6 | 259.9 | 185.4 | 173.4 | 183.8 | 204.5 |
| 34 | Statistical adjustment(2) | - 17.9 | - 23.0 | - 53.7 | - 3.1 | - 21.9 | - 35.5 |
| 35 | Net profit (loss) after taxes | 71.4 | 72.2 | 50.1 | 62.4 | 51.7 | 53.6 |
| 36 | Subsidiary Profits | .4 | - | - 1 | 2.5 | - | - 1.7 |
| 37 | Cash dividends declared | - 56.9 | - 28.4 | - 7.6 | - 11.8 | - 10.0 | - 10.5 |
| 38 | Stock dividends declared | - | - 3.6 | - | - | - | - |
| 39 | Other charges and credits | 3.2 | - 8 | - 6 | - 5 | 8 | - 7 |
| 40 | Closing balance | 259.9 | 276.3 | 173.4 | 222.9 | 204.5 | 209.7 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 2,160.3 | 2,466.8 | 1,963.4 | 2,180.8 | 1,866.7 | 1,982.7 |
| 42 | Less cost of sales | 1,269.4 | 1,412.7 | 1,166.0 | 1,353.9 | 1,291.2 | 1,387.6 |
| 43 | Gross profit | 890.9 | 1,054.1 | 797.3 | 826.9 | 575.5 | 595.1 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|--|----------------|---|--------------|---------------------------|----------------|---|-----------|
| Furniture and appliance stores Magasins de meubles et d'appareils électriques | | Electrical appliance repairs Ateliers de réparation d'appareils ménagers | | Drug stores Pharmacies | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 676 | | 678 | | 681 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 8,354 | 8,748 | 998 | 1,004 | 3,491 | 3,579 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 6,698.3 | 7,481.7 | 143.6 | 170.9 | 4,698.7 | 5,221.8 | Revenu | |
| 117.7 | 168.0 | 89.9 | 72.9 | 13.9 | 10.3 | Ventes des produits | 1 |
| 15.8 | 11.9 | . | 6 | 8.4 | 7.4 | Ventes des services | 2 |
| 13.5 | 58.0 | 3.2 | 4.2 | 2.3 | 6 | Loyer des biens immobiliers | 3 |
| 1.9 | 5.5 | . | . | 3.5 | 5.2 | Loyers - Autres | 4 |
| . | . | . | . | .1 | . | Commissions | 5 |
| 3.3 | . | . | . | .1 | . | Intérêt sur obligations | 6 |
| 18.5 | 37.6 | 5 | 5 | 6.5 | 8.5 | Intérêt sur hypothèques | 7 |
| 2.5 | 8.1 | . | . | 2.0 | 1.0 | Autres revenus d'intérêt | 8 |
| 43.8 | 32.7 | 1.4 | .4 | 36.4 | 23.5 | Dividendes | 9 |
| 6,915.2 | 7,803.5 | 238.6 | 249.4 | 4,771.8 | 5,278.2 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 4,737.7 | 5,106.4 | 85.7 | 87.2 | 3,333.4 | 3,692.0 | Matières premières(1) | 12 |
| 827.1 | 1,063.9 | 66.6 | 82.7 | 630.6 | 703.3 | Traitements et salaires | 13 |
| 31.2 | 34.9 | 7 | 1.8 | 12.0 | 14.6 | Entretien et réparation | 14 |
| 188.2 | 235.3 | 5.4 | 6.7 | 110.0 | 138.1 | Loyers des biens immobiliers | 15 |
| 4.6 | 7.6 | 3 | .1 | 13.9 | 16.1 | Loyers - Autres | 16 |
| 2.9 | 3.5 | . | . | 19.9 | 11.4 | Redevances | 17 |
| 4.1 | 9.3 | .1 | . | .3 | .2 | Intérêt sur dette obligataire | 18 |
| 23.1 | 13.5 | 5 | 5 | 3.2 | 2.5 | Intérêt sur dette hypothécaire | 19 |
| 79.5 | 97.1 | 2.8 | 1.8 | 35.6 | 34.5 | Autres dépenses d'intérêt | 20 |
| 42.2 | 48.9 | 1.1 | 1.2 | 14.3 | 15.4 | Autres impôts | 21 |
| 68.8 | 81.7 | 5.1 | 6.2 | 32.9 | 37.7 | Amortissement | 22 |
| . | . | . | . | . | . | Épuisement | 23 |
| 689.2 | 855.4 | 58.9 | 51.4 | 373.4 | 412.8 | Autres frais | 24 |
| 6,698.6 | 7,557.5 | 227.2 | 239.5 | 4,579.5 | 5,078.7 | Total des frais | 25 |
| 216.6 | 246.0 | 11.4 | 9.8 | 192.3 | 199.6 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 18.9 | 5.4 | . | .2 | 8.6 | 7.2 | Revenus extraordinaires | 27 |
| 235.5 | 251.4 | 11.4 | 10.0 | 200.9 | 206.8 | Bénéfice net avant impôts | 28 |
| - 57.1 | - 73.4 | - 2.2 | - 2.3 | - 43.1 | - 40.4 | Provisions pour impôts - Courants | 29 |
| - 5.8 | - 2.8 | - 6 | . | - 4 | - 2 | Provision pour impôts - Différés | 30 |
| . | . | . | . | . | . | Impôt sur mines et forêts | 31 |
| 172.5 | 175.3 | 8.6 | 7.7 | 157.4 | 166.2 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 599.7 | 698.8 | 8.8 | 27.0 | 294.7 | 386.6 | Solde d'ouverture | 33 |
| - 20.1 | - .1 | 14.6 | 1.3 | - 39.8 | - 61.3 | Ajustement statistique(2) | 34 |
| 172.5 | 175.3 | 8.6 | 7.7 | 157.4 | 166.2 | Bénéfice (perte) net après impôts | 35 |
| 3 | .2 | . | . | .6 | .3 | Bénéfices des filiales | 36 |
| - 39.1 | - 57.0 | - 5.0 | - 2.3 | - 24.6 | - 34.7 | Dividendes en espèces déclarés | 37 |
| . | - 6 | . | . | . | . | Dividendes en actions déclarés | 38 |
| - 14.6 | - 3.8 | . | .3 | - 1.8 | - 2.2 | Autres frais et crédits | 39 |
| 698.8 | 812.8 | 27.0 | 34.1 | 386.6 | 454.9 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 6,698.3 | 7,481.7 | 143.6 | 170.9 | 4,698.7 | 5,221.8 | Ventes - Produits | 41 |
| 4,785.3 | 5,178.1 | 101.4 | 113.7 | 3,337.8 | 3,697.3 | Moins coût des ventes | 42 |
| 1,913.0 | 2,303.6 | 42.3 | 57.2 | 1,360.9 | 1,524.5 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Retail trade - Commerce de détail | | | | | |
|-----|--|--|--------------|-------------------------------|--------------|---|--------------|
| | | Book and stationery stores Librairies et papeteries | | Florist's shops Fleuristes | | Fuel dealers Marchands de combustibles | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 691 | | 692 | | 693 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 1,075 | 1,141 | 1,330 | 1,369 | 429 | 438 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 866.5 | 977.4 | 341.3 | 375.9 | 608.9 | 587.3 |
| 2 | Sales - Services | .9 | 1.0 | 1.8 | 8.3 | 13.8 | 15.9 |
| 3 | Rental income - Real estate | 1.8 | 1.5 | 2.8 | .3 | .5 | .5 |
| 4 | Rental income - Other | 1.0 | .5 | - | 2.5 | 4.2 | 1.1 |
| 5 | Commissions | 1.4 | - | 9.3 | .1 | 6.3 | 17.2 |
| 6 | Bond interest | - | - | - | - | .1 | - |
| 7 | Mortgage interest | - | - | - | - | - | .2 |
| 8 | Other interest | 5.4 | 2.2 | 1.6 | 1.7 | 2.7 | 4.4 |
| 9 | Dividends | - | .5 | - | - | - | .1 |
| 10 | Other income | 5.8 | 3.7 | 4.4 | 1.6 | 1.0 | 2.6 |
| 11 | Total income | 882.9 | 986.9 | 361.1 | 390.3 | 637.6 | 629.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 535.3 | 600.5 | 163.3 | 179.2 | 521.7 | 485.2 |
| 13 | Salaries and wages | 139.1 | 153.9 | 81.3 | 94.0 | 41.6 | 55.0 |
| 14 | Repairs and maintenance | 3.0 | 3.7 | 5.3 | 3.7 | 4.5 | 4.4 |
| 15 | Rent (real estate) | 30.4 | 41.0 | 19.1 | 20.7 | 2.1 | 1.2 |
| 16 | Rent (other) | .7 | .5 | .4 | .3 | .8 | 1.0 |
| 17 | Royalties | .4 | .1 | - | - | - | - |
| 18 | Bond interest | .8 | .7 | .5 | - | - | - |
| 19 | Mortgage interest | 1.9 | 1.5 | .9 | 1.6 | .1 | .3 |
| 20 | Other interest | 8.3 | 8.2 | 5.9 | 6.2 | 7.0 | 3.7 |
| 21 | Taxes other than direct taxes | 5.2 | 5.8 | 4.6 | 2.4 | 1.0 | .8 |
| 22 | Depreciation | 10.1 | 14.3 | 7.4 | 8.0 | 7.7 | 9.7 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 104.0 | 107.2 | 61.6 | 62.7 | 34.7 | 45.2 |
| 25 | Total expenses | 839.1 | 937.3 | 350.5 | 378.9 | 621.3 | 606.5 |
| 26 | Net profit before taxes and non-recurring items | 43.8 | 49.7 | 10.6 | 11.4 | 16.3 | 22.8 |
| 27 | Non-recurring items | 2.1 | .3 | 1.1 | .1 | 2.7 | 3.0 |
| 28 | Net profit before direct taxes | 45.9 | 50.0 | 11.7 | 11.5 | 19.0 | 25.8 |
| 29 | Provision for income tax - Current | - 11.8 | - 12.8 | - 2.5 | - 2.9 | - 3.1 | - 6.0 |
| 30 | Provision for income tax - Deferred | - 5.7 | - 4.8 | .1 | - | - 6 | - .4 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 28.4 | 32.5 | 9.3 | 8.6 | 15.3 | 19.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 54.8 | 99.4 | 14.4 | 15.5 | 68.2 | 42.9 |
| 34 | Statistical adjustment(2) | 26.5 | - 13.8 | - 5.2 | 3.4 | - 30.1 | 6.8 |
| 35 | Net profit (loss) after taxes | 28.4 | 32.5 | 9.3 | 8.6 | 15.3 | 19.4 |
| 36 | Subsidiary Profits | - | .1 | - | - | - | - |
| 37 | Cash dividends declared | - 8.2 | - 18.5 | - 3.3 | - 4.2 | - 9.8 | - 2.9 |
| 38 | Stock dividends declared | - | - | - | - | - | - |
| 39 | Other charges and credits | - 2.2 | - .7 | .2 | - | - .7 | - .2 |
| 40 | Closing balance | 99.4 | 99.0 | 15.5 | 23.3 | 42.9 | 66.0 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 866.5 | 977.4 | 341.3 | 375.9 | 608.9 | 587.3 |
| 42 | Less cost of sales | 536.2 | 605.2 | 170.8 | 183.9 | 522.6 | 493.6 |
| 43 | Gross profit | 330.3 | 372.2 | 170.4 | 192.1 | 86.3 | 93.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Retail trade - Commerce de détail | | | | | | Postes financiers | No |
|---|---------|---------------------------------|-------|---|----------|---|----|
| Jewellery stores Bijouteries | | Tobacconists Débits de tabac | | Other retail trade Autres magasins de détail | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 694.695 | | 697 | | 696.699 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 2,249 | 2,265 | 340 | 358 | 14,272 | 14,669 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 1,093.7 | 1,099.1 | 477.9 | 387.8 | 12,682.7 | 13,710.8 | Revenu | |
| 28.3 | 27.0 | 4.5 | 3.5 | 121.9 | 120.7 | Ventes des produits | 1 |
| 3.4 | .8 | - | 6 | 22.4 | 11.2 | Ventes des services | 2 |
| .1 | .1 | - | - | 28.1 | 22.4 | Loyer des biens immobiliers | 3 |
| - | 1.4 | 1.6 | 2 | 48.9 | 65.0 | Loyers - Autres | 4 |
| - | .2 | - | - | - | - | Commissions | 5 |
| - | - | - | - | .4 | .2 | Intérêt sur obligations | 6 |
| 12.0 | 9.4 | 3.4 | .1 | 21.2 | 27.2 | Intérêt sur hypothèques | 7 |
| 31.0 | 13.7 | - | - | 3.8 | 2.9 | Autres revenus d'intérêt | 8 |
| 2.6 | 6.1 | 2.1 | 8 | 201.3 | 205.1 | Dividendes | 9 |
| 1,171.1 | 1,157.8 | 489.5 | 393.0 | 13,130.7 | 14,165.4 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 582.1 | 590.6 | 307.8 | 242.8 | 7,889.5 | 8,347.7 | Matières premières(1) | 12 |
| 216.4 | 207.4 | 60.1 | 43.9 | 1,391.4 | 1,539.5 | Traitements et salaires | 13 |
| 5.4 | 8.6 | 6 | .7 | 38.4 | 54.9 | Entretien et réparation | 14 |
| 60.2 | 66.9 | 5.8 | 2.8 | 294.3 | 357.6 | Loyers des biens immobiliers | 15 |
| .9 | .8 | 2 | 2 | 7.3 | 13.0 | Loyers - Autres | 16 |
| 1.0 | 1.6 | 1 | - | 5.3 | 9.1 | Redevances | 17 |
| .1 | 4.5 | 5 | 5 | 6.9 | 4.1 | Intérêt sur dette obligataire | 18 |
| 2.2 | 1.0 | 2 | 2 | 17.7 | 6.9 | Intérêt sur dette hypothécaire | 19 |
| 45.4 | 42.5 | 13.0 | 7.7 | 114.3 | 144.6 | Autres dépenses d'intérêt | 20 |
| 5.6 | 6.4 | 7 | 4 | 33.4 | 50.5 | Autres impôts | 21 |
| 19.5 | 21.2 | 11.9 | 10.4 | 170.8 | 165.6 | Amortissement | 22 |
| - | - | - | - | - | - | Épuisement | 23 |
| 169.4 | 159.7 | 87.4 | 54.4 | 973.9 | 1,174.2 | Autres frais | 24 |
| 1,108.2 | 1,111.3 | 488.3 | 364.0 | 10,943.2 | 11,867.5 | Total des frais | 25 |
| 62.9 | 46.5 | 1.2 | 28.9 | 2,187.5 | 2,297.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 1.0 | 4.7 | 1.8 | 1.2 | 9.1 | 18.1 | Revenus extraordinaires | 27 |
| 63.9 | 51.2 | 3.0 | 30.2 | 2,196.6 | 2,316.0 | Bénéfice net avant impôts | 28 |
| -7.3 | -7.3 | 2.2 | -13.6 | -53.2 | -50.9 | Provisions pour impôts - Courants | 29 |
| .4 | .2 | - | - | .4 | .2 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 57.1 | 44.1 | 5.2 | 16.6 | 2,143.7 | 2,264.9 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 221.2 | 286.3 | 44.9 | 49.7 | 741.3 | 983.2 | Solde d'ouverture | 33 |
| 15.6 | -5.9 | .9 | -3.4 | 86.7 | -76.9 | Ajustement statistique(2) | 34 |
| 57.1 | 44.1 | 5.2 | 16.6 | 2,143.7 | 2,264.9 | Bénéfice (perte) net après impôts | 35 |
| .4 | - | .2 | - | .7 | .2 | Bénéfices des filiales | 36 |
| -7.3 | -27.8 | -1.5 | -31.6 | -385.0 | -393.2 | Dividendes en espèces declares | 37 |
| - | - | - | - | - | - | Dividendes en actions declares | 38 |
| .2 | -1.8 | - | -1 | -1,602.9 | -1,725.9 | Autres frais et crédits | 39 |
| 286.3 | 294.9 | 49.7 | 31.2 | 983.2 | 1,052.2 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 1,093.7 | 1,099.1 | 477.9 | 387.8 | 12,682.7 | 13,710.8 | Ventes - Produits | 41 |
| 594.7 | 608.2 | 308.6 | 244.1 | 7,926.7 | 8,416.8 | Moins coût des ventes | 42 |
| 499.0 | 490.9 | 169.3 | 143.7 | 4,756.0 | 5,293.9 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Total retail trade Total, commerce de détail | | Finance - Finances | | | |
|-----|--|--|------------------|--|----------------|--|----------------|
| | | | | Trust companies Sociétés de fiducie | | Mortgage loan companies Sociétés de prêts hypothécaires | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 631-699 | | 714 | | 715 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 83,615 | 85,890 | 108 | 104 | 4,886 | 4,655 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 118,294.4 | 128,074.8 | - | - | 1.4 | 10.9 |
| 2 | Sales - Services | 2,506.3 | 2,568.8 | 384.0 | 409.3 | 206.7 | 237.8 |
| 3 | Rental income - Real estate | 224.2 | 215.9 | 14.0 | 13.5 | 17.0 | 55.6 |
| 4 | Rental income - Other | 372.1 | 442.6 | 51.0 | 51.3 | 24.3 | 27.0 |
| 5 | Commissions | 149.1 | 162.7 | 423.4 | 340.4 | 8.2 | 7.5 |
| 6 | Bond interest | 4.9 | 4.2 | 462.6 | 422.6 | 211.9 | 210.1 |
| 7 | Mortgage interest | 9.9 | 4.4 | 3,644.2 | 3,851.2 | 6,738.5 | 7,403.1 |
| 8 | Other interest | 387.9 | 477.9 | 1,172.8 | 1,245.9 | 816.9 | 975.4 |
| 9 | Dividends | 203.9 | 275.0 | 232.8 | 287.8 | 258.1 | 275.1 |
| 10 | Other income | 599.6 | 587.6 | 92.6 | 91.7 | 344.3 | 395.5 |
| 11 | Total income | 122,752.4 | 132,814.0 | 6,477.6 | 6,713.7 | 8,627.2 | 9,597.9 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 88,289.3 | 95,253.2 | - | - | .4 | 9.2 |
| 13 | Salaries and wages | 14,452.8 | 15,400.4 | 627.6 | 654.6 | 354.7 | 416.2 |
| 14 | Repairs and maintenance | 423.8 | 503.3 | 1.7 | 8 | .9 | 10.1 |
| 15 | Rent (real estate) | 2,257.3 | 2,424.4 | 54.9 | 85.5 | 22.5 | 25.6 |
| 16 | Rent (other) | 101.0 | 100.7 | 12.0 | 18.0 | 1.9 | 3.7 |
| 17 | Royalties | 60.4 | 89.7 | - | - | .1 | .2 |
| 18 | Bond interest | 91.9 | 124.3 | 5.2 | 5.7 | 691.4 | 482.2 |
| 19 | Mortgage interest | 141.0 | 130.2 | 5.9 | 4.9 | 8.7 | 69.3 |
| 20 | Other interest | 1,295.2 | 1,410.3 | 4,707.8 | 4,951.4 | 6,259.8 | 7,139.1 |
| 21 | Taxes other than direct taxes | 438.2 | 464.3 | 11.4 | 11.4 | 5.0 | 9.0 |
| 22 | Depreciation | 1,310.8 | 1,430.5 | 43.6 | 50.5 | 16.6 | 31.9 |
| 23 | Depletion and amortization | - | 1.3 | 1.2 | - | - | - |
| 24 | Other expenses | 9,496.0 | 10,849.2 | 1,109.0 | 792.9 | 1,010.3 | 1,174.8 |
| 25 | Total expenses | 118,357.6 | 128,181.7 | 6,580.3 | 6,575.8 | 8,372.3 | 9,371.3 |
| 26 | Net profit before taxes and non-recurring items | 4,394.7 | 4,632.3 | - 102.7 | 137.9 | 254.9 | 226.6 |
| 27 | Non-recurring items | 369.7 | 202.0 | 66.6 | 124.2 | 42.4 | 49.4 |
| 28 | Net profit before direct taxes | 4,764.4 | 4,834.3 | - 36.1 | 262.1 | 297.2 | 276.0 |
| 29 | Provision for income tax - Current | - 619.6 | - 641.6 | 9.2 | - 25.4 | - 46.5 | - 117.1 |
| 30 | Provision for income tax - Deferred | - 68.5 | - 11.6 | 9.9 | 3.4 | - 13.0 | - 30.8 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 4,076.4 | 4,181.1 | - 17.0 | 240.2 | 237.7 | 128.0 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 8,185.7 | 9,420.5 | 632.2 | 359.7 | 1,326.8 | 888.0 |
| 34 | Statistical adjustment(2) | - 98.9 | - 639.7 | - 121.9 | - 55.1 | - 122.3 | 234.9 |
| 35 | Net profit (loss) after taxes | 4,076.4 | 4,181.1 | - 17.0 | 240.2 | 237.7 | 128.0 |
| 36 | Subsidiary Profits | 52.5 | 55.7 | 28.6 | 10.3 | - 17.1 | 26.6 |
| 37 | Cash dividends declared | - 1,129.2 | - 1,256.3 | - 162.3 | - 238.1 | - 484.5 | - 262.0 |
| 38 | Stock dividends declared | - 29.1 | - 4.2 | - | - 6.2 | - | - |
| 39 | Other charges and credits | - 1,637.0 | - 1,805.0 | - | - 2 | - 52.7 | - 62.8 |
| 40 | Closing balance | 9,420.5 | 9,952.0 | 359.7 | 310.6 | 888.0 | 952.8 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 118,294.4 | 128,074.8 | - | - | 1.4 | 10.9 |
| 42 | Less cost of sales | 88,934.6 | 96,205.2 | - | - | .7 | 9.5 |
| 43 | Gross profit | 29,359.8 | 31,869.6 | - | - | .7 | 1.4 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|-----------------|--|-----------------|---|----------------|---|-----------|
| Banks Banques | | Total deposit accepting institutions Total, institutions recueillant des dépôts | | Sales finance Sociétés de financement des ventes | | | |
| S.I.C. - C.A.E | | | | | | | |
| 712,718 | | 712-718 | | 723 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 75 | 74 | 5,069 | 4,833 | 78 | 70 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| | | 1.4 | 10.9 | - | - | Ventes des produits | 1 |
| 2,304.8 | 2,343.5 | 2,895.5 | 2,990.6 | 15.9 | 9.0 | Ventes des services | 2 |
| 51.7 | 113.2 | 82.7 | 182.3 | 3 | - | Loyer des biens immobiliers | 3 |
| 42.2 | 28.6 | 117.4 | 106.9 | 49.3 | 89.9 | Loyers - Autres | 4 |
| 36.5 | 60.8 | 468.2 | 408.7 | 109.8 | 157.8 | Commissions | 5 |
| 873.2 | 944.3 | 1,547.7 | 1,577.1 | 12.8 | - | Intérêt sur obligations | 6 |
| 1,137.6 | 971.4 | 11,520.3 | 12,225.7 | 5.6 | 2.5 | Intérêt sur hypothèques | 7 |
| 29,073.4 | 28,708.0 | 31,063.1 | 30,929.2 | 1,688.2 | 1,835.0 | Autres revenus d'intérêt | 8 |
| 909.6 | 830.0 | 1,400.5 | 1,392.9 | 17.9 | 31.7 | Dividendes | 9 |
| 124.9 | 298.6 | 561.8 | 785.9 | 8.9 | 22.3 | Autres revenus | 10 |
| 34,553.9 | 34,298.4 | 49,658.6 | 50,610.1 | 1,908.8 | 2,148.1 | Revenu total | 11 |
| | | | | | | Frais | |
| | | 4 | 9.2 | - | - | Matières premières(1) | 12 |
| 3,903.5 | 4,126.8 | 4,885.9 | 5,197.5 | 100.8 | 115.9 | Traitements et salaires | 13 |
| 77.9 | 122.4 | 80.5 | 133.3 | 3 | 1.3 | Entretien et réparation | 14 |
| 285.4 | 418.0 | 362.8 | 529.0 | 1.2 | 2.5 | Loyers des biens immobiliers | 15 |
| 36.8 | 36.5 | 50.8 | 58.2 | - | - | Loyers - Autres | 16 |
| | | 1 | 2 | 4.7 | 6.7 | Redevances | 17 |
| 444.4 | 512.2 | 1,141.1 | 1,000.2 | 152.4 | 152.4 | Intérêt sur dette obligataire | 18 |
| | | 14.5 | 74.2 | - | - | Intérêt sur dette hypothécaire | 19 |
| 23,823.2 | 22,819.3 | 34,790.7 | 34,910.0 | 995.5 | 1,055.8 | Autres dépenses d'intérêt | 20 |
| 51.7 | 149.4 | 88.1 | 169.8 | 6 | 3.5 | Autres impôts | 21 |
| 272.3 | 327.6 | 332.5 | 410.0 | 6.7 | 10.6 | Amortissement | 22 |
| | | 1.2 | - | - | - | Épuisement | 23 |
| 3,920.8 | 4,103.8 | 6,040.1 | 6,071.5 | 512.4 | 587.6 | Autres frais | 24 |
| 32,816.0 | 32,615.9 | 47,768.6 | 48,563.0 | 1,774.7 | 1,936.3 | Total des frais | 25 |
| 1,737.8 | 1,682.6 | 1,890.0 | 2,047.0 | 134.0 | 211.9 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 146.7 | 75.8 | 255.7 | 249.5 | 1.4 | 31.4 | Revenus extraordinaires | 27 |
| 1,884.5 | 1,758.4 | 2,145.7 | 2,296.5 | 135.4 | 243.3 | Bénéfice net avant impôts | 28 |
| -116.4 | -68.3 | -153.7 | -210.8 | -54.0 | -102.1 | Provisions pour impôts - Courants | 29 |
| 191.4 | 77.9 | 188.3 | 50.4 | -7.6 | 5.8 | Provision pour impôts - Différés | 30 |
| | | - | - | - | - | Impôt sur mines et forêts | 31 |
| 1,959.6 | 1,768.0 | 2,180.3 | 2,136.1 | 73.7 | 147.0 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 7,381.2 | 7,802.8 | 9,340.2 | 9,050.5 | 536.2 | 535.6 | Solde d'ouverture | 33 |
| -100.0 | 1.8 | -344.1 | 181.7 | -2.0 | -10.0 | Ajustement statistique(2) | 34 |
| 1,959.6 | 1,768.0 | 2,180.3 | 2,136.1 | 73.7 | 147.0 | Bénéfice (perte) net après impôts | 35 |
| 8.4 | 9.4 | 20.0 | 46.3 | 3 | 5 | Bénéfices des filiales | 36 |
| -915.4 | -1,009.7 | -1,562.3 | -1,509.7 | -70.3 | -49.5 | Dividendes en espèces déclarés | 37 |
| | | - | -6.2 | -3.2 | -2.6 | Dividendes en actions déclarés | 38 |
| -530.9 | -287.8 | -583.5 | -350.8 | -1 | -16.5 | Autres frais et crédits | 39 |
| 7,802.8 | 8,284.6 | 9,050.5 | 9,548.0 | 535.6 | 604.5 | Solde de fermeture | 40 |
| | | 1.4 | 10.9 | - | - | Coût des ventes - Produits | |
| | | 7 | 9.5 | - | - | Ventes - Produits | 41 |
| | | .7 | 1.4 | - | - | Moins coût des ventes | 42 |
| | | | | | | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Finance - Finances | | | | | |
|-----|--|--|--------------|---|----------------|---|----------------|
| | | Consumer loan Sociétés de crédit aux consommateurs | | Other credit agencies Autres agences de crédit | | Total credit agencies Total, agences de crédit | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 725 | | 721.727 | | 721-729 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 16 | 15 | 5,375 | 5,402 | 5,469 | 5,487 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | - | - | 17.1 | 14.8 | 17.1 | 14.8 |
| 2 | Sales - Services | - | - | 65.3 | 155.7 | 81.2 | 164.7 |
| 3 | Rental income - Real estate | - | - | 27.0 | 25.6 | 27.3 | 25.6 |
| 4 | Rental income - Other | - | - | 567.7 | 667.0 | 617.0 | 756.9 |
| 5 | Commissions | - | - | 15.1 | 31.4 | 124.9 | 189.2 |
| 6 | Bond interest | - | - | 37.0 | 34.6 | 49.8 | 34.6 |
| 7 | Mortgage interest | 75.2 | 107.9 | 34.4 | 44.5 | 115.3 | 154.9 |
| 8 | Other interest | 235.7 | 192.3 | 1,865.8 | 1,908.4 | 3,789.7 | 3,935.7 |
| 9 | Dividends | 1.1 | - | 23.5 | 70.4 | 42.5 | 102.1 |
| 10 | Other income | 5.8 | 2.6 | 413.8 | 402.9 | 428.4 | 427.7 |
| 11 | Total income | 317.8 | 302.7 | 3,066.7 | 3,355.3 | 5,293.3 | 5,806.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | - | - | 12.3 | 14.2 | 12.3 | 14.2 |
| 13 | Salaries and wages | 35.2 | 40.2 | 231.8 | 280.5 | 367.8 | 436.5 |
| 14 | Repairs and maintenance | - | - | 5.0 | 3.5 | 5.4 | 4.8 |
| 15 | Rent (real estate) | 9.4 | 6.3 | 4.2 | 5.1 | 14.7 | 13.9 |
| 16 | Rent (other) | .9 | .8 | .7 | .1 | 1.5 | .9 |
| 17 | Royalties | - | - | - | - | 4.7 | 6.7 |
| 18 | Bond interest | 1.9 | 1.8 | 101.1 | 96.0 | 255.4 | 250.2 |
| 19 | Mortgage interest | - | - | 4.7 | 31.5 | 4.7 | 31.5 |
| 20 | Other interest | 139.1 | 131.5 | 2,038.7 | 2,028.2 | 3,173.4 | 3,215.5 |
| 21 | Taxes other than direct taxes | - | - | 9.6 | 9.2 | 10.2 | 12.7 |
| 22 | Depreciation | 2.0 | 2.3 | 54.6 | 78.7 | 63.3 | 91.6 |
| 23 | Depletion and amortization | - | - | - | - | - | - |
| 24 | Other expenses | 88.1 | 81.9 | 598.4 | 607.3 | 1,198.9 | 1,276.8 |
| 25 | Total expenses | 276.5 | 264.8 | 3,060.9 | 3,154.3 | 5,112.2 | 5,355.4 |
| 26 | Net profit before taxes and non-recurring items | 41.3 | 37.9 | 5.8 | 201.0 | 181.1 | 450.8 |
| 27 | Non-recurring items | - | -3.9 | 60.5 | 65.7 | 61.8 | 93.2 |
| 28 | Net profit before direct taxes | 41.2 | 34.1 | 66.2 | 266.7 | 242.8 | 544.0 |
| 29 | Provision for income tax - Current | -17.6 | -15.8 | -69.9 | -80.1 | -141.6 | -198.0 |
| 30 | Provision for income tax - Deferred | -2.4 | -1.4 | 24.9 | -18.0 | 14.9 | -13.8 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 21.1 | 16.8 | 21.3 | 168.4 | 116.2 | 332.2 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 345.0 | 202.4 | 971.0 | 1,075.0 | 1,852.2 | 1,813.0 |
| 34 | Statistical adjustment(2) | -147.0 | 7 | 230.8 | -782.0 | 81.8 | -791.4 |
| 35 | Net profit (loss) after taxes | 21.1 | 16.8 | 21.3 | 168.4 | 116.2 | 332.2 |
| 36 | Subsidiary Profits | 2.5 | 6.4 | -4.1 | -3.3 | -1.3 | 3.5 |
| 37 | Cash dividends declared | -19.2 | - | -131.1 | -303.7 | -220.6 | -353.2 |
| 38 | Stock dividends declared | - | - | - | - | -2.2 | -2.6 |
| 39 | Other charges and credits | - | 2.3 | -13.0 | -13.4 | -13.1 | -27.7 |
| 40 | Closing balance | 202.4 | 228.6 | 1,075.0 | 140.9 | 1,813.0 | 973.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | - | - | 17.1 | 14.8 | 17.1 | 14.8 |
| 42 | Less cost of sales | - | - | 12.3 | 14.2 | 12.3 | 14.2 |
| 43 | Gross profit | - | - | 4.8 | .6 | 4.8 | .6 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|---------|-------------------------------|---------|--|----------|---|----|
| Total security dealers Total, courtiers en valeurs | | Mutual funds Fonds mutuels | | Other investment companies Autres sociétés de placement | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 741 | | 751 | | 756 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 977 | 956 | 92 | 91 | 61,020 | 63,596 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 1.4 | 1.5 | - | - | 161.1 | 67.0 | Revenu | |
| 174.7 | 249.6 | 3.9 | 3.5 | 1,357.6 | 1,535.7 | Ventes des produits | 1 |
| 2.8 | 3.5 | - | - | 356.7 | 294.2 | Ventes des services | 2 |
| - | 1.2 | - | - | 28.3 | 34.9 | Loyer des biens immobiliers | 3 |
| 1,476.9 | 1,585.2 | 4.7 | 3.1 | 24.3 | 75.1 | Loyers - Autres | 4 |
| 52.4 | 45.3 | 7.1 | 15.3 | 227.6 | 251.5 | Commissions | 5 |
| 5.4 | 3.4 | - | 5 | 102.3 | 122.3 | Intérêt sur obligations | 6 |
| 579.8 | 706.9 | 44.1 | 59.8 | 3,024.9 | 3,220.3 | Intérêt sur hypothèques | 7 |
| 9.7 | 13.4 | 139.4 | 176.5 | 7,851.5 | 9,291.5 | Autres revenus d'intérêt | 8 |
| 46.4 | 59.4 | .7 | 5.8 | 1,216.9 | 1,530.9 | Dividendes | 9 |
| 2,349.6 | 2,679.5 | 199.8 | 264.5 | 14,351.1 | 16,423.5 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais | |
| 1 | 1 | - | - | 129.7 | 61.9 | Matières premières(1) | 12 |
| 920.5 | 960.1 | 1.6 | 2.8 | 1,100.6 | 1,151.2 | Traitements et salaires | 13 |
| 7 | 7 | - | - | 13.0 | 12.5 | Entretien et réparation | 14 |
| 67.2 | 81.9 | - | 2 | 36.1 | 34.8 | Loyers des biens immobiliers | 15 |
| 6.9 | 7.3 | - | - | 7.2 | 4.7 | Loyers - Autres | 16 |
| 6 | 4 | - | - | 2.6 | 9 | Redevances | 17 |
| 2.0 | 3 | - | - | 270.3 | 356.0 | Intérêt sur dette obligataire | 18 |
| 2.3 | 1.7 | - | - | 72.0 | 66.9 | Intérêt sur dette hypothécaire | 19 |
| 553.8 | 638.5 | .8 | .8 | 2,443.8 | 2,435.7 | Autres dépenses d'intérêt | 20 |
| 5.7 | 4.1 | 2 | 2 | 48.3 | 33.7 | Autres impôts | 21 |
| 25.1 | 26.9 | 1 | 1 | 168.1 | 157.8 | Amortissement | 22 |
| 1 | 4 | - | - | 5.3 | 7.5 | Épuisement | 23 |
| 679.5 | 835.5 | 52.4 | 80.4 | 2,983.4 | 3,264.5 | Autres frais | 24 |
| 2,264.5 | 2,557.9 | 65.0 | 84.6 | 7,280.3 | 7,587.9 | Total des frais | 25 |
| 85.1 | 121.6 | 134.8 | 179.9 | 7,070.8 | 8,835.6 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 23.0 | 2.2 | 230.7 | 379.0 | 2,717.1 | 1,760.5 | Revenus extraordinaires | 27 |
| 108.1 | 123.8 | 365.5 | 558.9 | 9,787.9 | 10,596.1 | Bénéfice net avant impôts | 28 |
| -36.1 | -31.3 | -23.8 | -33.6 | -516.5 | -525.0 | Provisions pour impôts - Courants | 29 |
| 7 | -7.8 | 1 | 1 | 176.2 | -97.0 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 72.7 | 84.6 | 341.7 | 525.4 | 9,447.6 | 9,974.1 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 374.6 | 436.9 | 997.5 | 1,129.4 | 30,172.6 | 28,768.3 | Solde d'ouverture | 33 |
| 39.6 | -25.2 | 6.8 | -49.7 | -4,613.0 | -1,682.5 | Ajustement statistique(2) | 34 |
| 72.7 | 84.6 | 341.7 | 525.4 | 9,447.6 | 9,974.1 | Bénéfice (perte) net après impôts | 35 |
| 2 | 1 | - | - | 877.8 | -698.4 | Bénéfices des filiales | 36 |
| -51.0 | -60.5 | -203.3 | -244.4 | -7,045.4 | -7,913.9 | Dividendes en espèces déclarés | 37 |
| - | - | -7 | -9 | -3.2 | -226.6 | Dividendes en actions déclarés | 38 |
| 8 | -1.0 | -12.6 | 7.8 | -68.1 | -837.3 | Autres frais et crédits | 39 |
| 436.9 | 435.0 | 1,129.4 | 1,367.6 | 28,768.3 | 27,383.8 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 1.4 | 1.5 | - | - | 161.1 | 67.0 | Ventes - Produits | 41 |
| 1 | 6 | - | - | 135.9 | 65.8 | Moins coût des ventes | 42 |
| 1.2 | .9 | - | - | 25.2 | 1.2 | Bénéfice brut | 43 |

Voir notes(s) à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Finance - Finances | | | | | |
|-----|--|--|-----------------|--|----------------|--|----------------|
| | | Total investment companies Total, sociétés de placement | | Other financial agencies Autres agences financières | | Insurance and real estate agencies Agences d'assurances et d'immeuble | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 751-756 | | 763,769 | | 781 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 61,112 | 63,687 | 973 | 974 | 13,313 | 13,449 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 161.1 | 67.0 | 63.1 | 34.2 | 2.0 | 12.4 |
| 2 | Sales - Services | 1,361.4 | 1,539.2 | 13.2 | 20.8 | 524.6 | 736.6 |
| 3 | Rental income - Real estate | 356.7 | 294.2 | 4.4 | 27.9 | 31.7 | 23.6 |
| 4 | Rental income - Other | 28.3 | 34.9 | 1.4 | .3 | 11.4 | - |
| 5 | Commissions | 28.9 | 78.2 | .9 | - | 3,343.7 | 3,190.5 |
| 6 | Bond interest | 234.6 | 266.8 | 1,021.7 | 1,055.1 | 1.8 | 6.0 |
| 7 | Mortgage interest | 102.3 | 122.9 | 59.0 | 54.4 | 12.4 | 3.9 |
| 8 | Other interest | 3,069.0 | 3,280.2 | 155.2 | 174.7 | 105.9 | 119.5 |
| 9 | Dividends | 7,990.9 | 9,467.9 | 119.9 | 121.8 | 12.3 | 15.9 |
| 10 | Other income | 1,217.6 | 1,536.7 | 238.7 | 340.9 | 68.3 | 98.8 |
| 11 | Total income | 14,550.9 | 16,688.0 | 1,677.4 | 1,830.2 | 4,114.2 | 4,207.2 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 129.7 | 61.9 | 38.4 | 3.5 | 6 | 7.0 |
| 13 | Salaries and wages | 1,102.2 | 1,154.0 | 44.9 | 41.8 | 1,950.2 | 1,957.9 |
| 14 | Repairs and maintenance | 13.0 | 12.5 | 1.1 | .7 | 31.7 | 25.7 |
| 15 | Rent (real estate) | 36.2 | 35.0 | 5.1 | 5.6 | 129.4 | 135.6 |
| 16 | Rent (other) | 7.2 | 4.7 | 4 | 1.4 | 17.7 | 14.3 |
| 17 | Royalties | 2.6 | .9 | 12.6 | 66.2 | 2 | 4.1 |
| 18 | Bond interest | 270.3 | 356.0 | .1 | - | .1 | - |
| 19 | Mortgage interest | 72.0 | 66.9 | .6 | 1.0 | 15.5 | 12.9 |
| 20 | Other interest | 2,444.5 | 2,436.5 | 1,327.9 | 1,778.5 | 82.1 | 70.1 |
| 21 | Taxes other than direct taxes | 48.6 | 33.9 | 1.6 | 1.4 | 31.6 | 31.5 |
| 22 | Depreciation | 168.1 | 157.9 | 10.3 | 11.1 | 91.2 | 117.0 |
| 23 | Depletion and amortization | 5.3 | 7.5 | 8.9 | 13.4 | 1 | - |
| 24 | Other expenses | 3,045.8 | 3,345.0 | 133.4 | 124.6 | 1,451.0 | 1,457.5 |
| 25 | Total expenses | 7,345.4 | 7,672.5 | 1,585.3 | 2,049.2 | 3,801.4 | 3,833.4 |
| 26 | Net profit before taxes and non-recurring items | 7,205.5 | 9,015.5 | 92.1 | 219.0 | 312.8 | 373.8 |
| 27 | Non-recurring items | 2,947.9 | 2,139.5 | 124.3 | 388.2 | 4.9 | 7.5 |
| 28 | Net profit before direct taxes | 10,153.4 | 11,155.0 | 216.4 | 169.2 | 317.7 | 381.3 |
| 29 | Provision for income tax - Current | .540.3 | .558.6 | .52.5 | .64.4 | .82.0 | .81.8 |
| 30 | Provision for income tax - Deferred | 176.1 | .96.9 | .11.1 | .9.3 | .40 | .21.1 |
| 31 | Mining and logging taxes | - | - | .4.4 | .4.1 | .2 | - |
| 32 | Net profit (loss) after taxes | 9,789.3 | 10,499.5 | 148.5 | 91.4 | 231.6 | 278.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 31,170.1 | 29,897.7 | 570.1 | 624.6 | 513.3 | 551.3 |
| 34 | Statistical adjustment(2) | -4,606.2 | -1,732.2 | -56.3 | -16.8 | 19.1 | 49.2 |
| 35 | Net profit (loss) after taxes | 9,789.3 | 10,499.5 | 148.5 | 91.4 | 231.6 | 278.4 |
| 36 | Subsidiary Profits | 877.8 | .698.4 | .4 | .6 | .59.5 | .1.0 |
| 37 | Cash dividends declared | -7,248.7 | -8,158.3 | -39.8 | -39.4 | -123.5 | -139.8 |
| 38 | Stock dividends declared | -3.9 | .227.5 | - | - | - | - |
| 39 | Other charges and credits | -80.7 | .829.5 | 2.5 | .395.6 | .29.5 | .5.4 |
| 40 | Closing balance | 29,897.7 | 28,751.4 | 624.6 | 263.5 | 551.3 | 732.8 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 161.1 | 67.0 | 63.1 | 34.2 | 2.0 | 12.4 |
| 42 | Less cost of sales | 135.9 | 65.8 | 47.6 | 13.1 | 7 | 7.1 |
| 43 | Gross profit | 25.2 | 1.2 | 15.5 | 21.1 | 1.2 | 5.4 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Finance - Finances | | | | | | Postes financiers | No |
|---|--|-----------|-----------------|------------|---------------------|---|----|
| Real estate operators and developers | Total insurance, real estate and other agencies | | Total finance | | millions de dollars | | |
| Agents et promoteurs d'immeuble | Total, agents d'assurances, d'immeuble et autres agences | | Total, finances | | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 791,793 | | 763-793 | | 712-793 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 52,422 | 53,066 | 66,648 | 67,489 | 139,275 | 142,452 | Nombre de sociétés | |
| millions de dollars - millions de dollars | | | | | | | |
| | | | | | | Revenu | |
| 5,281.2 | 5,903.0 | 5,346.2 | 5,949.6 | 5,527.2 | 6,043.9 | Ventes des produits | 1 |
| 849.8 | 572.7 | 1,387.6 | 1,330.1 | 5,900.4 | 6,274.1 | Ventes des services | 2 |
| 10,407.5 | 11,389.4 | 10,443.6 | 11,440.9 | 10,913.2 | 11,946.6 | Loyer des biens immobiliers | 3 |
| 128.4 | 140.5 | 141.2 | 140.8 | 903.9 | 1,040.7 | Loyers - Autres | 4 |
| 9.7 | 34.8 | 3,354.3 | 3,225.3 | 5,453.1 | 5,486.6 | Commissions | 5 |
| 3.6 | 6.9 | 1,027.1 | 1,068.0 | 2,911.6 | 2,991.8 | Intérêt sur obligations | 6 |
| 280.0 | 265.6 | 351.3 | 323.9 | 12,094.7 | 12,830.7 | Intérêt sur hypothèques | 7 |
| 639.3 | 681.8 | 900.4 | 976.0 | 39,402.1 | 39,828.0 | Autres revenus d'intérêt | 8 |
| 626.5 | 1,022.8 | 758.7 | 1,160.5 | 10,202.3 | 12,136.8 | Dividendes | 9 |
| 1,196.4 | 1,302.8 | 1,503.4 | 1,742.4 | 3,757.8 | 4,562.1 | Autres revenus | 10 |
| 19,422.2 | 21,320.2 | 25,213.8 | 27,357.5 | 97,066.2 | 103,141.3 | Revenu total | 11 |
| | | | | | | Frais | |
| 4,674.6 | 4,897.5 | 4,713.7 | 4,908.0 | 4,856.2 | 4,993.3 | Matières premières(1) | 12 |
| ✓ 1,373.7 | 1,626.7 | ✓ 3,368.8 | 3,626.4 | ✓ 10,645.2 | 11,374.6 | Traitements et salaires | 13 |
| 526.1 | 634.0 | 559.0 | 660.3 | 658.4 | 811.5 | Entretien et réparation | 14 |
| 389.4 | 162.8 | 523.9 | 304.0 | 1,004.7 | 963.8 | Loyers des biens immobiliers | 15 |
| 6.4 | 28.9 | 24.5 | 44.6 | 90.9 | 115.7 | Loyers - Autres | 16 |
| 1.3 | 3.5 | 14.1 | 73.8 | 22.1 | 81.9 | Redevances | 17 |
| 452.3 | 338.9 | 452.4 | 338.9 | 2,121.1 | 1,945.5 | Intérêt sur dette obligataire | 18 |
| 2,899.2 | 3,062.9 | 2,915.3 | 3,076.9 | 3,008.8 | 3,251.3 | Intérêt sur dette hypothécaire | 19 |
| 1,606.5 | 1,562.1 | 3,016.4 | 3,410.6 | 43,978.8 | 44,611.1 | Autres dépenses d'intérêt | 20 |
| 1,201.5 | 1,412.3 | 1,234.8 | 1,445.1 | 1,367.3 | 1,665.6 | Autres impôts | 21 |
| 1,128.8 | 1,165.6 | 1,230.1 | 1,293.7 | 1,819.1 | 1,980.1 | Amortissement | 22 |
| 10.9 | 2.7 | 19.9 | 16.1 | 26.4 | 23.9 | Epuisement | 23 |
| 4,458.1 | 4,991.4 | 6,042.5 | 6,573.6 | 17,006.9 | 18,102.3 | Autres frais | 24 |
| 18,728.7 | 19,889.4 | 24,115.3 | 25,771.9 | 86,606.1 | 89,920.7 | Total des frais | 25 |
| 693.5 | 1,430.8 | 1,098.5 | 1,585.6 | 10,460.2 | 13,220.5 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 901.8 | 1,098.5 | 1,030.9 | 1,494.2 | 4,319.3 | 3,978.6 | Revenus extraordinaires | 27 |
| 1,595.3 | 2,529.3 | 2,129.5 | 3,079.8 | 14,779.5 | 17,199.1 | Bénéfice net avant impôts | 28 |
| - 376.5 | - 458.5 | - 511.0 | - 604.7 | - 1,382.6 | - 1,603.4 | Provisions pour impôts - Courants | 29 |
| 13.4 | - 97.6 | - 1.6 | - 128.0 | 378.5 | - 196.1 | Provision pour impôts - Différés | 30 |
| . | . | - 4.6 | - 4.1 | - 4.6 | - 4.1 | Impôt sur mines et forêts | 31 |
| 1,232.2 | 1,973.2 | 1,612.3 | 2,343.0 | 13,770.8 | 15,395.5 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 2,671.8 | 435.2 | 3,755.1 | 1,611.2 | 46,492.2 | 42,809.4 | Solde d'ouverture | 33 |
| - 2,177.2 | 2,050.6 | - 2,214.4 | 2,083.0 | - 7,043.3 | - 284.1 | Ajustement statistique(2) | 34 |
| 1,232.2 | 1,973.2 | 1,612.3 | 2,343.0 | 13,770.8 | 15,395.5 | Bénéfice (perte) net après impôts | 35 |
| - 204.7 | - 421.7 | - 264.6 | - 423.4 | 632.2 | - 1,071.8 | Bénéfices des filiales | 36 |
| - 1,224.9 | - 2,118.6 | - 1,388.2 | - 2,297.7 | - 10,470.8 | - 12,379.4 | Dividendes en espèces déclarés | 37 |
| . | - 11.6 | . | - 11.6 | - 6.0 | - 248.0 | Dividendes en actions déclarés | 38 |
| 138.0 | 812.9 | 110.9 | 411.8 | - 565.7 | - 797.1 | Autres frais et crédits | 39 |
| 435.2 | 2,720.0 | 1,611.2 | 3,716.2 | 42,809.4 | 43,424.4 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 5,281.7 | 5,903.0 | 5,346.2 | 5,949.6 | 5,527.2 | 6,043.9 | Ventes - Produits | 41 |
| 4,747.4 | 4,985.9 | 4,795.7 | 5,007.1 | 4,944.8 | 5,097.2 | Moins coût des ventes | 42 |
| 533.8 | 916.1 | 550.5 | 942.6 | 582.4 | 946.7 | Bénéfice brut | 43 |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Services | | | | | |
|-----|--|---|----------------|--|----------------|---|-----------------|
| | | Advertising Publicité | | Engineering and scientific services Services de génie et services scientifiques | | Other business services Autres services d'affaires | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 862 | | 864 | | 861,866,869 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 2,731 | 2,957 | 10,233 | 10,536 | 33,234 | 33,671 |
| | | millions of dollars - millions de dollars | | | | | |
| | Income | | | | | | |
| 1 | Sales - Products | 425.1 | 340.4 | 600.3 | 432.4 | 2,685.0 | 2,724.3 |
| 2 | Sales - Services | 846.2 | 1,146.1 | 5,023.3 | 5,255.5 | 8,933.3 | 9,562.6 |
| 3 | Rental income - Real estate | .7 | 8.2 | 9.6 | 12.5 | 94.1 | 96.0 |
| 4 | Rental income - Other | 10.7 | 1.5 | .9 | 7.4 | 431.5 | 393.7 |
| 5 | Commissions | 243.3 | 299.0 | 16.4 | 15.0 | 185.4 | 219.8 |
| 6 | Bond interest | .1 | - | - | - | - | 1.2 |
| 7 | Mortgage interest | - | - | .8 | .6 | 3.8 | 2.7 |
| 8 | Other interest | 12.1 | 12.9 | 126.2 | 136.6 | 224.5 | 259.4 |
| 9 | Dividends | 19.7 | 2.7 | 41.7 | 17.5 | 54.2 | 74.1 |
| 10 | Other income | 8.5 | 30.8 | 302.7 | 341.8 | 331.2 | 377.5 |
| 11 | Total income | 1,566.2 | 1,841.5 | 6,122.0 | 6,219.1 | 12,943.0 | 13,711.3 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 320.4 | 231.1 | 396.5 | 297.0 | 1,594.3 | 1,539.4 |
| 13 | Salaries and wages | 416.1 | 433.9 | 2,260.7 | 2,225.0 | 4,505.9 | 5,015.9 |
| 14 | Repairs and maintenance | 10.6 | 6.9 | 30.9 | 31.5 | 77.5 | 52.1 |
| 15 | Rent (real estate) | 31.0 | 34.5 | 114.3 | 108.5 | 458.7 | 343.6 |
| 16 | Rent (other) | 5.5 | 3.5 | 27.3 | 37.5 | 76.4 | 122.5 |
| 17 | Royalties | 3.9 | .1 | 2.5 | 2.5 | 13.3 | 7.8 |
| 18 | Bond interest | - | - | 3.6 | 2.0 | 10.6 | 7.5 |
| 19 | Mortgage interest | .5 | 6.5 | 7.8 | 9.3 | 27.1 | 36.7 |
| 20 | Other interest | 11.7 | 7.7 | 155.1 | 137.6 | 247.1 | 215.7 |
| 21 | Taxes other than direct taxes | 5.2 | 4.7 | 19.0 | 12.8 | 63.5 | 42.9 |
| 22 | Depreciation | 21.7 | 26.5 | 215.6 | 234.9 | 495.8 | 552.4 |
| 23 | Depletion and amortization | - | - | .2 | - | - | - |
| 24 | Other expenses | 656.2 | 979.6 | 2,654.4 | 2,967.6 | 3,897.9 | 4,238.2 |
| 25 | Total expenses | 1,482.8 | 1,735.0 | 5,888.1 | 6,066.3 | 11,468.1 | 12,174.6 |
| 26 | Net profit before taxes and non-recurring items | 83.4 | 106.5 | 233.9 | 152.9 | 1,474.8 | 1,536.7 |
| 27 | Non-recurring items | 23.6 | .6 | 18.3 | 17.0 | 12.1 | 24.7 |
| 28 | Net profit before direct taxes | 107.0 | 107.1 | 252.3 | 169.8 | 1,486.9 | 1,561.5 |
| 29 | Provision for income tax - Current | 8.7 | -23.9 | -44.9 | -55.5 | -404.1 | -565.3 |
| 30 | Provision for income tax - Deferred | -30.8 | 1.4 | 7.4 | -1.4 | -185.9 | -17.5 |
| 31 | Mining and logging taxes | - | - | - | - | - | - |
| 32 | Net profit (loss) after taxes | 85.0 | 84.6 | 214.8 | 112.9 | 896.9 | 978.7 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 105.9 | 135.9 | 710.9 | 753.6 | 1,822.1 | 2,531.9 |
| 34 | Statistical adjustment(2) | -15.2 | -28.1 | -38.4 | -57.1 | 318.7 | 400.8 |
| 35 | Net profit (loss) after taxes | 85.0 | 84.6 | 214.8 | 112.9 | 896.9 | 978.7 |
| 36 | Subsidiary Profits | .1 | 2.7 | -4.9 | 6.2 | .6 | 28.1 |
| 37 | Cash dividends declared | -31.6 | -45.7 | -118.9 | -79.6 | -476.0 | -463.0 |
| 38 | Stock dividends declared | - | - | -8.0 | -3.0 | -8.7 | -5 |
| 39 | Other charges and credits | -8.3 | -3.1 | -2.0 | 1.4 | -21.8 | -35.1 |
| 40 | Closing balance | 135.9 | 146.2 | 753.6 | 734.4 | 2,531.9 | 3,440.9 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 425.1 | 340.4 | 600.3 | 432.4 | 2,685.0 | 2,724.3 |
| 42 | Less cost of sales | 331.2 | 240.9 | 446.4 | 317.6 | 1,793.3 | 1,777.5 |
| 43 | Gross profit | 93.9 | 99.5 | 153.9 | 114.8 | 891.7 | 946.8 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Services | | | | | | Postes financiers | No |
|---|-----------------|--|----------------|---|--------------|---|-----------|
| Total services to business management Total, services à la direction | | Community and public services Services à la collectivité publique | | Motion pictures and theatres Théâtres et cinémas | | | |
| S.I.C. - C.A.É. | | | | | | | |
| 861-869 | | 801-828 | | 851 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 46,198 | 47,164 | 9,132 | 9,496 | 644 | 625 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 3,710.4 | 3,497.1 | 43.3 | 103.0 | 174.2 | 226.4 | Revenu | |
| 14,802.8 | 15,964.2 | 3,313.6 | 3,647.1 | 450.0 | 347.9 | Ventes des produits | 1 |
| 104.3 | 116.6 | 57.9 | 64.1 | 4.7 | 8.2 | Ventes des services | 2 |
| 443.1 | 402.6 | 54.8 | 58.4 | 89.4 | 107.4 | Loyer des biens immobiliers | 3 |
| 445.0 | 533.8 | 3.0 | 1.0 | - | - | Loyers - Autres | 4 |
| .1 | 1.2 | - | 1.8 | - | - | Commissions | 5 |
| 4.6 | 3.3 | 7 | 4.3 | 1.8 | 2 | Intérêt sur obligations | 6 |
| 362.8 | 408.9 | 58.4 | 53.6 | 9.0 | 11.9 | Intérêt sur hypothèques | 7 |
| 115.6 | 94.3 | 17.1 | 14.6 | 2.1 | 2 | Autres revenus d'intérêt | 8 |
| 642.4 | 750.0 | 459.9 | 534.8 | 7.6 | 10.5 | Dividendes | 9 |
| 20,631.2 | 21,772.0 | 4,008.6 | 4,482.6 | 738.9 | 712.7 | Autres revenus | 10 |
| | | | | | | Revenu total | 11 |
| | | | | | | Frais. | |
| 2,311.2 | 2,067.5 | 21.1 | 35.1 | 85.2 | 134.1 | Matières premières(1) | 12 |
| 7,182.7 | 7,674.9 | 1,737.2 | 2,035.2 | 139.0 | 108.7 | Traitement et salaires | 13 |
| 119.0 | 90.6 | 43.3 | 55.9 | 8.0 | 5.7 | Entretien et réparation | 14 |
| 604.0 | 486.5 | 134.5 | 179.6 | 17.3 | 12.3 | Loyers des biens immobiliers | 15 |
| 109.3 | 163.5 | 18.3 | 20.9 | 74.7 | 84.1 | Loyers - Autres | 16 |
| 19.6 | 10.4 | 2.7 | 1.1 | 54.1 | 51.4 | Redevances | 17 |
| 14.3 | 9.5 | 5.0 | 4.6 | .3 | - | Intérêt sur dette obligataire | 18 |
| 35.4 | 52.5 | 89.5 | 86.2 | 3.6 | 4.1 | Intérêt sur dette hypothécaire | 19 |
| 413.9 | 361.0 | 73.3 | 76.0 | 14.2 | 9.9 | Autres dépenses d'intérêt | 20 |
| 87.6 | 60.3 | 28.1 | 39.9 | 10.1 | 8.8 | Autres impôts | 21 |
| 733.2 | 813.8 | 96.6 | 120.1 | 30.4 | 25.2 | Amortissement | 22 |
| 2 | - | 1 | .3 | - | - | Épuisement | 23 |
| 7,208.6 | 8,185.4 | 1,458.8 | 1,481.0 | 284.1 | 247.2 | Autres frais | 24 |
| 18,839.1 | 19,975.8 | 3,708.3 | 4,135.9 | 720.9 | 691.5 | Total des frais | 25 |
| 1,792.2 | 1,796.1 | 300.4 | 346.7 | 18.0 | 21.2 | Bénéfice net avant impôts et revenus extraordinaires | 26 |
| 54.0 | 42.3 | 34.7 | 29.8 | 17.1 | 5.9 | Revenus extraordinaires | 27 |
| 1,846.2 | 1,838.4 | 335.1 | 376.5 | 35.1 | 27.1 | Bénéfice net avant impôts | 28 |
| - 440.2 | - 644.7 | - 83.1 | - 75.0 | - 13.4 | - 15.4 | Provisions pour impôts - Courants | 29 |
| - 209.2 | - 17.6 | 6.1 | - 2.7 | 1.5 | 3.2 | Provision pour impôts - Différés | 30 |
| - | - | - | - | - | - | Impôt sur mines et forêts | 31 |
| 1,196.7 | 1,176.2 | 258.0 | 298.9 | 23.2 | 15.0 | Bénéfice (perte) net après impôts | 32 |
| | | | | | | Bénéfices réinvestis | |
| 2,638.9 | 3,421.4 | 741.6 | 923.4 | 82.7 | 68.8 | Solde d'ouverture | 33 |
| 265.0 | 315.6 | 92.5 | - 1.3 | - 12.3 | - 3.1 | Ajustement statistique(2) | 34 |
| 1,196.7 | 1,176.2 | 258.0 | 298.9 | 23.2 | 15.0 | Bénéfice (perte) net après impôts | 35 |
| - 4.2 | 37.1 | 5 | - 5 | 1.1 | 6 | Bénéfices des filiales | 36 |
| - 626.5 | - 588.3 | - 154.5 | - 134.6 | - 26.2 | - 5.7 | Dividendes en espèces déclarés | 37 |
| - 16.7 | - 3.5 | - 2.7 | - .1 | - | - | Dividendes en actions déclarés | 38 |
| - 32.0 | - 36.8 | - 11.9 | 1.2 | .3 | - 2.0 | Autres frais et crédits | 39 |
| 3,421.4 | 4,321.6 | 923.4 | 1,087.1 | 68.8 | 73.5 | Solde de fermeture | 40 |
| | | | | | | Coût des ventes - Produits | |
| 3,710.4 | 3,497.1 | 43.3 | 103.0 | 174.2 | 226.4 | Ventes - Produits | 41 |
| 2,571.0 | 2,336.0 | 23.5 | 59.5 | 102.6 | 142.9 | Moins coût des ventes | 42 |
| 1,139.4 | 1,161.1 | 19.7 | 43.5 | 71.5 | 83.5 | Bénéfice brut | 43 |

Voir notes à la fin du tableau.

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Continued

| No. | Financial items | Services | | | | | |
|-----|--|---|--------------|---|----------------|---|--------------|
| | | Bowling alleys Salles de quilles | | Other recreational services Autres services récréatifs | | Laundries, cleaners and pressers Blanchissage, nettoyage et pressage | |
| | | S.I.C. - C.A.É. | | | | | |
| | | 853 | | 859 | | 874 | |
| | | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| | | millions of dollars - millions de dollars | | | | | |
| | <i>Number of corporations</i> | 640 | 624 | 7,318 | 7,536 | 2,699 | 2,715 |
| | Income | | | | | | |
| 1 | Sales - Products | 41.6 | 39.3 | 739.8 | 883.5 | 93.6 | 82.0 |
| 2 | Sales - Services | 107.9 | 112.0 | 3,176.1 | 3,643.1 | 738.5 | 846.7 |
| 3 | Rental income - Real estate | 3 | 1.9 | 31.7 | 31.4 | 8 | 3.0 |
| 4 | Rental income - Other | 5.0 | 6.2 | 70.6 | 54.6 | 31.6 | 11.1 |
| 5 | Commissions | 1.1 | 5 | 188.3 | 81.0 | .3 | . |
| 6 | Bond interest | . | . | . | . | .3 | . |
| 7 | Mortgage interest | . | . | 1.7 | .2 | .1 | . |
| 8 | Other interest | 1.7 | 1.0 | 33.4 | 34.9 | 3.0 | 3.5 |
| 9 | Dividends | 3 | . | .3 | . | .4 | 3.5 |
| 10 | Other income | 2.8 | 6.8 | 111.1 | 135.4 | 3.3 | 4.9 |
| 11 | Total income | 160.7 | 167.8 | 4,353.1 | 4,864.1 | 872.0 | 954.8 |
| | Expenses | | | | | | |
| 12 | Materials(1) | 17.7 | 19.7 | 454.0 | 506.3 | 28.3 | 19.6 |
| 13 | Salaries and wages | 50.6 | 44.4 | 631.0 | 817.5 | 318.5 | 370.6 |
| 14 | Repairs and maintenance | 8.9 | 6.6 | 63.3 | 89.9 | 14.8 | 19.6 |
| 15 | Rent (real estate) | 16.0 | 20.0 | 72.4 | 82.7 | 35.9 | 37.0 |
| 16 | Rent (other) | 3 | 2 | 42.2 | 35.7 | 12.0 | 6.0 |
| 17 | Royalties | . | . | .3 | 3.9 | . | .5 |
| 18 | Bond interest | 1.1 | 1.0 | 26.5 | 7.1 | 1.8 | 1.1 |
| 19 | Mortgage interest | 1.9 | 2.6 | 25.0 | 28.1 | 2.5 | 6.0 |
| 20 | Other interest | 6.6 | 7.0 | 82.9 | 59.6 | 18.5 | 16.2 |
| 21 | Taxes other than direct taxes | 7.4 | 4.8 | 42.8 | 41.0 | 6.9 | 8.9 |
| 22 | Depreciation | 11.4 | 12.6 | 161.3 | 165.0 | 39.8 | 43.7 |
| 23 | Depletion and amortization | . | . | . | 3 | . | . |
| 24 | Other expenses | 30.9 | 40.4 | 2,102.4 | 2,188.3 | 335.0 | 347.6 |
| 25 | Total expenses | 153.0 | 159.3 | 3,703.9 | 4,025.6 | 814.0 | 876.9 |
| 26 | Net profit before taxes and non-recurring items | 7.7 | 8.5 | 649.2 | 838.5 | 58.0 | 77.9 |
| 27 | Non-recurring items | 9 | 5 | 28.7 | 3.8 | 2.9 | - 1.8 |
| 28 | Net profit before direct taxes | 8.6 | 9.0 | 677.9 | 842.3 | 60.9 | 76.1 |
| 29 | Provision for income tax - Current | - 3.2 | - 1.6 | - 29.5 | - 38.7 | - 18.0 | - 23.9 |
| 30 | Provision for income tax - Deferred | . | - 4 | 10.8 | - 1.1 | - 1.2 | 1.2 |
| 31 | Mining and logging taxes | . | . | . | . | . | . |
| 32 | Net profit (loss) after taxes | 5.4 | 7.0 | 659.2 | 802.5 | 41.7 | 53.4 |
| | Retained earnings | | | | | | |
| 33 | Opening balance | 4.1 | 20.7 | - 8.7 | 192.7 | 164.5 | 176.8 |
| 34 | Statistical adjustment(2) | 26.4 | - 3.6 | 44.6 | - 47.3 | - 7.2 | - 30.5 |
| 35 | Net profit (loss) after taxes | 5.4 | 7.0 | 659.2 | 802.5 | 41.7 | 53.4 |
| 36 | Subsidiary Profits | - 1 | . | 1.5 | 7 | 2.1 | 4.9 |
| 37 | Cash dividends declared | - 8.0 | - 3 | - 221.1 | - 274.8 | - 27.2 | - 23.1 |
| 38 | Stock dividends declared | . | . | . | . | . | . |
| 39 | Other charges and credits | - 7.1 | .2 | - 282.7 | - 449.4 | 3.0 | 10.9 |
| 40 | Closing balance | 20.7 | 23.9 | 192.7 | 224.4 | 176.8 | 192.5 |
| | Cost of sales - Products | | | | | | |
| 41 | Sales - Products | 41.6 | 39.3 | 739.8 | 883.5 | 93.6 | 82.0 |
| 42 | Less cost of sales | 19.6 | 20.3 | 477.1 | 570.2 | 56.9 | 39.3 |
| 43 | Gross profit | 22.1 | 19.1 | 262.7 | 313.2 | 36.7 | 42.7 |

See footnote(s) at end of table.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - suite

| Services | | | | | | Postes financiers | No |
|---|----------|--|-------|-----------------------------------|---------|--|----|
| Hotels Hôtels | | Funeral directors Directeurs de funérailles | | Other services Autres services | | | |
| S.I.C. - C.A.E. | | | | | | | |
| 875,876 | | 877 | | 871,872,879-899 | | | |
| 1984r | 1985 | 1984r | 1985 | 1984r | 1985 | | |
| 26,505 | 27,447 | 990 | 990 | 23,037 | 24,368 | Nombre de sociétés | |
| millions of dollars - millions de dollars | | | | | | | |
| 12,959.9 | 13,506.6 | 106.2 | 62.7 | 2,122.2 | 2,296.4 | Revenu | |
| 440.7 | 649.4 | 271.5 | 345.1 | 3,855.4 | 3,233.7 | Ventes des produits | |
| 206.8 | 241.2 | 2.1 | 1.4 | 79.2 | 72.7 | Ventes des services | |
| 1,104.8 | 1,604.4 | 1.6 | 2.7 | 2,707.7 | 3,834.2 | Loyer des biens immobiliers | |
| 13.7 | 12.1 | - | 2.9 | 28.2 | 69.0 | Loyers - Autres | |
| - | .3 | - | - | 4.1 | 6 | Commissions | |
| 13.3 | 12.8 | - | - | 1.8 | 8.6 | Intérêt sur obligations | |
| 65.9 | 58.7 | 4.8 | 10.6 | 64.8 | 103.5 | Intérêt sur hypothèques | |
| 29.8 | 34.0 | 4.0 | 5.7 | 8.4 | 9.5 | Autres revenus d'intérêt | |
| 124.9 | 178.6 | 1.4 | 4.9 | 356.3 | 165.3 | Dividendes | |
| 14,959.9 | 16,298.0 | 391.6 | 435.8 | 9,228.0 | 9,793.5 | Autres revenus | |
| | | | | | | Revenu total | |
| | | | | | | Frais | |
| 5,539.1 | 6,353.1 | 66.1 | 32.7 | 1,133.2 | 1,197.8 | Matières premières(1) | |
| 3,748.0 | 4,036.4 | 93.9 | 120.7 | 2,881.0 | 2,698.1 | Traitements et salaires | |
| 278.0 | 295.4 | 9.4 | 7.9 | 224.2 | 241.2 | Entretien et réparation | |
| 600.5 | 499.8 | 5.0 | 3.8 | 235.6 | 273.9 | Loyers des biens immobiliers | |
| 32.3 | 33.1 | .7 | 4.5 | 102.7 | 93.4 | Loyers - Autres | |
| 53.1 | 45.2 | - | - | 46.3 | 18.1 | Redevances | |
| 53.3 | 71.0 | 9 | 7 | 18.4 | 7.5 | Intérêt sur dette obligataire | |
| 196.5 | 258.8 | 5.1 | 7.4 | 41.8 | 25.3 | Intérêt sur dette hypothécaire | |
| 386.3 | 435.0 | 6.3 | 5.3 | 351.5 | 489.8 | Autres dépenses d'intérêt | |
| 231.9 | 252.3 | 6.0 | 10.2 | 57.7 | 64.4 | Autres impôts | |
| 530.2 | 595.6 | 17.2 | 20.3 | 908.2 | 1,307.5 | Amortissement | |
| 7 | 4 | - | - | 1 | - | Épuisement | |
| 2,987.5 | 2,977.6 | 118.1 | 158.4 | 2,662.2 | 2,906.6 | Autres frais | |
| 14,637.6 | 15,853.7 | 328.7 | 371.9 | 8,662.7 | 9,323.6 | Total des frais | |
| 322.3 | 444.3 | 62.9 | 63.9 | 565.3 | 469.9 | Bénéfice net avant impôts et revenus extraordinaires | |
| 63.3 | 62.5 | 2 | 7.3 | 91.1 | 142.9 | Revenus extraordinaires | |
| 385.6 | 506.8 | 63.1 | 71.1 | 656.3 | 612.8 | Bénéfice net avant impôts | |
| -120.9 | -165.9 | -18.0 | -16.6 | -142.4 | -95.8 | Provisions pour impôts - Courants | |
| -2.7 | -26.5 | .4 | -1.2 | -34.0 | -87.9 | Provision pour impôts - Différés | |
| - | - | - | - | - | - | Impôt sur mines et forêts | |
| 261.9 | 314.4 | 45.6 | 53.4 | 479.9 | 429.1 | Bénéfice (perte) net après impôts | |
| | | | | | | Bénéfices réinvestis | |
| 509.5 | 505.5 | 118.3 | 144.2 | 1,438.3 | 1,533.8 | Solde d'ouverture | |
| -15.0 | -23.4 | -5.7 | -19.8 | -81.6 | -321.8 | Ajustement statistique(2) | |
| 261.9 | 314.4 | 45.6 | 53.4 | 479.9 | 429.1 | Bénéfice (perte) net après impôts | |
| 1.3 | 3.3 | .9 | .7 | 11.9 | 22.2 | Bénéfices des filiales | |
| -287.6 | -126.2 | -14.8 | -6.4 | -260.1 | -152.0 | Dividendes en espèces déclarés | |
| - | - | - | - | -4.5 | - | Dividendes en actions déclarés | |
| 35.5 | -9.9 | -1 | -8 | -50.0 | 12.8 | Autres frais et crédits | |
| 505.5 | 663.7 | 144.2 | 171.2 | 1,533.8 | 1,524.0 | Solde de fermeture | |
| | | | | | | Coût des ventes - Produits | |
| 12,959.9 | 13,506.6 | 106.2 | 62.7 | 2,122.2 | 2,296.4 | Ventes - Produits | |
| 6,388.1 | 7,220.8 | 73.1 | 35.8 | 1,362.5 | 1,500.3 | Moins coût des ventes | |
| 6,571.8 | 6,285.8 | 33.2 | 26.9 | 759.7 | 796.1 | Bénéfice brut | |

Voir note(s) à la fin du tableau

TABLE 2B. Detailed income and retained earnings statistics for 182 industries, 1984r and 1985 - Concluded

| No. | Financial items | Services | | | |
|-----|--|--|-----------------|-----------------|-----------------|
| | | Total, government, personal and miscellaneous services | | Total, services | |
| | | Total, services gouvernementaux personnels et divers | | | |
| | | S.I.C. - C.A.E. | | | |
| | | 801-859,871-899 | | 801-899 | |
| | | 1984r | 1985 | 1984r | 1985 |
| | <i>Number of corporations</i> | 70,965 | 73,801 | 117,163 | 120,965 |
| | | millions of dollars - millions de dollars | | | |
| | Income | | | | |
| 1 | Sales - Products | 16,280.9 | 17,199.8 | 19,991.2 | 20,696.9 |
| 2 | Sales - Services | 12,353.8 | 12,824.9 | 27,156.6 | 28,789.1 |
| 3 | Rental income - Real estate | 383.5 | 424.0 | 487.8 | 540.6 |
| 4 | Rental income - Other | 4,065.5 | 5,679.0 | 4,508.6 | 6,081.6 |
| 5 | Commissions | 234.7 | 166.6 | 679.7 | 700.3 |
| 6 | Bond interest | 4.4 | 2.7 | 4.5 | 3.8 |
| 7 | Mortgage interest | 19.5 | 26.1 | 24.1 | 29.5 |
| 8 | Other interest | 240.9 | 277.7 | 603.7 | 686.6 |
| 9 | Dividends | 62.4 | 67.4 | 178.0 | 161.7 |
| 10 | Other income | 1,067.3 | 1,041.1 | 1,709.7 | 1,791.1 |
| 11 | Total income | 34,712.8 | 37,709.2 | 55,344.0 | 59,481.2 |
| | Expenses | | | | |
| 12 | Materials(1) | 7,344.7 | 8,298.4 | 9,655.9 | 10,365.9 |
| 13 | Salaries and wages | 9,599.3 | 10,231.7 | 16,782.0 | 17,906.5 |
| 14 | Repairs and maintenance | 649.9 | 722.3 | 768.9 | 812.9 |
| 15 | Rent (real estate) | 1,117.2 | 1,109.1 | 1,721.2 | 1,595.6 |
| 16 | Rent (other) | 283.1 | 277.9 | 392.3 | 441.5 |
| 17 | Royalties | 156.5 | 120.1 | 176.1 | 130.6 |
| 18 | Bond interest | 107.4 | 92.9 | 121.7 | 102.4 |
| 19 | Mortgage interest | 365.8 | 418.5 | 401.3 | 471.0 |
| 20 | Other interest | 939.4 | 1,099.0 | 1,353.3 | 1,459.9 |
| 21 | Taxes other than direct taxes | 390.9 | 430.3 | 478.6 | 490.6 |
| 22 | Depreciation | 1,795.0 | 2,290.0 | 2,528.2 | 3,103.7 |
| 23 | Depletion and amortization | 9 | 10 | 10 | 11 |
| 24 | Other expenses | 9,979.0 | 10,347.1 | 17,187.6 | 18,532.5 |
| 25 | Total expenses | 32,729.1 | 35,438.4 | 51,568.2 | 55,414.2 |
| 26 | Net profit before taxes and non-recurring items | 1,983.7 | 2,270.9 | 3,775.8 | 4,067.0 |
| 27 | Non-recurring items | 239.0 | 250.9 | 293.0 | 293.2 |
| 28 | Net profit before direct taxes | 2,222.7 | 2,521.8 | 4,068.9 | 4,360.2 |
| 29 | Provision for income tax - Current | - 428.6 | - 432.7 | - 868.9 | - 1,077.4 |
| 30 | Provision for income tax - Deferred | - 19.2 | - 115.5 | - 228.4 | - 133.0 |
| 31 | Mining and logging taxes | - | - | - | - |
| 32 | Net profit (loss) after taxes | 1,774.8 | 1,973.6 | 2,971.5 | 3,149.7 |
| | Retained earnings | | | | |
| 33 | Opening balance | 3,050.2 | 3,565.9 | 5,689.2 | 6,987.2 |
| 34 | Statistical adjustment(2) | 41.6 | - 450.8 | 306.6 | - 135.2 |
| 35 | Net profit (loss) after taxes | 1,774.8 | 1,973.6 | 2,971.5 | 3,149.7 |
| 36 | Subsidiary Profits | 18.9 | 31.8 | 14.8 | 68.9 |
| 37 | Cash dividends declared | - 999.5 | - 723.2 | - 1,625.9 | - 1,311.5 |
| 38 | Stock dividends declared | - 7.3 | - 1 | - 23.9 | - 3.6 |
| 39 | Other charges and credits | - 313.0 | - 437.0 | - 345.0 | - 473.8 |
| 40 | Closing balance | 3,565.9 | 3,960.2 | 6,987.2 | 8,281.8 |
| | Cost of sales - Products | | | | |
| 41 | Sales - Products | 16,280.9 | 17,199.8 | 19,991.2 | 20,696.9 |
| 42 | Less cost of sales | 8,503.4 | 9,589.0 | 11,074.4 | 11,925.0 |
| 43 | Gross profit | 7,777.5 | 7,610.8 | 8,916.9 | 8,771.9 |

(1) "Materials" used may include other cost of sales items when not reported separately on financial statements.

(2) "Statistical adjustment" provides year-to-year continuity of retained earnings.

TABLEAU 2B. Statistiques détaillées du revenu et des bénéfices réinvestis pour les 182 industries, 1984r et 1985 - fin

| Total all industries Total, toutes les industries | | Total non-financial industries Total, industries non financières | | Postes financiers | | |
|--|------------------|---|------------------|---|--|-----------|
| S.I.C. - C.A.E. | | | | | | |
| 001-899 | | 001-699,801-899 | | | | |
| 1984r | 1985 | 1984r | 1985 | | | No |
| 543.017 | 555.896 | 403.742 | 413.444 | Nombre de sociétés | | |
| millions of dollars - millions de dollars | | | | | | |
| 664.936 0 | 704.337 6 | 659.408 8 | 698.293 7 | Revenu | | |
| 92.660 3 | 100.474 4 | 86.759 9 | 94.200 3 | Ventes des produits | | 1 |
| 12.200 3 | 13.440 4 | 1.287 1 | 1.493 9 | Ventes des services | | 2 |
| 7.764 5 | 9.341 6 | 6.860 6 | 8.300 9 | Loyer des biens immobiliers | | 3 |
| 8.379 7 | 8.889 1 | 2.926 5 | 3.402 5 | Loyers - Autres | | 4 |
| 3.196 4 | 3.319 1 | 284 8 | 327 3 | Commissions | | 5 |
| 12.200 1 | 12.928 4 | 105 4 | 97 8 | Intérêt sur obligations | | 6 |
| 44.620 1 | 45.065 8 | 5.218 0 | 5.237 8 | Intérêt sur hypothèques | | 7 |
| 14.417 3 | 16.235 8 | 4.215 0 | 4.099 0 | Autres revenus d'intérêt | | 8 |
| 13.397 5 | 13.913 2 | 9.639 7 | 9.351 1 | Dividendes | | 9 |
| | | | | Autres revenus | | 10 |
| 873.772.1 | 927.945.5 | 776.705.8 | 824.804.3 | Revenu total | | 11 |
| Frais | | | | | | |
| 439.208 0 | 467.749 2 | 434.351 8 | 462.755 9 | Matières premières(1) | | 12 |
| 135.169 4 | 141.817 1 | 124.524 2 | 130.442 5 | Traitements et salaires | | 13 |
| 8.045 3 | 8.897 2 | 7.386 9 | 8.085 7 | Entretien et réparation | | 14 |
| 8.648 9 | 8.825 4 | 7.644 2 | 7.861 6 | Loyers des biens immobiliers | | 15 |
| 2.727 9 | 2.962 3 | 2.637 0 | 2.846 6 | Loyers - Autres | | 16 |
| 7.161 7 | 7.155 3 | 7.139 6 | 7.073 4 | Redevances | | 17 |
| 10.245 8 | 11.069 3 | 8.124 6 | 9.123 8 | Intérêt sur dette obligataire | | 18 |
| 4.115 6 | 4.480 7 | 1.106 8 | 1.229 4 | Intérêt sur dette hypothécaire | | 19 |
| 58.245 0 | 58.749 7 | 14.266 1 | 14.138 6 | Autres dépenses d'intérêt | | 20 |
| 4.962 1 | 5.400 4 | 3.594 8 | 3.734 8 | Autres impôts | | 21 |
| 22.685 9 | 24.889 4 | 20.866 8 | 22.909 3 | Amortissement | | 22 |
| 2.493 7 | 2.869 0 | 2.467 3 | 2.845 1 | Épuisement | | 23 |
| 116.413 9 | 127.167 6 | 99.407 0 | 109.065 4 | Autres frais | | 24 |
| 820.123.3 | 872.032.7 | 733.517.3 | 782.112.0 | Total des frais | | 25 |
| 53.648.7 | 55.912.8 | 43.188.5 | 42.692.3 | Bénéfice net avant impôts et revenus extraordinaires | | 26 |
| 7.171 1 | 6.405 6 | 2.851 7 | 2.427 0 | Revenus extraordinaires | | 27 |
| 60.819.8 | 62.318.4 | 46.040.3 | 45.119.2 | Bénéfice net avant impôts | | 28 |
| - 15.853.1 | - 16.240 3 | - 14.470 5 | - 14.637 0 | Provisions pour impôts - Courants | | 29 |
| - 2.108 5 | - 2.738 0 | - 2.487 0 | - 2.541 9 | Provision pour impôts - Différés | | 30 |
| - 77 5 | - 66 5 | - 73 0 | - 62 3 | Impôt sur mines et forêts | | 31 |
| 42.780.6 | 43.273.6 | 29.009.8 | 27.878.1 | Bénéfice (perte) net après impôts | | 32 |
| Bénéfices réinvestis | | | | | | |
| 149.369.4 | 155.662.2 | 102.877.1 | 112.852.7 | Solde d'ouverture | | 33 |
| - 8.269 4 | 1.310 6 | - 1.226 1 | 1.594 7 | Ajustement statistique(2) | | 34 |
| 42.780 6 | 43.273 6 | 29.009 8 | 27.878 1 | Bénéfice (perte) net après impôts | | 35 |
| 982 5 | - 1.037 0 | 350 3 | 34 8 | Bénéfices des filiales | | 36 |
| - 26.549 7 | - 28.248 9 | - 16.078 9 | - 15.869 4 | Dividendes en espèces déclarés | | 37 |
| - 306 3 | - 424 2 | - 300 2 | - 176 2 | Dividendes en actions déclarés | | 38 |
| - 2.345 0 | - 3.943 2 | - 1.779 4 | - 3.146 1 | Autres frais et crédits | | 39 |
| 155.662.2 | 166.593.1 | 112.852.7 | 123.168.7 | Solde de fermeture | | 40 |
| Coût des ventes - Produits | | | | | | |
| 664.936 0 | 704.337 6 | 659.408 8 | 698.293 7 | Ventes - Produits | | 41 |
| 514.046 6 | 545.109 5 | 509.101 9 | 540.012 3 | Moins coût des ventes | | 42 |
| 150.889.3 | 159.228.1 | 150.306.9 | 158.281.4 | Bénéfice brut | | 43 |

(1) Les "matières premières" peuvent comprendre aussi d'autres éléments de coût des ventes qui ne sont pas rapportés individuellement.

(2) "Ajustement statistique" assure l'enchaînement d'année en année du montant des bénéfices réinvestis.

TABLE 3A. Detailed balance sheet statistics for all government corporations, 1984r and 1985

TABLEAU 3A. Statistiques détaillées du bilan pour toutes les sociétés gouvernementales, 1984r et 1985

| Financial items - Postes financiers | Total utilities - Total, services publics | | Other industries - Autres industries | | Total | |
|---|---|------------------|--|-----------------|------------------|------------------|
| | S.I.C. - C.A.É. | | | | | |
| | 501-579 | | 001-421,601-899 | | 001-899 | |
| | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| <i>Number of corporations - Nombre de sociétés</i> | 74 | 62 | 228 | 217 | 302 | 279 |
| | millions of dollars - millions de dollars | | | | | |
| Assets - Actif | | | | | | |
| Cash - Encaisse | 79.3 | 84.9 | 315.4 | 287.2 | 394.7 | 372.1 |
| Marketable securities - Valeurs réalisables | 1,823.8 | 870.5 | 13,894.7 | 15,771.7 | 15,718.5 | 16,642.2 |
| Accounts receivable - Comptes à recevoir | 3,327.3 | 3,892.8 | 2,071.8 | 1,896.9 | 5,399.1 | 5,789.7 |
| Inventories - Stocks | 2,047.4 | 2,229.3 | 4,165.0 | 4,020.5 | 6,212.4 | 6,249.9 |
| Due from affiliates - Dû par des sociétés affiliées | 214.6 | 292.7 | 583.1 | 4,619.4 | 797.7 | 4,912.1 |
| Deposits and advances - Dépôts et avances | 27.0 | 23.6 | 42.3 | 28.0 | 69.3 | 51.6 |
| Loans receivable - Prêts à recevoir | 118.7 | 120.3 | 160.9 | 1,118.8 | 279.6 | 1,239.1 |
| Other current assets - Autres actifs à court terme | 513.4 | 507.5 | 545.5 | 577.7 | 1,058.9 | 1,085.2 |
| Total current assets - Total des disponibilités | 8,151.6 | 8,021.7 | 21,778.5 | 28,320.1 | 29,930.1 | 36,341.8 |
| Land - Terrains | 528.8 | 549.4 | 654.4 | 589.4 | 1,183.2 | 1,138.8 |
| Buildings - Bâtiments | 1,819.2 | 1,951.8 | 3,434.0 | 2,438.8 | 5,253.2 | 4,390.6 |
| Equipment and other - Outillage et autres | 14,512.6 | 15,027.0 | 2,234.2 | 2,359.5 | 16,746.8 | 17,386.5 |
| Unspecified - Non-spécifié | 83,370.3 | 88,474.6 | 8,760.1 | 10,204.2 | 92,130.4 | 98,678.8 |
| Total depreciable assets - Total, actifs amortissables | 99,702.1 | 105,453.4 | 14,428.4 | 15,002.5 | 114,130.5 | 120,455.9 |
| Less accumulated depreciation - Moins amortissement accumulés | 18,999.3 | 21,103.8 | 2,978.5 | 3,145.6 | 21,977.8 | 24,249.4 |
| Depreciable assets - Net - Actifs amortissables (nets) | 80,702.8 | 84,349.7 | 11,449.9 | 11,856.8 | 92,152.7 | 96,206.5 |
| Depletable assets - Net - Actifs sujets à épuisement (nets) | 3.9 | - | 4,891.0 | 4,957.1 | 4,894.9 | 4,957.1 |
| Total net fixed assets - Total des immobilisations (net) | 81,235.6 | 84,899.0 | 16,995.2 | 17,403.4 | 98,230.8 | 102,302.4 |
| Mortgages - Hypothèques | 32.1 | 2.8 | 17,807.2 | 17,774.0 | 17,839.3 | 17,776.8 |
| Loans and notes receivable - Prêts et billets à recevoir | 400.6 | 486.3 | 10,715.3 | 10,586.0 | 11,115.9 | 11,072.3 |
| Long-term investments - Placements à long terme | 2,161.1 | 2,831.3 | 6,666.2 | 7,078.7 | 8,827.3 | 9,910.0 |
| Investments in affiliates - Placements dans des affiliées | 497.1 | 493.1 | 3,400.3 | 4,027.3 | 3,897.4 | 4,520.4 |
| Advances to affiliates - Avances à des sociétés affiliées | 125.3 | 180.4 | 4,940.5 | 5,109.3 | 5,065.8 | 5,289.7 |
| Other assets - Autres actifs | 5,603.8 | 7,966.9 | 929.1 | 1,167.6 | 6,532.9 | 9,134.5 |
| Total other assets - Total des autres actifs | 8,820.0 | 11,960.9 | 44,458.5 | 45,742.9 | 53,278.5 | 57,703.8 |
| Total assets - Actif total | 98,207.2 | 104,881.6 | 83,232.2 | 91,466.4 | 181,439.4 | 196,348.0 |
| Liabilities - Passif | | | | | | |
| Bank loans - Emprunts bancaires | 264.3 | 311.5 | 4,061.9 | 4,856.4 | 4,326.2 | 5,167.9 |
| Short-term loans - Emprunts à court terme | 264.8 | 684.3 | 17,080.0 | 21,308.1 | 17,344.8 | 21,992.4 |
| Accounts payable - Comptes à payer | 3,610.8 | 3,334.4 | 3,227.0 | 2,946.8 | 6,837.8 | 6,281.2 |
| Long-term debt due within year - Dette à long terme exigible | 2,647.2 | 2,242.2 | 923.6 | 331.6 | 3,570.8 | 2,573.8 |
| Advances and prepayments - Avances et paiements anticipés | 219.8 | 260.8 | 650.2 | 641.3 | 870.0 | 902.1 |
| Due to affiliates - Dû à des sociétés affiliées | 163.6 | 212.5 | 1,508.8 | 5,398.2 | 1,672.4 | 5,610.7 |
| Other current liabilities - Autres passifs à court terme | 2,844.3 | 3,097.1 | 2,018.4 | 1,903.8 | 4,862.7 | 5,000.9 |
| Total current liabilities - Total des exigibilités | 10,014.9 | 10,142.7 | 29,469.7 | 37,386.2 | 39,484.6 | 47,528.9 |
| Deferred income - Revenu différé | 167.5 | 236.2 | 427.7 | 649.9 | 595.2 | 886.1 |
| Due shareholders or affiliates - Dû aux actionnaires ou affiliées | 6,474.0 | 6,700.5 | 9,699.1 | 10,556.9 | 16,173.1 | 17,257.4 |
| Long-term bank loans - Emprunts bancaires à long terme | 317.4 | 211.0 | 896.1 | 490.6 | 1,213.5 | 701.6 |
| Mortgages, bonds and other debt - Hypothèques, obligations et autres dettes | 62,380.8 | 67,704.4 | 25,871.1 | 24,183.1 | 88,251.9 | 91,887.5 |
| Less due within one year - Moins échéances de l'année | 2,647.2 | 2,242.2 | 923.6 | 331.6 | 3,570.8 | 2,573.8 |
| Net long-term debt - Dette à long terme (nette) | 60,051.0 | 65,673.2 | 25,843.6 | 24,342.1 | 85,894.6 | 90,015.3 |
| Reserve for future income tax - Impôts sur le revenu différés | 203.1 | 138.5 | 1,688.5 | 1,664.9 | 1,891.6 | 1,803.4 |
| Other liabilities - Autres passifs | 1,234.4 | 1,337.4 | 722.2 | 721.7 | 1,956.6 | 2,059.1 |
| Total non-current liabilities - Total du passif à long terme | 68,130.0 | 74,085.8 | 38,381.0 | 37,935.6 | 106,511.0 | 112,021.4 |
| Total liabilities - Passif total | 78,144.9 | 84,228.5 | 67,850.7 | 75,321.8 | 145,995.6 | 159,550.3 |
| Equity - Avoir | | | | | | |
| Common shares - Actions ordinaires | 8,513.9 | 8,424.3 | 10,862.2 | 11,450.8 | 19,376.1 | 19,875.1 |
| Preferred shares - Actions privilégiées | 445.0 | 423.5 | 3,692.7 | 4,079.7 | 4,137.7 | 4,503.2 |
| Retained earnings - Bénéfices réinvestis | 3,194.0 | 9,037.1 | -2,979.0 | -4,677.2 | 5,215.0 | 4,359.9 |
| Contributed surplus - Surplus d'apport | 2,899.7 | 2,759.1 | 3,295.8 | 4,337.6 | 6,195.5 | 7,096.7 |
| Other surplus - Autre surplus | 9.8 | 9.2 | 509.7 | 953.4 | 519.5 | 962.6 |
| Total equity - Avoir total | 20,062.3 | 20,653.1 | 15,381.5 | 16,144.5 | 35,443.8 | 36,797.6 |
| Total liabilities and equity - Total, passif et avoir | 98,207.2 | 104,881.6 | 83,232.2 | 91,466.4 | 181,439.4 | 196,348.0 |

TABLE 3B. Detailed Income and Retained Earnings Statistics for all Government Corporations, 1984r and 1985

TABLEAU 3B. Statistiques détaillées du revenu et des bénéfices réinvestis pour toutes les sociétés gouvernementales, 1984r et 1985

| Financial items Postes financiers | Total utilities Total, services publics | | Other industries Autres industries | | Total | |
|---|--|-----------------|---------------------------------------|-----------------|-----------------|-----------------|
| | S.I.C. - C.A.É. | | | | | |
| | 501-579 | | 001-421,601-899 | | 001-899 | |
| | 1984r | 1985 | 1984r | 1985 | 1984r | 1985 |
| <i>Number of corporations - Nombre de sociétés</i> | 74 | 62 | 228 | 217 | 302 | 279 |
| | millions of dollars - millions de dollars | | | | | |
| Income - Revenu | | | | | | |
| Sales - Products - Ventes des produits | 13,618.2 | 14,874.0 | 22,102.0 | 21,470.9 | 35,720.2 | 36,344.9 |
| Sales - Services - Ventes des services | 10,162.0 | 11,046.1 | 2,163.5 | 2,499.8 | 12,325.5 | 13,545.9 |
| Rental income - Real estate - Loyer des biens immobiliers | 30.7 | 30.6 | 305.1 | 391.7 | 335.8 | 422.3 |
| Rental income - Other - Loyers - Autres | 220.2 | 246.3 | 8.5 | 7.5 | 228.7 | 253.8 |
| Commissions | 1 | - | 47.3 | 58.8 | 47.4 | 58.8 |
| Bond interest - Intérêt sur obligations | 178.4 | 218.7 | 1,061.3 | 1,146.0 | 1,239.7 | 1,364.7 |
| Mortgage interest - Intérêt sur hypothèques | 8 | 2 | 1,835.7 | 1,875.6 | 1,836.5 | 1,875.8 |
| Other interest - Autres revenus d'intérêt | 614.1 | 513.7 | 1,673.9 | 1,832.4 | 2,288.0 | 2,346.1 |
| Dividends - Dividendes | 10.5 | 4.2 | 176.6 | 280.7 | 187.1 | 284.9 |
| Other income - Autres revenus | 1,964.1 | 1,760.7 | 1,635.4 | 1,637.1 | 3,599.5 | 3,397.8 |
| Total income - Revenu total | 26,799.1 | 28,694.5 | 31,009.1 | 31,200.6 | 57,808.2 | 59,895.1 |
| Expenses - Frais | | | | | | |
| Materials(1) - Matières premières(1) | 2,629.3 | 2,786.8 | 14,206.7 | 13,752.4 | 16,836.0 | 16,539.2 |
| Salaries and wages - Traitements et salaires | 7,344.9 | 7,705.7 | 2,316.5 | 2,375.9 | 9,661.4 | 10,081.6 |
| Repairs and maintenance - Entretien et réparation | 705.3 | 765.2 | 86.8 | 92.8 | 792.1 | 858.0 |
| Rent (real estate) - Loyers des biens immobiliers | 88.1 | 111.0 | 73.6 | 52.4 | 161.7 | 163.4 |
| Rent (other) - Loyers - Autres | 298.8 | 274.3 | 14.4 | 9.7 | 313.2 | 284.0 |
| Royalties - Redevances | 79.3 | 80.7 | 450.2 | 446.3 | 529.5 | 527.0 |
| Bond interest - Intérêt sur dette obligataire | 4,749.1 | 5,676.9 | 644.1 | 431.1 | 5,393.2 | 6,108.0 |
| Mortgage interest - Intérêt sur dette hypothécaire | 9 | 1.0 | 20.7 | 65.0 | 21.6 | 66.0 |
| Other interest - Autre dépenses d'intérêt | 646.5 | 791.6 | 4,287.5 | 5,133.0 | 4,934.0 | 5,924.6 |
| Taxes other than direct taxes - Autres impôts | 639.2 | 694.8 | 198.0 | 221.1 | 837.2 | 915.9 |
| Depreciation - Amortissement | 2,376.1 | 2,535.8 | 539.6 | 544.9 | 2,915.7 | 3,080.7 |
| Depletion and amortization - Épuisement | - | - | 263.6 | 269.2 | 263.6 | 269.2 |
| Other expenses - Autres frais | 5,807.4 | 6,288.7 | 6,127.2 | 5,544.0 | 11,934.6 | 11,832.7 |
| Total expenses - Total des frais | 25,365.0 | 27,712.6 | 29,228.7 | 28,937.9 | 54,593.7 | 56,650.5 |
| Net profit before taxes and non-recurring items - Bénéfice net avant impôts et revenus extraordinaires | 1,434.0 | 981.9 | 1,780.5 | 2,262.7 | 3,214.5 | 3,244.6 |
| Non-recurring items - Revenus extraordinaires | 76.1 | 66.6 | 139.3 | 394.5 | 215.4 | 461.1 |
| Net profit before direct taxes - Bénéfices net avant impôts | 1,510.1 | 1,048.5 | 1,919.9 | 2,657.2 | 3,430.0 | 3,705.7 |
| Provision for income tax - Current - Provisions pour impôts - Courants | -38.8 | -57.5 | -191.4 | -190.2 | -230.2 | -247.7 |
| Provision for income tax - Deferred - Provisions pour impôts - Différés | 25.8 | 42.1 | -331.3 | -313.7 | -305.5 | -271.6 |
| Mining and logging taxes - Impôts sur mines et forêts | - | - | -17.7 | -10.8 | -17.7 | -10.8 |
| Net profit (loss) after taxes - Bénéfices (perte) net après impôts | 1,497.0 | 1,033.0 | 1,379.5 | 2,142.6 | 2,876.5 | 3,175.6 |
| Retained earnings - Bénéfices réinvestis | | | | | | |
| Opening balance - Solde d'ouverture | 6,918.6 | 8,194.0 | -1,751.8 | -2,979.0 | 5,166.8 | 5,215.0 |
| Statistical adjustment(2) - Ajustement statistique(2) | 9.5 | 98.4 | -169.1 | -118.0 | -159.6 | -19.6 |
| Net profit (loss) after taxes - Bénéfice (perte) net après impôts | 1,497.0 | 1,033.0 | 1,379.5 | 2,142.6 | 2,876.5 | 3,175.6 |
| Subsidiary Profits - Bénéfices des filiales | 32.9 | 4.0 | 143.5 | -950.6 | 176.4 | -946.6 |
| Cash dividends declared - Dividendes en espèces déclarés | -262.2 | -75.9 | -718.6 | -897.7 | -980.8 | -973.6 |
| Stock dividends declared - Dividendes en actions déclarés | - | - | - | - | - | - |
| Other charges and credits - Autres frais et crédits | -1.9 | -216.5 | -1,862.5 | -1,874.5 | -1,864.4 | -2,091.0 |
| Closing balance - Solde de fermeture | 8,194.0 | 9,037.1 | -2,979.0 | -4,677.2 | 5,215.0 | 4,359.9 |
| Cost of sales - Products - Coût des ventes - Produits | | | | | | |
| Sales - Products - Ventes - Produits | 13,618.2 | 14,874.0 | 22,102.0 | 21,470.9 | 35,720.2 | 36,344.9 |
| Less cost of sales - Moins coût des ventes | 5,455.0 | 5,721.1 | 16,495.8 | 16,080.7 | 21,950.8 | 21,801.8 |
| Gross profits - Bénéfice brut | 8,163.3 | 9,152.9 | 5,606.1 | 5,390.3 | 13,769.4 | 14,543.2 |

(1) Materials used may include other cost of sales items when not reported separately on financial statements. - Les "matières premières" peuvent comprendre aussi d'autres éléments de coût des ventes qui ne sont pas rapportés individuellement.

(2) Statistical adjustment provides year-to-year continuity of retained earnings. - Ajustement statistique assure l'enchaînement d'année en année du montant des bénéfices réinvestis.

Appendix

SELECTED CORPORATION RATIOS

In the past, considerable interest has been expressed by users of this report for ratios on corporation financial statistics. This publication contains a selection of 15 most commonly used financial ratios for 182 industries. These ratios, which are presented in this Appendix, were derived from Table 2 aggregate financial statistics and so represent weighted averages of individual company ratios. The following statement of definitions shows how these ratios were calculated.

Definitions

| Ratio | Table 2 Financial Items |
|---|--|
| 1. Fixed assets to equity ¹ | = $\frac{10A \text{ Land} + 16A \text{ Depreciable assets - Net} + 17A \text{ Depletable assets - Net}}{36A \text{ Due to shareholders or affiliates} + 50A \text{ Total equity}} \times 100\%$ |
| 2. Long-term debt to equity ¹ | = $\frac{40A \text{ Net long-term debt}}{36A \text{ Due to shareholders or affiliates} + 50A \text{ Total equity}} \times 100\%$ |
| 3. Interest to total cost | = $\frac{18B + 19B + 20B \text{ Interest expense}}{25B \text{ Total expenses}} \times 100\%$ |
| 4. Cost of sales to sales | = $\frac{42B \text{ Cost of sales}}{41B \text{ Sales - Products}} \times 100\%$ |
| 5. Sales to inventory | = $\frac{41B \text{ Sales - Products}}{04A \text{ Inventories}}$ |
| 6. Collection period (in days) | = $\frac{03A \text{ Accounts receivable}}{01B \text{ Sales - Products} + 02B \text{ Sales - Services}} \times 365$ |
| 7. Current assets to current liabilities | = $\frac{9A \text{ Total current assets}}{34A \text{ Total current liabilities}}$ |
| 8. Profits before tax on capital employed | = $\frac{26B \text{ Net profit before taxes and non-recurring items}}{51A \text{ Total liabilities and equity} - 34A \text{ Total current liabilities}} \times 100\%$ |
| 9. Profits before tax on equity ¹ | = $\frac{26B \text{ Net profit before taxes and non-recurring items}}{36A \text{ Due to shareholders or affiliates} + 50A \text{ Total equity}} \times 100\%$ |
| 10. Profits before tax on total income | = $\frac{26B \text{ Net profit before taxes and non-recurring items}}{11B \text{ Total income}} \times 100\%$ |
| 11. Profit before tax on total income excluding investment income | = $\frac{26B \text{ Net profit before taxes and non-recurring items} - 6B - 7B - 8B - 9B \text{ Investment income}}{11B \text{ Total income}} \times 100\%$ $= \frac{32B \text{ Net profit after taxes}}{11B \text{ Total income}}$ |
| 12. Cash earnings to sales | = $\frac{22B \text{ Depreciation} + 23B \text{ depletion and amortization}}{01B \text{ Sales - Products}} \times 100\%$ |
| 13. Profits after tax on capital employed | = $\frac{32B \text{ Net profit after taxes}}{51A \text{ Total liabilities and equity} - 34A \text{ Total current liabilities}} \times 100\%$ |
| 14. Profits after tax on equity ¹ | = $\frac{32B \text{ Net profit after taxes}}{36A \text{ Due to shareholders or affiliates} + 50A \text{ Total equity}} \times 100\%$ |
| 15. Profits after tax on total income | = $\frac{32B \text{ Net profit after taxes}}{11B \text{ Total income}} \times 100\%$ |

¹ For purposes of these ratios long-term amounts due to shareholders or affiliates have been added to total equity.

Appendice

CERTAINS RATIOS RELATIFS AUX SOCIÉTÉS

Par le passé, les usagers du présent rapport ont montré beaucoup d'intérêt pour des statistiques sur les ratios relatifs aux sociétés. C'est pour cette raison que cette publication enferme 15 des ratios les plus communs, appliqués à 182 industries. Ces ratios qui sont publiés dans cette appendice furent calculés à partir des données groupées du tableau 2; ils représentent donc le ratio moyen pondéré des données individuelles. L'état qui suit illustre la formule qui a servi pour le calcul de chaque ratio.

Définitions

| Ratio | Postes financiers au tableau 2 |
|--|--|
| 1. Immobilisations/avoir ¹ | = $\frac{10A \text{ Terrains} + 16A \text{ Actifs amortissables (nets)} + 17A \text{ Actifs sujets à épuisement (nets)}}{36A \text{ Dû aux actionnaires ou affiliées} + 50A \text{ Avoir total}} \times 100\%$ |
| 2. Dette à long terme/avoir ¹ | = $\frac{40A \text{ Dette à long terme (nette)}}{36A \text{ Dû aux actionnaires ou affiliées} + 50A \text{ Avoir total}} \times 100\%$ |
| 3. Frais d'intérêts/frais total | = $\frac{18B + 19B + 20B \text{ Intérêt}}{25B \text{ Total des frais}} \times 100\%$ |
| 4. Coût des ventes/ventes | = $\frac{42B \text{ Coût des ventes}}{41B \text{ Ventes - Produits}} \times 100\%$ |
| 5. Ventes/stocks de marchandises | = $\frac{41B \text{ Ventes - Produits}}{04A \text{ Stocks}}$ |
| 6. Rotation des comptes à recevoir (en jours) | = $\frac{03A \text{ Comptes à recevoir}}{01B \text{ Ventes des produits} + 02B \text{ Ventes des services}} \times 365$ |
| 7. Disponibilités/exigibilités | = $\frac{9A \text{ Total des disponibilités}}{34A \text{ Total des exigibilités}}$ |
| 8. Bénéfice avant impôts/capital investi | = $\frac{26B \text{ Bénéfice net avant impôts et revenus extraordinaires}}{51A \text{ Avoir et passif totaux} - 34A \text{ Total des exigibilités}} \times 100\%$ |
| 9. Bénéfice avant impôts/avoir ¹ | = $\frac{26B \text{ Bénéfice net avant impôts et revenus extraordinaires}}{36A \text{ Dû aux actionnaires ou affiliées} + 50A \text{ Avoir total}} \times 100\%$ |
| 10. Bénéfice avant impôts/revenu total | = $\frac{26B \text{ Bénéfice net avant impôts et revenus extraordinaires}}{11B \text{ Revenu total}} \times 100\%$ |
| 11. Bénéfice avant impôts sauf de placement/revenu total | = $\frac{26B \text{ Bénéfice net avant impôts et revenus extraordinaires} - 6B - 7B - 8B - 9B \text{ Revenu de placement}}{11B \text{ Revenu total}} \times 100\%$ - 6B - 7B - 8B - 9B Revenu de placement |
| 12. Flux de commerce/ventes | = $\frac{32B \text{ Bénéfice net après impôts} + 22B \text{ Amortissement} + 23B \text{ Épuisement}}{01B \text{ Ventes des produits}} \times 100\%$ |
| 13. Bénéfice après impôts/capital investi | = $\frac{32B \text{ Bénéfice net après impôts}}{51A \text{ Avoir et passif totaux} - 34A \text{ Total des exigibilités}} \times 100\%$ |
| 14. Bénéfice après impôts/avoir ¹ net | = $\frac{32B \text{ Bénéfice net après impôts}}{36A \text{ Dû aux actionnaires ou affiliées} + 50A \text{ Avoir total}} \times 100\%$ |
| 15. Bénéfice après impôts/revenu total | = $\frac{32B \text{ Bénéfice net après impôts}}{11B \text{ Revenu total}} \times 100\%$ |

¹ L'avoir, tel qu'utilisé dans ces ratios, comprend les sommes dues à long terme aux actionnaires et aux sociétés affiliées.

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Number of corporations Nombre de sociétés | | | Fixed assets to equity Immobilisations/ avoir | | | Long-term debt to equity Dette à long terme/ avoir | | | Interest to total cost Frais d'intérêts/ frais total | | |
|-----|---|--|---------------|---------------|---|--------------|--------------|--|-------------|-------------|--|------------|------------|
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | number - nombre | | | per cent - pourcentage | | | | | | | | |
| | Agriculture, forestry and fishing: | | | | | | | | | | | | |
| 1 | Agriculture | 15,998 | 17,208 | 17,435 | 120.9 | 119.2 | 118.7 | 52.8 | 48.7 | 48.9 | 7.7 | 6.3 | 6.3 |
| 2 | Forestry | 3,352 | 3,843 | 4,045 | 79.4 | 88.9 | 99.5 | 17.0 | 23.1 | 30.5 | 3.1 | 2.3 | 2.3 |
| 3 | Fishing and trapping | 1,350 | 1,561 | 1,550 | 158.2 | 140.2 | 107.0 | 74.3 | 52.3 | 44.1 | 7.9 | 3.9 | 4.0 |
| 4 | Total | 20,700 | 22,612 | 23,030 | 115.5 | 115.1 | 115.6 | 47.9 | 44.9 | 46.2 | 6.7 | 5.2 | 5.2 |
| | Mining: | | | | | | | | | | | | |
| | Metal mining: | | | | | | | | | | | | |
| 5 | Gold mines | 72 | 157 | 155 | 69.4 | 80.6 | 77.7 | 14.7 | 12.9 | 15.1 | 5.5 | 6.0 | 2.9 |
| 6 | Iron mines | 8 | 12 | 8 | 152.3 | 294.3 | 113.5 | 73.3 | 133.2 | 37.4 | 10.3 | 7.0 | 5.4 |
| 7 | Other metal mining | 65 | 76 | 62 | 94.0 | 90.3 | 83.2 | 49.6 | 43.6 | 39.4 | 8.7 | 9.4 | 7.9 |
| 8 | Total | 145 | 245 | 225 | 96.5 | 94.8 | 84.5 | 47.8 | 42.1 | 35.9 | 8.7 | 8.7 | 7.2 |
| | Mineral fuels: | | | | | | | | | | | | |
| 9 | Coal mines | 35 | 37 | 40 | 121.9 | 161.8 | 169.4 | 54.2 | 88.8 | 78.0 | 4.3 | 6.5 | 8.2 |
| 10 | Oil and gas wells | 1,663 | 2,254 | 2,413 | 118.2 | 115.4 | 123.9 | 34.3 | 33.4 | 40.7 | 8.8 | 9.0 | 8.8 |
| 11 | Total | 1,698 | 2,291 | 2,453 | 118.4 | 117.7 | 126.0 | 35.2 | 36.2 | 42.4 | 8.6 | 8.8 | 8.8 |
| | Other mining: | | | | | | | | | | | | |
| 12 | Non-metal mining | 107 | 126 | 115 | 109.9 | 99.1 | 115.0 | 22.9 | 15.8 | 19.1 | 3.2 | 5.0 | 5.2 |
| 13 | Quarries | 624 | 783 | 799 | 114.3 | 109.9 | 101.9 | 37.1 | 34.6 | 26.8 | 3.5 | 5.8 | 2.9 |
| 14 | Mining services | 3,513 | 4,177 | 4,205 | 113.9 | 101.2 | 101.1 | 37.9 | 32.0 | 24.2 | 6.3 | 6.3 | 4.8 |
| 15 | Total | 4,244 | 5,086 | 5,119 | 112.9 | 101.0 | 104.1 | 34.0 | 27.5 | 23.2 | 5.4 | 6.0 | 4.7 |
| 16 | Total mining | 6,087 | 7,622 | 7,797 | 112.5 | 110.4 | 113.6 | 38.0 | 36.5 | 38.6 | 8.1 | 8.3 | 7.7 |
| | Manufacturing: | | | | | | | | | | | | |
| | Food: | | | | | | | | | | | | |
| 17 | Meat products | 597 | 650 | 643 | 87.3 | 85.8 | 79.6 | 24.2 | 24.7 | 23.2 | 7 | 7 | 7 |
| 18 | Dairy products | 273 | 271 | 267 | 61.5 | 63.4 | 65.2 | 16.1 | 14.1 | 16.7 | 6 | 6 | 6 |
| 19 | Fish products | 394 | 458 | 468 | 161.7 | 109.5 | 120.0 | 91.5 | 61.7 | 61.4 | 4.5 | 3.2 | 2.8 |
| 20 | Fruit and vegetable canners | 163 | 196 | 200 | 56.9 | 51.6 | 52.3 | 26.5 | 27.7 | 27.3 | 2.0 | 2.1 | 2.0 |
| 21 | Grain mills | 471 | 552 | 548 | 82.7 | 77.9 | 76.7 | 26.6 | 20.9 | 17.1 | 1.7 | 1.6 | 1.6 |
| 22 | Bakery products | 1,222 | 1,135 | 1,204 | 58.8 | 64.6 | 61.8 | 39.9 | 39.5 | 33.0 | 2.0 | 1.9 | 1.9 |
| 23 | Other food products | 493 | 561 | 576 | 68.1 | 74.2 | 69.9 | 14.5 | 20.2 | 17.3 | 1.6 | 1.7 | 1.6 |
| 24 | Total | 3,613 | 3,823 | 3,906 | 73.8 | 73.4 | 71.5 | 25.9 | 25.6 | 23.5 | 1.4 | 1.3 | 1.3 |
| | Beverages: | | | | | | | | | | | | |
| 25 | Soft drinks | 185 | 188 | 182 | 86.0 | 91.6 | 93.7 | 29.6 | 27.3 | 30.0 | 2.0 | 1.8 | 1.7 |
| 26 | Distilleries | 25 | 27 | 25 | 45.7 | 42.9 | 13.4 | 86.4 | 121.1 | 39.8 | 20.2 | 16.9 | 17.0 |
| 27 | Breweries | 10 | 11 | 16 | 93.7 | 87.9 | 88.5 | 42.4 | 32.9 | 21.4 | 3.0 | 2.2 | 2.1 |
| 28 | Wineries | 36 | 38 | 41 | 55.4 | 53.5 | 54.9 | 11.8 | 12.2 | 8.1 | 1.9 | 1.6 | 1.6 |
| 29 | Total | 256 | 264 | 264 | 71.1 | 71.3 | 45.0 | 53.6 | 59.2 | 32.5 | 5.9 | 4.6 | 4.4 |
| 30 | Total food and beverages | 3,869 | 4,087 | 4,170 | 73.2 | 72.9 | 62.7 | 32.2 | 33.2 | 26.5 | 2.0 | 1.7 | 1.7 |
| 31 | Tobacco products | 10 | 13 | 12 | 17.6 | 16.4 | 14.9 | 11.8 | 9.1 | 7.0 | 2.7 | 1.9 | 3.0 |
| 32 | Rubber products | 139 | 156 | 156 | 80.7 | 75.7 | 60.6 | 14.9 | 21.7 | 18.9 | 1.5 | 1.5 | 1.8 |
| 33 | Leather products | 437 | 456 | 456 | 36.5 | 43.0 | 39.1 | 19.6 | 20.2 | 19.1 | 2.7 | 2.7 | 2.8 |
| | Textile mills: | | | | | | | | | | | | |
| 34 | Cotton and woollen mills | 66 | 84 | 83 | 51.8 | 57.1 | 54.9 | 26.0 | 24.3 | 22.9 | 2.5 | 2.8 | 2.6 |
| 35 | Synthetic textiles | 57 | 48 | 50 | 66.7 | 68.0 | 72.3 | 40.5 | 42.9 | 30.0 | 2.2 | 2.3 | 2.1 |
| 36 | Other primary textiles | 231 | 289 | 303 | 61.1 | 60.2 | 56.1 | 20.2 | 23.4 | 19.1 | 2.7 | 2.3 | 1.9 |
| 37 | Other textile products | 587 | 713 | 706 | 50.3 | 48.3 | 46.4 | 20.0 | 14.9 | 12.4 | 1.8 | 1.3 | 1.7 |
| 38 | Total | 941 | 1,134 | 1,142 | 58.8 | 59.8 | 59.4 | 29.4 | 28.5 | 22.6 | 2.3 | 2.1 | 2.1 |
| | Knitting mills: | | | | | | | | | | | | |
| 39 | Hosiery mills | 55 | 63 | 63 | 42.8 | 57.6 | 43.0 | 11.0 | 15.4 | 15.5 | 1.2 | 1.9 | 2.0 |
| 40 | Other knitting mills | 203 | 181 | 182 | 50.4 | 49.8 | 60.6 | 18.0 | 16.5 | 23.6 | 1.9 | 1.7 | 2.3 |
| 41 | Total | 258 | 244 | 245 | 47.0 | 52.2 | 54.3 | 14.9 | 16.2 | 20.7 | 1.7 | 1.8 | 2.2 |
| | Clothing industries: | | | | | | | | | | | | |
| 42 | Men's clothing | 751 | 744 | 738 | 31.3 | 26.5 | 26.2 | 12.5 | 10.1 | 8.8 | 2.2 | 1.9 | 1.7 |
| 43 | Women's clothing | 1,002 | 1,256 | 1,313 | 24.5 | 36.4 | 29.1 | 8.2 | 14.0 | 6.6 | 1.5 | 1.3 | 1.1 |
| 44 | Fur goods | 287 | 321 | 321 | 10.6 | 14.6 | 12.5 | 4.3 | 12.3 | 7.0 | 3.4 | 2.7 | 3.0 |
| 45 | Foundation garments | 24 | 27 | 28 | 23.7 | 28.9 | 21.5 | 1.6 | 4.9 | 18.7 | 6 | 1.6 | 1.3 |
| 46 | Other clothing | 306 | 391 | 403 | 24.7 | 29.4 | 27.9 | 10.2 | 17.0 | 11.4 | 2.0 | 1.8 | 1.4 |
| 47 | Total | 2,370 | 2,739 | 2,803 | 26.2 | 29.2 | 25.9 | 9.7 | 12.3 | 8.6 | 1.9 | 1.7 | 1.5 |
| 48 | Total textile industries | 3,569 | 4,117 | 4,190 | 47.6 | 49.3 | 47.6 | 22.0 | 22.4 | 17.7 | 2.1 | 1.9 | 1.8 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cost of sales to sales Coût des ventes/ventes | | | Sales to inventory Ventes/stocks de marchandises | | | Collection period Rotation des comptes à recevoir | | | Current assets to current liabilities Disponibilités/exigibilités | | | Industrie | No |
|--|-------|------|---|-------|------|--|-------|------|--|-------|------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | times - fois | | | days - jours | | | times - fois | | | | |
| ... | ... | ... | ... | ... | ... | 20.8 | 21.6 | 25.9 | 1.2 | 1.2 | 1.3 | Agriculture, exploitation forestière et pêche: | |
| ... | ... | ... | ... | ... | ... | 25.0 | 20.7 | 23.4 | 9 | 9 | 9 | Agriculture | 1 |
| ... | ... | ... | ... | ... | ... | 18.8 | 25.5 | 31.9 | 6 | 7 | 1.1 | Exploitation forestière | 2 |
| ... | ... | ... | ... | ... | ... | 21.7 | 21.5 | 25.5 | 1.1 | 1.1 | 1.2 | Pêche et piégeage | 3 |
| ... | ... | ... | ... | ... | ... | | | | | | | Total | 4 |
| ... | ... | ... | ... | ... | ... | | | | | | | Mines: | |
| ... | ... | ... | ... | ... | ... | 13.8 | 20.5 | 28.6 | 1.4 | 1.4 | 1.8 | Minéraux métalliques: | |
| ... | ... | ... | ... | ... | ... | 19.7 | 39.0 | 21.8 | 1.6 | 6 | 1.5 | Mines d'or | 5 |
| ... | ... | ... | ... | ... | ... | 54.0 | 50.4 | 49.9 | 1.6 | 1.4 | 1.3 | Mines de fer | 6 |
| ... | ... | ... | ... | ... | ... | 45.4 | 46.2 | 44.8 | 1.6 | 1.2 | 1.3 | Autres minéraux métalliques | 7 |
| ... | ... | ... | ... | ... | ... | | | | | | | Total | 8 |
| ... | ... | ... | ... | ... | ... | 23.3 | 22.8 | 21.6 | 1.7 | 1.5 | 1.3 | Minéraux combustibles: | |
| ... | ... | ... | ... | ... | ... | 56.8 | 53.5 | 56.8 | 1.1 | 1.2 | 1.2 | Mines de charbon | 9 |
| ... | ... | ... | ... | ... | ... | 55.1 | 51.8 | 54.4 | 1.1 | 1.2 | 1.2 | Puits de pétrole et de gaz | 10 |
| ... | ... | ... | ... | ... | ... | | | | | | | Total | 11 |
| ... | ... | ... | ... | ... | ... | 71.0 | 67.9 | 69.6 | 1.6 | 1.8 | 1.2 | Autres mines: | |
| ... | ... | ... | ... | ... | ... | 40.6 | 48.4 | 50.6 | 1.2 | 1.3 | 1.2 | Mines non métalliques | 12 |
| ... | ... | ... | ... | ... | ... | 74.5 | 72.8 | 60.5 | 1.0 | 1.2 | 1.1 | Carrières | 13 |
| ... | ... | ... | ... | ... | ... | 69.8 | 68.8 | 61.1 | 1.1 | 1.3 | 1.1 | Services miniers | 14 |
| ... | ... | ... | ... | ... | ... | 54.7 | 52.7 | 53.2 | 1.2 | 1.2 | 1.2 | Total | 15 |
| ... | ... | ... | ... | ... | ... | | | | | | | Total, mines | 16 |
| ... | ... | ... | ... | ... | ... | | | | | | | Fabrication: | |
| ... | ... | ... | ... | ... | ... | | | | | | | Aliments: | |
| 89.7 | 88.7 | 88.8 | 21.9 | 21.9 | 20.4 | 14.9 | 15.7 | 16.3 | 1.4 | 1.4 | 1.4 | Produits de la viande | 17 |
| 84.5 | 83.8 | 83.2 | 13.2 | 13.0 | 12.6 | 19.0 | 24.1 | 22.8 | 1.7 | 1.6 | 1.7 | Produits laitiers | 18 |
| 87.7 | 86.8 | 85.4 | 6.6 | 5.8 | 6.1 | 26.9 | 32.6 | 25.2 | 1.0 | 1.1 | 1.1 | Produits du poisson | 19 |
| 75.5 | 75.0 | 75.3 | 3.9 | 3.8 | 4.0 | 22.2 | 23.1 | 25.7 | 1.8 | 1.8 | 1.8 | Conserveries de fruits et légumes | 20 |
| 83.2 | 83.5 | 83.4 | 10.7 | 11.6 | 12.5 | 32.3 | 33.3 | 32.9 | 1.4 | 1.6 | 1.4 | Minoteries | 21 |
| 72.7 | 71.7 | 71.1 | 18.2 | 16.0 | 17.4 | 25.7 | 22.7 | 25.4 | 1.3 | 1.3 | 1.4 | Boulangeries | 22 |
| 71.4 | 71.9 | 71.7 | 7.0 | 6.6 | 6.7 | 32.9 | 32.0 | 34.6 | 1.6 | 1.6 | 1.5 | Autres produits alimentaires | 23 |
| 81.6 | 81.5 | 81.1 | 10.0 | 9.9 | 9.9 | 23.6 | 24.6 | 25.0 | 1.5 | 1.5 | 1.5 | Total | 24 |
| 62.8 | 65.1 | 62.9 | 11.8 | 10.6 | 11.3 | 41.1 | 40.9 | 45.4 | 1.2 | 1.1 | 1.1 | Boissons: | |
| 52.9 | 54.5 | 53.9 | 1.4 | 1.3 | 1.4 | 34.9 | 34.1 | 31.2 | 1.4 | 1.3 | 1.0 | Eaux gazeuses | 25 |
| 52.6 | 53.1 | 54.4 | 10.8 | 10.7 | 9.6 | 25.9 | 26.8 | 27.2 | 1.2 | 1.2 | 1.2 | Distilleries | 26 |
| 65.2 | 63.9 | 64.9 | 2.1 | 2.0 | 2.0 | 36.3 | 38.7 | 41.9 | 2.0 | 2.3 | 2.1 | Brasseries | 27 |
| 57.2 | 58.5 | 58.2 | 4.5 | 4.4 | 4.6 | 33.9 | 34.1 | 35.8 | 1.3 | 1.3 | 1.1 | Fabriques de vin | 28 |
| 78.5 | 78.6 | 78.2 | 8.7 | 8.6 | 8.6 | 24.9 | 25.7 | 26.4 | 1.4 | 1.4 | 1.4 | Total | 29 |
| 63.0 | 63.8 | 61.9 | 1.7 | 1.7 | 1.8 | 34.1 | 32.3 | 36.4 | 2.6 | 2.2 | 2.5 | Total, aliments et boissons | 30 |
| 77.9 | 77.8 | 78.3 | 4.9 | 5.2 | 5.6 | 48.6 | 48.7 | 46.4 | 1.6 | 1.8 | 1.8 | Produits du tabac | 31 |
| 79.0 | 78.3 | 80.5 | 4.7 | 4.6 | 4.8 | 70.0 | 62.9 | 64.7 | 1.6 | 1.5 | 1.6 | Produits du caoutchouc | 32 |
| 77.2 | 77.1 | 79.0 | 3.7 | 3.8 | 3.4 | 58.9 | 58.1 | 59.1 | 2.3 | 2.3 | 2.5 | Produits du cuir | 33 |
| 83.7 | 84.2 | 82.8 | 7.6 | 7.1 | 7.2 | 46.3 | 46.0 | 47.3 | 1.7 | 1.7 | 1.5 | Filatures: | |
| 79.3 | 78.9 | 80.7 | 4.9 | 5.1 | 5.4 | 57.9 | 56.1 | 52.7 | 1.5 | 1.7 | 1.7 | Filatures de coton et de laine | 34 |
| 73.1 | 72.6 | 70.4 | 5.4 | 5.5 | 5.6 | 49.5 | 49.6 | 47.4 | 1.7 | 1.6 | 1.9 | Fibres synthétiques | 35 |
| 79.2 | 78.9 | 79.0 | 5.4 | 5.4 | 5.4 | 52.0 | 51.5 | 50.8 | 1.8 | 1.8 | 1.8 | Autres textiles de base | 36 |
| 79.6 | 77.1 | 80.3 | 5.8 | 5.8 | 5.8 | 50.3 | 55.8 | 54.9 | 2.5 | 1.7 | 1.8 | Autres textiles | 37 |
| 81.1 | 85.2 | 81.7 | 4.9 | 4.8 | 5.2 | 53.8 | 58.6 | 53.7 | 1.6 | 1.5 | 1.6 | Total | 38 |
| 80.6 | 83.1 | 81.3 | 5.2 | 5.0 | 5.3 | 52.7 | 57.9 | 54.0 | 1.8 | 1.6 | 1.7 | Fabriques de tricot: | |
| 78.1 | 76.9 | 77.2 | 5.1 | 4.7 | 4.8 | 61.8 | 60.0 | 56.5 | 1.8 | 1.8 | 1.9 | Bonneteries | 39 |
| 78.7 | 79.9 | 79.8 | 7.0 | 7.4 | 6.1 | 55.1 | 53.4 | 45.4 | 1.6 | 1.5 | 1.6 | Autres fabriques de tricot | 40 |
| 81.4 | 78.1 | 78.6 | 2.8 | 2.9 | 2.8 | 61.5 | 85.0 | 82.6 | 1.6 | 1.6 | 1.6 | Total | 41 |
| 69.4 | 62.0 | 58.8 | 6.8 | 5.2 | 4.5 | 31.8 | 40.0 | 47.3 | 1.8 | 1.8 | 2.1 | Industries du vêtement: | |
| 76.9 | 76.3 | 77.6 | 5.4 | 5.3 | 5.1 | 58.8 | 55.7 | 52.2 | 1.7 | 1.7 | 1.6 | Vêtements pour hommes | 42 |
| 78.1 | 77.5 | 77.8 | 5.5 | 5.3 | 5.0 | 57.7 | 57.7 | 52.9 | 1.7 | 1.6 | 1.7 | Vêtements pour dames | 43 |
| 78.9 | 78.7 | 78.6 | 5.4 | 5.3 | 5.2 | 54.4 | 54.6 | 52.0 | 1.7 | 1.7 | 1.7 | Fourrures | 44 |
| | | | | | | | | | | | | Corsets et soutiens-gorge | 45 |
| | | | | | | | | | | | | Autres vêtements | 46 |
| | | | | | | | | | | | | Total | 47 |
| | | | | | | | | | | | | Total, industries du textile | 48 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Profit before tax on capital employed | | | Profit before tax on equity | | | Profit before tax on total income | | | Profit before tax on total income excluding investment income | | |
|-----|---|---------------------------------------|--------------|--------------|-----------------------------|--------------|--------------|------------------------------------|--------------|--------------|---|--------------|--------------|
| | | Bénéfice avant impôts/capital investi | | | Bénéfice avant impôts/avoir | | | Bénéfice avant impôts/revenu total | | | Bénéfice avant impôts sauf de placements/revenu total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | per cent - pourcentage | | | | | | | | | | | |
| | Agriculture, forestry and fishing: | | | | | | | | | | | | |
| 1 | Agriculture | 2.7 | 3.8 | 4.4 | 4.2 | 5.8 | 6.8 | 2.6 | 4.0 | 4.8 | 6 | 2.9 | 3.9 |
| 2 | Forestry | 4.2 | 5.5 | 8.6 | 5.2 | 6.9 | 11.9 | 2.0 | 2.4 | 3.9 | 1.4 | 2.0 | 3.2 |
| 3 | Fishing and trapping | - 7 | 2.0 | 7.5 | - 1.2 | 3.1 | 11.2 | - 5 | 1.5 | 5.9 | - 3.3 | 6 | 5.1 |
| 4 | Total | 2.8 | 4.0 | 5.1 | 4.3 | 5.9 | 7.6 | 2.4 | 3.5 | 4.6 | .7 | 2.6 | 3.7 |
| | Mining: | | | | | | | | | | | | |
| | Metal mining: | | | | | | | | | | | | |
| 5 | Gold mines | 13.7 | 7.1 | - 3 | 18.4 | 9.5 | - 3 | 29.7 | 17.1 | - 7 | 25.8 | 13.0 | - 6.0 |
| 6 | Iron mines | - | -56.7 | 11.1 | 1 | -158.7 | 17.4 | .1 | -46.9 | 14.1 | - 9 | -49.2 | 12.7 |
| 7 | Other metal mining | - 6 | .8 | - 1.3 | - 1.0 | 1.2 | - 2.0 | - 1.6 | 1.7 | - 2.9 | - 6.3 | - .8 | - 4.7 |
| 8 | Total | .8 | - 1.4 | - 3 | 1.3 | - 2.3 | - 5 | 1.9 | - 3.0 | - 7 | - 2.3 | - 5.7 | - 2.7 |
| | Mineral fuels: | | | | | | | | | | | | |
| 9 | Coal mines | 3.3 | 2.5 | 1.0 | 6.0 | 5.3 | 2.0 | 6.5 | 5.6 | 1.6 | 5.7 | 5.4 | 9 |
| 10 | Oil and gas wells | 13.4 | 15.5 | 13.2 | 22.3 | 25.6 | 23.0 | 27.6 | 31.5 | 28.4 | 24.1 | 28.6 | 26.0 |
| 11 | Total | 12.9 | 14.7 | 12.5 | 21.6 | 24.6 | 22.0 | 26.5 | 30.0 | 26.6 | 23.1 | 27.2 | 24.3 |
| | Other mining: | | | | | | | | | | | | |
| 12 | Non-metal mining | 2.0 | 2.5 | - 14.1 | 2.7 | 3.1 | - 18.7 | 3.9 | 4.4 | - 24.3 | 1.9 | 2.8 | - 25.9 |
| 13 | Quarries | 2.6 | 9.3 | 12.3 | 3.9 | 14.0 | 16.8 | 1.8 | 7.2 | 7.7 | 5 | 5.7 | 7.0 |
| 14 | Mining services | - 3.4 | - 4.1 | 1.4 | - 4.9 | - 5.8 | 1.9 | - 7.3 | - 7.1 | 2.3 | - 23.6 | - 17.1 | - 1.6 |
| 15 | Total | - 1.9 | - 1.7 | - 1.4 | - 2.7 | - 2.4 | - 1.9 | - 3.7 | - 2.9 | - 2.2 | - 14.4 | - 9.7 | - 5.3 |
| 16 | Total mining | 8.3 | 9.4 | 8.4 | 13.6 | 15.2 | 13.9 | 17.7 | 18.8 | 17.3 | 13.3 | 15.6 | 14.9 |
| | Manufacturing: | | | | | | | | | | | | |
| | Food: | | | | | | | | | | | | |
| 17 | Meat products | 9.0 | 12.5 | 10.9 | 12.3 | 16.9 | 14.4 | 1.0 | 1.5 | 1.4 | 9 | 1.4 | 1.2 |
| 18 | Dairy products | 23.5 | 19.4 | 17.9 | 29.1 | 23.9 | 22.5 | 4.5 | 4.1 | 4.0 | 4.2 | 3.8 | 3.7 |
| 19 | Fish products | - 8.8 | - 3.4 | .2 | - 17.8 | - 5.8 | 3 | - 2.5 | - 1.2 | .1 | - 3.2 | - 1.7 | - 4 |
| 20 | Fruit and vegetable canners | 16.7 | 18.7 | 13.6 | 22.5 | 25.3 | 18.3 | 6.3 | 6.9 | 5.3 | 5.8 | 5.8 | 5.0 |
| 21 | Grain mills | 13.8 | 11.7 | 10.6 | 19.5 | 15.7 | 13.7 | 4.2 | 3.9 | 3.4 | 3.4 | 3.2 | 2.6 |
| 22 | Bakery products | 11.9 | 11.0 | 12.0 | 17.8 | 16.5 | 17.2 | 5.0 | 4.6 | 4.9 | 2.6 | 2.8 | 2.6 |
| 23 | Other food products | 15.0 | 15.1 | 14.6 | 19.2 | 20.5 | 18.5 | 5.4 | 5.4 | 5.3 | 5.0 | 5.0 | 4.5 |
| 24 | Total | 13.2 | 13.2 | 12.5 | 18.1 | 18.2 | 16.7 | 3.4 | 3.5 | 3.4 | 2.8 | 3.0 | 2.8 |
| | Beverages: | | | | | | | | | | | | |
| 25 | Soft drinks | 10.4 | 8.4 | 6.5 | 14.6 | 11.6 | 9.3 | 3.4 | 2.8 | 2.2 | 2.9 | 2.4 | 1.6 |
| 26 | Distilleries | 16.9 | 6.2 | 4.2 | 33.2 | 14.4 | 5.9 | 20.3 | 10.1 | 12.8 | 6.0 | 6.1 | 7.2 |
| 27 | Breweries | 19.4 | 19.3 | 7.7 | 32.2 | 29.2 | 10.8 | 9.9 | 10.2 | 4.7 | 9.4 | 6.5 | 2.5 |
| 28 | Wineries | 18.3 | 15.2 | 12.4 | 22.7 | 18.7 | 14.8 | 12.9 | 11.1 | 9.3 | 12.3 | 10.7 | 7.8 |
| 29 | Total | 16.4 | 11.2 | 5.7 | 27.7 | 19.4 | 8.0 | 9.9 | 7.5 | 5.4 | 6.4 | 5.1 | 3.2 |
| 30 | Total food and beverages | 14.1 | 12.7 | 10.1 | 20.3 | 18.4 | 13.8 | 4.3 | 4.0 | 3.6 | 3.3 | 3.3 | 2.8 |
| 31 | Tobacco products | 17.5 | 17.3 | 15.9 | 20.3 | 19.5 | 17.6 | 18.9 | 19.3 | 20.8 | 17.5 | 17.2 | 18.5 |
| 32 | Rubber products | 7.6 | 12.0 | 9.5 | 9.5 | 15.8 | 12.0 | 3.8 | 5.8 | 5.1 | 3.6 | 5.6 | 4.8 |
| 33 | Leather products | 11.1 | 9.3 | 9.6 | 13.7 | 11.8 | 11.8 | 4.5 | 3.0 | 3.1 | 3.8 | 2.6 | 2.9 |
| | Textile mills: | | | | | | | | | | | | |
| 34 | Cotton and woolen mills | 9.6 | 9.6 | 3.5 | 13.0 | 13.0 | 4.6 | 6.3 | 6.3 | 2.6 | 5.7 | 5.5 | 1.6 |
| 35 | Synthetic textiles | 9.5 | 9.2 | 5.0 | 14.6 | 14.3 | 7.2 | 4.8 | 4.2 | 2.4 | 4.2 | 4.2 | 1.7 |
| 36 | Other primary textiles | 12.9 | 14.3 | 10.0 | 16.4 | 18.8 | 12.6 | 4.5 | 5.5 | 3.7 | 4.2 | 4.7 | 3.3 |
| 37 | Other textile products | 19.4 | 22.4 | 19.1 | 24.4 | 27.3 | 22.7 | 6.1 | 6.4 | 6.6 | 5.8 | 6.1 | 6.2 |
| 38 | Total | 11.5 | 12.4 | 7.9 | 16.0 | 17.2 | 10.4 | 5.3 | 5.4 | 3.7 | 4.8 | 5.0 | 3.0 |
| | Knitting mills: | | | | | | | | | | | | |
| 39 | Hosiery mills | 14.3 | 15.3 | 9.9 | 16.6 | 18.8 | 12.0 | 6.2 | 5.5 | 3.4 | 5.1 | 4.6 | 2.3 |
| 40 | Other knitting mills | 11.9 | - 2.0 | 8.7 | 15.0 | - 2.5 | 11.4 | 3.3 | - 6 | 2.5 | 3.0 | - 8 | 2.3 |
| 41 | Total | 12.9 | 3.4 | 9.1 | 15.7 | 4.2 | 11.6 | 4.2 | 1.0 | 2.8 | 3.7 | .6 | 2.3 |
| | Clothing industries: | | | | | | | | | | | | |
| 42 | Men's clothing | 12.2 | 12.7 | 12.3 | 14.1 | 14.5 | 14.1 | 3.3 | 3.5 | 3.8 | 3.0 | 3.1 | 3.4 |
| 43 | Women's clothing | 21.9 | 17.9 | 19.2 | 24.3 | 20.8 | 20.9 | 4.2 | 3.5 | 3.6 | 3.9 | 3.3 | 3.3 |
| 44 | Fur goods | 16.0 | 18.4 | 19.3 | 16.8 | 20.8 | 20.7 | 4.7 | 5.3 | 5.7 | 3.6 | 4.8 | 5.3 |
| 45 | Foundation garments | 28.7 | 37.7 | 36.5 | 30.5 | 39.3 | 41.9 | 6.6 | 7.9 | 9.6 | 5.7 | 7.9 | 9.4 |
| 46 | Other clothing | 16.4 | 18.5 | 16.8 | 18.3 | 21.9 | 19.2 | 4.0 | 4.5 | 4.1 | 3.6 | 4.2 | 3.7 |
| 47 | Total | 16.7 | 16.5 | 16.6 | 18.8 | 19.0 | 18.6 | 3.9 | 3.9 | 4.1 | 3.6 | 3.6 | 3.8 |
| 48 | Total textile industries | 13.0 | 12.9 | 10.6 | 16.9 | 16.8 | 13.3 | 4.7 | 4.4 | 3.8 | 4.2 | 4.1 | 3.3 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cash earnings to sales Flux de commerce/ventes | | | Profit after tax on capital employed Bénéfice après impôts/capital investi | | | Profit after tax on equity Bénéfice après impôts/avoir | | | Profit after tax on total income Bénéfice après impôts/revenu total | | | Industrie | No |
|---|-------------|-------------|---|--------------|--------------|---|--------------|--------------|--|--------------|--------------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | | | | | | | | | | | |
| | | | | | | | | | | | | Agriculture, exploitation forestière et pêche: | |
| 12.9 | 13.3 | 12.0 | 3.0 | 3.7 | 3.3 | 4.7 | 5.6 | 5.0 | 2.9 | 3.9 | 3.5 | Agriculture | 1 |
| 17.1 | 16.5 | 31.4 | 4.7 | 6.3 | 8.4 | 5.9 | 7.8 | 11.5 | 2.3 | 2.8 | 3.7 | Exploitation forestière | 2 |
| 10.4 | 12.8 | 12.9 | - 4 | 1.7 | 4.6 | - 7 | 2.6 | 6.8 | - 3 | 1.3 | 3.6 | Pêche et piégeage | 3 |
| 13.4 | 13.8 | 14.2 | 3.1 | 3.9 | 4.0 | 4.8 | 5.9 | 6.0 | 2.7 | 3.5 | 3.6 | Total | 4 |
| | | | | | | | | | | | | Mines: | |
| | | | | | | | | | | | | Minéraux métalliques: | |
| 36.8 | 23.7 | 11.1 | 11.4 | 3.7 | - 1.1 | 15.4 | 4.9 | - 1.4 | 24.8 | 8.9 | - 3.0 | Mines d'or | 5 |
| 12.7 | - 46.9 | 18.8 | .5 | - 59.8 | 7.5 | 1.0 | - 167.4 | 11.8 | 1.0 | - 49.4 | 9.6 | Mines de fer | 6 |
| 8.6 | 11.6 | 6.8 | - 3 | 9 | - 1.2 | - 4 | 1.4 | - 1.8 | - 7 | 2.0 | - 2.6 | Autres minéraux métalliques | 7 |
| 11.9 | 5.9 | 8.6 | .9 | - 1.8 | - .5 | 1.5 | - 2.9 | - .8 | 2.2 | - 3.8 | - 1.2 | Total | 8 |
| | | | | | | | | | | | | Minéraux combustibles: | |
| 11.0 | 14.2 | 13.7 | 1.2 | 1.8 | 1.7 | 2.2 | 3.9 | 3.5 | 2.4 | 4.1 | 2.9 | Mines de charbon | 9 |
| 18.1 | 22.5 | 21.4 | 4.1 | 5.7 | 4.4 | 6.8 | 9.3 | 7.7 | 8.4 | 11.5 | 9.5 | Puits de pétrole et de gaz | 10 |
| 17.7 | 22.0 | 20.8 | 4.0 | 5.4 | 4.3 | 6.6 | 9.1 | 7.5 | 8.1 | 11.1 | 9.0 | Total | 11 |
| | | | | | | | | | | | | Autres mines: | |
| 9.5 | 8.9 | - 15.9 | .5 | - 1 | - 14.5 | 6 | - 1 | - 19.2 | .9 | - 1 | - 25.0 | Mines non métalliques | 12 |
| 14.6 | 20.7 | 13.8 | 2.6 | 8.6 | 9.7 | 3.9 | 12.9 | 13.2 | 1.9 | 6.6 | 6.1 | Carrières | 13 |
| 5.9 | - 6.0 | 57.2 | - 3.2 | - 5.7 | 1 | - 4.6 | - 8.0 | 1 | - 6.8 | - 9.9 | .1 | Services miniers | 14 |
| 9.3 | 6.6 | 13.7 | - 2.1 | - 3.5 | - 2.6 | - 3.0 | - 4.9 | - 3.4 | - 4.1 | - 5.8 | - 4.0 | Total | 15 |
| 15.9 | 17.2 | 17.6 | 2.5 | 2.9 | 2.6 | 4.1 | 4.7 | 4.2 | 5.4 | 5.8 | 5.3 | Total, mines | 16 |
| | | | | | | | | | | | | Fabrication: | |
| | | | | | | | | | | | | Aliments: | |
| 1.9 | 1.5 | 2.0 | 8.9 | 3.9 | 8.0 | 12.2 | 5.3 | 10.7 | 1.0 | .5 | 1.0 | Produits de la viande | 17 |
| 4.1 | 3.9 | 4.1 | 15.7 | 12.9 | 11.9 | 19.4 | 15.9 | 15.0 | 3.0 | 2.7 | 2.7 | Produits laitiers | 18 |
| 6 | 2.9 | 2.6 | - 6.8 | 7 | - 2 | - 13.8 | 1.2 | - 3 | - 1.9 | 3 | - 1 | Produits du poisson | 19 |
| 6.0 | 6.7 | 5.3 | 11.5 | 13.2 | 9.2 | 15.5 | 17.8 | 12.4 | 4.3 | 4.9 | 3.6 | Conserveries de fruits et légumes | 20 |
| 4.8 | 4.3 | 4.2 | 10.3 | 8.3 | 7.3 | 14.6 | 11.1 | 9.5 | 3.1 | 2.7 | 2.4 | Minoteries | 21 |
| 6.6 | 5.9 | 7.1 | 10.4 | 8.8 | 11.6 | 15.7 | 13.2 | 16.5 | 4.4 | 3.7 | 4.7 | Boulangeries | 22 |
| 5.1 | 5.2 | 5.1 | 9.1 | 9.3 | 8.6 | 11.7 | 12.5 | 10.9 | 3.3 | 3.3 | 3.1 | Autres produits alimentaires | 23 |
| 3.9 | 3.8 | 4.0 | 9.4 | 8.6 | 8.6 | 12.9 | 11.8 | 11.5 | 2.4 | 2.3 | 2.3 | Total | 24 |
| | | | | | | | | | | | | Boissons: | |
| 5.4 | 4.7 | 4.3 | 7.0 | 5.4 | 2.9 | 9.8 | 7.5 | 4.2 | 2.3 | 1.8 | 1.0 | Eaux gazeuses | 25 |
| 23.0 | 8.5 | 11.2 | 13.3 | 3.4 | 2.6 | 26.1 | 7.9 | 3.6 | 16.0 | 5.5 | 7.8 | Distilleries | 26 |
| 8.2 | 10.2 | 7.5 | 10.7 | 13.9 | 7.2 | 17.8 | 21.0 | 10.1 | 5.5 | 7.4 | 4.4 | Brasseries | 27 |
| 10.8 | 10.0 | 9.4 | 11.1 | 9.3 | 8.4 | 13.8 | 11.5 | 10.1 | 7.8 | 6.8 | 6.3 | Fabriques de vin | 28 |
| 10.0 | 7.8 | 7.0 | 11.1 | 7.4 | 4.0 | 18.7 | 12.8 | 5.6 | 6.7 | 4.9 | 3.8 | Total | 29 |
| 4.7 | 4.3 | 4.3 | 9.8 | 8.3 | 7.0 | 14.2 | 12.0 | 9.5 | 3.0 | 2.6 | 2.5 | Total, aliments et boissons | 30 |
| 14.6 | 19.2 | 14.8 | 11.8 | 15.3 | 9.7 | 13.7 | 17.3 | 10.7 | 12.7 | 17.1 | 12.6 | Produits du tabac | 31 |
| 5.0 | 6.9 | 6.2 | 4.2 | 8.2 | 6.1 | 5.4 | 10.8 | 7.7 | 2.1 | 3.9 | 3.3 | Produits du caoutchouc | 32 |
| 5.4 | 3.9 | 4.3 | 8.2 | 6.4 | 7.2 | 10.2 | 8.1 | 8.8 | 3.3 | 2.1 | 2.3 | Produits du cuir | 33 |
| | | | | | | | | | | | | Filatures: | |
| 6.9 | 7.0 | 4.3 | 6.8 | 6.5 | 1.2 | 9.2 | 8.9 | 1.6 | 4.5 | 4.3 | .9 | Filatures de coton et de laine | 34 |
| 7.0 | 6.6 | 2.6 | 7.0 | 5.9 | - 1.2 | 10.7 | 9.2 | - 1.7 | 3.5 | 2.7 | - 6 | Fibres synthétiques | 35 |
| 5.9 | 5.9 | 5.1 | 9.9 | 9.7 | 7.3 | 12.7 | 12.7 | 9.2 | 3.5 | 3.7 | 2.7 | Autres textiles de base | 36 |
| 6.4 | 6.2 | 6.6 | 14.4 | 15.7 | 13.4 | 18.1 | 19.1 | 16.0 | 4.5 | 4.5 | 4.6 | Autres textiles | 37 |
| 6.6 | 6.4 | 4.4 | 8.5 | 8.4 | 3.6 | 11.8 | 11.6 | 4.7 | 3.9 | 3.7 | 1.7 | Total | 38 |
| | | | | | | | | | | | | Fabriques de tricot: | |
| 6.8 | 6.7 | 4.8 | 10.3 | 11.8 | 8.3 | 11.9 | 14.6 | 10.1 | 4.5 | 4.3 | 2.9 | Bonneteries | 39 |
| 4.2 | 8 | 4.8 | 9.2 | - 4.0 | 7.7 | 11.6 | - 5.0 | 10.1 | 2.5 | - 1.1 | 2.2 | Autres fabriques de tricot | 40 |
| 5.0 | 2.4 | 4.8 | 9.7 | .9 | 7.9 | 11.7 | 1.1 | 10.1 | 3.1 | .3 | 2.4 | Total | 41 |
| | | | | | | | | | | | | industries du vêtement: | |
| 3.6 | 3.9 | 4.3 | 9.6 | 9.9 | 9.9 | 11.2 | 11.4 | 11.4 | 2.6 | 2.7 | 3.0 | Vêtements pour hommes | 42 |
| 4.2 | 3.9 | 3.9 | 16.9 | 14.6 | 14.4 | 18.7 | 16.9 | 15.6 | 3.2 | 2.8 | 2.7 | Vêtements pour dames | 43 |
| 4.2 | 5.0 | 5.2 | 12.7 | 15.3 | 15.6 | 13.4 | 17.3 | 16.7 | 3.7 | 4.4 | 4.6 | Fourrures | 44 |
| 4.6 | 5.9 | 7.1 | 16.0 | 23.1 | 22.3 | 17.1 | 24.0 | 25.7 | 3.7 | 4.9 | 5.9 | Corsets et soutiens-gorge | 45 |
| 4.1 | 4.1 | 3.9 | 12.0 | 12.8 | 12.0 | 13.4 | 15.1 | 13.7 | 3.0 | 3.1 | 2.9 | Autres vêtements | 46 |
| 4.0 | 4.1 | 4.2 | 12.7 | 12.7 | 12.6 | 14.3 | 14.6 | 14.1 | 3.0 | 3.0 | 3.1 | Total | 47 |
| 5.4 | 5.1 | 4.4 | 9.7 | 9.1 | 6.6 | 12.6 | 11.8 | 8.3 | 3.5 | 3.1 | 2.4 | Total, industries du textile | 48 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Number of corporations | | | Fixed assets to equity | | | Long-term debt to equity | | | Interest to total cost | | |
|-----|--|------------------------|--------------|--------------|------------------------|--------------|--------------|--------------------------|-------------|-------------|-------------------------------|------------|------------|
| | | Nombre de sociétés | | | Immobilisations/ avoir | | | Dette à long terme/avoir | | | Frais d'intérêts/ frais total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | number - nombre | | | per cent - pourcentage | | | | | | | | |
| | Manufacturing: | | | | | | | | | | | | |
| | Wood industries: | | | | | | | | | | | | |
| 1 | Sawmills and planing mills | 1,052 | 1,219 | 1,236 | 119.4 | 124.9 | 105.4 | 75.8 | 85.8 | 63.9 | 5.0 | 4.7 | 4.1 |
| 2 | Veneer and plywood | 49 | 60 | 60 | 83.4 | 92.6 | 90.8 | 49.2 | 43.2 | 46.4 | 2.8 | 2.6 | 2.8 |
| 3 | Sash, door and millwork plants | 1,156 | 1,474 | 1,463 | 68.3 | 55.5 | 70.8 | 27.7 | 20.4 | 26.8 | 1.9 | 1.5 | 1.7 |
| 4 | Wooden boxes | 135 | 184 | 179 | 118.7 | 106.0 | 99.1 | 58.6 | 47.4 | 31.5 | 2.6 | 2.4 | 2.1 |
| 5 | Coffins and caskets | 30 | 36 | 36 | 61.3 | 60.0 | 61.3 | 27.0 | 31.1 | 29.3 | 2.1 | 2.2 | 2.7 |
| 6 | Miscellaneous wood products | 466 | 448 | 465 | 98.2 | 105.3 | 97.5 | 44.4 | 52.2 | 48.8 | 3.1 | 2.8 | 3.1 |
| 7 | Total | 2,888 | 3,421 | 3,439 | 106.9 | 109.0 | 98.4 | 63.8 | 68.3 | 55.4 | 4.0 | 3.6 | 3.3 |
| | Furniture industries: | | | | | | | | | | | | |
| 8 | Household furniture | 1,658 | 1,730 | 1,834 | 85.3 | 95.9 | 101.8 | 41.4 | 49.1 | 52.4 | 2.1 | 2.0 | 2.3 |
| 9 | Office furniture | 88 | 152 | 141 | 63.6 | 53.6 | 61.5 | 19.2 | 14.3 | 21.5 | 2.2 | 2.3 | 2.2 |
| 10 | Other furniture | 401 | 586 | 561 | 43.7 | 47.2 | 56.8 | 23.7 | 28.6 | 30.2 | 1.6 | 1.7 | 1.5 |
| 11 | Total | 2,147 | 2,468 | 2,536 | 69.3 | 69.5 | 79.1 | 31.9 | 33.6 | 39.0 | 2.0 | 2.0 | 2.0 |
| | Paper and allied industries: | | | | | | | | | | | | |
| 12 | Pulp and paper mills | 94 | 108 | 111 | 121.9 | 108.3 | 107.5 | 54.8 | 48.4 | 44.8 | 4.9 | 4.9 | 4.4 |
| 13 | Paper boxes and bags | 285 | 324 | 319 | 53.1 | 60.9 | 68.4 | 23.9 | 25.7 | 31.8 | 1.7 | 1.7 | 1.9 |
| 14 | Other paper products | 235 | 246 | 246 | 83.5 | 75.7 | 77.8 | 24.4 | 20.2 | 19.4 | 1.3 | 1.4 | 1.5 |
| 15 | Total | 614 | 678 | 676 | 114.0 | 103.0 | 102.9 | 50.3 | 45.0 | 42.2 | 4.3 | 4.2 | 3.8 |
| | Printing, publishing and allied industries: | | | | | | | | | | | | |
| 16 | Commercial printing | 2,971 | 3,236 | 3,330 | 74.6 | 67.8 | 66.7 | 32.4 | 22.4 | 26.0 | 2.2 | 2.0 | 1.9 |
| 17 | Engraving and allied industries | 485 | 748 | 732 | 115.3 | 94.2 | 108.1 | 53.4 | 26.8 | 43.5 | 1.8 | 1.5 | 1.8 |
| 18 | Publishing only | 894 | 1,195 | 1,250 | 29.7 | 25.5 | 41.0 | 5.2 | 6.0 | 5.9 | 1.5 | 9 | 1.5 |
| 19 | Publishing and printing | 693 | 725 | 730 | 61.3 | 56.7 | 47.7 | 28.1 | 40.0 | 31.4 | 3.0 | 3.6 | 3.1 |
| 20 | Total | 5,043 | 5,904 | 6,042 | 63.5 | 57.8 | 57.0 | 27.2 | 26.7 | 26.6 | 2.4 | 2.4 | 2.2 |
| | Primary metals: | | | | | | | | | | | | |
| 21 | Iron and steel mills | 106 | 111 | 111 | 116.0 | 107.5 | 96.3 | 50.5 | 49.7 | 47.7 | 4.3 | 3.8 | 3.5 |
| 22 | Iron foundries | 94 | 105 | 101 | 49.1 | 65.1 | 50.8 | 39.3 | 34.0 | 28.3 | 2.5 | 2.0 | 1.7 |
| 23 | Smelting and refining | 182 | 200 | 206 | 119.1 | 128.3 | 141.3 | 34.2 | 43.6 | 62.0 | 3.2 | 2.6 | 3.1 |
| 24 | Total | 382 | 416 | 418 | 115.1 | 113.6 | 110.7 | 44.5 | 47.0 | 52.1 | 3.9 | 3.3 | 3.3 |
| | Metal fabricating: | | | | | | | | | | | | |
| 25 | Boiler and plate | 75 | 95 | 86 | 59.0 | 58.7 | 52.3 | 35.3 | 31.8 | 26.0 | 1.5 | 1.7 | 1.6 |
| 26 | Structural steel | 243 | 329 | 309 | 37.1 | 31.9 | 29.6 | 42.7 | 27.9 | 25.9 | 4.7 | 3.8 | 2.8 |
| 27 | Ornamental iron works | 708 | 912 | 793 | 46.4 | 45.7 | 45.4 | 28.8 | 25.0 | 32.1 | 2.6 | 1.8 | 1.8 |
| 28 | Metal stamping | 990 | 1,011 | 976 | 72.8 | 74.4 | 86.6 | 25.7 | 37.7 | 44.4 | 2.4 | 2.0 | 1.9 |
| 29 | Wire and wire products | 256 | 305 | 300 | 58.7 | 58.4 | 46.6 | 35.7 | 49.6 | 41.1 | 4.0 | 3.6 | 3.3 |
| 30 | Hardware and tools | 928 | 977 | 980 | 61.1 | 65.7 | 61.4 | 13.8 | 12.5 | 15.0 | 2.4 | 1.5 | 1.8 |
| 31 | Heating equipment | 187 | 231 | 210 | 39.3 | 37.9 | 41.6 | 20.0 | 18.7 | 14.2 | 2.1 | 2.3 | 2.0 |
| 32 | Machine shops | 1,744 | 1,804 | 1,824 | 101.8 | 96.4 | 93.2 | 45.9 | 46.7 | 29.9 | 3.2 | 3.1 | 2.5 |
| 33 | Miscellaneous products | 825 | 798 | 836 | 52.9 | 46.5 | 52.0 | 15.1 | 17.3 | 15.9 | 1.5 | 1.7 | 1.6 |
| 34 | Total | 5,956 | 6,362 | 6,314 | 58.0 | 55.3 | 55.8 | 28.0 | 29.2 | 28.9 | 2.7 | 2.3 | 2.1 |
| | Machinery: | | | | | | | | | | | | |
| 35 | Agricultural implements | 182 | 254 | 230 | 53.5 | 51.6 | 59.1 | 100.3 | 97.8 | 108.8 | 7.2 | 5.9 | 6.9 |
| 36 | Commercial refrigeration | 34 | 33 | 37 | 28.1 | 28.1 | 31.3 | 9.1 | 8.8 | 9.3 | 2.2 | 1.7 | 2.0 |
| 37 | Other machinery | 1,507 | 1,817 | 1,726 | 41.8 | 51.7 | 46.4 | 14.4 | 16.3 | 10.9 | 2.3 | 1.7 | 1.6 |
| 38 | Total | 1,723 | 2,104 | 1,993 | 43.1 | 51.0 | 47.5 | 27.0 | 28.7 | 23.1 | 3.2 | 2.4 | 2.2 |
| | Transport equipment: | | | | | | | | | | | | |
| 39 | Aircraft and parts | 182 | 243 | 233 | 56.1 | 8478.5 | 25.9 | 225.9 | 10000.0 | 7.0 | 8.0 | 8.1 | .8 |
| 40 | Motor vehicles and parts | 383 | 477 | 463 | 79.7 | 65.9 | 61.3 | 13.4 | 5.1 | 3.5 | 7 | 5 | 2 |
| 41 | Truck bodies | 291 | 338 | 332 | 63.9 | 58.4 | 49.3 | 18.1 | 19.4 | 16.6 | 3.0 | 2.1 | 1.7 |
| 42 | Miscellaneous transportation | 475 | 577 | 566 | 97.6 | 102.2 | 103.2 | 22.3 | 24.6 | 25.6 | 3.1 | 2.3 | 2.2 |
| 43 | Total | 1,331 | 1,635 | 1,594 | 101.5 | 76.1 | 58.5 | 50.1 | 29.3 | 6.5 | 1.5 | 1.0 | .4 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cost of sales to sales Coût des ventes/ventes | | | Sales to inventory Ventes/stocks de marchandises | | | Collection period Rotation des comptes à recevoir | | | Current assets to current liabilities Disponibilités/exigibilités | | | Industrie | No |
|---|-------------|-------------|---|------------|-------------|--|-------------|-------------|--|------------|------------|---------------------------------------|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | times - fois | | | days - jours | | | times - fois | | | | |
| Fabrication: | | | | | | | | | | | | | |
| Industrie du bois: | | | | | | | | | | | | | |
| 85.2 | 87.5 | 85.7 | 5.1 | 5.5 | 5.5 | 33.4 | 28.5 | 35.6 | 1.4 | 1.3 | 1.5 | Scieries et ateliers de rabotage | 1 |
| 87.0 | 90.5 | 90.0 | 5.6 | 5.3 | 5.7 | 35.6 | 37.2 | 37.8 | 1.9 | 1.4 | 1.4 | Placage et contre-plaques | 2 |
| 77.0 | 76.7 | 77.0 | 6.5 | 6.3 | 6.8 | 49.2 | 54.6 | 43.7 | 1.5 | 1.5 | 1.5 | Portes, châssis et autres bois ouvrés | 3 |
| 79.9 | 79.1 | 75.7 | 9.3 | 7.7 | 8.7 | 39.8 | 41.5 | 45.8 | 1.1 | 1.2 | 1.2 | Fabriques de boîtes en bois | 4 |
| 78.1 | 79.6 | 76.7 | 4.6 | 4.0 | 3.9 | 43.0 | 60.1 | 49.8 | 1.9 | 1.7 | 1.8 | Cercueils et tombes | 5 |
| 81.7 | 79.6 | 82.4 | 4.2 | 5.0 | 4.8 | 46.7 | 39.8 | 42.4 | 1.6 | 1.6 | 1.6 | Fabriques de produits divers en bois | 6 |
| 83.4 | 84.7 | 83.7 | 5.4 | 5.6 | 5.7 | 37.8 | 36.2 | 38.3 | 1.5 | 1.4 | 1.5 | Total | 7 |
| Industrie du meuble: | | | | | | | | | | | | | |
| 76.2 | 76.5 | 78.0 | 6.0 | 5.5 | 5.5 | 54.2 | 48.7 | 50.7 | 1.4 | 1.3 | 1.3 | Meubles de maison | 8 |
| 73.4 | 75.7 | 72.3 | 4.9 | 6.7 | 6.5 | 54.2 | 57.4 | 59.1 | 1.5 | 1.4 | 1.7 | Meubles de bureau | 9 |
| 76.8 | 73.2 | 74.8 | 5.5 | 5.1 | 6.6 | 49.7 | 49.0 | 65.7 | 1.6 | 1.7 | 1.5 | Autres meubles | 10 |
| 76.0 | 75.3 | 76.1 | 5.7 | 5.6 | 5.9 | 53.0 | 50.5 | 56.8 | 1.5 | 1.5 | 1.4 | Total | 11 |
| Industrie du papier et des produits en papier: | | | | | | | | | | | | | |
| 88.1 | 83.8 | 83.7 | 5.8 | 6.2 | 6.4 | 35.0 | 33.7 | 36.9 | 1.4 | 1.6 | 1.5 | Moulins à pâte et papier | 12 |
| 79.7 | 80.5 | 78.7 | 7.9 | 7.1 | 8.6 | 49.2 | 51.8 | 52.5 | 1.5 | 1.6 | 1.5 | Boîtes et sacs en papier | 13 |
| 75.6 | 76.7 | 77.1 | 6.2 | 6.0 | 6.4 | 43.1 | 43.9 | 42.9 | 1.8 | 2.1 | 1.9 | Autres produits de papier | 14 |
| 85.9 | 82.7 | 82.4 | 6.0 | 6.2 | 6.6 | 37.2 | 36.7 | 39.3 | 1.4 | 1.7 | 1.6 | Total | 15 |
| Impression, édition et industries connexes: | | | | | | | | | | | | | |
| 71.7 | 71.8 | 70.3 | 9.9 | 9.5 | 9.0 | 59.2 | 52.9 | 57.5 | 1.5 | 1.5 | 1.5 | Impression commerciale | 16 |
| 66.2 | 66.7 | 65.5 | 21.0 | 15.4 | 17.2 | 70.5 | 72.9 | 67.1 | 1.3 | 1.3 | 1.3 | Gravure et industries connexes | 17 |
| 58.1 | 57.8 | 61.1 | 6.6 | 7.7 | 8.5 | 38.6 | 42.2 | 43.1 | 1.2 | 1.3 | 1.0 | Edition seulement | 18 |
| ... | ... | ... | ... | ... | ... | 47.7 | 43.3 | 49.3 | 1.3 | 1.2 | 1.2 | Edition et impression | 19 |
| ... | ... | ... | ... | ... | ... | 52.4 | 49.2 | 52.9 | 1.4 | 1.3 | 1.3 | Total | 20 |
| Industrie des métaux primaires: | | | | | | | | | | | | | |
| 89.9 | 86.9 | 86.4 | 3.1 | 3.4 | 3.5 | 55.2 | 49.6 | 45.8 | 2.1 | 2.2 | 2.2 | Industrie du fer et de l'acier | 21 |
| 84.7 | 83.9 | 83.5 | 3.8 | 5.7 | 5.9 | 51.4 | 47.3 | 52.1 | 1.7 | 1.6 | 1.6 | Fonderies | 22 |
| 84.8 | 82.8 | 90.0 | 4.2 | 4.4 | 4.8 | 31.3 | 31.1 | 29.7 | 1.4 | 1.5 | 1.5 | Fonte et affinage | 23 |
| 87.9 | 85.4 | 87.4 | 3.5 | 3.7 | 3.9 | 46.8 | 43.4 | 41.1 | 1.8 | 1.9 | 2.0 | Total | 24 |
| Industrie des produits métalliques: | | | | | | | | | | | | | |
| 85.9 | 84.4 | 82.8 | 5.9 | 5.8 | 4.9 | 66.5 | 71.6 | 83.9 | 1.6 | 1.7 | 1.7 | Chaudières et plaques | 25 |
| 81.1 | 79.2 | 78.5 | 4.9 | 5.1 | 6.0 | 53.0 | 65.5 | 53.2 | 1.1 | 1.2 | 1.4 | Acier de charpente | 26 |
| 77.3 | 75.0 | 74.6 | 6.1 | 7.0 | 7.7 | 59.6 | 64.3 | 71.9 | 1.8 | 1.7 | 1.6 | Fer forgé | 27 |
| 79.3 | 82.0 | 79.5 | 7.4 | 6.8 | 7.6 | 41.2 | 40.9 | 38.6 | 1.7 | 1.6 | 1.5 | Estampage des métaux | 28 |
| 76.8 | 76.1 | 76.8 | 3.8 | 4.0 | 3.8 | 52.0 | 52.5 | 49.9 | 2.0 | 1.7 | 2.0 | Fits métalliques et produits connexes | 29 |
| 74.4 | 73.7 | 71.0 | 5.1 | 5.1 | 5.7 | 53.0 | 64.9 | 57.7 | 1.8 | 1.6 | 1.5 | Quincaillerie et outillage | 30 |
| 75.0 | 73.1 | 76.6 | 4.9 | 4.3 | 5.5 | 52.8 | 48.3 | 50.4 | 2.0 | 1.7 | 1.6 | Appareils de chauffage | 31 |
| 74.4 | 65.9 | 67.4 | 7.4 | 6.3 | 8.3 | 54.0 | 53.4 | 56.3 | 1.4 | 1.5 | 1.4 | Ateliers d'usinage | 32 |
| 77.9 | 77.8 | 78.4 | 5.2 | 5.0 | 6.0 | 54.5 | 57.6 | 56.7 | 1.8 | 1.9 | 1.9 | Produits métalliques divers | 33 |
| 78.1 | 77.4 | 76.8 | 5.6 | 5.5 | 6.1 | 51.3 | 54.7 | 52.6 | 1.6 | 1.6 | 1.6 | Total | 34 |
| Machinerie: | | | | | | | | | | | | | |
| 85.6 | 80.5 | 86.1 | 2.7 | 3.1 | 2.8 | 86.2 | 122.9 | 115.1 | 2.2 | 2.1 | 2.0 | Instruments aratoires | 35 |
| 83.5 | 83.7 | 79.6 | 4.6 | 5.0 | 4.4 | 52.3 | 61.5 | 68.1 | 1.8 | 1.7 | 1.7 | Equipement de réfrigération | 36 |
| 80.8 | 78.2 | 78.5 | 3.6 | 4.0 | 4.2 | 56.7 | 58.0 | 56.0 | 1.8 | 1.6 | 1.6 | Autres machines | 37 |
| 81.7 | 78.8 | 79.3 | 3.5 | 3.9 | 4.0 | 61.1 | 68.0 | 62.9 | 1.9 | 1.7 | 1.6 | Total | 38 |
| Matériel de transport: | | | | | | | | | | | | | |
| 71.5 | 67.9 | 68.4 | 1.8 | 2.2 | 2.5 | 48.7 | 52.8 | 51.2 | 1.3 | 1.6 | 1.6 | Avions et pièces | 39 |
| 89.7 | 89.1 | 90.7 | 12.2 | 14.2 | 15.3 | 9.7 | 8.8 | 8.8 | 1.3 | 1.4 | 1.5 | Véhicules à moteur et accessoires | 40 |
| 85.8 | 83.7 | 83.2 | 4.6 | 5.2 | 5.4 | 47.5 | 48.6 | 41.3 | 1.4 | 1.5 | 1.6 | Carrosseries de camions | 41 |
| 84.7 | 84.2 | 86.5 | 3.1 | 3.6 | 2.7 | 40.7 | 39.0 | 39.0 | 1.2 | 1.2 | 1.2 | Matériel divers de transport | 42 |
| 88.3 | 87.6 | 89.1 | 7.9 | 9.7 | 10.1 | 14.6 | 13.4 | 13.1 | 1.3 | 1.4 | 1.5 | Total | 43 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Profit before tax on capital employed | | | Profit before tax on equity | | | Profit before tax on total income | | | Profit before tax on total income excluding investment income | | |
|--|---------------------------------|---------------------------------------|-------------|-------------|-----------------------------|-------------|-------------|------------------------------------|------------|------------|---|------------|------------|
| | | Bénéfice avant impôts/capital investi | | | Bénéfice avant impôts/avoir | | | Bénéfice avant impôts/revenu total | | | Bénéfice avant impôts sauf de placements/revenu total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| per cent - pourcentage | | | | | | | | | | | | | |
| Manufacturing: | | | | | | | | | | | | | |
| Wood industries: | | | | | | | | | | | | | |
| 1 | Sawmills and planing mills | 2.9 | .7 | 6.8 | 5.4 | 1.3 | 11.6 | 1.9 | .4 | 4.3 | .7 | -1.3 | 2.5 |
| 2 | Veneer and plywood | 4.4 | .6 | -3.7 | 7.4 | .9 | -6.0 | 2.3 | .3 | -1.8 | 1.8 | .1 | -2.0 |
| 3 | Sash, door and millwork plants | 12.6 | 17.2 | 13.6 | 16.9 | 21.4 | 17.9 | 3.8 | 4.4 | 4.0 | 3.2 | 4.2 | 3.7 |
| 4 | Wooden boxes | 10.0 | 17.7 | 15.7 | 16.4 | 27.1 | 20.8 | 2.7 | 4.4 | 4.1 | 2.3 | 4.3 | 4.0 |
| 5 | Coffins and caskets | 17.0 | 11.6 | 14.4 | 22.6 | 15.4 | 19.5 | 5.7 | 4.2 | 5.3 | 5.5 | 4.1 | 4.9 |
| 6 | Miscellaneous wood products | 2.2 | 4.6 | 6.8 | 3.5 | 7.9 | 11.3 | 1.4 | 2.6 | 3.7 | .9 | 2.2 | 3.4 |
| 7 | Total | 4.2 | 2.9 | 6.9 | 7.2 | 5.1 | 11.2 | 2.3 | 1.5 | 3.6 | 1.4 | .4 | 2.5 |
| Furniture industries: | | | | | | | | | | | | | |
| 8 | Household furniture | 9.3 | 7.6 | 9.9 | 14.3 | 12.4 | 16.0 | 3.2 | 2.4 | 3.1 | 2.9 | 2.3 | 3.0 |
| 9 | Office furniture | -2.3 | 14.3 | 21.8 | -2.9 | 17.1 | 28.6 | -1.0 | 5.2 | 7.2 | -1.9 | 3.8 | 6.8 |
| 10 | Other furniture | 12.4 | 14.0 | 13.8 | 16.0 | 18.7 | 18.4 | 4.2 | 4.5 | 4.2 | 3.9 | 4.2 | 4.0 |
| 11 | Total | 8.0 | 10.9 | 13.2 | 11.2 | 15.6 | 19.3 | 2.8 | 3.6 | 4.2 | 2.5 | 3.1 | 3.9 |
| Paper and allied industries: | | | | | | | | | | | | | |
| m | Pulp and paper mills | -2.1 | 3.1 | 2.3 | -3.7 | 5.2 | 3.7 | -2.2 | 3.0 | 2.3 | -3.6 | 1.3 | .7 |
| 13 | Paper boxes and bags | 9.3 | 10.9 | 8.7 | 12.6 | 14.9 | 12.5 | 5.2 | 4.7 | 4.0 | 4.5 | 4.1 | 3.5 |
| 14 | Other paper products | 7.9 | 11.4 | 10.8 | 10.4 | 14.4 | 13.6 | 4.0 | 5.8 | 5.2 | 3.6 | 5.5 | 5.0 |
| 15 | Total | -.9 | 4.0 | 3.1 | -1.4 | 6.4 | 4.9 | -.8 | 3.5 | 2.8 | -2.0 | 2.0 | 1.5 |
| Printing, publishing and allied industries: | | | | | | | | | | | | | |
| 16 | Commercial printing | 17.1 | 20.3 | 20.3 | 24.5 | 27.2 | 27.8 | 7.0 | 8.5 | 8.7 | 5.0 | 6.3 | 6.8 |
| 17 | Engraving and allied industries | 17.2 | 22.5 | 18.0 | 29.9 | 30.6 | 27.5 | 6.0 | 7.1 | 6.4 | 5.4 | 6.8 | 6.2 |
| 18 | Publishing only | 26.5 | 22.6 | 24.6 | 29.6 | 25.3 | 29.2 | 8.6 | 8.4 | 7.1 | 7.2 | 7.8 | 6.6 |
| 19 | Publishing and printing | 19.1 | 16.2 | 14.7 | 27.5 | 25.2 | 21.1 | 10.9 | 9.8 | 9.7 | 9.4 | 8.3 | 6.5 |
| 20 | Total | 19.1 | 18.9 | 18.1 | 26.7 | 26.2 | 25.0 | 8.6 | 8.8 | 8.6 | 6.9 | 7.2 | 6.6 |
| Primary metals: | | | | | | | | | | | | | |
| 21 | Iron and steel mills | -.7 | 3.0 | 4.7 | -1.1 | 5.0 | 7.8 | -.7 | 2.8 | 4.3 | -1.9 | 1.8 | 3.1 |
| 22 | Iron foundries | 5.0 | 9.2 | 11.3 | 7.4 | 13.2 | 15.6 | 2.7 | 4.1 | 5.7 | 1.8 | 2.7 | 5.4 |
| 23 | Smelting and refining | 3.6 | 7.8 | -5.7 | 5.7 | 12.9 | -10.7 | 3.8 | 7.7 | -6.9 | 3.3 | 7.2 | -8.3 |
| 24 | Total | .9 | 4.8 | .9 | 1.5 | 8.1 | 1.5 | 1.0 | 4.4 | .9 | .1 | 3.7 | -.4 |
| Metal fabricating: | | | | | | | | | | | | | |
| 25 | Boiler and plate | 10.0 | 7.3 | 4.3 | 14.3 | 10.3 | 5.6 | 4.0 | 2.9 | 2.0 | 3.2 | 1.3 | .7 |
| 26 | Structural steel | -3.5 | .3 | 5.2 | -5.1 | .4 | 6.6 | -2.9 | .3 | 3.9 | -5.3 | -1.9 | 2.0 |
| 27 | Ornamental iron works | 10.4 | 12.1 | 13.6 | 14.2 | 15.8 | 19.3 | 4.8 | 5.5 | 5.9 | 4.3 | 5.0 | 5.3 |
| 28 | Metal stamping | 12.0 | 13.8 | 15.4 | 15.9 | 20.3 | 24.4 | 4.5 | 5.0 | 5.5 | 3.9 | 4.6 | 5.2 |
| 29 | Wire and wire products | 5.4 | 7.0 | 9.0 | 8.0 | 11.3 | 13.6 | 4.0 | 4.8 | 7.1 | 3.1 | 4.1 | 6.3 |
| 30 | Hardware and tools | 13.2 | 16.1 | 18.1 | 16.2 | 20.0 | 22.3 | 6.6 | 7.0 | 7.7 | 5.8 | 6.2 | 6.9 |
| 31 | Heating equipment | 11.1 | 8.4 | 7.6 | 14.0 | 10.5 | 9.2 | 4.9 | 3.9 | 2.9 | 3.9 | 3.0 | 2.4 |
| 32 | Machine shops | 8.4 | 14.7 | 17.9 | 13.2 | 22.8 | 24.7 | 4.1 | 6.7 | 7.4 | 3.3 | 5.9 | 7.2 |
| 33 | Miscellaneous products | 10.8 | 13.5 | 15.3 | 13.4 | 16.8 | 18.8 | 5.0 | 6.1 | 7.0 | 3.8 | 4.9 | 5.9 |
| 34 | Total | 8.0 | 10.0 | 12.0 | 10.8 | 13.7 | 16.5 | 4.0 | 4.9 | 5.8 | 3.0 | 4.0 | 5.0 |
| Machinery: | | | | | | | | | | | | | |
| 35 | Agricultural implements | -15.6 | -.9 | -10.2 | -31.3 | -1.8 | -21.1 | -11.9 | -.6 | -8.2 | -13.0 | -3.3 | -8.9 |
| 36 | Commercial refrigeration | 7.2 | 1.9 | 15.9 | 8.0 | 2.1 | 17.8 | 2.4 | .5 | 4.3 | 1.5 | .1 | 4.1 |
| 37 | Other machinery | 1.9 | 11.0 | 11.4 | 2.3 | 13.4 | 13.3 | .9 | 4.7 | 4.4 | .3 | 4.1 | 4.0 |
| 38 | Total | -1.9 | 8.1 | 7.2 | -2.6 | 10.8 | 9.1 | -1.0 | 3.7 | 3.1 | -1.8 | 2.8 | 2.6 |
| Transport equipment: | | | | | | | | | | | | | |
| 39 | Aircraft and parts | -47.3 | 1.1 | 11.8 | 62.2 | -330.2 | 13.1 | -18.3 | .6 | 6.7 | -19.3 | -.4 | 5.4 |
| 40 | Motor vehicles and parts | 29.5 | 47.0 | 34.6 | 38.5 | 55.2 | 41.9 | 5.1 | 7.0 | 5.8 | 4.6 | 6.4 | 5.1 |
| 41 | Truck bodies | 7.3 | 12.4 | 14.7 | 9.4 | 15.6 | 17.8 | 3.2 | 4.2 | 5.0 | 1.9 | 2.7 | 4.0 |
| 42 | Miscellaneous transportation | 10.1 | 7.7 | 5.1 | 14.3 | 12.1 | 9.8 | 5.2 | 4.1 | 3.5 | 2.2 | 2.6 | 1.8 |
| 43 | Total | 17.0 | 33.3 | 26.5 | 29.0 | 48.4 | 33.2 | 3.6 | 6.5 | 5.7 | 3.0 | 5.8 | 4.9 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cash earnings to sales Flux de commerce/ventes | | | Profit after tax on capital employed Bénéfice après impôts/capital investi | | | Profit after tax on equity Bénéfice après impôts/avoir | | | Profit after tax on total income Bénéfice après impôts/revenu total | | | Industrie | No |
|---|------------|------------|---|-------------|-------------|---|-------------|-------------|--|------------|------------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | | | | | | | | | | | |
| | | | | | | | | | | | | Fabrication: | |
| | | | | | | | | | | | | Industrie du bois: | |
| 6.6 | 5.6 | 8.3 | 3.1 | 1.6 | 6.0 | 5.7 | 3.0 | 10.2 | 2.0 | 1.0 | 3.7 | Scieries et ateliers de rabotage | 1 |
| 4.7 | 4.3 | 3.0 | 2.3 | 1.2 | -1.9 | 3.9 | 1.9 | -3.1 | 1.2 | .6 | -.9 | Placage et contre-plaques | 2 |
| 4.7 | 4.5 | 5.2 | 9.2 | 11.6 | 10.9 | 12.3 | 14.5 | 14.3 | 2.8 | 3.0 | 3.2 | Portes, châssis et autres bois ouvrés | 3 |
| 5.5 | 6.5 | 6.3 | 9.3 | 17.3 | 14.2 | 15.2 | 26.3 | 18.8 | 2.5 | 4.3 | 3.7 | Fabriques de boîtes en bois | 4 |
| 6.0 | 4.6 | 6.5 | 12.7 | 8.2 | 12.0 | 16.8 | 11.0 | 16.3 | 4.3 | 3.0 | 4.4 | Cercueils et tombes | 5 |
| 6.2 | 6.7 | 6.9 | 3.3 | 5.2 | 5.3 | 5.3 | 8.8 | 8.8 | 2.1 | 2.9 | 2.9 | Fabriques de produits divers en bois | 6 |
| 6.0 | 5.3 | 7.0 | 3.8 | 3.0 | 6.0 | 6.5 | 5.4 | 9.7 | 2.1 | 1.5 | 3.2 | Total | 7 |
| | | | | | | | | | | | | Industrie du meuble: | |
| 4.2 | 3.2 | 4.4 | 7.4 | 5.2 | 7.9 | 11.5 | 8.5 | 12.6 | 2.6 | 1.7 | 2.5 | Meubles de maison | 8 |
| 3.0 | 6.7 | 6.6 | -1.1 | 11.7 | 13.7 | -1.3 | 14.0 | 17.9 | -.5 | 4.2 | 4.5 | Meubles de bureau | 9 |
| 4.7 | 4.5 | 4.9 | 9.5 | 9.3 | 10.7 | 12.3 | 12.5 | 14.4 | 3.2 | 3.0 | 3.3 | Autres meubles | 10 |
| 4.2 | 4.3 | 4.9 | 6.4 | 7.8 | 9.8 | 9.0 | 11.2 | 14.2 | 2.3 | 2.6 | 3.1 | Total | 11 |
| | | | | | | | | | | | | Industrie du papier et des produits en papier: | |
| 4.8 | 8.1 | 6.8 | -.6 | 3.3 | 1.8 | -1.0 | 5.4 | 2.9 | -.6 | 3.2 | 1.8 | Moulins à pâte et papier | 12 |
| 6.3 | 5.7 | 5.4 | 6.7 | 8.2 | 6.3 | 9.2 | 11.2 | 9.0 | 3.8 | 3.6 | 2.9 | Boîtes et sacs en papier | 13 |
| 5.3 | 6.2 | 5.9 | 4.9 | 7.1 | 6.8 | 6.4 | 8.9 | 8.5 | 2.5 | 3.6 | 3.3 | Autres produits de papier | 14 |
| 5.0 | 7.6 | 6.6 | .2 | 3.8 | 2.3 | .3 | 6.0 | 3.7 | .2 | 3.3 | 2.1 | Total | 15 |
| | | | | | | | | | | | | Impression, édition et industries connexes: | |
| 9.7 | 10.2 | 10.1 | 15.0 | 16.3 | 15.9 | 21.5 | 21.8 | 21.7 | 6.2 | 6.8 | 6.8 | Impression commerciale | 16 |
| 8.9 | 9.8 | 9.5 | 14.7 | 19.1 | 14.7 | 25.5 | 25.9 | 22.6 | 5.1 | 6.0 | 5.3 | Gravure et industries connexes | 17 |
| 13.7 | 11.5 | 9.6 | 17.5 | 14.0 | 13.3 | 19.5 | 15.7 | 15.8 | 5.7 | 5.3 | 3.8 | Edition seulement | 18 |
| ... | ... | ... | 12.9 | 10.8 | 10.2 | 18.6 | 16.9 | 14.7 | 7.4 | 6.6 | 6.7 | Edition et impression | 19 |
| ... | ... | ... | 14.3 | 13.7 | 13.0 | 20.0 | 19.1 | 18.0 | 6.5 | 6.4 | 6.2 | Total | 20 |
| | | | | | | | | | | | | Industrie des métaux primaires: | |
| 5.4 | 6.9 | 8.3 | -.1 | 2.0 | 4.0 | -.2 | 3.4 | 6.6 | -.1 | 1.9 | 3.7 | Industrie du fer et de l'acier | 21 |
| 5.9 | 6.1 | 7.8 | 6.0 | 7.4 | 9.3 | 8.9 | 10.7 | 12.8 | 3.2 | 3.3 | 4.6 | Fonderies | 22 |
| 7.7 | 9.7 | 8 | 2.9 | 5.0 | -3.6 | 4.5 | 8.3 | -6.7 | 3.0 | 5.0 | -4.3 | Fonte et affinage | 23 |
| 6.2 | 7.8 | 5.9 | 1.0 | 3.2 | 1.2 | 1.7 | 5.4 | 2.1 | 1.1 | 3.0 | 1.2 | Total | 24 |
| | | | | | | | | | | | | Industrie des produits métalliques: | |
| 4.9 | 4.3 | 4.2 | 7.6 | 4.9 | 4.7 | 10.9 | 6.9 | 6.1 | 3.0 | 2.0 | 2.1 | Chaudières et plaques | 25 |
| .7 | 2.1 | 4.9 | -1.7 | -.1 | 3.8 | -2.5 | -.2 | 4.9 | -1.4 | -.1 | 2.9 | Acier de charpente | 26 |
| 5.6 | 5.9 | 6.8 | 7.6 | 8.5 | 11.1 | 10.4 | 11.1 | 15.8 | 3.5 | 3.9 | 4.8 | Fer forgé | 27 |
| 5.1 | 5.8 | 5.6 | 7.8 | 10.9 | 10.6 | 10.4 | 16.1 | 16.7 | 2.9 | 4.0 | 3.8 | Estampage des métaux | 28 |
| 6.0 | 6.3 | 10.2 | 4.2 | 5.3 | 9.5 | 6.2 | 8.6 | 14.4 | 3.1 | 3.7 | 7.5 | Fils métalliques et produits connexes | 29 |
| 8.8 | 8.2 | 8.8 | 9.5 | 11.5 | 13.1 | 11.6 | 14.2 | 16.1 | 4.8 | 4.9 | 5.5 | Quincaillerie et outillage | 30 |
| 4.7 | 4.2 | 3.9 | 6.8 | 4.6 | 5.9 | 8.5 | 5.8 | 7.1 | 3.0 | 2.2 | 2.2 | Appareils de chauffage | 31 |
| 8.8 | 10.2 | 11.1 | 6.8 | 13.2 | 14.9 | 10.8 | 20.3 | 20.6 | 3.4 | 6.0 | 6.1 | Ateliers d'usinage | 32 |
| 6.0 | 6.3 | 7.5 | 7.2 | 9.0 | 10.2 | 8.9 | 11.2 | 12.6 | 3.3 | 4.0 | 4.7 | Produits métalliques divers | 33 |
| 5.5 | 6.0 | 6.9 | 5.7 | 7.3 | 9.3 | 7.7 | 10.0 | 12.7 | 2.8 | 3.6 | 4.5 | Total | 34 |
| | | | | | | | | | | | | Machinerie: | |
| -8.9 | 1.5 | -5.6 | -14.9 | -1.1 | -9.6 | -30.0 | -2.1 | -19.8 | -11.4 | -.7 | -7.7 | Instrumentes aratoires | 35 |
| 2.0 | 1.2 | 3.5 | 3.2 | 1.3 | 9.9 | 3.5 | 1.5 | 11.1 | 1.0 | .4 | 2.6 | Équipement de réfrigération | 36 |
| 3.0 | 5.9 | 5.4 | 1.1 | 7.5 | 7.8 | 1.3 | 9.1 | 8.9 | .5 | 3.2 | 3.0 | Autres machines | 37 |
| 1.0 | 5.0 | 4.1 | -2.5 | 5.4 | 4.2 | -3.3 | 7.2 | 5.4 | -1.3 | 2.5 | 1.8 | Total | 38 |
| | | | | | | | | | | | | Matériel de transport: | |
| -18.4 | 8 | 6.2 | -51.5 | -3.0 | 6.4 | 67.7 | 929.0 | 7.1 | -20.0 | -1.6 | 3.6 | Avions et pièces | 39 |
| 4.6 | 6.0 | 4.6 | 19.1 | 32.1 | 21.2 | 25.0 | 37.8 | 25.6 | 3.3 | 4.8 | 3.5 | Véhicules à moteur et accessoires | 40 |
| 5.0 | 5.3 | 5.6 | 4.8 | 9.8 | 10.8 | 6.2 | 12.3 | 13.2 | 2.1 | 3.3 | 3.7 | Carrosseries de camions | 41 |
| 8.0 | 5.5 | 5.4 | 8.5 | 4.8 | 3.2 | 12.0 | 7.6 | 6.1 | 4.4 | 2.6 | 2.1 | Matériel divers de transport | 42 |
| 3.4 | 5.7 | 4.7 | 9.0 | 22.2 | 16.1 | 15.3 | 32.3 | 20.2 | 1.9 | 4.3 | 3.5 | Total | 43 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Number of corporations Nombre de sociétés | | | Fixed assets to equity Immobilisations/ avoir | | | Long-term debt to equity Dette à long terme/ avoir | | | Interest to total cost Frais d'intérêts/ frais total | | |
|-----|---|--|---------------|---------------|---|--------------|--------------|--|-------------|-------------|--|------------|------------|
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | number - nombre | | | per cent - pourcentage | | | | | | | | |
| | Manufacturing: | | | | | | | | | | | | |
| | Electrical products: | | | | | | | | | | | | |
| 1 | Small appliances | 52 | 70 | 62 | 25.1 | 23.0 | 25.3 | 2.4 | 9.9 | 7.6 | 6 | 7 | 1.7 |
| 2 | Major appliances | 43 | 48 | 44 | 38.5 | 43.0 | 42.2 | 22.5 | 19.9 | 17.5 | 1.4 | 1.2 | .5 |
| 3 | Radio and television receivers | 45 | 53 | 49 | 44.2 | 46.4 | 44.5 | 17.8 | 41.2 | 39.2 | 9 | 2.0 | 1.6 |
| 4 | Communications equipment | 400 | 541 | 503 | 33.0 | 30.0 | 30.1 | 9.4 | 6.7 | 9.1 | 1.4 | 1.6 | 1.3 |
| 5 | Industrial electrical equipment | 191 | 254 | 223 | 39.9 | 39.3 | 42.8 | 5.6 | 5.2 | 5.9 | .7 | .9 | .9 |
| 6 | Battery manufacturers | 16 | 21 | 17 | 63.8 | 76.9 | 79.2 | 26.7 | 58.7 | 35.1 | 1.0 | 1.6 | 2.0 |
| 7 | Miscellaneous electrical equipment | 420 | 442 | 405 | 56.9 | 61.1 | 52.0 | 40.7 | 50.9 | 33.4 | 2.8 | 2.7 | 2.5 |
| 8 | Total | 1,167 | 1,429 | 1,303 | 39.1 | 37.6 | 37.1 | 14.7 | 15.1 | 13.7 | 1.5 | 1.6 | 1.5 |
| | Non-metallic mineral products: | | | | | | | | | | | | |
| 9 | Cement manufacturing | 19 | 19 | 20 | 54.8 | 42.1 | 31.3 | 62.8 | 41.6 | 45.8 | 17.6 | 13.4 | 10.8 |
| 10 | Concrete manufacturing | 433 | 421 | 403 | 111.1 | 95.5 | 88.3 | 48.6 | 36.6 | 22.6 | 3.9 | 2.2 | 2.0 |
| 11 | Ready-mix concrete | 396 | 499 | 490 | 105.0 | 93.6 | 86.3 | 30.6 | 25.0 | 12.5 | 2.1 | 1.3 | 1.4 |
| 12 | Clay products | 188 | 184 | 168 | 68.1 | 82.0 | 73.8 | 16.0 | 26.4 | 19.9 | 4.7 | 2.3 | 2.5 |
| 13 | Glass and glass products | 171 | 185 | 195 | 80.1 | 76.9 | 86.3 | 14.0 | 13.4 | 16.1 | 1.8 | 1.4 | 1.5 |
| 14 | Other non-metallic mineral products | 254 | 315 | 311 | 69.4 | 67.5 | 64.8 | 13.2 | 14.7 | 13.7 | 2.0 | 1.6 | 1.7 |
| 15 | Total | 1,461 | 1,623 | 1,587 | 67.2 | 58.7 | 52.4 | 43.1 | 31.6 | 31.9 | 6.3 | 4.3 | 3.8 |
| | Petroleum and coal products: | | | | | | | | | | | | |
| 16 | Petroleum refineries | 50 | 72 | 80 | 75.3 | 74.0 | 71.1 | 24.4 | 17.7 | 17.4 | 2.2 | 1.8 | 1.3 |
| 17 | Other petroleum and coal products | 39 | 44 | 51 | 100.1 | 91.9 | 101.1 | 28.5 | 20.5 | 26.6 | 9 | 1.5 | 1.5 |
| 18 | Total | 89 | 116 | 131 | 75.3 | 74.0 | 71.1 | 24.4 | 17.7 | 17.4 | 2.2 | 1.8 | 1.3 |
| | Chemicals and chemical products: | | | | | | | | | | | | |
| 19 | Fertilizers | 52 | 83 | 76 | 138.5 | 122.8 | 99.0 | 52.2 | 50.7 | 10.2 | 4.3 | 3.9 | 2.0 |
| 20 | Pharmaceuticals | 137 | 158 | 141 | 39.8 | 37.1 | 34.1 | 2.7 | 3.3 | 2.6 | 1.1 | .9 | 1.1 |
| 21 | Paint and varnish | 115 | 146 | 131 | 54.2 | 54.7 | 66.2 | 4.7 | 4.6 | 27.3 | 9 | 9 | 1.2 |
| 22 | Soap and cleaning compounds | 87 | 131 | 125 | 62.7 | 62.7 | 60.9 | 4.6 | 5.0 | 7.3 | 9 | 1.1 | 1.3 |
| 23 | Toilet preparations | 102 | 124 | 115 | 40.4 | 40.6 | 35.2 | 2.2 | 1.1 | 2.1 | 5 | 8 | .9 |
| 24 | Industrial chemicals | 153 | 143 | 139 | 125.1 | 108.6 | 98.1 | 62.8 | 54.0 | 57.2 | 3.7 | 4.9 | 5.9 |
| 25 | Other chemicals | 351 | 458 | 433 | 71.3 | 74.0 | 74.4 | 24.4 | 26.1 | 29.4 | 2.2 | 2.2 | 2.1 |
| 26 | Total | 997 | 1,243 | 1,160 | 85.2 | 80.2 | 77.4 | 32.1 | 30.1 | 32.2 | 2.3 | 2.6 | 2.9 |
| | Miscellaneous manufacturing: | | | | | | | | | | | | |
| 27 | Scientific and professional equipment | 1,108 | 1,198 | 1,194 | 41.0 | 40.6 | 37.4 | 10.1 | 9.2 | 5.8 | 1.5 | 1.1 | |
| 28 | Jewellery and silverware | 485 | 571 | 582 | 29.3 | 40.1 | 25.6 | 4.6 | 13.9 | 11.5 | 1.7 | 1.4 | 1.6 |
| 29 | Broom, brush and mop | 36 | 47 | 40 | 74.9 | 96.0 | 61.9 | 48.4 | 76.1 | 23.8 | 3.4 | 3.4 | 2.5 |
| 30 | Sporting goods and toys | 289 | 374 | 374 | 37.4 | 37.2 | 36.5 | 13.7 | 12.5 | 15.7 | 2.3 | 2.3 | 2.4 |
| 31 | Other manufacturing | 2,754 | 3,353 | 3,434 | 78.6 | 72.8 | 79.2 | 33.7 | 26.6 | 24.5 | 2.7 | 2.0 | 1.9 |
| 32 | Total | 4,672 | 5,543 | 5,624 | 57.8 | 56.7 | 58.3 | 21.6 | 19.2 | 17.2 | 2.2 | 1.8 | 1.7 |
| 33 | Total manufacturing | 36,494 | 41,771 | 41,801 | 79.0 | 74.7 | 70.1 | 33.4 | 29.9 | 26.6 | 2.5 | 2.2 | 1.9 |
| | Construction: | | | | | | | | | | | | |
| 34 | Building contractors | 17,928 | 17,619 | 18,312 | 75.9 | 63.7 | 58.8 | 53.3 | 48.9 | 45.8 | 2.0 | 1.7 | 1.6 |
| 35 | Highway and bridge | 1,422 | 1,967 | 1,878 | 88.8 | 110.5 | 126.6 | 30.8 | 41.1 | 35.8 | 2.3 | 2.5 | 2.3 |
| 36 | Other construction | 1,248 | 1,603 | 1,547 | 111.6 | 83.3 | 91.3 | 27.3 | 16.3 | 18.4 | 2.1 | 1.3 | 1.2 |
| 37 | Special trade contractors | 34,579 | 36,581 | 37,549 | 70.7 | 63.2 | 74.5 | 20.6 | 21.6 | 26.3 | 1.6 | 1.2 | 1.3 |
| 38 | Total | 55,177 | 57,770 | 59,286 | 81.0 | 71.7 | 77.3 | 33.9 | 32.6 | 33.2 | 1.8 | 1.5 | 1.5 |
| | Transportation, communication and other utilities: | | | | | | | | | | | | |
| | Transportation: | | | | | | | | | | | | |
| 39 | Air transport | 1,171 | 1,349 | 1,363 | 244.4 | 217.5 | 238.2 | 93.9 | 97.3 | 117.9 | 4.7 | 4.8 | 4.4 |
| 40 | Water transport | 748 | 871 | 825 | 141.4 | 134.2 | 114.2 | 49.1 | 51.4 | 43.9 | 5.1 | 5.8 | 5.9 |
| 41 | Railways | 37 | 54 | 53 | 157.2 | 133.0 | 117.9 | 77.7 | 54.1 | 49.2 | 5.3 | 6.0 | 6.1 |
| 42 | Truck transport | 11,762 | 12,969 | 13,332 | 137.2 | 141.9 | 138.3 | 43.7 | 48.4 | 54.1 | 3.1 | 2.5 | 2.4 |
| 43 | Bus transport | 243 | 208 | 220 | 101.3 | 110.0 | 132.1 | 23.0 | 23.0 | 24.8 | 2.8 | 3.2 | 3.1 |
| 44 | Taxicabs | 700 | 823 | 848 | 69.8 | 84.9 | 71.6 | 27.1 | 27.3 | 21.6 | 2.4 | 2.1 | 1.9 |
| 45 | Pipelines | 62 | 66 | 62 | 132.4 | 129.0 | 126.0 | 92.9 | 92.9 | 91.5 | 12.0 | 12.5 | 11.2 |
| 46 | Other transportation | 4,424 | 5,342 | 5,536 | 127.8 | 123.8 | 130.2 | 61.6 | 49.9 | 58.6 | 1.7 | 1.6 | 1.9 |
| 47 | Total | 19,147 | 21,682 | 22,239 | 151.9 | 140.4 | 131.1 | 75.8 | 67.7 | 65.0 | 5.4 | 5.5 | 5.2 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cost of sales to sales Coût des ventes/ventes | | | Sales to inventory Ventes/stocks de marchandises | | | Collection period Rotations des comptes à recevoir | | | Current assets to current liabilities Disponibilités/exigibilités | | | Industrie | No |
|---|-------------|-------------|---|------------|------------|---|-------------|-------------|--|------------|------------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | times - fois | | | days - jours | | | times - fois | | | | |
| Fabrication: | | | | | | | | | | | | | |
| Fabrication d'appareils et de matériel électriques: | | | | | | | | | | | | | |
| 62.4 | 63.2 | 66.7 | 5.6 | 5.8 | 5.6 | 41.6 | 45.5 | 43.7 | 2.4 | 2.5 | 1.5 | Petits appareils électriques | 1 |
| 81.2 | 81.6 | 80.9 | 4.6 | 4.4 | 4.7 | 39.2 | 42.0 | 45.0 | 1.7 | 1.8 | 1.9 | Gros appareils électriques | 2 |
| 77.2 | 77.8 | 77.2 | 5.8 | 5.1 | 5.6 | 43.0 | 48.4 | 42.3 | 1.2 | 1.4 | 1.4 | Récepteurs de radio et de télévision | 3 |
| 71.7 | 70.6 | 74.6 | 3.9 | 3.7 | 4.8 | 56.9 | 49.8 | 51.4 | 1.5 | 1.6 | 1.6 | Matériel de télécommunication | 4 |
| 72.8 | 74.2 | 74.4 | 4.2 | 3.8 | 4.2 | 63.3 | 67.0 | 67.9 | 2.0 | 1.9 | 1.9 | Matériel électrique industriel | 5 |
| 64.2 | 67.5 | 71.4 | 5.2 | 4.3 | 4.4 | 67.3 | 68.1 | 78.0 | 1.8 | 1.7 | 1.4 | Manufacturiers de batteries | 6 |
| 78.1 | 77.5 | 76.4 | 4.0 | 4.2 | 4.3 | 55.4 | 61.0 | 54.3 | 1.5 | 1.6 | 1.7 | Appareils électriques divers | 7 |
| 74.0 | 73.9 | 75.2 | 4.2 | 4.0 | 4.6 | 54.9 | 55.4 | 54.9 | 1.6 | 1.7 | 1.6 | Total | 8 |
| Minéraux non métalliques: | | | | | | | | | | | | | |
| 70.2 | 73.4 | 71.7 | 4.5 | 5.0 | 6.0 | 48.0 | 51.8 | 58.8 | 9 | 1.3 | 1.3 | Manufacturiers de ciment | 9 |
| 74.7 | 78.1 | 74.9 | 6.7 | 7.5 | 7.4 | 52.2 | 59.4 | 56.5 | 1.4 | 1.2 | 1.4 | Manufacturiers de béton | 10 |
| 81.1 | 80.1 | 78.9 | 14.8 | 16.8 | 13.3 | 48.1 | 51.5 | 54.9 | 1.4 | 1.5 | 1.5 | Manufacturiers de béton préparé | 11 |
| 70.0 | 72.0 | 75.8 | 4.1 | 4.1 | 4.7 | 37.2 | 54.7 | 45.8 | 1.5 | 1.7 | 1.9 | Produits d'argile | 12 |
| 78.7 | 78.5 | 77.4 | 5.3 | 5.3 | 5.8 | 41.2 | 40.5 | 42.1 | 1.7 | 1.7 | 1.6 | Verre et produits connexes | 13 |
| 76.7 | 74.4 | 75.6 | 5.9 | 6.2 | 6.5 | 47.3 | 49.2 | 50.1 | 2.2 | 2.0 | 1.8 | Autres produits minéraux non métalliques | 14 |
| 75.6 | 76.1 | 75.6 | 5.8 | 6.4 | 6.8 | 46.5 | 49.7 | 51.9 | 1.4 | 1.5 | 1.5 | Total | 15 |
| Produits du pétrole et du charbon: | | | | | | | | | | | | | |
| 87.2 | 86.8 | 86.0 | 5.8 | 6.2 | 6.3 | 45.7 | 43.0 | 46.3 | 1.9 | 1.9 | 1.5 | Raffineries de pétrole | 16 |
| 83.5 | 85.4 | 86.1 | 12.6 | 10.1 | 20.6 | 21.5 | 28.2 | 24.2 | 1.5 | 1.3 | 1.2 | Autres dérivés du pétrole et du charbon | 17 |
| 87.1 | 88.8 | 86.0 | 5.8 | 6.2 | 6.4 | 45.6 | 43.0 | 46.1 | 1.9 | 1.9 | 1.5 | Total | 18 |
| Industrie chimique et produits connexes: | | | | | | | | | | | | | |
| 84.7 | 78.3 | 81.0 | 6.3 | 6.5 | 5.5 | 38.0 | 46.5 | 24.0 | 1.3 | 1.3 | 2.3 | Engrais | 19 |
| 52.7 | 51.7 | 49.7 | 5.0 | 5.3 | 5.3 | 65.6 | 63.7 | 69.5 | 2.1 | 2.3 | 2.5 | Produits pharmaceutiques | 20 |
| 70.0 | 68.2 | 70.0 | 6.1 | 6.0 | 5.8 | 41.6 | 40.7 | 45.8 | 1.9 | 1.7 | 1.9 | Peintures et vernis | 21 |
| 63.4 | 63.0 | 65.7 | 7.2 | 7.1 | 6.9 | 29.5 | 33.8 | 34.6 | 2.2 | 2.2 | 1.4 | Savons et produits nettoyants | 22 |
| 52.3 | 52.8 | 49.2 | 5.7 | 5.5 | 5.1 | 45.2 | 48.7 | 61.6 | 1.8 | 1.7 | 1.6 | Produits de toilette | 23 |
| 81.7 | 80.3 | 80.5 | 7.1 | 7.1 | 7.2 | 40.4 | 40.9 | 39.5 | 1.3 | 1.4 | 1.5 | Produits chimiques industriels | 24 |
| 76.9 | 77.0 | 77.0 | 6.3 | 6.4 | 6.3 | 43.4 | 40.4 | 44.4 | 1.8 | 2.0 | 1.6 | Autres produits chimiques | 25 |
| 72.2 | 71.2 | 71.3 | 6.3 | 6.4 | 6.3 | 43.7 | 43.6 | 45.1 | 1.7 | 1.8 | 1.7 | Total | 26 |
| Fabrication diverse: | | | | | | | | | | | | | |
| 71.5 | 69.1 | 71.6 | 5.2 | 5.2 | 5.2 | 53.2 | 60.2 | 68.2 | 1.9 | 2.0 | 1.9 | Instrumentation scientifique et professionnelle | 27 |
| 79.4 | 80.3 | 80.7 | 3.9 | 3.4 | 3.1 | 47.4 | 53.3 | 50.2 | 1.5 | 1.5 | 1.6 | Bijouterie et orfèvrerie | 28 |
| 72.8 | 75.9 | 77.0 | 3.6 | 4.1 | 4.4 | 63.2 | 49.2 | 53.7 | 1.7 | 1.5 | 1.6 | Balais, brosses et vadrouilles | 29 |
| 71.7 | 74.1 | 73.9 | 4.1 | 4.2 | 4.4 | 58.5 | 58.0 | 64.9 | 1.6 | 1.6 | 1.7 | Jouets et articles de sports | 30 |
| 72.4 | 73.6 | 73.6 | 6.8 | 7.3 | 7.2 | 61.5 | 60.9 | 59.3 | 1.5 | 1.4 | 1.3 | Autres fabrications | 31 |
| 72.8 | 73.1 | 73.8 | 5.4 | 5.6 | 5.7 | 57.5 | 59.6 | 61.2 | 1.6 | 1.6 | 1.5 | Total | 32 |
| 81.3 | 80.8 | 81.1 | 5.9 | 6.2 | 6.5 | 38.8 | 38.0 | 38.3 | 1.6 | 1.6 | 1.6 | Total, fabrication | 33 |
| Construction: | | | | | | | | | | | | | |
| ... | ... | ... | ... | ... | ... | 58.0 | 52.6 | 57.1 | 1.2 | 1.3 | 1.3 | Entrepreneurs en construction | 34 |
| ... | ... | ... | ... | ... | ... | 43.3 | 41.4 | 50.8 | 1.4 | 1.3 | 1.1 | Ponts et chaussées | 35 |
| ... | ... | ... | ... | ... | ... | 52.2 | 60.8 | 66.1 | 1.3 | 1.3 | 1.2 | Autres travaux de construction | 36 |
| ... | ... | ... | ... | ... | ... | 59.2 | 58.7 | 55.7 | 1.3 | 1.3 | 1.3 | Entrepreneurs spécialisés | 37 |
| ... | ... | ... | ... | ... | ... | 56.7 | 55.0 | 56.7 | 1.3 | 1.3 | 1.3 | Total | 38 |
| Transports, communications et autres services publics: | | | | | | | | | | | | | |
| Transports: | | | | | | | | | | | | | |
| ... | ... | ... | ... | ... | ... | 33.2 | 33.3 | 35.9 | 7 | 9 | 8 | Transport aérien | 39 |
| ... | ... | ... | ... | ... | ... | 36.3 | 36.1 | 36.7 | 1.1 | 1.3 | 1.3 | Transport maritime | 40 |
| ... | ... | ... | ... | ... | ... | 42.1 | 42.5 | 47.2 | 9 | 8 | 8 | Transport ferroviaire | 41 |
| ... | ... | ... | ... | ... | ... | 43.6 | 42.3 | 43.4 | 9 | 9 | 1.0 | Camionnage | 42 |
| ... | ... | ... | ... | ... | ... | 17.1 | 18.6 | 21.8 | 8 | 7 | 5 | Transport par autobus | 43 |
| ... | ... | ... | ... | ... | ... | 25.7 | 27.9 | 41.3 | 8 | 7 | 8 | Taxis | 44 |
| ... | ... | ... | ... | ... | ... | 49.4 | 42.7 | 42.1 | 9 | 9 | 8 | Pipe-lines | 45 |
| ... | ... | ... | ... | ... | ... | 28.9 | 35.4 | 43.1 | 1.0 | 1.0 | 1.0 | Autres moyens de transport | 46 |
| ... | ... | ... | ... | ... | ... | 40.3 | 39.5 | 42.0 | 9 | 9 | 9 | Total | 47 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Profit before tax on capital employed | | | Profit before tax on equity | | | Profit before tax on total income | | | Profit before tax on total income excluding investment income | | |
|-----|---|---------------------------------------|-------------|-------------|-----------------------------|-------------|-------------|------------------------------------|------------|------------|---|------------|------------|
| | | Bénéfice avant impôts/capital investi | | | Bénéfice avant impôts/avoir | | | Bénéfice avant impôts/revenu total | | | Bénéfice avant impôts sauf de placements/revenu total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | per cent - pourcentage | | | | | | | | | | | |
| | Manufacturing: | | | | | | | | | | | | |
| | Electrical products: | | | | | | | | | | | | |
| 1 | Small appliances | 15.2 | 7.6 | 10.3 | 16.2 | 8.6 | 11.4 | 5.5 | 2.9 | 3.8 | 3.7 | 1.5 | 3.1 |
| 2 | Major appliances | 24.8 | 16.5 | 14.0 | 31.7 | 21.0 | 17.5 | 7.3 | 5.4 | 4.5 | 7.2 | 5.3 | 4.3 |
| 3 | Radio and television receivers | 22.1 | 16.9 | 7.2 | 26.3 | 23.7 | 10.1 | 5.7 | 5.3 | 2.6 | 4.8 | 4.5 | 1.8 |
| 4 | Communication equipment | 12.8 | 11.5 | 7.4 | 14.2 | 12.4 | 8.1 | 8.5 | 8.3 | 5.2 | 5.4 | 5.9 | 3.1 |
| 5 | Industrial electrical equipment | 9.4 | 10.0 | 13.3 | 10.7 | 11.3 | 15.2 | 4.7 | 4.5 | 5.6 | 3.9 | 3.9 | 4.8 |
| 6 | Battery manufacturers | 16.6 | 5.2 | -3.1 | 22.3 | 8.7 | -4.4 | 7.3 | 2.5 | -1.1 | 7.0 | 1.8 | -1.3 |
| 7 | Miscellaneous electrical equipment | 1.6 | 8.5 | 9.7 | 2.3 | 13.2 | 13.4 | .8 | 4.0 | 4.2 | .1 | 3.6 | 3.7 |
| 8 | Total | 10.9 | 10.9 | 9.2 | 12.9 | 12.9 | 10.7 | 5.7 | 5.8 | 4.7 | 4.0 | 4.6 | 3.6 |
| | Non-metallic mineral products: | | | | | | | | | | | | |
| 9 | Cement manufacturing | .5 | 4.0 | 7.9 | 1.0 | 6.1 | 12.3 | 1.3 | 9.1 | 17.2 | -7.8 | -3.2 | 2.1 |
| 10 | Concrete manufacturing | 7.9 | 7.9 | 11.4 | 12.6 | 11.7 | 15.4 | 3.9 | 3.5 | 5.0 | 3.4 | 2.9 | 4.6 |
| 11 | Ready-mix concrete | 9.7 | 7.8 | 8.0 | 14.4 | 10.8 | 10.0 | 4.8 | 4.1 | 4.3 | 3.8 | 3.4 | 3.3 |
| 12 | Clay products | 12.0 | 3.5 | 8.1 | 15.0 | 5.1 | 10.7 | 9.7 | 2.6 | 6.1 | 8.6 | 2.0 | 5.2 |
| 13 | Glass and glass products | 17.8 | 21.3 | 23.5 | 23.8 | 28.3 | 32.2 | 8.9 | 10.0 | 10.8 | 8.5 | 9.7 | 10.6 |
| 14 | Other non-metallic mineral products | 7.7 | 14.1 | 14.4 | 9.7 | 17.6 | 17.6 | 4.3 | 7.3 | 7.4 | 4.0 | 6.8 | 6.6 |
| 15 | Total | 4.6 | 7.8 | 10.6 | 7.3 | 11.2 | 15.0 | 4.7 | 7.2 | 9.7 | 2.3 | 4.1 | 5.6 |
| | Petroleum and coal products: | | | | | | | | | | | | |
| 16 | Petroleum refineries | 2.8 | 10.0 | 8.7 | 4.0 | 13.7 | 11.9 | 2.0 | 7.0 | 6.5 | -.3 | 3.3 | 3.4 |
| 17 | Other petroleum and coal products | 14.0 | 4.6 | 18.5 | 20.7 | 6.2 | 26.0 | 3.9 | 1.3 | 4.2 | 3.3 | .9 | 4.1 |
| 18 | Total | 2.8 | 10.0 | 8.8 | 4.1 | 13.7 | 11.9 | 2.0 | 6.9 | 6.5 | -.3 | 3.3 | 3.5 |
| | Chemicals and chemical products: | | | | | | | | | | | | |
| 19 | Fertilizers | 4.4 | 19.9 | 8.7 | 7.3 | 32.8 | 12.4 | 2.1 | 9.2 | 9.9 | .7 | 8.5 | 7.8 |
| 20 | Pharmaceuticals | 31.5 | 37.2 | 38.5 | 33.9 | 40.3 | 41.1 | 14.0 | 16.6 | 17.9 | 13.5 | 15.9 | 17.3 |
| 21 | Paint and varnish | 21.3 | 26.0 | 21.7 | 24.3 | 29.1 | 28.4 | 8.2 | 11.3 | 10.0 | 7.8 | 11.0 | 9.2 |
| 22 | Soap and cleaning compounds | 17.6 | 16.6 | 15.0 | 21.3 | 19.8 | 18.2 | 9.5 | 8.8 | 8.0 | 8.9 | 7.8 | 7.2 |
| 23 | Toilet preparations | 21.6 | 19.2 | 24.4 | 23.2 | 20.3 | 25.6 | 6.4 | 5.6 | 7.7 | 5.7 | 5.2 | 6.7 |
| 24 | Industrial chemicals | 3.7 | 4.1 | 1.3 | 6.5 | 6.7 | -2.1 | 3.3 | 3.9 | 1.3 | 2.0 | 2.9 | -.2 |
| 25 | Other chemicals | 7.6 | 8.4 | 3.2 | 10.7 | 12.0 | 4.7 | 4.9 | 5.0 | 1.7 | 3.9 | 3.8 | .7 |
| 26 | Total | 9.8 | 11.3 | 8.4 | 14.2 | 16.0 | 12.1 | 6.3 | 7.2 | 5.8 | 5.4 | 6.3 | 4.7 |
| | Miscellaneous manufacturing: | | | | | | | | | | | | |
| 27 | Scientific and professional equipment | 16.5 | 16.7 | 15.9 | 18.3 | 18.7 | 17.0 | 6.4 | 6.7 | 6.1 | 5.6 | 5.9 | 5 |
| 28 | Jewellery and silverware | 9.1 | 2.1 | 8.5 | 9.7 | 2.4 | 9.6 | 2.5 | .7 | 3.0 | 1.9 | -. | 2.3 |
| 29 | Broom, brush and mop | 7.1 | 3.9 | 4.0 | 11.1 | 7.1 | 5.1 | 3.4 | 1.6 | 1.7 | 3.3 | 1.5 | 1.6 |
| 30 | Sporting goods and toys | 25.1 | 20.9 | 10.9 | 29.3 | 24.9 | 13.3 | 7.5 | 5.8 | 3.4 | 7.0 | 5.4 | 3.2 |
| 31 | Other manufacturing | 12.2 | 15.4 | 17.3 | 17.3 | 20.7 | 23.5 | 4.9 | 5.8 | 6.6 | 4.2 | 5.1 | 6.1 |
| 32 | Total | 14.5 | 15.3 | 15.6 | 18.3 | 19.1 | 19.3 | 5.4 | 5.6 | 5.8 | 4.7 | 4.9 | 5.3 |
| 33 | Total manufacturing | 6.7 | 11.0 | 9.6 | 9.9 | 15.7 | 13.4 | 3.6 | 5.5 | 5.0 | 2.4 | 4.2 | 3.7 |
| | Construction: | | | | | | | | | | | | |
| 34 | Building contractors | 4.8 | 7.0 | 7.4 | 7.9 | 11.2 | 11.4 | 1.3 | 1.9 | 1.9 | .3 | 1.1 | 1.0 |
| 35 | Highway and bridge | 4.2 | 9.2 | 10.2 | 6.3 | 15.1 | 15.7 | 1.8 | 3.8 | 3.7 | .7 | 2.2 | 2.9 |
| 36 | Other construction | 7.5 | 7.0 | 8.1 | 10.9 | 9.5 | 11.5 | 3.2 | 2.1 | 2.6 | 2.5 | 1.5 | 1.8 |
| 37 | Special trade contractors | 12.3 | 12.6 | 15.2 | 16.0 | 16.1 | 20.3 | 2.8 | 2.9 | 3.5 | 2.3 | 2.6 | 3.2 |
| 38 | Total | 7.7 | 9.4 | 10.9 | 11.3 | 13.5 | 15.7 | 2.2 | 2.5 | 2.9 | 1.4 | 1.9 | 2.2 |
| | Transportation, communication and other utilities: | | | | | | | | | | | | |
| | Transportation: | | | | | | | | | | | | |
| 39 | Air transport | -3.5 | -1.0 | -.6 | -8.7 | -2.2 | -1.4 | -2.9 | -.8 | -.4 | -3.8 | -1.6 | -1.1 |
| 40 | Water transport | 1.5 | 2.8 | -2.8 | 2.5 | 4.7 | -4.4 | 2.1 | 4.1 | -4.5 | -.1 | 1.8 | -7.3 |
| 41 | Railways | 5.6 | 4.9 | 3.4 | 10.7 | 8.2 | 5.6 | 7.3 | 6.9 | 5.7 | 3.0 | 2.6 | 2.5 |
| 42 | Truck transport | 8.8 | 9.2 | 8.1 | 13.5 | 14.8 | 13.5 | 2.9 | 3.0 | 2.8 | 2.5 | 2.7 | 2.3 |
| 43 | Bus transport | 14.6 | 5.7 | 12.2 | 19.6 | 7.8 | 16.9 | 8.9 | 3.6 | 7.1 | 5.1 | -.1 | 3.0 |
| 44 | Taxicabs | 7.1 | 10.0 | 11.1 | 9.2 | 13.4 | 15.0 | 3.1 | 4.1 | 4.8 | 2.3 | 3.5 | 4.3 |
| 45 | Pipelines | 6.3 | 5.7 | 4.3 | 12.9 | 11.8 | 8.8 | 11.7 | 10.0 | 7.0 | 7.0 | 5.6 | 2.2 |
| 46 | Other transportation | 13.3 | 13.9 | 10.6 | 24.0 | 23.2 | 18.4 | 3.0 | 2.8 | 2.3 | 1.9 | 1.9 | 1.2 |
| 47 | Total | 4.8 | 4.8 | 3.1 | 9.2 | 8.7 | 5.6 | 4.8 | 4.7 | 3.1 | 2.2 | 2.3 | 1.0 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cash earnings to sales Flux de commerce/ventes | | | Profit after tax on capital employed Bénéfice après impôts/capital investi | | | Profit after tax on equity Bénéfice après impôts/avoir | | | Profit after tax on total income Bénéfice après impôts/revenu total | | | Industrie | No |
|---|-------|------|---|-------|------|---|-------|------|--|-------|------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | | | | | | | | | | | |
| | | | | | | | | | | | | Fabrication: | |
| | | | | | | | | | | | | Fabrication d'appareils et de matériel électriques: | |
| 4.6 | 3.4 | 3.5 | 8.6 | 4.9 | 5.7 | 9.2 | 5.6 | 6.3 | 3.1 | 1.9 | 2.1 | Petits appareils électriques | 1 |
| 6.1 | 4.9 | 4.3 | 15.9 | 10.6 | 9.2 | 20.4 | 13.5 | 11.5 | 4.7 | 3.5 | 3.0 | Gros appareils électriques | 2 |
| 4.6 | 4.5 | 2.3 | 11.7 | 9.4 | 2.6 | 14.0 | 13.2 | 3.6 | 3.0 | 3.0 | 9 | Récepteurs de radio et de télévision | 3 |
| 10.4 | 10.7 | 8.7 | 10.0 | 9.3 | 6.2 | 11.1 | 10.0 | 6.8 | 6.6 | 6.7 | 4.4 | Matériel de télécommunication | 4 |
| 5.8 | 5.8 | 5.2 | 7.2 | 8.1 | 8.6 | 8.2 | 9.2 | 9.8 | 3.6 | 3.7 | 3.6 | Matériel électrique industriel | 5 |
| 7.0 | 3.7 | 1.3 | 10.1 | 2.1 | 3.6 | 13.5 | 3.6 | -5.2 | 4.4 | 1.1 | -1.3 | Manufacturiers de batteries | 6 |
| 2.3 | 5.6 | 5.4 | -1 | 5.9 | 5.8 | -1 | 9.1 | 8.0 | - | 2.7 | 2.5 | Appareils électriques divers | 7 |
| 6.7 | 7.2 | 6.1 | 7.7 | 8.3 | 6.4 | 9.2 | 9.8 | 7.5 | 4.0 | 4.4 | 3.3 | Total | 8 |
| | | | | | | | | | | | | Minéraux non métalliques: | |
| 8.8 | 18.0 | 27.9 | 1.0 | 4.6 | 8.8 | 1.8 | 6.9 | 13.6 | 2.5 | 10.4 | 19.0 | Manufacturiers de ciment | 9 |
| 7.4 | 9.4 | 7.4 | 5.2 | 13.3 | 9.5 | 8.3 | 19.8 | 12.8 | 2.6 | 5.9 | 4.1 | Manufacturiers de béton | 10 |
| 9.8 | 7.6 | 8.7 | 9.1 | 5.9 | 7.1 | 13.4 | 8.2 | 8.9 | 4.4 | 3.1 | 3.8 | Manufacturiers de béton préparé | 11 |
| 9.0 | 6.2 | 8.1 | 7.0 | 3.7 | 5.8 | 8.8 | 5.3 | 7.7 | 5.7 | 2.7 | 4.4 | Produits d'argile | 12 |
| 9.3 | 9.8 | 10.2 | 11.3 | 13.0 | 13.9 | 15.2 | 17.4 | 19.1 | 5.7 | 6.1 | 6.4 | Verre et produits connexes | 13 |
| 6.3 | 8.2 | 7.9 | 4.1 | 9.3 | 9.0 | 5.1 | 11.5 | 10.9 | 2.3 | 4.8 | 4.6 | Autres produits minéraux non métalliques | 14 |
| 8.1 | 10.6 | 12.9 | 3.4 | 6.6 | 9.1 | 5.3 | 9.5 | 13.0 | 3.4 | 6.1 | 8.4 | Total | 15 |
| | | | | | | | | | | | | Produits du pétrole et du charbon: | |
| 3.5 | 7.6 | 7.3 | 1.5 | 6.8 | 6.0 | 2.1 | 9.3 | 8.2 | 1.1 | 4.7 | 4.5 | Raffineries de pétrole | 16 |
| 4.2 | 2.6 | 5.2 | 6.9 | 2.5 | 13.5 | 10.2 | 3.4 | 19.0 | 1.9 | 7 | 3.1 | Autres dérivés du pétrole et du charbon | 17 |
| 3.5 | 7.5 | 7.3 | 1.5 | 6.8 | 6.0 | 2.2 | 9.3 | 8.2 | 1.1 | 4.7 | 4.5 | Total | 18 |
| | | | | | | | | | | | | Industrie chimique et produits connexes: | |
| 6.8 | 13.1 | 14.5 | 4.2 | 18.5 | 7.4 | 7.0 | 30.4 | 10.6 | 2.0 | 8.6 | 8.4 | Engrais | 19 |
| 10.2 | 12.0 | 12.0 | 19.3 | 23.0 | 22.1 | 20.8 | 24.9 | 23.6 | 8.6 | 10.3 | 10.3 | Produits pharmaceutiques | 20 |
| 6.3 | 9.2 | 8.6 | 11.7 | 16.7 | 13.9 | 13.3 | 18.7 | 18.2 | 4.5 | 7.3 | 6.4 | Peintures et vernis | 21 |
| 8.2 | 8.2 | 7.5 | 10.8 | 10.5 | 9.5 | 13.1 | 12.6 | 11.6 | 5.9 | 5.6 | 5.1 | Savons et produits nettoyants | 22 |
| 5.4 | 4.5 | 5.8 | 13.5 | 10.2 | 14.2 | 14.5 | 10.8 | 14.9 | 4.0 | 3.0 | 4.5 | Produits de toilette | 23 |
| 8.4 | 8.3 | 5.5 | 3.4 | 3.3 | -2 | 6.0 | 5.4 | -3 | 3.1 | 3.1 | -2 | Produits chimiques industriels | 24 |
| 7.0 | 6.2 | 4.7 | 5.9 | 5.3 | 3.0 | 8.4 | 7.6 | 4.4 | 3.8 | 3.2 | 1.6 | Autres produits chimiques | 25 |
| 7.8 | 8.2 | 7.0 | 6.9 | 7.5 | 5.0 | 10.0 | 10.7 | 7.2 | 4.4 | 4.8 | 3.5 | Total | 26 |
| | | | | | | | | | | | | Fabrication diverse: | |
| 7.1 | 7.3 | 7.1 | 9.8 | 10.2 | 10.6 | 10.8 | 11.3 | 11.3 | 3.8 | 4.0 | 4.1 | Instruments scientifiques et professionnels | 27 |
| 3.6 | 1.3 | 3.2 | 7.6 | -7 | 5.5 | 8.1 | -8 | 6.3 | 2.1 | -2 | 2.0 | Bijouterie et orfèvrerie | 28 |
| 5.2 | 4.3 | 5.0 | 5.3 | 3.3 | 5.6 | 8.2 | 6.1 | 7.2 | 2.5 | 1.4 | 2.4 | Balais, brosses et vadrouilles | 29 |
| 6.3 | 5.2 | 3.7 | 17.3 | 13.9 | 7.3 | 20.1 | 16.5 | 8.9 | 5.1 | 3.8 | 2.3 | Jouets et articles de sports | 30 |
| 6.9 | 7.0 | 7.8 | 9.1 | 11.7 | 12.4 | 12.9 | 15.8 | 16.8 | 3.6 | 4.4 | 4.7 | Autres fabrications | 31 |
| 6.5 | 6.3 | 6.7 | 10.0 | 10.5 | 10.8 | 12.6 | 13.2 | 13.4 | 3.7 | 3.8 | 4.0 | Total | 32 |
| 5.2 | 6.6 | 6.1 | 4.6 | 7.8 | 6.6 | 6.8 | 11.1 | 9.2 | 2.4 | 3.9 | 3.5 | Total fabrication | 33 |
| | | | | | | | | | | | | Construction: | |
| - | - | - | 3.8 | 6.0 | 6.1 | 6.2 | 9.6 | 9.4 | 1.1 | 1.6 | 1.6 | Entrepreneurs en construction | 34 |
| - | - | - | 4.1 | 7.5 | 8.7 | 6.2 | 12.3 | 13.4 | 1.7 | 3.1 | 3.1 | Ponts et chaussées | 35 |
| - | - | - | 5.1 | 5.6 | 6.1 | 7.4 | 7.6 | 8.6 | 2.2 | 1.7 | 1.9 | Autres travaux de construction | 36 |
| - | - | - | 9.8 | 10.9 | 13.3 | 12.7 | 13.9 | 17.8 | 2.2 | 2.5 | 3.1 | Entrepreneurs spécialisés | 37 |
| - | - | - | 6.1 | 8.0 | 9.3 | 8.9 | 11.5 | 13.3 | 1.7 | 2.2 | 2.4 | Total | 38 |
| | | | | | | | | | | | | Transports, communications et autres services publics: | |
| | | | | | | | | | | | | Transports: | |
| - | - | - | -1.1 | 6 | 5 | -2.7 | 1.4 | 1.2 | -9 | 5 | 4 | Transport aérien | 39 |
| - | - | - | 8 | 1.9 | -3.5 | 1.2 | 3.1 | -5.5 | 1.1 | 2.7 | -5.6 | Transport maritime | 40 |
| - | - | - | 4.3 | 4.0 | 2.6 | 8.2 | 6.7 | 4.3 | 5.7 | 5.6 | 4.4 | Transport ferroviaire | 41 |
| - | - | - | 7.3 | 8.8 | 8.5 | 11.2 | 14.1 | 14.1 | 2.4 | 2.9 | 2.9 | Camionnage | 42 |
| - | - | - | 10.7 | 3.9 | 9.4 | 14.4 | 5.3 | 13.0 | 6.5 | 2.4 | 5.4 | Transport par autobus | 43 |
| - | - | - | 6.2 | 8.3 | 8.7 | 8.0 | 11.2 | 11.8 | 2.7 | 3.4 | 3.8 | Taxis | 44 |
| - | - | - | 5.2 | 5.6 | 3.1 | 10.6 | 11.4 | 6.4 | 9.7 | 9.7 | 5.1 | Pipe-lines | 45 |
| - | - | - | 10.3 | 11.2 | 7.9 | 18.4 | 18.5 | 13.7 | 2.3 | 2.3 | 1.7 | Autres moyens de transport | 46 |
| - | - | - | 4.0 | 4.4 | 2.5 | 7.6 | 7.9 | 4.4 | 4.0 | 4.3 | 2.5 | Total | 47 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Number of corporations Nombre de sociétés | | | Fixed assets to equity Immobilisations/avoir | | | Long-term debt to equity Dette à long terme/avoir | | | Interest to total cost Frais d'intérêts/frais total | | |
|-----|---|--|---------------|---------------|---|--------------|--------------|--|--------------|--------------|--|-------------|-------------|
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | number - nombre | | | per cent - pourcentage | | | | | | | | |
| | Transportation, communication and other utilities: | | | | | | | | | | | | |
| | Storage: | | | | | | | | | | | | |
| 1 | Grain elevators | 40 | 43 | 42 | 61.3 | 60.2 | 61.2 | 8.5 | 7.4 | 6.8 | 1.6 | 1.5 | 1.7 |
| 2 | Storage and warehouses | 464 | 585 | 582 | 128.7 | 159.0 | 175.0 | 72.5 | 102.2 | 90.8 | 11.1 | 8.8 | 12.4 |
| 3 | Total | 504 | 628 | 624 | 80.6 | 86.1 | 89.1 | 26.8 | 32.2 | 27.4 | 2.2 | 2.1 | 2.8 |
| | Communication: | | | | | | | | | | | | |
| 4 | Radio and television | 712 | 788 | 793 | 106.9 | 105.6 | 97.1 | 62.6 | 55.2 | 46.2 | 7.6 | 7.6 | 7.3 |
| 5 | Telephones | 130 | 168 | 167 | 214.3 | 210.5 | 208.1 | 97.2 | 93.3 | 93.9 | 12.7 | 12.5 | 12.3 |
| 6 | Total | 842 | 956 | 960 | 193.5 | 189.7 | 184.7 | 90.5 | 85.8 | 83.9 | 11.2 | 11.1 | 10.8 |
| | Public utilities: | | | | | | | | | | | | |
| 7 | Electric power | 45 | 58 | 55 | 359.6 | 357.9 | 357.1 | 272.0 | 281.9 | 290.7 | 30.8 | 34.5 | 37.0 |
| 8 | Gas distribution | 100 | 120 | 123 | 125.4 | 122.2 | 123.8 | 60.3 | 59.3 | 60.9 | 3.8 | 3.6 | 3.9 |
| 9 | Other utilities | 684 | 858 | 875 | 124.7 | 123.4 | 123.7 | 40.0 | 39.3 | 35.2 | 4.0 | 4.1 | 3.7 |
| 10 | Total | 829 | 1,036 | 1,053 | 324.3 | 319.7 | 321.2 | 240.0 | 245.6 | 255.0 | 20.1 | 22.4 | 25.1 |
| 11 | Total transportation, communication and other utilities. | 21,322 | 24,302 | 24,876 | 231.0 | 222.4 | 216.6 | 146.6 | 143.7 | 144.1 | 10.1 | 10.8 | 11.6 |
| | Wholesale trade: | | | | | | | | | | | | |
| 12 | Livestock | 529 | 672 | 662 | 52.0 | 77.0 | 65.2 | 12.8 | 32.2 | 30.1 | 1.3 | 1.2 | 1.1 |
| 13 | Grain | 154 | 182 | 174 | 78.7 | 78.6 | 72.3 | 26.5 | 30.2 | 29.0 | .6 | .5 | .8 |
| 14 | Coal and coke | 18 | 19 | 19 | 43.8 | 13.7 | 28.7 | 22.2 | 1.0 | .2 | 2.2 | .9 | .3 |
| 15 | Petroleum products | 1,642 | 2,117 | 2,102 | 12.2 | 30.6 | 29.0 | 3.2 | 9.1 | 8.4 | 1.1 | 1.3 | 1.1 |
| 16 | Paper | 442 | 705 | 699 | 24.5 | 25.5 | 17.3 | 7.8 | 9.7 | 3.3 | .9 | 1.0 | .9 |
| 17 | General merchandise | 142 | 322 | 333 | 12.2 | 14.6 | 12.0 | 3.3 | 12.5 | 1.6 | 3.0 | 3.1 | 3.0 |
| 18 | Food | 3,150 | 3,658 | 3,809 | 51.6 | 53.8 | 54.4 | 22.4 | 21.0 | 27.1 | 8 | .7 | .7 |
| 19 | Tobacco | 113 | 128 | 125 | 24.9 | 22.5 | 23.6 | 4.9 | 5.9 | 8.6 | .4 | .4 | .4 |
| 20 | Drug and toilet preparations | 536 | 667 | 686 | 29.4 | 28.6 | 36.6 | 9.5 | 12.6 | 15.1 | .9 | .6 | .9 |
| 21 | Apparel and dry goods | 1,967 | 2,370 | 2,435 | 23.3 | 22.4 | 19.9 | 15.3 | 15.9 | 14.7 | 1.6 | 1.5 | 1.7 |
| 22 | Furniture and furnishings | 816 | 995 | 1,009 | 29.2 | 34.9 | 30.2 | 11.6 | 16.0 | 15.4 | 2.0 | 1.8 | 1.6 |
| 23 | Motor vehicles and parts | 2,359 | 3,194 | 3,241 | 47.3 | 44.1 | 46.2 | 21.6 | 19.4 | 17.9 | 1.8 | 1.3 | 1.2 |
| 24 | Electrical machinery | 2,893 | 3,416 | 3,547 | 37.2 | 31.9 | 38.1 | 13.4 | 7.9 | 10.6 | 1.7 | 1.2 | 1.3 |
| 25 | Farm machinery | 2,065 | 2,347 | 2,328 | 41.1 | 41.0 | 44.7 | 12.1 | 13.5 | 10.7 | 1.9 | 1.6 | 1.2 |
| 26 | Industrial machinery | 7,764 | 8,799 | 8,999 | 48.0 | 46.6 | 45.2 | 21.9 | 25.7 | 16.7 | 2.6 | 2.1 | 1.6 |
| 27 | Hardware, plumbing and heating | 1,725 | 2,103 | 2,090 | 30.1 | 29.1 | 27.1 | 32.0 | 33.6 | 36.2 | 1.6 | 1.2 | 1.3 |
| 28 | Metal products | 571 | 658 | 637 | 49.0 | 23.6 | 23.3 | 78.2 | 24.2 | 13.2 | 2.6 | 1.9 | 1.5 |
| 29 | Lumber and building products | 4,496 | 4,966 | 4,977 | 29.3 | 27.8 | 21.6 | 14.8 | 12.8 | 9.6 | 1.8 | 1.6 | 1.3 |
| 30 | Scrap and waste dealers | 1,056 | 1,253 | 1,237 | 67.4 | 58.7 | 55.5 | 30.5 | 21.9 | 20.2 | 2.5 | 1.5 | 1.2 |
| 31 | Other wholesale | 10,592 | 10,316 | 10,690 | 35.7 | 35.4 | 33.3 | 16.4 | 16.3 | 20.5 | 1.6 | 1.4 | 1.3 |
| 32 | Total | 43,030 | 48,887 | 49,799 | 34.7 | 38.5 | 37.3 | 16.6 | 17.8 | 16.7 | 1.5 | 1.2 | 1.2 |
| | Retail trade: | | | | | | | | | | | | |
| 33 | Food stores | 10,183 | 12,417 | 12,859 | 72.8 | 75.0 | 76.3 | 30.1 | 30.0 | 32.3 | .9 | .8 | .9 |
| 34 | Department stores | 162 | 191 | 18 | 33.3 | 34.0 | 35.9 | 37.4 | 27.9 | 35.9 | 2.9 | 2.0 | 2.3 |
| 35 | Variety stores | 650 | 1,096 | 1,133 | 73.2 | 54.1 | 49.7 | 15.6 | 23.6 | 16.3 | 2.4 | 1.6 | 1.3 |
| 36 | General merchandise | 1,722 | 1,215 | 1,262 | 79.2 | 88.2 | 82.6 | 60.8 | 69.4 | 58.1 | 2.2 | 1.9 | 1.9 |
| 37 | Auto accessories and parts | 2,979 | 2,830 | 2,929 | 68.1 | 60.8 | 59.1 | 39.7 | 37.8 | 29.1 | 2.0 | 1.5 | 1.4 |
| 38 | Gasoline service stations | 6,492 | 6,711 | 6,878 | 122.2 | 92.8 | 108.3 | 61.5 | 40.8 | 54.2 | .8 | .8 | .7 |
| 39 | Motor vehicle dealers | 5,182 | 5,777 | 5,971 | 89.8 | 89.3 | 100.6 | 49.3 | 40.1 | 48.4 | 1.1 | 1.1 | 1.0 |
| 40 | Motor vehicle repair shops | 7,425 | 8,323 | 8,582 | 110.8 | 105.5 | 92.1 | 53.6 | 47.1 | 46.0 | 2.1 | 1.8 | 1.9 |
| 41 | Shoe stores | 1,200 | 1,305 | 1,309 | 40.1 | 34.3 | 35.4 | 12.3 | 10.4 | 7.7 | 2.4 | 1.8 | 1.7 |
| 42 | Men's clothing stores | 1,715 | 1,909 | 1,857 | 37.5 | 32.2 | 29.4 | 13.6 | 14.2 | 17.6 | 1.9 | 1.4 | 1.7 |
| 43 | Women's clothing stores | 2,823 | 3,056 | 3,288 | 50.5 | 44.5 | 54.3 | 15.4 | 14.1 | 10.8 | 1.6 | 1.4 | 1.4 |
| 44 | Dry goods stores | 2,898 | 2,945 | 2,976 | 48.7 | 42.8 | 45.0 | 18.4 | 14.1 | 14.3 | 1.8 | 1.5 | 1.3 |
| 45 | Hardware stores | 2,840 | 3,302 | 3,257 | 38.6 | 33.7 | 35.3 | 27.8 | 23.9 | 16.0 | 2.5 | 1.8 | 1.8 |
| 46 | Furniture and appliance stores | 7,627 | 8,354 | 8,748 | 45.3 | 46.8 | 41.8 | 23.1 | 27.6 | 25.4 | 1.5 | 1.6 | 1.6 |
| 47 | Electrical appliance repairs | 577 | 998 | 1,004 | 58.0 | 62.2 | 56.8 | 24.0 | 21.9 | 17.0 | 1.8 | 1.5 | .9 |
| 48 | Drug stores | 3,291 | 3,491 | 3,579 | 39.5 | 38.5 | 35.1 | 16.6 | 27.0 | 22.3 | 1.0 | .9 | .7 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cost of sales to sales Coût des ventes/ventes | | | Sales to inventory Ventes/stocks de marchandises | | | Collection period Rotations des comptes à recevoir | | | Current assets to current liabilities Disponibilités/exigibilités | | | Industrie | No |
|--|-------------|-------------|---|------------|------------|---|-------------|-------------|--|------------|------------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | times - fois | | | days - jours | | | times - fois | | | | |
| | | | | | | | | | | | | Transports, communications et autres services publics: | |
| | | | | | | | | | | | | Entreposage: | |
| ... | ... | ... | ... | ... | ... | 29.2 | 28.1 | 26.3 | 1.2 | 1.2 | 1.3 | Élévateurs à grains | 1 |
| ... | ... | ... | ... | ... | ... | 46.4 | 51.8 | 53.2 | .9 | .8 | 1.0 | Entreposage général | 2 |
| ... | ... | ... | ... | ... | ... | 30.2 | 29.8 | 28.7 | 1.2 | 1.2 | 1.3 | Total | 3 |
| | | | | | | | | | | | | Communications: | |
| ... | ... | ... | ... | ... | ... | 45.0 | 50.8 | 45.1 | 1.0 | .9 | 1.0 | Radiodiffusion et télévision | 4 |
| ... | ... | ... | ... | ... | ... | 48.4 | 54.5 | 53.1 | .8 | .8 | .8 | Service téléphoniques | 5 |
| ... | ... | ... | ... | ... | ... | 47.7 | 53.7 | 51.3 | .9 | .8 | .8 | Total | 6 |
| | | | | | | | | | | | | Service d'utilité public: | |
| ... | ... | ... | ... | ... | ... | 60.1 | 56.0 | 59.4 | .9 | .8 | .7 | Énergie électrique | 7 |
| ... | ... | ... | ... | ... | ... | 44.6 | 41.5 | 40.6 | 1.1 | 1.0 | .9 | Distribution du gaz | 8 |
| ... | ... | ... | ... | ... | ... | 45.8 | 44.5 | 47.8 | .9 | .8 | .9 | Autres services d'utilité public | 9 |
| ... | ... | ... | ... | ... | ... | 54.1 | 50.5 | 52.8 | .9 | .8 | .8 | Total | 10 |
| ... | ... | ... | ... | ... | ... | 44.8 | 44.1 | 45.8 | .9 | .9 | .8 | Total, transports, communications et autres services publics | 11 |
| | | | | | | | | | | | | Commerce de gros: | |
| 95.8 | 94.0 | 92.6 | 17.3 | 13.8 | 14.3 | 12.6 | 18.3 | 17.0 | 1.3 | 1.2 | 1.3 | Bétail | 12 |
| 92.5 | 89.6 | 90.9 | 4.1 | 4.9 | 4.7 | 12.9 | 14.0 | 10.9 | .6 | .5 | .4 | Céréales | 13 |
| 62.2 | 86.9 | 92.0 | 10.4 | 7.4 | 6.7 | 37.4 | 22.8 | 51.6 | 2.1 | 3.1 | 1.5 | Charbon et coke | 14 |
| 92.1 | 92.2 | 91.7 | 18.4 | 20.4 | 25.7 | 23.7 | 29.7 | 27.3 | 1.0 | 1.0 | 1.1 | Pétrole et dérivés | 15 |
| 85.8 | 82.5 | 84.1 | 13.3 | 12.4 | 14.3 | 35.7 | 41.9 | 47.4 | 1.3 | 1.3 | 1.4 | Papier | 16 |
| 96.7 | 90.2 | 92.8 | 29.7 | 12.8 | 18.3 | 12.6 | 29.1 | 24.5 | 1.3 | 1.3 | 1.3 | Produits divers | 17 |
| 89.4 | 88.5 | 89.0 | 16.7 | 14.8 | 16.4 | 19.8 | 20.2 | 22.0 | 1.3 | 1.3 | 1.3 | Aliments | 18 |
| 93.8 | 94.0 | 93.0 | 25.4 | 21.5 | 20.0 | 21.2 | 24.9 | 26.3 | 1.3 | 1.3 | 1.3 | Tabac | 19 |
| 81.3 | 75.9 | 83.3 | 7.8 | 7.8 | 7.6 | 36.4 | 39.8 | 36.3 | 1.4 | 1.4 | 1.4 | Médicaments et produits de toilette | 20 |
| 79.6 | 81.3 | 81.0 | 6.9 | 5.3 | 5.8 | 52.5 | 51.3 | 49.8 | 1.5 | 1.5 | 1.5 | Vêtements et tissus | 21 |
| 70.6 | 73.1 | 75.5 | 5.0 | 5.0 | 4.8 | 53.9 | 48.7 | 60.0 | 1.4 | 1.5 | 1.5 | Meubles et articles d'ameublement | 22 |
| 79.7 | 80.8 | 82.7 | 5.4 | 5.4 | 5.6 | 34.8 | 32.2 | 29.6 | 1.5 | 1.5 | 1.5 | Véhicules à moteur et accessoires | 23 |
| 74.5 | 76.0 | 75.4 | 4.9 | 5.3 | 4.6 | 57.9 | 58.6 | 55.6 | 1.4 | 1.3 | 1.3 | Matériel électrique | 24 |
| 86.5 | 85.7 | 85.8 | 2.3 | 2.2 | 2.5 | 29.0 | 32.0 | 33.3 | 1.2 | 1.2 | 1.2 | Instruments aratoires | 25 |
| 73.7 | 71.4 | 73.7 | 4.1 | 4.4 | 5.1 | 59.7 | 58.3 | 63.5 | 1.4 | 1.5 | 1.4 | Équipement industriel | 26 |
| 79.1 | 82.0 | 81.6 | 5.5 | 8.3 | 6.1 | 42.6 | 46.9 | 42.6 | 1.6 | 1.5 | 1.6 | Quincaillerie, plomberie et appareils de chauffage | 27 |
| 88.1 | 87.6 | 87.5 | 7.9 | 7.2 | 7.2 | 40.7 | 50.5 | 43.9 | 1.2 | 1.3 | 1.3 | Produits métalliques | 28 |
| 81.9 | 82.5 | 83.5 | 7.4 | 7.6 | 7.2 | 37.8 | 37.4 | 42.8 | 1.4 | 1.4 | 1.5 | Bois d'œuvre et matériaux de construction | 29 |
| 74.3 | 81.4 | 78.6 | 7.7 | 8.4 | 9.0 | 33.8 | 41.8 | 41.0 | 1.5 | 1.6 | 1.5 | Marchands de rebut | 30 |
| 80.2 | 81.2 | 79.6 | 7.1 | 7.0 | 6.9 | 49.0 | 42.9 | 48.8 | 1.4 | 1.4 | 1.5 | Autres commerces de gros | 31 |
| 83.9 | 83.4 | 83.7 | 6.7 | 6.8 | 7.0 | 35.3 | 36.4 | 37.7 | 1.2 | 1.2 | 1.2 | Total | 32 |
| | | | | | | | | | | | | Commerce de détail: | |
| 79.4 | 79.2 | 79.0 | 16.0 | 15.7 | 15.8 | 3.4 | 3.8 | 4.3 | 1.1 | 1.0 | 1.1 | Magasins d'alimentation | 33 |
| 68.8 | 69.0 | 69.0 | 5.6 | 4.7 | 4.8 | 9.1 | 9.4 | 11.8 | 1.9 | 1.4 | 1.3 | Magasins à rayons | 34 |
| 69.8 | 75.7 | 71.8 | 3.6 | 5.1 | 5.0 | 8.8 | 6.0 | 4.3 | 1.1 | 1.7 | 1.8 | Magasins de variétés | 35 |
| 79.4 | 81.0 | 80.9 | 7.6 | 7.7 | 7.5 | 16.4 | 14.5 | 14.1 | 1.4 | 1.4 | 1.3 | Magasins généraux | 36 |
| 73.1 | 72.1 | 73.3 | 4.7 | 5.0 | 4.8 | 15.7 | 15.9 | 10.6 | 1.4 | 1.4 | 1.4 | Accessoires et pièces d'automobiles | 37 |
| 86.5 | 86.8 | 87.0 | 25.7 | 28.4 | 23.4 | 7.2 | 6.9 | 8.4 | 1.2 | 1.2 | 1.2 | Stations-services | 38 |
| 88.4 | 88.3 | 88.6 | 6.9 | 6.4 | 6.2 | 9.9 | 9.3 | 9.7 | 1.2 | 1.2 | 1.2 | Distributeurs de véhicules à moteur | 39 |
| 68.4 | 72.6 | 68.4 | 12.0 | 12.2 | 9.5 | 20.0 | 23.2 | 23.7 | 1.3 | 1.2 | 1.4 | Ateliers de réparation de véhicules à moteur | 40 |
| 60.4 | 61.4 | 57.4 | 3.6 | 3.6 | 3.8 | 7.9 | 8.5 | 8.9 | 1.6 | 1.6 | 1.5 | Magasins de chaussures | 41 |
| 57.5 | 56.6 | 57.2 | 4.5 | 4.7 | 4.3 | 10.0 | 10.2 | 12.5 | 1.6 | 1.6 | 1.7 | Magasins de vêtements pour hommes | 42 |
| 58.4 | 58.8 | 57.3 | 5.7 | 5.3 | 5.4 | 8.4 | 11.3 | 16.7 | 1.4 | 1.6 | 1.5 | Magasins de vêtements pour dames | 43 |
| 60.8 | 59.4 | 62.1 | 4.0 | 4.2 | 4.1 | 8.0 | 9.4 | 8.4 | 1.6 | 1.6 | 1.6 | Magasins de tissus | 44 |
| 69.5 | 69.2 | 70.0 | 4.1 | 3.8 | 3.7 | 20.0 | 21.7 | 22.4 | 1.9 | 1.8 | 1.7 | Quincailleries | 45 |
| 70.4 | 71.4 | 69.2 | 4.5 | 4.7 | 4.6 | 17.8 | 20.4 | 19.7 | 1.5 | 1.6 | 1.6 | Magasins de meubles et d'appareils ménagers | 46 |
| 56.9 | 70.6 | 66.5 | 5.9 | 5.5 | 5.5 | 31.7 | 33.5 | 30.2 | 1.8 | 1.4 | 1.2 | Ateliers de réparation d'appareils électriques | 47 |
| 70.0 | 71.0 | 70.8 | 5.5 | 5.9 | 5.5 | 10.8 | 10.8 | 10.3 | 1.5 | 1.5 | 1.7 | Pharmacies | 48 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Profit before tax on capital employed | | | Profit before tax on equity | | | Profit before tax on total income | | | Profit before tax on total income excluding investment income | | |
|-----|---|---------------------------------------|-------------|-------------|-----------------------------|-------------|-------------|------------------------------------|-------------|-------------|---|-------------|-------------|
| | | Bénéfice avant impôts/capital investi | | | Bénéfice avant impôts/avoir | | | Bénéfice avant impôts/revenu total | | | Bénéfice avant impôts saut de placements/ revenu total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | per cent - pourcentage | | | | | | | | | | | |
| | Transportation, communication and other utilities: | | | | | | | | | | | | |
| | Storage: | | | | | | | | | | | | |
| 1 | Grain elevators | 14.3 | 14.7 | 5.3 | 16.2 | 16.4 | 5.9 | 2.2 | 2.2 | 1.0 | 1.0 | 1.1 | .3 |
| 2 | Storage and warehouses | 4.2 | 4.4 | 6.5 | 7.6 | 9.3 | 13.9 | 5.6 | 5.0 | 6.2 | 3.9 | 3.9 | 4.2 |
| 3 | Total | 10.3 | 10.5 | 5.8 | 13.7 | 14.5 | 7.9 | 2.4 | 2.4 | 1.5 | 1.2 | 1.4 | .1 |
| | Communication: | | | | | | | | | | | | |
| 4 | Radio and television | 5.8 | 4.8 | 4.7 | 10.4 | 8.2 | 7.6 | 6.7 | 5.0 | 4.8 | 4.3 | 3.2 | 2.3 |
| 5 | Telephones | 8.5 | 9.0 | 9.5 | 19.2 | 20.0 | 21.3 | 17.8 | 18.0 | 18.5 | 16.3 | 16.8 | 16.9 |
| 6 | Total | 8.1 | 8.3 | 8.8 | 17.5 | 17.7 | 18.4 | 15.0 | 14.5 | 14.8 | 13.3 | 13.1 | 13.0 |
| | Public utilities: | | | | | | | | | | | | |
| 7 | Electric power | 2.5 | 2.3 | 1.6 | 9.6 | 8.8 | 6.4 | 13.1 | 11.3 | 8.0 | 10.4 | 8.9 | 5.5 |
| 8 | Gas distribution | 9.4 | 10.4 | 11.4 | 15.9 | 17.5 | 19.3 | 6.3 | 7.1 | 7.9 | 5.0 | 6.1 | 6.7 |
| 9 | Other utilities | 13.9 | 11.8 | 12.8 | 21.5 | 18.2 | 19.5 | 9.2 | 7.6 | 8.1 | 8.2 | 6.6 | 7.1 |
| 10 | Total | 3.1 | 2.9 | 2.3 | 10.6 | 10.2 | 8.4 | 10.5 | 9.7 | 7.9 | 8.4 | 7.8 | 5.9 |
| 11 | Total transportation, communication and other utilities. | 4.4 | 4.3 | 3.5 | 11.5 | 11.1 | 9.1 | 7.9 | 7.5 | 6.3 | 5.7 | 5.5 | 4.3 |
| | Wholesale trade: | | | | | | | | | | | | |
| 12 | Livestock | 10.0 | 8.3 | 8.9 | 11.6 | 11.3 | 11.7 | 1.0 | .7 | 1.0 | .1 | - | .4 |
| 13 | Grain | 10.5 | 8.8 | 7.4 | 14.9 | 12.1 | 10.0 | .8 | .7 | .7 | .4 | .4 | .5 |
| 14 | Coal and coke | 16.6 | 22.8 | 15.5 | 22.1 | 23.4 | 15.7 | 8.3 | 5.7 | 3.3 | 6.4 | 5.0 | 3.1 |
| 15 | Petroleum products | 2.3 | 6.9 | 8.9 | 2.4 | 8.4 | 10.7 | 1.3 | 1.5 | 1.9 | .5 | .7 | 1.2 |
| 16 | Paper | 10.3 | 17.4 | 14.2 | 11.2 | 19.6 | 14.7 | 1.0 | 1.9 | 2.0 | .9 | 1.7 | 1.7 |
| 17 | General merchandise | 18.4 | 18.2 | 23.5 | 19.0 | 20.5 | 23.9 | 1.3 | 2.2 | 2.1 | -2.1 | -1.3 | -1.5 |
| 18 | Food | 11.6 | 12.3 | 10.9 | 14.7 | 15.5 | 14.2 | 1.2 | 1.3 | 1.2 | .9 | 1.0 | .9 |
| 19 | Tobacco | 20.0 | 17.1 | 10.4 | 20.9 | 18.3 | 11.8 | .7 | .7 | .7 | .6 | .6 | .6 |
| 20 | Drug and toilet preparations | 21.8 | 22.2 | 18.9 | 24.3 | 25.5 | 22.1 | 3.1 | 3.2 | 2.7 | 2.6 | 2.9 | 2.5 |
| 21 | Apparel and dry goods | 18.2 | 17.2 | 14.4 | 21.0 | 20.0 | 16.6 | 3.3 | 3.3 | 2.5 | 3.0 | 2.9 | 2.3 |
| 22 | Furniture and furnishings | 16.2 | 12.9 | 15.0 | 18.3 | 15.1 | 17.4 | 3.4 | 2.8 | 3.2 | 3.0 | 2.5 | 3.0 |
| 23 | Motor vehicles and parts | 15.4 | 19.8 | 18.7 | 19.1 | 24.0 | 22.3 | 3.8 | 4.4 | 3.8 | 3.3 | 4.1 | 3.4 |
| 24 | Electrical machinery | 13.3 | 15.1 | 16.8 | 15.8 | 17.1 | 19.3 | 3.0 | 3.0 | 3.2 | 2.5 | 2.5 | 2.9 |
| 25 | Farm machinery | 4.3 | 6.7 | 5.6 | 4.8 | 7.6 | 6.2 | .9 | 1.4 | 1.1 | .4 | .8 | .5 |
| 26 | Industrial machinery | 5.1 | 11.2 | 14.9 | 6.4 | 14.5 | 18.0 | 1.4 | 3.0 | 3.5 | .9 | 2.5 | 3.2 |
| 27 | Hardware, plumbing and heating | 6.6 | 9.3 | 9.8 | 8.8 | 12.5 | 13.5 | 1.5 | 1.9 | 2.0 | 1.0 | 1.6 | 1.8 |
| 28 | Metal products | 10.9 | 8.8 | 11.5 | 19.7 | 11.0 | 13.2 | -2.2 | 1.9 | 2.0 | -3.1 | 1.0 | 1.6 |
| 29 | Lumber and building products | 5.8 | 6.9 | 8.3 | 6.7 | 7.9 | 9.2 | 1.7 | 1.9 | 2.4 | 1.1 | 1.3 | 2.0 |
| 30 | Scrap and waste dealers | 9.1 | 14.0 | 11.7 | 12.2 | 17.5 | 14.5 | 2.9 | 3.7 | 3.1 | 1.9 | 3.3 | 2.8 |
| 31 | Other wholesale | 12.8 | 13.3 | 15.2 | 15.2 | 15.8 | 18.6 | 2.6 | 2.5 | 3.0 | 1.8 | 1.9 | 2.5 |
| 32 | Total | 8.0 | 11.9 | 12.7 | 9.5 | 14.4 | 15.2 | 1.7 | 2.2 | 2.3 | 1.2 | 1.7 | 1.9 |
| | Retail trade: | | | | | | | | | | | | |
| 33 | Food stores | 8.8 | 8.9 | 7.4 | 12.2 | 12.3 | 10.3 | 1.4 | 1.5 | 1.2 | .9 | 1.0 | .7 |
| 34 | Department stores | 3.2 | 1.5 | .5 | 4.5 | 2.0 | .7 | 1.2 | .6 | .2 | -3.0 | -.6 | -.2 |
| 35 | Variety stores | 4.8 | 11.4 | 14.6 | 6.6 | 14.3 | 17.2 | 1.0 | 2.6 | 3.3 | .9 | 2.4 | 3.0 |
| 36 | General merchandise | 7.0 | 8.6 | 7.1 | 11.7 | 14.9 | 11.6 | 1.6 | 2.0 | 1.6 | .9 | 1.5 | 1.1 |
| 37 | Auto accessories and parts | 12.2 | 13.5 | 15.2 | 17.2 | 18.9 | 20.1 | 2.4 | 2.5 | 2.8 | 2.0 | 2.2 | 2.6 |
| 38 | Gasoline service stations | 9.4 | 11.7 | 8.2 | 15.7 | 16.9 | 13.0 | 1.2 | 1.6 | 1.1 | 1.0 | 1.4 | 1.0 |
| 39 | Motor vehicle dealers | 10.5 | 14.9 | 14.5 | 16.3 | 21.8 | 22.1 | 1.3 | 1.6 | 1.7 | 1.1 | 1.3 | 1.5 |
| 40 | Motor vehicle repair shops | 10.4 | 13.1 | 13.0 | 16.2 | 19.4 | 19.2 | 2.7 | 3.1 | 3.3 | 2.2 | 2.8 | 3.0 |
| 41 | Shoe stores | 6.9 | 12.3 | 18.3 | 7.9 | 13.8 | 20.0 | 2.2 | 3.6 | 5.1 | 1.9 | 3.3 | 4.7 |
| 42 | Men's clothing stores | 15.2 | 21.3 | 22.0 | 17.9 | 25.0 | 26.2 | 4.0 | 6.1 | 7.0 | 3.2 | 4.6 | 6.0 |
| 43 | Women's clothing stores | 16.5 | 20.1 | 16.9 | 19.8 | 23.7 | 19.3 | 4.2 | 4.7 | 4.1 | 3.3 | 4.1 | 3.6 |
| 44 | Dry goods stores | 9.8 | 14.7 | 14.6 | 11.8 | 17.1 | 16.9 | 2.7 | 3.8 | 3.7 | 2.3 | 3.4 | 3.4 |
| 45 | Hardware stores | 9.1 | 12.3 | 11.1 | 11.7 | 15.3 | 12.9 | 2.6 | 3.2 | 3.0 | 2.3 | 3.1 | 2.9 |
| 46 | Furniture and appliance stores | 13.1 | 13.6 | 13.9 | 16.3 | 17.5 | 17.7 | 3.0 | 3.1 | 3.2 | 2.3 | 2.8 | 2.6 |
| 47 | Electrical appliance repairs | 16.4 | 19.1 | 17.9 | 22.1 | 23.6 | 21.2 | 4.8 | 4.8 | 4.0 | 4.3 | 4.6 | 3.8 |
| 48 | Drug stores | 28.5 | 24.0 | 21.0 | 33.7 | 30.9 | 26.0 | 4.4 | 4.0 | 3.8 | 4.1 | 3.9 | 3.6 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cash earnings to sales Flux de commerce/ventes | | | Profit after tax on capital employed Bénéfice après impôts/capital investi | | | Profit after tax on equity Bénéfice après impôts/avoir | | | Profit after tax on total income Bénéfice après impôts/revenu total | | | Industrie | No |
|---|------------|------------|---|-------------|------------|---|-------------|-------------|--|------------|------------|---|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | | | | | | | | | | | |
| | | | | | | | | | | | | Transports, communications et autres services publics: | |
| | | | | | | | | | | | | Entreposage: | |
| | | | 13.3 | 13.8 | 5.0 | 15.0 | 15.4 | 5.6 | 2.0 | 2.1 | .9 | Élévateurs à grains | 1 |
| | | | 3.6 | 6.1 | 7.3 | 6.6 | 13.1 | 15.6 | 4.9 | 7.0 | 6.9 | Entreposage général | 2 |
| | | | 9.5 | 10.7 | 5.9 | 12.6 | 14.8 | 8.0 | 2.2 | 2.5 | 1.6 | Total | 3 |
| | | | | | | | | | | | | Communications: | |
| | | | 4.2 | 1.8 | 1.9 | 7.4 | 3.1 | 3.1 | 4.8 | 1.9 | 2.0 | Radiodiffusion et télévision | 4 |
| | | | 4.7 | 5.1 | 5.4 | 10.6 | 11.3 | 12.1 | 9.9 | 10.1 | 10.5 | Service téléphoniques | 5 |
| | | | 4.6 | 4.6 | 4.8 | 10.0 | 9.6 | 10.2 | 8.5 | 7.9 | 8.2 | Total | 6 |
| | | | | | | | | | | | | Service d'utilité public: | |
| | | | 2.2 | 1.9 | 1.3 | 8.4 | 7.5 | 5.1 | 11.5 | 9.7 | 6.4 | Énergie électrique | 7 |
| | | | 7.0 | 6.9 | 7.9 | 11.9 | 11.6 | 13.5 | 4.7 | 4.7 | 5.5 | Distribution du gaz | 8 |
| | | | 10.0 | 9.3 | 10.4 | 15.4 | 14.3 | 15.9 | 6.6 | 6.0 | 6.6 | Autres services d'utilité public | 9 |
| | | | 2.6 | 2.3 | 1.8 | 9.0 | 8.2 | 6.5 | 9.0 | 7.8 | 6.1 | Total | 10 |
| | | | 3.4 | 3.3 | 2.5 | 8.8 | 8.5 | 6.3 | 6.0 | 5.7 | 4.4 | Total, transports, communications et autres services publics | 11 |
| | | | | | | | | | | | | Commerce de gros: | |
| 1.5 | 1.8 | 1.3 | 8.1 | 9.8 | 5.6 | 9.5 | 13.3 | 7.4 | .8 | .9 | .6 | Bétail | 12 |
| 1.0 | .9 | 1.1 | 7.5 | 5.8 | 5.6 | 10.6 | 8.0 | 7.5 | .6 | .4 | .5 | Céréales | 13 |
| 11.4 | 4.7 | 2.0 | 9.4 | 12.5 | 8.5 | 12.5 | 12.8 | 8.6 | 4.7 | 3.1 | 1.8 | Charbon et coke | 14 |
| 1.8 | 4.2 | 2.0 | 1.9 | 15.0 | 6.2 | 2.0 | 18.3 | 7.5 | 1.1 | 3.2 | 1.3 | Pétrole et dérivés | 15 |
| 1.2 | 1.9 | 2.2 | 8.7 | 13.0 | 12.1 | 9.5 | 14.6 | 12.6 | .9 | 1.4 | 1.7 | Papier | 16 |
| .9 | 2.0 | 1.7 | 10.5 | 12.7 | 15.7 | 10.9 | 14.3 | 16.0 | .8 | 1.5 | 1.4 | Produits divers | 17 |
| 1.6 | 1.6 | 1.6 | 10.2 | 9.3 | 8.8 | 12.9 | 11.8 | 11.5 | 1.1 | 1.0 | 1.0 | Aliments | 18 |
| .6 | .6 | .4 | 12.8 | 11.5 | 3.4 | 13.4 | 12.3 | 3.8 | .5 | .5 | .2 | Tabac | 19 |
| 2.5 | 2.5 | 2.5 | 13.3 | 13.4 | 13.2 | 14.9 | 15.4 | 15.5 | 1.9 | 1.9 | 1.9 | Médicaments et produits de toilette | 20 |
| 2.6 | 2.9 | 2.5 | 11.7 | 12.5 | 10.5 | 13.5 | 14.6 | 12.1 | 2.1 | 2.4 | 1.9 | Vêtements et tissus | 21 |
| 3.0 | 3.0 | 4.7 | 10.2 | 10.5 | 18.4 | 11.6 | 12.3 | 21.5 | 2.1 | 2.3 | 4.0 | Meubles et articles d'ameublement | 22 |
| 3.2 | 3.8 | 3.4 | 9.0 | 12.8 | 12.2 | 11.2 | 15.6 | 14.5 | 2.2 | 2.8 | 2.5 | Véhicules à moteur et accessoires | 23 |
| 3.9 | 3.3 | 3.7 | 8.3 | 8.2 | 11.6 | 9.8 | 9.3 | 13.4 | 1.9 | 1.6 | 2.2 | Matériel électrique | 24 |
| 2.2 | 2.6 | 2.4 | 5.0 | 6.9 | 6.0 | 5.5 | 7.9 | 6.7 | 1.0 | 1.5 | 1.2 | Instruments aratoires | 25 |
| 2.7 | 3.9 | 4.3 | 3.4 | 8.3 | 10.8 | 4.2 | 10.6 | 13.0 | .9 | 2.2 | 2.6 | Équipement industriel | 26 |
| 1.9 | 1.8 | 1.9 | 5.8 | 6.3 | 6.6 | 7.7 | 8.4 | 9.1 | 1.3 | 1.3 | 1.4 | Quincaillerie, plomberie et appareils de chauffage | 27 |
| .7 | 2.3 | 1.9 | 6.8 | 8.5 | 8.2 | 12.4 | 10.6 | 9.4 | 1.4 | 1.8 | 1.4 | Produits métalliques | 28 |
| 2.4 | 2.4 | 3.1 | 5.1 | 5.9 | 8.4 | 5.9 | 6.7 | 9.3 | 1.5 | 1.6 | 2.5 | Bois d'oeuvre et matériaux de construction | 29 |
| 4.7 | 4.9 | 3.9 | 7.3 | 13.2 | 9.0 | 9.8 | 16.5 | 11.2 | 2.3 | 3.5 | 2.4 | Marchands de rebut | 30 |
| 2.9 | 2.8 | 2.9 | 9.6 | 9.7 | 10.5 | 11.4 | 11.5 | 12.9 | 1.9 | 1.8 | 2.1 | Autres commerces de gros | 31 |
| 2.2 | 2.6 | 2.6 | 5.9 | 9.4 | 9.5 | 7.0 | 11.5 | 11.4 | 1.3 | 1.7 | 1.7 | Total | 32 |
| | | | | | | | | | | | | Commerce de détail: | |
| 2.2 | 2.1 | 2.1 | 6.7 | 6.9 | 6.3 | 9.2 | 9.5 | 8.7 | 1.1 | 1.1 | 1.0 | Magasins d'alimentation | 33 |
| 4.4 | 2.3 | 1.5 | 8.9 | 3.5 | 1.5 | 12.4 | 4.6 | 2.1 | 3.2 | 1.3 | .5 | Magasins à rayons | 34 |
| 1.7 | 3.3 | 3.3 | 2.5 | 9.7 | 10.1 | 3.5 | 12.2 | 11.9 | .5 | 2.2 | 2.3 | Magasins de variétés | 35 |
| 2.4 | 3.1 | 2.6 | 6.5 | 8.7 | 7.3 | 10.9 | 15.0 | 12.0 | 1.5 | 2.1 | 1.6 | Magasins généraux | 36 |
| 3.4 | 3.6 | 3.6 | 9.8 | 12.2 | 12.0 | 13.8 | 17.0 | 15.8 | 1.9 | 2.2 | 2.2 | Accessoires et pièces d'automobiles | 37 |
| 2.0 | 2.3 | 1.8 | 8.4 | 10.5 | 7.0 | 14.0 | 15.2 | 11.1 | 1.1 | 1.4 | 1.0 | Stations-services | 38 |
| 2.4 | 2.5 | 2.6 | 9.8 | 13.4 | 12.4 | 15.4 | 19.6 | 18.8 | 1.2 | 1.4 | 1.4 | Distributeurs de véhicules à moteur | 39 |
| 5.5 | 6.4 | 6.0 | 9.0 | 12.3 | 11.0 | 14.0 | 18.1 | 16.2 | 2.3 | 2.9 | 2.8 | Ateliers de réparation de véhicules à moteur | 40 |
| 3.0 | 3.7 | 4.8 | 3.9 | 7.1 | 11.0 | 4.5 | 8.0 | 12.0 | 1.2 | 2.1 | 3.1 | Magasins de chaussures | 41 |
| 4.2 | 6.0 | 6.1 | 9.9 | 15.5 | 15.2 | 11.6 | 18.1 | 18.1 | 2.6 | 4.4 | 4.9 | Magasins de vêtements pour hommes | 42 |
| 4.3 | 4.8 | 4.6 | 10.7 | 13.6 | 11.8 | 12.8 | 16.1 | 13.4 | 2.7 | 3.2 | 2.9 | Magasins de vêtements pour dames | 43 |
| 3.0 | 3.8 | 4.2 | 6.4 | 9.8 | 11.1 | 7.7 | 11.3 | 12.9 | 1.7 | 2.5 | 2.8 | Magasins de tissus | 44 |
| 3.3 | 3.7 | 3.6 | 7.5 | 10.3 | 9.7 | 9.7 | 12.9 | 11.2 | 2.1 | 2.7 | 2.6 | Quincailleries | 45 |
| 3.3 | 3.6 | 3.4 | 9.7 | 10.8 | 9.9 | 12.1 | 14.0 | 12.6 | 2.2 | 2.5 | 2.3 | Magasins de meubles et d'appareils ménagers | 46 |
| 10.1 | 9.5 | 8.2 | 13.7 | 14.4 | 14.1 | 18.4 | 17.9 | 16.7 | 4.0 | 3.6 | 3.1 | Ateliers de réparation d'appareils électriques | 47 |
| 4.2 | 4.1 | 3.9 | 23.0 | 19.7 | 17.5 | 27.2 | 25.3 | 21.6 | 3.5 | 3.3 | 3.2 | Pharmacies | 48 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Number of corporations Nombre de sociétés | | | Fixed assets to equity Immobilisations/avoir | | | Long-term debt to equity Dette à long termes/avoir | | | Interest to total cost Frais d'intérêts/frais total | | |
|---|---------------------------------------|--|----------------|----------------|---|--------------|--------------|---|--------------|--------------|--|-------------|-------------|
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | number - nombre | | | per cent - pourcentage | | | | | | | | |
| Retail trade: | | | | | | | | | | | | | |
| 1 | Book and stationery stores | 1,068 | 1,075 | 1,141 | 47.2 | 47.2 | 47.6 | 22.7 | 46.0 | 43.2 | 1.9 | 1.3 | 1.1 |
| 2 | Florists | 1,143 | 1,330 | 1,369 | 93.7 | 89.4 | 92.2 | 26.5 | 41.7 | 35.2 | 1.6 | 2.1 | 2.1 |
| 3 | Fuel dealers | 515 | 429 | 438 | 49.5 | 61.2 | 58.6 | 11.0 | 20.8 | 12.0 | 6 | 1.2 | 7 |
| 4 | Jewelry stores | 2,110 | 2,249 | 2,265 | 24.6 | 25.6 | 21.2 | 43.9 | 32.7 | 33.5 | 5.1 | 4.3 | 4.3 |
| 5 | Tobacconists | 349 | 340 | 358 | 36.2 | 41.1 | 46.2 | 4.8 | 7.5 | 10.6 | 3.5 | 2.8 | 2.3 |
| 6 | Other retail trade | 13,196 | 14,272 | 14,669 | 63.0 | 59.9 | 56.0 | 23.2 | 25.4 | 17.6 | 1.4 | 1.3 | 1.3 |
| 7 | Total | 76,147 | 83,615 | 85,890 | 59.8 | 56.8 | 59.0 | 32.2 | 29.8 | 31.1 | 1.5 | 1.3 | 1.3 |
| Finance: | | | | | | | | | | | | | |
| Deposit accepting institutions: | | | | | | | | | | | | | |
| 8 | Trust companies | 95 | 108 | 104 | 12.6 | 11.7 | 8.7 | 1183.3 | 1201.6 | 1166.3 | 73.0 | 71.7 | 75.5 |
| 9 | Mortgage loan companies | 5,398 | 4,886 | 4,655 | 4.1 | 3.3 | 16.6 | 528.1 | 554.6 | 481.5 | 83.6 | 83.1 | 82.1 |
| 10 | Banks | 74 | 75 | 74 | 15.5 | 13.6 | 13.2 | 38.6 | 31.6 | 36.2 | 75.7 | 74.0 | 71.5 |
| 11 | Total | 5,567 | 5,069 | 4,833 | 11.3 | 10.4 | 13.9 | 321.9 | 300.0 | 295.4 | 76.5 | 75.3 | 74.1 |
| Credit agencies: | | | | | | | | | | | | | |
| 12 | Sales finance | 87 | 78 | 70 | 3.1 | 3.4 | 3.7 | 165.0 | 168.9 | 170.2 | 59.8 | 64.7 | 62.4 |
| 13 | Consumer loan | 13 | 16 | 15 | .9 | .9 | 1.2 | 41.6 | 43.6 | 48.9 | 49.2 | 51.0 | 50.3 |
| 14 | Other credit agencies | 5,382 | 5,375 | 5,402 | 4.5 | 5.5 | 4.5 | 128.2 | 118.6 | 122.4 | 69.8 | 70.1 | 68.3 |
| 15 | Total | 5,482 | 5,469 | 5,487 | 3.9 | 4.9 | 4.1 | 125.8 | 119.6 | 124.6 | 65.2 | 67.2 | 65.3 |
| 16 | Security dealers | 868 | 977 | 956 | 15.1 | 16.0 | 13.8 | 11.2 | 15.0 | 17.6 | 23.4 | 24.6 | 25.0 |
| Investment companies: | | | | | | | | | | | | | |
| 17 | Mutual funds | 63 | 92 | 91 | - | - | - | - | - | - | 2.3 | 1.2 | 1.0 |
| 18 | Other investment companies | 51,602 | 61,020 | 63,596 | 3.3 | 2.6 | 2.3 | 13.8 | 11.5 | 10.2 | 37.2 | 38.3 | 37.7 |
| 19 | Total | 51,665 | 61,112 | 63,687 | 3.2 | 2.5 | 2.3 | 13.3 | 11.1 | 9.9 | 36.9 | 37.9 | 37.3 |
| Insurance, real estate and other agencies: | | | | | | | | | | | | | |
| 20 | Other financial agencies | 846 | 913 | 974 | 38.2 | 40.0 | 75.2 | 2.4 | 3.3 | 4.4 | 87.6 | 83.8 | 86.8 |
| 21 | Insurance and real estate agencies | 12,300 | 13,313 | 13,449 | 40.1 | 38.5 | 35.1 | 26.6 | 24.5 | 14.8 | 3.3 | 2.6 | 2.2 |
| 22 | Real estate operators and developers | 48,042 | 52,422 | 53,066 | 197.5 | 189.3 | 190.4 | 156.4 | 137.8 | 143.4 | 26.1 | 26.5 | 25.0 |
| 23 | Total | 61,188 | 66,648 | 67,489 | 183.2 | 176.4 | 178.5 | 143.7 | 127.3 | 132.4 | 26.5 | 26.5 | 26.5 |
| 24 | Total finance | 124,770 | 139,275 | 142,452 | 30.5 | 27.6 | 25.4 | 80.9 | 70.6 | 68.8 | 57.2 | 56.7 | 55.4 |
| Services: | | | | | | | | | | | | | |
| Services to business management: | | | | | | | | | | | | | |
| 25 | Advertising | 2,342 | 2,731 | 2,957 | 54.8 | 59.0 | 62.8 | 20.8 | 16.3 | 28.0 | 1.9 | 8 | 8 |
| 26 | Engineering and scientific services | 9,140 | 10,233 | 10,536 | 47.2 | 44.1 | 48.5 | 15.7 | 19.8 | 25.1 | 3.0 | 2.8 | 2.5 |
| 27 | Other business services | 30,652 | 33,234 | 33,671 | 54.9 | 52.5 | 53.7 | 20.9 | 20.5 | 21.5 | 3.2 | 2.5 | 2.1 |
| 28 | Total | 42,134 | 46,198 | 47,164 | 52.2 | 50.0 | 52.4 | 19.1 | 20.2 | 22.8 | 3.1 | 2.5 | 2.1 |
| Government, personal and miscellaneous services: | | | | | | | | | | | | | |
| 29 | Community and public services | 7,148 | 9,132 | 9,496 | 100.6 | 97.3 | 106.7 | 61.2 | 63.9 | 57.4 | 5.5 | 4.5 | 4.0 |
| 30 | Motion picture and theatres | 574 | 644 | 625 | 101.8 | 99.8 | 88.7 | 34.8 | 38.7 | 45.6 | 3.5 | 2.5 | 2.0 |
| 31 | Bowling alleys | 562 | 640 | 624 | 166.5 | 210.0 | 197.5 | 77.9 | 118.0 | 95.4 | 5.5 | 6.3 | 6.6 |
| 32 | Other recreational services | 6,247 | 7,318 | 7,536 | 289.3 | 233.8 | 201.7 | 163.4 | 127.1 | 104.3 | 4.1 | 3.6 | 2.4 |
| 33 | Laundries, cleaners and pressers | 2,404 | 2,699 | 2,715 | 93.9 | 93.9 | 93.2 | 36.6 | 35.4 | 33.9 | 2.7 | 2.8 | 2.7 |
| 34 | Hotels | 22,650 | 26,505 | 27,447 | 216.9 | 203.8 | 205.9 | 123.1 | 120.8 | 122.5 | 5.6 | 4.4 | 4.8 |
| 35 | Funeral directors | 909 | 990 | 990 | 87.1 | 92.8 | 99.9 | 21.3 | 33.5 | 40.9 | 2.8 | 3.7 | 3.6 |
| 36 | Other services | 19,760 | 23,037 | 24,368 | 164.8 | 152.0 | 155.6 | 83.6 | 81.6 | 78.4 | 7.1 | 4.8 | 5.6 |
| 37 | Total | 60,254 | 70,965 | 73,801 | 182.5 | 167.4 | 167.8 | 99.6 | 95.1 | 91.8 | 5.7 | 4.3 | 4.5 |
| 38 | Total services | 102,388 | 117,163 | 120,965 | 123.9 | 115.6 | 118.6 | 63.4 | 62.0 | 62.4 | 4.7 | 3.6 | 3.7 |
| 39 | Grand total | 486,115 | 543,017 | 555,896 | 79.9 | 75.1 | 72.0 | 67.3 | 62.0 | 60.9 | 9.8 | 8.9 | 8.5 |
| 40 | Total non-financial industries | 361,345 | 403,742 | 413,444 | 115.1 | 111.2 | 108.9 | 57.6 | 55.5 | 54.6 | 3.4 | 3.2 | 3.1 |

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cost of sales to sales Coût des ventes/ventes | | | Sales to inventory Ventes/stocks de marchandises | | | Collection period Rotation des comptes à recevoir | | | Current assets to current liabilities Disponibilités/exigibilités | | | Industrie | No |
|--|-------|------|---|-------|------|--|-------|-------|--|-------|------|--|----|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | times - fois | | | days - jours | | | times - fois | | | | |
| 60.7 | 61.9 | 61.9 | 5.4 | 5.8 | 5.2 | 37.5 | 37.4 | 25.3 | 1.5 | 1.5 | 1.8 | Commerce de détail: | |
| 57.3 | 50.1 | 48.9 | 10.6 | 13.7 | 17.0 | 16.1 | 19.7 | 15.3 | 1.1 | 1.1 | 1.1 | Librairies et papeteries | 1 |
| 85.8 | 85.8 | 84.1 | 29.9 | 33.1 | 25.6 | 41.8 | 26.5 | 37.5 | 1.5 | 1.4 | 1.4 | Fleuristes | 2 |
| 54.6 | 54.4 | 55.3 | 2.2 | 2.1 | 2.0 | 10.5 | 11.8 | 12.6 | 1.7 | 1.8 | 1.8 | Marchands de combustibles | 3 |
| 59.5 | 64.6 | 63.0 | 5.5 | 9.7 | 8.0 | 9.6 | 10.4 | 8.9 | 2.0 | 1.9 | 1.6 | Bijouteries | 4 |
| 60.0 | 62.5 | 61.4 | 6.0 | 5.8 | 5.5 | 8.2 | 6.7 | 8.1 | 1.4 | 1.5 | 1.4 | Débts de tabac | 5 |
| 74.6 | 75.2 | 75.1 | 6.9 | 6.8 | 6.5 | 9.6 | 9.5 | 10.1 | 1.4 | 1.4 | 1.3 | Autres magasins de détail | 6 |
| | | | | | | | | | | | | Total | 7 |
| | | | | | | | | | | | | Finances: | |
| | | | | | | | | | | | | Institutions recueillant des dépôts: | |
| | | | | | | | | | 1.1 | 1.1 | 1.1 | Sociétés de fiducie | 8 |
| | | | | | | | | | 7 | 7 | 5 | Sociétés de prêts hypothécaires | 9 |
| | | | | | | | | | 9 | 9 | 9 | Banques | 10 |
| | | | | | | | | | 9 | 9 | 9 | Total | 11 |
| | | | | | | | | | | | | Agences de crédit: | |
| | | | | | | | | | 1.4 | 1.3 | 1.3 | Sociétés de financement des ventes | 12 |
| | | | | | | | | | 4.0 | 3.0 | 3.6 | Sociétés de crédit aux consommateurs | 13 |
| | | | | | | | | | 1.4 | 1.4 | 1.7 | Autres agences de crédit | 14 |
| | | | | | | | | | 1.5 | 1.4 | 1.5 | Total | 15 |
| | | | | | | | | | 1.0 | 1.0 | 1.0 | Courtiers en valeurs | 16 |
| | | | | | | | | | | | | Sociétés de placements: | |
| | | | | | | | | | 7.5 | 6.8 | 6.4 | Fonds mutuels | 17 |
| | | | | | | | | | 1.5 | 1.5 | 1.8 | Autres sociétés de placements | 18 |
| | | | | | | | | | 1.5 | 1.6 | 1.9 | Total | 19 |
| | | | | | | | | | | | | Assureurs, agents d'immeuble et autres agences: | |
| | | | | | | | | | 1.0 | 1.0 | 9 | Autres agences financières | 20 |
| | | | | | | | | | 1.1 | 1.1 | 1.2 | Agences d'assurances et d'immeuble | 21 |
| | | | | | | | | | 1.2 | 1.0 | 1.1 | Agents et promoteurs d'immeubles | 22 |
| | | | | | | | | | 1.1 | 1.0 | 1.0 | Total | 23 |
| | | | | | | | | | 1.0 | 1.0 | 1.0 | Total, finances | 24 |
| | | | | | | | | | | | | Services: | |
| | | | | | | | | | | | | Services à la direction: | |
| | | | | | | 132.7 | 135.7 | 115.7 | 1.2 | 1.1 | 1.1 | Publicité | 25 |
| | | | | | | 72.0 | 89.0 | 76.0 | 1.2 | 1.2 | 1.1 | Services de génie et services scientifiques | 26 |
| | | | | | | 61.1 | 61.6 | 59.2 | 1.1 | 1.2 | 1.2 | Autres services d'affaires | 27 |
| | | | | | | 68.5 | 75.0 | 68.4 | 1.1 | 1.2 | 1.1 | Total | 28 |
| | | | | | | | | | | | | Services gouvernementaux, personnels et divers: | |
| | | | | | | 25.8 | 28.3 | 29.7 | 1.1 | 1.1 | 1.2 | Service à la collectivité public | 29 |
| | | | | | | 17.3 | 40.3 | 45.8 | 1.1 | 1.2 | 1.3 | Théâtres et cinémas | 30 |
| | | | | | | 2.0 | 2.7 | 2.8 | 7 | 6 | 5 | Salles de quilles | 31 |
| | | | | | | 15.7 | 20.0 | 21.2 | 8 | 8 | 9 | Autres services récréatifs | 32 |
| | | | | | | 31.8 | 29.2 | 29.0 | 1.2 | 1.2 | 1.2 | Blanchissage, nettoyage et pressage | 33 |
| | | | | | | 8.9 | 9.3 | 8.3 | 6 | 7 | 7 | Hôtels | 34 |
| | | | | | | 46.0 | 52.7 | 56.4 | 1.4 | 1.5 | 1.4 | Entrepreneurs de pompes funéraires | 35 |
| | | | | | | 82.2 | 69.9 | 63.1 | 1.0 | 1.0 | 9 | Autres services | 36 |
| | | | | | | 27.2 | 27.4 | 25.0 | 8 | 9 | 9 | Total | 37 |
| | | | | | | 43.9 | 46.1 | 42.1 | 1.0 | 1.1 | 1.0 | Total, services | 38 |
| 77.7 | 77.3 | 77.4 | 5.9 | 6.2 | 6.4 | 47.3 | 46.8 | 49.4 | 1.1 | 1.1 | 1.1 | Total général | 39 |
| 77.6 | 77.2 | 77.3 | 6.7 | 6.8 | 7.1 | 36.0 | 35.8 | 36.2 | 1.3 | 1.3 | 1.3 | Total des industries non financières | 40 |

Selected corporation ratios for 182 industries, 1983-1985

| No. | Industry | Profit before tax on capital employed | | | Profit before tax on equity | | | Profit before tax on total income | | | Profit before tax on total income excluding investment income | | |
|-----|---|---------------------------------------|-------------|-------------|-----------------------------|-------------|-------------|------------------------------------|-------------|-------------|---|-------------|-------------|
| | | Bénéfice avant impôts/capital investi | | | Bénéfice avant impôts/avoir | | | Bénéfice avant impôts/revenu total | | | Bénéfice avant impôts sauf de placements/revenu total | | |
| | | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 |
| | | per cent - pourcentage | | | | | | | | | | | |
| | Retail trade: | | | | | | | | | | | | |
| 1 | Book and stationery stores | 14.8 | 17.6 | 16.4 | 18.1 | 25.9 | 23.6 | 3.4 | 5.0 | 5.0 | 2.8 | 4.4 | 4.8 |
| 2 | Florists | 13.6 | 12.2 | 11.9 | 17.2 | 17.3 | 16.2 | 2.8 | 2.9 | 2.9 | 2.7 | 2.5 | 2.5 |
| 3 | Fuel dealers | 19.4 | 15.8 | 21.9 | 22.0 | 20.1 | 25.3 | 3.3 | 2.6 | 3.6 | 2.7 | 2.1 | 2.9 |
| 4 | Jewelry stores | 6.3 | 9.4 | 6.6 | 9.1 | 12.5 | 8.8 | 3.7 | 5.4 | 4.0 | 1.3 | 1.8 | 2.1 |
| 5 | Tobacconists | 10.2 | 8 | 22.0 | 10.8 | 9 | 24.6 | 4.3 | 2 | 7.4 | 4.1 | - 5 | 7.3 |
| 6 | Other retail trade(1) | 107.5 | 94.5 | 93.1 | 135.3 | 123.8 | 114.3 | 17.8 | 16.7 | 16.2 | 17.6 | 16.5 | 16.0 |
| 7 | Total | 17.6 | 17.9 | 17.7 | 24.1 | 24.0 | 23.8 | 3.5 | 3.6 | 3.5 | 2.7 | 3.1 | 2.9 |
| | Finance: | | | | | | | | | | | | |
| | Deposit accepting institutions: | | | | | | | | | | | | |
| 8 | Trust companies | .5 | -.3 | .3 | 6.2 | -3.7 | 4.3 | 2.7 | -1.6 | 2.1 | ... | ... | ... |
| 9 | Mortgage loan companies | .7 | .5 | .4 | 4.2 | 3.0 | 2.1 | 4.7 | 3.0 | 2.4 | ... | ... | ... |
| 10 | Banks | 10.1 | 7.9 | 6.8 | 13.7 | 10.1 | 9.0 | 5.2 | 5.0 | 4.9 | ... | ... | ... |
| 11 | Total | 2.3 | 1.7 | 1.6 | 9.7 | 6.7 | 6.2 | 4.8 | 3.8 | 4.0 | ... | ... | ... |
| | Credit agencies: | | | | | | | | | | | | |
| 12 | Sales finance | 3.3 | 2.8 | 3.6 | 10.4 | 8.8 | 11.7 | 9.2 | 7.0 | 9.9 | ... | ... | ... |
| 13 | Consumer loan | 3.8 | 3.3 | 3.2 | 5.4 | 4.8 | 4.7 | 18.5 | 13.0 | 12.5 | ... | ... | ... |
| 14 | Other credit agencies | -.1 | - | .9 | - 2 | .1 | 2.1 | -.6 | .2 | 6.0 | ... | ... | ... |
| 15 | Total | .8 | .7 | 1.5 | 1.9 | 1.6 | 3.6 | 4.2 | 3.4 | 7.8 | ... | ... | ... |
| 16 | Security dealers | 21.7 | 8.2 | 11.4 | 24.6 | 9.7 | 13.8 | 8.2 | 3.6 | 4.5 | ... | ... | ... |
| | Investment companies: | | | | | | | | | | | | |
| 17 | Mutual funds | 2.4 | 3.0 | 2.9 | 2.4 | 3.0 | 2.9 | 64.0 | 67.4 | 68.0 | ... | ... | ... |
| 18 | Other investment companies | 3.4 | 4.5 | 4.9 | 3.9 | 5.0 | 5.4 | 38.1 | 49.3 | 53.8 | ... | ... | ... |
| 19 | Total | 3.4 | 4.4 | 4.8 | 3.8 | 4.9 | 5.3 | 38.5 | 49.5 | 54.0 | ... | ... | ... |
| | Insurance, real estate and other agencies: | | | | | | | | | | | | |
| 20 | Other financial agencies | 7.5 | 7.8 | -23.3 | 8.5 | 8.7 | -28.0 | 5.9 | 5.5 | -12.0 | ... | ... | ... |
| 21 | Insurance and real estate agencies | 14.9 | 15.3 | 16.8 | 20.8 | 20.8 | 21.9 | 7.6 | 7.6 | 8.9 | ... | ... | ... |
| 22 | Real estate operators and developers | -1.1 | 1.0 | 2.1 | -3.1 | 2.5 | 5.2 | -4.0 | 3.6 | 6.7 | ... | ... | ... |
| 23 | Total | -.6 | 1.6 | 2.2 | -1.4 | 3.7 | 5.3 | -1.6 | 4.4 | 5.8 | ... | ... | ... |
| 24 | Total finance | 2.1 | 2.8 | 3.1 | 3.9 | 4.8 | 5.4 | 7.5 | 10.8 | 12.8 | ... | ... | ... |
| | Services: | | | | | | | | | | | | |
| | Services to business management: | | | | | | | | | | | | |
| 25 | Advertising | 28.5 | 30.1 | 33.2 | 37.9 | 39.0 | 44.0 | 6.6 | 5.3 | 5.8 | 4.5 | 3.4 | 5.0 |
| 26 | Engineering and scientific services | 7.0 | 6.7 | 4.3 | 9.0 | 8.7 | 6.0 | 4.0 | 3.8 | 2.5 | .4 | 1.1 | .. |
| 27 | Other business services | 19.2 | 21.5 | 20.7 | 24.3 | 27.3 | 27.1 | 9.8 | 11.4 | 11.2 | 7.4 | 9.4 | 9.0 |
| 28 | Total | 15.2 | 16.8 | 15.8 | 19.4 | 21.6 | 21.2 | 7.8 | 8.7 | 8.3 | 5.0 | 6.5 | 6.1 |
| | Government, personal and miscellaneous services: | | | | | | | | | | | | |
| 29 | Community and public services | 10.5 | 10.7 | 12.4 | 17.8 | 18.0 | 20.3 | 6.9 | 7.5 | 7.7 | 4.6 | 5.7 | 6.2 |
| 30 | Motion picture and theatres | 9.4 | 4.8 | 6.2 | 14.1 | 7.0 | 9.6 | 4.9 | 2.4 | 3.0 | 1.2 | .7 | 1.3 |
| 31 | Bowling alleys | 6.4 | 6.3 | 6.5 | 11.6 | 13.8 | 12.7 | 4.5 | 4.8 | 5.1 | 3.3 | 3.6 | 4.5 |
| 32 | Other recreational services | 20.7 | 27.2 | 34.2 | 58.1 | 64.4 | 74.0 | 12.7 | 14.9 | 17.2 | 11.8 | 14.2 | 16.6 |
| 33 | Laundries, cleaners and pressers | 15.6 | 14.2 | 18.2 | 22.4 | 20.2 | 25.2 | 6.8 | 6.7 | 8.2 | 5.7 | 6.2 | 7.5 |
| 34 | Hotels | 2.5 | 3.5 | 4.5 | 5.8 | 7.9 | 10.4 | 1.6 | 2.2 | 2.7 | .8 | 1.4 | 2.1 |
| 35 | Funeral directors | 17.0 | 18.9 | 16.7 | 25.8 | 27.9 | 26.6 | 13.5 | 16.1 | 14.7 | 12.6 | 14.1 | 11.4 |
| 36 | Other services | 7.4 | 9.4 | 6.8 | 15.5 | 19.2 | 13.6 | 4.8 | 6.1 | 4.8 | 3.4 | 5.3 | 3.6 |
| 37 | Total | 7.4 | 9.1 | 9.7 | 15.9 | 18.9 | 19.9 | 4.7 | 5.7 | 6.0 | 3.5 | 4.8 | 5.1 |
| 38 | Total services | 10.0 | 11.7 | 11.7 | 17.5 | 20.1 | 20.4 | 5.9 | 6.8 | 6.8 | 4.1 | 5.4 | 5.4 |
| 39 | Grand total | 5.0 | 6.2 | 5.9 | 8.8 | 10.7 | 10.1 | 5.0 | 6.1 | 6.0 | -4.8 | -2.6 | -2.5 |
| 40 | Total non-financial industries | 7.1 | 8.9 | 8.2 | 12.3 | 15.1 | 13.8 | 4.6 | 5.6 | 5.2 | 3.3 | 4.4 | 4.0 |

(1) Inclusion of data for the provincial liquor commissions has seriously distorted the profit ratios in 'Other retail trade'.

Certains ratios relatifs aux sociétés pour 182 industries, 1983-1985

| Cash earnings to sales Flux de commerce/ventes | | | Profit after tax on capital employed Bénéfice après impôts/capital investi | | | Profit after tax on equity Bénéfice après impôts/avoir | | | Profit after tax on total income Bénéfice après impôts/revenu total | | | Industrie | No |
|---|-------|------|---|-------|------|---|-------|-------|--|-------|-------|--|-----------|
| 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | 1983 | 1984r | 1985 | | |
| per cent - pourcentage | | | | | | | | | | | | | |
| 5.5 | 4.5 | 4.8 | 18.1 | 11.4 | 10.7 | 22.3 | 16.8 | 15.4 | 4.2 | 3.2 | 3.3 | Commerce de détail: | |
| 4.9 | 4.9 | 4.4 | 13.8 | 10.7 | 9.0 | 17.5 | 15.2 | 12.3 | 2.8 | 2.6 | 2.2 | Librairies et papeteries | 1 |
| 3.5 | 3.8 | 5.0 | 13.1 | 14.8 | 18.7 | 14.8 | 18.9 | 21.5 | 2.2 | 2.4 | 3.1 | Fleuristes | 2 |
| 5.0 | 7.0 | 6.0 | 4.9 | 8.6 | 6.3 | 7.1 | 11.3 | 8.4 | 2.9 | 4.9 | 3.8 | Marchands de combustibles | 3 |
| 5.0 | 3.6 | 7.0 | 5.9 | 3.7 | 12.6 | 6.2 | 4.0 | 14.1 | 2.5 | 1.1 | 4.2 | Bijouteries | 4 |
| 19.6 | 18.3 | 17.7 | 104.9 | 92.7 | 91.8 | 132.1 | 121.3 | 112.7 | 17.4 | 16.3 | 16.0 | Débites de tabac | 5 |
| 4.7 | 4.6 | 4.4 | 16.9 | 16.6 | 16.0 | 23.1 | 22.3 | 21.5 | 3.4 | 3.3 | 3.2 | Autres magasins de détail(1) | 6 |
| | | | | | | | | | | | | Total | 7 |
| | | | | | | | | | | | | Finances: | |
| | | | | | | | | | | | | Institutions recueillant des dépôts: | |
| ... | ... | ... | 5 | -1 | 6 | 6.3 | -6 | 7.5 | 2.7 | -3 | 3.6 | Sociétés de fiducie | 8 |
| ... | ... | ... | 5 | 4 | 2 | 3.4 | 2.8 | 1.2 | 3.8 | 2.8 | 1.3 | Sociétés de prêts hypothécaires | 9 |
| ... | ... | ... | 10.2 | 8.9 | 7.1 | 13.9 | 11.4 | 9.5 | 5.2 | 5.7 | 5.2 | Banques | 10 |
| ... | ... | ... | 2.3 | 1.9 | 1.6 | 9.6 | 7.7 | 6.5 | 4.7 | 4.4 | 4.2 | Total | 11 |
| | | | | | | | | | | | | Agences de crédit: | |
| ... | ... | ... | 2.0 | 1.5 | 2.5 | 6.2 | 4.8 | 8.1 | 5.5 | 3.9 | 6.8 | Sociétés de financement des ventes | 12 |
| ... | ... | ... | 1.9 | 1.7 | 1.4 | 2.8 | 2.4 | 2.1 | 9.4 | 6.7 | 5.6 | Sociétés de crédit aux consommateurs | 13 |
| ... | ... | ... | -8 | .1 | .7 | -1.9 | 2 | 1.7 | -5.5 | .7 | 5.0 | Autres agences de crédit | 14 |
| ... | ... | ... | -1 | .4 | 1.1 | -2 | 1.0 | 2.7 | -4 | 2.2 | 5.7 | Total | 15 |
| ... | ... | ... | 14.4 | 7.0 | 7.9 | 16.4 | 8.3 | 9.6 | 5.5 | 3.1 | 3.2 | Courtiers en valeurs | 16 |
| | | | | | | | | | | | | Sociétés de placements: | |
| ... | ... | ... | 6.9 | 7.6 | 8.5 | 6.9 | 7.6 | 8.5 | 186.7 | 171.0 | 198.6 | Fonds mutuels | 17 |
| ... | ... | ... | 4.2 | 6.0 | 5.5 | 4.8 | 6.7 | 6.1 | 47.1 | 65.8 | 60.7 | Autres sociétés de placements | 18 |
| ... | ... | ... | 4.3 | 6.0 | 5.6 | 4.9 | 6.7 | 6.2 | 48.8 | 67.3 | 62.9 | Total | 19 |
| | | | | | | | | | | | | Assureurs, agents d'immeuble et autres agences: | |
| ... | ... | ... | 5.6 | 12.6 | 9.7 | 6.3 | 14.0 | 11.7 | 4.4 | 8.9 | 5.0 | Autres agences financières | 20 |
| ... | ... | ... | 13.1 | 11.3 | 12.5 | 18.3 | 15.4 | 16.3 | 6.7 | 5.6 | 6.6 | Agences d'assurances et d'immeuble | 21 |
| ... | ... | ... | 1 | 1.8 | 2.8 | 3 | 4.5 | 7.2 | 4 | 6.3 | 9.3 | Agents et promoteurs d'immeubles | 22 |
| ... | ... | ... | 4 | 2.3 | 3.2 | 9 | 5.4 | 7.9 | 1.0 | 6.4 | 8.6 | Total | 23 |
| ... | ... | ... | 2.5 | 3.7 | 3.7 | 4.7 | 6.3 | 6.3 | 9.1 | 14.2 | 14.9 | Total, finances | 24 |
| | | | | | | | | | | | | Services: | |
| | | | | | | | | | | | | Services à la direction: | |
| ... | ... | ... | 20.4 | 30.7 | 26.4 | 27.1 | 39.7 | 34.9 | 4.7 | 5.4 | 4.6 | Publicité | 25 |
| ... | ... | ... | 6.8 | 6.1 | 3.1 | 8.8 | 8.0 | 4.4 | 3.9 | 3.5 | 1.8 | Services de génie et services scientifiques | 26 |
| ... | ... | ... | 13.1 | 13.1 | 13.2 | 16.6 | 16.6 | 17.3 | 6.7 | 6.9 | 7.1 | Autres services d'affaires | 27 |
| ... | ... | ... | 11.1 | 11.2 | 10.4 | 14.2 | 14.4 | 13.9 | 5.7 | 5.8 | 5.4 | Total | 28 |
| | | | | | | | | | | | | Services gouvernementaux, personnels et divers: | |
| ... | ... | ... | 9.1 | 9.2 | 10.7 | 15.5 | 15.5 | 17.5 | 6.0 | 6.4 | 6.7 | Service à la collectivité public | 29 |
| ... | ... | ... | 2 | 6.1 | 4.4 | 3 | 9.0 | 6.8 | 1 | 3.1 | 2.1 | Théâtres et cinémas | 30 |
| ... | ... | ... | 5.8 | 4.4 | 5.3 | 10.4 | 9.6 | 10.4 | 4.0 | 3.4 | 4.2 | Salles de quilles | 31 |
| ... | ... | ... | 20.2 | 27.6 | 32.7 | 56.8 | 65.4 | 70.9 | 12.4 | 15.1 | 16.5 | Autres services récréatifs | 32 |
| ... | ... | ... | 10.0 | 10.2 | 12.5 | 14.4 | 14.5 | 17.3 | 4.4 | 4.8 | 5.6 | Blanchissage, nettoyage et pressage | 33 |
| ... | ... | ... | 1.7 | 2.8 | 3.2 | 4.0 | 6.4 | 7.3 | 1.1 | 1.8 | 1.9 | Hôtels | 34 |
| ... | ... | ... | 14.3 | 13.7 | 13.9 | 21.7 | 20.2 | 22.2 | 11.4 | 11.6 | 12.3 | Entrepreneurs de pompes funéraires | 35 |
| ... | ... | ... | 6.1 | 8.0 | 6.2 | 12.7 | 16.3 | 12.4 | 3.9 | 5.2 | 4.4 | Autres services | 36 |
| ... | ... | ... | 6.2 | 8.2 | 8.5 | 13.3 | 16.9 | 17.3 | 3.9 | 5.1 | 5.2 | Total | 37 |
| ... | ... | ... | 7.8 | 9.2 | 9.1 | 13.7 | 15.8 | 15.8 | 4.6 | 5.4 | 5.3 | Total, services | 38 |
| 9.0 | 10.2 | 10.1 | 3.8 | 5.0 | 4.6 | 6.7 | 8.5 | 7.8 | 3.8 | 4.9 | 4.7 | Total général | 39 |
| 7.3 | 7.9 | 7.7 | 4.7 | 6.0 | 5.4 | 8.1 | 10.2 | 9.0 | 3.1 | 3.7 | 3.4 | Total des industries non financières | 40 |

(1) L'inclusion des données des régies et sociétés provinciales des alcools ont sérieusement faussé les ratios des bénéfices dans le secteur du commerce de détail

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Annual Reports of the Superintendent of Insurance for Canada.

Volume I. Abstract of Statement. A.

Volume II. Fire and Casualty Insurance. A.

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Detailed financial statements for individual companies registered under federal Act. (Published by Insurance Department, Ottawa.)

Trust and Loan Companies.

Statements of federally incorporated trust companies and loan companies filed in accordance with the Trust Companies Act and the Loan Companies Act, trust and loan companies incorporated by the province of Nova Scotia and trust companies incorporated by the provinces of New Brunswick and Manitoba. A.

The Canada Gazette.

Contains balance sheet data on the individual chartered banks. (The Queen's printer for Canada.)

A. - Annual M. - Monthly Q - Quarterly
O. - Occasional.

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Rapports annuels du surintendant des assurances du Canada.

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La Gazette du Canada.

Présente des données sur le bilan de chaque banque à charte. (L'imprimeur de la Reine pour le Canada.)

A. - Annuel M. - Mensuel T. - Trimestriel
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