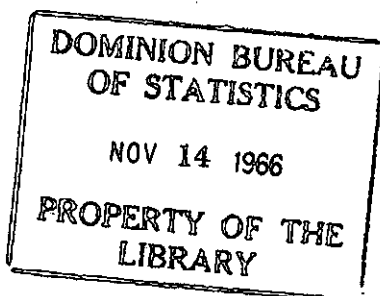


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# 1961 CENSUS OF CANADA RECENSEMENT DU CANADA

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Series **SW** Série

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## WHOLESALE TRADE COMMERCE DE GROS

Gross margin and operating expense data, by kind of business, major type of operation, form of organization and size category, for Canada, 1961

Données sur la marge brute et les frais d'exploitation par genre de commerce, principal genre d'exploitation, forme d'organisation et taille, Canada, 1961

**ESTABLISHMENT STATISTICS**

Farm Products and Supplies  
Trades

**STATISTIQUE DES ÉTABLISSEMENTS**

Commerces de produits et fournitures  
agricoles

**BULLETIN SW—10**

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## INTRODUCTION

### Wholesale gross margin and operating expense statistics

Statistics are provided in this bulletin on the gross margin (profit) and operating expenses of the farm products and supplies group of wholesale trades. Ratios are furnished where the response by firms was adequate, for each trade by type of operation, form of organization and size of business. The trades included are:

- Flowers and nursery stock
- Miscellaneous farm products (raw materials)
- Grain
- Raw furs
- Hides and skins
- Livestock
- Farm supplies (general line)
- Feed, hay and grain
- Seeds
- Fertilizers and fertilizer materials (agricultural chemicals)
- Other farm supplies

To calculate the ratios, the sum of the item in question was related to total net sales—the value of merchandise sold on commission as well as on own account plus revenue from services. Weights were applied to arrive at ratios for the trade as a whole.

Gross margin (profit) is the difference between sales and cost of goods sold plus revenue from services rendered.

Gross margin statistics are not shown for manufacturers' sales branches, since the price at which the plant charges the sales branch organization of the firm is usually determined arbitrarily for administrative purposes (e.g., cost of production) and does not reflect a real market phenomenon. No returns were received from unincorporated firms operating manufacturers' sales branches or from co-operative enterprises operating manufacturers' sales branches.

In the case of co-operative marketing enterprises, it was seldom possible to collect information on cost of goods sold so gross margin data are not available for this type of operation.

In a number of trades the response to the request for data on gross margin was not adequate for publication whereas the submission of data on operating expenses was sufficient.

No figures for warehouse and delivery expenses were reported in some wholesale merchant trades because respondents operated as drop shippers or desk jobbers and had no facilities for warehousing, packing or shipping.

In the case of some small businesses operated by unincorporated firms, it appears that the owners have included their drawings for salary and wages with the regular payroll of the business. Otherwise, in a fairly large number of cases there would appear to be little or no compensation for the owner of the business. Although the meaning in such cases is by no means clear, the data are released with this caution to the reader.

An outline of the expense items which the respondent was asked to report can be found at the end of this bulletin.

### Statistique concernant la marge brute et les frais d'exploitation des commerces de gros

Le présent bulletin contient des données statistiques sur la marge brute (bénéfice) et les frais d'exploitation du groupe de produits et fournitures agricoles "commerces de gros". Dans les cas où la réponse des établissements s'est révélée suffisante, on a calculé les quotients pour chaque commerce selon le type d'exploitation, le genre d'organisation et la taille. Ces commerces comprennent:

- Fleurs et plants de pépinière
- Produits agricoles divers (matières brutes)
- Grain
- Fourrures brutes
- Peaux
- Bétail
- Fournitures agricoles (assortiment général)
- Proviendes animales, foin et grain
- Graines de semence
- Engrais chimiques et matériaux d'engrais chimiques (produits chimiques agricoles)
- Autres fournitures agricoles

Pour établir les quotients, on a mis la somme des chiffres appropriés en rapport avec les ventes nettes globales, c.-à-d. la valeur des marchandises vendues à commission, aussi bien que pour le propre compte de l'entreprise, plus les recettes provenant des services. Pour obtenir des quotients se rapportant à l'ensemble du commerce, on a appliqué aux données certains coefficients de pondération.

La marge brute (bénéfice) est la différence entre le prix de revient et le prix de vente des marchandises, ajoutée aux recettes provenant des services.

On ne fournit pas de statistique sur la marge brute des succursales de vente des fabricants, car le prix auquel les marchandises passent de la fabrique à la succursale de vente est souvent fixé d'une manière arbitraire aux fins de l'administration (ex., le coût de production), et ne traduit pas un authentique phénomène commercial. Aucune déclaration n'a été reçue des entreprises non constituées qui exploitent les succursales de vente des fabricants, non plus que des établissements coopératifs.

Dans le cas des entreprises coopératives de mises en marché, il a été rarement possible de recueillir des données sur le coût des marchandises vendues, en sorte qu'on ne dispose pas de résultats sur la marge brute pour ce type d'exploitation.

D'autre part, un certain nombre de commerces n'ont pas fourni, au sujet de la marge brute, suffisamment de chiffres pour qu'on puisse les publier, tandis que leurs renseignements en ce qui concerne les frais d'exploitation étaient suffisants.

Certains grossistes n'ont fourni aucune donnée sur les frais d'entreposage et de livraison parce qu'ils opéraient en qualité d'expéditeurs à vue ou de courtiers en marchandises et ne possédaient pas d'installations d'entreposage, d'emballage ou d'expédition.

Dans le cas de certains petits commerces exploités par des sociétés non constituées, il ressort que les propriétaires ont inclus leurs propres traitements ou salaires dans le bordereau de paie régulier du commerce. Par ailleurs, il semble que dans un assez bon nombre de cas, le propriétaire du commerce ne s'attribuait que peu ou pas de rémunération. Bien que la signification de cet état de choses soit loin d'être claire, il y a lieu, néanmoins, de le signaler au lecteur.

On trouvera à la fin du présent bulletin un exposé des articles de dépense que devaient déclarer les répondants.

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments,  
by major type of operation, form of organization and size of business,  
selected trades, for Canada, 1961

| No. | Flowers and nursery stock – Fleurs et plants de pépinière |       |                                           |                       |                       |                           |       | Miscellaneous farm products (raw materials)<br>—<br>Produits agricoles divers (matières brutes) |       |      |
|-----|-----------------------------------------------------------|-------|-------------------------------------------|-----------------------|-----------------------|---------------------------|-------|-------------------------------------------------------------------------------------------------|-------|------|
|     | Wholesale merchants – Grossistes                          |       |                                           |                       |                       |                           |       | Wholesale merchants<br>—<br>Grossistes                                                          |       |      |
|     | Unincorporated<br>—<br>Sociétés non constituées           |       | Incorporated<br>—<br>Sociétés constituées |                       |                       |                           |       | Incorporated<br>—<br>Sociétés constituées                                                       |       |      |
|     | Under<br>—<br>Moins de<br>\$200,000                       | Total | Under<br>—<br>Moins de<br>\$200,000       | \$200,000-<br>399,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | Total | Under<br>—<br>Moins de<br>\$200,000                                                             | Total |      |
| 1   | Gross margin .....                                        | 25.13 | 25.13                                     | 38.46                 | 21.48                 | 32.54                     | 28.45 | 30.67                                                                                           | 14.83 | 3.99 |
| 2   | Total operating expenses .....                            | 20.06 | 20.06                                     | 34.07                 | 19.73                 | 31.94                     | 25.33 | 28.39                                                                                           | 12.25 | 2.70 |
| 3   | Total selling expense .....                               | 4.60  | 4.60                                      | 6.96                  | 4.74                  | 8.29                      | 8.67  | 7.70                                                                                            | 3.25  | 0.50 |
| 4   | Salaries, wages, commissions .....                        | 3.57  | 3.57                                      | 5.69                  | 3.03                  | 6.95                      | 4.72  | 5.43                                                                                            | 1.51  | 0.24 |
| 5   | Travel .....                                              | 0.43  | 0.43                                      | 0.60                  | 0.67                  | 0.72                      | 1.81  | 1.06                                                                                            | 1.66  | 0.23 |
| 6   | Advertising .....                                         | 0.15  | 0.15                                      | 0.44                  | 0.95                  | 0.53                      | 1.92  | 1.05                                                                                            | 0.03  | 0.01 |
| 7   | Other .....                                               | 0.45  | 0.45                                      | 0.23                  | 0.09                  | 0.09                      | 0.22  | 0.16                                                                                            | 0.05  | 0.02 |
| 8   | Total warehouse and delivery expense                      | 1.41  | 1.41                                      | 9.11                  | 5.22                  | 8.30                      | 3.33  | 6.32                                                                                            | 2.45  | 0.14 |
| 9   | Salaries and wages .....                                  | —     | —                                         | 4.78                  | 2.16                  | 4.45                      | 2.03  | 3.37                                                                                            | 1.81  | 0.11 |
| 10  | Supplies .....                                            | 0.25  | 0.25                                      | 0.73                  | 0.76                  | 1.34                      | 0.43  | 0.84                                                                                            | 0.03  | 0.00 |
| 11  | Outward freight .....                                     | 0.15  | 0.15                                      | 0.60                  | 0.53                  | 0.45                      | 0.13  | 0.38                                                                                            | 0.33  | 0.02 |
| 12  | Delivery truck rental .....                               | —     | —                                         | 0.11                  | —                     | 0.35                      | —     | 0.14                                                                                            | —     | —    |
| 13  | Delivery truck depreciation .....                         | 0.33  | 0.33                                      | 0.55                  | 0.37                  | 0.38                      | 0.16  | 0.33                                                                                            | 0.23  | 0.01 |
| 14  | Delivery truck insurance .....                            | —     | —                                         | 0.21                  | 0.11                  | 0.06                      | 0.05  | 0.09                                                                                            | —     | —    |
| 15  | Other delivery truck expense .....                        | 0.45  | 0.45                                      | 1.31                  | 1.27                  | 0.72                      | 0.32  | 0.76                                                                                            | 0.05  | 0.00 |
| 16  | Other .....                                               | 0.23  | 0.23                                      | 0.82                  | 0.02                  | 0.55                      | 0.21  | 0.41                                                                                            | —     | —    |
| 17  | Total general and administrative expense                  | 13.92 | 13.92                                     | 17.57                 | 9.67                  | 14.60                     | 13.07 | 13.93                                                                                           | 6.42  | 2.04 |
| 18  | Salaries and wages .....                                  | 1.88  | 1.88                                      | 7.96                  | 5.73                  | 3.84                      | 7.27  | 6.00                                                                                            | 2.22  | 1.22 |
| 19  | Contributions to employees' benefits                      | 0.13  | 0.13                                      | 0.29                  | 0.17                  | 0.73                      | 0.39  | 0.46                                                                                            | —     | 0.03 |
| 20  | Electric light and power .....                            | 1.58  | 1.58                                      | 0.48                  | 0.16                  | 0.41                      | 0.15  | 0.30                                                                                            | 0.25  | 0.01 |
| 21  | Fuel .....                                                | 1.56  | 1.56                                      | 1.30                  | 0.05                  | 1.06                      | 0.09  | 0.63                                                                                            | 1.76  | 0.10 |
| 22  | Taxes on premises .....                                   | 0.20  | 0.20                                      | 0.27                  | 0.09                  | 0.21                      | 0.17  | 0.19                                                                                            | —     | 0.01 |
| 23  | Business taxes and licenses .....                         | 0.05  | 0.05                                      | 0.29                  | 0.17                  | 0.18                      | 0.08  | 0.16                                                                                            | —     | —    |
| 24  | Depreciation of premises .....                            | 1.05  | 1.05                                      | 0.36                  | 0.07                  | 0.75                      | 0.21  | 0.40                                                                                            | —     | —    |
| 25  | Depreciation of furniture, fixtures and equipment.        | 0.90  | 0.90                                      | 0.55                  | 0.11                  | 0.20                      | 0.32  | 0.29                                                                                            | —     | 0.02 |
| 26  | Insurance on premises .....                               | 0.13  | 0.13                                      | 0.15                  | 0.03                  | 0.21                      | 0.05  | 0.12                                                                                            | 0.50  | 0.03 |
| 27  | Insurance on stock, furniture, fixtures and equipment.    | —     | —                                         | 0.20                  | 0.09                  | 0.21                      | 0.16  | 0.17                                                                                            | 0.03  | 0.00 |
| 28  | Repairs, except delivery trucks .....                     | 0.53  | 0.53                                      | 0.95                  | 0.23                  | 0.62                      | 0.19  | 0.48                                                                                            | —     | 0.02 |
| 29  | Rent paid for premises .....                              | 2.16  | 2.16                                      | 1.74                  | 0.94                  | 1.39                      | 0.35  | 1.03                                                                                            | 0.30  | 0.10 |
| 30  | Mortgage interest .....                                   | 0.68  | 0.68                                      | 0.03                  | —                     | 0.24                      | 0.08  | 0.12                                                                                            | —     | —    |
| 31  | Interest other than mortgage .....                        | 0.23  | 0.23                                      | 0.46                  | 0.32                  | 0.71                      | 0.62  | 0.58                                                                                            | 0.33  | 0.27 |
| 32  | Office supplies .....                                     | 0.18  | 0.18                                      | 0.67                  | 0.21                  | 0.50                      | 0.50  | 0.49                                                                                            | 0.10  | 0.03 |
| 33  | Telephone and telegraph .....                             | 0.40  | 0.40                                      | 0.82                  | 0.46                  | 1.08                      | 0.75  | 0.84                                                                                            | 0.43  | 0.13 |
| 34  | Postage .....                                             | —     | —                                         | 0.14                  | 0.15                  | 0.07                      | 0.31  | 0.18                                                                                            | 0.05  | 0.02 |
| 35  | Bad debts .....                                           | 0.93  | 0.93                                      | 0.39                  | 0.41                  | 0.36                      | 0.55  | 0.44                                                                                            | —     | —    |
| 36  | Other general and administrative expenses.                | 1.33  | 1.33                                      | 0.52                  | 0.28                  | 1.83                      | 0.83  | 1.05                                                                                            | 0.45  | 0.05 |
| 37  | Other operating expenses .....                            | 0.13  | 0.13                                      | 0.43                  | 0.10                  | 0.75                      | 0.26  | 0.44                                                                                            | 0.13  | 0.02 |

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961**

| Grain                                      |                       |                       |                       |       |                                      |                           |                           |                                          |       |                                                                             | N° |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|-------|--------------------------------------|---------------------------|---------------------------|------------------------------------------|-------|-----------------------------------------------------------------------------|----|
| Wholesale merchants - Grossistes           |                       |                       |                       |       |                                      |                           |                           |                                          |       |                                                                             |    |
| Unincorporated<br>Sociétés non constituées |                       |                       |                       |       | Incorporated<br>Sociétés constituées |                           |                           |                                          |       |                                                                             |    |
| Under<br>-<br>Moins de<br>\$200,000        | \$200,000-<br>399,999 | \$400,000-<br>499,999 | \$500,000-<br>999,999 | Total | \$200,000-<br>399,999                | \$1,000,000-<br>4,999,999 | \$5,000,000-<br>9,999,999 | \$10,000,000<br>and over<br>-<br>et plus | Total |                                                                             |    |
| 18.90                                      | 13.59                 | 9.27                  | 3.42                  | 12.50 | 14.52                                | 3.81                      | 3.33                      | 1.31                                     | 1.51  | Bénéfice brut.....                                                          | 1  |
| 12.84                                      | 10.33                 | 8.65                  | 2.62                  | 9.21  | 10.75                                | 2.81                      | 1.85                      | 0.55                                     | 0.69  | Total des frais d'exploitation .....                                        | 2  |
| 1.22                                       | 1.14                  | 0.86                  | 1.87                  | 1.27  | 1.74                                 | 0.42                      | 0.28                      | 0.05                                     | 0.07  | Total des frais de vente .....                                              | 3  |
| 1.10                                       | 0.38                  | 0.42                  | 1.50                  | 0.83  | 1.31                                 | 0.26                      | 0.15                      | 0.02                                     | 0.03  | Traitements, salaires, commissions .....                                    | 4  |
| 0.03                                       | 0.03                  | 0.33                  | 0.36                  | 0.14  | 0.27                                 | 0.14                      | 0.06                      | 0.01                                     | 0.02  | Frais de voyage .....                                                       | 5  |
| 0.08                                       | 0.04                  | 0.05                  | 0.01                  | 0.05  | 0.08                                 | 0.01                      | 0.03                      | -                                        | -     | Publicité .....                                                             | 6  |
| 0.01                                       | 0.69                  | 0.06                  | -                     | 0.25  | 0.08                                 | 0.01                      | 0.04                      | 0.02                                     | 0.02  | Autres .....                                                                | 7  |
| 4.97                                       | 5.21                  | 5.26                  | -                     | 4.07  | 3.49                                 | 0.72                      | 0.46                      | 0.01                                     | 0.06  | Total des frais d'entreposage et de livraison.....                          | 8  |
| 1.86                                       | 2.17                  | 2.53                  | -                     | 1.69  | 1.21                                 | 0.62                      | 0.36                      | -                                        | 0.03  | Traitements et salaires .....                                               | 9  |
| 0.19                                       | 1.15                  | 0.01                  | -                     | 0.46  | 0.72                                 | -                         | 0.02                      | -                                        | 0.01  | Fournitures d'entreposage .....                                             | 10 |
| 0.39                                       | -                     | 0.73                  | -                     | 0.22  | -                                    | -                         | -                         | -                                        | -     | Transport sortant .....                                                     | 11 |
| -                                          | 0.09                  | 0.25                  | -                     | 0.07  | 0.14                                 | -                         | -                         | -                                        | -     | Location de camions de livraison .....                                      | 12 |
| 0.51                                       | 0.88                  | 0.37                  | -                     | 0.52  | 0.27                                 | -                         | 0.01                      | -                                        | -     | Dépréciation de camions de livraison.....                                   | 13 |
| 0.22                                       | 0.14                  | 0.13                  | -                     | 0.13  | 0.14                                 | -                         | -                         | -                                        | -     | Assurance de camions de livraison .....                                     | 14 |
| 1.73                                       | 0.64                  | 1.24                  | -                     | 0.91  | 0.71                                 | 0.10                      | 0.03                      | -                                        | 0.01  | Autres dépenses de camions de livraison.....                                | 15 |
| 0.07                                       | 0.14                  | -                     | -                     | 0.07  | 0.30                                 | -                         | 0.04                      | 0.01                                     | 0.01  | Autres .....                                                                | 16 |
| 5.83                                       | 3.97                  | 2.53                  | 0.75                  | 3.63  | 5.46                                 | 1.66                      | 1.11                      | 0.49                                     | 0.56  | Total des frais généraux et d'administration.....                           | 17 |
| 1.34                                       | 0.71                  | 1.15                  | -                     | 0.82  | 2.40                                 | 0.73                      | 0.40                      | 0.18                                     | 0.21  | Traitements et salaires .....                                               | 18 |
| 0.15                                       | 0.03                  | 0.07                  | -                     | 0.06  | 0.07                                 | 0.04                      | 0.04                      | 0.01                                     | 0.01  | Contributions en faveur des employés.....                                   | 19 |
| 0.60                                       | 0.38                  | 0.06                  | -                     | 0.32  | 0.17                                 | 0.07                      | 0.04                      | 0.00                                     | 0.01  | Électricité .....                                                           | 20 |
| 0.45                                       | 0.22                  | -                     | -                     | 0.21  | 0.07                                 | 0.01                      | 0.04                      | 0.00                                     | 0.00  | Combustible .....                                                           | 21 |
| 0.31                                       | 0.08                  | 0.08                  | -                     | 0.13  | 0.08                                 | 0.02                      | 0.03                      | 0.00                                     | 0.00  | Taxes sur les locaux .....                                                  | 22 |
| 0.19                                       | 0.07                  | -                     | 0.02                  | 0.08  | 0.12                                 | 0.01                      | 0.01                      | 0.00                                     | 0.00  | Taxes et licences commerciales .....                                        | 23 |
| 0.31                                       | 0.22                  | 0.38                  | -                     | 0.22  | 0.06                                 | 0.08                      | 0.06                      | -                                        | 0.01  | Dépréciation des locaux .....                                               | 24 |
| 0.20                                       | 0.21                  | 0.03                  | -                     | 0.14  | 0.32                                 | 0.09                      | 0.01                      | 0.01                                     | 0.01  | Dépréciation des meubles, installations et équipement.....                  | 25 |
| 0.34                                       | 0.22                  | 0.16                  | -                     | 0.20  | 0.03                                 | 0.03                      | 0.02                      | -                                        | 0.00  | Assurance sur les locaux .....                                              | 26 |
| 0.13                                       | 0.14                  | 0.07                  | -                     | 0.10  | 0.11                                 | 0.02                      | 0.01                      | -                                        | 0.00  | Assurance sur le stock, les meubles, les installations et l'équipement..... | 27 |
| 0.36                                       | 0.47                  | -                     | -                     | 0.27  | 0.23                                 | 0.04                      | 0.06                      | -                                        | 0.01  | Réparations, sauf pour les camions de livraison.....                        | 28 |
| 0.10                                       | 0.12                  | 0.05                  | 0.15                  | 0.11  | 0.26                                 | 0.06                      | 0.04                      | 0.01                                     | 0.01  | Loyer des locaux .....                                                      | 29 |
| 0.10                                       | 0.14                  | 0.06                  | -                     | 0.09  | -                                    | -                         | -                         | -                                        | -     | Intérêt hypothécaire .....                                                  | 30 |
| 0.28                                       | 0.16                  | 0.11                  | 0.20                  | 0.20  | 0.58                                 | 0.15                      | 0.14                      | 0.17                                     | 0.17  | Intérêt non hypothécaire .....                                              | 31 |
| 0.08                                       | 0.06                  | -                     | -                     | 0.04  | 0.15                                 | 0.05                      | 0.02                      | -                                        | 0.00  | Fournitures de bureau .....                                                 | 32 |
| 0.19                                       | 0.11                  | 0.11                  | 0.26                  | 0.16  | 0.27                                 | 0.15                      | 0.09                      | 0.03                                     | 0.04  | Téléphone et télégraphe .....                                               | 33 |
| 0.03                                       | 0.02                  | -                     | 0.07                  | 0.03  | 0.07                                 | 0.02                      | 0.02                      | -                                        | 0.00  | Frais de poste .....                                                        | 34 |
| 0.49                                       | 0.55                  | 0.05                  | -                     | 0.34  | 0.18                                 | 0.03                      | 0.01                      | -                                        | 0.00  | Mauvaises créances .....                                                    | 35 |
| 0.18                                       | 0.06                  | 0.15                  | 0.05                  | 0.11  | 0.29                                 | 0.06                      | 0.07                      | 0.08                                     | 0.08  | Autres frais généraux et d'administration.....                              | 36 |
| 0.82                                       | 0.01                  | -                     | -                     | 0.24  | 0.06                                 | 0.01                      | -                         | -                                        | -     | Autres frais d'exploitation .....                                           | 37 |

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments, by major type of operation, form of organization and size of business, selected trades, for Canada, 1961 - Continued

| No. |                                                        | Raw furs - Fourrures brutes                                                                                                                    |       |                                            |                       |       |                                      |                       |                       |                           |       |
|-----|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------------------------------------|-----------------------|-------|--------------------------------------|-----------------------|-----------------------|---------------------------|-------|
|     |                                                        | Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |       | Wholesale merchants<br>Grossistes          |                       |       |                                      |                       |                       |                           |       |
|     |                                                        | Unincorporated<br>Sociétés non constituées                                                                                                     |       | Unincorporated<br>Sociétés non constituées |                       |       | Incorporated<br>Sociétés constituées |                       |                       |                           |       |
|     |                                                        | Under<br>Moins de<br>\$200,000                                                                                                                 | Total | Under<br>Moins de<br>\$200,000             | \$200,000-<br>399,999 | Total | Under<br>Moins de<br>\$200,000       | \$400,000-<br>499,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | Total |
| 1   | Gross margin .....                                     | 14.74                                                                                                                                          | 14.74 | 10.21                                      | 9.84                  | 10.01 | 19.95                                | 7.24                  | 8.45                  | 10.21                     | 10.40 |
| 2   | Total operating expenses .....                         | 7.53                                                                                                                                           | 7.53  | 4.16                                       | 6.02                  | 5.18  | 17.40                                | 5.07                  | 5.70                  | 7.92                      | 7.01  |
| 3   | Total selling expense .....                            | 2.04                                                                                                                                           | 2.04  | 0.62                                       | 1.02                  | 0.84  | 0.85                                 | 0.98                  | 1.38                  | 2.12                      | 1.69  |
| 4   | Salaries, wages, commissions .....                     | 0.81                                                                                                                                           | 0.81  | 0.15                                       | 0.26                  | 0.21  | -                                    | 0.68                  | 0.65                  | 1.36                      | 1.01  |
| 5   | Travel .....                                           | 0.83                                                                                                                                           | 0.83  | 0.35                                       | 0.64                  | 0.51  | 0.57                                 | 0.23                  | 0.32                  | 0.58                      | 0.45  |
| 6   | Advertising .....                                      | 0.13                                                                                                                                           | 0.13  | -                                          | 0.02                  | 0.01  | -                                    | 0.02                  | 0.31                  | 0.00                      | 0.09  |
| 7   | Other .....                                            | 0.27                                                                                                                                           | 0.27  | 0.12                                       | 0.10                  | 0.11  | 0.28                                 | 0.05                  | 0.10                  | 0.18                      | 0.14  |
| 8   | Total warehouse and delivery expense.                  | 0.78                                                                                                                                           | 0.78  | 0.02                                       | 0.66                  | 0.37  | 1.53                                 | 0.41                  | 0.52                  | 1.14                      | 0.85  |
| 9   | Salaries and wages .....                               | -                                                                                                                                              | -     | -                                          | 0.29                  | 0.16  | -                                    | 0.34                  | 0.42                  | 1.03                      | 0.72  |
| 10  | Supplies .....                                         | 0.02                                                                                                                                           | 0.02  | -                                          | 0.17                  | 0.09  | -                                    | -                     | 0.03                  | 0.11                      | 0.07  |
| 11  | Outward freight .....                                  | 0.05                                                                                                                                           | 0.05  | 0.02                                       | -                     | 0.01  | -                                    | -                     | 0.01                  | -                         | -     |
| 12  | Delivery truck rental .....                            | -                                                                                                                                              | -     | -                                          | -                     | -     | -                                    | 0.07                  | -                     | -                         | 0.01  |
| 13  | Delivery truck depreciation .....                      | 0.24                                                                                                                                           | 0.24  | -                                          | -                     | -     | 0.57                                 | -                     | 0.03                  | -                         | 0.02  |
| 14  | Delivery truck insurance .....                         | 0.03                                                                                                                                           | 0.03  | -                                          | 0.13                  | 0.07  | -                                    | -                     | 0.01                  | -                         | -     |
| 15  | Other delivery truck expense .....                     | 0.44                                                                                                                                           | 0.44  | -                                          | 0.04                  | 0.02  | 0.96                                 | -                     | 0.02                  | -                         | 0.03  |
| 16  | Other .....                                            | -                                                                                                                                              | -     | -                                          | 0.03                  | 0.02  | -                                    | -                     | -                     | -                         | -     |
| 17  | Total general and administrative expense.              | 4.05                                                                                                                                           | 4.05  | 2.84                                       | 3.84                  | 3.39  | 15.02                                | 3.68                  | 3.71                  | 4.66                      | 4.45  |
| 18  | Salaries and wages .....                               | 0.53                                                                                                                                           | 0.53  | -                                          | 1.84                  | 1.01  | 9.18                                 | 1.25                  | 1.86                  | 1.13                      | 1.51  |
| 19  | Contributions to employees' benefits.                  | -                                                                                                                                              | -     | -                                          | -                     | -     | -                                    | 0.01                  | 0.01                  | -                         | 0.00  |
| 20  | Electric light and power .....                         | 0.15                                                                                                                                           | 0.15  | 0.17                                       | 0.06                  | 0.11  | 0.23                                 | 0.02                  | 0.01                  | 0.02                      | 0.02  |
| 21  | Fuel .....                                             | 0.10                                                                                                                                           | 0.10  | 0.14                                       | 0.06                  | 0.10  | -                                    | -                     | 0.04                  | -                         | 0.01  |
| 22  | Taxes on premises .....                                | 0.18                                                                                                                                           | 0.18  | 0.06                                       | 0.01                  | 0.03  | -                                    | 0.01                  | 0.05                  | -                         | 0.02  |
| 23  | Business taxes and licenses .....                      | 0.05                                                                                                                                           | 0.05  | 0.06                                       | 0.07                  | 0.07  | 0.06                                 | 0.10                  | 0.04                  | 0.10                      | 0.08  |
| 24  | Depreciation of premises .....                         | 0.06                                                                                                                                           | 0.06  | -                                          | -                     | -     | 0.45                                 | -                     | 0.10                  | -                         | 0.04  |
| 25  | Depreciation of furniture, fixtures and equipment.     | 0.05                                                                                                                                           | 0.05  | -                                          | -                     | -     | 0.06                                 | 0.03                  | 0.12                  | 0.05                      | 0.06  |
| 26  | Insurance on premises .....                            | 0.05                                                                                                                                           | 0.05  | 0.31                                       | 0.19                  | 0.24  | -                                    | -                     | 0.04                  | -                         | 0.01  |
| 27  | Insurance on stock, furniture, fixtures and equipment. | 0.06                                                                                                                                           | 0.06  | 0.21                                       | -                     | 0.09  | 1.08                                 | 0.26                  | 0.12                  | 0.24                      | 0.23  |
| 28  | Repairs, except delivery trucks .....                  | 0.21                                                                                                                                           | 0.21  | 0.10                                       | -                     | 0.04  | -                                    | -                     | -                     | -                         | -     |
| 29  | Rent paid for premises .....                           | 0.37                                                                                                                                           | 0.37  | 0.33                                       | 0.43                  | 0.39  | 1.02                                 | 0.28                  | 0.14                  | 0.35                      | 0.30  |
| 30  | Mortgage interest .....                                | -                                                                                                                                              | -     | 0.50                                       | -                     | 0.22  | 0.40                                 | -                     | -                     | -                         | 0.01  |
| 31  | Interest other than mortgage .....                     | 0.83                                                                                                                                           | 0.83  | 0.19                                       | 0.06                  | 0.12  | 0.17                                 | 0.68                  | 0.50                  | 0.23                      | 0.38  |
| 32  | Office supplies .....                                  | 0.21                                                                                                                                           | 0.21  | 0.06                                       | 0.13                  | 0.10  | 0.11                                 | 0.06                  | 0.03                  | 0.21                      | 0.13  |
| 33  | Telephone and telegraph .....                          | 0.42                                                                                                                                           | 0.42  | 0.37                                       | 0.29                  | 0.33  | 0.51                                 | 0.22                  | 0.14                  | 0.22                      | 0.21  |
| 34  | Postage .....                                          | -                                                                                                                                              | -     | -                                          | 0.05                  | 0.03  | -                                    | 0.01                  | 0.01                  | 0.02                      | 0.02  |
| 35  | Bad debts .....                                        | 0.36                                                                                                                                           | 0.36  | 0.02                                       | 0.10                  | 0.06  | 0.96                                 | 0.40                  | 0.10                  | 1.92                      | 1.14  |
| 36  | Other general and administrative expenses.             | 0.42                                                                                                                                           | 0.42  | 0.32                                       | 0.55                  | 0.45  | 0.79                                 | 0.35                  | 0.40                  | 0.17                      | 0.28  |
| 37  | Other operating expenses .....                         | 0.66                                                                                                                                           | 0.66  | 0.68                                       | 0.50                  | 0.58  | -                                    | -                     | 0.09                  | -                         | 0.02  |

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Raw furs<br>—<br>Fourrures brutes              |       | Hides and skins - Peaux                                                                                                                             |       |                                                 |                   |       |                                           |                   |       |                                                                              | N° |
|------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------|-------------------|-------|-------------------------------------------|-------------------|-------|------------------------------------------------------------------------------|----|
| Agents and brokers<br>—<br>Agents et courtiers |       | Co-operative marketing associations and other dealers in primary products<br>—<br>Coopératives de vente et autres commerçants de produits primaires |       | Wholesale merchants<br>—<br>Grossistes          |                   |       |                                           |                   |       |                                                                              |    |
| Incorporated<br>—<br>Sociétés constituées      |       | Unincorporated<br>—<br>Sociétés non constituées                                                                                                     |       | Unincorporated<br>—<br>Sociétés non constituées |                   |       | Incorporated<br>—<br>Sociétés constituées |                   |       |                                                                              |    |
| \$1,000,000-4,999,999                          | Total | Under<br>—<br>Moins de \$200,000                                                                                                                    | Total | Under<br>—<br>Moins de \$200,000                | \$200,000-399,999 | Total | Under<br>—<br>Moins de \$200,000          | \$200,000-399,999 | Total |                                                                              |    |
| 5.48                                           | 5.48  | 27.61                                                                                                                                               | 14.24 | 27.05                                           | 11.85             | 11.09 | 30.34                                     | 24.02             | 17.42 | Bénéfice brut .....                                                          | 1  |
| 4.28                                           | 4.28  | 12.17                                                                                                                                               | 9.28  | 16.14                                           | 9.18              | 8.25  | 24.19                                     | 21.81             | 13.03 | Total des frais d'exploitation .....                                         | 2  |
| 0.75                                           | 0.75  | 0.95                                                                                                                                                | 1.71  | 0.47                                            | 0.23              | 0.62  | 0.71                                      | 1.86              | 1.02  | Total des frais de vente .....                                               | 3  |
| 0.43                                           | 0.43  | —                                                                                                                                                   | 0.97  | —                                               | —                 | 0.39  | —                                         | 1.33              | 0.28  | Traitements, salaires, commissions .....                                     | 4  |
| 0.12                                           | 0.12  | 0.91                                                                                                                                                | 0.29  | 0.11                                            | —                 | 0.05  | 0.12                                      | 0.34              | 0.34  | Frais de voyage .....                                                        | 5  |
| 0.11                                           | 0.11  | 0.04                                                                                                                                                | 0.12  | 0.36                                            | 0.23              | 0.11  | 0.04                                      | 0.19              | 0.07  | Publicité .....                                                              | 6  |
| 0.09                                           | 0.09  | —                                                                                                                                                   | 0.33  | —                                               | —                 | 0.07  | 0.55                                      | —                 | 0.33  | Autres .....                                                                 | 7  |
| 0.75                                           | 0.75  | 4.76                                                                                                                                                | 4.46  | 9.88                                            | 2.44              | 4.66  | 15.80                                     | 8.87              | 6.09  | Total des frais d'entreposage et de livraison .....                          | 8  |
| 0.63                                           | 0.63  | 1.16                                                                                                                                                | 2.94  | 6.28                                            | 1.26              | 2.94  | 7.37                                      | 7.97              | 4.89  | Traitements et salaires .....                                                | 9  |
| 0.03                                           | 0.03  | 0.70                                                                                                                                                | 0.19  | 0.42                                            | —                 | 0.06  | 0.43                                      | 0.24              | 0.13  | Fournitures d'entreposage .....                                              | 10 |
| 0.01                                           | 0.01  | —                                                                                                                                                   | 0.14  | 0.58                                            | —                 | 0.23  | 5.52                                      | 0.08              | 0.36  | Transport sortant .....                                                      | 11 |
| —                                              | —     | —                                                                                                                                                   | 0.08  | 0.04                                            | —                 | 0.01  | —                                         | —                 | —     | Location de camions de livraison .....                                       | 12 |
| —                                              | —     | 0.66                                                                                                                                                | 0.21  | 0.58                                            | 0.45              | 0.29  | 0.43                                      | 0.25              | 0.21  | Dépréciation de camions de livraison .....                                   | 13 |
| —                                              | —     | —                                                                                                                                                   | 0.02  | 0.11                                            | 0.11              | 0.08  | —                                         | 0.05              | 0.02  | Assurance de camions de livraison .....                                      | 14 |
| 0.02                                           | 0.02  | 1.08                                                                                                                                                | 0.70  | 0.95                                            | 0.62              | 0.90  | 2.05                                      | 0.25              | 0.37  | Autres dépenses de camions de livraison .....                                | 15 |
| 0.06                                           | 0.06  | 1.16                                                                                                                                                | 0.18  | 0.92                                            | —                 | 0.15  | —                                         | 0.03              | 0.10  | Autres .....                                                                 | 16 |
| 2.75                                           | 2.75  | 5.79                                                                                                                                                | 2.93  | 5.53                                            | 6.50              | 2.88  | 7.05                                      | 10.91             | 5.81  | Total des frais généraux et d'administration .....                           | 17 |
| 1.30                                           | 1.30  | 1.90                                                                                                                                                | 0.44  | 1.20                                            | 2.80              | 0.98  | 3.62                                      | 6.24              | 2.89  | Traitements et salaires .....                                                | 18 |
| 0.02                                           | 0.02  | 0.04                                                                                                                                                | 0.01  | 0.18                                            | 0.14              | 0.11  | 0.04                                      | 0.52              | 0.26  | Contributions en faveur des employés .....                                   | 19 |
| 0.03                                           | 0.03  | 0.12                                                                                                                                                | 0.06  | 0.24                                            | 0.05              | 0.05  | 0.47                                      | 0.22              | 0.12  | Électricité .....                                                            | 20 |
| 0.04                                           | 0.04  | 0.17                                                                                                                                                | 0.10  | 0.11                                            | 0.14              | 0.04  | —                                         | 0.60              | 0.14  | Combustible .....                                                            | 21 |
| 0.05                                           | 0.05  | 0.58                                                                                                                                                | 0.18  | 0.44                                            | 0.23              | 0.15  | 0.32                                      | 0.11              | 0.18  | Taxes sur les locaux .....                                                   | 22 |
| 0.01                                           | 0.01  | 0.08                                                                                                                                                | 0.06  | 0.07                                            | 0.09              | 0.04  | 0.12                                      | 0.22              | 0.10  | Taxes et licences commerciales .....                                         | 23 |
| 0.02                                           | 0.02  | 0.83                                                                                                                                                | 0.31  | 0.40                                            | 0.14              | 0.09  | —                                         | 0.01              | 0.09  | Dépréciation des locaux .....                                                | 24 |
| 0.06                                           | 0.06  | 0.25                                                                                                                                                | 0.05  | 0.42                                            | 0.04              | 0.07  | 0.43                                      | 0.23              | 0.15  | Dépréciation des meubles, installations et équipement .....                  | 25 |
| 0.05                                           | 0.05  | 0.12                                                                                                                                                | 0.11  | 0.11                                            | 0.33              | 0.06  | 0.24                                      | 0.12              | 0.09  | Assurance sur les locaux .....                                               | 26 |
| 0.15                                           | 0.15  | 0.08                                                                                                                                                | 0.20  | 0.11                                            | 0.07              | 0.20  | 0.08                                      | 0.10              | 0.05  | Assurance sur le stock, les meubles, les installations et l'équipement ..... | 27 |
| 0.02                                           | 0.02  | 0.17                                                                                                                                                | 0.21  | 0.89                                            | 0.11              | 0.17  | —                                         | 0.01              | 0.03  | Réparations, sauf pour les camions de livraison .....                        | 28 |
| 0.24                                           | 0.24  | 0.21                                                                                                                                                | 0.16  | 0.07                                            | —                 | 0.15  | 0.28                                      | 1.10              | 0.41  | Loyer des locaux .....                                                       | 29 |
| —                                              | —     | —                                                                                                                                                   | 0.00  | 0.18                                            | 0.07              | 0.03  | —                                         | —                 | —     | Intérêt hypothécaire .....                                                   | 30 |
| 0.37                                           | 0.37  | 0.08                                                                                                                                                | 0.48  | 0.04                                            | 0.43              | 0.21  | 0.39                                      | 0.36              | 0.36  | Intérêt non hypothécaire .....                                               | 31 |
| 0.12                                           | 0.12  | 0.12                                                                                                                                                | 0.04  | 0.11                                            | 0.07              | 0.02  | 0.08                                      | 0.22              | 0.10  | Fournitures de bureau .....                                                  | 32 |
| 0.11                                           | 0.11  | 0.37                                                                                                                                                | 0.28  | 0.24                                            | 0.36              | 0.16  | 0.12                                      | 0.42              | 0.27  | Téléphone et télégraphe .....                                                | 33 |
| 0.05                                           | 0.05  | 0.17                                                                                                                                                | 0.07  | 0.07                                            | 0.52              | 0.09  | —                                         | 0.02              | 0.01  | Frais de poste .....                                                         | 34 |
| 0.04                                           | 0.04  | 0.46                                                                                                                                                | 0.07  | 0.20                                            | 0.25              | 0.06  | 0.59                                      | 0.12              | 0.15  | Mauvaises créances .....                                                     | 35 |
| 0.07                                           | 0.07  | 0.04                                                                                                                                                | 0.10  | 0.45                                            | 0.66              | 0.20  | 0.27                                      | 0.29              | 0.41  | Autres frais généraux et d'administration .....                              | 36 |
| 0.03                                           | 0.03  | 0.67                                                                                                                                                | 0.18  | 0.26                                            | 0.01              | 0.09  | 0.63                                      | 0.17              | 0.11  | Autres frais d'exploitation .....                                            | 37 |

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments,  
by major type of operation, form of organization and size of business,  
selected trades, for Canada, 1961 - Continued

| No. |                                                           | Livestock - Bétail                                                                                                                             |                       |                       |                       |                           |                                     |                           |                           |                                          |       |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------|-------------------------------------|---------------------------|---------------------------|------------------------------------------|-------|
|     |                                                           | Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |                       |                       |                       |                           |                                     |                           |                           |                                          |       |
|     |                                                           | Unincorporated - Sociétés non constituées                                                                                                      |                       |                       |                       |                           | Incorporated - Sociétés constituées |                           |                           |                                          |       |
|     |                                                           | Under<br>-<br>Moins de<br>\$200,000                                                                                                            | \$200,000-<br>399,999 | \$400,000-<br>499,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | Total                               | \$1,000,000-<br>4,999,999 | \$5,000,000-<br>9,999,999 | \$10,000,000<br>and over<br>-<br>et plus | Total |
| 1   | Gross margin .....                                        | 10.86                                                                                                                                          | 5.02                  | 16.44                 | 4.55                  | 4.27                      | 3.12                                | 3.64                      | 1.39                      | 0.85                                     | 1.43  |
| 2   | Total operating expenses .....                            | 9.21                                                                                                                                           | 4.58                  | 8.15                  | 3.24                  | 3.37                      | 2.39                                | 2.73                      | 1.17                      | 0.84                                     | 1.22  |
| 3   | Total selling expense .....                               | 1.15                                                                                                                                           | 1.43                  | 0.97                  | 0.64                  | 0.97                      | 0.58                                | 1.10                      | 0.29                      | 0.34                                     | 0.45  |
| 4   | Salaries, wages, commissions...                           | 0.50                                                                                                                                           | 0.45                  | 0.55                  | 0.44                  | 0.75                      | 0.39                                | 0.92                      | 0.15                      | 0.25                                     | 0.33  |
| 5   | Travel .....                                              | 0.17                                                                                                                                           | 0.20                  | 0.40                  | 0.10                  | 0.09                      | 0.06                                | 0.04                      | 0.05                      | 0.02                                     | 0.03  |
| 6   | Advertising .....                                         | 0.06                                                                                                                                           | 0.04                  | 0.02                  | 0.05                  | 0.03                      | 0.03                                | 0.05                      | 0.02                      | 0.04                                     | 0.04  |
| 7   | Other .....                                               | 0.42                                                                                                                                           | 0.74                  | 0.00                  | 0.05                  | 0.10                      | 0.10                                | 0.09                      | 0.07                      | 0.03                                     | 0.05  |
| 8   | Total warehouse and delivery ex-<br>pense.                | 4.48                                                                                                                                           | 1.32                  | 1.77                  | 1.66                  | 1.23                      | 0.85                                | 0.43                      | 0.08                      | 0.03                                     | 0.10  |
| 9   | Salaries and wages .....                                  | 0.65                                                                                                                                           | 0.16                  | 0.44                  | 0.32                  | 0.12                      | 0.12                                | 0.24                      | 0.03                      | 0.03                                     | 0.06  |
| 10  | Supplies .....                                            | 0.03                                                                                                                                           | 0.01                  | -                     | 0.01                  | 0.02                      | 0.01                                | 0.02                      | 0.02                      | -                                        | 0.01  |
| 11  | Outward freight .....                                     | 0.16                                                                                                                                           | 0.28                  | 0.35                  | 0.09                  | 0.47                      | 0.17                                | 0.00                      | 0.03                      | -                                        | 0.01  |
| 12  | Delivery truck rental .....                               | 0.12                                                                                                                                           | -                     | -                     | 0.00                  | 0.15                      | 0.05                                | -                         | -                         | -                                        | -     |
| 13  | Delivery truck depreciation .....                         | 0.57                                                                                                                                           | 0.08                  | 0.18                  | 0.28                  | 0.04                      | 0.07                                | 0.03                      | -                         | -                                        | -     |
| 14  | Delivery truck insurance .....                            | 0.19                                                                                                                                           | 0.01                  | 0.01                  | 0.07                  | 0.00                      | 0.02                                | 0.01                      | -                         | -                                        | -     |
| 15  | Other delivery truck expense ....                         | 2.07                                                                                                                                           | 0.52                  | 0.77                  | 0.88                  | 0.06                      | 0.25                                | 0.11                      | -                         | -                                        | 0.02  |
| 16  | Other .....                                               | 0.69                                                                                                                                           | 0.28                  | 0.02                  | 0.03                  | 0.37                      | 0.16                                | 0.02                      | -                         | -                                        | -     |
| 17  | Total general and administrative<br>expense.              | 2.10                                                                                                                                           | 1.47                  | 1.71                  | 0.84                  | 0.84                      | 0.67                                | 1.10                      | 0.80                      | 0.47                                     | 0.66  |
| 18  | Salaries and wages .....                                  | 0.07                                                                                                                                           | 0.47                  | -                     | 0.13                  | 0.20                      | 0.16                                | 0.24                      | 0.43                      | 0.28                                     | 0.31  |
| 19  | Contributions to employees'<br>benefits.                  | 0.02                                                                                                                                           | 0.01                  | 0.01                  | 0.01                  | 0.01                      | 0.01                                | 0.01                      | 0.02                      | 0.02                                     | 0.02  |
| 20  | Electric light and power .....                            | 0.10                                                                                                                                           | 0.06                  | 0.02                  | 0.03                  | 0.02                      | 0.02                                | 0.02                      | 0.01                      | -                                        | 0.01  |
| 21  | Fuel .....                                                | 0.06                                                                                                                                           | 0.02                  | 0.02                  | 0.02                  | 0.01                      | 0.01                                | 0.01                      | -                         | -                                        | -     |
| 22  | Taxes on premises .....                                   | 0.13                                                                                                                                           | 0.08                  | 0.06                  | 0.02                  | 0.05                      | 0.03                                | 0.04                      | 0.01                      | -                                        | 0.01  |
| 23  | Business taxes and licenses ....                          | 0.06                                                                                                                                           | 0.02                  | 0.02                  | 0.01                  | 0.01                      | 0.01                                | 0.01                      | -                         | -                                        | -     |
| 24  | Depreciation of premises .....                            | 0.16                                                                                                                                           | 0.18                  | 0.06                  | 0.03                  | 0.03                      | 0.03                                | 0.16                      | 0.05                      | -                                        | 0.04  |
| 25  | Depreciation of furniture, fix-<br>tures and equipment.   | 0.07                                                                                                                                           | 0.03                  | 0.16                  | 0.05                  | 0.03                      | 0.02                                | 0.06                      | 0.02                      | 0.01                                     | 0.02  |
| 26  | Insurance on premises .....                               | 0.09                                                                                                                                           | 0.04                  | 0.02                  | 0.03                  | 0.04                      | 0.02                                | 0.03                      | 0.01                      | -                                        | 0.01  |
| 27  | Insurance on stock, furniture,<br>fixtures and equipment. | 0.02                                                                                                                                           | 0.01                  | 0.09                  | 0.01                  | 0.01                      | 0.01                                | 0.00                      | 0.01                      | -                                        | -     |
| 28  | Repairs, except delivery trucks                           | 0.15                                                                                                                                           | 0.05                  | 0.33                  | 0.13                  | 0.13                      | 0.07                                | 0.03                      | 0.01                      | -                                        | 0.01  |
| 29  | Rent paid for premises .....                              | 0.13                                                                                                                                           | 0.01                  | -                     | 0.03                  | 0.03                      | 0.02                                | 0.05                      | 0.02                      | 0.01                                     | 0.02  |
| 30  | Mortgage interest .....                                   | 0.22                                                                                                                                           | 0.16                  | -                     | 0.04                  | 0.02                      | 0.03                                | 0.07                      | -                         | -                                        | 0.01  |
| 31  | Interest other than mortgage ....                         | 0.09                                                                                                                                           | 0.05                  | 0.29                  | 0.07                  | 0.05                      | 0.03                                | 0.10                      | 0.07                      | 0.01                                     | 0.04  |
| 32  | Office supplies .....                                     | 0.03                                                                                                                                           | 0.03                  | 0.02                  | 0.04                  | 0.03                      | 0.02                                | 0.05                      | 0.02                      | 0.02                                     | 0.02  |
| 33  | Telephone and telegraph .....                             | 0.17                                                                                                                                           | 0.09                  | 0.09                  | 0.06                  | 0.06                      | 0.05                                | 0.06                      | 0.03                      | 0.02                                     | 0.03  |
| 34  | Postage .....                                             | 0.00                                                                                                                                           | 0.01                  | 0.02                  | 0.01                  | 0.01                      | 0.01                                | 0.01                      | 0.01                      | 0.01                                     | 0.01  |
| 35  | Bad debts .....                                           | 0.05                                                                                                                                           | 0.02                  | -                     | -                     | 0.00                      | -                                   | 0.01                      | 0.02                      | 0.05                                     | 0.04  |
| 36  | Other general and administra-<br>tive expenses.           | 0.48                                                                                                                                           | 0.13                  | 0.50                  | 0.12                  | 0.10                      | 0.12                                | 0.14                      | 0.06                      | 0.04                                     | 0.06  |
| 37  | Other operating expenses .....                            | 1.48                                                                                                                                           | 0.36                  | 3.70                  | 0.10                  | 0.33                      | 0.29                                | 0.10                      | -                         | -                                        | 0.01  |

<sup>1</sup> Not available.



**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Livestock - Bétail                                                                                                                             |                       |                       |                           |                                          |             |                                                                              | N°        |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|---------------------------|------------------------------------------|-------------|------------------------------------------------------------------------------|-----------|
| Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |                       |                       |                           |                                          |             |                                                                              |           |
| Co-operatives - Coopératives                                                                                                                   |                       |                       |                           |                                          |             |                                                                              |           |
| Under<br>-<br>Moins de<br>\$200,000                                                                                                            | \$200,000-<br>399,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | \$10,000,000<br>and over<br>-<br>et plus | Total       |                                                                              |           |
| 1                                                                                                                                              | 1                     | 1                     | 1                         | 1                                        | 1           |                                                                              |           |
|                                                                                                                                                |                       |                       |                           |                                          |             | <b>Bénéfice brut .....</b>                                                   | <b>1</b>  |
| <b>3.63</b>                                                                                                                                    | <b>6.04</b>           | <b>1.19</b>           | <b>2.61</b>               | <b>0.93</b>                              | <b>1.12</b> | <b>Total des frais d'exploitation .....</b>                                  | <b>2</b>  |
| <b>0.15</b>                                                                                                                                    | <b>0.47</b>           | <b>0.46</b>           | <b>0.65</b>               | <b>0.28</b>                              | <b>0.31</b> | <b>Total des frais de vente .....</b>                                        | <b>3</b>  |
| <b>0.07</b>                                                                                                                                    | <b>0.43</b>           | <b>0.34</b>           | <b>0.41</b>               | <b>0.19</b>                              | <b>0.21</b> | Traitements, salaires, commissions .....                                     | 4         |
| <b>0.03</b>                                                                                                                                    | <b>0.01</b>           | -                     | <b>0.01</b>               | <b>0.01</b>                              | <b>0.01</b> | Frais de voyage .....                                                        | 5         |
| <b>0.05</b>                                                                                                                                    | <b>0.03</b>           | <b>0.02</b>           | <b>0.10</b>               | <b>0.01</b>                              | <b>0.02</b> | Publicité .....                                                              | 6         |
| -                                                                                                                                              | -                     | <b>0.10</b>           | <b>0.13</b>               | <b>0.07</b>                              | <b>0.07</b> | Autres .....                                                                 | 7         |
| <b>1.11</b>                                                                                                                                    | <b>2.54</b>           | <b>0.07</b>           | <b>0.27</b>               | <b>0.12</b>                              | <b>0.16</b> | <b>Total des frais d'entreposage et de livraison .....</b>                   | <b>8</b>  |
| <b>0.94</b>                                                                                                                                    | <b>0.76</b>           | <b>0.06</b>           | <b>0.24</b>               | <b>0.06</b>                              | <b>0.10</b> | Traitements et salaires .....                                                | 9         |
| -                                                                                                                                              | <b>0.05</b>           | <b>0.01</b>           | -                         | -                                        | -           | Fournitures d'entreposage .....                                              | 10        |
| <b>0.17</b>                                                                                                                                    | <b>0.70</b>           | -                     | -                         | -                                        | -           | Transport sortant .....                                                      | 11        |
| -                                                                                                                                              | -                     | -                     | -                         | -                                        | -           | Location de camions de livraison .....                                       | 12        |
| -                                                                                                                                              | <b>0.01</b>           | -                     | <b>0.01</b>               | -                                        | -           | Dépréciation de camions de livraison .....                                   | 13        |
| -                                                                                                                                              | <b>0.01</b>           | -                     | -                         | -                                        | -           | Assurance de camions de livraison .....                                      | 14        |
| -                                                                                                                                              | <b>0.11</b>           | -                     | <b>0.02</b>               | -                                        | -           | Autres dépenses de camions de livraison .....                                | 15        |
| -                                                                                                                                              | <b>0.90</b>           | -                     | -                         | <b>0.06</b>                              | <b>0.06</b> | Autres .....                                                                 | 16        |
| <b>2.17</b>                                                                                                                                    | <b>2.26</b>           | <b>0.60</b>           | <b>1.69</b>               | <b>0.51</b>                              | <b>0.63</b> | <b>Total des frais généraux et d'administration .....</b>                    | <b>17</b> |
| <b>0.78</b>                                                                                                                                    | <b>1.26</b>           | <b>0.30</b>           | <b>0.88</b>               | <b>0.24</b>                              | <b>0.30</b> | Traitements et salaires .....                                                | 18        |
| <b>0.03</b>                                                                                                                                    | <b>0.06</b>           | -                     | <b>0.07</b>               | <b>0.02</b>                              | <b>0.02</b> | Contributions en faveur des employés .....                                   | 19        |
| <b>0.02</b>                                                                                                                                    | <b>0.06</b>           | <b>0.01</b>           | <b>0.02</b>               | -                                        | -           | Électricité .....                                                            | 20        |
| <b>0.01</b>                                                                                                                                    | <b>0.06</b>           | <b>0.01</b>           | <b>0.02</b>               | -                                        | -           | Combustible .....                                                            | 21        |
| <b>0.03</b>                                                                                                                                    | <b>0.04</b>           | <b>0.02</b>           | <b>0.03</b>               | -                                        | -           | Taxes sur les locaux .....                                                   | 22        |
| <b>0.02</b>                                                                                                                                    | <b>0.06</b>           | <b>0.02</b>           | <b>0.03</b>               | <b>0.01</b>                              | <b>0.01</b> | Taxes et licences commerciales .....                                         | 23        |
| <b>0.18</b>                                                                                                                                    | <b>0.07</b>           | <b>0.01</b>           | <b>0.06</b>               | -                                        | <b>0.01</b> | Dépréciation des locaux .....                                                | 24        |
| <b>0.05</b>                                                                                                                                    | <b>0.06</b>           | <b>0.03</b>           | <b>0.06</b>               | <b>0.01</b>                              | <b>0.01</b> | Dépréciation des meubles, installations et équipement .....                  | 25        |
| <b>0.01</b>                                                                                                                                    | <b>0.02</b>           | -                     | <b>0.02</b>               | -                                        | -           | Assurance sur les locaux .....                                               | 26        |
| <b>0.01</b>                                                                                                                                    | <b>0.09</b>           | -                     | <b>0.02</b>               | <b>0.01</b>                              | <b>0.01</b> | Assurance sur le stock, les meubles, les installations et l'équipement ..... | 27        |
| <b>0.06</b>                                                                                                                                    | <b>0.04</b>           | <b>0.01</b>           | <b>0.06</b>               | <b>0.01</b>                              | <b>0.02</b> | Réparations, sauf pour les camions de livraison .....                        | 28        |
| <b>0.06</b>                                                                                                                                    | <b>0.01</b>           | -                     | <b>0.03</b>               | <b>0.06</b>                              | <b>0.06</b> | Loyer des locaux .....                                                       | 29        |
| -                                                                                                                                              | -                     | -                     | -                         | -                                        | -           | Intérêt hypothécaire .....                                                   | 30        |
| <b>0.63</b>                                                                                                                                    | <b>0.04</b>           | <b>0.04</b>           | <b>0.08</b>               | <b>0.02</b>                              | <b>0.03</b> | Intérêt non hypothécaire .....                                               | 31        |
| <b>0.05</b>                                                                                                                                    | <b>0.04</b>           | <b>0.03</b>           | <b>0.03</b>               | <b>0.02</b>                              | <b>0.02</b> | Fournitures de bureau .....                                                  | 32        |
| <b>0.08</b>                                                                                                                                    | <b>0.06</b>           | <b>0.02</b>           | <b>0.02</b>               | <b>0.03</b>                              | <b>0.03</b> | Téléphone et télégraphe .....                                                | 33        |
| <b>0.03</b>                                                                                                                                    | <b>0.03</b>           | <b>0.01</b>           | <b>0.02</b>               | <b>0.02</b>                              | <b>0.02</b> | Frais de poste .....                                                         | 34        |
| <b>0.01</b>                                                                                                                                    | -                     | -                     | <b>0.02</b>               | -                                        | -           | Mauvaises créances .....                                                     | 35        |
| <b>0.11</b>                                                                                                                                    | <b>0.26</b>           | <b>0.09</b>           | <b>0.22</b>               | <b>0.06</b>                              | <b>0.09</b> | Autres frais généraux et d'administration .....                              | 36        |
| <b>0.20</b>                                                                                                                                    | <b>0.77</b>           | <b>0.06</b>           | <b>0.00</b>               | <b>0.02</b>                              | <b>0.02</b> | <b>Autres frais d'exploitation .....</b>                                     | <b>37</b> |

<sup>1</sup> Non disponible.

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments,  
by major type of operation, form of organization and size of business,  
selected trades, for Canada, 1961 - Continued

| No. |                                                                | Livestock - Bétail                         |                       |       |                                      |                           |       |
|-----|----------------------------------------------------------------|--------------------------------------------|-----------------------|-------|--------------------------------------|---------------------------|-------|
|     |                                                                | Wholesale merchants - Grossistes           |                       |       |                                      |                           |       |
|     |                                                                | Unincorporated<br>Sociétés non constituées |                       |       | Incorporated<br>Sociétés constituées |                           |       |
|     |                                                                | Under<br>-<br>Moins de<br>\$200,000        | \$500,000-<br>999,999 | Total | \$500,000-<br>999,999                | \$1,000,000-<br>4,999,999 | Total |
| 1   | Gross margin .....                                             | 23.13                                      | 6.11                  | 16.87 | 16.50                                | 10.69                     | 12.35 |
| 2   | Total operating expenses .....                                 | 17.67                                      | 4.40                  | 12.83 | 16.63                                | 9.08                      | 11.30 |
| 3   | Total selling expense .....                                    | 1.00                                       | 0.11                  | 0.70  | 1.61                                 | 0.70                      | 0.99  |
| 4   | Salaries, wages, commissions .....                             | 0.42                                       | -                     | 0.26  | 1.41                                 | 0.48                      | 0.78  |
| 5   | Travel .....                                                   | 0.44                                       | 0.11                  | 0.32  | -                                    | 0.11                      | 0.07  |
| 6   | Advertising .....                                              | 0.09                                       | -                     | 0.06  | 0.20                                 | 0.11                      | 0.14  |
| 7   | Other .....                                                    | 0.05                                       | -                     | 0.06  | -                                    | -                         | -     |
| 8   | Total warehouse and delivery expense .....                     | 7.02                                       | 0.06                  | 4.48  | 9.96                                 | 5.14                      | 6.68  |
| 9   | Salaries and wages .....                                       | 4.79                                       | -                     | 3.03  | -                                    | 3.99                      | 2.71  |
| 10  | Supplies .....                                                 | 0.14                                       | -                     | 0.09  | 0.32                                 | -                         | 0.10  |
| 11  | Outward freight .....                                          | -                                          | -                     | -     | 0.03                                 | -                         | 0.01  |
| 12  | Delivery truck rental .....                                    | 0.25                                       | -                     | 0.16  | -                                    | -                         | -     |
| 13  | Delivery truck depreciation .....                              | 0.83                                       | -                     | 0.52  | 0.14                                 | 0.09                      | 0.11  |
| 14  | Delivery truck insurance .....                                 | 0.14                                       | -                     | 0.09  | 0.09                                 | 0.08                      | 0.08  |
| 15  | Other delivery truck expense .....                             | 0.87                                       | 0.05                  | 0.59  | 0.33                                 | 0.64                      | 0.54  |
| 16  | Other .....                                                    | -                                          | 0.01                  | -     | 9.05                                 | 0.34                      | 3.13  |
| 17  | Total general and administrative expense .....                 | 6.41                                       | 4.23                  | 5.62  | 5.00                                 | 3.18                      | 3.77  |
| 18  | Salaries and wages .....                                       | 0.25                                       | 2.28                  | 0.97  | 2.62                                 | 0.37                      | 1.10  |
| 19  | Contributions to employees' benefits .....                     | 0.11                                       | -                     | 0.07  | 0.12                                 | 0.28                      | 0.23  |
| 20  | Electric light and power .....                                 | 0.42                                       | -                     | 0.27  | 0.27                                 | 0.27                      | 0.27  |
| 21  | Fuel .....                                                     | 0.39                                       | -                     | 0.25  | -                                    | 0.44                      | 0.30  |
| 22  | Taxes on premises .....                                        | 0.34                                       | 0.12                  | 0.26  | 0.05                                 | 0.02                      | 0.03  |
| 23  | Business taxes and licenses .....                              | 0.02                                       | 0.11                  | 0.07  | -                                    | 0.22                      | 0.15  |
| 24  | Depreciation of premises .....                                 | 0.34                                       | -                     | 0.21  | 0.07                                 | 0.40                      | 0.29  |
| 25  | Depreciation of furniture, fixtures and equip-<br>ment .....   | 0.11                                       | -                     | 0.07  | 0.16                                 | -                         | 0.05  |
| 26  | Insurance on premises .....                                    | 0.12                                       | 0.16                  | 0.13  | 0.03                                 | 0.19                      | 0.14  |
| 27  | Insurance on stock, furniture, fixtures and<br>equipment ..... | 0.02                                       | -                     | 0.01  | 0.18                                 | -                         | 0.06  |
| 28  | Repairs, except delivery trucks .....                          | 0.51                                       | -                     | 0.32  | 0.42                                 | 0.32                      | 0.36  |
| 29  | Rent paid for premises .....                                   | 0.23                                       | 0.47                  | 0.31  | 0.34                                 | 0.05                      | 0.14  |
| 30  | Mortgage interest .....                                        | 0.45                                       | -                     | 0.28  | -                                    | 0.02                      | 0.01  |
| 31  | Interest other than mortgage .....                             | 1.21                                       | 0.17                  | 0.86  | 0.25                                 | 0.27                      | 0.26  |
| 32  | Office supplies .....                                          | 0.23                                       | 0.11                  | 0.19  | 0.09                                 | -                         | 0.03  |
| 33  | Telephone and telegraph .....                                  | 0.68                                       | 0.28                  | 0.53  | 0.07                                 | 0.06                      | 0.06  |
| 34  | Postage .....                                                  | 0.08                                       | 0.02                  | 0.06  | -                                    | 0.04                      | 0.03  |
| 35  | Bad debts .....                                                | 0.60                                       | -                     | 0.38  | -                                    | -                         | -     |
| 36  | Other general and administrative expenses .....                | 0.30                                       | 0.51                  | 0.38  | 0.33                                 | 0.23                      | 0.26  |
| 37  | Other operating expenses .....                                 | 3.24                                       | -                     | 2.03  | 0.06                                 | 0.06                      | 0.06  |

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Livestock - Bétail                         |                           |       |                                      |                           |                                          |       |                                                                              | N° |
|--------------------------------------------|---------------------------|-------|--------------------------------------|---------------------------|------------------------------------------|-------|------------------------------------------------------------------------------|----|
| Agents and brokers - Agents et courtiers   |                           |       |                                      |                           |                                          |       |                                                                              |    |
| Unincorporated<br>Sociétés non constituées |                           |       | Incorporated<br>Sociétés constituées |                           |                                          |       |                                                                              |    |
| \$500,000-<br>999,999                      | \$1,000,000-<br>4,999,999 | Total | \$1,000,000-<br>4,999,999            | \$5,000,000-<br>9,999,999 | \$10,000,000<br>and over<br>-<br>et plus | Total |                                                                              |    |
| 4.83                                       | 2.10                      | 1.99  | 2.63                                 | 1.10                      | 1.02                                     | 1.47  | Bénéfice brut .....                                                          | 1  |
| 3.35                                       | 1.39                      | 1.41  | 2.24                                 | 1.11                      | 0.81                                     | 1.25  | Total des frais d'exploitation .....                                         | 2  |
| 1.22                                       | 0.46                      | 0.50  | 0.69                                 | 0.13                      | 0.25                                     | 0.35  | Total des frais de vente .....                                               | 3  |
| 1.04                                       | 0.37                      | 0.40  | 0.40                                 | 0.04                      | 0.19                                     | 0.22  | Traitements, salaires, commissions .....                                     | 4  |
| 0.04                                       | 0.02                      | 0.02  | 0.03                                 | 0.02                      | 0.03                                     | 0.03  | Frais de voyage .....                                                        | 5  |
| 0.06                                       | 0.02                      | 0.03  | 0.05                                 | 0.05                      | 0.03                                     | 0.04  | Publicité .....                                                              | 6  |
| 0.08                                       | 0.05                      | 0.05  | 0.21                                 | 0.02                      | -                                        | 0.06  | Autres .....                                                                 | 7  |
| 0.78                                       | 0.01                      | 0.11  | 0.36                                 | 0.21                      | 0.11                                     | 0.20  | Total des frais d'entreposage et de livraison                                | 8  |
| 0.44                                       | -                         | 0.07  | 0.17                                 | 0.07                      | 0.10                                     | 0.11  | Traitements et salaires .....                                                | 9  |
| 0.05                                       | -                         | 0.01  | 0.01                                 | 0.01                      | 0.01                                     | 0.01  | Fournitures d'entreposage .....                                              | 10 |
| 0.03                                       | -                         | 0.00  | 0.06                                 | 0.08                      | -                                        | 0.03  | Transport sortant .....                                                      | 11 |
| -                                          | -                         | -     | 0.03                                 | -                         | -                                        | 0.01  | Location de camions de livraison .....                                       | 12 |
| 0.06                                       | 0.01                      | 0.01  | -                                    | -                         | -                                        | -     | Dépréciation de camions de livraison .....                                   | 13 |
| 0.01                                       | -                         | 0.00  | -                                    | -                         | -                                        | -     | Assurance de camions de livraison .....                                      | 14 |
| 0.18                                       | -                         | 0.02  | 0.09                                 | 0.01                      | -                                        | 0.03  | Autres dépenses de camions de livraison ...                                  | 15 |
| 0.01                                       | -                         | 0.00  | -                                    | 0.04                      | -                                        | 0.01  | Autres .....                                                                 | 16 |
| 1.17                                       | 0.90                      | 0.77  | 1.14                                 | 0.77                      | 0.45                                     | 0.69  | Total des frais généraux et d'administration ...                             | 17 |
| 0.18                                       | 0.25                      | 0.20  | 0.47                                 | 0.48                      | 0.27                                     | 0.37  | Traitements et salaires .....                                                | 18 |
| 0.02                                       | -                         | 0.00  | 0.01                                 | 0.01                      | 0.01                                     | 0.01  | Contributions en faveur des employés .....                                   | 19 |
| 0.05                                       | 0.02                      | 0.02  | 0.01                                 | 0.01                      | -                                        | -     | Électricité .....                                                            | 20 |
| 0.05                                       | 0.01                      | 0.01  | 0.01                                 | 0.01                      | -                                        | -     | Combustible .....                                                            | 21 |
| 0.10                                       | 0.02                      | 0.02  | 0.02                                 | 0.02                      | -                                        | 0.01  | Taxes sur les locaux .....                                                   | 22 |
| 0.02                                       | 0.01                      | 0.01  | -                                    | -                         | -                                        | -     | Taxes et licences commerciales .....                                         | 23 |
| 0.08                                       | 0.15                      | 0.08  | 0.12                                 | 0.04                      | 0.01                                     | 0.04  | Dépréciation des locaux .....                                                | 24 |
| 0.04                                       | 0.04                      | 0.03  | 0.04                                 | 0.03                      | 0.02                                     | 0.03  | Dépréciation des meubles, installations et<br>équipement.                    | 25 |
| 0.08                                       | 0.05                      | 0.03  | 0.04                                 | 0.02                      | 0.01                                     | 0.02  | Assurance sur les locaux .....                                               | 26 |
| 0.01                                       | -                         | 0.00  | 0.01                                 | -                         | -                                        | -     | Assurance sur le stock, les meubles, les ins-<br>tallations et l'équipement. | 27 |
| 0.11                                       | 0.04                      | 0.03  | 0.04                                 | 0.02                      | 0.01                                     | 0.02  | Réparations, sauf pour les camions de livrai-<br>son.                        | 28 |
| -                                          | 0.01                      | 0.01  | 0.02                                 | -                         | 0.01                                     | 0.01  | Loyer des locaux .....                                                       | 29 |
| 0.04                                       | 0.06                      | 0.03  | 0.02                                 | -                         | 0.01                                     | 0.01  | Intérêt hypothécaire .....                                                   | 30 |
| 0.09                                       | 0.09                      | 0.06  | 0.08                                 | 0.02                      | 0.02                                     | 0.04  | Intérêt non hypothécaire .....                                               | 31 |
| 0.08                                       | 0.03                      | 0.03  | 0.06                                 | 0.01                      | 0.02                                     | 0.03  | Fournitures de bureau .....                                                  | 32 |
| 0.09                                       | 0.03                      | 0.03  | 0.03                                 | 0.02                      | 0.04                                     | 0.03  | Téléphone et télégraphe .....                                                | 33 |
| 0.01                                       | 0.00                      | 0.01  | 0.01                                 | -                         | -                                        | -     | Frais de poste .....                                                         | 34 |
| -                                          | -                         | 0.01  | 0.05                                 | 0.01                      | -                                        | 0.02  | Mauvaises créances .....                                                     | 35 |
| 0.12                                       | 0.09                      | 0.16  | 0.10                                 | 0.07                      | 0.02                                     | 0.05  | Autres frais généraux et d'administration ...                                | 36 |
| 0.18                                       | 0.02                      | 0.03  | 0.05                                 | -                         | -                                        | 0.01  | Autres frais d'exploitation .....                                            | 37 |

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments,  
by major type of operation, form of organization and size of business,  
selected trades, for Canada, 1961 - Continued

| No. |                                                             | Farm supplies (general line) - Fournitures agricoles (assortiment général)                                                                     |       |                                      |       |                                            |                       |       |
|-----|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------------------------------|-------|--------------------------------------------|-----------------------|-------|
|     |                                                             | Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |       |                                      |       | Wholesale merchants<br>Grossistes          |                       |       |
|     |                                                             | Unincorporated<br>Sociétés non constituées                                                                                                     |       | Incorporated<br>Sociétés constituées |       | Unincorporated<br>Sociétés non constituées |                       |       |
|     |                                                             | Under<br>-<br>Moins de<br>\$200,000                                                                                                            | Total | \$500,000-<br>999,999                | Total | Under<br>-<br>Moins de<br>\$200,000        | \$200,000-<br>399,999 | Total |
| 1   | Gross margin .....                                          | 23.47                                                                                                                                          | 23.47 | 14.42                                | 13.16 | 22.94                                      | 18.01                 | 22.07 |
| 2   | Total operating expenses .....                              | 14.42                                                                                                                                          | 14.42 | 12.19                                | 11.19 | 14.21                                      | 11.90                 | 13.80 |
| 3   | Total selling expense .....                                 | 0.86                                                                                                                                           | 0.86  | 1.42                                 | 1.07  | 1.46                                       | 5.61                  | 2.19  |
| 4   | Salaries, wages, commissions .....                          | 0.25                                                                                                                                           | 0.25  | 1.04                                 | 0.66  | 1.10                                       | 5.56                  | 1.89  |
| 5   | Travel .....                                                | 0.48                                                                                                                                           | 0.48  | 0.15                                 | 0.15  | 0.05                                       | -                     | 0.04  |
| 6   | Advertising .....                                           | 0.11                                                                                                                                           | 0.11  | 0.14                                 | 0.18  | 0.21                                       | 0.05                  | 0.18  |
| 7   | Other .....                                                 | 0.02                                                                                                                                           | 0.02  | 0.09                                 | 0.08  | 0.10                                       | -                     | 0.08  |
| 8   | Total warehouse and delivery expense .....                  | 8.71                                                                                                                                           | 8.71  | 4.91                                 | 4.64  | 5.59                                       | 1.67                  | 4.90  |
| 9   | Salaries and wages .....                                    | 3.43                                                                                                                                           | 3.43  | 2.54                                 | 2.71  | 2.36                                       | 0.24                  | 1.99  |
| 10  | Supplies .....                                              | 2.58                                                                                                                                           | 2.58  | 0.34                                 | 0.64  | 0.15                                       | -                     | 0.12  |
| 11  | Outward freight .....                                       | 0.45                                                                                                                                           | 0.45  | 1.22                                 | 0.65  | 0.15                                       | 0.02                  | 0.13  |
| 12  | Delivery truck rental .....                                 | -                                                                                                                                              | -     | 0.04                                 | 0.02  | 0.15                                       | -                     | 0.12  |
| 13  | Delivery truck depreciation .....                           | 0.39                                                                                                                                           | 0.39  | 0.22                                 | 0.13  | 1.06                                       | 0.02                  | 0.88  |
| 14  | Delivery truck insurance .....                              | 0.32                                                                                                                                           | 0.32  | 0.03                                 | 0.04  | 0.11                                       | -                     | 0.09  |
| 15  | Other delivery truck expense .....                          | 1.45                                                                                                                                           | 1.45  | 0.42                                 | 0.40  | 1.40                                       | 1.39                  | 1.40  |
| 16  | Other .....                                                 | 0.09                                                                                                                                           | 0.09  | 0.10                                 | 0.05  | 0.21                                       | -                     | 0.17  |
| 17  | Total general and administrative expense .....              | 4.85                                                                                                                                           | 4.85  | 5.79                                 | 5.44  | 6.62                                       | 4.57                  | 6.26  |
| 18  | Salaries and wages .....                                    | 0.20                                                                                                                                           | 0.20  | 1.74                                 | 1.42  | 1.16                                       | 0.46                  | 1.03  |
| 19  | Contributions to employees' benefits .....                  | 0.04                                                                                                                                           | 0.04  | 0.14                                 | 0.14  | 0.11                                       | 0.26                  | 0.14  |
| 20  | Electric light and power .....                              | 0.50                                                                                                                                           | 0.50  | 0.47                                 | 0.34  | 0.45                                       | 0.15                  | 0.40  |
| 21  | Fuel .....                                                  | 0.39                                                                                                                                           | 0.39  | 0.07                                 | 0.20  | 0.21                                       | 0.07                  | 0.19  |
| 22  | Taxes on premises .....                                     | 0.25                                                                                                                                           | 0.25  | 0.17                                 | 0.18  | 0.38                                       | 0.07                  | 0.33  |
| 23  | Business taxes and licenses .....                           | 0.14                                                                                                                                           | 0.14  | 0.06                                 | 0.05  | 0.07                                       | 0.09                  | 0.07  |
| 24  | Depreciation of premises .....                              | 0.05                                                                                                                                           | 0.05  | 0.64                                 | 0.46  | 0.37                                       | 0.58                  | 0.41  |
| 25  | Depreciation of furniture, fixtures and equipment .....     | 0.59                                                                                                                                           | 0.59  | 0.38                                 | 0.38  | 0.44                                       | 1.31                  | 0.59  |
| 26  | Insurance on premises .....                                 | 0.20                                                                                                                                           | 0.20  | 0.17                                 | 0.12  | 0.20                                       | -                     | 0.16  |
| 27  | Insurance on stock, furniture, fixtures and equipment ..... | 0.27                                                                                                                                           | 0.27  | 0.17                                 | 0.15  | 0.13                                       | 0.02                  | 0.11  |
| 28  | Repairs, except delivery trucks .....                       | 0.77                                                                                                                                           | 0.77  | 0.21                                 | 0.26  | 0.35                                       | 0.87                  | 0.44  |
| 29  | Rent paid for premises .....                                | 0.11                                                                                                                                           | 0.11  | 0.34                                 | 0.25  | 0.48                                       | -                     | 0.40  |
| 30  | Mortgage interest .....                                     | -                                                                                                                                              | -     | 0.09                                 | 0.07  | 0.30                                       | -                     | 0.25  |
| 31  | Interest other than mortgage .....                          | 0.20                                                                                                                                           | 0.20  | 0.23                                 | 0.35  | 0.35                                       | 0.07                  | 0.30  |
| 32  | Office supplies .....                                       | 0.05                                                                                                                                           | 0.05  | 0.08                                 | 0.10  | 0.14                                       | 0.07                  | 0.13  |
| 33  | Telephone and telegraph .....                               | 0.16                                                                                                                                           | 0.16  | 0.17                                 | 0.16  | 0.21                                       | 0.13                  | 0.20  |
| 34  | Postage .....                                               | 0.02                                                                                                                                           | 0.02  | 0.01                                 | 0.03  | 0.04                                       | 0.02                  | 0.04  |
| 35  | Bad debts .....                                             | 0.25                                                                                                                                           | 0.25  | 0.16                                 | 0.20  | 0.48                                       | 0.33                  | 0.45  |
| 36  | Other general and administrative expenses .....             | 0.66                                                                                                                                           | 0.66  | 0.49                                 | 0.58  | 0.75                                       | 0.07                  | 0.62  |
| 37  | Other operating expenses .....                              | -                                                                                                                                              | -     | 0.07                                 | 0.04  | 0.54                                       | 0.05                  | 0.45  |

<sup>1</sup> Not available.

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Farm supplies (general line) - Fournitures agricoles (assortiment général) |                       |                       |       |                                     |                       |                       |                       |       |                                                                         | N° |
|----------------------------------------------------------------------------|-----------------------|-----------------------|-------|-------------------------------------|-----------------------|-----------------------|-----------------------|-------|-------------------------------------------------------------------------|----|
| Wholesale merchants - Grossistes                                           |                       |                       |       |                                     |                       |                       |                       |       |                                                                         |    |
| Incorporated<br>Sociétés constituées                                       |                       |                       |       | Co-operatives<br>Coopératives       |                       |                       |                       |       |                                                                         |    |
| Under<br>-<br>Moins de<br>\$200,000                                        | \$200,000-<br>399,999 | \$500,000-<br>999,999 | Total | Under<br>-<br>Moins de<br>\$200,000 | \$200,000-<br>399,999 | \$400,000-<br>499,999 | \$500,000-<br>999,999 | Total |                                                                         |    |
| 18.07                                                                      | 17.89                 | 24.63                 | 21.01 | 1                                   | 1                     | 1                     | 1                     | 1     | Bénéfice brut .....                                                     | 1  |
| 19.16                                                                      | 15.16                 | 22.23                 | 18.82 | 11.89                               | 13.15                 | 14.55                 | 13.34                 | 7.40  | Total des frais d'exploitation .....                                    | 2  |
| 4.44                                                                       | 2.82                  | 5.72                  | 4.05  | 0.49                                | 1.79                  | 1.10                  | 2.85                  | 0.46  | Total des frais de vente .....                                          | 3  |
| 2.94                                                                       | 2.13                  | 3.37                  | 2.55  | 0.31                                | 1.51                  | 0.68                  | 2.49                  | 0.32  | Traitements, salaires, commissions .....                                | 4  |
| 0.14                                                                       | 0.17                  | 0.79                  | 0.46  | 0.01                                | 0.04                  | 0.09                  | 0.05                  | 0.01  | Frais de voyage .....                                                   | 5  |
| 1.36                                                                       | 0.39                  | 0.79                  | 0.63  | 0.16                                | 0.23                  | 0.33                  | 0.29                  | 0.12  | Publicité .....                                                         | 6  |
| -                                                                          | 0.13                  | 0.77                  | 0.41  | 0.01                                | 0.01                  | -                     | 0.02                  | 0.01  | Autres .....                                                            | 7  |
| 1.31                                                                       | 3.75                  | 5.73                  | 4.87  | 4.28                                | 4.67                  | 6.21                  | 4.31                  | 2.31  | Total des frais d'entreposage et de livraison                           | 8  |
| 0.70                                                                       | 2.45                  | 4.19                  | 3.37  | 3.19                                | 3.36                  | 4.72                  | 2.88                  | 1.78  | Traitements et salaires .....                                           | 9  |
| -                                                                          | 0.03                  | 0.23                  | 0.13  | 0.10                                | 0.09                  | 0.14                  | 0.13                  | 0.06  | Fournitures d'entreposage .....                                         | 10 |
| 0.06                                                                       | 0.28                  | 0.04                  | 0.14  | 0.06                                | 0.01                  | 0.04                  | 0.06                  | 0.01  | Transport sortant .....                                                 | 11 |
| -                                                                          | 0.05                  | -                     | 0.02  | -                                   | 0.01                  | 0.02                  | 0.02                  | 0.01  | Location de camions de livraison .....                                  | 12 |
| 0.04                                                                       | 0.30                  | 0.13                  | 0.23  | 0.25                                | 0.38                  | 0.24                  | 0.34                  | 0.10  | Dépréciation de camions de livraison .....                              | 13 |
| 0.02                                                                       | 0.05                  | 0.04                  | 0.05  | 0.11                                | 0.10                  | 0.09                  | 0.13                  | 0.03  | Assurance de camions de livraison .....                                 | 14 |
| 0.49                                                                       | 0.46                  | 0.58                  | 0.63  | 0.55                                | 0.70                  | 0.77                  | 0.74                  | 0.23  | Autres dépenses de camions de livraison ..                              | 15 |
| -                                                                          | 0.13                  | 0.52                  | 0.30  | 0.02                                | 0.02                  | 0.19                  | 0.01                  | 0.09  | Autres .....                                                            | 16 |
| 13.01                                                                      | 8.51                  | 10.50                 | 9.67  | 6.94                                | 6.57                  | 7.12                  | 6.09                  | 4.59  | Total des frais généraux et d'administration                            | 17 |
| 6.86                                                                       | 3.80                  | 5.89                  | 5.10  | 2.85                                | 2.34                  | 2.68                  | 1.77                  | 2.03  | Traitements et salaires .....                                           | 18 |
| 0.37                                                                       | 0.12                  | 0.35                  | 0.29  | 0.17                                | 0.31                  | 0.37                  | 0.38                  | 0.24  | Contributions en faveur des employés .....                              | 19 |
| 0.06                                                                       | 0.24                  | 0.22                  | 0.21  | 0.22                                | 0.15                  | 0.14                  | 0.21                  | 0.11  | Électricité .....                                                       | 20 |
| 0.06                                                                       | 0.08                  | 0.11                  | 0.09  | 0.28                                | 0.21                  | 0.27                  | 0.24                  | 0.09  | Combustible .....                                                       | 21 |
| 0.39                                                                       | 0.18                  | 0.17                  | 0.20  | 0.17                                | 0.15                  | 0.13                  | 0.10                  | 0.17  | Taxes sur les locaux .....                                              | 22 |
| 0.06                                                                       | 0.09                  | 0.19                  | 0.13  | 0.23                                | 0.25                  | 0.26                  | 0.21                  | 0.08  | Taxes et licences commerciales .....                                    | 23 |
| 0.18                                                                       | 0.20                  | 0.17                  | 0.18  | 0.27                                | 0.25                  | 0.19                  | 0.27                  | 0.27  | Dépréciation des locaux .....                                           | 24 |
| 0.29                                                                       | 0.50                  | 0.65                  | 0.50  | 0.70                                | 0.93                  | 1.12                  | 1.00                  | 0.50  | Dépréciation des meubles, installations et équipement.                  | 25 |
| 0.08                                                                       | 0.21                  | 0.19                  | 0.18  | 0.09                                | 0.08                  | 0.05                  | 0.09                  | 0.04  | Assurance sur les locaux .....                                          | 26 |
| 0.16                                                                       | 0.10                  | 0.18                  | 0.14  | 0.28                                | 0.23                  | 0.25                  | 0.28                  | 0.10  | Assurance sur le stock, les meubles, les installations et l'équipement. | 27 |
| 0.16                                                                       | 0.43                  | 0.32                  | 0.32  | 0.25                                | 0.25                  | 0.28                  | 0.34                  | 0.17  | Réparations, sauf pour les camions de livraison.                        | 28 |
| 0.92                                                                       | 0.36                  | 0.41                  | 0.43  | 0.05                                | 0.02                  | 0.02                  | 0.06                  | 0.10  | Loyer des locaux .....                                                  | 29 |
| 0.08                                                                       | 0.25                  | -                     | 0.10  | 0.05                                | 0.10                  | 0.15                  | 0.06                  | 0.02  | Intérêt hypothécaire .....                                              | 30 |
| 0.80                                                                       | 0.31                  | 0.42                  | 0.36  | 0.14                                | 0.21                  | 0.07                  | 0.12                  | 0.05  | Intérêt non hypothécaire .....                                          | 31 |
| 0.27                                                                       | 0.10                  | 0.31                  | 0.25  | 0.15                                | 0.12                  | 0.31                  | 0.16                  | 0.13  | Fournitures de bureau .....                                             | 32 |
| 0.27                                                                       | 0.15                  | 0.39                  | 0.27  | 0.16                                | 0.15                  | 0.19                  | 0.16                  | 0.09  | Téléphone et télégraphe .....                                           | 33 |
| 0.21                                                                       | 0.05                  | 0.22                  | 0.15  | 0.07                                | 0.06                  | 0.11                  | 0.06                  | 0.07  | Frais de poste .....                                                    | 34 |
| 0.66                                                                       | 0.65                  | 0.21                  | 0.39  | 0.01                                | 0.03                  | 0.06                  | 0.10                  | 0.02  | Mauvaises créances.....                                                 | 35 |
| 1.13                                                                       | 0.69                  | 0.10                  | 0.38  | 0.80                                | 0.73                  | 0.47                  | 0.48                  | 0.31  | Autres frais généraux et d'administration ..                            | 36 |
| 0.40                                                                       | 0.08                  | 0.28                  | 0.23  | 0.18                                | 0.12                  | 0.12                  | 0.09                  | 0.04  | Autres frais d'exploitation .....                                       | 37 |

<sup>1</sup> Non disponible.

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments, by major type of operation, form of organization and size of business, selected trades, for Canada, 1961 - Continued

| No. |                                                        | Feed, hay and grain - Provenides animales, foin et grain                                                                                       |                       |       |                                      |                       |       |                                   |       |                                     |                                            |                       |       |       |
|-----|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------|--------------------------------------|-----------------------|-------|-----------------------------------|-------|-------------------------------------|--------------------------------------------|-----------------------|-------|-------|
|     |                                                        | Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |                       |       |                                      |                       |       | Wholesale merchants<br>Grossistes |       |                                     |                                            |                       |       |       |
|     |                                                        | Unincorporated<br>Sociétés non constituées                                                                                                     |                       |       | Incorporated<br>Sociétés constituées |                       |       | Co-operatives<br>Coopératives     |       |                                     | Unincorporated<br>Sociétés non constituées |                       |       |       |
|     |                                                        | Under<br>-<br>Moins de<br>\$200,000                                                                                                            | \$200,000-<br>399,999 | Total | \$400,000-<br>499,999                | \$500,000-<br>999,999 | Total | \$1,000,000-<br>4,999,999         | Total | Under<br>-<br>Moins de<br>\$200,000 | \$200,000-<br>399,999                      | \$400,000-<br>499,999 | Total |       |
|     |                                                        | 1                                                                                                                                              | Gross margin .....    | 22.90 | 22.82                                | 19.99                 | 18.60 | 12.70                             | 8.35  | 1                                   | 1                                          | 17.16                 | 14.43 | 13.78 |
| 2   | Total operating expenses .....                         | 14.53                                                                                                                                          | 14.14                 | 13.77 | 16.00                                | 10.27                 | 6.95  | 9.80                              | 9.64  | 12.23                               | 9.51                                       | 9.10                  | 11.34 |       |
| 3   | Total selling expense .....                            | 1.34                                                                                                                                           | 0.55                  | 1.08  | 1.10                                 | 1.60                  | 1.06  | 0.33                              | 0.30  | 1.69                                | 1.03                                       | 0.87                  | 1.47  |       |
| 4   | Salaries, wages, commissions                           | 0.97                                                                                                                                           | 0.32                  | 0.81  | 0.60                                 | 1.15                  | 0.76  | 0.16                              | 0.14  | 1.27                                | 0.77                                       | 0.63                  | 1.10  |       |
| 5   | Travel .....                                           | 0.07                                                                                                                                           | 0.16                  | 0.07  | 0.29                                 | 0.21                  | 0.16  | 0.06                              | 0.05  | 0.11                                | 0.04                                       | 0.04                  | 0.09  |       |
| 6   | Advertising .....                                      | 0.22                                                                                                                                           | 0.07                  | 0.17  | 0.21                                 | 0.22                  | 0.11  | 0.11                              | 0.11  | 0.16                                | 0.12                                       | 0.07                  | 0.14  |       |
| 7   | Other .....                                            | 0.08                                                                                                                                           | -                     | 0.03  | -                                    | 0.02                  | 0.03  | -                                 | -     | 0.15                                | 0.10                                       | 0.13                  | 0.14  |       |
| 8   | Total warehouse and delivery expense.                  | 7.02                                                                                                                                           | 6.17                  | 6.91  | 5.43                                 | 3.42                  | 1.92  | 3.54                              | 3.46  | 4.64                                | 4.65                                       | 4.95                  | 4.67  |       |
| 9   | Salaries and wages .....                               | 2.52                                                                                                                                           | 3.70                  | 3.89  | 2.13                                 | 1.61                  | 0.84  | 2.51                              | 2.46  | 1.79                                | 2.62                                       | 2.16                  | 2.02  |       |
| 10  | Supplies .....                                         | 0.11                                                                                                                                           | 0.19                  | 0.12  | 0.32                                 | 0.15                  | 0.10  | 0.02                              | 0.02  | 0.13                                | 0.09                                       | 0.42                  | 0.14  |       |
| 11  | Outward freight .....                                  | 0.54                                                                                                                                           | 0.20                  | 0.29  | 0.02                                 | 0.58                  | 0.19  | 0.01                              | 0.09  | 0.16                                | 0.04                                       | 0.66                  | 0.17  |       |
| 12  | Delivery truck rental .....                            | 0.17                                                                                                                                           | -                     | 0.06  | -                                    | 0.41                  | 0.13  | -                                 | -     | 0.08                                | -                                          | -                     | 0.05  |       |
| 13  | Delivery truck depreciation....                        | 1.08                                                                                                                                           | 0.56                  | 0.55  | 0.45                                 | 0.15                  | 0.12  | 0.25                              | 0.22  | 0.78                                | 0.50                                       | 0.31                  | 0.68  |       |
| 14  | Delivery truck insurance .....                         | 0.43                                                                                                                                           | 0.16                  | 0.48  | 0.03                                 | -                     | -     | 0.05                              | 0.04  | 0.17                                | 0.07                                       | 0.05                  | 0.14  |       |
| 15  | Other delivery truck expense                           | 1.78                                                                                                                                           | 1.19                  | 1.29  | 2.48                                 | 0.34                  | 0.48  | 0.70                              | 0.63  | 1.35                                | 1.28                                       | 0.87                  | 1.30  |       |
| 16  | Other .....                                            | 0.39                                                                                                                                           | 0.17                  | 0.23  | -                                    | 0.18                  | 0.06  | -                                 | -     | 0.18                                | 0.05                                       | 0.48                  | 0.17  |       |
| 17  | Total general and administrative expense.              | 5.76                                                                                                                                           | 7.36                  | 5.51  | 7.58                                 | 5.10                  | 3.63  | 5.48                              | 5.45  | 5.72                                | 3.68                                       | 3.27                  | 5.04  |       |
| 18  | Salaries and wages .....                               | 1.13                                                                                                                                           | 0.87                  | 1.00  | 3.65                                 | 0.99                  | 0.93  | 1.53                              | 1.57  | 1.12                                | 0.87                                       | 0.15                  | 1.00  |       |
| 19  | Contributions to employees' benefits.                  | 0.21                                                                                                                                           | 0.21                  | 0.21  | 0.40                                 | 0.20                  | 0.14  | 0.32                              | 0.29  | 0.09                                | 0.10                                       | 0.01                  | 0.09  |       |
| 20  | Electric light and power .....                         | 0.49                                                                                                                                           | 0.75                  | 0.46  | 0.50                                 | 0.22                  | 0.15  | 0.22                              | 0.22  | 0.47                                | 0.37                                       | 0.21                  | 0.43  |       |
| 21  | Fuel .....                                             | 0.34                                                                                                                                           | 0.15                  | 0.18  | 0.18                                 | 0.02                  | 0.03  | 0.27                              | 0.26  | 0.22                                | 0.11                                       | 0.08                  | 0.18  |       |
| 22  | Taxes on premises .....                                | 0.38                                                                                                                                           | 0.19                  | 0.24  | 0.11                                 | 0.17                  | 0.07  | 0.11                              | 0.12  | 0.30                                | 0.15                                       | 0.03                  | 0.24  |       |
| 23  | Business taxes and licenses                            | 0.09                                                                                                                                           | 0.01                  | 0.04  | 0.26                                 | -                     | 0.05  | 0.08                              | 0.09  | 0.11                                | 0.06                                       | 0.07                  | 0.09  |       |
| 24  | Depreciation of premises .....                         | 0.50                                                                                                                                           | 2.78                  | 0.96  | 0.10                                 | 0.27                  | 0.10  | 0.50                              | 0.49  | 0.46                                | 0.30                                       | 0.05                  | 0.39  |       |
| 25  | Depreciation of furniture, fixtures and equipment.     | 0.06                                                                                                                                           | 0.54                  | 0.20  | 0.31                                 | 0.35                  | 0.16  | 0.36                              | 0.36  | 0.49                                | 0.25                                       | 0.19                  | 0.41  |       |
| 26  | Insurance on premises .....                            | 0.37                                                                                                                                           | 0.35                  | 0.29  | 0.29                                 | 0.31                  | 0.14  | 0.08                              | 0.08  | 0.21                                | 0.25                                       | 0.28                  | 0.22  |       |
| 27  | Insurance on stock, furniture, fixtures and equipment. | 0.18                                                                                                                                           | 0.04                  | 0.12  | 0.37                                 | 0.07                  | 0.09  | 0.12                              | 0.12  | 0.12                                | 0.20                                       | 0.19                  | 0.14  |       |
| 28  | Repairs, except delivery trucks.                       | 0.35                                                                                                                                           | 0.33                  | 0.34  | 0.23                                 | 0.24                  | 0.11  | 0.19                              | 0.20  | 0.26                                | 0.16                                       | 0.49                  | 0.25  |       |
| 29  | Rent paid for premises .....                           | 0.17                                                                                                                                           | 0.04                  | 0.13  | -                                    | 0.61                  | 0.23  | 0.03                              | 0.03  | 0.24                                | 0.12                                       | 0.03                  | 0.20  |       |
| 30  | Mortgage interest .....                                | 0.16                                                                                                                                           | 0.33                  | 0.15  | 0.13                                 | 0.43                  | 0.16  | -                                 | -     | 0.14                                | 0.05                                       | 0.09                  | 0.11  |       |
| 31  | Interest other than mortgage                           | 0.32                                                                                                                                           | 0.18                  | 0.39  | 0.25                                 | 0.14                  | 0.19  | 0.53                              | 0.50  | 0.50                                | 0.09                                       | 0.29                  | 0.38  |       |
| 32  | Office supplies .....                                  | 0.14                                                                                                                                           | 0.11                  | 0.10  | 0.14                                 | 0.07                  | 0.05  | 0.09                              | 0.09  | 0.14                                | 0.07                                       | 0.07                  | 0.12  |       |
| 33  | Telephone and telegraph .....                          | 0.36                                                                                                                                           | 0.14                  | 0.22  | 0.24                                 | 0.42                  | 0.37  | 0.09                              | 0.10  | 0.24                                | 0.11                                       | 0.26                  | 0.21  |       |
| 34  | Postage .....                                          | 0.04                                                                                                                                           | 0.07                  | 0.05  | 0.03                                 | 0.05                  | 0.02  | 0.04                              | 0.04  | 0.03                                | 0.02                                       | 0.02                  | 0.03  |       |
| 35  | Bad debts .....                                        | 0.23                                                                                                                                           | 0.21                  | 0.19  | 0.22                                 | 0.17                  | 0.09  | 0.36                              | 0.32  | 0.24                                | 0.21                                       | 0.41                  | 0.25  |       |
| 36  | Other general and administrative expenses.             | 0.24                                                                                                                                           | 0.06                  | 0.24  | 0.17                                 | 0.37                  | 0.55  | 0.56                              | 0.57  | 0.34                                | 0.19                                       | 0.35                  | 0.30  |       |
| 37  | Other operating expenses .....                         | 0.41                                                                                                                                           | 0.06                  | 0.27  | 1.89                                 | 0.15                  | 0.34  | 0.45                              | 0.43  | 0.18                                | 0.15                                       | 0.01                  | 0.16  |       |

<sup>1</sup> Not available.

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Feed, hay and grain - Provenides animales, foin et grain |                       |                       |                       |                           |       |                                     |                       |                       |                           |       |                                                                                       | N° |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------|-------|-------------------------------------|-----------------------|-----------------------|---------------------------|-------|---------------------------------------------------------------------------------------|----|
| Wholesale merchants - Grossistes                         |                       |                       |                       |                           |       |                                     |                       |                       |                           |       |                                                                                       |    |
| Incorporated<br>Sociétés constituées                     |                       |                       |                       |                           |       | Co-operatives<br>Coopératives       |                       |                       |                           |       |                                                                                       |    |
| Under<br>-<br>Moins de<br>\$200,000                      | \$200,000-<br>399,999 | \$400,000-<br>499,999 | \$500,000-<br>599,999 | \$1,000,000-<br>4,999,999 | Total | Under<br>-<br>Moins de<br>\$200,000 | \$200,000-<br>399,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | Total |                                                                                       |    |
| 24.68                                                    | 18.25                 | 16.07                 | 11.60                 | 11.91                     | 14.79 | 1                                   | 1                     | 1                     | 1                         | 1     | Bénéfice brut .....                                                                   | 1  |
| 20.47                                                    | 17.89                 | 14.54                 | 10.53                 | 10.06                     | 12.96 | 9.74                                | 14.27                 | 14.78                 | 16.52                     | 14.58 | Total des frais d'exploitation .....                                                  | 2  |
| 5.12                                                     | 4.79                  | 3.64                  | 1.32                  | 2.05                      | 2.86  | 0.80                                | 0.60                  | 2.12                  | 0.37                      | 0.85  | Total des frais de vente .....                                                        | 3  |
| 3.58                                                     | 3.67                  | 3.05                  | 0.89                  | 0.93                      | 1.86  | 0.31                                | 0.39                  | 1.83                  | 0.05                      | 0.55  | Traitements, salaires, commis-<br>sions .....                                         | 4  |
| 0.61                                                     | 0.66                  | 0.50                  | 0.26                  | 0.20                      | 0.35  | -                                   | 0.07                  | 0.18                  | 0.12                      | 0.10  | Frais de voyage .....                                                                 | 5  |
| 0.38                                                     | 0.33                  | 0.09                  | 0.09                  | 0.12                      | 0.17  | 0.25                                | 0.13                  | 0.11                  | 0.20                      | 0.17  | Publicité .....                                                                       | 6  |
| 0.55                                                     | 0.13                  | -                     | 0.08                  | 0.80                      | 0.48  | 0.24                                | 0.01                  | -                     | -                         | 0.03  | Autres .....                                                                          | 7  |
| 7.63                                                     | 5.54                  | 4.15                  | 4.61                  | 3.58                      | 4.56  | 3.07                                | 5.98                  | 4.89                  | 8.83                      | 6.51  | Total des frais d'entreposage et<br>de livraison .....                                | 8  |
| 3.89                                                     | 2.56                  | 3.47                  | 3.06                  | 1.42                      | 2.38  | 2.05                                | 4.15                  | 1.86                  | 6.97                      | 4.66  | Traitements et salaires .....                                                         | 9  |
| 0.17                                                     | 0.11                  | 0.07                  | -                     | 0.08                      | 0.08  | 0.03                                | 0.29                  | 0.61                  | 0.35                      | 0.33  | Fournitures d'entreposage .....                                                       | 10 |
| 0.88                                                     | 0.05                  | 0.25                  | -                     | 1.27                      | 0.76  | 0.17                                | 0.23                  | 0.02                  | -                         | 0.07  | Transport sortant .....                                                               | 11 |
| 0.01                                                     | 0.02                  | -                     | -                     | 0.25                      | 0.12  | 0.01                                | 0.01                  | -                     | -                         | 0.00  | Location de camions de livraison .....                                                | 12 |
| 0.54                                                     | 0.61                  | 0.23                  | 0.31                  | 0.12                      | 0.27  | 0.18                                | 0.19                  | 0.71                  | 0.44                      | 0.37  | Dépréciation de camions de li-<br>vraison .....                                       | 13 |
| 0.22                                                     | 0.13                  | 0.02                  | 0.06                  | 0.05                      | 0.08  | 0.08                                | 0.07                  | 0.30                  | 0.11                      | 0.12  | Assurance de camions de livrai-<br>son .....                                          | 14 |
| 1.91                                                     | 1.88                  | 0.11                  | 1.18                  | 0.37                      | 0.84  | 0.48                                | 0.75                  | 1.39                  | 0.96                      | 0.88  | Autres dépenses de camions de<br>livraison .....                                      | 15 |
| 0.01                                                     | 0.18                  | -                     | -                     | 0.02                      | 0.03  | 0.07                                | 0.29                  | -                     | -                         | 0.08  | Autres .....                                                                          | 16 |
| 7.58                                                     | 7.31                  | 5.76                  | 4.60                  | 4.16                      | 5.26  | 5.74                                | 7.24                  | 7.77                  | 7.25                      | 7.05  | Total des frais généraux et d'ad-<br>ministration .....                               | 17 |
| 2.75                                                     | 3.34                  | 0.69                  | 1.51                  | 1.89                      | 1.95  | 2.60                                | 2.76                  | 3.09                  | 1.43                      | 2.16  | Traitements et salaires .....                                                         | 18 |
| 0.14                                                     | 0.29                  | 0.20                  | 0.18                  | 0.22                      | 0.21  | 0.13                                | 0.18                  | 0.22                  | 0.38                      | 0.27  | Contributions en faveur des em-<br>ployés .....                                       | 19 |
| 0.50                                                     | 0.23                  | 0.08                  | 0.20                  | 0.10                      | 0.18  | 0.33                                | 0.34                  | 0.27                  | 0.28                      | 0.30  | Électricité .....                                                                     | 20 |
| 0.08                                                     | 0.07                  | 0.12                  | 0.05                  | 0.01                      | 0.05  | 0.16                                | 0.43                  | 0.26                  | 0.29                      | 0.30  | Combustible .....                                                                     | 21 |
| 0.31                                                     | 0.11                  | 0.15                  | 0.18                  | 0.14                      | 0.17  | 0.13                                | 0.09                  | 0.25                  | 0.19                      | 0.17  | Taxes sur les locaux .....                                                            | 22 |
| 0.17                                                     | 0.04                  | -                     | 0.03                  | 0.03                      | 0.05  | 0.13                                | 0.13                  | 0.21                  | 0.16                      | 0.16  | Taxes et licences commerciales .....                                                  | 23 |
| 0.22                                                     | 0.28                  | 0.28                  | 0.14                  | 0.07                      | 0.15  | 0.29                                | 0.26                  | 0.45                  | 0.54                      | 0.43  | Dépréciation des locaux .....                                                         | 24 |
| 0.47                                                     | 0.08                  | 0.44                  | 0.22                  | 0.06                      | 0.19  | 0.27                                | 0.79                  | 0.87                  | 1.00                      | 0.80  | Dépréciation des meubles, ins-<br>tallations et équipement .....                      | 25 |
| 0.15                                                     | 0.24                  | 0.09                  | 0.13                  | 0.02                      | 0.09  | 0.13                                | 0.14                  | 0.10                  | 0.16                      | 0.14  | Assurance sur les locaux .....                                                        | 26 |
| 0.22                                                     | 0.04                  | 0.06                  | 0.09                  | 0.08                      | 0.09  | 0.35                                | 0.39                  | 0.26                  | 0.34                      | 0.33  | Assurance sur le stock, les me-<br>bles, les installations et l'é-<br>quipement ..... | 27 |
| 0.26                                                     | 0.24                  | 0.48                  | 0.11                  | 0.14                      | 0.21  | 0.13                                | 0.35                  | 0.13                  | 0.58                      | 0.38  | Réparations, sauf pour les cam-<br>ions de livraison .....                            | 28 |
| 0.74                                                     | 0.92                  | 0.19                  | 0.09                  | 0.28                      | 0.37  | 0.08                                | 0.03                  | -                     | 0.10                      | 0.07  | Loyer des locaux .....                                                                | 29 |
| 0.19                                                     | 0.07                  | -                     | 0.21                  | 0.05                      | 0.09  | 0.06                                | 0.08                  | 0.36                  | 0.02                      | 0.10  | Intérêt hypothécaire .....                                                            | 30 |
| 0.37                                                     | 0.18                  | 0.19                  | 0.31                  | 0.30                      | 0.28  | 0.46                                | 0.46                  | 0.40                  | 0.85                      | 0.63  | Intérêt non hypothécaire .....                                                        | 31 |
| 0.18                                                     | 0.24                  | 0.20                  | 0.07                  | 0.09                      | 0.13  | 0.11                                | 0.13                  | 0.18                  | 0.16                      | 0.15  | Fournitures de bureau .....                                                           | 32 |
| 0.24                                                     | 0.29                  | 0.31                  | 0.18                  | 0.21                      | 0.23  | 0.11                                | 0.12                  | 0.10                  | 0.14                      | 0.12  | Téléphone et télégraphe .....                                                         | 33 |
| 0.03                                                     | 0.04                  | 0.15                  | 0.02                  | 0.04                      | 0.05  | 0.06                                | 0.09                  | 0.05                  | 0.06                      | 0.06  | Frais de poste .....                                                                  | 34 |
| 0.29                                                     | 0.42                  | 0.02                  | 0.54                  | 0.07                      | 0.20  | 0.04                                | 0.04                  | 0.08                  | 0.05                      | 0.05  | Mauvaises créances .....                                                              | 35 |
| 0.27                                                     | 0.39                  | 2.11                  | 0.34                  | 0.36                      | 0.57  | 0.17                                | 0.43                  | 0.49                  | 0.52                      | 0.43  | Autres frais généraux et d'ad-<br>ministration .....                                  | 36 |
| 0.14                                                     | 0.05                  | 0.99                  | -                     | 0.27                      | 0.28  | 0.13                                | 0.45                  | -                     | 0.07                      | 0.17  | Autres frais d'exploitation .....                                                     | 37 |

<sup>1</sup> Non disponible.

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments,  
by major type of operation, form of organization and size of business,  
selected trades, for Canada, 1961 - Continued

|     |                                                           | Seeds - Graines de semence                                                                                                                     |                        |       |                                      |                        |                        |                            |       |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------|--------------------------------------|------------------------|------------------------|----------------------------|-------|
|     |                                                           | Co-operative marketing associations and other dealers in primary products<br>Coopératives de vente et autres commerçants de produits primaires |                        |       |                                      |                        |                        |                            |       |
|     |                                                           | Unincorporated<br>Sociétés non constituées                                                                                                     |                        |       | Incorporated<br>Sociétés constituées |                        |                        |                            |       |
| No. |                                                           | Under<br>—<br>Moins de<br>\$200,000                                                                                                            | \$200,000 -<br>399,999 | Total | \$200,000 -<br>399,999               | \$400,000 -<br>499,999 | \$500,000 -<br>999,999 | \$1,000,000 -<br>4,999,999 | Total |
| 1   | Gross margin .....                                        | 32.09                                                                                                                                          | 15.94                  | 20.04 | 35.45                                | 17.22                  | 22.16                  | 30.36                      | 26.20 |
| 2   | Total operating expenses .....                            | 18.09                                                                                                                                          | 12.40                  | 13.84 | 32.22                                | 14.67                  | 18.86                  | 27.55                      | 23.20 |
| 3   | Total selling expense .....                               | 3.02                                                                                                                                           | 0.21                   | 0.92  | 6.58                                 | 2.11                   | 3.34                   | 4.61                       | 4.00  |
| 4   | Salaries, wages, commissions .....                        | 1.28                                                                                                                                           | —                      | 0.33  | 1.55                                 | 1.58                   | 2.23                   | 2.68                       | 2.30  |
| 5   | Travel .....                                              | 0.97                                                                                                                                           | 0.11                   | 0.33  | 0.77                                 | 0.37                   | 0.49                   | 1.24                       | 0.83  |
| 6   | Advertising .....                                         | 0.63                                                                                                                                           | 0.10                   | 0.23  | 1.88                                 | 0.16                   | 0.31                   | 0.12                       | 0.33  |
| 7   | Other .....                                               | 0.14                                                                                                                                           | —                      | 0.03  | 2.38                                 | —                      | 0.31                   | 0.57                       | 0.54  |
| 8   | Total warehouse and delivery expense ....                 | 4.56                                                                                                                                           | 7.27                   | 6.58  | 8.60                                 | 5.18                   | 4.79                   | 12.88                      | 8.69  |
| 9   | Salaries and wages .....                                  | 2.23                                                                                                                                           | 3.15                   | 2.91  | 4.19                                 | 1.68                   | 2.71                   | 5.13                       | 3.77  |
| 10  | Supplies .....                                            | 1.50                                                                                                                                           | 1.00                   | 1.13  | 1.92                                 | 1.08                   | 0.26                   | 1.13                       | 0.87  |
| 11  | Outward freight .....                                     | 0.51                                                                                                                                           | 0.76                   | 0.70  | 1.84                                 | 0.99                   | 0.52                   | 6.01                       | 3.09  |
| 12  | Delivery truck rental .....                               | —                                                                                                                                              | —                      | —     | —                                    | —                      | —                      | —                          | —     |
| 13  | Delivery truck depreciation .....                         | 0.03                                                                                                                                           | 0.13                   | 0.10  | 0.15                                 | 0.25                   | 0.33                   | 0.00                       | 0.16  |
| 14  | Delivery truck insurance .....                            | 0.03                                                                                                                                           | —                      | 0.01  | 0.06                                 | —                      | 0.03                   | —                          | 0.01  |
| 15  | Other delivery truck expense .....                        | 0.20                                                                                                                                           | 0.69                   | 0.57  | 0.35                                 | 0.42                   | 0.43                   | 0.01                       | 0.24  |
| 16  | Other .....                                               | 0.06                                                                                                                                           | 1.54                   | 1.16  | 0.09                                 | 0.76                   | 0.51                   | 0.60                       | 0.55  |
| 17  | Total general and administrative expense                  | 10.37                                                                                                                                          | 4.63                   | 6.09  | 12.84                                | 6.52                   | 10.63                  | 9.75                       | 9.92  |
| 18  | Salaries and wages .....                                  | 2.82                                                                                                                                           | —                      | 0.72  | 4.33                                 | 2.99                   | 5.93                   | 3.59                       | 4.43  |
| 19  | Contributions to employees' benefits....                  | 0.14                                                                                                                                           | 0.11                   | 0.12  | 0.24                                 | 0.15                   | 0.38                   | 0.27                       | 0.29  |
| 20  | Electric light and power .....                            | 0.77                                                                                                                                           | 0.34                   | 0.45  | 0.32                                 | 0.20                   | 0.27                   | 0.21                       | 0.24  |
| 21  | Fuel .....                                                | 0.14                                                                                                                                           | —                      | 0.04  | 0.36                                 | 0.20                   | 0.08                   | 0.11                       | 0.13  |
| 22  | Taxes on premises .....                                   | 0.51                                                                                                                                           | 0.04                   | 0.16  | 0.53                                 | 0.17                   | 0.27                   | 0.42                       | 0.34  |
| 23  | Business taxes and licenses .....                         | 0.14                                                                                                                                           | 0.01                   | 0.04  | 0.14                                 | 0.22                   | 0.09                   | 0.23                       | 0.17  |
| 24  | Depreciation of premises .....                            | 0.80                                                                                                                                           | 0.63                   | 0.67  | 0.43                                 | 0.33                   | 0.31                   | 0.49                       | 0.40  |
| 25  | Depreciation of furniture, fixtures and<br>equipment.     | 0.80                                                                                                                                           | 0.46                   | 0.55  | 0.39                                 | 0.12                   | 0.36                   | 0.34                       | 0.33  |
| 26  | Insurance on premises .....                               | 0.46                                                                                                                                           | 0.06                   | 0.16  | 0.54                                 | 0.03                   | 0.18                   | 0.24                       | 0.22  |
| 27  | Insurance on stock, furniture, fixtures<br>and equipment. | 0.11                                                                                                                                           | 0.14                   | 0.13  | 0.82                                 | 0.16                   | 0.24                   | 0.30                       | 0.30  |
| 28  | Repairs, except delivery trucks .....                     | 0.54                                                                                                                                           | 0.62                   | 0.60  | 0.29                                 | 0.31                   | 0.14                   | 0.12                       | 0.16  |
| 29  | Rent paid for premises .....                              | 0.94                                                                                                                                           | 0.02                   | 0.25  | 1.18                                 | 0.08                   | 0.11                   | 0.05                       | 0.16  |
| 30  | Mortgage interest .....                                   | 0.11                                                                                                                                           | 0.23                   | 0.20  | 0.22                                 | —                      | 0.06                   | 0.06                       | 0.07  |
| 31  | Interest other than mortgage .....                        | 0.46                                                                                                                                           | 0.22                   | 0.28  | 0.75                                 | 0.42                   | 0.84                   | 2.02                       | 1.30  |
| 32  | Office supplies .....                                     | 0.20                                                                                                                                           | 0.09                   | 0.12  | 0.40                                 | 0.17                   | 0.16                   | 0.12                       | 0.16  |
| 33  | Telephone and telegraph .....                             | 0.40                                                                                                                                           | 0.16                   | 0.22  | 0.20                                 | 0.15                   | 0.50                   | 0.33                       | 0.36  |
| 34  | Postage .....                                             | 0.11                                                                                                                                           | —                      | 0.03  | 0.22                                 | 0.10                   | 0.08                   | 0.11                       | 0.11  |
| 35  | Bad debts .....                                           | 0.06                                                                                                                                           | 0.17                   | 0.14  | 0.01                                 | 0.26                   | 0.20                   | 0.02                       | 0.11  |
| 36  | Other general and administrative ex-<br>penses.           | 0.86                                                                                                                                           | 1.33                   | 1.21  | 1.47                                 | 0.46                   | 0.43                   | 0.72                       | 0.64  |
| 37  | Other operating expenses .....                            | 0.14                                                                                                                                           | 0.29                   | 0.25  | 4.20                                 | 0.86                   | 0.10                   | 0.31                       | 0.59  |



**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - suite**

| Seeds - Graines de semence                 |                        |       |                                      |                        |       |                                                                         | N° |
|--------------------------------------------|------------------------|-------|--------------------------------------|------------------------|-------|-------------------------------------------------------------------------|----|
| Wholesale merchants - Grossistes           |                        |       |                                      |                        |       |                                                                         |    |
| Unincorporated<br>Sociétés non constituées |                        |       | Incorporated<br>Sociétés constituées |                        |       |                                                                         |    |
| Under<br>-<br>Moins de<br>\$200,000        | \$200,000 -<br>399,999 | Total | Under<br>-<br>Moins de<br>\$200,000  | \$200,000 -<br>399,999 | Total |                                                                         |    |
| 32.16                                      | 31.65                  | 31.94 | 35.78                                | 40.19                  | 33.77 | Bénéfice brut .....                                                     | 1  |
| 19.94                                      | 23.94                  | 21.68 | 33.84                                | 33.48                  | 28.22 | Total des frais d'exploitation .....                                    | 2  |
| 4.51                                       | 1.54                   | 3.22  | 14.15                                | 8.37                   | 7.90  | Total des frais de vente .....                                          | 3  |
| 1.82                                       | 0.08                   | 1.07  | 8.13                                 | 3.47                   | 3.25  | Traitements, salaires, commissions .....                                | 4  |
| 0.06                                       | 0.16                   | 0.10  | 0.84                                 | 0.93                   | 0.84  | Frais de voyage .....                                                   | 5  |
| 1.60                                       | 0.17                   | 0.98  | 0.91                                 | 3.04                   | 1.94  | Publicité .....                                                         | 6  |
| 1.03                                       | 1.13                   | 1.07  | 4.27                                 | 0.93                   | 1.87  | Autres .....                                                            | 7  |
| 8.35                                       | 13.98                  | 10.80 | 7.16                                 | 12.40                  | 8.71  | Total des frais d'entreposage et de livraison .....                     | 8  |
| 3.19                                       | 2.77                   | 3.01  | 3.54                                 | 6.02                   | 5.40  | Traitements et salaires .....                                           | 9  |
| 1.43                                       | 2.12                   | 1.73  | 1.66                                 | 1.71                   | 1.04  | Fournitures d'entreposage .....                                         | 10 |
| 1.62                                       | 2.83                   | 2.15  | 0.82                                 | 3.42                   | 1.37  | Transport sortant .....                                                 | 11 |
| 0.22                                       | -                      | 0.12  | 0.35                                 | -                      | 0.06  | Location de camions de livraison .....                                  | 12 |
| 0.28                                       | 0.22                   | 0.25  | 0.09                                 | 0.11                   | 0.10  | Dépréciation de camions de livraison .....                              | 13 |
| 0.07                                       | 0.01                   | 0.04  | 0.02                                 | 0.01                   | 0.02  | Assurance de camions de livraison .....                                 | 14 |
| 1.43                                       | 0.26                   | 0.92  | 0.26                                 | 0.21                   | 0.24  | Autres dépenses de camions de livraison .....                           | 15 |
| 0.11                                       | 5.77                   | 2.58  | 0.42                                 | 0.92                   | 0.48  | Autres .....                                                            | 16 |
| 7.04                                       | 8.39                   | 7.63  | 11.51                                | 12.35                  | 11.34 | Total des frais généraux et d'administration .....                      | 17 |
| 0.56                                       | 1.88                   | 1.14  | 4.22                                 | 5.05                   | 4.18  | Traitements et salaires .....                                           | 18 |
| 0.08                                       | 0.10                   | 0.09  | 0.13                                 | 0.32                   | 0.34  | Contributions en faveur des employés .....                              | 19 |
| 0.49                                       | 0.31                   | 0.41  | 0.58                                 | 0.27                   | 0.26  | Électricité .....                                                       | 20 |
| 0.31                                       | 0.13                   | 0.23  | 0.18                                 | 0.15                   | 0.15  | Combustible .....                                                       | 21 |
| 0.47                                       | 0.27                   | 0.38  | 0.24                                 | 0.31                   | 0.25  | Taxes sur les locaux .....                                              | 22 |
| 0.08                                       | 0.16                   | 0.11  | 0.21                                 | 0.12                   | 0.07  | Taxes et licences commerciales .....                                    | 23 |
| 0.58                                       | 0.34                   | 0.47  | 0.64                                 | 0.12                   | 0.29  | Dépréciation des locaux .....                                           | 24 |
| 0.56                                       | 1.92                   | 1.15  | 0.53                                 | 0.80                   | 0.49  | Dépréciation des meubles, installations et équipement.                  | 25 |
| 0.39                                       | 0.30                   | 0.35  | 0.19                                 | 0.13                   | 0.10  | Assurance sur les locaux .....                                          | 26 |
| 0.13                                       | 0.05                   | 0.09  | 0.36                                 | 0.31                   | 0.49  | Assurance sur le stock, les meubles, les installations et l'équipement. | 27 |
| 0.32                                       | 0.82                   | 0.54  | 0.31                                 | 0.65                   | 0.41  | Réparations, sauf pour les camions de livraison....                     | 28 |
| 0.63                                       | -                      | 0.36  | 1.28                                 | 0.90                   | 0.85  | Loyer des locaux .....                                                  | 29 |
| 0.24                                       | -                      | 0.14  | 0.15                                 | 0.18                   | 0.08  | Intérêt hypothécaire .....                                              | 30 |
| 0.33                                       | 1.13                   | 0.68  | 0.46                                 | 0.57                   | 1.10  | Intérêt non hypothécaire .....                                          | 31 |
| 0.14                                       | 0.13                   | 0.14  | 0.44                                 | 0.66                   | 0.66  | Fournitures de bureau .....                                             | 32 |
| 0.31                                       | 0.31                   | 0.31  | 0.36                                 | 0.38                   | 0.47  | Téléphone et télégraphe .....                                           | 33 |
| 0.29                                       | 0.03                   | 0.18  | 0.21                                 | 0.47                   | 0.23  | Frais de poste .....                                                    | 34 |
| 0.46                                       | 0.03                   | 0.27  | 0.47                                 | 0.59                   | 0.23  | Mauvaises créances .....                                                | 35 |
| 0.67                                       | 0.48                   | 0.59  | 0.55                                 | 0.37                   | 0.69  | Autres frais généraux et d'administration .....                         | 36 |
| 0.04                                       | 0.03                   | 0.03  | 1.02                                 | 0.36                   | 0.27  | Autres frais d'exploitation .....                                       | 37 |

Gross margin and operating expenses as percentages of total net sales of a panel of wholesale trade establishments, by major type of operation, form of organization and size of business, selected trades, for Canada, 1961 - Concluded

| No. |                                                             | Fertilizers and fertilizer materials (agricultural chemicals)<br>Engrais chimiques et matériaux d'engrais chimiques (produits chimiques agricoles) |       |                                      |                        |       |                                            |       |
|-----|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------------------------------|------------------------|-------|--------------------------------------------|-------|
|     |                                                             | Wholesale merchants - Grossistes                                                                                                                   |       |                                      |                        |       | Agents and brokers<br>Agents et courtiers  |       |
|     |                                                             | Unincorporated<br>Sociétés non constituées                                                                                                         |       | Incorporated<br>Sociétés constituées |                        |       | Unincorporated<br>Sociétés non constituées |       |
|     |                                                             | Under<br>Moins de<br>\$200,000                                                                                                                     | Total | Under<br>Moins de<br>\$200,000       | \$500,000 -<br>999,999 | Total | Under<br>Moins de<br>\$200,000             | Total |
| 1   | Gross margin .....                                          | 15.97                                                                                                                                              | 15.97 | 26.29                                | 21.12                  | 9.27  | 7.99                                       | 7.99  |
| 2   | Total operating expenses .....                              | 15.14                                                                                                                                              | 15.14 | 25.13                                | 19.12                  | 8.72  | 3.14                                       | 3.14  |
| 3   | Total selling expense .....                                 | 5.99                                                                                                                                               | 5.99  | 7.02                                 | 6.53                   | 2.11  | 0.91                                       | 0.91  |
| 4   | Salaries, wages, commissions .....                          | 4.76                                                                                                                                               | 4.76  | 3.20                                 | 2.28                   | 1.07  | 0.55                                       | 0.55  |
| 5   | Travel .....                                                | 0.27                                                                                                                                               | 0.27  | 0.25                                 | 1.32                   | 0.42  | 0.18                                       | 0.18  |
| 6   | Advertising .....                                           | 0.94                                                                                                                                               | 0.94  | 0.54                                 | 2.60                   | 0.39  | 0.18                                       | 0.18  |
| 7   | Other .....                                                 | 0.02                                                                                                                                               | 0.02  | 3.03                                 | 0.33                   | 0.23  | -                                          | -     |
| 8   | Total warehouse and delivery expense .....                  | 2.88                                                                                                                                               | 2.88  | 5.03                                 | 5.38                   | 1.97  | 0.73                                       | 0.73  |
| 9   | Salaries and wages .....                                    | 2.26                                                                                                                                               | 2.26  | 3.34                                 | 1.09                   | 1.01  | 0.18                                       | 0.18  |
| 10  | Supplies .....                                              | -                                                                                                                                                  | -     | 0.13                                 | 0.20                   | 0.03  | -                                          | -     |
| 11  | Outward freight .....                                       | 0.23                                                                                                                                               | 0.23  | -                                    | 2.31                   | 0.39  | 0.55                                       | 0.55  |
| 12  | Delivery truck rental .....                                 | -                                                                                                                                                  | -     | 0.04                                 | -                      | 0.00  | -                                          | -     |
| 13  | Delivery truck depreciation .....                           | 0.04                                                                                                                                               | 0.04  | 0.50                                 | 0.27                   | 0.12  | -                                          | -     |
| 14  | Delivery truck insurance .....                              | 0.04                                                                                                                                               | 0.04  | 0.10                                 | -                      | 0.02  | -                                          | -     |
| 15  | Other delivery truck expense .....                          | 0.23                                                                                                                                               | 0.23  | 0.92                                 | 0.92                   | 0.27  | -                                          | -     |
| 16  | Other .....                                                 | 0.08                                                                                                                                               | 0.08  | -                                    | 0.59                   | 0.13  | -                                          | -     |
| 17  | Total general and administrative expense .....              | 6.11                                                                                                                                               | 6.11  | 12.86                                | 4.50                   | 4.21  | 1.45                                       | 1.45  |
| 18  | Salaries and wages .....                                    | 2.67                                                                                                                                               | 2.67  | 4.60                                 | 1.68                   | 1.67  | -                                          | -     |
| 19  | Contributions to employees' benefits .....                  | 0.04                                                                                                                                               | 0.04  | 0.05                                 | 0.09                   | 0.21  | -                                          | -     |
| 20  | Electric light and power .....                              | 0.18                                                                                                                                               | 0.18  | 0.22                                 | 0.02                   | 0.02  | -                                          | -     |
| 21  | Fuel .....                                                  | 0.29                                                                                                                                               | 0.29  | 0.14                                 | -                      | 0.01  | 0.18                                       | 0.18  |
| 22  | Taxes on premises .....                                     | 0.70                                                                                                                                               | 0.70  | 0.39                                 | -                      | 0.03  | -                                          | -     |
| 23  | Business taxes and licenses .....                           | 0.12                                                                                                                                               | 0.12  | 0.08                                 | 0.22                   | 0.06  | -                                          | -     |
| 24  | Depreciation of premises .....                              | 0.45                                                                                                                                               | 0.45  | 0.64                                 | 0.09                   | 0.06  | 0.18                                       | 0.18  |
| 25  | Depreciation of furniture, fixtures and equipment .....     | 0.16                                                                                                                                               | 0.16  | 3.12                                 | 0.07                   | 0.30  | -                                          | -     |
| 26  | Insurance on premises .....                                 | 0.18                                                                                                                                               | 0.18  | 0.23                                 | 0.16                   | 0.05  | -                                          | -     |
| 27  | Insurance on stock, furniture, fixtures and equipment ..... | 0.12                                                                                                                                               | 0.12  | 0.59                                 | -                      | 0.08  | -                                          | -     |
| 28  | Repairs, except delivery trucks .....                       | 0.10                                                                                                                                               | 0.10  | 0.30                                 | 0.03                   | 0.04  | -                                          | -     |
| 29  | Rent paid for premises .....                                | 0.29                                                                                                                                               | 0.29  | 0.52                                 | 0.13                   | 0.41  | 0.37                                       | 0.37  |
| 30  | Mortgage interest .....                                     | -                                                                                                                                                  | -     | 0.08                                 | -                      | 0.01  | -                                          | -     |
| 31  | Interest other than mortgage .....                          | 0.18                                                                                                                                               | 0.18  | 0.25                                 | 0.25                   | 0.25  | -                                          | -     |
| 32  | Office supplies .....                                       | 0.12                                                                                                                                               | 0.12  | 0.17                                 | 0.09                   | 0.07  | -                                          | -     |
| 33  | Telephone and telegraph .....                               | 0.16                                                                                                                                               | 0.16  | 0.45                                 | 0.08                   | 0.17  | 0.18                                       | 0.18  |
| 34  | Postage .....                                               | 0.04                                                                                                                                               | 0.04  | 0.21                                 | -                      | 0.03  | 0.18                                       | 0.18  |
| 35  | Bad debts .....                                             | 0.23                                                                                                                                               | 0.23  | 0.64                                 | 0.82                   | 0.16  | 0.18                                       | 0.18  |
| 36  | Other general and administrative expenses .....             | 0.08                                                                                                                                               | 0.08  | 0.18                                 | 0.77                   | 0.58  | 0.18                                       | 0.18  |
| 37  | Other operating expenses .....                              | 0.16                                                                                                                                               | 0.16  | 0.22                                 | 2.71                   | 0.43  | 0.05                                       | 0.05  |

<sup>1</sup> Not available.

**Bénéfice brut et frais d'exploitation exprimés en pourcentages des ventes globales nettes d'un groupe d'établissements de gros, suivant le genre principal d'exploitation, la forme d'organisation, la taille du commerce, certains commerces, Canada, 1961 - fin**

| Other farm supplies - Autres fournitures agricoles |       |                                      |       |                                |                       |                       |                           |       |                                                                            | N° |
|----------------------------------------------------|-------|--------------------------------------|-------|--------------------------------|-----------------------|-----------------------|---------------------------|-------|----------------------------------------------------------------------------|----|
| Wholesale merchants - Grossistes                   |       |                                      |       |                                |                       |                       |                           |       |                                                                            |    |
| Unincorporated<br>Sociétés non constituées         |       | Incorporated<br>Sociétés constituées |       | Co-operatives<br>Coopératives  |                       |                       |                           |       |                                                                            |    |
| Under<br>Moins de<br>\$200,000                     | Total | Under<br>Moins de<br>\$200,000       | Total | Under<br>Moins de<br>\$200,000 | \$200,000-<br>399,999 | \$500,000-<br>999,999 | \$1,000,000-<br>4,999,999 | Total |                                                                            |    |
| 20.06                                              | 20.16 | 27.36                                | 16.08 | 1                              | 1                     | 1                     | 1                         | 1     | Bénéfice brut .....                                                        | 1  |
| 10.16                                              | 10.16 | 22.67                                | 15.19 | 16.02                          | 13.11                 | 12.72                 | 11.44                     | 12.16 | Total des frais d'exploitation .....                                       | 2  |
| 0.14                                               | 0.14  | 14.81                                | 2.88  | 0.70                           | 2.71                  | 1.52                  | 1.33                      | 1.67  | Total des frais de vente .....                                             | 3  |
| -                                                  | -     | 9.97                                 | 2.14  | 0.34                           | 2.33                  | 1.27                  | 0.96                      | 1.10  | Traitements, salaires, commissions .....                                   | 4  |
| -                                                  | -     | 1.21                                 | 0.07  | 0.08                           | 0.14                  | 0.04                  | 0.12                      | 0.19  | Frais de voyage .....                                                      | 5  |
| 0.14                                               | 0.14  | 0.91                                 | 0.42  | 0.28                           | 0.24                  | 0.21                  | 0.25                      | 0.20  | Publicité .....                                                            | 6  |
| -                                                  | -     | 2.72                                 | 0.25  | -                              | -                     | -                     | -                         | 0.18  | Autres .....                                                               | 7  |
| 4.90                                               | 4.90  | -                                    | 6.33  | 5.78                           | 3.45                  | 5.52                  | 5.47                      | 4.98  | Total des frais d'entreposage et de livraison ..                           | 8  |
| 3.36                                               | 3.36  | -                                    | 4.47  | 4.45                           | 2.27                  | 3.67                  | 4.21                      | 3.61  | Traitements et salaires .....                                              | 9  |
| 0.05                                               | 0.05  | -                                    | 0.06  | 0.07                           | 0.10                  | 0.15                  | 0.09                      | 0.16  | Fournitures d'entreposage .....                                            | 10 |
| -                                                  | -     | -                                    | 0.09  | 0.03                           | 0.18                  | 0.31                  | 0.00                      | 0.08  | Transport sortant .....                                                    | 11 |
| -                                                  | -     | -                                    | -     | -                              | -                     | -                     | 0.16                      | 0.06  | Location de camions de livraison .....                                     | 12 |
| 0.29                                               | 0.29  | -                                    | 0.28  | 0.42                           | 0.30                  | 0.34                  | 0.28                      | 0.21  | Dépréciation de camions de livraison .....                                 | 13 |
| 0.05                                               | 0.05  | -                                    | 0.07  | 0.14                           | 0.10                  | 0.10                  | 0.06                      | 0.06  | Assurance de camions de livraison .....                                    | 14 |
| 1.15                                               | 1.15  | -                                    | 0.53  | 0.66                           | 0.46                  | 0.91                  | 0.45                      | 0.65  | Autres dépenses de camions de livraison ...                                | 15 |
| -                                                  | -     | -                                    | 0.83  | 0.01                           | 0.04                  | 0.04                  | 0.22                      | 0.15  | Autres .....                                                               | 16 |
| 4.07                                               | 4.07  | 7.86                                 | 5.97  | 9.23                           | 6.91                  | 5.55                  | 4.49                      | 5.41  | Total des frais généraux et d'administration ...                           | 17 |
| -                                                  | -     | 3.02                                 | 1.77  | 3.52                           | 2.71                  | 1.51                  | 1.55                      | 1.98  | Traitements et salaires .....                                              | 18 |
| -                                                  | -     | -                                    | 0.44  | 0.43                           | 0.28                  | 0.30                  | 0.29                      | 0.26  | Contributions en faveur des employés.....                                  | 19 |
| 0.29                                               | 0.29  | -                                    | 0.20  | 0.25                           | 0.22                  | 0.29                  | 0.16                      | 0.18  | Électricité .....                                                          | 20 |
| 0.19                                               | 0.19  | -                                    | 0.09  | 0.37                           | 0.29                  | 0.19                  | 0.13                      | 0.15  | Combustible .....                                                          | 21 |
| 0.38                                               | 0.38  | -                                    | 0.25  | 0.18                           | 0.16                  | 0.14                  | 0.05                      | 0.08  | Taxes sur les locaux .....                                                 | 22 |
| 0.14                                               | 0.14  | 0.30                                 | 0.17  | 0.35                           | 0.27                  | 0.19                  | 0.10                      | 0.16  | Taxes et licences commerciales .....                                       | 23 |
| 0.24                                               | 0.24  | -                                    | 0.22  | 0.29                           | 0.53                  | 0.31                  | 0.23                      | 0.29  | Dépréciation des locaux .....                                              | 24 |
| 0.19                                               | 0.19  | -                                    | 0.49  | 1.21                           | 0.83                  | 0.78                  | 0.64                      | 0.59  | Dépréciation des meubles, installations et<br>équipement.                  | 25 |
| 0.10                                               | 0.10  | 0.91                                 | 0.12  | 0.13                           | 0.09                  | 0.24                  | 0.04                      | 0.10  | Assurance sur les locaux .....                                             | 26 |
| 0.05                                               | 0.05  | -                                    | 0.14  | 0.26                           | 0.30                  | 0.25                  | 0.14                      | 0.16  | Assurance sur le stock, les meubles, les<br>installations et l'équipement. | 27 |
| 0.19                                               | 0.19  | -                                    | 0.46  | 0.38                           | 0.22                  | 0.16                  | 0.20                      | 0.18  | Réparations, sauf pour les camions de livrai-<br>son.                      | 28 |
| 1.15                                               | 1.15  | 0.91                                 | 0.05  | 0.04                           | 0.02                  | 0.07                  | 0.08                      | 0.07  | Loyer des locaux .....                                                     | 29 |
| -                                                  | -     | -                                    | 0.06  | 0.02                           | -                     | 0.08                  | 0.04                      | 0.03  | Intérêt hypothécaire .....                                                 | 30 |
| -                                                  | -     | 0.30                                 | 0.67  | 0.15                           | 0.01                  | 0.17                  | 0.32                      | 0.42  | Intérêt non hypothécaire .....                                             | 31 |
| 0.19                                               | 0.19  | -                                    | 0.15  | 0.25                           | 0.22                  | 0.16                  | 0.12                      | 0.15  | Fournitures de bureau .....                                                | 32 |
| 0.29                                               | 0.29  | 2.42                                 | 0.30  | 0.25                           | 0.18                  | 0.13                  | 0.10                      | 0.15  | Téléphone et télégraphe .....                                              | 33 |
| -                                                  | -     | -                                    | 0.08  | 0.08                           | 0.07                  | 0.07                  | 0.05                      | 0.07  | Frais de poste .....                                                       | 34 |
| 0.05                                               | 0.05  | -                                    | 0.12  | 0.07                           | 0.03                  | 0.20                  | 0.09                      | 0.12  | Mauvaises créances .....                                                   | 35 |
| 0.62                                               | 0.62  | -                                    | 0.19  | 1.00                           | 0.48                  | 0.31                  | 0.16                      | 0.27  | Autres frais généraux et d'administration ...                              | 36 |
| 1.05                                               | 1.05  | -                                    | 0.01  | 0.31                           | 0.04                  | 0.13                  | 0.15                      | 0.10  | Autres frais d'exploitation .....                                          | 37 |

<sup>1</sup> Non disponible.



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**Operating Expense Section of Questionnaire**

**Section du questionnaire réservée aux frais d'exploitation**

**10. OPERATING EXPENSES:**

**Selling expense** ..... Total \$ \_\_\_\_\_

Salaries, wages and commissions of sales force and advertising department .....

Travelling expenses of sales force .....

Advertising .....

Other selling expenses .....

**Warehouse and delivery expense** ..... Total \$ \_\_\_\_\_

Salaries and wages of warehouse and delivery staff .....

Warehouse supplies (paper, twine, packaging materials) .....

Outward freight, express, contract hauling .....

Delivery truck rental .....

Delivery truck depreciation .....

Delivery truck insurance .....

Other delivery truck expense (fuel and oil, repairs, etc.) .....

Other warehouse and delivery expense .....

**General and administrative expense** ..... Total \$ \_\_\_\_\_

Salaries and wages of administrative officers and office employees .....

Contributions by firm to employees' pensions, unemployment insurance, workmen's compensation, life insurance, hospital and medical insurance, and other such benefits .....

Electric light and power .....

Fuel .....

Taxes on premises used in the business .....

Business taxes and licenses (other than real estate, income or sales taxes) .....

Depreciation of premises used in the business .....

Depreciation of furniture, fixtures and equipment other than delivery trucks .....

Insurance on premises used in the business .....

Insurance on stock, furniture, fixtures and equipment other than delivery trucks .....

Repairs (contract repairs and purchased materials), except for delivery trucks .....

Rent paid for premises used in the business .....

Mortgage interest .....

Interest, other than mortgage .....

Office supplies .....

Telephone and telegraph .....

Postage .....

Bad debts written off in 1961 .....

Other general and administrative expenses .....

Other operating expenses (specify) \_\_\_\_\_

**10. FRAIS D'EXPLOITATION:**

**Frais de vente** ..... Total \$ \_\_\_\_\_

Traitements, salaires et commissions versés aux vendeurs et au département de la publicité .....

Frais de voyage des vendeurs .....

Publicité .....

Autres frais de vente .....

**Frais d'entrepasage et de livraison** ..... Total \$ \_\_\_\_\_

Traitements et salaires du personnel de l'entrepasage et de la livraison .....

Fournitures d'entrepasage (papier, ficelle, matériaux d'emballage) .....

Transport sortant, messagerie, transport à forfait .....

Location de camions de livraison .....

Dépréciation de camions de livraison .....

Assurance de camions de livraison .....

Autres dépenses de camions de livraison (carburant et huile, réparations, etc.) .....

Autres frais d'entrepasage et de livraison .....

**Frais généraux et d'administration** ..... Total \$ \_\_\_\_\_

Traitements et salaires du personnel de l'administration et des employés de bureau .....

Contributions de l'établissement en faveur des employés à la caisse de pension, à l'assurance-chômage, à la caisse des accidents du travail, à l'assurance-vie, à l'assurance hospitalière et médicale et à d'autres avantages sociaux semblables .....

Électricité .....

Combustible .....

Taxes sur les locaux utilisés pour le commerce .....

Taxes et licences commerciales (autres que les taxes sur les biens immobiliers, sur le revenu et les taxes de vente) .....

Dépréciation des locaux utilisés pour le commerce .....

Dépréciation des meubles, installations et équipement autres que les camions de livraison .....

Assurance sur les locaux utilisés pour le commerce .....

Assurance sur le stock, les meubles, les installations et l'équipement autres que les camions de livraison .....

Réparations (réparations à forfait et matériaux achetés), sauf pour les camions de livraison .....

Loyer des locaux utilisés pour le commerce .....

Intérêt hypothécaire .....

Intérêt non hypothécaire .....

Fournitures de bureau .....

Téléphone et télégraphe .....

Frais de poste .....

Mauvaises créances défalquées en 1961 .....

Autres frais généraux et d'administration .....

Autres frais d'exploitation (préciser) \_\_\_\_\_