

312:658.9 (71)

63-D-95

R

CANADA

DOMINION BUREAU OF STATISTICS

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

STATISTICS ON GROSS MARGINS
IN RETAIL TRADE

1935

-----+ + +-----

Published by Authority of the Hon. W.D. Euler, M.P.,
Minister of Trade and Commerce.

+ + +

OTTAWA

1937

1871

STATISTICAL YEAR BOOK

OF THE UNITED STATES

STATISTICS OF FOREIGN TRADE

IN 1871

Published by the Bureau of Economic Affairs

Washington, D. C.

It should be clearly recognized that these gross margin figures relate to the total business of stores grouped according to kind-of-business groupings and not to specified commodities. For example, gross margin for grocery stores for Canada as a whole in 1935 is shown in Table 1 as 16.8 per cent. This does not mean, of course, that the gross margin on every article sold in grocery stores formed 16.8 per cent of the sales of that commodity. For some commodities the gross margin ratio would be less than this figure and for others it would be more. But in the aggregate, including all commodities sold, gross margin formed 16.8 per cent of annual sales in grocery stores in 1935.

While the gross margin percentages shown in Table 1 are thought to be fairly typical of average operating results, certain factors should be kept in mind in considering the figures shown for certain kinds of business. For the Census of Merchandising Establishments, all stores are assigned to a kind-of-business classification based partly on the major commodities sold and partly according to popular designation. But not all stores within one classification are homogeneous in the relative proportions of various commodities which are sold. Different department stores sell varying proportions of grocery and meat products. Some candy and confectionery stores may provide meals while others may sell limited quantities of grocery products. The classification "Restaurants, cafeterias and lunch rooms" includes establishments selling varying proportions of candy and confectionery products in addition to the sale of meals. The gross margin figures for automobile dealers may be affected by varying trade-in values placed upon used cars and included in the value of purchases for the year. Some establishments (especially in the coal and wood business) may do a certain amount of business at wholesale prices so that the gross margin figures may be slightly lower than would be the case if all sales were on a retail basis.

Middle Range Figures

The figures shown in Table 1 are computed from the aggregate sales and aggregate gross margins of the reporting firms. That is, these are weighted averages in which the larger stores have more weight in determining the figures shown than have the smaller firms. Table 2 presents gross margin averages in the determination of which all firms have the same weight irrespective of their size. The number of stores included in the sample is shown for each kind of business and gross margin ratios are shown under three headings: "Lower Quartile", "Median", and "Upper Quartile". These figures were derived in the following way: Gross margin as a percentage of sales was first computed for each individual store. These percentages were then arranged in an array from smallest to largest and three percentages were picked out as follows: the figure one-quarter the total distance from the lower end of the array (The Lower Quartile), the figure half way through the array (The Median), and the figure three-quarters of the way through the array (The Upper Quartile). The median figure divides the array in half. The number of stores with a gross margin percentage of sales less than this figure is the same as the number of stores with a gross margin in excess of that figure. Obviously also, one-half the total number of stores will have a gross margin percentage of sales lying between the Lower and Upper Quartiles.

Table 2 shows that 1,389 grocery stores reported data for this study. The median figure for gross margin is 16.4 per cent of sales as compared with 16.8 per cent as obtained by the weighted method and shown in Table 1. The lower and upper quartiles are 13.5 per cent and 19.5 per cent respectively, indicating that one-quarter of the stores had a gross margin percentage of sales below the former figure, one-quarter of the total number of firms had a gross margin in excess of the latter figure, while one-half the stores (the middle half) had a gross margin ratio lying between 13.5 and 19.5 per cent of sales.

The lower and upper quartiles give a measure of the dispersion of the ratios for individual firms about the average figure. Fifty per cent of the grocery stores reporting had a gross margin percentage of sales lying between 13.5 per cent and 19.5 per cent or within a range of 6 points. Fifty per cent of the combination stores had a gross margin lying between 14.5 per cent and 20.9 per cent or within a range of 6.4 points. The corresponding range within which one-half the total number of units lie was

Published by Authority of the HON. W. D. EULER, M.P.,
Minister of Trade and Commerce.

DOMINION BUREAU OF STATISTICS - CANADA

Dominion Statistician: R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

Internal Trade Branch
Chief: H. Marshall, B.A., F.S.S.

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS.

STATISTICS ON GROSS MARGINS IN RETAIL TRADE

For the second consecutive year, data have been secured in connection with the Census of Merchandising Establishments to show gross profit or gross margin in retail trade. This bulletin summarizes the results for independent retail stores and shows gross margins expressed as percentages of net sales in 1935 for stores in each of the several provinces classified according to the usual kind-of-business classifications. Corresponding figures for retail chains have already been published in a special report "Retail Chains in Canada, 1935".

Gross margin for all independent stores as a whole averaged 23.5 per cent of net sales in 1935 compared with 24.3 per cent in 1934. Gross margin as a percentage of net sales was lower in 1935 than in 1934 for 23 of the separate kind-of-business groupings for which figures are shown in the attached tables, higher in 1935 than in 1934 for 11 classifications and remained unchanged for 3. The higher gross margin percentage of net sales in 1934 as compared with 1935 may be attributed partly to the more rapid rise in price levels in the earlier year. (The Bureau's retail price index advanced 3.5 points from 70.4 in 1933 to 73.9 in 1934 compared with the much smaller advance of .4 points between 1934 and 1935.) Also contributing to the decline in gross margin for all independent store trade as a whole was the apparent pronounced reduction in gross profit for motor vehicle dealers from 19.6 per cent in 1934 to 16.7 per cent in 1935. The figures for these establishments represent the total gross margin covering all activities, including the sale of new and used cars, parts and accessories and also repairs. The decrease may be at least partly attributed to the disorganized state of the used car market with smaller profits or greater losses on such business.

Definition of Gross Margin

The term "gross margin" is used in this report to represent the amount remaining after deducting the net cost of goods sold from net sales. It is, therefore, the amount of money which a business firm secured from the year's operations to cover the expenses of doing business and provide a profit. In the case of firms operating at a loss, the gross margin may be insufficient to cover operating expenses. The net cost of goods sold was calculated for each firm from the net cost of goods purchased during the year as reported on the census schedules and from the inventory values at the beginning and close of the year. The net cost of goods purchased includes the invoice value less all returns, allowances and discounts, plus inward freight, duty, insurance in transit and all other expenses incidental to the receipt of goods. Operating expenses of the stores are, of course, excluded from the value of purchases. Table 1 shows gross margin as a percentage of sales (based upon the aggregate sales figures and aggregate cost of goods sold) for independent stores operating in a number of selected kinds of business. Dominion averages are shown for 1934 and 1935 together with the amount of change between the two years. Provincial figures are shown for 1935 only. Figures for some kinds of business are omitted in certain provinces as the number of reporting firms was too small to provide representative data.

Table 1.--Gross Margin Percentages of Net Sales for Independent Stores in Selected Kinds of Business, by Provinces, 1935

(Gross margins based upon aggregate sales and aggregate gross margins of the reporting firms)

Kind of Business	Canada			1935								
	1934	1935	Change	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
Candy and confectionery stores	30.3	30.4	+ .1	(X)	24.1	27.7	36.1	33.1	24.8	(X)	23.5	31.4
Fruit and vegetable stores	20.7	19.7	-1.0	(X)	(X)	(X)	22.2	18.9	(X)	(X)	(X)	21.1
Grocery stores	17.0	16.8	- .2	16.1	17.5	15.2	18.3	16.7	17.1	16.2	15.5	15.6
Combination stores	18.0	17.9	- .1	(X)	17.0	16.0	18.2	18.5	16.5	16.8	15.3	16.1
Meat markets	23.2	21.9	-1.3	(X)	21.3	20.0	21.9	21.2	22.2	25.5	25.1	22.2
Country general stores	16.4	15.6	- .8	15.9	15.1	15.3	15.9	15.8	14.2	15.6	15.8	16.0
Department stores	29.1	28.9	- .2	(X)	30.4	28.3	30.3	29.7	(X)	29.7	28.1	27.8
Dry goods stores	26.1	26.3	+ .2	(X)	24.9	28.2	24.2	27.0	24.8	(X)	(X)	28.1
General merchandise stores	19.2	19.0	- .2	(X)	26.0	(X)	19.4	20.0	19.6	19.7	17.2	17.8
Motor vehicle dealers	19.6	16.7	-2.9	17.3	17.6	18.3	16.4	16.1	16.7	18.0	17.0	18.5
Motor vehicle dealers with farm implements	20.6	17.3	-3.3	(X)	(X)	(X)	(X)	(X)	(X)	17.4	17.1	(X)
Accessories, tires and batteries	32.5	33.2	+ .7	(X)	(X)	(X)	34.5	31.6	(X)	(X)	29.0	(X)
Filling stations	19.2	18.8	- .4	(X)	16.6	17.7	19.4	18.4	18.0	21.2	19.3	19.8
Men's and boys' clothing stores	35.0	29.6	-5.4	(X)	(X)	(X)	29.6	29.7	(X)	(X)	(X)	(X)
Men's furnishings stores	29.5	28.8	- .7	(X)	(X)	(X)	28.7	29.0	(X)	(X)	(X)	(X)
Men's clothing and furnishings stores	28.1	28.2	+ .1	(X)	27.4	27.2	28.5	28.1	30.0	26.2	27.8	30.1
Custom tailors	55.5	55.1	- .4	(X)	(X)	(X)	55.9	55.6	50.8	(X)	(X)	(X)
Family clothing stores	26.0	25.9	- .1	25.6	25.4	24.5	25.5	26.6	22.5	25.3	27.7	27.8
Women's ready-to-wear stores	28.5	28.6	+ .1	(X)	27.5	21.6	28.1	28.6	24.6	28.8	29.5	30.5
Hosiery, corsets, lingerie	28.7	29.4	+ .7	(X)	(X)	(X)	30.6	28.5	(X)	(X)	(X)	(X)
Millinery stores	46.4	46.4	(a)	(X)	(X)	(X)	50.4	49.3	(X)	(X)	(X)	(X)
Furriers - fur shops	40.4	40.4	(a)	(X)	(X)	(X)	43.1	37.2	(X)	(X)	(X)	34.3
Shoe stores	27.6	27.7	+ .1	(X)	24.3	25.7	25.7	27.8	31.0	28.2	29.7	31.0
Hardware stores	26.4	25.3	-1.1	(X)	21.6	21.9	24.7	26.2	25.1	25.7	22.9	26.1
Lumber and building material dealers	28.2	27.7	- .5	(X)	25.7	31.2	28.7	27.6	26.4	26.0	28.2	27.5
Lumber and building materials with coal and wood	25.7	25.0	-2.7	(X)	(X)	(X)	27.5	24.0	24.7	26.6	(X)	25.7
Furniture stores	32.6	32.6	(a)	(X)	33.7	35.6	32.8	33.2	(X)	(X)	28.4	33.2
Radio and music stores	36.1	34.6	-1.5	(X)	42.8	(X)	34.0	34.0	(X)	(X)	36.0	36.4
Restaurants, cafeterias and lunch rooms	43.6	42.5	-1.1	(X)	41.9	35.7	43.9	44.5	41.2	37.1	39.2	42.6
Book stores	30.4	30.9	+ .5	(X)	(X)	33.5	30.7	32.2	(X)	(X)	(X)	25.4
Coal and wood yards	21.2	20.5	- .7	(X)	18.3	27.3	18.3	20.3	21.6	22.8	(X)	26.5
Drug stores	30.3	30.0	- .3	(X)	28.1	30.0	30.4	29.7	29.3	30.0	31.1	31.9
Jewellery stores	40.2	41.1	+ .9	(X)	39.8	36.1	39.5	42.3	33.7	42.5	40.0	44.8
Office and school supplies	39.0	38.8	- .2	(X)	(X)	(X)	40.9	38.1	(X)	(X)	(X)	(X)
Office and store mechanical appliances	52.0	52.1	+ .1	(X)	(X)	(X)	(X)	53.4	(X)	(X)	(X)	(X)
Typewriter dealers	51.3	51.6	+ .3	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Tobacco stores and stands	19.7	19.2	- .5	(X)	21.6	20.6	18.2	19.3	(X)	19.9	24.9	19.1

An (X) indicates that the number of reporting firms was too small to provide representative gross margin data.

(a) No change.

Table 2.--Middle Range Gross Margin Ratios, by Kinds of Business and Provinces, 1935

Kind of Business		Canada	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
Grocery Stores	(Number stores reporting	1,389	45	40	358	547	67	85	92	147
	(Lower Quartile	13.5	13.1	12.3	13.7	13.6	13.3	13.2	13.4	13.0
	(Median	16.4	17.3	15.6	16.8	16.5	16.5	15.8	15.8	16.0
	(Upper Quartile	19.5	20.0	19.5	20.5	19.6	19.0	17.8	18.0	18.9
Combination Stores	(Number stores reporting	1,202	70	55	420	508	55	30	29	31
	(Lower Quartile	14.5	12.2	14.0	15.1	14.5	11.9	12.3	12.0	15.0
	(Median	17.6	17.0	15.7	18.5	17.5	16.5	15.5	15.8	17.3
	(Upper Quartile	20.9	20.5	18.3	21.5	20.7	19.7	20.7	19.0	20.4
Meat Markets	(Number stores reporting	664	13	12	110	295	31	38	72	90
	(Lower Quartile	18.9	16.0	13.6	19.1	18.6	20.3	20.3	20.0	19.0
	(Median	22.6	20.9	21.9	21.8	21.7	24.0	26.3	25.1	23.8
	(Upper Quartile	26.9	26.2	29.0	25.8	25.7	25.9	30.2	30.7	27.4
Country General Stores	(Number stores reporting	2,416	135	114	352	529	180	516	373	298
	(Lower Quartile	11.8	11.0	11.8	12.0	11.3	10.8	12.2	12.3	12.6
	(Median	15.4	14.8	14.7	15.8	15.5	14.0	15.4	15.6	15.6
	(Upper Quartile	19.1	18.7	18.6	20.7	19.4	17.7	18.7	18.8	18.9
Motor Vehicle Dealers	(Number stores reporting	905	46	30	121	405	46	79	94	80
	(Lower Quartile	13.7	14.5	11.1	13.1	13.2	15.0	14.6	15.0	15.0
	(Median	16.9	17.4	15.2	17.0	16.0	17.8	18.0	17.5	19.2
	(Upper Quartile	21.5	22.3	21.0	21.3	20.0	22.0	23.0	21.0	25.0
Men's and Boys' Clothing and Furnishings	(Number stores reporting	450	37	14	71	207	21	29	29	37
	(Lower Quartile	23.2	22.4	24.3	21.0	23.6	21.6	23.0	24.0	23.1
	(Median	27.0	27.9	25.4	26.0	27.6	25.9	25.5	27.0	28.9
	(Upper Quartile	30.8	31.2	31.0	32.0	31.2	32.4	28.8	29.3	32.0
Women's Ready-to-Wear	(Number stores reporting	345	22	16	61	162	14	13	21	35
	(Lower Quartile	23.2	25.2	19.0	21.6	23.0	26.9	21.5	22.6	27.6
	(Median	27.9	29.2	23.6	27.1	26.9	30.4	28.7	29.9	30.0
	(Upper Quartile	32.1	32.1	26.0	31.7	31.4	34.8	31.0	34.7	36.8
Shoe Stores	(Number stores reporting	301	18	9	69	137	14	11	14	26
	(Lower Quartile	23.7	22.8	22.2	20.8	23.6	29.2	26.6	27.0	28.6
	(Median	28.4	24.8	26.1	27.0	28.5	30.6	27.6	30.0	31.5
	(Upper Quartile	32.0	27.6	28.1	33.0	31.6	32.0	31.1	32.3	37.1
Hardware Stores	(Number stores reporting	746	15	19	133	328	31	85	75	58
	(Lower Quartile	21.3	18.0	19.8	21.0	21.5	20.2	21.0	20.1	23.0
	(Median	25.7	25.0	22.0	26.0	26.4	24.8	24.8	23.6	27.8
	(Upper Quartile	30.0	27.5	25.0	30.7	30.8	28.7	28.3	26.9	32.0
Coal and Wood Yards	(Number stores reporting	621	23	19	112	342	45	29	5	43
	(Lower Quartile	16.8	16.5	20.0	15.5	16.6	19.3	21.4	(X)	20.6
	(Median	20.6	19.1	27.2	19.3	19.9	22.4	24.6	(X)	26.0
	(Upper Quartile	24.6	24.0	33.4	23.7	23.0	25.7	26.6	(X)	32.5
Drug Stores	(Number stores reporting	885	39	37	138	407	55	62	76	62
	(Lower Quartile	25.7	24.7	24.0	26.9	25.6	25.5	25.5	26.6	26.0
	(Median	29.7	28.7	29.3	31.1	29.0	29.5	29.9	30.6	31.2
	(Upper Quartile	33.7	32.9	34.0	35.7	32.7	32.5	34.5	35.9	36.0
Furniture Stores	(Number stores reporting	199	15	8	43	88	4	7	13	21
	(Lower Quartile	27.3	28.0	34.0	26.8	27.6	(X)	(X)	(X)	24.7
	(Median	31.0	30.0	34.5	31.0	31.2	(X)	(X)	(X)	30.0
	(Upper Quartile	36.2	36.2	37.7	37.8	36.0	(X)	(X)	(X)	34.8

The number of firms reporting for Prince Edward Island was too small to permit this analysis.

An (X) indicates that the number of stores reporting was too small to permit this analysis.

7.3 points for country general stores, 7.7 points for motor vehicle dealers, 8 points for drug stores and 8.9 points for furniture stores.

Distribution of Stores According to Gross Margin Percentage of Sales

The lower and upper quartile figures presented in Table 2 give some indication of the degree of concentration of gross margin percentages of net sales about a central value. The actual distributions of stores according to gross margin ratios in 1935 are shown in Table 3 for a number of selected kinds of business. These figures are interesting, not only in showing the degree of concentration about a central value but also in that they show the numbers of stores operating on either exceptionally low or high margins. The lack of homogeneity in the proportions of different types of merchandise carried by different stores classified under the same grouping has already been mentioned. In addition, it should be recognized that many of the stores reporting exceptionally low gross margins may have operated at a loss. Complete information on operating expenses for 1935 is not available. It is impossible to say, therefore, whether the amount of gross margin reported was always sufficient to pay the operating expenses of the store and to provide some additional profit on the year's business.

Gross Margin Ratios for Grocery Stores Classified According to Size of Locality and Amount of Annual Sales

For this analysis, those grocery stores reporting gross margin data for 1935 were classified, first, according to size of locality and, then, according to amount of annual sales. The gross margin percentage of net sales was computed for each size of locality and for each size-of-business grouping and the results are presented in Table 4. The Dominion and provincial averages shown in this table do not always check exactly with those presented in Table 1. In some instances, a combined gross margin figure covering two stores in the same province was reported by a firm. Such reports were included in the calculations shown in Table 1 but were omitted from the analysis by size of business and size of locality shown in Table 4.

In a general way, gross margin as a percentage of sales is greater in the larger-sized localities than in the smaller places. It decreases also as the size of business increases. Table 4 shows that for all sizes of business combined the ratio was 16.1 per cent for stores in places of less than 10,000 population; it was 16.4 per cent for stores in places of from 10,000 to 30,000 population, and 16.6 per cent for places of 30,000 population or more.

Gross margin formed 16.9 per cent of sales for stores with annual sales below \$20,000, 16.3 per cent for stores with sales between \$20,000 and \$30,000, and 16.2 per cent for stores with annual sales in excess of \$30,000. Figures by economic divisions, by size of locality and by amount of annual sales are given in Table 4 although, in some instances, the figures are withheld due to the lack of a sufficiently complete sample.

An examination of gross margins for stores belonging to voluntary chains as distinguished from those not thus affiliated revealed no consistent difference between the two types. A comparison for stores classified according to turnover rate also revealed no definite tendency. Nor did a comparison for grocery stores classified according to turnover rate reveal any definite tendency.

Table 3.--Distribution of Stores in Selected Kinds of Business According to Gross Margin Percentage of Net Sales, Canada, 1935

Gross Margin Percentage of Net Sales, 1935	Grocery Stores			Combination Stores			Country General Stores			Motor Vehicle Dealers		
	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent
Total Number Reporting	1,389	100.0	-	1,202	100.0	-	2,416	100.0	-	905	100.0	-
Gross Margin Percentage --												
Less than 6	19	1.4	1.4	8	.7	.7	72	3.0	3.0	10	1.1	1.1
6 - 7.9	24	1.7	3.1	15	1.2	1.9	78	3.2	6.2	19	2.1	3.2
8 - 9.9	50	3.7	6.8	34	2.8	4.7	219	9.1	15.3	48	5.3	8.5
10 - 11.9	113	8.1	14.9	80	6.7	11.4	267	11.1	26.4	60	6.6	15.1
12 - 13.9	188	13.5	28.4	121	10.1	21.5	317	13.1	39.5	102	11.3	26.4
14 - 15.9	257	18.5	46.9	184	15.3	36.8	366	15.2	54.7	154	17.0	43.4
16 - 17.9	232	16.7	63.6	199	16.6	53.4	353	14.6	69.3	129	14.3	57.7
18 - 19.9	219	15.8	79.4	189	15.7	69.1	265	11.0	80.3	100	11.1	68.8
20 - 21.9	114	8.2	87.6	156	13.0	82.1	192	7.9	88.2	76	8.4	77.2
22 - 23.9	66	4.8	92.4	83	6.9	89.0	95	3.9	92.1	57	6.3	83.5
24 - 25.9	41	2.9	95.3	53	4.4	93.4	73	3.0	95.1	46	5.1	88.6
26 - 27.9	21	1.5	96.8	35	2.9	96.3	43	1.8	96.9	29	3.2	91.8
28 - 29.9	13	.9	97.7	8	.7	97.0	36	1.5	98.4	20	2.2	94.0
30 - 31.9	17	1.2	98.9	16	1.3	98.3	15	.6	99.0	13	1.4	95.4
32 and over	15	1.1	100.0	21	1.7	100.0	25	1.0	100.0	42	4.6	100.0

Gross Margin Percentage of Net Sales, 1935	Meat Markets			Men's & Boys' Clothing & Furnishings			Women's Ready-to-wear			Shoe Stores			Hardware Stores			Coal and Wood Yards			Drug Stores		
	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent
Total Number Reporting	664	100.0	-	450	100.0	-	345	100.0	-	301	100.0	-	746	100.0	-	621	100.0	-	885	100.0	-
Gross Margin Percentage--																					
Less than 12	26	3.9	3.9	7	1.5	1.5	3	.9	.9	4	1.3	1.3	20	2.7	2.7	42	6.8	6.8	6	.7	.7
12 - 13.9	22	3.3	7.2	8	1.8	3.3	7	2.0	2.9	2	.7	2.0	14	1.9	4.6	30	4.8	11.6	6	.7	1.4
14 - 15.9	32	4.8	12.0	7	1.5	4.8	7	2.0	4.9	11	3.7	5.7	30	4.0	8.6	55	8.9	20.5	9	1.0	2.4
16 - 17.9	49	7.4	19.4	7	1.5	6.3	8	2.3	7.2	8	2.7	8.4	32	4.3	12.9	69	11.2	31.7	14	1.6	4.0
18 - 19.9	81	12.2	31.6	22	4.9	11.2	14	4.1	11.3	14	4.6	13.0	41	5.5	18.4	89	14.3	46.0	21	2.4	6.4
20 - 21.9	100	15.1	46.7	35	7.8	19.0	28	8.1	19.4	16	5.3	18.3	79	10.6	29.0	89	14.3	60.3	30	3.4	9.8
22 - 23.9	74	11.1	57.8	44	9.8	28.8	33	9.6	29.0	24	8.0	26.3	81	10.9	39.9	78	12.6	72.9	55	6.2	16.0
24 - 25.9	83	12.5	70.3	63	14.0	42.8	36	10.4	39.4	26	8.6	34.9	92	12.3	52.2	47	7.6	80.5	92	10.4	26.4
26 - 27.9	66	9.9	80.2	61	13.6	56.4	38	11.0	50.4	38	12.6	47.5	89	11.9	64.1	35	5.6	86.1	106	12.0	38.4
28 - 29.9	49	7.4	87.6	66	14.7	71.1	48	13.9	64.3	44	14.6	62.1	84	11.3	75.4	19	3.1	89.2	122	13.8	52.2
30 - 31.9	31	4.7	92.3	44	9.8	80.9	35	10.1	74.4	40	13.3	75.4	60	8.0	83.4	15	2.4	91.6	121	13.6	65.8
32 - 33.9	23	3.5	95.8	36	8.0	88.9	32	9.3	83.7	28	9.3	84.7	55	7.4	90.8	12	1.9	93.5	96	10.8	76.6
34 - 35.9	14	2.1	97.9	24	5.3	94.2	20	5.8	89.5	18	6.0	90.7	20	2.7	93.5	9	1.4	94.9	70	7.9	84.5
36 - 37.9	3	.5	98.4	12	2.7	96.9	11	3.2	92.7	14	4.7	95.4	18	2.4	95.9	5	.8	95.7	60	6.8	91.3
38 - 39.9	4	.6	99.0	6	1.3	98.2	12	3.5	96.2	4	1.3	96.7	13	1.7	97.6	7	1.1	96.8	37	4.2	95.5
40 and over	7	1.0	100.0	8	1.8	100.0	13	3.8	100.0	10	3.3	100.0	18	2.4	100.0	20	3.2	100.0	40	4.5	100.0

Table 3.--Distribution of Stores in Selected Kinds of Business According to Gross Margin Percentage of Net Sales, Canada, 1935 (Continued) --

Gross Margin Percentage of Net Sales, 1935	Furniture Stores			Department Stores		
	No.	Per cent	Cumulative per cent	No.	Per cent	Cumulative per cent
Total Number Reporting	199	100.0	-	91	100.0	-
Gross Margin Percentage --						
Less than 18	5	2.5	2.5	9	9.9	9.9
18 - 19.9	3	1.5	4.0	3	3.3	13.2
20 - 21.9	6	3.0	7.0	6	6.6	19.8
22 - 23.9	4	2.0	9.0	3	3.3	23.1
24 - 25.9	18	9.0	18.0	12	13.2	36.3
26 - 27.9	22	11.0	29.0	12	13.2	49.5
28 - 29.9	30	15.0	44.0	20	21.9	71.4
30 - 31.9	23	11.5	55.5	9	9.9	81.3
32 - 33.9	19	9.5	65.0	7	7.7	89.0
34 - 35.9	18	9.0	74.0	6	6.6	95.6
36 - 37.9	20	10.0	84.0	1	1.1	96.7
38 - 39.9	9	4.5	88.5	1	1.1	97.8
40 and over	22	11.5	100.0	2	2.2	100.0

Table 4.--Gross Margin Percentage of Net Sales for Grocery Stores Classified by Economic Divisions, by Size of Locality and by Amount of Annual Sales 1935

Economic Division and Size of Locality	Stores Having Annual Sales of --				
	Total, all stores reporting	Less than \$20,000	\$20,000 - \$29,999	\$30,000 - \$49,999	\$50,000 and over
	%	%	%	%	%
CANADA, Total	16.4	16.9	16.3	16.2	16.2
Places with population of --					
Less than 10,000	16.1	16.7	16.2	15.8	15.9
10,000 - 30,000	16.4	17.9	16.1	15.5	16.6
30,000 and over	16.6	16.8	16.3	16.9	16.3
Maritime Provinces, Total	16.2	17.3	14.7	14.9	17.6
Places with population of --					
Less than 10,000	16.1	18.3	13.9	15.7	16.6
10,000 - 30,000	17.0	(X)	(X)	(X)	(X)
30,000 and over	15.8	(X)	(X)	(X)	(X)
Quebec, Total	16.8	17.9	16.4	16.4	16.7
Places with population of --					
Less than 10,000	16.3	16.5	17.1	(X)	(X)
10,000 - 30,000	16.4	(X)	(X)	(X)	(X)
30,000 and over	17.0	17.6	16.2	16.9	17.8
Ontario, Total	16.4	16.6	16.5	16.6	15.9
Places with population of --					
Less than 10,000	16.2	16.4	16.2	15.9	16.4
10,000 - 30,000	16.6	17.8	16.8	16.5	15.6
30,000 and over	16.6	16.3	16.7	17.5	15.7
Prairie Provinces, Total	15.9	15.8	15.6	15.7	17.0
Places with population of --					
Less than 10,000	15.9	16.4	15.1	14.8	(X)
10,000 - 30,000	16.1	16.0	15.1	(X)	(X)
30,000 and over	15.9	15.5	16.1	16.3	15.8
British Columbia, Total	15.9	17.3	16.8	15.9	14.5
Places with population of --					
Less than 10,000	15.8	16.8	17.9	15.5	14.7
10,000 - 30,000	12.6	13.2	9.8	-	13.0
30,000 and over	16.5	17.7	15.8	16.9	14.5

An (X) indicates that the number of stores reporting was too small to permit this analysis.



1010369288

c. 2

Year	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
...

Year	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
...