

**Report Criteria:** 2006 Canada Incorporated Businesses Thousands of Dollars 44821

STATISTICS CANADA

2006 SMALL BUSINESS PROFILES - Canada

NAICS Number: 44821 - Shoe Stores US

**Average of Incorporated (T2) Businesses**

	Whole Industry (Reliability)	Lower Half (50%)	Upper Half (50%)	Bottom Quartile (25%)	Lower Middle (25%)	Upper Middle (25%)	Top Quartile (25%)	Percent of Businesses Reporting
Number of Businesses	891							
Revenue Range:								
Low Value (\$ 000)	30	30	464	30	237	464	827	
High Value (\$ 000)	5000	464	5000	237	464	827	5000	

(thousands of dollars)

<b>Total revenue</b>	<b>680.9</b>	<b>244.2</b>	<b>1117.5</b>	<b>136.1</b>	<b>352.3</b>	<b>630.0</b>	<b>1605.0</b>	<b>100.0</b>
<a href="#">Sales of goods and services</a>	673.2	239.0	1107.5	131.2	346.7	623.8	1591.1	98.5
<a href="#">All other revenues</a>	7.6	5.2	10.1	4.9	5.6	6.2	13.9	34.0
<b>Cost of sales (direct expenses)</b>	<b>387.6</b>	<b>140.0</b>	<b>635.2</b>	<b>76.0</b>	<b>203.9</b>	<b>365.1</b>	<b>905.2</b>	<b>96.9</b>
<a href="#">Wages and benefits</a>	12.2	5.9	18.5	3.9	7.9	9.9	27.0	23.3
<a href="#">Purchases, materials and sub-contracts</a>	385.3	134.0	636.7	69.7	198.3	360.0	913.3	96.3
<a href="#">Opening inventory</a>	194.3	84.3	304.4	53.7	115.0	179.3	429.5	88.7
<a href="#">Closing inventory</a>	204.3	84.2	324.4	51.2	117.2	184.0	464.7	90.1
<b>Operating expenses (indirect expenses)</b>	<b>273.1</b>	<b>103.4</b>	<b>442.8</b>	<b>64.5</b>	<b>142.3</b>	<b>256.3</b>	<b>629.2</b>	<b>100.0</b>
<a href="#">Labour and commissions</a>	125.1	40.3	209.9	22.2	58.4	120.9	298.9	88.7
<a href="#">Amortization and depletion</a>	7.2	3.0	11.3	2.9	3.2	5.7	16.9	85.6
<a href="#">Repairs and maintenance</a>	3.5	2.0	5.0	1.3	2.7	2.8	7.1	69.0
<a href="#">Utilities and telephone/telecommunication</a>	7.1	4.1	10.0	3.0	5.3	6.7	13.4	88.8
<a href="#">Rent</a>	56.7	23.0	90.3	14.8	31.3	50.0	130.6	86.9
<a href="#">Interest and bank charges</a>	9.6	4.3	14.9	3.0	5.7	13.1	16.7	81.9
<a href="#">Professional and business fees</a>	8.6	3.8	13.3	3.2	4.5	9.0	17.7	93.9
<a href="#">Advertising and promotion</a>	14.1	4.2	24.0	2.3	6.1	11.4	36.7	82.6
<a href="#">Delivery, shipping and warehouse expenses</a>	1.1	0.3	1.9	0.2	0.5	1.2	2.5	19.0
<a href="#">Insurance</a>	4.0	2.4	5.6	1.7	3.1	3.8	7.4	83.5
<a href="#">Other expenses</a>	36.2	15.7	56.6	9.9	21.6	31.8	81.4	99.3
<b>Total expenses</b>	<b>660.6</b>	<b>243.4</b>	<b>1077.9</b>	<b>140.6</b>	<b>346.2</b>	<b>621.4</b>	<b>1534.4</b>	<b>100.0</b>
<b>Net profit/loss</b>	<b>20.2</b>	<b>0.8</b>	<b>39.6</b>	<b>-4.5</b>	<b>6.2</b>	<b>8.6</b>	<b>70.6</b>	<b>99.9</b>

**BALANCE SHEET**

(thousands of dollars)

<b>Total assets</b>	<b>357.5</b>	<b>167.6</b>	<b>547.4</b>	<b>121.5</b>	<b>213.7</b>	<b>297.8</b>	<b>797.0</b>
<a href="#">Total current assets</a>	285.0	125.2	444.7	81.9	168.4	243.9	645.6
<a href="#">Accounts receivable</a>	12.7	3.9	21.5	1.9	5.9	8.3	34.7
<a href="#">Closing inventory</a>	204.3	84.2	324.4	51.2	117.2	184.0	464.7
<a href="#">Other current assets</a>	70.2	38.0	102.3	28.9	47.2	52.4	152.2

<a href="#">Net tangible and intangible assets</a>	50.1	31.1	69.1	29.3	33.0	43.4	94.8
<a href="#">All other assets and adjustments</a>	22.5	11.4	33.6	10.4	12.3	10.5	56.6
<b>Total liabilities</b>	<b>254.4</b>	<b>141.5</b>	<b>367.3</b>	<b>121.2</b>	<b>161.9</b>	<b>214.4</b>	<b>520.2</b>
<a href="#">Total current liabilities</a>	162.9	73.7	252.2	51.7	95.7	165.5	338.8
<a href="#">Current bank loans</a>	13.4	5.8	21.1	4.0	7.6	12.7	29.4
<a href="#">Other current liabilities</a>	149.5	67.9	231.2	47.7	88.1	152.8	309.6
<a href="#">Long term liabilities</a>	91.5	67.8	115.1	69.5	66.2	48.9	181.4
<b>Total equity</b>	<b>103.1</b>	<b>26.1</b>	<b>180.1</b>	<b>0.3</b>	<b>51.8</b>	<b>83.4</b>	<b>276.8</b>

---

**FINANCIAL RATIOS**

<a href="#">Current ratio</a>	1.7	1.7	1.8	1.6	1.8	1.5	1.9
<a href="#">Debt to equity ratio</a>	2.5	5.4	2.0	361.7	3.1	2.6	1.9
<a href="#">Interest coverage ratio</a>	3.1	1.2	3.7	-0.5	2.1	1.7	5.2
<a href="#">Debt ratio</a>	0.7	0.8	0.7	1.0	0.8	0.7	0.7
<a href="#">Revenue to equity ratio</a>	6.6	9.4	6.2	406.2	6.8	7.6	5.8
<a href="#">Revenue to closing inventory ratio</a>	3.3	2.9	3.4	2.7	3.0	3.4	3.5
<a href="#">Current debt to equity (%)</a>	158.1	282.5	140.0	15430.0	184.6	198.5	122.4
<a href="#">Net profit to equity (%)</a>	19.6	3.2	22.0	-1338.0	11.9	10.3	25.5
<a href="#">Net fixed assets to equity (%)</a>	48.6	119.3	38.4	8740.3	63.6	52.0	34.2
<a href="#">Gross margin (%)</a>	42.4	41.4	42.6	42.0	41.2	41.5	43.1
<a href="#">Return on total assets (%)</a>	8.3	3.1	10.0	-1.2	5.5	7.3	11.0
<a href="#">Collection period for accounts receivable (days)</a>	6.8	5.9	7.0	5.1	6.1	4.8	7.9

---