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FUEL DEALERS (CHAIN)

OPERATING RESULTS

1965

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FUEL DEALERS (CHAIN)

OPERATING RESULTS

1965

INTRODUCTION

A retail chain is an organization operating four or more retail stores in the same kind of business under the same legal ownership.

This report deals with profit and loss statistics, presented mainly in the form of percentages of net sales. Results are shown for sales-size groups in some instances. Balance sheet data are not presented.

The primary purpose of the operating results survey is to provide averages of ratios on the different phases of business operation against which firms in the same trade may make direct comparisons with their own results. They also provide useful information to others interested in the cost of distribution of consumer goods.

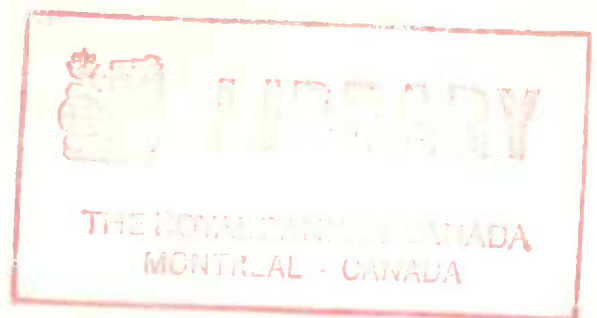
FUEL DEALERS (OTHER THAN OIL)

Businesses included in this classification sell mainly coal, fire wood, bottle gas and other fuels except oil. Lumber and building materials and ice often form additional lines but if fuel sales amount to 50 per cent or more of total sales the operation is classified to this kind of business.

This is the first operating results survey of chain fuel businesses. Financial data of 7 incorporated companies which operated 158 retail outlets are included in this report.

It is of some interest to note that the gross profit as a percentage of sales for fuel dealers (other than oil) revealed by the 1961 Census of Merchandising was 31.9 per cent. Across Canada

the gross margin ranged from 28.9 per cent for Ontario to 39.2 per cent in the case of New Brunswick. The Census statistics pertain to all businesses of this kind, independent as well as chain and incorporated companies as well as unincorporated businesses. The 1965 survey indicated gross profit of 51.66 per cent of net sales for incorporated companies operating chain locations in this kind of business. The 1965 results in more detail and by size of business are shown in the table. The non-trading income in the case of the large businesses accrues primarily from the net revenue from rented premises and leased concessions. Final net profit after providing for income tax is shown for the 7 firms reporting to be 6.49 per cent of net sales.



**Fuel Dealers (Other than Oil), Chain, Operating Results, by Size of Business
(Incorporated Companies), 1965**

Item	Firms with 1965 sales of		Total all sizes
	Under \$1,500,000	\$1,500,000 and over	
Number of firms	3	4	7
Number of stores operated	15	143	158
Average net sales per firm \$	877,681	7,903,997	4,892,719
Average cost of goods sold \$	497,157	3,765,883	2,365,000
Average inventory per firm:			
Beginning of year \$	97,371	823,218	512,141
Per cent of average net sales	11.09	10.42	10.47
End of year \$	82,250	974,519	592,118
Per cent of average net sales.....	9.37	12.33	12.10
Stock turnover (times per year)	5.54	4.19	4.28
Profit and loss (Per cent of net sales)			
Gross profit	43.36	52.36	51.66
Operating expenses:			
Salaries:			
Executives	0.91	1.11	1.10
Other employees	16.59	11.03	11.45
Employees' benefits	0.93	1.17	1.15
Occupancy	2.85	2.03	2.09
Taxes ¹ and licenses	0.16	1.03	0.97
Insurance ¹	0.52	0.22	0.24
Repairs and maintenance ¹	0.01	0.25	0.24
Depreciation ¹	0.37	7.43	6.89
Supplies	0.57	0.72	0.70
Advertising	0.53	0.81	0.79
Travelling	0.45	1.28	1.22
Communication	0.96	1.10	1.09
Delivery	9.93	11.92	11.77
Bad debt loss	0.35	0.40	0.40
All other expenses	2.37	3.69	3.59
Total operating expenses	37.50	44.19	43.67
Net operating profit	5.86	8.17	7.99
Non-trading income	0.86	4.25	3.99
Non-trading expense	2.07	1.70	1.73
Net profit before income tax deduction	4.65	10.72	10.25
Income tax	1.17	3.97	3.76
Final net profit	3.48	6.75	6.49

¹ Excludes amount attributed to real estate which is in occupancy expense.

DEFINITIONS

Profit and Loss

Net sales — the dollar volume of business done. Allowances and discounts granted to customers and value of goods returned by customers are deducted from gross sales, but sales of meals or lunches provided employees and any goods withdrawn for personal use are included.

Purchases — are taken at invoice value less returns and allowances, cash and trade discounts. Added to the cost of merchandise are the following expenses: duty, inward freight, express and trucking, alterations, and transportation costs from warehouse to stores.

Cost of goods sold — determined by adding the beginning inventory to net purchases and deducting the ending inventory.

Gross profit — the difference between "cost of goods sold" and "net sales".

Operating expenses — all costs incurred in the year's operation of a business, except the cost of merchandise. These include:

Salaries and wages, commissions and bonuses (except delivery) — payments to employees before deduction of income tax or unemployment insurance, etc. Included are salaries paid to executives of incorporated firms. Proprietors' salaries or withdrawals are included in "net operating profit" for unincorporated store operations.

Employees' benefits — contributions made towards employees' pensions, unemployment insurance, hospitalization and other staff benefits. (Excludes employees' own contributions.)

Occupancy — the cost of maintaining and occupying a place of business and includes property taxes, insurance, heat, light and power, repairs and maintenance, depreciation, mortgage interest on owned real estate and rental expense on rented premises.

Taxes and licences — excluding property taxes.

Insurance — premiums for insurance policies carried to protect the business, covering furniture and fixtures and inventories but excluding real estate insurance and insurance on delivery equipment.

Repairs and maintenance — costs incurred to keep fixtures and equipment operating efficiently. (Excludes capital expenditure and delivery.)

Depreciation — allowances on fixtures and equipment (except delivery).

Supplies — wrapping paper, twine, store and office supplies, etc.

Advertising — displays, window dressing and sales promotion.

Travelling — all travelling expense including buying.

Communication — telephone, telegraph and postage.

Delivery — salaries paid to delivery men, truck repairs and maintenance, depreciation, licences and insurance on delivery equipment and supplies used in connection with delivery (gas, oil, etc.), all other costs from stores to customers including amounts paid for contract delivery.

Bad debt loss — amount written off or reserve provided for during the current year.

All other operating expenses — bank charges, legal, auditing and collection fees, etc.

Non-trading income — interest earned, net revenues from rentals, financial charges, delivery charges made to customers and bad debts recovered, revenues from investments and other non-trading activities.

Non-trading expense — interest expense and any other expenses not pertaining to the business.

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