

**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, 1926-30.**

Item.	1926.	1927.	1928.	1929.	1930.
<b>INCOME.</b>					
<b>Canadian Companies.</b>					
Net written premiums, fire and other insurance.....	21,558,094	23,270,427	26,403,345	29,535,545	28,685,788
Interest and dividends earned.....	1,790,416	1,944,324	2,234,407	2,755,933	2,848,595
Sundry items.....	2,766,588	3,661,198	7,107,857	3,974,197	1,464,070
<b>Totals, Income.....</b>	<b>26,115,098</b>	<b>28,875,949</b>	<b>35,745,109</b>	<b>36,265,675</b>	<b>32,998,453</b>
<b>British Companies.<sup>1</sup></b>					
Net cash for premiums.....	34,066,853	35,291,010	38,947,220	40,058,966	36,695,357
Interest and dividends on stocks, etc.....	1,780,317	1,772,275	1,827,283	1,814,056	1,864,954
Sundry items.....	15,808	5,698	1,301	149	1,021
<b>Totals, Income.....</b>	<b>35,863,978</b>	<b>37,068,983</b>	<b>40,775,804</b>	<b>41,873,171</b>	<b>38,561,332</b>
<b>Foreign Companies.<sup>1</sup></b>					
Net premiums written.....	23,703,863	24,146,575	26,483,893	26,186,699	25,194,339
Interest and dividends earned, etc.....	1,345,137	1,425,276	1,484,847	1,426,353	1,538,774
Sundry items.....	105	149	3,330	6,147	1,985
<b>Totals, Income.....</b>	<b>25,049,105</b>	<b>25,572,000</b>	<b>27,971,570</b>	<b>27,619,199</b>	<b>26,735,098</b>
<b>EXPENDITURE.</b>					
<b>Canadian Companies.</b>					
Incurred for losses (fire).....	6,571,218	5,722,354	6,663,317	7,657,105	8,295,493
General expenses.....	6,413,729	6,032,664	7,971,270	8,121,625	8,796,488
On account of branches other than Fire or Life.....	8,833,138	10,312,567	11,924,618	13,585,866	14,333,965
Dividends or bonus to shareholders.....	829,380	1,193,634	1,292,586	1,491,558	1,489,357
Taxes.....	588,035	690,145	706,940	735,357	822,900
<b>Totals, Expenditure.....</b>	<b>23,244,547</b>	<b>23,953,781</b>	<b>28,558,731</b>	<b>31,591,511</b>	<b>33,729,203</b>
Excess of income over expenditure.....	2,870,551	4,922,137	7,186,378	4,674,164	-730,750
<b>British Companies.<sup>1</sup></b>					
Incurred for losses (fire).....	11,881,784	10,095,057	12,067,465	14,237,389	13,608,322
General expenses.....	9,455,705	9,402,303	9,817,151	10,579,134	10,154,554
On account of branches other than Fire or Life.....	8,344,434	11,205,796	13,174,461	12,639,292	12,176,221
Taxes.....	1,116,005	1,178,706	1,256,920	917,127	953,010
<b>Totals, Expenditure.....</b>	<b>30,697,928</b>	<b>31,881,862</b>	<b>36,315,997</b>	<b>38,372,942</b>	<b>36,892,107</b>
Excess of income over expenditure.....	5,165,050	5,187,121	4,459,807	3,500,229	1,669,225
<b>Foreign Companies.<sup>1</sup></b>					
Incurred for losses (fire).....	10,487,474	7,910,486	9,673,734	11,459,589	11,943,324
General expenses.....	6,770,930	6,761,904	7,222,292	7,758,349	7,824,244
On account of branches other than Fire or Life.....	3,543,059	5,522,964	7,678,034	5,003,936	6,472,454
Taxes.....	845,559	893,216	920,976	743,442	724,449
<b>Totals, Expenditure.....</b>	<b>22,392,262</b>	<b>21,963,853</b>	<b>25,495,036</b>	<b>24,965,316</b>	<b>26,964,471</b>
Excess of income over expenditure.....	2,656,843	3,708,147	2,476,534	2,653,883	-229,373

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

<sup>2</sup> Including \$4,047 profits returned to subscribers in 1926 and \$2,417 in 1927.

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