

THE ROBERT SIMPSON COMPANY LIMITED

(Toronto Store)

DEPARTMENT No. 204—TOILET GOODS

Examples of Price Spreads

Description	INVOICES					Initial Unit Selling Price	Initial Mark-up	
	Date	Quantity	Invoice Cost	Unit Cost, Sales Tax, Freight, Duty and Exchange	Laid Down Cost		Amount	Percentage to Cost of Sales
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	%
Fleurs Perfume.....	5 April 1933	1,440	0 49	Incl.	0 49	0 59	0 10	20.41
Special Men's Sets.....	11 Dec. 1933	943	0 50	"	0 50	0 59	0 09	18.00
Cuticura Soap.....	30 Sept. 1933	5 gr.	27.80 gr.	0 05	27 85	31 20	3 35	12.03
Lifebuoy Soap.....	22 June 1933	220 cases	6 28 case	Incl.	6 28	7 00	0 72	11.46
Sundry Face Powder.....	22 Nov. 1933	1,392	0 60	Incl.	0 60	0 65	0 05	8.33
Italian Balm—Regular.....	30 Aug. 1933	180 doz.	0 21 ea.	0 03	0 24	0 26	0 02	8.33

GENERAL NOTE.—For the year 1933 the gross profit of this department as a whole after stock write-downs, stock shortages, etc., was 44.76%.