

TABLE 4
SEVEN HIGHEST RATES OF RETURN ON RESOURCES EMPLOYED: 1963

	Companies with:			
	Above average return on assets		Below average return on assets	
	No.	%	No.	%
1. Distilleries and Wineries.....	9	41.3	22	14.0
2. Motor Vehicles.....	4	40.2	39	} All less than
3. Other Petroleum and Coal Products.....	5	35.8	13	
4. Motor Vehicle Parts and Accessories.....	40	31.0	89	
5. Wire and Wire Products.....	36	28.5	78	8.6
6. Office and Store Machinery.....	16	27.2	39	9.1
7. Pharmaceutical Preparations.....	71	26.7	107	8.6

SOURCE:

Fourth Edition of "Ten Significant Ratios for Canadian Manufacturers", published by The Canadian Manufacturers' Association, percentages calculated from Department of National Revenue, *Taxation Statistics*.

DEFINITION: Return—net profit before income taxes.

TABLE 5
LOSS COMPANIES AS PERCENTAGES OF ALL COMPANIES

	Pharmaceuticals	All Manufacturing
	(per cent)	(per cent)
1953.....	25.65	27.65
1954.....	27.54	31.94
1955.....	26.05	26.95
1956.....	18.35	24.33
1957.....	30.64	26.69
1958.....	32.24	28.27
1959.....	26.32	25.94
1960.....	23.91	31.28
1961.....	22.73	32.85
1962.....	42.86	29.89
1963.....	22.28	27.12
Average.....	27.14	28.45

SOURCE:

1953-1960 reprinted from page 372 of Report of The Restrictive Trade Practices Commission. Percentages were calculated from Department of National Revenue, *Taxation Statistics*.
1961-1963 calculated from Department of National Revenue, *Taxation Statistics*.