

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

STATISTICS CANADA

2006 SMALL BUSINESS PROFILES - Canada

NAICS Number: 44821 - Shoe Stores US

**Average of Unincorporated (T1) 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	115							
Revenue Range:								
Low Value (\$ 000)	30	30	148	30	81	148	234	
High Value (\$ 000)	5000	148	5000	81	148	234	5000	

(thousands of dollars)

<b>Total revenue</b>	<b>182.8</b>	<b>80.8</b>	<b>284.9</b>	<b>53.3</b>	<b>108.4</b>	<b>188.2</b>	<b>381.5</b>	<b>100.0</b>
<b>Cost of sales (direct expenses)</b>	<b>104.3</b>	<b>40.8</b>	<b>167.7</b>	<b>21.0</b>	<b>60.6</b>	<b>99.3</b>	<b>236.1</b>	<b>92.2</b>
Wages and benefits	0.5	0.4	0.6	0.3	0.5	0.0	1.3	5.9
Purchases, materials and sub-contracts	106.7	35.4	178.0	18.5	52.3	103.9	252.2	91.2
Opening Inventory	49.9	31.2	68.5	23.0	39.4	46.0	91.1	78.4
Closing inventory	52.9	26.2	79.5	20.8	31.6	50.5	108.5	76.5
<b>Operating expenses (indirect expenses)</b>	<b>58.0</b>	<b>30.3</b>	<b>85.7</b>	<b>25.5</b>	<b>35.0</b>	<b>55.1</b>	<b>116.4</b>	<b>100.0</b>
Labour and commissions	12.5	2.7	22.3	1.5	3.9	11.2	33.4	55.9
Amortization and depletion	1.7	1.2	2.3	1.3	1.0	1.9	2.7	76.5
Repairs and maintenance	1.6	0.8	2.5	0.9	0.7	1.9	3.2	61.8
Utilities and telephone/telecommunication	3.1	2.1	4.2	2.1	2.0	4.1	4.2	95.1
Rent	13.5	6.7	20.4	6.7	6.6	11.5	29.3	71.6
Interest and bank charges	3.9	1.6	6.2	0.8	2.4	4.8	7.5	77.5
Professional and business fees	1.6	1.5	1.7	2.1	0.9	0.9	2.5	81.4
Advertising and promotion	3.3	1.1	5.5	0.7	1.4	2.1	9.0	74.5
Delivery, shipping and warehouse expenses	0.5	0.3	0.8	0.1	0.4	0.6	0.9	35.3
Insurance	1.4	0.8	1.9	0.7	0.8	1.6	2.3	76.5
Other expenses	14.8	11.7	18.0	8.4	14.9	14.5	21.5	100.0
<b>Total expenses</b>	<b>162.3</b>	<b>71.1</b>	<b>253.4</b>	<b>46.5</b>	<b>95.6</b>	<b>154.4</b>	<b>352.5</b>	<b>100.0</b>
<b>Net profit/loss</b>	<b>20.6</b>	<b>9.8</b>	<b>31.4</b>	<b>6.8</b>	<b>12.8</b>	<b>33.8</b>	<b>29.1</b>	<b>100.0</b>

**FINANCIAL RATIOS**

Interest coverage ratio	6.3	7.0	6.1	9.0	6.3	8.0	4.9
Gross margin (%)	43.0	49.5	41.1	60.5	44.1	47.2	38.1