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THE POLISHES AND DRESSINGS INDUSTRY 1959



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PUBLICATIONS

The results of the annual Census of Industry are published by the Dominion Bureau of Statistics in a series of industry reports which are released each year as the compilations are completed. Reports for industries classified to the Chemicals and Allied Products Major Group are listed below, along with current and annual publications of related interest. Similar reports are issued for other industries. A complete catalogue of publications of the Bureau is available on request from the Information Services Division, Dominion Bureau of Statistics, Ottawa, or from the Queen's Printer, Ottawa.

A - Annual B - Biennial M - Monthly S.C. - Special Compilation

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EXPLANATORY NOTES

This report is one in a series of about 130 publications which present the results of the 1959 Census of Manufactures. Most reports in this series refer to specific industries, but there are summary reports for Canada and the provinces and for major industry groups. An annual Census of Manufactures has been carried out by the Dominion Bureau of Statistics since 1916.

Industry statistics given in these reports refer to number of establishments, employees, salaries and wages, cost of materials, supplies, fuel and electricity, gross value of shipments, inventories and value added by manufacturing. Details of materials used and products shipped are also given. Descriptions of the principal industry statistics, with special reference to 1959 are as follows:

Period Covered

Firms are asked to submit figures for the calendar year, if at all possible, and most reports are on this basis. Financial year reports for periods differing from the calendar year are accepted in instances where the firms find it impossible to supply calendar year data from accounting records. However the data on employees, salaries and wages are requested on a calendar year basis in all cases.

Establishment

Data for the annual census is collected on an establishment basis. A firm with more than one plant is required to file a report for each plant. In most cases an establishment is a complete factory. Sometimes, however, a plant is divided into two or more establishments when it carries out operations classifiable to different industries and when separate accounting records are available. Usually the statistics for an establishment relate only to the manufacturing activities. Other activities such as construction at the plant by its own employees, wholesale or retail activities carried on at the plant location, etc., are not included. Plants engaged solely in repair work (except in the case of furniture, shipbuilding, boat building, aircraft and railway rolling stock industries) are not included but plants occupied in assembling parts into complete units are included.

Employees

Administrative and office employees include all executives and supervisory officials such as presidents, vice-presidents, secretaries, treasurers, etc., together with managers, professional and technical employees, superintendents and factory supervisors above the working foremen level and clerical employees. Working owners and partners are also included in this category.

Production and related workers include all other factory workmen whether paid on a monthly, weekly, hourly or piece-work basis. Working foremen doing work similar to that of the employees they supervise are included, as are maintenance, warehousing and delivery staffs. Employees on new construction work, in retail or wholesale operations, on outside piece work etc., are not included.

Production workers are reported by months, an average for the year being obtained by summing the monthly figures and dividing by twelve. This procedure is followed even though the plant did not operate in all months. Figures on employment refer to calendar years whether or not some establishments reported other data on a financial year basis.

Salaries and Wages

Salaries and wages refer to gross earnings of the employees described above, including salaries, wages, commissions, bonuses, the value of room and board where provided, deductions for income tax and social services such as sickness and unemployment insurance, pensions, etc., as well as any other allowances forming part of the employees' wages. Payments for overtime are included.

Salaries refer to amounts paid to administrative and office employees. Withdrawals by working owners or partners for normal living expenses for self and family are included but not their withdrawals for income tax. Wages refer to the amounts paid to production and related workers as defined above. Data on earnings refer to the calendar year whether or not some establishments reported other data on a financial year basis.

Cost of Fuel and Electricity

Figures for fuel refer to amounts actually used, (including fuel used in cars and trucks), not to purchases unless the quantities are the same. Values refer to the laid-down cost at the works, including freight, duty, etc.

Materials and Supplies Used

Figures represent quantities and laid-down cost values, at the works, of materials and supplies actually used during the year whether purchased from others or received as transfers from other plants of the reporting company. Amounts paid to other manufacturers for work done on materials owned by the reporting company are included. Returnable containers or any other items charged to capital account are not included. Fuels are not included. Goods bought from others or received as transfers from other plants of reporting companies for resale without further processing are not included. Maintenance and repair supplies not chargeable to capital account are included.

Factory Shipments

Factory shipments refer to shipments of goods made from own materials either in the reporting plant or by other manufacturers on the basis of a charge to the reporting plant for work done. All products and by-products shipped from the establishment are included whether for domestic use, export, or for government departments. Transfer shipments to sales outlets, distributing warehouses or to other manufacturing units of the reporting firm are included. Goods bought or received as transfers and resold without further processing are not included. Values are computed on f.o.b. plant or

plant warehouse basis, and do not include sales tax or excise duties. Values of containers not returnable are included. Amounts received in payment for work done on materials owned by others are included.

In a few industries such as shipbuilding, aircraft, etc., where work on principal products extend over a relatively long period, the value of production is recorded rather than the value of shipments. For those industries production is computed from the value of deliveries of complete units during the year plus the value of work done during the year on unfinished units less the value of work done in previous years on finished units delivered in the year under review,

Inventories

Values represent the book values of manufacturing inventories owned and held at the reporting plant. Figures include inventories held in warehouses or selling outlets which have been included with plant operations for purposes of reporting shipments.

Value Added by Manufacturing

Figures are computed from value of shipments plus or minus changes in inventories of finished goods and goods in process less cost of materials, fuel and electricity. This figure is sometimes referred to as net production.

Standard Industrial Classification

The Standard Industrial Classification Manual, prepared by the Dominion Bureau of Statistics, provides for 135 three-digit industries in the manufacturing sector, arranged in 17 major groups. Reporting establishments are classified or allotted to specific industries on the basis of the value of principal products made or shipped.

Short Forms

Between 1949 and 1957, in an effort to ease the reporting burden for smaller firms, a short form was used asking for the total value of shipments only or, in a few cases where losses of detail were significant, for quantities and values of principal products. For purposes of publication, missing data were estimated on the basis of appropriate ratios. In general the cut-off point for these short forms was set at \$50,000 value of shipments. About 40% of the total number of establishments reported on the short form and accounted for less than 3 per cent of the total value of shipments.

In 1958, in order to establish a new base year, the small firms were asked to report all items of principal statistics together with some detail on materials and products.

For the 1959 Census, the short form was used again, but further steps were taken to ease the respondents' burden. First, the general limit for short forms was raised to \$100,000 value of shipments. In addition, a new intermediate form was developed. This form is a shortened version of the long form in that most of the general questions were pared down and the detailed lists of materials and products were limited to the more important items. The general limits for firms in this category were set at between \$100,000 - \$500,000 value of shipments, but in the case of both the short and intermediate forms there were lower cut-offs for a number of industries in which the smaller firms accounted for a larger share of total shipments. On the other hand, limits were raised where this could be done without a significant loss of coverage. On most of the short forms for 1959, in addition to total value of shipments, data on principal products were requested. In a few industries, where loss of employment and earnings data were considered too large because of higher cut-offs, a question on total payroll was placed on the short form.

The intermediate and long forms provide complete data for the compilation of all elements of principal industry statistics and the details of materials and products. The one-page short form, although containing data on principal products and total value of shipments, does not request information on other elements of principal statistics such as value of inventories, materials, fuel and electricity and, in most cases, employment and salaries and wages, nor does it contain detailed data on volume and value of materials used. For purposes of compiling aggregates of principal statistics by industry and by geographic location, the missing data for each establishment were estimated for 1959 by using, in general, ratios based on the change in the value of shipments between 1958 and 1959. The proportion of the estimated data was generally less than 5 per cent of the total in each category of principal statistics.

The general request for the principal items of products on the short form for 1959 permitted a fairly complete compilation of the detailed quantities and values of commodity shipments. In the case of the detailed quantities and values of materials, fuel and electricity, however, and the monthly distribution of production workers, only the totals of data actually reported on the intermediate and long forms are contained in published reports and no attempt was made as in past years to estimate the generally small proportion of individual totals represented by detailed items omitted from the short forms.

The new approach has relieved an additional 12,000 establishments from filling out the regular long form. Establishments now receiving the short form number in excess of 20,000 and account for more than 54 per cent of the total number of establishments and a little more than 3 per cent of the total value of shipments.

¹ To arrive at the National Accounts concept of "gross domestic product at factor cost", it would be necessary to subtract also the cost of office supplies used, advertising, insurance and other goods and services obtained from other businesses. Data on these inputs are not collected on the annual Census of Manufactures. Value added figures for "The primary industries and construction" are published in D.B.S. publication 61—202. Survey of Production.

THE POLISHES AND DRESSINGS INDUSTRY 1959

The Polishes and Dressings Industry includes only the factories which were occupied chiefly in the manufacture of polishes, floor wax and other similar preparations. Factory shipments from these establishments were valued at \$24,723,562 in 1959 compared with \$24,508,033 in 1958. Forty-two establishments reported in this category, located by provinces as follows: 27 in Ontario, 12 in Quebec and 3 in British Columbia.

Output of polishes and floor wax during 1959, including small amounts from other industries, was as follows: paste floor wax, 8,449,216 pounds at \$3,440,386; liquid floor wax and polish, 4,546,837 gallons at \$11,965,726; shoe polishes and dressings, \$1,064,466; furniture polishes at \$1,009,440; stove polishes at \$25,275; brass polishes at \$102,143; silver polishes at \$165,281; auto polishes at \$777,233 and miscellaneous polishes at \$160,386.

The total value of all polishes, including polishing wax, was \$18,710,336 in 1959 compared with \$19,680,642 in 1958.

Note: Due to lack of inventory data, figures for value added by manufacture prior to 1954 were obtained by subtracting the cost of materials used, including fuel and electricity, from the total value of factory shipments. In 1954 and 1955 the "Value added" adjustment incorporated the increase or decrease to shipments values resulting from changes in the value of inventories over the period. For these two years, the adjustments that were made used only the change in finished product inventory owned by manufacturers. Beginning with 1956 the calculation of the "Value added" figure was further adjusted to take into account the "Goods in process" as well as the finished goods held at plant or plant warehouse.

TABLE 1. Principal Statistics of the Polishes and Dressings Industry, Significant Years 1929-59 and by Provinces, 1958 and 1959

Year and province	Estab- lish- ments	Em- ployees	Salaries and wages	Cost of fuel and electricity at plant	Cost at plant of materials used	Value added by manufacture ¹	Gross selling value of products ¹
	nui	mber	LITTLE	dollars			
1929	29	216	279, 571	8,921	630,861	716, 441	1, 356, 223
1933	48	340	394, 871	13,729	720,913	1,045,201	1,779,843
1937	46	462	528,462	18, 296	1,400,923	1, 317, 050	2, 736, 269
19 39	49	468	565, 319	22,174	1,580,112	1,859,270	3, 461, 556
1945	51	739	1,032,071	37,039	4, 219, 413	3,834,602	8,091,054
1946	48	726	1,096,194	39,851	5, 258, 115	4, 260, 364	9,558,330
1949	57	797	1,655,980	77,603	5,918,662	5, 868, 884	11,865,149
19 55	48	805	2, 563, 953	99,573	8,746,585	10, 412, 904	19,605,544
1956	45	828	2,821,671	134, 893	9, 769, 357	11, 258, 814	20,847,347
1957	44	842	3,074,914	138, 178	10,027,310	12, 084, 077	22, 324, 359
1958							
Quebec	12	190	790, 458	46,014	2,738,616	3, 384, 420	6, 170, 616
Ontario	29	} 643	2, 511, 236	93,827	7,966,880	10, 221, 963	18, 337, 417
Canada	43	833	3, 301, 694	139, 841	10, 705, 496	13, 606, 383	24, 508, 033
1959							
Quebec	12	205	834, 904	59, 157	2,601,751	3, 418, 022	5, 936, 952
Ontario	27	622	2,619,855	86,118	8,309,781	10, 426, 151	18,743,593
British Columbia	3	5	11, 408	1,432	11, 274	29.997	43,017
Canada	42	832	3, 466, 167	146, 707	10, 922, 806	13, 874, 170	24, 723, 562

¹ See note to text.

Note: Profits or losses cannot be calculated from above figures as data are not available for general expense items such as interest, rent, depreciation, taxes, insurance, advertising, etc.

TABLE 2. Inventories1 in the Polishes and Dressings Industry, 1959

	Raw materials and supplies	Goods in process	Finished goods of own manufacture	Total
Opening:		dol	lars	
Quebec	525, 079	24,383	207. 316	756, 778
Ontario and British Columbia	1,381,612	118, 774	1,008,628	2,509,014
Canada	1, 906, 691	143, 157	1, 215, 944	3, 265, 792
Closing:				
Quebec	589, 452	19,531	354, 146	963, 129
Ontario and British Columbia	1, 356, 976	92, 251	I,113,294	2,562,521
Canada	1, 946, 428	111, 782	1, 467, 440	3,525,650

1 (a) Book value of all manufacturing inventories owned and held at plant and plant warehouses.

(b) Beginning with 1954, information on the value of year-end inventory holdings at plant and plant warehouses is being collected as part of the annual Census of Industry. These data were formerly collected by a separate survey. The summarized results for the Polishes and Dressings Industry for the year under review are shown in the above table.

(c) The opening inventory for 1959 does not necessarily agree with the closing inventory for 1958 because of revisions such as: the addition of new plants, the transfer of plants to other industries and plants going out of business, etc. However, the value added figures for the previous year have not been recalculated to allow for the revisions mentioned above.

TABLE 3. Products Made in the Polishes and Dressings Industry, 1958 and 1959

	195	58	1959		
Product	Quantity	Value of factory shipments	Quantity	Value of factory shipments	
P.V.L		\$		\$	
Polishes:					
Auto, including wax		674, 144	0 0	627, 492	
Brass		100,639		98, 037	
Paste lb. Liquid, including self-polishing lmp. gal.	8, 283, 528 3, 430, 467	3, 221, 030 10, 588, 992	8, 196, 988 3, 497, 065	3,349,202 10,727,171	
Furniture	-	1, 321, 615	0 0	990, 915	
Silver: Paste Liquid or cream		19,001 209,709	0 0	13,690 151,591	
Shoe: Paste Liquid or cream		783, 354 578, 080		649,653 414,813	
Stove		24, 790		25,275	
Leather dressings, dyes and finishes (except shoe polish)	* *	1,661,604		1, 685, 763	
All other products ²		5, 325, 075		5,989,960	
Totals		24, 508, 033	• • •	24, 723, 562	

¹ Data in this table are for the Polishes and Dressings Industry, which includes only the concerns that make polishes as their major products. The figures for the individual items do not necessarily represent the total Canadian output of these articles as they may have been produced also as minor products of concerns which have been classified to other industrial groups. For the total Canadian production see Table 5.

Includes data for goods made by less than 3 firms in this industry, such as wax compounds, floor mops, paints, insecticides, washing blue, etc.

.. Figures not available.

... Figures not appropriate or not applicable.

TABLE 4. Materials Used in the Polishes and Dressings Industry, 1958 and 1959

		195	8	1959		
Material		Quantity	Cost at works	Quantity	Cost at works	
			\$		\$	
Alcohol, ethyl	Imp. gal.	27, 333	27. 238	37. 361	31.894	
Borax	lb.	146.927	10, 309	129,679	10,030	
Carbon tetrachloride	4.6	4,078	634	2, 200	343	
Carbon black	4.6	13.060	5, 953	14,972	6.824	
Other dyes and colours	4.6	348, 993	215, 027	339, 897	202,024	
Essential oils			62, 169		64,946	
Graphite	lb.	100	75			
Glycerine	0.6	22, 271	5,926	20, 519	6,086	
Kaolin or china-clay	0.6	138, 171	6, 903	128, 480	6,684	
Lithopone	lb.	39,000	2, 782	30,000	1,996	
Oleic acid	44	223, 065	41, 126	188, 352	32, 765	
Resins and gums, natural	6.4	36, 623	18,737	131.834	48,948	
Resins, synthetic	6.4	4,017,009	942, 151	5, 296, 583	1, 253, 132	
Shellac:						
Bleached	0.0	506, 301	281, 654	382. 247	207, 943	
Orange	44	22, 162	9,934	28. 436	8. 180	
Other grades	44 =	275, 476	151, 998	227, 270	124,729	
Silicone oil	4.4	43, 416	153, 442	38, 530	130, 223	
Solvents (benzol, kerosene, etc.)	Imp. gal.	1.495.023	419,691	1, 475, 580	426,844	
Titanium oxide	lb.	122, 150	38, 630	256, 077	75, 239	
Turpentine	Imp. gal.	56, 450	49, 178	45,041	38.615	
Wax:						
Beeswax	lb.	166, 891	92,672	186, 613	96, 511	
Candelilla	44	48, 384	31. 343	47, 097	29,999	
Carnauba	44	1, 337, 920	1,001,493	991, 133	757.832	
Paraffin		1.670.324	176, 972	1.716, 216	179, 789	
Ouricuri	44	14,732	11,533	12. 451	10,098	
Synthetic	**	203, 378	104. 108	450, 980	216, 579	
Other waxes		618,838	207, 061	557, 448	200, 579	
Containers and packing material			4, 480, 603		4, 554, 770	
All other materials ¹		* * *	2, 156, 154		2, 199, 204	
Totals						
#		* * *	10, 705, 496	* * *	10, 922, 806	

¹ No detailed information on materials used was collected from firms generally reporting value of shipments of less than \$200,000. The total estimated value of materials used by these firms was \$315,941 and this amount is included in "all other materials".

^{..} Figures not available.
... Figures not appropriate or not applicable.

TABLE 5. Factory Shipments of Polishes, from All Industries, 1957-59

Product	1957	1958	1959
Floor wax, paste	8, 483, 155	8, 582, 181	8, 449, 216
\$	3, 154, 276	3, 317, 229	3,440,386
Floor wax and polish, liquid Imp. gal.	4, 261, 505	4, 335, 852	4,546,837
\$	10, 959, 143	12, 307, 293	11, 965, 726
Shoe polishes and dressings\$	1, 291, 264	1,361,434	1,064,466
Furniture polish \$	1, 234, 057	1,352,036	1,009,440
Stove polishes\$	34, 866	24, 790	25, 275
Brass polishes\$	102, 203	104, 413	102, 143
Silver polishes\$	182,504	228,710	165, 281
Auto polishes, including wax\$	678, 365	843, 257	777, 233
Polishes, kind not specified\$	333, 952	141, 480	160, 386
Totals \$	17, 970, 630	19, 680, 642	18, 710, 336

i Includes self-polishing wax.

TABLE 6. Principal Statistics of the Polishes and Dressings Industry, classified according to Type of Ownership, 1958 and 1959

	Type	Estab- lish- ments	Employee	Salaries and wages	Cost at plant of materials used	Selling value of factory shipments
		nu	mber		dollars	-
	1958					
		9	} 23	55, 259	64, 434	145, 998
Incorporated companies		32	81	3, 246, 435	10,641,062	24, 362, 035
Totals		43	833	3, 301, 694	10, 705, 496	24, 508, 033
	1959					
Individual ownership		7] 15	38,754	62,372	121,609
Partnerships		2)			
Incorporated companies		33	81'	3, 427, 413	10,860,434	24,601,9 53
Totals		42	83	3, 466, 167	10, 922, 806	24, 723, 562

TABLE 7. Principal Statistics of the Polishes and Dressings Industry in Canada, grouped according to Selling Value of Factory Shipments, 1958 and 1959

Establishments reporting value of factory shipments	Estab- lish- ments	Employees	Salaries and wages	Cost at plant of materials used	Selling value of factory shipments
	number			dollars	
1958 Under \$10,000 \$ 10,000 to \$ 24,999 25,000 '' 49,999 100,000 '' 199,999 200,000 '' 499,999 500,000 '' 499,999 5,000,000 '' 4,999,999 5,000,000 and over Totals	9 5 4 3 2 9 6 4 1 1	} 36 218 130 410 833	17, 042 25, 630 64, 632 118, 960 897, 662 553, 357 1, 624, 411 3, 301, 694	15,034 28,317 55,940 203,699 1,509,511 2,206,429 6,686,566 10,705,496	38,968 72,223 153,252 482,684 3,172,779 4,045,790 16,542,337 24,508,033
1959 Under \$10,000 \$ 10,000 to \$ 24,999 25,000 '' 49,999 50,000 '' 99,999 200,000 '' 199,999 200,000 '' 499,999 500,000 '' 999,999 1,000,000 '' 4,999,999 5,000,000 and over Totals	8 6 3 3 2 7 7 5 1	9 14 12 40 124 186 447 832	20, 140 33, 415 44, 787 133, 247 471, 571 761, 325 2, 001, 682 3, 466, 167	12,201 38,927 46,316 218,497 1,289,048 1,931,495 7,386,322 10,922,806	36, 174 109, 806 113, 418 533, 956 2, 433, 990 4, 017, 427 17, 478, 791 24, 723, 562

TABLE 8. Capital and Repair Expenditures in the Polishes and Dressings Industry, 1954-59

Year	Total capital and repair expenditures	Year	Total capital and repair expenditures
	\$'000		\$,000
1954	650	1957	696
1955	869	1958	709
1956	887	1959 ^P	1,770

P Preliminary figures.

TABLE 9. Employees and their Earnings in the Polishes and Dressings Industry, 1958 and 1959

		Employees					Earnings			
Province	Supervisory and office		Production workers		Total	Supervisory	Production	Total		
	Male	Female	Male	Female	2 0 0 0 0	and office	workers	2000		
1958			number				dollars			
QuebecOntario and British Columbia	38 179	19 156	99 175	34 133	190 643	432,749 1,590,343	357,709 920,893	790, 458 2, 511, 236		
Canada	217	175	274	167	833	2,023,092	1,278,602	3, 301, 694		
1959										
Quebec Ontario and British Columbia	40 168	21 157	106 173	38 129	205 627	442, 565 1, 644, 196	392,339 987,067	834, 904 2,631, 263		
Canada	208	178	279	167	832	2,086,761	1,379,406	3, 466, 167		

TABLE 10. Production Workers, by Months, 1959

Month	Establishments reporting monthly detail ¹		
	Male	Female	
		in the second	
anuary	246	157	
ebruary	245	161	
arch	249	163	
pril	250	166	
ay	255	171	
ine	256	161	
ly	247	149	
igust	253	152	
eptember	253	163	
ctober	250	170	
ovember	253	167	
ecember	245	156	
verage for establishments reporting monthly detail	250	160	
verage estimated for small establishments ²	29	7	
verage for all establishments	279	167	

TABLE 11. Imports and Exports of Polishes, 1957-59

	1957	1958	1959
		dollars	
(a) Imports			
Shoe blacking, shoemaker's ink, shoe, harness and leather dressing:			
From:			
United Kingdom	54,687	81,771	159, 742
United States	1, 242, 057	1, 227, 261	853, 200
Other countries	42,407	97, 120	62,376
Total imports	1, 339, 151	1, 406, 152	1, 075, 318
Polish or composition, knife or other, not elsewhere specified:			
From:			
United Kingdom	28, 351	34,487	43,611
United States	448,902	541, 397	532, 284
Other countries	16,097	23,260	17,628
Total imports	493,350	599, 144	593, 523
(b) Exports			
Polishes, boot and shoe	3, 163	28,230	36,532
Polishes, n.o.p.	2,883	4,496	2,896
Total exports	6,046	32,726	39, 428

¹ The number of production workers, by months, was collected only for establishments generally reporting value of shipments of \$200,000 and over.

² For establishments generally reporting value of shipments of less than \$200,000 no data on number of workers were collected. Average was estimated by using change in value of shipments to arrive at value of payroll which was then used in conjunction with estimated average earnings to arrive at number of workers.

TABLE 12. Fuel and Electricity Used in the Polishes and Dressings Industry, 1959

Kind		Quantity	Cost at plant
Rituminous coal — Imported Coke Gasoline (including gasoline used in cars and trucks) Fuel oil including kerosene or coal oil Gas (a) Liquefied petroleum gases (b) Natural gas Flectricity purchased Steam purchased	ton Imp. gal.	991 23 36, 199 356, 996 900 2, 071 3, 233, 408	\$ 14, 430 556 14, 138 51, 790 225 2, 578 42, 172 6, 700
Estimate for establishments for which no data were collected: 2 Cost of fuel and electricity		•••	14, 118
. All establishments: Total cost of fuel and electricity	Tier I	* * *	146, 707

¹ Establishments generally reporting value of shipments of \$200,000 and over. ² Establishments generally reporting value of shipments of less than \$200,000.

List of Firms in the Polishes and Dressings Industry, 1959

Name of firm	Address		
Quebec: Avmor Limited	431 St. Helen, Montreal 2610 Bennett Ave., Montreal Ville St. Laurent 121 Bates Road, Town of Mount Royal 531 St. Louis St., Lachine 2275 - 52nd. Avenue, Lachine 280 St. Vallier St. E., Quebec 17 Ontario St., Montreal 645 Wellington, Montreal 462 Jean Talon St. W., Montreal 380 Deslauriers, St. Laurent 238 St-Vallier E., Quebec		
Ontario:			
Best Foods (Canada) Ltd. Bobby Calf Finishes & Dyes Boyle Midway (Canada) Limited Capo Polishes Ltd. Commercial Oil Co. of Hamilton, Ltd. Cross Polishes Co. Dodd Manufacturing Co. Everett & Barron of Canada, Ltd. Fuller Brush Company Limited. Hawes Edward Co., Ltd. J.I. Holcomb Mfg. Co. of Canada Ltd. "It" Co., Limited. J.W. Enterprises Reg'd. Johnson, S.C., & Son, Limited Keiner and Co. (Canada) Limited Kiwi Polish Company (Canada) Limited MacEachern, Gordon A., Ltd McAleer Mfg. Co. Ltd. Nonsuch Limited. O-Cedar of Canada Limited. Simard, H., & Co. Limited. Simard, H., & Co. Limited. Simoniz Company Limited Solient Mfg. Co. Standard Wax Co. Standard Wax Co. Stanley Home Products of Canada Ltd. Taylor Atlas Products Ltd. Tilleys Limited.	75 Hughson St. N., Hamilton 442 Davis Drive E., Newmarket New Toronto 2279 Fairview, Burlington 420 Jackson St., Hamilton 2385 Dundas St., Toronto 505 Keele St., Toronto 914 Dufferin St., Toronto 70 Sanford Ave., Hamilton Barber-Greene Rd., Don Mills 890 Caledonia Rd., Toronto 18 Medulla Ave., Toronto Maple Webster St., Brantford 10 Trent Ave., Toronto Frid & Chatham Sts., Hamilton 21 McCaul, Toronto Towns Road, Etobicoke 257 Logan Ave., Toronto Albert & King Sts., Stratford 138 Chestnut St., Preston 244 Bartley Drive, Toronto 319 Burk St., Oshawa 80 Ossington Ave., Toronto 140 Ann St., London Woodbridge 430 College St., Toronto		
British Columbia:			
General Dye & Chemical Co. Ltd. Simpson, Harold Tilton's Wax Ltd.	2166 West 4th Ave., Vancouver 604 East 5th Ave., Vancouver 1141 Kingsway, Vancouver		

^{..} Figures not available. ... Figures not appropriate or not applicable.

