

CANADA

PUBLIC ACCOUNTS

FOR THE

FISCAL YEAR ENDED MARCH 31,

1927



OTTAWA
F. A. AGLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

Price, 50 cents.

Appendix No. 29

THE CANADIAN NORTHERN ALBERTA RAILWAY COMPANY
 IN ACCOUNT WITH THE MINISTER OF FINANCE AND RECEIVER GENERAL OF CANADA

Authorized issue of £733,561 guaranteed by the Dominion of Canada
 (Chapter 7, Acts of 1912)

	Dr.	Cr.
	\$ cts.	\$ cts.
By proceeds of £410,959 issue, 3½ per cent debenture stock sold in November, 1912, at a net price to the company of 90, £369,863 2s. 0d.	\$ 1,800,000 13	
Loss on transfer to Canada.....	0 13	
		1,800,000 00
By advances made by the Canadian Bank of Commerce, July, 1913, on the pledging of \$1,350,000 3½ per cent debenture stock (\$70 advanced for each \$100 pledged).....		945,000 00
By advances made by the Guaranty Trust Company of New York, July, 1913, on £45,206 3½ per cent debenture stock pledged as security.....		154,001 77
By interest accrued to Nov. 30, 1926, on deposits.....		43,195 30
To amount of payments made to the company under sundry certificates from the Government Engineer.....	2,927,440 00	
To balance.....	14,757 07	
	2,942,197 07	2,942,197 07
March 31, 1927. By balance.....		14,757 07

Appendix No. 30
INDIAN TRUST FUND

SHOWING transactions in connection with the Fund during the year ended
March 31, 1927.

Service	Dr.	Cr.
	\$ cts.	\$ cts.
Balance, March 31, 1926.....		12,418,460 77
Collections on land sales, timber and stone dues, rents, fines and fees.....		890,391 77
Interest for year ended March 31, 1927.....		631,821 48
Legislative grants to supplement the fund.....		3,500 00
Outstanding cheques, 1924-25.....		2,9 33
Credit Transfers during the year.....		477 99
Expenditure during the year.....	1,092,927 65	
Balance, March 31, 1927.....	12,860,953 69	
	13,953,881 34	13,953,881 34

Appendix No. 31
DOMINION NOTE CIRCULATION

Denomination	March 31, 1923	March 31, 1924	March 31, 1925	March 31, 1926	March 31, 1927
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
\$ 1.....	15,921,294 50	16,491,335 00	16,294,009 00	16,943,453 50	17,428,020 50
2.....	11,854,377 50	12,051,572 50	11,617,597 50	12,231,463 50	12,609,981 50
4.....	35,791 00	34,915 00	34,259 00	33,547 00	33,071 00
5.....	2,154,470 00	2,975 625 00	1,950,850 00	428,672 50	700,147 50
50.....	3,750 00	150 00	650 00	650 00	650 00
500.....	3,034,000 00	2,022,000 00	1,826,000 00	1,790,500 00	1,736,000 00
1,000.....	6,019,000 00	4,209,000 00	3,306,000 00	3,344,000 00	4,103,000 00
500 Special.....	2,000 00				
1,000 Special.....	935,000 00	982,000 00	555,000 00	648,000 00	433,000 00
5,000 Special.....	124,845,000 00	96,840,000 00	24,240,000 00	16,600,000 00	9,950,000 00
50,000 Special.....	76,550,000 00	79,700,000 00	145,550,000 00	129,200,000 00	123,800,000 00
Fractional.....	1,275,372 17	1,290,715 30	1,301,036 43	1,335,494 19	1,346,145 19
Provincial.....	27,710 25	27,691 53	27,686 53	27,623 53	27,623 53
	242,657,765 42	216,625,004 33	206,712,088 46	182,583,404 22	172,167,639 22

Appendix No. 32

DOMINION NOTES WITHDRAWN FROM CIRCULATION AND DESTROYED

Denominations	1922-23		1923-24		1924-25		1925-26		1926-27	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Fractionals.....	137,548	50	134,637	12	177,679	62	182,527	24	172,450	00
\$1.....	17,609,605	50	18,146,925	50	19,187,105	00	21,994,944	50	20,405,423	00
\$2.....	12,428,888	00	12,755,939	00	13,358,049	00	16,766,314	00	15,189,788	00
\$4.....	952	00	1,032	00	744	00	712	00	478	00
\$5.....	1,413,270	00	1,576,330	00	1,777,075	00	1,373,727	50	601,850	00
\$50.....			3,600	00	400	00				
Provincials.....			18	72	5	00	63	00		
\$500.....	285,000	00	518,000	00	995,500	00	15,063,000	00	1,761,000	00
\$1,000.....	556,000	00	745,000	00	1,241,000	00	10,573,000	00	14,832,000	00
\$500 Special.....	11,500	00	2,000	00	1,000	00				
\$1,000 Special.....	90,000	00	2,877,000	00	21,954,000	00	271,000	00	354,000	00
\$5,000 Special.....	11,920,000	00	235,900,000	00	116,475,000	00	1,930,000	00	3,720,000	00
\$50,000 Special.....	50,000	00	74,400,000	00	299,400,000	00	3,800,000	00	17,100,000	00
Total.....	44,502,764	00	347,060,482	34	474,567,557	62	71,955,288	24	74,157,487	00

Appendix No. 33

DOMINION NOTES ISSUED AND REDEEMED AND IN CIRCULATION

Fiscal Year	Notes in circulation	Notes held by	New Notes	Notes	Notes held by	Notes in circulation				
	April 1	Asst. Rec's General April 1	Issued during year	Withdrawn and destroyed during year	Asst. Rec's General March 31, 1927	March 31, 1927				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.				
1912-13.....	113,443,633	40	28,406,318	75	39,949,522	50	33,648,544	00		
1913-14.....	112,101,885	60	35,849,045	00	44,870,977	50	34,950,615	87		
1914-15.....	117,795,638	53	40,075,053	75	59,054,750	00	28,243,244	62		
1915-16.....	157,056,118	91	31,626,678	75	55,597,250	00	25,917,736	12		
1916-17.....	177,943,131	54	40,284,180	00	35,370,750	00	29,468,918	75		
1917-18.....	183,248,986	79	40,880,156	00	152,019,000	00	32,802,120	87		
1918-19.....	250,798,860	92	92,547,161	00	99,791,250	00	33,345,420	25		
1919-20.....	298,058,697	67	111,733,154	00	45,138,500	00	39,743,428	25		
1920-21.....	311,032,791	92	103,254,131	50	93,064,000	00	44,957,879	50		
1921-22.....	277,882,884	92	191,310,159	00	34,420,500	00	44,963,245	50		
1922-23.....	241,461,426	42	217,188,872	00	51,144,550	00	44,502,764	00		
1923-24.....	242,657,765	42	222,634,319	00	462,654,950	00	347,060,482	34		
1924-25.....	216,825,004	33	364,261,547	75	373,319,000	00	474,567,557	62		
1925-26.....	206,712,088	46	272,925,906	00	65,196,500	00	71,955,288	24		
1926-27.....	182,583,404	22	290,295,802	00	71,558,500	00	74,157,487	00		
							298,112,580	00	172,167,639	22

Appendix No. 34
SILVER RECOINAGE STATEMENT

	Amount withdrawn for recoinage face value		Amount received face value		Loss on recoinage		Gain on recoinage	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
April 30, 1913.....	842,743	11	742,672	63	53,543	37		
April 30, 1914.....	154,992	10	185,860	37	15,632	84		
March 31, 1915.....	106,015	65	96,893	15	9,122	50		
March 31, 1916.....	156,830	00	143,354	10	13,475	90		
March 31, 1917.....	93,687	15	85,506	45	8,180	70		
March 31, 1918.....	79,205	65	72,131	20	7,074	45		
March 31, 1919.....	66,679	80	60,516	50	6,163	30		
March 31, 1920.....	58,896	35	57,641	00	1,255	35		
March 31, 1921.....	68,063	05	71,584	45			3,501	40
March 31, 1922.....	273,588	05	133,784	15			7,841	35
March 31, 1923.....	177,780	95						
March 31, 1924.....	148,502	35						
March 31, 1925.....	135,044	05						
March 31, 1926.....	279,057	60						
March 31, 1927.....	716,407	45						
	3,357,519	31	1,649,950	00	114,468	41	11,342	75

Balance held for recoinage face value March 31, 1927; \$1,604,443.65.

Appendix No. 35
COPPER RECOINAGE STATEMENT

	Amount withdrawn for recoinage face value		Amount received face value		Loss on recoinage		Gain on recoinage	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
April 30, 1913.....	266	17	201	44				
March 31, 1914.....	55	32	70	87	49	18		
March 31, 1915.....	46	50	43	78	2	72		
March 31, 1916.....	54	43	51	53	2	90		
March 31, 1917.....	75	56	72	04	3	52		
March 31, 1918.....	62	84	59	50	3	34		
March 31, 1919.....	89	02	83	82	5	20		
March 31, 1920.....	123	96	118	94	5	02		
March 31, 1921.....	157	27	262	43			105	16
March 31, 1922.....	404	88						
March 31, 1923.....	347	79	1,083	50			430	50
March 31, 1924.....	373	77	532	18			208	27
March 31, 1925.....	311	29	595	98			232	86
March 31, 1926.....	517	73	853	34			332	85
March 31, 1927.....	5,403	12	7,863	46			3,301	54
	8,354	65	11,897	81	71	88	4,611	18

Balance held for recoinage face value March 31, 1927, \$996.14.

Appendix No. 36

DOMINION NOTES ISSUED TO ASSISTANT RECEIVERS GENERAL

Denominations	1921—22	1922—23	1923—24	1924—25	1925—26	1926—27
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Fractional.....	129,500 00	173,050 00	144,450 00	185,000 00	227,500 00	177,500 00
\$1.....	18,212,000 00	18,300,000 00	18,796,000 00	20,124,000 00	22,480,000 00	21,888,000 00
\$2.....	12,976,000 00	13,064,000 00	13,112,000 00	13,980,000 00	17,424,000 00	15,728,000 00
\$5.....	480,000 00	2,090,000 00	7,510,000 00	5,120,000 00	.....	40,000 00
\$500.....	575,000 00	407,500 00	477,500 00	520,000 00	14,595,000 00	1,875,000 00
\$1,000.....	355,000 00	1,720,000 00	675,000 00	500,000 00	10,420,000 00	15,950,000 00
\$1,000 Special..	850,000 00	250,000 00	2,440,000 00	21,500,000 00	.....	250,000 00
\$5,000.....	875,000 00	140,000 00	104,500,000 00	26,410,000 00	50,000 00	15,650,000 00
\$50,000.....	.....	15,000,000 00	315,000,000 00	285,000,000 00	.....	.....
Total.....	34,452,500 00	51,144,550 00	462,654,950 00	373,319,000 00	65,196,500 00	71,558,500 00

Appendix No. 37

STATEMENT showing One and Two Dollar Dominion Notes in Circulation—
Total amount of Dominion Notes and Bank Notes in Circulation and
amount of Gold held by the Receiver General, March 31, 1882, to March
31, 1927.

Year	One and Two Dollar Notes in Circulation	Total Dominion Notes in Circulation	Bank Notes in Circulation	Gold held by the Receiver General*
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1882.....	5,075,413 00	14,315,437 77	32,947,260 04	2,149,461 92
1883.....	5,809,538 00	15,801,769 98	34,517,813 52	2,381,288 51
1884.....	5,427,385 00	16,901,296 46	30,197,882 51	2,548,794 52
1885.....	5,290,655 00	15,600,166 86	29,791,262 85	2,345,525 44
1886.....	5,195,631 00	16,858,838 28	29,959,916 55	4,060,046 84
1887.....	5,761,588 00	14,781,270 78	31,521,420 43	2,516,972 36
1888.....	5,933,659 00	15,931,679 11	31,685,285 27	3,452,022 09
1889.....	5,852,398 00	15,110,965 33	32,471,522 09	3,925,994 19
1890.....	5,974,395 00	15,228,780 05	31,704,281 61	3,017,109 53
1891.....	6,262,728 00	16,156,465 48	33,020,661 30	3,789,704 21
1892.....	6,211,976 00	16,213,525 76	32,483,965 00	3,728,463 36
1893.....	6,526,193 00	17,587,711 66	33,430,883 00	5,550,381 36
1894.....	6,362,517 00	19,548,102 45	30,702,607 00	7,624,381 36
1895.....	6,339,098 00	20,946,237 12	29,414,796 00	9,175,245 43
1896.....	6,600,214 00	18,791,747 62	30,789,457 00	7,049,897 33
1897.....	6,711,754 00	21,987,613 26	31,082,521 00	10,380,205 37
1898.....	7,306,574 00	21,142,624 76	35,930,085 00	9,779,170 97
1899.....	7,902,076 00	22,933,078 30	38,409,227 00	11,768,191 25
1900.....	8,509,618 00	24,452,442 52	43,814,918 00	10,829,263 02
1901.....	9,136,829 00	28,498,519 52	47,611,967 00	15,159,309 02
1902.....	9,546,552 00	29,868,112 05	52,442,982 00	15,839,396 55
1903.....	10,671,569 00	33,777,733 53	58,283,484 00	20,702,144 08
1904.....	11,241,646 00	39,777,381 33	59,760,119 00	27,377,814 83
1905.....	11,616,702 00	47,839,250 33	58,721,173 00	35,813,970 43
1906.....	12,697,203 00	47,201,260 22	65,991,818 00	32,617,209 02
1907.....	14,427,814 00	54,794,506 86	76,346,013 00	37,019,596 81
1908.....	14,110,524 00	60,455,991 36	69,047,892 00	41,689,751 31
1909.....	14,215,537 00	79,351,080 50	68,708,458 00	61,581,665 45
1910.....	15,728,269 00	87,134,068 50	78,265,822 00	69,736,110 85
1911.....	17,155,996 00	89,994,270 25	81,938,753 00	74,159,771 40
1912.....	19,356,015 00	113,443,633 40	95,918,404 00	98,802,395 14
1913.....	20,783,997 00	112,101,885 65	102,202,047 00	98,807,112 81
1914.....	20,605,876 00	117,795,638 53	96,848,384 00	101,161,366 18
1915.....	20,236,008 50	157,056,118 91	96,666,544 00	94,644,423 44
1916.....	21,927,267 50	177,943,131 54	114,804,004 00	120,931,622 93
1917.....	24,041,842 50	183,248,986 79	148,265,140 00	118,561,338 50
1918.....	25,771,009 50	250,768,860 92	191,058,404 00	119,941,748 92
1919.....	27,378,740 00	298,058,697 67	214,576,870 00	121,141,122 07
1920.....	29,789,653 00	311,932,791 92	225,769,628 00	104,399,455 43
1921.....	29,275,112 00	277,882,884 92	200,094,668 00	83,481,030 53
1922.....	26,722,658 50	241,461,426 42	162,651,366 00	84,249,497 86
1923.....	27,775,672 00	242,657,765 42	173,258,362 00	128,740,130 31
1924.....	28,542,907 50	216,625,004 33	170,850,556 00	102,230,239 56
1925.....	29,911,606 50	206,712,088 46	157,888,900 00	122,811,151 12
1926.....	20,174,917 00	182,583,404 22	163,952,235 00	98,418,636 91
1927.....	30,038,002 00	172,167,639 22	163,807,355 00	100,885,942 92

*Includes amount held as reserve against Savings Bank Deposits.

Appendix No. 38

STATEMENT showing Amount of Canadian Gold Coin issued by Mint to
March 31, 1927

	March 31, 1913	March 31, 1914	March 31, 1915	March 31, 1916	Total
	\$	\$	\$	\$	\$
Montreal.....	185,000	45,000			230,000
Toronto.....	280,000				280,000
Halifax.....	32,500				32,500
St. John, N.B.....	37,500				37,500
Charlottetown.....	8,000				8,000
Winnipeg.....	125,000				125,000
Victoria.....	162,500				162,500
Ottawa.....	898,325	2,151,410	897,170	535	3,947,440
By Mint.....	3,885	1,070	40,525		45,480
	1,732,710	2,197,480	937,695	535	4,868,420

\$ 5.....	1,388,060
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\$10.....	3,480,360
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	4,868,420
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NOTE.—First coin issued May 10, 1912.

NO CANADIAN GOLD COIN ISSUED SINCE 1916

Appendix No. 39

COINAGE (in dollar and cent denomination) executed at the Royal Mint, London, and the Mint, Birmingham, for Canada, during the years 1858 to 1907; also coinage struck for New Brunswick and Nova Scotia before Confederation in 1867, and for Prince Edward Island before 1873, when that Province entered the Confederation, and coined and issued by the Royal Mint, Ottawa, January 1, 1908, to December 31, 1926.

Year	Silver						Nickel	Bronze
	50 cents	25 cents	20 cents	10 cents	5 cents	Total		
	\$	\$ cts.	\$	\$	\$	\$ cts.	\$	\$
1858.....			150,000	125,000	75,000	350,000 00		100,000
1859.....								95,790
1860.....								1,114
1861.....								(a)10,000
1861.....								(b)10,000
1862.....			30,000	15,000	5,000	50,000 00		(a).....
1862.....								(b)10,000
1864.....			30,000	10,000	5,000	45,000 00		(a)10,000
1864.....								(b)10,000
1870.....	225,000	225,000 00		160,000	140,000	750,000 00		
(j) 1871.....								(c)10,000
(j) 1871.....	100,000	100,000 00		80,000	70,000	350,000 00		
(j) 1872.....	40,000	560,000 00		100,000	100,000	800,000 00		
(j) 1874.....		400,000 00		60,000	40,000	500,000 00		
(j) 1875.....		250,000 00		100,000	50,000	400,000 00		
(j) 1876.....								40,000
(j) 1880.....		100,000 00		150,000	150,000	400,000 00		
(j) 1881.....	75,000	205,000 00		95,000	75,000	450,000 00		20,000
(j) 1882.....		150,000 00		100,000	50,000	300,000 00		40,000
(j) 1883.....		240,000 00		30,000	30,000	300,000 00		
1884.....				15,000	10,000	25,000 00		25,000
1885.....		48,000 00		40,000	50,000	138,000 00		
1886.....		135,000 00		80,000	85,000	300,000 00		15,000
1887.....		25,000 00		35,000	25,000	85,000 00		15,000
1888.....	30,000	100,000 00		50,000	50,000	230,000 00		40,000
1889.....		(d)16,555 00		80,000	60,000	136,555 00		
(j) 1890.....	10,000	50,000 00		45,000	50,000	155,000 00		10,000
1891.....		30,000 00		80,000	90,000	200,000 00		14,525
1892.....	75,500	127,500 00		52,000	43,000	298,000 00		12,000
1893.....		25,000 00		50,000	85,000	160,000 00		20,000
1894.....	(e) 14,518	55,000 00		50,000	25,000	144,518 00		10,000
1895.....								12,000
1896.....				65,000	75,000	140,000 00		20,000
1897.....								15,000
1898.....	50,000			72,000	95,000	217,000 00		
(j) 1898.....								10,000
1899.....	25,000	(f)103,895 00		120,000	150,000	398,895 00		24,000
1900.....	59,000	330,000 00		110,000	90,000	589,000 00		10,000
(j) 1900.....								26,000
1901.....	40,000	160,000 00		120,000	100,000	420,000 00		41,000
1902.....	60,000	118,000 00		72,000	106,000	354,000 00		30,000
(j) 1902.....		200,000 00		110,000	110,000	420,000 00		
1903.....		(g)211,537 50		50,000	50,000	311,537 50		40,000
(j) 1903.....	70,000			132,000	132,000	334,000 00		
1904.....	30,000	100,000 00		100,000	120,000	350,000 00		25,000
1905.....	20,000	200,000 00		100,000	130,000	450,000 00		20,000
1906.....	175,000	(h)309,460 75		170,000	155,000	809,460 75		41,000
1907.....	150,000	522,000 00		262,000	250,000	1,194,000 00		24,000
(j) 1907.....								8,000
1908.....	7,700	22,025 00		14,900	18,400	63,025 00		21,604
1909.....	126,600	403,900 00		210,300	127,500	868,300 00		39,300
1910.....	243,600	660,300 00		337,000	223,100	1,464,000 00		42,020
1911.....	182,000	622,000 00		367,700	239,300	1,391,000 00		54,480
1912.....	150,500	622,500 00		334,500	284,500	1,392,000 00		50,000
Forward.....	1,939,418	7,425,703 25	210,000	4,329,400	3,828,800	17,733,321 25		1,071,833

Appendix No. 39—Concluded

COINAGE (in dollar and cent denomination) executed at the Royal Mint, London, and the Mint, Birmingham, for Canada, during the years, 1858 to 1907, etc.—Concluded.

Year	Silver						Nickel	Bronze
	50 cents	25 cents	20 cents	10 cents	5 cents	Total		
	\$	\$ cts.	\$	\$	\$	\$ cts.	\$	\$
Brought forward.....	1,939,418	7,425,703 25	210,000	4,329,400	3,828,800	17,733,321 25		1,071,833
1913.....	138,000	447,000 00		326,000	264,000	1,175,000 00		55,600
1914.....	80,500	303,500 00		194,000	156,002	734,002 00		35,100
1915.....	6,000	92,000 00		68,000	40,000	206,000 00		50,400
1916.....	190,000	439,700 00		464,300	208,000	1,302,000 00		110,700
1917.....	334,000	786,000 00		508,200	234,000	1,862,200 00		116,900
1918.....	434,000	1,056,000 00		574,000	338,000	2,402,000 00		131,917
1919.....	538,000	1,470,000 00		834,044	434,000	3,276,044 00		123,800
1920.....	122,000	262,000 00		508,000	446,000	1,338,000 00		200,385
1921.....	4,000	14,000 00		40,000	70,000	128,000 00		60,700
1922.....		6,000 00		18,000		24,000 00	69,000	12,400
1923.....		2,000 00		26,000		28,000 00	127,000	19,300
1924.....							74,500	11,900
1925.....	2,000			12,000		14,000 00	126,000	22,100
1926.....		24,000 00		26,000		50,000 00	168,500	28,200
Total.....	3,787,918	12,327,903 25	210,000	7,927,944	6,018,802	30,272,567 25	565,000	2,051,235

NOTE.—(a) New Brunswick coinage. (b) Nova Scotia coinage. (c) Prince Edward Island coinage. (d) Recoined from withdrawn 20 cent pieces of the nominal value of \$17,074. (e) Recoined from withdrawn 20 cent pieces of the nominal value of \$15,000. (f) Including \$18,895, recoinced from withdrawn 20 cent pieces of the nominal value of \$9,500 and worn silver coin of the estimated value of \$10,500. (g) Partly produced from worn silver coin of the nominal value of \$11,686.75. (h) Partly produced from the worn silver coin of the nominal value of \$2,000. (i) Including \$4,525, produced from old copper and bronze coin. (j) Coined at the Mint, Birmingham.

The change from large to small copper coin was made May 17, 1920.

Appendix No. 40

STATEMENT showing amount of United States silver nickel and bronze coin and Newfoundland coin, withdrawn from circulation in Canada and exported during the period from April 1, 1910, to March 31, 1927, together with the expenditure in connection therewith.

	Totals 1910 to 1920		Fiscal year 1926-27		Totals 1910 to 1927	
	United States	Newfoundland	United States	Newfoundland	United States	Newfoundland
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	5,361,718 73		448,700 00	4,000 00	5,810,418 73	4,000 00
Quebec.....	1,743,773 99		455,200 00	10,000 00	2,198,973 99	10,000 00
Nova Scotia.....	230,190 40		9,000 00	44,000 00	239,190 40	44,000 00
New Brunswick.....	319,598 71		19,850 00	4,000 00	339,448 71	4,000 00
Manitoba.....	1,820,389 07		136,200 00	259 00	1,956,589 07	259 00
British Columbia.....	3,587,607 26		481,750 00		4,069,417 26	
Alberta.....	652,852 17		62,300 00		715,152 17	
Saskatchewan.....	521,308 38		20,000 00		541,308 38	
Prince Edward Island.....	3,985 00		1,000 00	3,000 00	4,985 00	3,000 00
Yukon.....	11,901 00				11,901 00	
Total.....	14,253,384 71		1,634,000 00	65,259 00	15,887,384 71	65,259 00
Commission paid.....	53,443 64				53,443 64	
Express charges.....	54,085 09		8,881 11	411 73	63,566 20	411 73
Total.....	108,128 78		8,881 11	411 73	117,009 84	411 73