

Operating Results of Retail Chain Stores.—A survey of the operating results of retail chain stores is carried out every second year. Results of the 1959 survey are given in Table 8.

8.—Operating Results of Retail Chain Stores for Selected Kinds of Business, 1959

(Percentage of net sales)

Kind of Business	Gross Profit	Salaries and Wages	Occupancy Expenses ¹	Total Operating Expenses ²	Net Operating Profit	Net Non-trading Income	Net Profit before Income Tax
Grocery.....	16.49	9.17	2.07	15.28	1.21	0.22	1.43
Combination grocery and meat.....	17.90	7.88	2.14	15.17	2.73	0.30	3.03
Meat.....
Men's clothing.....	35.65	15.87	5.86	33.92	1.73	0.86	2.59
Women's clothing.....	34.61	15.11	7.33	31.58	3.03	1.13	4.16
Family clothing.....	32.58	15.36	4.45	29.27	3.31	0.32	3.63
Shoe.....	35.94	15.80	7.14	30.19	5.75	0.31 ³	5.44
Variety.....	38.66	18.10	5.09	29.93	8.73	0.69	9.42
Drug.....	33.92	18.51	5.34	31.56	2.36	1.22	3.58
Furniture.....	36.13	16.78	4.99	41.24	5.11 ⁴	12.19	8.08

¹ Includes taxes and insurance, light, heat and power, repairs, maintenance, depreciation (except on delivery equipment) and rentals on rented premises. ² Includes salaries and wages and occupancy expenses. ³ Net non-trading expense. ⁴ Net operating loss.

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 9 are therefore for 1959 or 1960 as indicated.

9.—Operating Ratios of Independent Retail Stores, by Kind of Business, 1959 or 1960

(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
1959						
Unincorporated						
Drug.....	68.4	31.6	8.8	5.4	18.9	13.6
Filling station.....	77.7	22.3	7.2	5.0	14.7	8.0
Garage.....	66.8	33.2	12.4	6.1	22.6	11.2
Fuel.....	77.6	22.4	5.4	2.6	16.8	6.2
Hardware.....	73.0	27.0	7.6	5.1	17.7	10.4
Furniture.....	72.8	27.2	6.1	5.5	18.8	9.0
Appliance and radio.....	70.3	29.7	9.7	5.3	22.6	8.5
Jewellery.....	58.0	42.0	10.1	8.7	26.3	16.6
Restaurant.....	59.8	40.2	16.9	11.2	32.4	8.4
Incorporated						
Drug.....	67.0	33.0	19.0	5.6	29.9	3.8
Jewellery.....	62.2	37.8	19.5	7.5	35.9	2.8
Fuel.....	76.4	23.6	8.4	2.6	20.7	3.5
Hardware.....	72.1	27.9	16.6	4.7	26.9	1.8
Furniture.....	73.7	26.3	13.3	5.4	27.1	1.1
Appliance and radio.....	74.7	25.3	13.2	3.7	24.3	2.0

For footnotes, see end of table.