

**5.—Income and Expenditure of Canadian Companies Selling Fire Insurance, or Fire Insurance and other classes of Insurance, and Income and Expenditure in Canada of Companies other than Canadian Transacting such Business in Canada, 1924-1928.**

Items.	1924.	1925.	1926.	1927.	1928.
<b>INCOME.</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Canadian Companies.</b>					
Net cash for premiums from fire and other insurance.....	20,490,725	20,338,906	21,558,094	23,270,427	26,403,345
Interest and dividends on stocks, etc....	1,614,299	1,605,890	1,790,416	1,944,324	2,234,407
Sundry items.....	2,699,682	1,648,965	2,766,588	3,661,198	7,107,357
<b>Total Cash Income.....</b>	<b>24,804,706</b>	<b>23,593,761</b>	<b>26,115,098</b>	<b>28,875,949</b>	<b>35,745,109</b>
<b>British Companies.<sup>1</sup></b>					
Net cash for premiums.....	31,142,394	32,177,959	34,066,853	35,291,010	38,947,220
Interest and dividends on stocks, etc....	1,806,710	1,781,280	1,780,317	1,772,275	1,827,283
Sundry items.....	1,079	645	15,808	5,698	1,301
<b>Total Cash Income.....</b>	<b>32,950,183</b>	<b>33,959,884</b>	<b>35,862,978</b>	<b>37,068,983</b>	<b>40,775,804</b>
<b>Foreign Companies.<sup>1</sup></b>					
Net cash for premiums.....	22,971,062	24,193,206	23,703,863	24,146,575	26,483,893
Interest and dividends on stocks, etc....	1,233,799	1,267,040	1,345,137	1,425,276	1,484,347
Sundry items.....	61,818	1,245	105	149	3,330
<b>Total Cash Income.....</b>	<b>24,266,679</b>	<b>25,461,491</b>	<b>25,049,105</b>	<b>25,572,000</b>	<b>27,971,570</b>
<b>EXPENDITURE.</b>					
<b>Canadian Companies.</b>					
Paid for losses.....	7,534,827	6,483,977	6,571,218	5,722,354	6,663,317
General expenses.....	5,351,594	5,654,651	6,413,729	6,032,664	7,971,270
On account of branches other than Fire or Life.....	7,778,043	7,407,522	8,838,138	10,312,567	11,924,618
Dividends or bonus to shareholders.....	756,600	793,114	829,380	1,193,634	1,292,586
Taxes.....	757,174	624,058	588,035	690,145	706,940
<b>Total Cash Expenditure.....</b>	<b>22,185,712<sup>2</sup></b>	<b>20,967,149<sup>2</sup></b>	<b>23,244,547<sup>2</sup></b>	<b>23,953,781<sup>2</sup></b>	<b>28,558,731</b>
Excess of income over expenditure.....	2,618,994	2,626,612	2,870,551	4,922,137	7,186,378
<b>British Companies.<sup>1</sup></b>					
Paid for losses.....	13,696,192	12,057,156	11,881,784	10,095,057	12,067,465
General expenses.....	8,646,466	9,017,645	9,455,705	9,402,303	9,817,151
On account of branches other than Fire or Life.....	7,085,214	7,415,287	8,244,434	11,205,796	13,174,461
Taxes.....	965,681	1,082,063	1,116,005	1,178,706	1,256,920
<b>Total Cash Expenditure.....</b>	<b>30,293,553</b>	<b>29,572,151</b>	<b>30,697,928</b>	<b>31,881,862</b>	<b>36,315,997</b>
Excess of income over expenditure.....	2,556,629	4,387,733	5,165,050	5,187,121	4,459,807
<b>Foreign Companies.<sup>1</sup></b>					
Paid for losses.....	11,735,269	11,865,223	10,487,474	7,910,486	9,673,734
General expenses.....	6,451,174	6,748,047	6,770,930	6,761,904	7,222,292
On account of branches other than Fire or Life.....	2,860,975	2,925,412	3,543,059	5,522,964	7,678,034
Taxes.....	810,574	856,329	845,559	883,216	920,976
<b>Total Cash Expenditure.....</b>	<b>22,470,469</b>	<b>22,896,953</b>	<b>22,392,262</b>	<b>21,863,853<sup>3</sup></b>	<b>25,495,036</b>
Excess of income over expenditure.....	1,796,209	2,564,539	2,656,843	3,708,147	2,476,534

<sup>1</sup>Income and expenditure in Canada.

<sup>2</sup>Including \$7,474 profits returned to subscribers in 1921, \$3,827 in 1925, \$4,047 in 1926, and \$2,417 in 1927.

<sup>3</sup>Includes several small amounts of profits returned to subscribers.