

THE ROBERT SIMPSON EASTERN LIMITED
(Toronto Mail Order Division—Shoe Departments)

STATEMENT No. MO—7

EXAMPLES OF PRICE SPREADS ON ITEMS SELECTED FROM SPRING AND SUMMER 1934 CATALOGUE

Description	Catalogue Number	Simpson's Placing Order Quantity Ordered	Invoices						Catalogue Selling Price	Initial Mark-up		Comparative Initial Mark-up Percentages on Invoices Examined at Regina
			Date	Quantity	Unit Cost					Amount	Per cent to Cost	
					Invoice Cost	Sales Tax	Freight	Laid Down Cost				
		Pr.	1934	Pr.	\$ cts. per Pr.		cts. per Pr.	\$ cts. per Pr.	\$ cts.	%	%	
Ladies' Shoes.....	701	450	5th February.....	120	1 15	Included	0-08	1 23	2 29	1 06	86-18	.....
“.....	792	420	25th January.....	2	1 50	“	0-15	1 65	2 98	1 33	80-61	.....
“.....	718	540	25th January.....	2	1 50	“	0-15	1 65	2 98	1 33	80-61	74-27
“.....	652	3,000	2nd August, 1833.....	119	0 40	“	0-03	0 43	0 75	0 32	74-42	.....
“.....	831	315	18th January.....	120	1 28	“	0-09	1 37	2 35	0 98	71-53	78-50
“.....	737	690	19th February.....	118	1 10	“	0-24	1 34	2 29	0 95	70-90	46-72
“.....	818	750	27th February.....	510	1 10	“	0-08	1 18	1 98	0 80	67-80	.....
“.....	767	240	10th, 11th and 13th January.....	90	1 10	“	0-08	1 18	1 98	0 80	67-80	.....
“.....	708	150	11th January.....	30	1 10	“	0-08	1 18	1 98	0 80	67-80	.....
“.....	703	600	19th and 22nd February.....	90	1 10	“	0-10	1 20	1 98	0 78	65-00	62-30
“.....	750	780	22nd and 23rd January.....	2	1 90	“	0-27	2 17	3 25	1 08	49-77	82-03
Men's Shoes.....	334	840	20th January.....	45	1 75	Included	0-17	1 92	3 65	1 73	90-10	.....
“.....	300	300	18th November, 1933.....	99	1 10	“	0-07	1 17	1 98	0 81	69-23	60-98
“.....	346	600	26th January.....	180	1 60	“	0-13	1 73	2 89	1 16	67-05	.....
“.....	348	90	20th January.....	60	1 72	“	0-13	1 85	2 98	1 13	61-08	.....
“.....	356	210	13th January.....	30	1 70	“	0-17	1 87	2 99	1 12	59-89	69-27
“.....	303	510	6th February.....	148	1 46	“	0-09	1 55	2 45	0 90	58-06	48-5
“.....	316	810	6th November.....	133	1 08	“	0-07	1 15	1 79	0 64	55-65	.....
“.....	345	360	21st October, 1932.....	180	1 60	“	0-13	1 73	2 59	0 86	49-91	.....
“.....	335	2,400	9th February.....	300	1 35	“	0-12	1 47	1 98	0 51	34-69	49-67
Rubber Boots.....	161	12	24th February.....	12	1 35	Included	.....	1 35	2 49	1 14	84-44	54-97
Boys' Rubbers.....	154	12	24th February.....	12	0 52	“	.....	0 52	0 83	0 31	59-61	.....
Women's Overshoes.....	146	12	24th February.....	12	1 03	“	.....	1 03	1 55	0 52	50-49	.....
Women's Rubbers.....	134	25	24th February.....	25	0 47	“	.....	0 47	0 65	0 18	38-30	.....
Men's Rubbers.....	153	9	24th February.....	9	0 63	“	.....	0 63	0 85	0 22	34-92	.....
Women's Rubbers.....	133	25	24th February.....	25	0 47	“	.....	0 47	0 59	0 12	25-53	28-57

GENERAL NOTE:—For the year ended 4th January 1934 the gross profit of each of these Departments, as a whole, after stock write-downs, stock shortages, etc., was as follows—

	Toronto Branch	Regina Branch
Department Number 40.....	55-69% on cost	49-31% on cost
Department Number 42.....	60-54% on cost	55-56% on cost
Department Number 44.....	55-66% on cost	48-08% on cost

PRICE SPREADS AND MASS BUYING