Operating Results of Independent Retail Stores.—The trades included in the independent retail store classification are divided into two groups, which are surveyed in alternate years. Operating ratios given in Table 7 are therefore for 1958 or 1959 as indicated.

7.—Operating Ratios of Independent Retail Stores, by Kind of Business, 1958 or 1959

(Percentage of net sales)

Kind of Business	Cost of Goods Sold	Gross Profit	Salaries and Wages ¹	Occupancy Expenses ²	Total Operating Expenses ³	Net Profit before Income Tax ⁴
1958						
Unincorporated				,		
Grocery Combination Meat Confectionery Fruits and vegetables Men's clothing Family clothing Women's clothing Family shoe General stores	84.9 84.9 80.9 80.8 81.0 71.4 72.9 71.2 70.7 85.2	15.1 15.1 19.1 19.2 19.0 28.6 27.1 28.8 29.3 14.8	2.5 4.2 5.5 3.3 4.0 6.4 7.5 7.5 3.2	4.0 3.2 3.5 6.2 4.7 5.9 6.0 7.2 8.1	9.2 10.7 13.0 11.7 12.5 18.2 18.7 20.3 18.1 9.0	6.5 4.8 6.6 8.1 7.0 11.1 9.6 9.1 11.8 6.2
Incorporated						
Men's clothing Family clothing Women's clothing Family shoe	69.1 69.4 68.1 66.8	30.9 30.6 31.9 33.2	15.6 15.3 17.0 17.3	6.0 5.1 6.9 6.7	28.2 28.1 30.4 29.8	3.2 3.8 2.6 3.7
1959						
Unincorporated						
Drug Filling station Garage Fuel Hardware Furniture Appliance and radio Jewellery Restaurant	68.4 77.7 66.8 77.6 73.0 72.8 70.3 58.0 59.8	31.6 22.3 33.2 22.4 27.0 27.2 29.7 42.0 40.2	8.8 7.2 12.4 5.4 7.6 6.1 9.7 10.1 16.9	5.4 5.0 6.1 2.6 5.1 5.5 5.3 8.7	18.9 14.7 22.6 16.8 17.7 18.8 22.6 26.3 32.4	13.6 8.0 11.2 6.2 10.4 9.0 8.5 16.6 8.4
Incorporated						
Drug Jewellery. Fuel Hardware. Furniture. Appliance and radio.	67.0 62.2 76.4 72.1 73.7 74.7	33.0 37.8 23.6 27.9 26.3 25.3	19.0 19.5 8.4 16.6 13.3 13.2	5.6 7.5 2.6 4.7 5.4 3.7	29.9 35.9 20.7 26.9 27.1 24.3	3.8 2.8 3.5 1.8 1.1 2.0

¹ Excludes delivery and, for unincorporated stores, also excludes proprietors' salaries.

² Includes taxes and insurance, light, heat and power, repairs, maintenance, depreciation (except on delivery equipment) and rentals on rented premises.

³ Includes salaries and wages and occupancy expenses.

⁴ Includes net non-trading income and, for unincorporated stores, proprietors' salaries or withdrawals.

New Motor Vehicle Sales.—Sales of new motor vehicles reached an all-time high in 1959. The 502,626 vehicles sold at \$1,540,168,000 exceeded the former high level of 1956 by 2,705 units and \$84.793,000.