

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, 1927-31.

Item.	1927.	1928.	1929.	1930.	1931.
INCOME.	\$	\$	\$	\$	\$
Canadian Companies.					
Net written premiums, Fire and other insurance.....	23,270,427	26,403,345	29,535,545	28,685,788	20,640,708
Interest and dividends earned.....	1,944,324	2,234,407	2,755,933	2,848,595	2,760,482
Sundry items.....	3,681,198	7,107,357	3,874,197	1,464,070	1,267,791
Totals, Income.....	28,875,949	35,745,109	36,265,675	32,998,453	24,669,981
British Companies.¹					
Net cash for premiums.....	35,291,010	38,947,220	40,058,966	36,695,357	32,297,387
Interest and dividends on stocks, etc.....	1,772,275	1,827,283	1,814,056	1,864,954	1,792,392
Sundry items.....	5,698	1,201	149	1,021	613
Totals, Income.....	37,068,983	40,775,804	41,873,171	38,561,332	34,090,392
Foreign Companies.¹					
Net premiums written.....	24,146,575	26,483,893	26,186,699	25,194,339	23,023,408
Interest and dividends earned, etc.....	1,425,276	1,484,347	1,426,353	1,538,774	1,470,804
Sundry items.....	149	3,330	6,147	1,985	3,995
Totals, Income.....	25,572,000	27,971,570	27,619,199	26,735,098	24,498,207
EXPENDITURE.					
Canadian Companies.					
Incurred for losses (Fire).....	5,722,354	6,663,317	7,657,105	8,295,493	8,428,505
General expenses.....	6,032,664	7,971,270	8,121,628	8,796,488	9,322,508
On account of branches other than Fire or Life.....	10,312,567	11,924,618	13,585,866	14,333,955	14,390,805
Dividends or bonus to shareholders.....	1,193,634	1,292,588	1,491,558	1,480,357	3,244,089
Taxes.....	690,145	706,940	735,357	822,900	775,942
Totals, Expenditure.....	23,953,781²	23,559,731	21,591,511	33,723,233	36,161,859
Excess of income over expenditure.....	4,922,137	7,186,378	4,674,164	-730,750	-5,492,899
British Companies.¹					
Incurred for losses (Fire).....	10,095,057	12,067,465	14,237,389	13,668,322	13,131,973
General expenses.....	9,402,303	9,817,151	10,579,134	10,154,554	9,684,462
On account of branches other than Fire or Life.....	11,205,796	13,174,461	12,639,292	12,176,221	10,828,756
Taxes.....	1,178,706	1,256,920	917,127	953,010	908,673
Totals, Expenditure.....	31,881,862	36,315,997	38,372,942	36,892,107	34,553,864
Excess of income over expenditure.....	5,187,121	4,459,807	3,500,229	1,869,225	-463,472
Foreign Companies.¹					
Incurred for losses (Fire).....	7,910,486	9,673,734	11,459,589	11,943,324	11,757,919
General expenses.....	6,761,904	7,222,292	7,758,349	7,824,244	8,028,730
On account of branches other than Fire or Life.....	5,523,964	7,678,084	5,008,936	6,472,454	4,202,890
Taxes.....	883,216	920,976	743,442	724,449	735,956
Totals, Expenditure.....	21,063,953³	25,495,026³	24,965,316³	26,964,471³	24,725,495³
Excess of income over expenditure.....	3,708,147	2,476,534	2,653,883	-229,373	-227,288

¹Income and expenditure in Canada. ²Includes \$2,417 of profits returned to subscribers. ³Includes several small amounts of profits aggregating \$785,202 in 1927, \$732,917 in 1928, \$837,847 in 1929, \$903,199 in 1930 and \$877,281 in 1931 returned to subscribers.