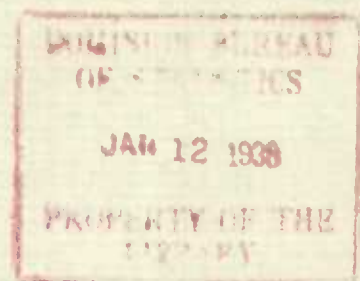


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CANADA  
DOMINION BUREAU OF STATISTICS  
CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

MISCELLANEOUS STATISTICS  
ON  
RETAIL TRADE  
1936

Gross Margins  
Customers' Accounts Outstanding  
Salaries and Wages  
Stocks on Hand.



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

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Minister of Trade and Commerce

## DOMINION BUREAU OF STATISTICS - CANADA

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## CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

Miscellaneous Statistics on Retail Trade, 1936

## I.--Gross Margins in Retail Trade

Gross margin in the retail trade of Canada as a whole averaged 24.3 per cent of net sales in 1936, unchanged from the preceding year. That is to say, out of every dollar spent by the consumer in retail stores, 24.3 cents went to cover the costs of doing business and to provide a profit for the merchant. The remaining 75.7 cents represents the amount which the retailer paid for the goods comprising the one dollar sale.

Each retail firm, when making its return for the Census of Merchandising, reported its annual net sales, value of stocks on hand at the beginning and end of the year and the amount paid for goods purchased during the year. Cost of goods purchased includes the invoice value less all returns, allowances or discounts, plus inward freight, duty, insurance in transit and all other expenses incidental to the receipt of goods. Operating expenses of the business are not included in the cost of goods purchased. Cost of goods sold was calculated in the usual way by adding to the cost of purchases the inventory value at the beginning of the year and then deducting the year-end inventory. Gross margin was then obtained by deducting from net sales the calculated value for cost of goods sold.

Figures for 1936 for individual lines of business amongst independent stores reveal but minor changes from 1935. Only six of the 33 separate kind-of-business classifications, for which figures have been compiled, show a change of as much as one point in the percentage that gross margin formed of net sales. And in no case did the change amount to as much as two points. Average gross margin for all independent stores, in which the ratio for each kind of business is weighted in proportion to its sales in the total trade, was 23.5 per cent of sales in 1936 compared with 23.3 per cent in 1935. Gross margin for motor vehicle dealers declined slightly from 16.9 per cent of sales in 1935 to 16.6 per cent in 1936. The ratio for department stores remained practically unchanged at 29.1 per cent in 1936 compared with 29.0 per cent in the preceding year. Grocery stores operated on an average margin of 16.4 per cent of sales in 1936. The ratio was 17.6 per cent for combination stores and 22.5 per cent for meat markets. The meat business has a number of characteristics which differentiate it from the grocery business. Waste and perishability are more serious factors. A more highly paid personnel is required as well as more elaborate equipment. The higher gross margin for meat markets as compared with that for grocery stores may be attributed to these factors rather than to any differences in managerial proficiency in the different types of stores. Ratios for stores in the clothing group were 28.2 per cent for stores carrying men's clothing and furnishings, 28.4 per cent for stores specializing in women's ready-to-wear, and 29.2 per cent for shoe stores. Custom tailors operated on a margin of 57.2 per cent while the ratio for furriers was 40.1 per cent. Higher ratios in these cases are due to the more extensive processing operations carried on in these stores. Gross margin ratios for a number of other important lines of business for 1936 are as follows: Hardware stores, 25.7 per cent; furniture stores, 32.3 per cent; radio and music stores, 34.3 per cent; coal and wood yards, 21.1 per cent; drug stores, 29.9 per cent; and jewellery stores, 41.0 per cent. Country general stores continue to operate on the lowest gross margin ratio of all kinds of business for which figures are available. In this instance, the ratio was 16.1 per cent.

Chain companies buy a greater proportion of goods direct from the manufacturer or grower than do independent stores. To the extent that chains buy direct from manufacturers and maintain central warehouses from



which their stores are stocked, they perform the combined functions of wholesalers and retail merchants. Since chains perform this dual function, at least to a certain degree, it is natural for gross margins for chains to be generally higher than those for independent stores carrying on the same kind of business. Thus, gross margin for combination stores in 1936 was 17.6 per cent of sales for independents compared with 20.5 per cent for chains. In the straight grocery field gross margin for chains and independents was identical at 16.4 per cent. But very few large grocery chains are now in operation. The transition from grocery to combination units has resulted in the transfer of most of the larger companies to the combination store type of chain. A comparison of gross margin percentages of sales for chains and independents in corresponding lines of business is given below:

Gross Margin Percentages of Sales for Chain Stores  
and Independent Stores for Selected Kinds of Business, 1936.

	Chain Stores %	Independent Stores %
Grocery .....	16.4	16.4
Combination .....	20.5	17.6
Meat markets .....	22.9	22.5
Women's ready-to-wear ....	32.0	28.4
Shoe stores .....	30.2	29.2
Hardware stores .....	26.8	24.3
Drug stores .....	31.1	29.9
Tobacco stores .....	24.9	21.4

II.--Customers' Accounts Outstanding, December 31, 1936.

Customers' accounts outstanding on retail merchants' books totalled \$227,162,500 on December 31, 1936, exceeding by 3.8 per cent the amount recorded for the corresponding date in 1935. This increase in outstanding accounts may be attributed to the general gain in the total retail trade including cash credit and installment sales rather than to an increase in the proportion of business transacted on a credit basis or to any decline in the promptness with which accounts were paid. Accounts outstanding at the end of 1936 formed 10.3 per cent of the total annual sales which were \$2,202,202,000. If the amount outstanding on December 31 may be taken as representative of average conditions throughout the year, it may be estimated that the unpaid balance on customers' accounts is equivalent to the value of the total business transacted during a five-week period. Figures given in this report relate only to accounts outstanding on retail merchants' books. They do not include accounts carried by non-merchandising firms such as the amounts due financing corporations as part payment in the sale of motor vehicles or other goods. Accounts written off are also excluded. The figures shown for outstanding accounts are not, of course, synonymous with the total credit or instalment sales. They represent the unpaid balances on December, 1936, on credit or instalment purchases made prior to or during that year.

Provincial distribution of the amounts owing to retailers in the different provinces is as follows: Ontario, \$82,689,100; Quebec, \$50,023,000; Saskatchewan, \$23,615,900; British Columbia, \$18,905,300; Alberta, \$16,778,600; Manitoba, \$14,337,600; Nova Scotia, \$9,898,000; New Brunswick, \$8,866,300; and Prince Edward Island, \$1,779,400. Decreases in amounts outstanding were reported for Prince Edward Island, Saskatchewan and Alberta notwithstanding increases in the total retail trade of these provinces. The rate of increase in accounts outstanding was less than that for sales in Manitoba and British Columbia, while in other provinces the two rates of increase were about the same.

Reflecting increased agricultural revenue, the amount owing to country general stores declined 2.1 per cent from \$31,870,400 at the end of 1935 to \$31,203,300 at the end of 1936. On the other hand, the more extensive instalment selling in department stores resulted in an increase of 13.8 per cent in the amount of accounts outstanding on the books of these firms. The amount at the end of 1936 was \$19,410,700. Accounts outstanding on the books of stores in the furniture and household group totalled \$35,491,700, or 5.2 per cent higher than at the end of the preceding year, an increase considerably less, however, than the 10.7 per cent



increase in sales. There was \$32,520,700 owing to merchants in the lumber and building materials group, comprised chiefly of hardware merchants and lumber and building material dealers. Amounts owing in other important lines of business with per cent changes from the preceding year are as follows: grocery and combination stores, \$17,630,500 (-0.3 per cent); motor vehicle dealers, \$19,615,000 (+7.5 per cent); coal and wood yards, \$11,166,800 (+0.2 per cent).

### III.--Salaries and Wages in Retail Trade

Salaries and wages paid to employees in retail merchandising establishments increased 7.0 per cent from \$204,227,000 in 1935 to \$218,525,000 in 1936. The rate of increase in wage payments was similar to that in the total dollar value of sales which was 7.2 per cent. All provinces reported increases in the total payments for salaries and wages. Saskatchewan and British Columbia reported the best improvement, each with a gain of 9.4 per cent while the increase in Alberta was lowest at 4.9 per cent. The salary and wage figures reported to the Census of Merchandising include payments made to both full-time and part-time employees, but they do not include the compensation of proprietors actively engaged in their own stores.

### IV.--Stocks on Hand and Stock Turnover Rate

Stocks on hand in retail stores at cost or replacement value at the end of 1936 are estimated at \$413,025,000 or 5.2 per cent higher than at the close of the preceding year. Stocks on hand at the end of 1930 were valued at \$483,627,500, according to results of the complete Census of Merchandising which was taken for that year.

Rate of stock-turn has been calculated by dividing the average of the year-end inventories into the annual sales which have been first adjusted to a cost price basis by means of the gross margin data which are now available. Results for 1935 and 1936 for independent stores in a number of lines of trade are given below. The accuracy of the figures is dependent upon the extent to which the average of the year-end inventories is representative of average inventory carried throughout the year. The following table reveals but minor difference in rate of stock-turn for the two years.

#### Rate of Stock-Turn--Independent Stores, 1935 and 1936.

Kind of Business	Rate of Stock-Turn, (Times)	
	1935	1936
Candy and confectionery stores .....	8.0	9.2
Fruit and vegetable stores .....	23.5	21.1
Grocery stores .....	8.3	8.4
Combination stores .....	12.4	12.2
Meat markets .....	28.4	27.4
Country general stores .....	2.9	3.0
Department stores .....	4.9	5.1
Automobile dealers .....	9.7	9.1
Filling stations .....	17.6	17.0
Men's and boys' clothing and furnishings' stores .....	2.1	2.1
Family clothing stores .....	2.2	2.2
Women's ready-to-wear stores .....	3.8	3.7
Millinery stores .....	4.2	4.8
Furriers--fur shops .....	2.1	2.2
Shoe stores .....	1.8	1.8
Hardware stores .....	1.8	1.9
Lumber and building material dealers .....	2.9	3.2
Lumber and building material dealers, with coal and wood .....	4.4	4.5
Furniture stores .....	2.7	2.9
Radio and music stores .....	2.8	3.1
Book stores .....	1.7	1.9
Drug stores .....	2.3	2.4
Jewellery stores .....	0.9	1.0
Tobacco stores and stands .....	5.7	5.8



Table 1.--Gross Margin Percentages of Net Sales for Independent Stores in Selected Kinds of Business, by Provinces, 1936.  
(Gross margins based upon aggregate sales and aggregate gross margins of the reporting firms)

Kind of Business	Canada			1936								
	1935	1936	Change	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
Candy and confectionery stores .....	29.7	29.3	- 0.4	(X)	24.7	27.3	31.6	31.9	24.8	(X)	34.4	23.8
Fruit and vegetable stores .....	18.7	18.6	- 0.1	(X)	(X)	(X)	18.6	18.4	(X)	(X)	(X)	21.3
Grocery stores .....	16.5	16.4	- 0.1	15.1	18.4	15.3	16.9	16.6	16.6	16.4	15.1	15.2
Combination stores .....	17.3	17.6	+ 0.3	16.0	16.7	17.1	18.1	17.8	16.4	16.3	15.5	16.9
Meat markets .....	22.3	22.5	+ 0.2	(X)	18.5	21.4	21.1	22.2	22.2	27.0	23.0	23.2
Country general stores .....	15.6	16.1	+ 0.5	18.5	17.0	14.8	16.2	15.9	15.2	16.1	16.4	16.2
Department stores .....	29.0	29.1	+ 0.1	(X)	30.8	28.5	30.9	29.9	(X)	30.0	28.3	26.8
Automobile dealers .....	16.9	16.6	- 0.3	18.2	16.2	14.4	16.2	16.3	15.9	16.2	17.3	19.4
Automobile dealers with farm implements .....	17.4	16.0	- 1.4	(X)	(X)	(X)	(X)	(X)	(X)	17.5	15.7	(X)
Accessories, tires and batteries .....	33.7	32.7	- 1.0	(X)	(X)	(X)	36.4	30.7	(X)	(X)	31.0	(X)
Filling stations .....	18.4	19.6	+ 1.2	(X)	17.8	17.4	18.9	20.8	18.7	16.4	17.9	20.6
Men's and boys' clothing stores .....	29.1	30.3	+ 1.2	(X)	(X)	(X)	28.1	30.4	(X)	(X)	(X)	(X)
Men's furnishings stores .....	30.2	29.6	- 0.5	(X)	(X)	(X)	29.5	30.1	(X)	(X)	(X)	(X)
Men's and boys' clothing and furnishings stores .....	27.7	28.2	+ 0.5	(X)	26.7	25.4	29.2	27.8	27.6	26.6	28.0	30.2
Custom tailors and made-to-measure clothing .....	55.5	57.2	+ 1.7	(X)	(X)	(X)	58.1	57.0	60.4	(X)	(X)	56.3
Family Clothing stores .....	26.1	26.8	+ 0.7	27.9	27.2	23.8	26.4	27.9	25.0	24.0	27.3	28.2
Women's ready-to-wear stores .....	28.6	28.4	- 0.2	(X)	25.4	21.4	28.4	28.8	32.5	28.9	26.9	29.7
Hosiery, corsets, lingerie .....	29.2	28.6	- 0.6	(X)	(X)	(X)	28.8	27.3	(X)	(X)	(X)	(X)
Millinery stores .....	44.3	45.1	+ 0.8	(X)	(X)	(X)	50.7	49.3	(X)	(X)	(X)	(X)
Furriers--fur shops .....	41.0	40.1	- 0.9	(X)	(X)	(X)	42.4	41.3	(X)	(X)	(X)	32.5
Shoe stores .....	28.4	29.2	+ 0.8	(X)	27.6	23.9	26.9	28.7	30.6	28.4	29.1	34.5
Hardware stores .....	25.2	25.7	+ 0.5	(X)	25.3	22.6	25.3	26.2	25.9	25.5	23.2	27.6
Lumber and building materials .....	27.2	26.9	- 0.3	(X)	25.3	33.2	24.9	27.1	28.5	26.6	30.1	27.2
Lumber and building materials, coal and wood .....	24.7	24.3	- 0.4	(X)	(X)	(X)	29.0	23.2	24.5	24.3	(X)	23.2
Furniture stores .....	32.8	32.3	- 0.5	(X)	33.1	32.9	34.4	31.2	(X)	(X)	30.6	31.1
Radio and music stores .....	35.2	34.3	- 0.9	(X)	39.9	(X)	33.3	33.8	35.4	(X)	31.2	35.2
Restaurants, cafeterias and eating places .....	42.3	42.0	- 0.3	(X)	40.1	35.2	43.8	44.3	41.0	36.9	38.4	41.1
Book stores .....	30.7	30.9	+ 0.2	(X)	(X)	(X)	31.4	32.5	(X)	(X)	(X)	25.7
Coal and wood yards (including ice) .....	20.0	21.1	+ 1.1	(X)	18.7	20.6	17.5	22.0	20.7	21.2	(X)	29.1
Drug stores .....	29.8	29.9	+ 0.1	(X)	29.5	30.5	31.6	29.1	30.3	29.3	31.0	30.6
Jewellery stores .....	41.2	41.0	- 0.2	(X)	39.9	42.1	42.4	40.3	38.6	41.9	39.0	44.2
Office, school and store supplies and equipment dealers ..	40.5	38.8	- 1.7	(X)	(X)	(X)	39.3	37.9	(X)	(X)	(X)	(X)
Tobacco stores and stands .....	20.8	21.4	+ 0.6	(X)	21.5	22.3	20.9	22.7	(X)	18.6	21.1	19.7

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



Table 2.--Retail Sales and Accounts Outstanding on Books  
of Retail Firms on December 31, 1936, by Provinces

Province	Retail Sales, 1936		Accounts Outstanding, December 31, 1936.		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
CANADA (2) .....	2,202,202,000	+ 7.2	227,162,500	10.3	+ 3.8
Prince Edward Island .....	11,351,000	+14.6	1,779,400	15.7	- 6.3
Nova Scotia .....	87,099,000	+ 7.2	9,898,000	11.4	+ 9.0
New Brunswick .....	66,965,000	+ 8.6	8,866,300	13.2	+ 7.4
Quebec .....	498,143,000	+ 7.3	50,023,000	10.0	+ 7.9
Ontario .....	913,223,000	+ 6.4	82,689,100	9.1	+ 5.6
Manitoba .....	148,541,000	+ 6.9	14,337,600	9.7	+ 1.0
Saskatchewan .....	130,621,000	+ 9.2	23,615,900	18.1	- 6.0
Alberta .....	136,522,000	+ 5.5	16,778,600	12.3	- 2.0
British Columbia .....	207,768,000	+10.3	18,905,300	9.1	+ 4.3

(1) Per cent change from preceding year.

(2) Includes Yukon and Northwest Territories.

Table 3.--Retail Sales and Accounts Outstanding on Books  
of Retail Firms on December 31, 1936, by Types of Operation.

Type of Operation and Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
All Stores, Total .....	2,202,202,000	+ 7.2	227,162,500	10.3	+ 3.8
Independent stores .....	1,807,267,000	+ 7.0	195,732,100	10.8	+ 4.0
Chain stores .....	394,935,000	+ 8.5	31,430,400	8.0	+ 3.1
Grocery and combination stores, Total .....	325,261,000	+ 4.2	17,630,500	5.4	- .3
Independent stores .....	217,915,100	+ 3.4	16,523,600	7.6	- .7
Chain stores .....	107,345,900	+ 5.8	1,106,900	1.0	+ 6.3
Shoe Stores, Total .....	28,592,000	+ 4.2	715,900	2.5	- 1.1
Independent stores .....	19,260,400	+ 1.5	663,000	3.5	- .4
Chain stores .....	9,331,600	+10.5	52,900	.6	- 9.6
Drug Stores, Total .....	64,055,000	+ 4.4	2,283,400	3.6	+ 3.1
Independent stores .....	51,183,400	+ 4.1	2,153,700	4.2	+ 2.8
Chain stores .....	12,871,600	+ 5.8	129,700	1.0	+ 7.3

(1) Per cent change from preceding year.



Table 4.--Retail Sales and Accounts Outstanding on Books  
of Retail Firms on December 31, 1936, by Provinces

Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936.		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
TOTAL, ALL STORES .....	2,202,802,000	+ 7.2	227,162,500	10.3	+ 3.8
Food Group, Total .....	485,001,000	+ 4.3	24,667,700	5.1	+ 1.2
Bakery product stores (other than manufacturing bakeries) .....	9,219,000	+ 3.8	7,200	.1	-18.2
Candy and confectionery stores ..	36,727,000	+ 4.3	520,200	1.4	+30.0
Dairy products dealers (other than manufacturing dairies) .....	32,915,000	+ 6.1	1,720,100	5.2	+ 9.0
Fruit and vegetable stores .....	14,348,000	+ 7.4	287,000	2.0	+14.6
Grocery and combination stores ..	325,261,000	+ 4.2	17,630,500	5.4	- .3
Meat markets (including sea foods)	60,579,000	+ 3.2	3,416,600	5.6	+ .8
Other food stores .....	5,552,000	+ 6.7	1,086,100	18.2	+ 1.6
Country General Stores, Total	182,734,000	+ 6.0	31,203,300	17.1	- 2.1
General Merchandise Group, Total .....	360,829,000	+ 6.2	23,279,400	6.5	+12.1
Department stores .....	273,358,000	+ 5.7	19,410,700	7.1	+13.8
Dry goods stores .....	24,624,000	+ 5.4	1,267,000	5.1	+ 5.4
General merchandise stores .....	16,566,000	+ 7.3	2,502,500	15.1	+ 2.3
Variety stores .....	46,281,000	+ 9.1	99,200	.2	+55.0
Automotive Group, Total .....	362,659,000	+11.8	28,733,900	7.9	+ 6.5
Motor vehicle dealers .....	251,211,000	+16.1	19,615,000	7.8	+ 7.5
Accessories, tires and batteries	8,062,000	+15.6	751,900	9.3	+ 9.3
Filling stations .....	67,141,000	+ 0.4	3,661,700	5.5	+ 4.2
Garages .....	33,700,000	+ 6.0	4,247,300	12.6	+ 3.9
Other automotive establishments .	2,545,000	+ 6.8	458,000	18.0	+ 4.5
Apparel Group, Total .....	175,373,000	+ 5.7	14,751,300	8.4	+ 4.9
Men's and boys' clothing and furnishings (includes custom tailors) .....	56,897,000	+ 7.0	5,224,200	9.2	+ 2.8
Family clothing stores .....	40,208,000	+ 6.6	4,367,700	10.9	+ 8.1
Women's apparel and accessories stores .....	49,676,000	+ 4.4	4,443,500	8.9	+ 5.6
Shoe stores .....	28,592,000	+ 4.2	715,900	2.5	- 1.1
Building Materials Group, Total .....	112,003,000	+11.4	32,520,700	29.0	+ 2.5
Hardware stores .....	53,972,000	+ 7.9	11,553,800	21.4	+ 4.6
Lumber and building material dealers .....	42,306,000	+14.6	17,370,000	41.1	+ 0.3
Other building materials (in- cluding roofing materials) ...	5,518,000	+22.8	943,600	17.1	+15.5
Electrical, heating and plumbing, paint and glass shops .....	10,207,000	+11.9	2,653,300	26.0	+ 5.0
Furniture and Household Group, Total .....	72,023,000	+10.7	35,491,700	49.3	+ 5.2
Furniture stores .....	32,231,000	+10.3	14,939,600	46.3	+ 6.8
Household appliance stores .....	13,424,000	+ 7.8	8,443,300	62.9	+ 3.2
Other home furnishings stores ...	6,779,000	+15.4	1,332,700	19.7	+15.3
Radio and music stores .....	19,589,000	+11.8	10,776,100	55.0	+ 3.6
Restaurants, Cafeterias and Eating Places, Total .....	48,762,000	+ 6.4	262,200	0.5	+ 5.4
Other Retail Stores, Total .	402,818,000	+ 7.5	36,252,300	9.0	+ 3.5
Farmers' supply stores .....	38,282,000	+ 8.4	5,295,900	13.8	+ 1.6



Table 4.--Retail Sales and Accounts Outstanding on Books  
of Retail Firms on December 31, 1936, by Provinces  
(Continued)

Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
<u>Other Retail Stores--(Cont'd.)</u>					
Book stores .....	6,283,000	+ 6.5	775,600	12.3	+ 3.6
Coal and wood yards (including ice) .	75,959,000	+ 4.8	11,166,800	14.7	+ .2
Drug stores .....	64,055,000	+ 4.4	2,283,400	3.6	+ 3.1
Florists .....	6,448,000	+ 5.8	801,400	12.4	- 1.7
Jewellery stores .....	19,866,000	+ 8.9	3,386,100	17.0	+11.0
Office, school and store supplies and equipment dealers .....	15,656,000	+13.9	3,747,000	23.9	+29.4
Tobacco stores and stands .....	24,501,000	+ 5.9	671,200	2.7	+15.3
Government liquor stores .....	65,908,000	+16.0	-	-	-
Miscellaneous kinds of business (in- cluding second-hand stores) .....	35,860,000	+ 5.1	8,124,900	9.5	- 2.8

(1) Per cent change from preceding year.

Table 5.--Retail Sales and Accounts Outstanding on Books of Retail Firms  
on December 31, 1936, by Provinces and Selected Kinds of Business

Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
<u>PRINCE EDWARD ISLAND--TOTAL ..</u>					
	11,351,000	+14.6	1,779,400	15.7	- 6.3
Grocery and combination stores .....	1,628,000	+ 5.8	157,600	9.7	- 1.6
Meat markets (including sea foods) .	173,000	- 0.6	13,500	7.8	+45.2
Country general stores .....	2,765,000	+20.2	525,400	19.0	- 9.7
Department stores .....	1,400,000	+14.1	163,800	11.7	-31.1
Motor vehicle dealers .....	1,182,000	+31.8	180,800	15.3	- 7.8
Hardware stores .....	46,000	+21.1	30,100	65.4	- 4.7
Lumber and building material dealers	166,000	+11.4	44,200	26.6	+ 5.5
Furniture stores .....	284,000	+14.5	128,100	41.6	+ 9.7
Coal and wood yards .....	350,000	- 0.3	78,800	22.5	- 6.3
Jewellery stores .....	70,000	+22.8	15,100	21.6	+38.5
<u>NOVA SCOTIA--TOTAL .....</u>					
	87,099,000	+ 7.2	9,898,000	11.4	+ 9.0
Grocery and combination stores .....	17,811,000	+ 4.3	1,362,500	7.6	+ 0.5
Meat markets (including sea foods) .	1,063,000	+ 6.5	82,900	7.8	+10.7
Country general stores .....	12,516,000	+ 5.6	1,783,000	14.2	+ 0.9
Department stores .....	6,658,000	+10.7	1,012,000	15.2	+79.8
Motor vehicle dealers .....	10,682,000	+15.2	1,046,800	9.8	+16.1
Hardware stores .....	1,958,000	+ 9.7	373,600	19.1	- 3.6
Lumber and building material dealers	1,002,000	+23.1	220,400	22.0	+44.9
Furniture stores .....	1,140,000	+ 9.0	378,500	33.2	+11.6
Coal and wood yards .....	2,776,000	- 3.7	594,000	21.4	- 1.4
Jewellery stores .....	615,000	+ 3.4	134,000	21.8	+ 1.8

(1) Per cent change from preceding year.



Table 5--Retail Sales and Accounts Outstanding on Books of Retail Firms  
on December 31, 1936, by Provinces and Selected Kinds of Business  
(Continued)

Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
NEW BRUNSWICK--TOTAL .....	66,965,000	+ 8.6	8,866,300	13.2	+ 7.4
Grocery and combination stores .....	9,992,000	+ 2.9	807,100	8.1	- 4.5
Meat markets (including sea foods) .	616,000	+ 4.2	49,900	8.1	+11.1
Country general stores .....	10,679,000	+ 7.4	2,578,900	24.1	+ 2.5
Department stores .....	10,739,000	+ 4.0	386,600	3.6	-19.1
Motor vehicle dealers .....	8,469,000	+25.6	1,615,300	19.1	+40.5
Hardware stores .....	1,310,000	+14.2	390,400	29.8	- 0.4
Lumber and building material dealers	427,000	+ 6.5	102,500	24.0	+ 4.2
Furniture stores .....	1,312,000	+18.2	542,200	41.3	+ 7.5
Coal and wood yards .....	1,791,000	- 2.5	374,300	20.9	+ 2.3
Jewellery stores .....	379,000	+ 9.5	63,800	16.8	+33.8
QUEBEC--TOTAL .....	498,143,000	+ 7.3	50,023,000	10.0	+ 7.9
Grocery and combination stores .....	94,437,000	+ 3.4	4,917,200	5.2	+ 0.6
Meat markets, (including sea foods) .	17,394,000	+ 6.7	852,300	4.9	+ 4.2
Country general stores .....	40,736,000	+ 7.7	6,807,200	16.7	+ 2.4
Department stores .....	39,118,000	+ 6.5	4,303,000	11.0	+21.5
Motor vehicle dealers .....	45,570,000	+25.0	2,582,000	5.7	+10.8
Hardware stores .....	9,451,000	+6.8	1,685,200	17.8	+ 5.9
Lumber and building material dealers	5,593,000	+19.2	1,416,800	25.3	+14.8
Furniture stores .....	9,584,000	+16.4	5,598,600	58.4	+21.3
Coal and wood yards .....	16,164,000	+ 2.0	2,667,100	16.5	+ 4.1
Jewellery stores .....	4,704,000	+ 9.6	749,800	15.9	+ 4.6
ONTARIO--TOTAL .....	913,223,000	+ 6.4	82,689,100	9.1	+ 5.6
Grocery and combination stores .....	137,960,000	+ 4.6	6,439,500	4.7	+ 0.0
Meat markets (including sea foods) .	25,259,000	+ 1.7	1,131,200	4.5	- 0.7
Country general stores .....	39,302,000	+ 5.2	5,441,700	13.8	- 2.6
Department stores .....	106,364,000	+ 5.4	8,509,100	8.0	+18.1
Motor vehicle dealers .....	115,803,000	+12.9	6,838,300	5.9	+ 7.5
Hardware stores .....	22,752,000	+10.0	4,282,800	18.8	+13.5
Lumber and building material dealers	15,315,000	+15.7	3,984,700	26.0	+16.0
Furniture stores .....	13,978,000	+ 6.1	6,028,900	43.1	- 2.6
Coal and wood yards .....	42,843,000	+ 6.1	5,837,900	13.6	+ 0.1
Jewellery stores .....	8,861,000	+10.4	1,605,300	18.1	+12.4
MANITOBA--TOTAL .....	148,541,000	+ 6.9	14,337,600	9.7	+ 1.0
Grocery and combination stores .....	15,139,000	+ 5.1	792,100	5.2	- 3.0
Meat markets (including sea foods) .	2,233,000	+ 3.8	131,700	5.9	+ 7.9
Country general stores .....	11,872,000	+ 8.0	2,120,700	17.9	- 2.7
Department stores .....	48,120,000	+ 3.2	1,636,100	3.4	+ 0.6
Motor vehicle dealers .....	13,626,000	+17.5	1,480,000	10.9	- 3.3
Hardware stores .....	3,247,000	+10.0	630,800	19.4	- 4.5
Lumber and building material dealers	4,132,000	+12.4	2,262,300	54.8	+ 4.0
Furniture stores .....	546,000	+11.7	222,800	40.8	+10.8
Coal and wood yards .....	5,343,000	+ 9.8	710,600	13.3	- 9.4
Jewellery stores .....	1,260,000	+ 0.5	205,600	16.3	+ 4.0
SASKATCHEWAN--TOTAL .....	130,621,000	+ 9.2	23,615,900	18.1	- 6.0
Grocery and combination stores .....	11,640,000	+ 4.8	791,500	6.8	- 6.3
Meat markets (including sea foods) .	2,733,000	+ 1.2	207,700	7.6	+ 0.4
Country general stores .....	27,699,000	+ 4.8	5,556,600	20.1	- 7.3
Department stores .....	13,502,000	+15.8	972,100	7.2	+10.5
Motor vehicle dealers .....	14,212,000	+20.3	2,424,400	17.1	- 4.6
Hardware stores .....	6,120,000	+ 5.6	1,993,600	32.6	- 2.4
Lumber and building material dealers	8,013,000	+13.4	6,498,500	81.1	-10.0
Furniture stores .....	969,000	+ 7.0	354,600	36.6	- 9.0
Coal and wood yards .....	2,771,000	+ 9.6	399,000	14.4	- 4.6
Jewellery stores .....	739,000	+11.6	82,300	11.1	+41.4

(1) Per cent change from preceding year.



Table 5.--Retail Sales and Accounts Outstanding on Books of Retail Firms  
on December 31, 1936, by Provinces and Selected Kinds of Business  
(Continued)

Kind of Business	Retail Sales, 1936		Accounts Outstanding, December 31, 1936		
	Amount	% Change (1)	Amount	% of Sales	% Change (1)
	\$		\$		
ALBERTA--TOTAL .....	136,522,000	+ 5.5	16,778,600	12.3	- 2.0
Grocery and combination stores .....	14,877,000	+ 4.2	1,035,300	7.0	+ 1.7
Meat markets (including sea foods) .	3,778,000	- 1.1	328,100	8.7	- 8.6
Country general stores .....	21,543,000	+ 1.9	3,952,900	18.3	- 3.1
Department stores .....	14,530,000	+ 2.7	682,900	4.7	+ 7.0
Motor vehicle dealers .....	17,575,000	- 1.4	1,616,900	9.2	- 1.7
Hardware stores .....	5,138,000	+ 1.3	1,272,000	24.8	- 6.1
Lumber and building material dealers	5,358,000	+ 8.8	2,349,900	43.9	- 6.6
Furniture stores .....	2,089,000	+ 4.9	935,900	44.8	- 2.2
Coal and wood yards .....	736,000	- 8.3	79,500	10.8	-19.5
Jewellery stores .....	962,000	+ 0.5	158,600	16.5	+ 7.5
BRITISH COLUMBIA--TOTAL .....	207,768,000	+10.3	18,905,300	9.1	+ 4.3
Grocery and combination stores .....	21,615,000	+ 4.4	1,315,400	6.1	+ 1.4
Meat markets (including sea foods) .	7,275,000	+ 2.7	610,100	8.4	- 0.7
Country general stores .....	15,092,000	+ 6.9	2,345,200	15.5	- 3.1
Department stores .....	32,927,000	+ 6.2	1,745,100	5.3	- 7.2
Motor vehicle dealers .....	24,092,000	+25.9	1,830,500	7.6	+15.4
Hardware stores .....	3,861,000	+ 6.1	876,200	22.7	+ 9.7
Lumber and building material dealers	2,299,000	+18.4	490,700	21.3	+ 9.8
Furniture stores .....	2,327,000	+14.7	750,000	32.2	+12.0
Coal and wood yards .....	3,176,000	+ 6.5	425,600	13.4	+ 6.3
Jewellery stores .....	2,264,000	+11.2	371,600	16.4	+18.5

(1) Per cent change from preceding year.



Table 6.--Retail Sales and Salaries and Wages Paid to Employees in Retail Trade,  
by Provinces and Kind-of-Business Groups, 1935 and 1936.

Province and Group	SALES			SALARIES AND WAGES		
	1935	1936	Per cent Change 1936/1935	1935	1936	Per cent Change 1936/1935
	\$	\$		\$	\$	
Prince Edward Island .....	9,901,000	11,351,000	+14.6	730,000	770,000	+ 5.5
Nova Scotia .....	81,257,000	87,099,000	+ 7.2	6,296,000	6,904,000	+ 9.7
New Brunswick .....	61,681,000	66,965,000	+ 8.6	5,057,000	5,414,000	+ 7.1
Quebec .....	464,109,000	498,143,000	+ 7.3	47,507,000	50,668,000	+ 6.7
Ontario .....	858,162,000	913,223,000	+ 6.4	89,371,000	95,406,000	+ 6.8
Manitoba .....	138,947,000	148,541,000	+ 6.9	14,971,000	15,803,000	+ 5.6
Saskatchewan .....	119,586,000	130,621,000	+ 9.2	10,266,000	11,236,000	+ 9.4
Alberta .....	129,435,000	136,522,000	+ 5.5	11,662,000	12,228,000	+ 4.9
British Columbia .....	188,424,000	207,768,000	+10.3	18,118,000	19,830,000	+ 9.4
CANADA, TOTAL .....	2,053,699,000	2,202,202,000	+ 7.2	204,227,000	218,525,000	+ 7.0
Food group .....	464,961,000	485,001,000	+ 4.3	35,177,000	36,600,000	+ 4.0
Country general stores .....	172,456,000	182,734,000	+ 6.0	7,657,000	8,281,000	+ 8.1
General merchandise group .....	339,860,000	360,829,000	+ 6.2	48,423,000	51,157,000	+ 5.6
Automotive group .....	324,319,000	362,659,000	+11.8	29,104,000	33,048,000	+13.6
Apparel group .....	165,864,000	175,373,000	+ 5.7	17,540,000	18,723,000	+ 6.7
Building materials group .....	100,567,000	112,003,000	+11.4	10,819,000	11,917,000	+10.1
Furniture and household group .....	65,071,000	72,023,000	+10.7	10,105,000	11,131,000	+10.1
Restaurants, cafeterias and eating places	45,825,000	48,762,000	+ 6.4	9,146,000	9,800,000	+ 7.2
Other retail stores .....	374,776,000	402,818,000	+ 7.5	36,256,000	37,868,000	+ 4.4

(1) Includes Yukon and Northwest Territories.



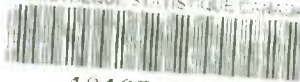
Table 7.--Retail Sales and Stocks on Hand, 1935 and 1936.

All Stores and Selected Kinds of Business

Kind of Business	Total Sales			Stocks on Hand, End of Year (at cost)		
	1935	1936	% of Change 1935-1936	1935	1936	% of Change 1935-1936
	\$	\$		\$	\$	
All Stores, Total .....	2,053,699,000	2,202,202,000	+ 7.2	392,609,000	413,025,000	+ 5.2
Grocery and combination stores .....	312,197,000	325,261,000	+ 4.2	30,973,000	33,327,000	+ 7.6
Country general stores .....	172,456,000	182,734,000	+ 6.0	59,899,000	62,235,000	+ 3.9
Department stores .....	258,653,000	273,352,000	+ 5.7	37,195,000	39,386,000	+ 3.8
Men's and boys' clothing and furnishings .....	53,166,000	56,897,000	+ 7.0	18,985,000	19,934,000	+ 5.0
Family clothing stores .....	37,702,000	40,208,000	+ 6.6	13,477,000	14,138,000	+ 4.9
Women's apparel and accessories .....	47,666,000	49,676,000	+ 4.4	13,550,000	14,350,000	+ 5.9
Shoe stores .....	27,431,000	28,592,000	+ 4.2	11,269,000	11,537,000	+ 2.2
Hardware stores .....	50,043,000	53,972,000	+ 7.9	23,286,000	23,915,000	+ 2.7
Furniture stores .....	29,229,000	32,231,000	+10.3	9,961,000	10,539,000	+ 5.8
Drug stores .....	61,353,000	64,055,000	+ 4.4	20,551,000	21,250,000	+ 3.4



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