

CANADIAN MANUFACTURERS' ASSOCIATION

EDUCATION DEPARTMENT

Results of Questionnaire on Breakdown of Sales Dollar for 1950 and 1951 Fiscal Years.

	1950		1951	
	\$	%	\$	%
1. Net sales (that is, gross sales, less returns and allowances).....	3,918,609,000	98.7	5,015,578,000	99.0
2. Other income.....	51,162,000	1.3	53,004,000	1.0
TOTAL.....	3,969,771,000	100.0	5,068,582,000	100.0
3. Wages and salaries (all wages and salaries including management salaries, directors' fees, payments to employees for holidays and in connection with profit sharing or production incentive plans, unless such payments are distributed only upon retirement of employee or some similar basis, in which case they are to be included in 4.).....	871,687,000	22.0	1,114,230,000	22.0
4. Employee benefits (payments to pension plans, group life, sickness or hospitalization insurance, workmen's compensation, unemployment insurance, medical services, cafeterias, welfare funds, 25-year clubs, etc.).....	50,189,000	1.3	64,396,000	1.3
5. Materials (including raw materials, finished and semi-finished parts, materials purchased for resale, materials consumed in processing or assembly operations, and packaging and shipping materials; but not including shop and factory supplies to be included in 7.).....	1,838,024,000	46.3	2,378,031,000	46.9
6. Excise and sales taxes (included in 1 above, remitted or to be remitted to Dominion Government).....	116,476,000	2.9	176,237,000	3.5
7. Other expenses (including shop and factory supplies, power, water, municipal taxes, maintenance, repairs to buildings, machinery and equipment (not including salaries and wages or employee benefits included in 4 above), office, administrative and selling expenses not included above, including charitable donations and interest expense).....	488,733,000	12.3	587,946,000	11.6
8. Depreciation.....	126,312,000	3.2	156,122,000	3.1
9. Taxes on income (Dominion and Provincial taxes on income).....	194,344,000	4.9	297,675,000	5.8
10. Dividends (dividends declared on preference and common shares).....	123,119,000	3.1	115,811,000	2.3
11. Retained in the business (that amount of the year's income not paid out in dividends)....	160,887,000	4.0	178,134,000	3.5
TOTAL.....	3,969,771,000	100.0	5,068,582,000	100.0
12. Number of employees (average over 12 month period of fiscal year).....	320,361	335,560
13. Number of shareholders (average over 12 month period of fiscal year.).....	264,728	271,474
14. Total investments (total assets less actual liabilities other than funded or long-term indebtedness).....	2,592,658,000	2,827,729,000