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FUNERAL DIRECTORS, 1964

A survey of funeral directors was undertaken for the year 1964 with the co-operation of the Funeral Directors Association of Canada. The primary purpose of this survey was to provide the industry with ratios and averages on the cost of funeral services. A mailing list of funeral directors was compiled from the Association's membership roll and other sources and coverage is considered to be complete. In the case of a few small non-respondent firms, data for receipts, salaries and wages, employment and accounts receivable were estimated but the compilation of statistics for this report on average funeral cost and operating expenses was based on figures reported by funeral directors.

A considerable number of funeral directors are engaged in other types of commercial activities. This survey shows that firms operating 426 business locations, about 23 per cent of all locations, were engaged in one or more other business operations in 1964. The most common of these were furniture merchandising and ambulance service. It needs to be made clear, however, that this report is limited to the respondents' funeral directing business.

A classification of the responding funeral directors according to the population served, i.e., whether mostly urban or rural, and the predominant religion of the area is presented in the following table.

Funeral Directors Classified According to Population Served, 1964

Population	Protestant		Catholic		Both Protestant and Catholic		Other		Total	
	Total number	With chapel	Total number	With chapel	Total number	With chapel	Total number	With chapel	Total number	With chapel
Urban.....	354	324	204	77	88	64	9	8	655	473
Rural.....	284	230	183	55	60	31	4	3	531	319
Both urban and rural.....	86	77	63	15	81	51	2	1	232	144
Totals.....	724	631	450	147	229	146	15	12	1,418	936

The 1,418 firms operating 1,849 funeral directing locations reported receipts from funeral directing of \$73,961,122 for 1964. A distribution of receipts by source was as follows: funeral services, 89.2 per cent; sales of vaults, cases, liners, etc., 3.3 per cent; extra charges, 7.5 per cent. There were 5,908 paid employees and salaries and wages for 1964 were \$15,605,063. Accounts receivable at the end of the year were \$13,486,259 or 18.2 per cent of receipts.

Reports submitted by funeral directors indicate that the average cost of funerals in Canada increased from \$334 in 1956, when a similar survey

was made, to \$448 for 1964. Average funeral costs for the various types of service in 1964 were as follows, with the 1956 cost shown in brackets: stillborn infants, \$22 (\$18); infants up to 3 years, \$53 (\$48); children 4-10 years, \$157 (in 1956 the range was 4-12 years and the cost was \$137); adults, \$525 (\$405); DVA, DND, etc. \$172 (\$107); ship-ins, \$135 (\$100). For 1964 the highest average funeral cost was found in Quebec (\$551) and the next highest was in Ontario (\$490). The 1956 figures were \$378 and \$377, respectively. In the other provinces, except Newfoundland, average funeral cost ranged from \$319 for British Columbia to \$377 for Manitoba. In Newfoundland the average cost was

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\$257. For 1956 the average funeral cost in the provinces, except Quebec and Ontario, ranged from \$210 for Prince Edward Island to \$291 for Nova Scotia. Please see Table 4 for more information on average funeral cost.

A frequency distribution of adult funeral services (except services for DVA., etc., and ship-ins) revealed that 68 per cent of all services cost less than \$600, 22 per cent cost between \$600 and \$799 and 9 per cent cost \$800 and over. Data for the provinces are given in Table 6.

Table 10 shows that total operating expenses for all firms amounted to 78.3 per cent of receipts. The data for firms with annual receipts under \$50,000 indicate total operating expenses were 75.8 per cent of receipts, while for firms with annual receipts of over \$50,000 they were 79.1 per cent. Data are given in Table 10 for inventory, purchases and operating expenses by size of business for the five regions of Canada.

The data outlined in this text are elaborated in Tables 1 to 10 which follow.

TABLE 1. Summary Statistics of Funeral Directors, by Province, 1964

Province	Responding firms	Locations	Paid employees	Salaries ¹ and wages	Accounts receivable at year end	Receipts ²
		number			dollars	
Canada	1,418	1,849	5,908	15,605,063	13,486,259	73,961,122
Newfoundland	15	16	49	129,369	120,031	498,980
Prince Edward Island	20	20	38	61,529	65,967	362,904
Nova Scotia	72	88	220	604,650	620,295	2,647,920
New Brunswick	48	55	147	402,206	295,693	1,837,310
Quebec	430	708	1,931	3,886,243	3,207,245	20,453,913
Ontario	560	591	2,289	6,517,550	6,126,804	31,485,748
Manitoba	51	65	230	768,894	610,757	3,480,877
Saskatchewan	73	100	259	710,734	548,639	3,209,290
Alberta	60	95	325	1,026,220	773,436	4,064,544
British Columbia ³	89	111	420	1,497,668	1,117,392	5,919,636

¹ Not including salaries or withdrawals of proprietors of unincorporated firms.

² Funeral directing business only.

³ Includes Yukon and Northwest Territories.

TABLE 2. Receipts of Funeral Directors, by Source and by Province, 1964

Province	Funeral services		Sales of vaults, cases, liners, etc. ¹		Extra charges ²		Total receipts	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
Canada	65,939,511	89.2	2,432,181	3.3	5,569,430	7.5	73,961,122	100.0
Newfoundland	442,147	88.6	15,161	3.0	41,672	8.4	498,980	100.0
Prince Edward Island	352,074	97.0	6,025	1.7	4,805	1.3	362,904	100.0
Nova Scotia	2,504,118	94.6	52,901	2.0	90,901	3.4	2,647,920	100.0
New Brunswick	1,690,594	92.0	51,424	2.8	95,292	5.2	1,837,310	100.0
Quebec	18,954,619	92.7	396,584	1.9	1,102,710	5.4	20,453,913	100.0
Ontario	27,361,862	86.9	1,431,956	4.5	2,691,930	8.6	31,485,748	100.0
Manitoba	2,918,225	83.8	298,766	8.6	263,886	7.6	3,480,877	100.0
Saskatchewan	2,776,510	86.5	80,454	2.5	352,326	11.0	3,209,290	100.0
Alberta	3,592,007	88.4	72,626	1.8	399,911	9.8	4,064,544	100.0
British Columbia ³	5,347,355	90.3	46,284	0.8	525,997	8.9	5,919,636	100.0

¹ 4,984 metal vaults, 19,842 concrete vaults, 45,833 wooden outside cases, liners (inside and out).

² Includes cemetery and shipping charges, extra cars, newspaper notices, clothing, etc.

³ Includes Yukon and Northwest Territories.

TABLE 3. Funeral Service Receipts by Type of Service, by Province, 1964

Province	Stillborn infants		Infants up to 3 years		Children 4-10 years		Adults	
	No.	\$	No.	\$	No.	\$	No.	\$
Canada	6,617	142,479	5,929	311,324	1,534	240,241	120,394	63,225,853
Newfoundland	90	2,878	149	6,114	43	3,966	1,347	414,399
Prince Edward Island	29	468	37	1,532	14	2,010	858	332,787
Nova Scotia	382	8,088	336	17,329	75	9,115	5,520	2,387,000
New Brunswick	230	4,887	188	10,102	54	6,811	3,811	1,601,685
Quebec	1,548	27,863	1,604	66,152	484	94,204	29,235	18,467,296
Ontario	2,974	65,668	1,843	116,561	495	79,076	45,819	26,348,926
Manitoba	133	3,035	246	11,089	66	7,529	6,295	2,759,182
Saskatchewan	277	7,108	413	18,603	71	7,330	6,244	2,639,295
Alberta	485	12,217	552	32,400	106	14,746	7,735	3,323,311
British Columbia ¹	469	10,267	561	31,442	126	15,454	13,530	4,951,972
	DVA, DND, etc. ¹		Ship-ins		Total			
	No.	\$	No.	\$	No.	\$	No.	\$
Canada	8,179	1,406,613	4,527	613,001	147,180²	65,939,511		
Newfoundland	66	11,995	24	2,795	1,719	442,147		
Prince Edward Island	47	10,559	31	4,718	1,016	352,074		
Nova Scotia	310	53,764	268	28,822	6,891	2,504,118		
New Brunswick	272	51,448	191	15,661	4,746	1,690,594		
Quebec	816	148,415	693	150,689	34,380	18,954,619		
Ontario	2,891	512,488	1,851	239,143	55,873	27,361,862		
Manitoba	704	102,430	303	34,960	7,747	2,918,225		
Saskatchewan	497	73,827	326	30,347	7,828	2,776,510		
Alberta	967	165,924	373	43,409	10,218	3,592,007		
British Columbia ³	1,609	275,763	467	62,457	16,762	5,347,355		

¹ Includes services for Municipal and County Indigents, Provincial Cases, Indian Affairs Cases, etc.² There were 43,860 post-mortem cases.³ Includes Yukon and Northwest Territories.TABLE 4. Average Funeral Cost,¹ by Type of Service, by Province, 1964

Province	Stillborn infants	Infants up to 3 years	Children 4-10 years	Adults	DVA, DND, etc. ²	Ship-ins	Total
	dollars						
Canada	22	53	157	525	172	135	448
Newfoundland	32	41	92	308	182	116	257
Prince Edward Island	16	41	144	388	225	152	347
Nova Scotia	21	52	122	432	173	108	363
New Brunswick	21	54	126	420	189	82	356
Quebec	18	41	195	632	182	217	551
Ontario	22	63	160	575	177	129	490
Manitoba	23	45	114	438	145	115	377
Saskatchewan	26	45	103	423	149	93	355
Alberta	25	59	139	430	172	116	352
British Columbia ³	22	56	123	366	171	134	319

¹ Includes cost of casket but excludes vaults and extra charges.² Includes services for Municipal and County Indigents, Provincial Cases, Indian Affairs Cases, etc.³ Includes Yukon and Northwest Territories.

TABLE 5. Percentage Distribution of Funeral Services, by Type of Service, by Province, 1964

Province	Stillborn infants	Infants up to 3 years	Children 4-10 years	Adults	DVA, DND, etc. ¹	Ship-ins	Total
	percentage						
Canada	4.5	4.0	1.0	81.8	5.6	3.1	100.0
Newfoundland	5.2	8.7	2.5	78.4	3.8	1.4	100.0
Prince Edward Island	2.9	3.6	1.4	84.4	4.6	3.1	100.0
Nova Scotia	5.5	4.9	1.1	80.1	4.5	3.9	100.0
New Brunswick	4.9	4.0	1.1	80.3	5.7	4.0	100.0
Quebec	4.5	4.7	1.4	85.0	2.4	2.0	100.0
Ontario	5.3	3.3	0.9	82.0	5.2	3.3	100.0
Manitoba	1.7	3.2	0.8	81.3	9.1	3.9	100.0
Saskatchewan	3.5	5.3	0.9	79.8	6.3	4.2	100.0
Alberta	4.7	5.4	1.0	75.7	9.5	3.7	100.0
British Columbia ²	2.8	3.3	0.8	80.7	9.6	2.8	100.0

¹ Includes services for Municipal and County Indigents, Provincial Cases, Indian Affairs Cases, etc.² Includes Yukon and Northwest Territories.TABLE 6. Percentage Distribution of Adult Services,¹ by Size of Receipts, by Province, 1964

Province	Size of receipts						Total
	Under \$300	\$300-399	\$400-599	\$600-799	\$800-999	\$1,000 and over	
	percentage						
Canada	12.0	19.2	37.1	22.4	6.4	2.9	100.0
Newfoundland	43.5	31.4	20.9	²	²	²	100.0
Prince Edward Island	21.3	34.7	38.6	²	²	²	100.0
Nova Scotia	15.5	27.0	42.5	11.7	2.6	0.7	100.0
New Brunswick	13.5	35.9	39.9	9.0	1.1	0.6	100.0
Quebec	8.0	9.8	32.8	28.1	12.9	8.4	100.0
Ontario	7.1	10.2	40.4	33.0	7.4	1.9	100.0
Manitoba	14.6	24.9	45.3	12.9	2.0	0.3	100.0
Saskatchewan	14.7	33.4	42.1	8.0	1.5	0.3	100.0
Alberta	17.9	33.8	37.9	8.5	1.6	0.3	100.0
British Columbia ³	25.5	42.5	27.5	3.9	0.5	0.1	100.0

¹ Except services for DVA, etc. and ship-ins.² Withheld to avoid disclosure of individual operations.³ Includes Yukon and Northwest Territories.TABLE 7. Employment and Payroll¹, Reported by Funeral Directors, by Province, 1964

Province	Part-time employees		Full-time employees		Total		
	Number	Salaries	Number	Salaries	Number	Salaries	Per cent of total receipts
		\$		\$		\$	
Canada	2,984	1,597,871	2,924	14,007,192	5,908	15,605,063	21.1
Newfoundland	30	18,370	19	110,999	49	129,369	25.9
Prince Edward Island	24	15,321	14	46,208	38	61,529	17.0
Nova Scotia	82	58,651	138	545,999	220	604,650	22.8
New Brunswick	58	31,372	89	370,834	147	402,206	21.9
Quebec	1,220	579,050	711	3,307,193	1,931	3,886,243	19.0
Ontario	1,103	612,650	1,186	5,904,900	2,289	6,517,550	20.7
Manitoba	75	45,365	155	723,529	230	768,894	22.1
Saskatchewan	117	56,148	142	654,586	259	710,734	22.1
Alberta	125	82,098	200	944,122	325	1,026,220	25.2
British Columbia ²	150	98,846	270	1,398,822	420	1,497,668	25.3

¹ Not including salaries or withdrawals of proprietors of unincorporated firms.² Includes Yukon and Northwest Territories.

TABLE 8. Percentage Distribution of Adult Services,¹ by Size of Receipts, by Metropolitan Area, 1964

Metropolitan area	Responding locations	Size of receipts						Adult services
		Under \$300	\$300 - 399	\$400 - 599	\$600 - 799	\$800 - 999	\$1,000 and over	
	No.	percentage						No.
St. John's	5	30.3	35.6	29.0	4.2	²	²	831
Halifax	8	16.0	18.1	40.7	18.9	²	²	1,070
Saint John	4	²	²	29.7	²	²	²	751
Montreal	150	7.4	8.5	34.4	28.5	12.5	8.7	12,366
Quebec	35	7.1	5.9	19.2	35.7	18.2	13.9	2,324
Hamilton	27	3.0	6.8	44.9	37.2	6.3	1.8	2,800
Kitchener	11	5.0	6.6	29.7	46.6	10.1	2.0	1,148
London	11	6.1	10.6	45.5	33.1	3.9	0.8	1,308
Ottawa - Hull	23	9.2	10.6	36.1	32.4	9.7	2.0	2,598
Sudbury	4	15.9	9.2	22.4	43.1	²	²	698
Toronto	64	8.3	10.6	31.6	35.0	11.3	3.2	11,532
Windsor	10	5.9	13.6	29.6	38.4	10.2	2.3	1,350
Winnipeg	16	12.0	18.4	48.7	17.5	2.9	0.5	3,462
Calgary	11	19.1	28.3	40.5	10.7	²	²	1,826
Edmonton	17	20.4	34.3	34.6	8.9	1.3	0.5	2,404
Vancouver	29	24.8	39.7	30.2	4.6	²	²	6,688
Victoria	6	30.9	43.8	21.5	3.2	²	²	1,728

¹ Except services for DVA, etc., and ship-ins.

² Withheld to avoid disclosure of individual operations.

TABLE 9. Average Funeral Cost,¹ by Type of Service, by Metropolitan Area, 1964

Metropolitan area	Responding locations	Type of service						Total
		Stillborn infants	Infants up to 3 years	Children 4-10 years	Adults	DVA, DND, etc., ²	Ship-ins	
	No.	dollars						
St. John's	5	³	34	72	346	³	94	293
Halifax	8	27	49	120	445	187	128	369
Saint John	4	22	58	95	375	171	³	312
Montreal	150	22	25	208	651	185	223	565
Quebec	35	18	82	229	713	134	121	637
Hamilton	27	27	59	205	591	201	145	515
Kitchener	11	20	56	211	646	203	117	558
London	11	26	72	223	554	191	122	482
Ottawa - Hull	23	25	96	201	625	243	147	522
Sudbury	4	31	92	172	540	141	135	408
Toronto	64	20	62	138	597	162	140	506
Windsor	10	24	59	161	582	179	149	493
Winnipeg	16	27	49	123	466	144	116	397
Calgary	11	40	67	139	458	178	142	369
Edmonton	17	12	52	119	425	169	145	344
Vancouver	29	19	34	117	376	174	140	334
Victoria	6	23	³	133	357	223	177	331

¹ Includes cost of casket but excludes vaults and extra charges.

² Includes services for Municipal and County Indigents, Provincial Cases, Indian Affairs Cases, etc.

³ Withheld to avoid disclosure of individual operations.

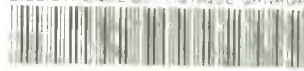
TABLE 10. Inventory, Purchases and Operating Expenses of Funeral Directors, as Percentages of Receipts, by Size of Business and by Region, 1964

Item	Receipts								
	Canada			Atlantic Region			Quebec		
	Under \$50,000	\$50,000 and over	All firms	Under \$50,000	\$50,000 and over	All firms	Under \$50,000	\$50,000 and over	All firms
	percentage								
Inventory and purchases									
Opening inventory (caskets and supplies)	9.5	4.7	6.0	8.0	7.3	7.6	10.2	5.7	7.0
Purchases	26.6	21.8	23.0	28.2	22.9	25.2	26.9	19.7	21.8
Closing inventory	9.5	4.4	5.7	7.0	8.0	7.6	11.0	3.8	5.9
Expenses:									
Salaries and wages ¹	13.5	23.7	21.1	14.1	28.7	22.4	12.1	21.8	19.0
Automobile - Depreciation	5.8	3.1	3.8	7.2	4.2	5.5	6.7	3.7	4.6
Maintenance ²	5.7	3.1	3.7	6.4	4.1	5.1	6.8	3.9	4.7
Rental	2.3	2.1	2.2	0.8	0.1	0.4	3.5	2.9	3.1
Cost of goods used	26.6	22.1	23.3	29.2	22.2	25.2	26.1	21.6	22.9
All other funeral directing expense	21.9	25.0	24.2	18.9	24.2	21.9	22.3	23.3	23.0
Total operating expenses	75.8	79.1	78.3	76.6	83.5	80.5	77.5	77.2	77.3
	Ontario			Prairie Region			British Columbia ³		
	Under \$50,000	\$50,000 and over	All firms	Under \$50,000	\$50,000 and over	All firms	Under \$50,000	\$50,000 and over	All firms
	percentage								
Inventory and purchases:									
Opening inventory (caskets and supplies)	10.1	4.3	5.7	8.8	3.8	4.9	6.5	4.2	4.6
Purchases	27.1	22.7	23.7	26.1	21.9	22.8	20.2	22.9	22.4
Closing inventory	10.1	4.6	5.9	8.3	3.9	4.9	4.9	4.2	4.3
Expenses:									
Salaries and wages ¹	13.0	23.1	20.7	15.4	25.5	23.3	19.2	26.6	25.3
Automobile - Depreciation	5.0	2.6	3.2	5.7	3.3	3.8	4.0	2.2	2.5
Maintenance ²	4.5	2.3	2.8	6.1	3.6	4.2	4.5	2.8	3.1
Rental	2.0	2.2	2.1	1.2	1.5	1.4	2.6	1.7	1.9
Cost of goods used	27.1	22.4	23.5	26.6	21.8	22.8	21.8	22.9	22.7
All other funeral directing expense	20.9	24.0	23.3	24.8	29.4	28.4	26.1	28.0	27.7
Total operating expenses	72.5	76.6	75.6	79.8	85.1	83.9	78.2	84.2	83.2

¹ Not including salaries or withdrawals of proprietors of unincorporated firms.² Gas, oil, repairs, insurance, licences, etc.³ Includes Yukon and Northwest Territories.



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