

THE ROBERT SIMPSON COMPANY LIMITED

Toronto Store

EXAMPLES OF PRICE SPREADS—SHOE DEPARTMENT

Description	Invoice						Initial Unit Selling Price	Initial Mark-up	
	Date	Quantity	Unit Price	Sales Tax	Freight Duty	Total Laid-Down Cost		Amount	Per cent to Cost
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	%
Department 285 (Men's Shoes).									
Men's Galoshes.....	18th Nov. 1933.	384	1 18	"		1 18	1 69	0 51	43.22
Oxfords.....	April-May 1933.	1,068	Average 4 20	"		4 20	5 95	1 75	41.67
Oxfords.....	Nov.-Dec. 1932.	612	3 74	"		3 74	4 39	0 65	17.38
Department 283 (Children's Shoes).									
Infants' Shoes.....	9th Sept. 1933.	219	1 27	"		1 27	1 99	0 72	56.70
Infants' Shoes.....	9th Sept. 1933.	439	1 27	"		1 27	1 79	0 52	40.95
Misses' Shoes—Various.....	Feb.-Mar. 1933.	1,258	0 64	"		0 64	0 89	0 25	39.06
Boys' Shoes.....	22nd Feb. 1933.	216	0 73	"		0 73	0 99	0 26	35.62
Department 287 (Lower Priced Store).									
Women's—Assorted.....	22nd Aug. 1933.	88	1 76	"		1 76	2 98	1 22	69.32
Women's Job Shoes.....	15th Feb. 1933.	1,255	1 02	"		1 02	1 59	0 57	55.88
Women's Assorted.....	22nd Aug. 1933.	770	1 36	"		1 36	1 99	0 63	46.32
Women's Black Tie Shoes.....	15th Aug. 1933.	264	1 45	"		1 45	1 99	0 54	37.24

GENERAL NOTE.—For the year ended 4th January 1934, the Gross Profit of the Department as a whole after stock write-downs, stock shortages, etc., was 38.19 p.c. on Cost.