

**Australian  
Bureau of  
Statistics**

**NEW ISSUE**

**1994-95**

EMBARGO: 11:30 AM (CANBERRA TIME) THURS 30 JAN 1997

# **Sports Industries**

## **Australia**

ABS Catalogue No. 8686.0



**SPORTS INDUSTRIES  
AUSTRALIA  
1994-95**

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**AUSTRALIAN BUREAU OF STATISTICS**

**CATALOGUE NO. 8686.0**

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## INQUIRIES

- *for further information about statistics in this publication and the availability of related unpublished statistics, contact Tony Ward, on Melbourne (03) 9615 7634.*
- *for information about statistics and services, please refer to the back of this publication.*

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## INTRODUCTION

The Australian Bureau of Statistics (ABS) conducted a survey of businesses involved in sport, recreation and gambling activities in respect of the 1994–95 financial year.

The scope of the survey was defined as all employing businesses classified to the following classes of the 1993 edition of the Australian and New Zealand Standard Industrial Classification (ANZSIC):

- Class 9311, Horse and Dog Racing;
- Class 9312, Sports Grounds and Facilities n.e.c.;
- Class 9319, Sports and Services to Sport n.e.c.;
- Class 9321, Lotteries;
- Class 9322, Casinos;
- Class 9329, Gambling Services n.e.c.;
- Class 9330, Other Recreation Services;
- Class 5720, Pubs, Taverns and Bars; and
- Class 5740, Clubs (hospitality).

The casino, pubs, taverns and bars, and clubs (hospitality) industries have been surveyed before, whereas this is the first time the ABS has collected detailed data for the sport, recreation and gambling industries.

Preliminary results from this survey were released on 2 September 1996 in *Sport, Recreation and Gambling Industries, Australia, 1994–95, Preliminary*, (8692.0). The publication *Casinos, Australia, 1994–95* (8683.0) was released on 3 April 1996, *Recreation Services, Australia, 1994–95* (8688.0) was released on 13 November 1996, and *Clubs, Pubs, Taverns and Bars, Australia, 1994–95* (8687.0) was released on 13 December 1996.

This publication is the second of the detailed industry publications and presents statistics in respect of businesses classified to the following ANZSIC Classes:

- *Class 9311, Horse and Dog Racing.* This class includes businesses mainly engaged in operating facilities used and designed for horse and dog racing. Examples of businesses in this class are horse and dog racing clubs, and thoroughbred, harness and greyhound training businesses.
- *Class 9312, Sports Grounds and Facilities n.e.c.* This class includes businesses mainly engaged in operating any kind of indoor or outdoor sports facility other than horse and dog racing. Examples are businesses which operate gymnasiums, squash courts, swimming pools, bowling alleys, basketball stadiums, football grounds, etc.
- *Class 9319, Sports and Services to Sport n.e.c.* This class includes businesses mainly engaged in providing sporting services not covered by classes 9311 and 9312 above. Examples are sporting associations, sporting administration businesses and sports coaching businesses.

In addition, this publication also includes statistics of selected sporting hospitality clubs and government organisations which were involved in sport and/or had control of sporting grounds and facilities.

The last publication to be released from this survey will be *Gambling Industries, Australia, 1994-95* (8684.0).

The ABS is committed to providing more information on the service industries sector of the economy. However, the breadth of activities encompassed in the sector poses the problem of selecting which industries to include. To this end the ABS welcomes comments and suggestions from users recommending industries, and data items for inclusion in future surveys. It would particularly welcome comments on this publication. These comments should be addressed to: The Director, Service Industries Surveys, PO Box 10, Belconnen, ACT, 2616.



## OVERVIEW

### INTRODUCTION

This publication presents two different statistical views of sport, namely an *industry* view and an *activity* view.

Industry view    The industry of sport is defined in the Australian and New Zealand Standard Industrial Classification (ANZSIC) group 931 as businesses classified to three industry classes:

- horse and dog racing;
- sports grounds and facilities n.e.c.; and
- sports and services to sports n.e.c. (e.g. sporting associations, sports administration businesses and sports coaching businesses).

Tables 2–12 provide the industry view and contain financial and employment data about these sports industries.

Activity view    However, there are many other organisations, particularly in the hospitality clubs industry, that are directly or indirectly involved in sports. Due to practical constraints, the data in this publication are restricted to employing businesses in the three ANZSIC sports industries, golf and lawn bowls clubs and those government organisations involved in sports activities. Golf and lawn bowls clubs are included because these can be clearly identified as being involved with the respective sporting activities. However the publication does not include data about the many other sporting hospitality clubs, in particular the various football codes where the link to sporting activities is more tenuous, nor does it include the large number of volunteer-managed organisations, clubs and teams.

Both hospitality clubs and government organisations (primarily State and local government) are involved in the provision and operation of sporting fields and facilities.

Table 1 provides limited financial and employment data on this broader activity view, incorporating data for golf and lawn bowls hospitality clubs and government organisations.

Table 13 presents information in respect of sporting facilities and grounds operated by businesses in the sports industries, hospitality clubs and government organisations. Table 14 provides information on the financial operations of government organisations involved in sport.

# 1

## KEY AGGREGATES FOR BUSINESSES/ORGANISATIONS IN SPORT, 1994-95

Industry	Businesses at end June		Employment at end June		Gross income		Total expenses	
	no.	%	no.	%	\$m	%	\$m	%
<b>Sports industries</b>								
Horse and dog racing								
Racing clubs	269	3.8	10 882	13.3	658.0	16.9	614.1	15.9
Horse and greyhound trainers	629	8.8	3 236	4.0	131.1	3.4	124.8	3.2
Total horse and dog racing	898	12.5	14 118	17.3	789.1	20.2	738.9	19.2
Sports grounds and facilities n.e.c.	1 581	22.1	21 563	26.4	796.3	20.4	746.9	19.4
Sports and services to sports n.e.c.	2 588	36.1	22 732	27.8	931.6	23.9	862.4	22.4
Total sports industries	5 066	70.7	58 414	71.4	2 517.0	64.5	2 348.2	61.0
Golf clubs	553	7.7	7 529	9.2	506.4	13.0	512.0	13.3
Lawn bowls clubs	840	11.7	7 312	8.9	551.4	14.1	503.0	13.1
Government organisations	709	9.9	8 517	10.4	329.6	8.4	487.2	12.6
<b>Total</b>	<b>7 169</b>	<b>100.0</b>	<b>81 771</b>	<b>100.0</b>	<b>3 904.5</b>	<b>100.0</b>	<b>3 850.3</b>	<b>100.0</b>

### ALL BUSINESSES INVOLVED IN SPORT

In total there were 7,169 employing private businesses and government organisations identified as being directly involved in sport, employing a total of 81,771 persons at the end of June 1995. These businesses comprised the following:

- 5,066 businesses in the three sports industries which employed 58,414 persons;
- 1,393 golf and lawn bowls hospitality clubs which employed 14,841 persons; and
- 709 government organisations involved in sport which employed 8,517 persons who spent greater than 50% of their time on activities related to sports administration and sporting grounds and facilities.

A further 668 businesses employing 11,198 persons, in the hospitality clubs industry indicated they were either directly or indirectly linked to the sports industry. However financial data for these businesses are not included in this publication.

### SIZE OF SPORTS INDUSTRIES

Of the 5,066 employing businesses in the three sports industries, 18% were in the horse (thoroughbred and harness) and dog racing industry, 31% were in the sports grounds and facilities n.e.c. industry (e.g. athletic and football grounds operation, ten pin bowling operation, swimming pool operation, etc.) and 51% were in sports and services to sports n.e.c. industry (sporting club or association, sports administration service, sports coaching service, etc.).

During 1994-95, gross income for the three sports industries was \$2,517.0 million. Of this income, \$484.8 million was received from members' fees and subscriptions. This accounted for the largest single item of gross income (19%) in the sports industries. Takings and commissions income from the provision of gambling and gaming facilities accounted for \$348.5 million (14%).

Of the 5,066 businesses in the three sports industries, 58% were run on a profit basis while 42% were conducted on a non-profit basis. These proportions ranged from 65% of businesses in the sports and services to sports n.e.c. industry being non-profit, to only 15% of businesses in the sports grounds and facilities n.e.c. industry being operated on this basis.

#### EMPLOYMENT

The three sports industries employed 58,414 persons, 39,458 (68%) of whom worked on a part-time basis. This high incidence of part-time employment occurred across all three sports industries.

#### VOLUNTEERS

There were 112,877 volunteers working in the sports industries which is almost double the employment (58,414) in the three sports industries. This means that a total of 171,291 persons (i.e. employed persons and volunteers) worked in the sports industries.

The majority of volunteers (89%) worked in the sports and services to sports n.e.c. industry.

#### BUSINESS SIZE

In terms of number of businesses, the sports industries were dominated by businesses with employment of less than five persons. These businesses contributed 56% to the total number of businesses. These businesses, however, accounted for a relatively small proportion of total employment (10%) and gross income (15%).

Although relatively few in number, the 63 businesses with employment of 100 or more persons accounted for 25% of total employment, 29% of total expenses and 29% of gross income.

#### STATE RELATIVITIES

From a State perspective, Victoria accounted for the largest proportions with 27% of the businesses and 30% of employment. By way of comparison, Victoria's contribution to the Australian estimated resident population was 25%.

With respect to gross income, Victoria contributed 32%, New South Wales 29%, Queensland 15% and Western Australia 10%.

#### OPERATING PROFIT MARGIN

The three sports industries had a combined operating profit margin of 7.3%, although this varied from 6.5% for the sports grounds and facilities n.e.c. industry to 8.7% for the sports and services to sports n.e.c. industry.

#### GOLF AND LAWN BOWLS

At 30 June 1995 there were 1,393 hospitality clubs that identified themselves as golf or lawn bowls clubs. These were in addition to the 626 businesses in the sports industries that identified themselves as being involved in golf or lawn bowls sports. After taking into account the activities of these sporting hospitality clubs, there were 1,142 businesses involved in lawn bowls generating \$608.9 million in gross income, while there were 877 businesses involved in golf with \$636.1 million in gross income.

#### HORSE AND DOG RACING INDUSTRY

The 269 employing racing clubs in Australia employed 10,882 persons at the end of June 1995. Of the \$658.0 million in gross income generated by these businesses, \$301.9 million was from TAB distributions from off-course operations and commissions from on-course totalisator operation. The horse and dog racing industry had a further 629 businesses involved in horse and greyhound training. These businesses generated income of \$131.1 million.

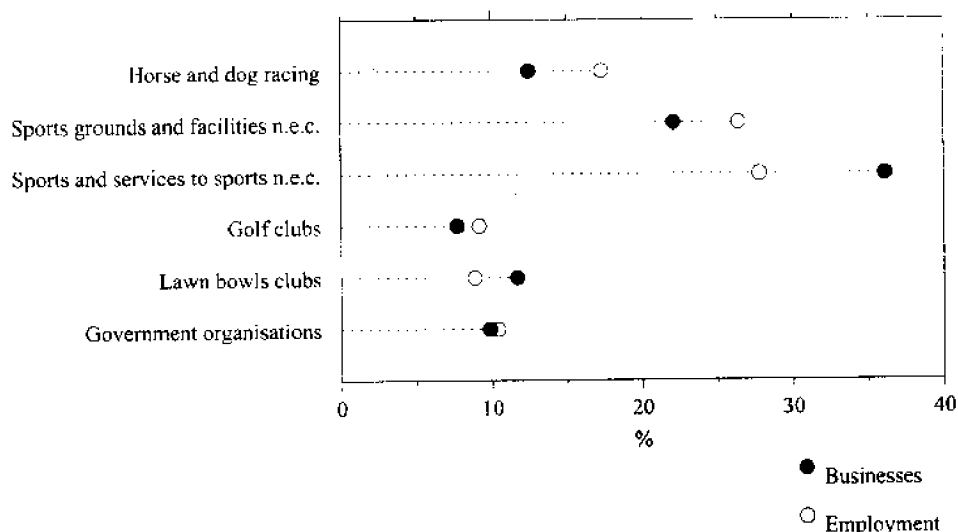
## SPORTING GROUNDS AND FACILITIES

Sporting grounds and facilities are operated by businesses in the sports industries, hospitality clubs and government organisations. In total there were 14,136 single-purpose sports grounds and facilities, and 9,331 multi-purpose sports facilities operated by businesses in these industries at the end of June 1995. Government organisations owned and controlled the larger proportion of these facilities (65% of single-purpose and 92% of multi-purpose grounds and facilities). There were a further 623 horse and greyhound racing and training tracks.

## GOVERNMENT INVOLVEMENT

There were 709 Federal, State and local, government organisations that were involved in sport and/or controlled sporting grounds and/or facilities at the end of June 1995. These organisations employed 8,517 sports-related persons, had gross income of \$329.6 million, and generated \$487.2 million in total expenses from their sports activity operations.

PERCENTAGE CONTRIBUTIONS OF BUSINESSES INVOLVED IN SPORT, 1994-95



## 2

## SUMMARY OF OPERATIONS OF SPORTS INDUSTRIES, 1994-95

<i>Item</i>	<i>Unit</i>	<i>Horse and dog racing</i>	<i>Sports grounds and facilities n.e.c.</i>	<i>Sports and services to sports n.e.c.</i>	<i>Total</i>
<b>Businesses at end of June 1995</b>					
Non-profit organisations	no.	231	231	1 670	2 132
Other organisations	no.	667	1 350	918	2 935
<i>Total</i>	no.	898	1 581	2 588	5 066
<b>Employment at end June</b>					
Full-time	no.	4 869	7 208	6 879	18 956
Part-time	no.	9 249	14 355	15 854	39 458
<i>Total</i>	no.	14 118	21 563	22 732	58 414
<b>Volunteers</b>	no.	258	11 865	100 754	112 877
<b>Income statement</b>					
Sales of goods and services					
Takings from meals and alcohol	\$m	54.8	59.8	92.8	207.4
Takings from gambling	\$m	27.2	8.2	*9.2	44.6
Commissions from gambling	\$m	71.2	1.7	0.7	73.5
Rent, leasing and hiring income	\$m	14.4	72.9	51.0	138.3
Other sales of good and services	\$m	595.3	613.5	653.8	1 862.6
<i>Plus</i>					
Closing trading stocks	\$m	2.8	16.4	16.8	36.1
<i>Less</i>					
Purchases of goods for resale	\$m	43.0	75.4	76.4	194.8
Selected expenses	\$m	501.9	333.5	470.2	1 305.6
Opening trading stocks	\$m	2.5	16.9	15.9	35.3
<i>Trading profit</i>	\$m	218.2	346.8	261.8	826.8
<i>Plus</i>					
Interest income	\$m	9.9	4.5	16.6	30.9
Other income	\$m	16.4	35.7	107.5	159.7
<i>Less</i>					
Labour costs	\$m	151.6	232.3	258.8	642.8
Depreciation and amortisation	\$m	28.7	46.5	30.5	105.7
Other expenses	\$m	8.1	10.7	14.6	33.4
<i>Earnings before interest and tax</i>	\$m	56.2	97.4	82.0	235.6
<i>Less</i>					
Interest expenses	\$m	5.6	48.4	11.9	65.9
<i>Operating profit before tax</i>	\$m	50.6	49.0	70.1	169.7
<i>Operating profit margin</i>	%	6.6	6.5	8.7	7.3
<i>Industry gross product</i>	\$m	213.4	371.3	328.5	913.2

## INCOME AND EXPENSES

### INCOME — INTRODUCTION

In 1994–95, the sports industries accrued \$2,517.0 million in gross income. Approximately 92% (\$2,326.5 million) was derived from the sales of goods and services with a further \$190.6 million earned as other income, including \$88.1 million from government funding.

The services provided by the sports industries can be divided broadly into three main areas, namely sport and sporting facilities, gambling facilities and the provision of meals and alcohol.

With regard to sport and sporting facilities, \$484.8 million was received from members' fees and subscriptions accounting for the largest single item of gross income (19%) in the sports industries. Another significant income item was takings from admissions (\$245.2 million).

Net takings and commissions from the provision of gambling and gaming facilities accounted for \$348.5 million (14% of gross income).

The sale of meals and alcohol generated \$207.4 million (8% of gross income).

The remaining income (\$302.2 million or 38%) was sourced from sponsors and advertising and other sporting income such as retail sales of sporting goods and equipment, takings from fund raising, and income from horse and dog training charges.

#### Horse and dog racing

For the horse and dog racing industry, almost one-third of gross income (\$239.3 million) was earned from the TAB distribution directly received by racing clubs from off-course operations. A further \$62.6 million (8%) was earned from commissions from on-course totalisator operations.

In common with both of the other sports industries, horse and dog racing attracted a significant amount of income from sponsors and advertising (\$45.2 million or 6% of gross income).

#### Sports grounds and facilities n.e.c.

Of the \$796.3 million generated in gross income, income from members' subscriptions and playing fees of \$315.9 million accounted for the largest proportion (40%). Takings from admissions of \$113.7 million was the second largest contributor to gross income.

Government funding was received by some businesses in this industry, contributing \$22.2 million to gross income.

Average income per person employed was \$37,000, the lowest of the three sports industries. Average income per business was \$503,700.

#### Sports and services to sports n.e.c.

Gross income in the sports and services to sports n.e.c. industry was \$931.6 million, the largest of the three sports industries. Income from sponsors and advertising (\$175.0 million) was the largest single contributor to gross income (19%).

There was \$66.0 million (7% of gross income) received as government funding by this industry. Average funding per business was \$25,500.

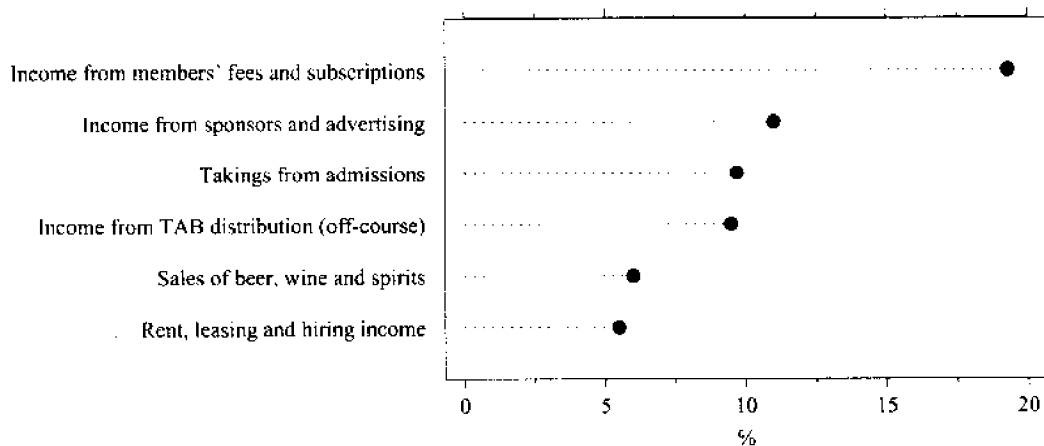
Average income per business was \$360,000, the lowest of the three sports industries. Average income per person employed was \$41,000.

### 3

#### SOURCES OF INCOME, 1994-95

Source of income	Horse and dog racing		Sports grounds and facilities n.e.c.		Sports and services to sports n.e.c.		Total	
	\$m	%	\$m	%	\$m	%	\$m	%
<b>Sales of goods and services</b>								
Takings from admissions	19.8	2.5	113.7	14.3	111.7	12.0	245.2	9.7
Income from members' fees and subscriptions	12.9	1.6	315.9	39.7	156.1	16.8	484.8	19.3
Income from sponsors and advertising	45.2	5.7	57.2	7.2	175.0	18.8	277.4	11.0
Income from TAB distribution directly received from off-course operations	239.3	30.3	..	..	..	..	239.3	9.5
Commissions from on-course totalisator operations	62.6	7.9	n.p.	n.p.	n.p.	n.p.	62.8	2.5
Takings and commissions from poker/gaming machines	8.9	1.1	n.p.	n.p.	n.p.	n.p.	19.5	0.8
Income from bookmakers' fees	26.9	3.4	..	..	..	..	26.9	1.1
Sales of beer, wine and spirits	31.4	4.0	33.9	4.3	86.9	9.3	152.2	6.0
Takings from meals	23.4	3.0	25.9	3.3	5.9	0.6	55.2	2.2
Income from other retail sales	5.0	0.6	42.3	5.3	27.1	2.9	74.4	3.0
Income from affiliated clubs/organisations	..	..	6.1	0.8	85.0	9.1	91.1	3.6
Rent, leasing and hiring income	14.4	1.8	72.9	9.2	51.0	5.5	138.3	5.5
Prize money	16.0	2.0	..	..	..	..	16.0	0.6
Other operating income	257.0	32.6	86.4	10.9	99.9	10.7	443.2	17.6
<b>Total sales of goods and services</b>	<b>762.8</b>	<b>96.7</b>	<b>756.2</b>	<b>95.0</b>	<b>807.5</b>	<b>86.7</b>	<b>2 326.5</b>	<b>92.4</b>
<b>Other income</b>								
Government funding	..	..	22.2	2.8	66.0	7.1	88.1	3.5
Interest income	9.9	1.3	4.5	0.6	16.6	1.8	30.9	1.2
Other non-operating income	16.4	2.1	13.5	1.7	41.6	4.5	71.5	2.8
<b>Total other income</b>	<b>26.3</b>	<b>3.3</b>	<b>40.2</b>	<b>5.0</b>	<b>124.1</b>	<b>13.3</b>	<b>190.6</b>	<b>7.6</b>
<b>Gross income</b>	<b>789.1</b>	<b>100.0</b>	<b>796.3</b>	<b>100.0</b>	<b>931.6</b>	<b>100.0</b>	<b>2 517.0</b>	<b>100.0</b>

#### PERCENTAGE CONTRIBUTIONS OF MAJOR COMPONENTS OF INCOME, 1994-95



## EXPENSES — INTRODUCTION

In 1994–95, the three sports industries incurred total expenditure of \$2,348.2 million. Total labour costs were the largest single item of expenditure accounting for \$642.8 million (27%) of the three industries' total expenses.

Prize money and trophy expenses of \$304.1 million was the second largest single data item. This expense was primarily attributed to the horse and dog racing industry.

Average income per business exceeded average expenses by 7%–8%.

### Horse and dog racing

Total expenses in the horse and dog racing industry were \$738.9 million. Prize money and trophy expenses (\$272.6 million) paid by racing clubs accounted for the largest proportion (37%) of total expenses. Unlike most service industries, labour costs were not the largest contributor to total expenses accounting for \$151.6 million (21%).

Although the horse and dog racing industry had fewer businesses than the other two sports industries, on average these businesses were significantly larger. Average total expenses per business were \$822,800, much higher than for the other two sports industries.

### Sports grounds and facilities n.e.c.

Of the \$746.9 million incurred in total expenses by the sports grounds and facilities n.e.c. industry, the largest percentage (31%) was on labour costs.

Of the three sports industries, the sports grounds and facilities n.e.c. industry had the largest expenditure on rent, leasing and hiring (\$69.2 million).

Average total expenses per business were \$472,400.

### Sports and services to sports n.e.c.

During 1994–95, the sports and services to sports n.e.c. industry incurred expenditure of \$862.4 million. Labour costs of \$258.8 million (30%), was the largest contributor of total expenses.

Payments to affiliated clubs/organisations (\$81.7 million) were 10% of total expenses.

Other operating expenses contributed 24% of total expenses. This item includes a range of expenses such as management fees, stationery and postal expenses, motor vehicle running expenses, and cleaning expenses.

Average total expenses per business were \$333,200.



## 4

## ITEMS OF EXPENDITURE, 1994-95

Type of expense	Horse and dog racing		Sports grounds and facilities n.e.c.		Sports and services to sports n.e.c.		Total	
	\$m	%	\$m	%	\$m	%	\$m	%
<b>Labour costs</b>								
Wages and salaries	141.1	19.1	218.4	29.2	243.8	28.3	603.3	25.7
Employers contribution to superannuation fund	6.1	0.8	10.0	1.3	11.2	1.3	27.2	1.2
Workers' compensation	4.4	0.6	3.9	0.5	3.9	0.5	12.2	0.5
<b>Total labour costs</b>	<b>151.6</b>	<b>20.5</b>	<b>232.3</b>	<b>31.1</b>	<b>258.8</b>	<b>30.0</b>	<b>642.8</b>	<b>27.4</b>
<b>Selected expenses</b>								
Prize money and trophy expenses	272.6	36.9	16.4	2.2	15.0	1.7	304.1	13.0
Rent, leasing and hiring expenses	13.9	1.9	69.2	9.3	39.2	4.5	122.3	5.2
Payments to affiliated clubs/organisations	18.1	2.4	8.0	1.1	81.7	9.5	107.8	4.6
Repair and maintenance	26.1	3.5	35.4	4.7	25.9	3.0	87.4	3.7
Marketing, promotion and sponsorship expenses	11.4	1.5	10.0	1.3	34.5	4.0	55.8	2.4
Advertising expenses	10.2	1.4	23.1	3.1	15.8	1.8	49.1	2.1
Contract payments to entertainers	..	..	14.4	1.9	25.1	2.9	39.5	1.7
Fares and other travelling expenses	2.5	0.3	2.9	0.4	24.1	2.8	29.5	1.3
Liquor licence fees	1.0	0.1	n.p.	n.p.	n.p.	n.p.	5.5	0.2
Poker machine, keno and other gambling taxes/levies	0.1	0.0	n.p.	n.p.	n.p.	n.p.	*3.0	0.1
Nomination/acceptance fees	10.2	1.4	..	..	..	..	10.2	0.4
Veterinary expenses	3.6	0.5	..	..	..	..	3.6	0.2
Horse breaking/farrier expenses	4.2	0.6	..	..	..	..	4.2	0.2
Float charges	2.2	0.3	..	..	..	..	2.2	0.1
Other operating expenses	125.8	17.0	151.9	20.3	203.6	23.6	481.4	20.5
<b>Total selected expenses</b>	<b>501.9</b>	<b>67.9</b>	<b>333.5</b>	<b>44.7</b>	<b>470.2</b>	<b>54.5</b>	<b>1 305.6</b>	<b>55.6</b>
<b>Other costs</b>								
Purchases	43.0	5.8	75.4	10.1	76.4	8.9	194.8	8.3
Interest expenses	5.6	0.8	48.4	6.5	11.9	1.4	65.9	2.8
Depreciation and amortisation	28.7	3.9	46.5	6.2	30.5	3.5	105.7	4.5
Insurance premiums	6.4	0.9	10.2	1.4	13.9	1.6	30.4	1.3
Bad debts written off and royalties expenses	**1.7	0.2	0.5	0.1	0.8	0.1	*3.0	0.1
<b>Total other costs</b>	<b>85.4</b>	<b>11.6</b>	<b>181.1</b>	<b>24.2</b>	<b>133.4</b>	<b>15.5</b>	<b>399.8</b>	<b>17.0</b>
<b>Total expenses</b>	<b>738.9</b>	<b>100.0</b>	<b>746.9</b>	<b>100.0</b>	<b>862.4</b>	<b>100.0</b>	<b>2 348.2</b>	<b>100.0</b>

## EMPLOYMENT

### INTRODUCTION

At the end of June 1995, the three sports industries had employment of 58,414 persons. The largest proportion (39%) was in the sports and services to sports n.e.c. industry, 37% were in the sports grounds and facilities n.e.c. industry, and the smallest proportion (24%) was in the horse and dog racing industry.

Males accounted for 60% of total employment in the sports industries.

There were 39,458 (68%) persons in the sports industries working part time and 18,956 (33%) working full time. This percentage of part-time employment was significantly higher than the 34% reported for the total Australian workforce over the same period.

Another significant characteristic of employment in the sports industries was the large proportion of casual employees 39,767 (68%) compared with permanent employees 16,999 (29%). The majority (90%) of casual employees worked on a part-time basis.

#### Horse and dog racing

At the end of June 1995, there were 14,118 persons working in the horse and dog racing industry, of which 9,249 (66%) worked on a part-time basis and 4,869 (35%) worked full time. In this industry, females were more likely to work part time (74%) than males (61%).

Of the three sports industries, the horse and dog racing industry had the largest proportion of total employees working on a permanent basis: 36% compared with 27% in the sports ground and facilities n.e.c. industry and 29% in the sports and services to sports n.e.c. industry

Male employment dominated the horse and dog racing industry with 65% of total employment, compared with male employment in the Australian workforce of 56%.

Of the total employees, 64% were casual employees (8,587) in this industry. Casual employees were more likely to work on a part-time basis (92%).

Average employment per business was 16.

#### Sports grounds and facilities n.e.c.

There were 21,563 persons working in the sports grounds and facilities n.e.c. industry at the end of June 1995. Unlike the other two sports industries, females (55%) in this industry represented a larger proportion of total employment than did males (45%).

Just over two-thirds or 14,355 persons in this industry worked on a part-time basis, with females more likely to work part time (75%) than males (56%).

Casual employees dominated employment in this industry with 71% of persons working on a casual basis compared with only 29% as permanent employees. Most casuals worked part time (86%), with females more likely to be employed on a casual basis than males (78% compared with 62%).

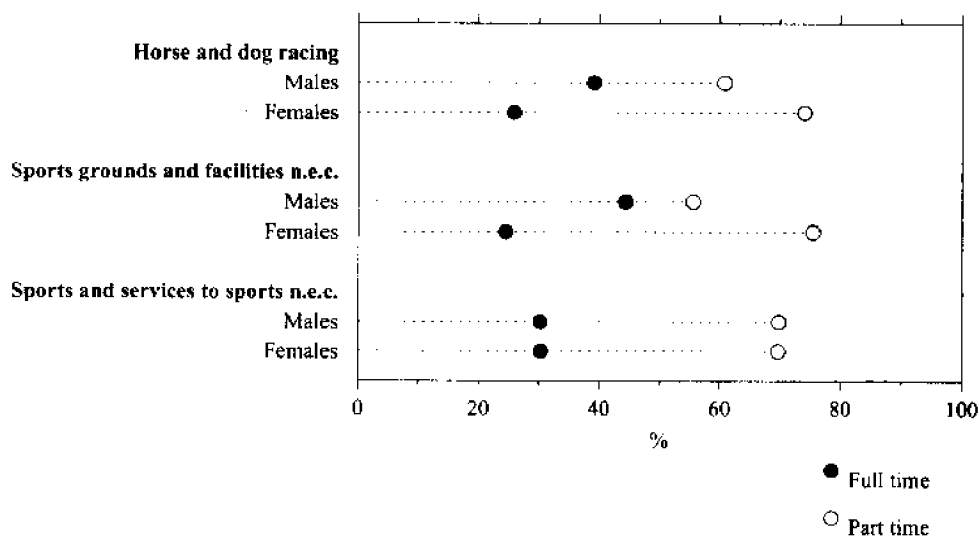
Sports and services to sports  
n.e.c.

Males accounted for 15,944 (70%) of total employment of 22,732 in the sports and services to sports n.e.c. industry.

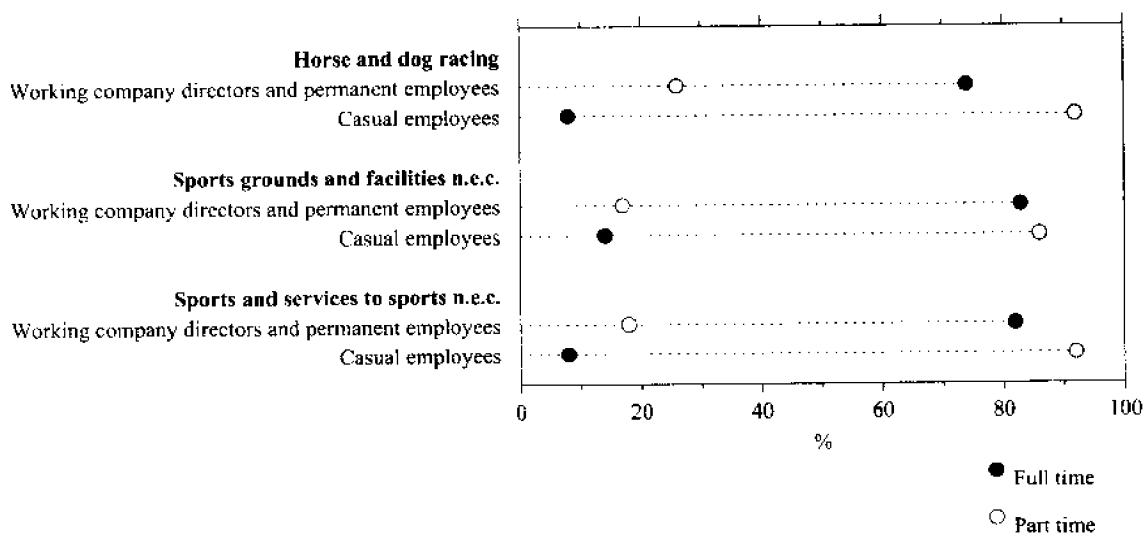
Part-time employment accounted for 70% of persons working in the industry. The proportion of males and females working part time was the same (70%).

Permanent employees comprised 30% of female employment compared with only 28% of males. Overall, 70% (15,852) of employees in this industry were employed on a casual basis.

#### FULL-TIME AND PART-TIME EMPLOYMENT BY SEX AND BY INDUSTRY, 1994-95



#### PERMANENT AND CASUAL EMPLOYMENT BY FULL-TIME AND PART-TIME, 1994-95



# 5

## CHARACTERISTICS OF EMPLOYMENT, END JUNE 1995

Type of employment	Males			Females			Total		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
HORSE AND DOG RACING									
Working proprietors and partners	407	*38	445	167	*68	235	574	*106	680
<b>Employees</b>									
Working company directors and permanent employees	2 652	640	3 293	915	644	1 558	3 567	1 284	4 851
Casual employees	517	4 876	5 392	211	2 984	3 195	728	7 859	8 587
Total employees	3 169	5 516	8 685	1 126	3 627	4 753	4 295	9 143	13 438
<b>Total employment end June</b>	3 576	5 554	9 130	1 293	3 695	4 988	4 869	9 249	14 118
Percentage contribution to total	25.3	39.3	64.7	9.2	26.2	35.3	34.5	65.5	100.0
SPORTS GROUNDS AND FACILITIES N.E.C.									
Working proprietors and partners	255	63	318	157	84	241	412	146	559
<b>Employees</b>									
Working company directors and permanent employees	2 961	376	3 337	1 723	617	2 340	4 684	993	5 677
Casual employees	1 078	4 943	6 021	1 033	8 272	9 306	2 112	13 216	15 327
Total employees	4 039	5 319	9 358	2 757	8 890	11 646	6 796	14 209	21 005
<b>Total employment end June</b>	4 295	5 381	9 676	2 914	8 974	11 887	7 208	14 355	21 563
Percentage contribution to total	19.9	25.0	44.9	13.5	41.6	55.1	33.4	66.6	100.0
SPORTS AND SERVICES TO SPORTS N.E.C.									
Working proprietors and partners	167	*57	224	104	*81	186	271	138	409
<b>Employees</b>									
Working company directors and permanent employees	3 741	694	4 435	1 560	475	2 036	5 302	1 169	6 471
Casual employees	914	10 372	11 286	392	4 175	4 567	1 306	14 546	15 852
Total employees	4 655	11 066	15 721	1 952	4 650	6 602	6 608	15 716	22 323
<b>Total employment end June</b>	4 822	11 123	15 944	2 057	4 731	6 788	6 879	15 854	22 732
Percentage contribution to total	21.2	48.9	70.1	9.0	20.8	29.9	30.3	69.7	100.0
TOTAL									
Working proprietors and partners	829	157	986	429	233	662	1 258	390	1 648
<b>Employees</b>									
Working company directors and permanent employees	9 355	1 710	11 065	4 199	1 736	5 934	13 554	3 446	16 999
Casual employees	2 509	20 190	22 699	1 636	15 431	17 067	4 145	35 621	39 767
Total employees	11 864	21 900	33 764	5 835	17 167	23 002	17 699	39 067	56 766
<b>Total employment end June</b>	12 693	22 058	34 751	6 264	17 400	23 663	18 956	39 458	58 414
Percentage contribution to total	21.7	37.8	59.5	10.7	29.8	40.5	32.5	67.5	100.0

## OCCUPATIONS

The 58,414 persons employed in the three sports industries at the end of June 1995 can be grouped into six main categories:

- professionals and para-professionals (55%);
- managers and clerical staff (16%);
- salespersons and personal service workers (8%);
- labourers and related workers (6%);
- tradespersons (5%); and
- other (11%).

Persons employed by retail concessions operating on the premises of the sports business are excluded from these statistics.

The number of volunteers in the sports industries by broad activity is shown in table 8. Volunteers were mainly involved in the sports and services to sports n.e.c. industry in management/administration, teaching/coaching/instructing and officiating roles.

### Horse and dog racing

There were 5,280 stewards, judges, racing officials and other race-day staff which accounted for the largest proportion of persons working (37%) in the horse and dog racing industry.

Of the three sports industries, the horse and dog industry had the smallest proportion of staff in managerial/clerical occupations (9% compared with 16% in the sports and services to sports n.e.c. industry and 20% in the sports grounds and facilities n.e.c. industry).

On the other hand, the horse and dog industry had the largest proportion of staff providing meals and drinks: kitchen, bar and table staff contributed 18% of persons employed in the industry compared with 6%–8% in the other sports industries.

### Sports grounds and facilities n.e.c.

In the sports grounds and facilities n.e.c. industry, 53% (11,364 persons) of staff were professionals or para-professionals. Within this occupation grouping, 6,314 persons were employed as instructors/leaders/teachers and 1,926 persons as sports officials.

This industry had the largest proportion (20%) of persons employed as managers/clerical support staff when compared with 16% in the sports and services to sports n.e.c. industry and 9% in the horse and dog racing industry.

Only 3% (596) of persons in the industry were employed as curators/gardeners/greenkeepers.

### Sports and services to sports n.e.c.

The sports and services to sports n.e.c. industry employed 14,941 professionals and para-professionals, which was 66% of persons working in the industry (compared with 53% in the sports grounds and facilities n.e.c. industry and 39% in the horse and dog racing industry).

In terms of specific occupations, professional sports persons which contributed 19% (4,254) to total employment, was the largest occupation in the sports and services to sports n.e.c. industry.

Sports officials contributed 18% (3,985) to total employment in this industry, with instructors/leaders/teachers contributing a further 2,613 persons (11%), while coaches/development officers contributed 12% to total employment.

## 6

### MAIN OCCUPATION OF PERSONS EMPLOYED, 1994-95

<i>Occupation</i>	<i>Horse and dog racing no.</i>	<i>Sports grounds and facilities n.e.c. no.</i>	<i>Sports and services to sports n.e.c. no.</i>	<i>Total no.</i>
<b>Managers/administrators and clerks</b>				
Managers/administrators (excluding bar managers)	415	2 099	1 511	4 026
Administrative assistants/clerical support staff	823	2 149	2 092	5 063
<b>Professionals and para-professionals</b>				
Medical staff	..	27	128	155
Instructors/leaders/teachers	..	6 314	2 613	8 928
Sport officials	..	1 926	3 985	5 911
Professional sports persons	..	667	4 254	4 921
Coaches/development officers	..	1 044	2 823	3 867
Stewards, judges and other racing officials	905	..	..	905
Other race-day staff	4 375	..	..	4 375
Other sporting -fixture staff	..	1 386	1 138	2 524
Apprentice jockeys	*295	..	..	*295
<b>Tradespersons</b>				
Curators/gardeners/greenkeepers	504	596	918	2 019
Trainers (horse and dog)	635	..	..	635
Chefs	114	91	*50	255
<b>Salespersons and personal service workers</b>				
Bar managers/attendants and waiters/waitresses	2 038	871	1 685	4 594
<b>Labourers and related workers</b>				
Stablehands/strappers/handlers	1 997	..	..	1 997
Other maintenance workers	632	..	..	632
Kitchen hands	407	336	*91	835
Security officers	62	116	*19	197
<b>Other</b>	<b>916</b>	<b>3 941</b>	<b>1 425</b>	<b>6 282</b>
<b>Total</b>	<b>14 118</b>	<b>21 563</b>	<b>22 732</b>	<b>58 414</b>

## SEASONAL PATTERN OF EMPLOYMENT

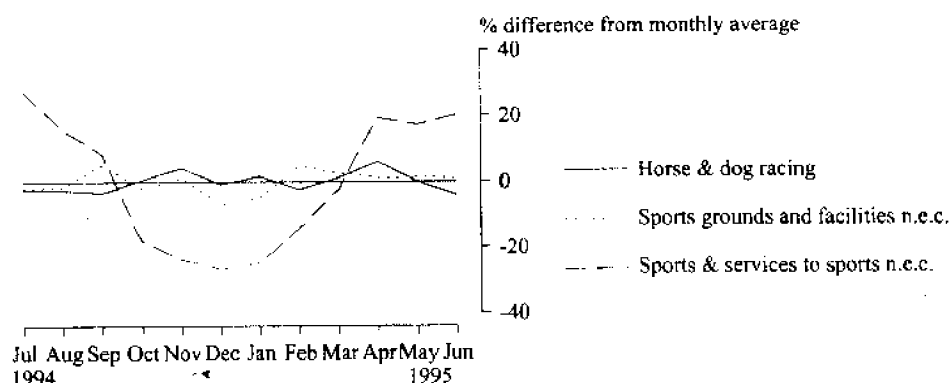
At the end of June 1995 there were 58,414 persons working in the three sports industries. This was a decrease of 1,046 (-2%) over the number employed at the end of July 1994. Both the horse and dog racing industry, and the sports and services to sports industry registered a decrease in employment (-1% and -6% respectively), while the sports grounds and facilities n.e.c. industry showed an increase in employment of 3%.

Average monthly employment for the sports industries over the 1994-1995 financial year was 54,995 persons. The highest month for employment was April with 59,835 persons, while the lowest employment month was December with 48,445 persons. While employment in the horse and dog racing and sports grounds and facilities n.e.c. industries did not vary greatly over the period, the sports and services to sports industry was significantly higher in the months April to September.

## 7 SEASONAL PATTERN OF EMPLOYMENT, 1994-95

Month	Horse and dog racing		Sports grounds and facilities n.e.c.		Sports and services to sports n.e.c.		Total	
	no.	Percentage difference from monthly average	no.	Percentage difference from monthly average	no.	Percentage difference from monthly average	no.	Percentage difference from monthly average
July	14 323	-2.5	20 981	-1.9	24 155	27.7	59 459	8.1
August	14 344	-2.3	21 098	-1.4	21 941	16.0	57 383	4.3
September	14 229	-3.1	22 509	5.2	20 522	8.5	57 260	4.1
October	14 785	0.7	20 982	-1.9	15 480	-18.2	51 247	-6.8
November	15 323	4.4	21 616	1.0	14 449	-23.6	51 388	-6.6
December	14 577	-0.7	19 946	-6.8	13 922	-26.4	48 445	-11.9
January	14 923	1.6	20 387	-4.7	14 290	-24.4	49 600	-9.8
February	14 373	-2.1	22 397	4.7	16 225	-14.2	52 995	-3.6
March	14 883	1.3	21 965	2.6	18 486	-2.3	55 334	0.6
April	15 635	6.5	21 634	1.1	22 566	19.3	59 835	8.8
May	14 693	0.1	21 696	1.4	22 196	17.4	58 585	6.5
June	14 118	-3.9	21 563	0.8	22 732	20.2	58 414	6.2
Monthly average	14 684	..	21 398	..	18 914	..	54 995	..

## MONTHLY EMPLOYMENT BY INDUSTRY, 1994-95



## VOLUNTEERS

In addition to the employment of 58,414 persons working in the three sports industries, there were 112,877 unpaid volunteers summing to a total of 171,291 persons. Volunteers represented 66% of persons working in the sports industries.

Male volunteers contributed 63%, females 37%.

Horse and dog racing	There were only 258 volunteers working for employing businesses in this industry.
Sports grounds and facilities n.e.c. industry	There were 11,865 volunteers within the sports grounds and facilities n.e.c. industry, of which 66% were males. Teaching, coaching and instructing staff contributed 35% of the total number of volunteers within this industry.
Sports and services to sports n.e.c. industry	The sports and services n.e.c. industry contributed 89% of the volunteers from the three sports industries. Of the 100,754 volunteers, 63% were males. The main types of work carried out by volunteers in this industry were: sports officials (36%), managerial and administrative workers (26%), and teaching/coaching/instructing staff (23%).

## 8

### VOLUNTEERS, AT END JUNE 1995

	Male	Female	Total
Type of work	no.	no.	no.
HORSE AND DOG RACING			
Total	148	110	258
SPORTS GROUNDS AND FACILITIES N.E.C.			
Managerial/administrative	1 989	1 196	3 185
Teaching/coaching/instructing	2 943	1 212	4 155
Officials	2 449	1 336	3 784
Other	412	329	741
Total	7 792	4 073	11 865
SPORTS AND SERVICES TO SPORTS N.E.C.			
Managerial/administrative	17 730	8 739	26 469
Teaching/coaching/instructing	16 047	7 159	23 206
Officials	21 168	14 916	36 083
Other	*8 377	*6 618	14 995
Total	63 322	37 432	100 754
TOTAL			
Total	71 262	41 615	112 877



## BUSINESS SIZE ANALYSIS

### INTRODUCTION

Of the 5,066 employing businesses in the sports industries at the end of June 1995, 2,834 (56%) employed less than five persons. These small businesses, however, were responsible for a relatively small proportion of total employment (10%), expenses (15%) and of gross income (15%).

Although relatively few in number, the 63 businesses with employment of 100 or more persons accounted for 25% of total employment and 29% of gross income. In terms of gross income per business, the 19 businesses in the horse and dog racing industry with employment of 100 or more persons were the largest in the three sports industries with average gross income per business of \$20.2 million.

#### Horse and dog racing

Of the 898 businesses in the horse and dog racing industry, 765 (85%) employed fewer than 20 persons and accounted for 28% of total employment. These small businesses were mainly horse trainers. By way of contrast, the 19 (2%) businesses (mainly racing clubs) with employment of 100 or more persons contributed 40% of total employment and 49% of gross income.

In the horse and dog racing industry, gross income per business ranged from \$131,500 for the smallest businesses (those with less than five persons) to \$20.2 million for the 19 businesses with 100 or more employees.

Gross income per person employed was highest for businesses with 100 or more persons (\$68,200) and was lowest (\$35,600) for businesses with employment of 20–40 persons. For the smallest businesses (i.e. with less than five persons), gross income per person employed was \$49,700.

#### Sports grounds and facilities n.e.c.

This industry contained 20 businesses with 100 or more persons. Although these accounted for only 1% of businesses, they made a significant contribution to total employment (20%) and gross income (25%). Gross income per person employed for businesses in this size grouping was \$47,400.

The smallest businesses in this industry (i.e. those with fewer than five employees) reported the highest gross income per person employed, \$62,400, compared with an industry average of \$36,900.

Gross income per business ranged from \$125,900 for the smallest sized businesses to \$10.0 million for the largest sized businesses.

#### Sports and services to sports n.e.c.

Of the three sports industries, the sports and services to sports n.e.c. industry had the largest proportion of businesses employing fewer than five persons (i.e. 66% compared with 55% in the horse and dog racing industry, and 40% in the sports grounds and facilities n.e.c. industry). These 1,701 small businesses made a large contribution of 25% to gross income.

Although the largest businesses (i.e. with employment of 100 or more persons) accounted for only 1% of businesses, they accounted for significant proportions of total employment (20%) and gross income (16%).

Gross income per person employed for businesses employing fewer than five persons was \$67,400, higher than for all other business sizes in this industry. The industry average was \$41,000 per person employed.

## 9

### SELECTED STATISTICS BY BUSINESS SIZE, 1994-95

Employment size category at end June	Businesses at end June		Employment at end June		Gross income		Total expenses	
	no.	%	no.	%	\$m	%	\$m	%
HORSE AND DOG RACING								
0-4 persons	496	55.2	1 313	9.3	65.2	8.3	62.5	8.5
5-9 persons	147	16.4	950	6.7	50.3	6.4	44.2	6.0
10-19 persons	122	13.6	1 650	11.7	79.8	10.1	77.3	10.5
20-49 persons	88	9.8	2 677	19.0	95.2	12.1	91.2	12.3
50-99 persons	26	2.9	1 892	13.4	114.5	14.5	112.0	15.2
100 or more persons	19	2.1	5 637	39.9	384.2	48.7	351.6	47.6
<b>Total</b>	<b>898</b>	<b>100.0</b>	<b>14 118</b>	<b>100.0</b>	<b>789.1</b>	<b>100.0</b>	<b>738.9</b>	<b>100.0</b>
SPORTS GROUNDS AND FACILITIES N.E.C.								
0-4 persons	637	40.3	1 285	6.0	80.2	10.1	74.7	10.0
5-9 persons	348	22.0	2 251	10.4	75.9	9.5	74.8	10.0
10-19 persons	289	18.3	3 955	18.3	117.8	14.8	106.3	14.2
20-49 persons	244	15.4	6 977	32.4	222.9	28.0	214.5	28.7
50-99 persons	43	2.7	2 876	13.3	99.4	12.5	97.4	13.0
100 or more persons	20	1.3	4 220	19.6	200.1	25.1	179.3	24.0
<b>Total</b>	<b>1 581</b>	<b>100.0</b>	<b>21 563</b>	<b>100.0</b>	<b>796.3</b>	<b>100.0</b>	<b>746.9</b>	<b>100.0</b>
SPORTS AND SERVICES TO SPORTS N.E.C.								
0-4 persons	1 701	65.7	3 391	14.9	228.7	24.5	209.1	24.2
5-9 persons	445	17.2	2 906	12.8	128.3	13.8	122.7	14.2
10-19 persons	192	7.4	2 549	11.2	106.4	11.4	97.7	11.3
20-49 persons	159	6.1	4 658	20.5	203.2	21.8	181.2	21.0
50-99 persons	68	2.6	4 670	20.5	113.8	12.2	106.5	12.3
100 or more persons	23	0.9	4 558	20.1	151.3	16.2	145.2	16.8
<b>Total</b>	<b>2 588</b>	<b>100.0</b>	<b>22 732</b>	<b>100.0</b>	<b>931.6</b>	<b>100.0</b>	<b>862.4</b>	<b>100.0</b>
TOTAL								
0-4 persons	2 834	55.9	5 989	10.3	374.0	14.9	346.3	14.7
5-9 persons	940	18.6	6 107	10.5	254.5	10.1	241.7	10.3
10-19 persons	603	11.9	8 153	14.0	304.0	12.1	281.4	12.0
20-49 persons	490	9.7	14 312	24.5	521.3	20.7	486.9	20.7
50-99 persons	136	2.7	9 438	16.2	327.7	13.0	315.8	13.4
100 or more persons	63	1.2	14 415	24.7	735.6	29.2	676.1	28.8
<b>Total</b>	<b>5 066</b>	<b>100.0</b>	<b>58 414</b>	<b>100.0</b>	<b>2 517.0</b>	<b>100.0</b>	<b>2 348.2</b>	<b>100.0</b>

## STATE DATA

### INTRODUCTION

There were 5,066 businesses operating at the State level in the three sports industries (i.e. counting each business once in each State in which it operated). In terms of number of businesses, employment and gross income, Victoria contributed the largest proportion of all States, 27%, 30% and 32% respectively. By way of comparison, Victoria contributed 25% to the Australian estimated resident population.

New South Wales contributed only 24% of businesses to the sports industries compared with 34% of the Australian estimated resident population, and Queensland 21% compared with 18% of the population.

#### Horse and dog racing

New South Wales and Victoria together dominated the horse and dog racing industry with 61% of businesses, 62% of employment and 62% of gross income.

Businesses in the horse and dog racing industry varied significantly between States with respect to size and gross income ratios. Employment per business was highest in Queensland (17) and lowest in Tasmania (10). The Australian average for this industry was 16 persons per business.

Wages and salaries per person employed were highest in the Northern Territory (\$19,400) compared to a low of \$5,800 in Tasmania. The Australian average was \$10,000 per person employed, reflecting the high incidence (66%) of part-time employment in the industry.

Gross income per business was highest in Western Australia (\$1.1 million), and Victoria (\$973,100), dropping to \$500,000 per business in Tasmania. The Australian average was \$878,700 per business.

#### Sports grounds and facilities n.e.c.

As in the horse and dog racing industry, New South Wales and Victoria dominated the sports grounds and facilities n.e.c. industry in terms of number of businesses (55%), total employment (63%), and gross income (64%). With respect to gross income, Queensland contributed 14%, South Australia 9% and Western Australia 8%.

In terms of employment, the largest businesses were located in the Australian Capital Territory where employment per business was 21, while the smallest businesses were located in the Northern Territory where employment per business was seven. The Australian average for this industry was 14 persons per business.

Gross income per person employed ranged from a high of \$43,400 in South Australia down to \$22,900 in Tasmania. The Australian average was \$36,900 per person employed.

#### Sports and services to sports n.e.c.

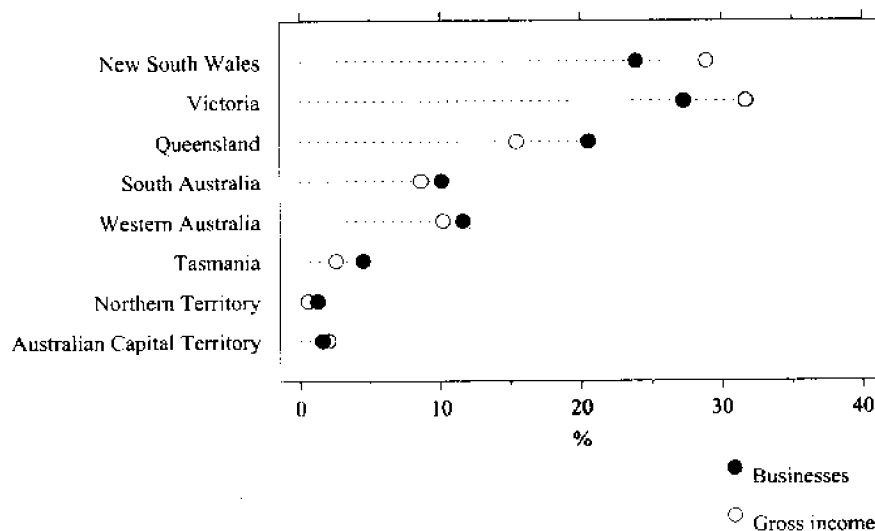
Victoria dominated the sports and services to sports n.e.c. industry contributing the largest share of businesses (27%), employment (31%) and gross income (34%). New South Wales contributed 23% to gross income, Queensland 16%, and Western Australia 11%.

The Northern Territory had the highest gross income per person employed, \$77,000 compared to a low of \$19,800 in Tasmania, a difference of 289%. The Australian average was \$41,000 in gross income per person employed.

With regard to gross income per business, businesses in New South Wales were the largest (\$447,000) and those in Tasmania were the smallest (\$232,700).

Average persons per business in the sports and services to sports n.e.c. industry was nine, with South Australia having the highest ratio of 14.

PERCENTAGE CONTRIBUTIONS TO NUMBER OF BUSINESSES AND GROSS INCOME BY STATE, 1994-95



## 10

## SELECTED STATISTICS BY STATE/TERRITORY, 1994-95

State/Territory	Businesses at end June(a)		Employment at end June		Wages and salaries		Gross income	
	no.	%	no.	%	\$m	%	\$m	%
HORSE AND DOG RACING								
New South Wales	295	32.9	4 798	34.0	51.7	36.6	248.1	31.4
Victoria	249	27.7	3 983	28.2	42.5	30.1	242.3	30.7
Queensland	152	16.9	2 552	18.1	19.9	14.1	123.0	15.6
South Australia	85	9.5	981	6.9	10.3	7.3	51.2	6.5
Western Australia	88	9.8	1 283	9.1	12.3	8.7	94.3	12.0
Tasmania	34	3.8	345	2.4	2.0	1.4	17.0	2.2
Northern Territory	5	0.6	72	0.5	1.4	1.0	} 13.2	} 1.7
Australian Capital Territory	8	0.9	105	0.7	1.0	0.7		
<b>Australia</b>	<b>898</b>	<b>100.0</b>	<b>14 118</b>	<b>100.0</b>	<b>141.1</b>	<b>100.0</b>	<b>789.1</b>	<b>100.0</b>
SPORTS GROUNDS AND FACILITIES N.E.C.								
New South Wales	442	28.0	6 681	31.0	81.0	37.1	267.4	33.6
Victoria	430	27.2	6 802	31.5	55.3	25.3	242.9	30.5
Queensland	350	22.1	3 492	16.2	35.7	16.3	111.7	14.0
South Australia	142	9.0	1 724	8.0	15.9	7.3	74.9	9.4
Western Australia	136	8.6	1 679	7.8	19.8	9.1	63.7	8.0
Tasmania	45	2.8	559	2.6	4.1	1.9	12.8	1.6
Northern Territory	24	1.5	168	0.8	1.3	0.6	} 22.9	} 2.0
Australian Capital Territory	22	1.4	457	2.1	5.3	2.4		
<b>Australia</b>	<b>1 581</b>	<b>100.0</b>	<b>21 563</b>	<b>100.0</b>	<b>218.4</b>	<b>100.0</b>	<b>796.3</b>	<b>100.0</b>
SPORTS AND SERVICES TO SPORTS N.E.C.								
New South Wales	474	18.3	3 839	16.9	54.5	22.4	211.9	22.7
Victoria	703	27.2	6 928	30.5	71.1	29.2	313.3	33.6
Queensland	535	20.7	3 094	13.6	42.6	17.5	153.1	16.4
South Australia	285	11.0	3 892	17.1	30.4	12.5	89.6	9.6
Western Australia	365	14.1	2 632	11.6	27.9	11.4	97.6	10.5
Tasmania	150	5.8	*1 759	7.7	9.6	3.9	34.9	3.7
Northern Territory	29	1.1	100	0.4	1.8	0.7	7.7	0.8
Australian Capital Territory	65	2.5	488	2.1	5.9	2.4	23.5	2.5
<b>Australia</b>	<b>2 588</b>	<b>100.0</b>	<b>22 732</b>	<b>100.0</b>	<b>243.8</b>	<b>100.0</b>	<b>931.6</b>	<b>100.0</b>
TOTAL								
New South Wales	1 211	23.9	15 318	26.2	187.2	31.0	727.4	28.9
Victoria	1 382	27.3	17 713	30.3	168.8	28.0	798.4	31.7
Queensland	1 038	20.5	9 138	15.6	98.2	16.3	387.8	15.4
South Australia	512	10.1	6 597	11.3	56.7	9.4	215.7	8.6
Western Australia	590	11.6	5 595	9.6	60.0	9.9	255.6	10.2
Tasmania	230	4.5	2 663	4.6	15.7	2.6	64.7	2.6
Northern Territory	58	1.1	341	0.6	4.6	0.8	19.3	0.8
Australian Capital Territory	94	1.9	1 050	1.8	12.2	2.0	48.1	1.9
<b>Australia</b>	<b>5 066</b>	<b>100.0</b>	<b>58 414</b>	<b>100.0</b>	<b>603.3</b>	<b>100.0</b>	<b>2 517</b>	<b>100.0</b>

(a) Multi-state businesses are counted in each State in which they operated. Hence States do not sum to the total for Australia.

## ASSETS AND LIABILITIES

### INTRODUCTION

This section presents assets, liabilities and net worth of businesses (management units) in the sports industries. It is the aggregation of data reported by the businesses and no attempt has been made to identify and eliminate financial claims between businesses in these industries.

Many businesses in the sports industries rent or lease grounds and/or facilities from other businesses and from Federal, State and local government organisations. The statistics in table 11 below show only those assets owned by businesses classified to ANZSIC group 931 (Sport).

Total assets (\$3,975.4 million) in the three sports industries substantially exceeded total liabilities. This represented a net worth of \$2,515.9 million.

Horse and dog racing industry      At the end of June 1995, the horse and dog racing industry owned \$912.3 million in assets, 75% as non-current assets and 25% as current assets. Net worth of the horse and dog racing industry was \$633.1 million.

Of the \$279.2 million liabilities incurred by the horse and dog racing industry, 61% were non-current and 39% were current.

Sports grounds and facilities  
n.e.c.      In common with the other two sports industries, in the sports grounds and facilities n.e.c. industry, total assets (\$1,466.1 million) substantially exceeded total liabilities of \$780.7 million. However, unlike the other two industries, current liabilities of \$241.4 million were greater than current assets (\$152.2 million). Net worth of the sports grounds and facilities n.e.c. industry was \$685.4 million.

The sports grounds and facilities n.e.c. industry had the highest total liabilities of the three sports industries (\$780.7 million compared with less than \$400 million for each of the other two sports industries).

Sports and services to sports  
n.e.c.      At the end of June 1995, total assets in the sports and services to sports n.e.c. industry were \$1,597 million, 70% of which were non-current and 30% current. In terms of net worth, the sports and services to sports n.e.c. industry was the largest (\$1,197.4 million) of the three sports industries.

Unlike the other two sports industries, in the sports and services to sports n.e.c. industry, non-current liabilities (\$205.7 million) were only marginally larger than current liabilities (\$194.0 million).

# 11

## ASSETS, LIABILITIES AND NET WORTH, END JUNE 1995

<i>Data item</i>	<i>Value</i>
	<i>\$m</i>
<b>HORSE AND DOG RACING</b>	
<b>Assets</b>	
Current assets including trading stocks	225.8
Non-current assets	686.5
<i>Total value of assets</i>	912.3
<b>Liabilities</b>	
Current liabilities	108.8
Non-current liabilities	170.5
<i>Total value of liabilities</i>	279.2
<b>Net worth</b>	633.1
<b>SPORTS GROUNDS AND FACILITIES N.E.C</b>	
<b>Assets</b>	
Current assets including trading stocks	152.2
Non-current assets	1 313.9
<i>Total value of assets</i>	1 466.1
<b>Liabilities</b>	
Current liabilities	241.4
Non-current liabilities	539.3
<i>Total value of liabilities</i>	780.7
<b>Net worth</b>	685.4
<b>SPORTS AND SERVICES TO SPORTS N.E.C.</b>	
<b>Assets</b>	
Current assets including trading stocks	479.5
Non-current assets	1 117.5
<i>Total value of assets</i>	1 597.0
<b>Liabilities</b>	
Current liabilities	194.0
Non-current liabilities	205.7
<i>Total value of liabilities</i>	399.6
<b>Net worth</b>	1 197.4
<b>TOTAL</b>	
<b>Assets</b>	
Current assets including trading stocks	857.5
Non-current assets	3 117.9
<i>Total value of assets</i>	3 975.4
<b>Liabilities</b>	
Current liabilities	544.1
Non-current liabilities	915.5
<i>Total value of liabilities</i>	1 459.5
<b>Net worth</b>	2 515.9

## PERFORMANCE MEASURES

**INTRODUCTION** The three sports industries were characterised by relatively low labour costs per employee (\$11,300) due to the high incidence of part-time (68%) employees in the sports industries.

The operating profit margin of the sports industries (7%) was lower than the average of all industries in the Australian economy (9%).

### Horse and dog racing

*Labour costs* Labour costs per employee of \$11,300 were low due to the large proportion (66%) of employees working part time.

Only 2% of persons working in the industry (i.e. total employment plus volunteers) were unpaid volunteers.

*Profit* Of the three sports industries, the horse and dog racing industry reported the highest gross income per person employed (\$55,900), and the highest operating profit per person employed (\$3,600). The operating profit margin for this industry was 6.6% compared with the average of 9% for all businesses in the Australian economy over the same period.

*Leverage* The interest coverage ratio shows that businesses in the horse and dog racing industry were more able to meet periodic interest payments from current profits than were the two other sports industries (i.e. 10.1 times compared with the sports industries' average of 3.6 times.)

### Sports grounds and facilities n.e.c.

*Labour costs* Of the three sports industries, labour costs per employee were lowest in the sports grounds and facilities n.e.c. industry (\$11,100). A large proportion (67%) of employees worked part time, and an even larger proportion (73%) were casuals. On the other hand, labour costs contributed 31% of total expenses, the largest proportion reported by the three sports industries.

Just over 35% of persons working in the industry (i.e. total employment plus volunteers) were unpaid volunteers.

*Profit* The sports grounds and facilities n.e.c. industry was the least profitable of the three sports industries with an operating profit per person employed ratio of \$2,300, and gross income per person employed of \$36,900. The operating profit margin was 6.5% (compared with 7.3% for the three industries).

*Leverage* The ratio of total liabilities to total assets (i.e. the debt ratio) was highest for this industry with total liabilities equivalent to 53% of total assets.

The interest coverage ratio shows that this industry was less able to meet periodic interest payments from current profits than were the two other sports industries (i.e. 2.0 times compared with the sports industries' average of 3.6 times.)



Sports and services to sports  
n.e.c.

**Labour costs** Labour costs per employee were \$11,600 with 70% of employees working on a part-time basis compared with only 25% in all industries in the Australian economy.

**Profits** The operating profit margin for this industry was the highest of the three sports industries (8.7% compared with an average of 7.3% for the three industries).

**Leverage** The ratio of total liabilities to total assets (i.e. the debt ratio) was lowest for this industry with total liabilities equivalent to 25% of total assets indicating that the sports and services to sports n.e.c. industry was the most financially secure of the three sports industries.

The interest coverage ratio for this industry (6.9 times) was relatively high. It exceeded the ratio recorded by the sports grounds and facilities n.e.c. industry (2.0 times) but was less than that recorded by the horse and dog racing industry (10.1 times).

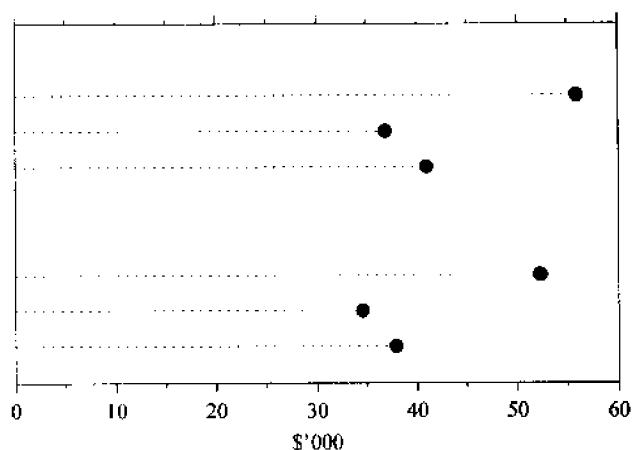
SELECTED PERFORMANCE RATIOS BY INDUSTRY, 1994-95

**Gross income per person employed**

Horse and dog racing  
Sports grounds and facilities n.e.c.  
Sports and services to sports n.e.c.

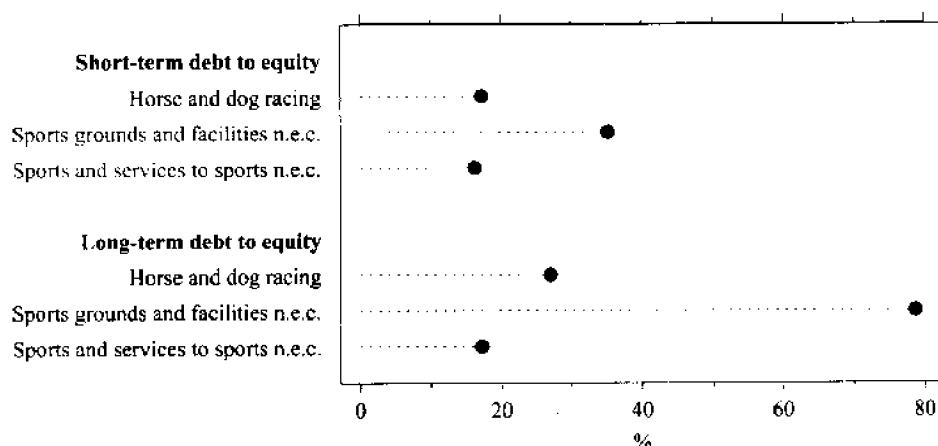
**Total expenses per person employed**

Horse and dog racing  
Sports grounds and facilities n.e.c.  
Sports and services to sports n.e.c.



Ratio	Unit	Horse and dog racing	Sports grounds and facilities n.e.c.	Sports and services to sports n.e.c.	Total
<b>Employment ratios</b>					
Operating profit before tax per person employed	\$'000	3.6	2.3	3.1	2.9
Labour costs per employee	\$'000	11.3	11.1	11.6	11.3
Labour costs to total expenses	%	20.5	31.1	30.0	27.4
Total assets per person employed	\$'000	64.6	68.0	70.3	68.1
Industry gross product per person employed	\$'000	15.1	17.2	14.4	15.6
Industry gross product to labour costs	\$	1.4	1.6	1.3	1.4
Volunteers to total workforce	%	1.8	35.5	81.6	65.9
Gross income per person employed	\$'000	55.9	36.9	41.0	43.1
Total expenses per person employed	\$'000	52.3	34.6	37.9	40.2
<b>Profitability ratios</b>					
Operating profit margin	%	6.6	6.5	8.7	7.3
Return on assets	%	5.5	3.3	4.4	4.3
Return on funds	%	7.0	8.0	5.8	6.9
<b>Leverage ratios</b>					
Debt ratio	%	30.6	53.3	25.0	36.7
Interest coverage	times	10.0	2.0	6.9	3.6
Short-term debt to equity	%	17.2	35.2	16.2	21.6
Long-term debt to equity	%	26.9	78.7	17.2	36.4
<b>Liquidity ratios</b>					
Liquidity ratio	%	2.1	0.6	2.5	1.6
Current ratio	times	2.1	0.6	2.5	1.6
<b>Turnover ratio</b>					
Asset turnover	times	0.8	0.5	0.5	0.6

## LEVERAGE RATIOS BY INDUSTRY, 1994-95



## SPORTING GROUNDS AND FACILITIES

### INTRODUCTION

Sporting grounds and facilities either operate for the conduct of a single sport (i.e. single purpose) or are used by more than one sport (i.e. multi-purpose) usually on a seasonal basis (e.g. football and cricket). In general these grounds and facilities are operated by businesses in the sports industry, the hospitality clubs industry or government organisations.

This section of the publication presents information on sporting ground facilities operated by businesses in either of the above industries or government organisations. It should be noted that sporting grounds and facilities of the education sector (i.e. schools, universities etc.) are not included in these estimates.

#### Single-purpose

There were 14,136 single-purpose (i.e. used for only one sport) sports grounds and facilities in operation at the end of June 1995. Federal, State and local government bodies owned and controlled 9,123 (65%) of these grounds and facilities.

This proportion of government owned and controlled grounds and facilities, however, varied significantly between sporting facilities. For example, there was significant government control of netball centres (93%), cricket grounds/complexes (91%) and tennis centres (83%). However, government bodies had minimal or no control of ten pin bowling and bowling greens.

Private ownership and operation of single-purpose grounds and facilities dominated in five sports i.e. two outdoor sports (74% of bowling greens, and 62% of golf courses) and three indoor sports (66% of gymnasiums/fitness centres, 69% of squash centres, and 100% of ten pin bowling centres). The larger proportion of government owned and/or controlled sporting grounds and facilities were outdoor.

#### Multi-purpose

Of the 9,331 multi-purpose sports grounds and facilities, 8,280 (89%) were outdoor and 1,051 (11%) indoor. Government organisations controlled 92% (8,547) of these facilities and private organisations 8% (784).

Government organisations accounted for the larger proportion of indoor sports facilities (68%) and outdoor facilities (95%).

#### Horse and greyhound tracks

There were 623 horse and greyhound racing and training tracks operated by employing businesses at the end of June 1995. Of these tracks, 13% were used for greyhound racing and 87% for horse racing (68% thoroughbred racing and 19% harness racing).

<i>Sports grounds and facilities</i>	<i>Sports grounds and facilities controlled</i>		<i>Total</i>
	<i>by government organisations(a)</i>	<i>by private organisations(b)</i>	
	<i>no.</i>	<i>no.</i>	<i>no.</i>
<b>Single purpose sports grounds and facilities</b>			
Athletics arenas	188	*7	195
Australian Rules Football grounds	531	125	656
Baseball arenas	265	*16	281
Basketball stadiums	260	*114	374
Bowling greens	627	1 796	2 423
Cricket grounds/complexes	1 091	108	1 199
Equestrian centres	262	*72	334
Golf courses	365	596	961
Gymnasiums/fitness centres	176	347	523
Hockey centres	245	**64	*309
Motor racing complexes	79	26	105
Netball centres	667	49	716
Rugby League grounds	273	68	341
Rugby Union grounds	130	**29	*159
Soccer grounds	668	109	777
Squash centres	129	283	412
Swimming centres	919	269	1 188
Tennis centres	1 962	396	2 358
Ten pin bowling centres	—	117	117
Velodromes	50	4	54
Other	236	420	656
<i>Total</i>	9 123	5 013	14 136
<b>Multi-purpose sports grounds and facilities</b>			
Indoor sports facilities	710	341	1 051
Outdoor sports facilities — enclosed	1 770	119	1 889
Outdoor sports facilities — not enclosed	6 067	324	6 391
<i>Total</i>	8 547	784	9 331
<b>Horse and greyhound racing and training tracks</b>			
Thoroughbred	..	..	425
Harness	..	..	117
Greyhound	..	..	81
<i>Total</i>	..	..	623

(a) Government includes grounds and facilities controlled and operated, and controlled and leased to others for less than five years.

(b) Private includes grounds and facilities owned during 1994-95 and leased/hired from others for more than five years.

## GOVERNMENT IN SPORT

### INTRODUCTION

There were 709 Federal, State and local government organisations that were involved in sport and/or controlled sporting grounds and/or facilities in Australia at the end of June 1995.

**Employment** There were 8,517 employees of these government organisations that spent greater than 50% of their time on activities relating to sports administration and sporting grounds and facilities (including repair and maintenance).

Most of these employees (81%) were direct employees of the sporting grounds and/or facilities, while only 19% were sports administration employees (including managerial staff).

**Income** Of these government organisations, 619 reported \$329.6 million in gross income, primarily from specific government funding (54%) and takings from admissions (32%).

The most frequently reported source of income was rent, leasing and hiring of sporting grounds and facilities with 529 of government organisations generating \$37.9 million in income from this source. Average income was \$71,600 per organisation for those that earned income from this source. This contrasts sharply with only 38% of government organisations obtaining government funding. These 266 government organisations obtaining government funding for sporting purposes received an average of \$673,700 per organisation from this source.

**Expenses** Of the 709 government organisations controlling sporting grounds and facilities, 670 (94%) incurring expenses totalling \$487.2 million.

Almost all (95%) incurred expenses from the repair and maintenance of sporting grounds and facilities. This was also the largest expense item contributing 35% of total expenses.

Wages and salaries accounted for 31% (\$153.4 million) of total expenses. The average wage per employee was \$18,000, although 47% of employees worked part time.

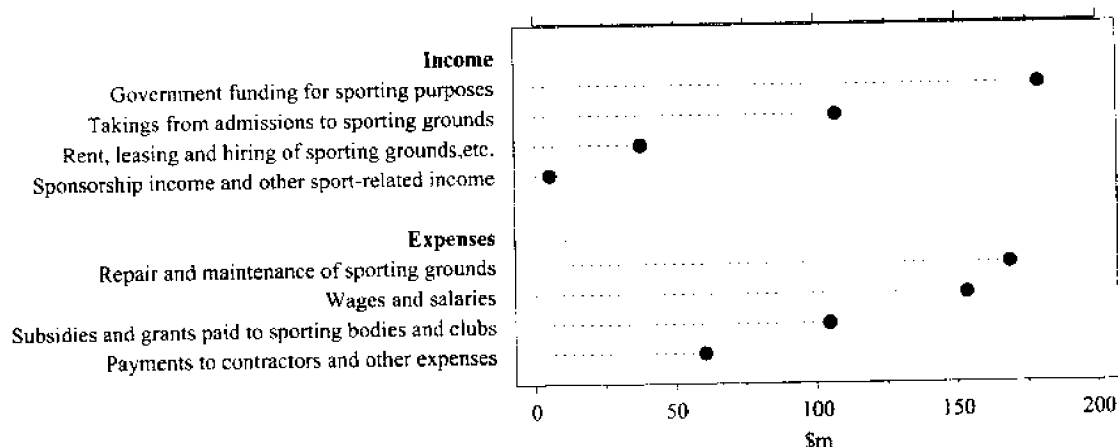
Subsidies and grants paid to sporting bodies and clubs (\$104.7 million) contributed 21% of total expenses with 28% of government sporting organisations incurring this expense.

Total expenses (\$487.2 million) exceeded gross income by 48%.

Data item	Unit	Government organisations	Value
		no.	
Businesses at end June 1995	no.	709	..
Employees(a)			
Direct employee of sporting grounds and facilities			
Full-time	no.	345	3 168
Part-time	no.	263	3 705
Total	no.	452	6 872
Sporting administration employees (including managerial staff)			
Full-time	no.	216	1 357
Part-time	no.	103	287
Total	no.	266	1 644
Total employees	no.	498	8 517
Income			
Rent, leasing and hiring of sporting grounds, facilities and equipment	\$m	529	37.9
Takings from admissions to sporting grounds and facilities	\$m	343	107.1
Government funding for sporting purposes	\$m	266	179.2
Sponsorship income for sporting events and other sport-related income	\$m	123	5.7
Total income	\$m	619	329.6
Expenses			
Wages and salaries	\$m	500	153.4
Repair and maintenance of sporting grounds and facilities	\$m	638	168.8
Subsidies and grants paid to sporting bodies and clubs	\$m	188	104.7
Payments to contractors and lessees to operate sporting grounds and facilities, and other sport-related expenses	\$m	310	60.4
Total expenses	\$m	670	487.2

(a) This is the number of employees of government authorities/agencies who spent greater than 50% of their time on activities relating to sports administration and sporting grounds and facilities (including repair and maintenance activities).

## KEY DATA ITEMS FOR GOVERNMENT ORGANISATIONS CONTROLLING SPORTS GROUNDS AND FACILITIES, 1994-95



## EXPLANATORY NOTES

### SURVEY SCOPE, METHODOLOGY AND CLASSIFICATION

**1** For 1994-95 a survey was conducted of businesses classified to the seven industries classified to Sub-division 93 of the 1993 edition of the Australian and New Zealand Standard Industrial Classification (ANZSIC). This sub-division includes all units mainly engaged in:

- Class 9311, horse and dog racing;
- Class 9312, sports grounds and facilities n.e.c.;
- Class 9319, sports and services to sports n.e.c.;
- Class 9321, lotteries;
- Class 9322, casinos;
- Class 9329, gambling services n.e.c.; and
- Class 9330, other recreation services.

**2** To ensure a complete coverage of businesses involved in sports and gambling activities, two hospitality industries were also included:

- Class 5720, pubs, taverns and bars; and
- Class 5740, clubs (hospitality).

**3** This publication contains data for the sports industries (classes 9311, 9312 and 9319). It also includes limited data in respect of businesses in the clubs (hospitality) industry and government organisations involved in sports activities. A census was undertaken of all local governments, and State and Federal organisations which were involved in sport and/or control of sporting grounds and facilities. These government organisations were classified to ANZSIC Group 811, Government Administration.

**4** The scope of the surveys included only businesses which had employees at the time the population was determined.

### STATISTICAL UNIT

**5** The unit for which statistics were generally reported in the survey was the management unit. The management unit is the highest-level accounting unit within a business or organisation, having regard for industry homogeneity, for which accounts are maintained. In nearly all cases it coincides with the legal entity owning the business (i.e. company, partnership, trust, sole operator, etc.). In the case of large diversified businesses, however, there may be more than one management unit, each coinciding with a 'division' or 'line of business'. A division or line of business is recognised where separate and comprehensive accounts are compiled for it.

**6** Government organisations reported part-management unit data applicable to sport.

### STATE DATA

**7** Data were collected from the Australia-wide operations of each business. Businesses which operated in more than one State were asked to provide a dissection of total income, employment, and wages and salaries to enable some State statistics to be compiled.

**REFERENCE PERIOD**

**8** Data contained in the tables of this publication relate to all businesses which operated in Australia at any time during the year ended 30 June 1995. Counts of businesses include only those businesses that were operating at 30 June 1995.

**BUSINESSES CEASED DURING THE YEAR**

**9** A very small number of businesses ceased operations during the 1994-95 reference period. It is normal ABS procedure to include the contributions of these businesses in the survey output.

**RELATIVE STANDARD ERRORS FOR KEY AGGREGATES FOR BUSINESSES/ORGANISATIONS IN SPORT, 1994-95**

	<i>Businesses at end June</i>	<i>Employment at end June</i>	<i>Gross income</i>	<i>Total expenses</i>
<i>Industry</i>	%	%	%	%
Sports industries				
Horse and dog racing	5	3	2	2
Racing clubs	2	2	2	2
Horse and greyhound trainers	7	1	9	1
Total horse and dog racing	5	3	2	2
Sports grounds and facilities n.e.c.	3	3	3	3
Sports and services to sports n.e.c.	3	4	5	5
Total sports industries	2	2	2	2
Golf clubs	6	6	7	7
Lawn bowls clubs	6	8	8	8
Local, state and federal government organisations	0	1	1	1
Total	1	2	2	2

**RELIABILITY OF ESTIMATES**

**10** The estimates presented in this publication are subject to sampling and non-sampling error.

**SAMPLING ERRORS**

**11** Since the estimates in this publication are based on information obtained from a sample drawn from units in the surveyed population, the estimates are subject to sampling variability, that is, they may differ from figures that would have been obtained if all units had been included in the survey. One measure of the likely difference is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of units was included.

**12** There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained if a census had been conducted, and approximately 19 chances in 20 that the difference will be less than two standard errors.

**13** Sampling variability can be measured by the relative standard error (RSE) which is obtained by expressing the standard error as a percentage of the estimate to which it refers. The RSE is a useful measure in that it provides an immediate indication of the percentage errors likely to have occurred due to sampling, and this avoids the need to refer also to the size of the estimate.



**14** The table above contains estimates of RSEs for a selection of statistics presented in this publication.

**15** As an example of the above, an estimate of the employment for the sports and services to sports industry is 22,732 persons and the RSE is 4% giving a standard error of 909 persons. Therefore, there would be two chances in three that, if all units had been included in the survey, a figure within the range of 21,823 persons to 23,641 persons would have been obtained, and 19 chances in 20 that the figure would have been within the range of 20,914 persons to 24,550 persons (a confidence interval of 95%).

**16** Where the RSE of an estimate included in this publication exceeds 25%, it has been annotated with a single asterisk (\*), and where the RSE of an estimate is greater than 50% it has been annotated with two asterisks (\*\*) as a warning to users.

#### NON-SAMPLING ERROR

**17** Errors other than those due to sampling may occur because of deficiencies in the register of units from which the sample was selected, non-response, and imperfections in reporting by respondents. Inaccuracies of this kind are referred to as non-sampling error and they may occur in any collection, whether it be a census or a sample. Every effort has been made to reduce non-sampling error to a minimum by careful design and testing of questionnaires, efficient operating procedures and systems used to compile the statistics.

#### AVAILABILITY OF UNPUBLISHED DATA

**18** As well as statistics included in this publication, the ABS has a large range of more detailed data on the sports industry. For example, more detailed income and expense data may be made available on request.

**19** Inquiries on the statistics relating to the sports industry should be made by telephoning Tony Ward on Melbourne (03) 9615 7634.

#### OTHER PUBLICATIONS IN THIS SERIES

**20** The 1994-95 series of surveys included nine industries. Statistics have been or will be released in five other separate publications:

- *Casinos, Australia, 1994-95*, (8683.0);
- *Clubs, Pubs, Taverns and Bars, Australia, 1994-95* (8687.0);
- *Gambling, Australia, 1994-95* (8684.0);
- *Recreation Services, Australia, 1994-95* (8688.0); and
- *Sport, Recreation and Gambling Industries, Australia, 1994-95, Preliminary*, (8692.0).

SYMBOLS AND OTHER  
ABBREVIATIONS

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
n.e.c.	not elsewhere classified
n.p.	not available for separate publication, but included in sum of component items and the total.
..	not applicable
—	nil or rounded to zero
*	subject to sampling variability too high for practical purposes (i.e. relative standard error greater than 25%)
**	subject to sampling variability too high for practical purposes (i.e. relative standard error greater than 50%)

Where figures have been rounded, discrepancies may occur between the sum of component items and the total.

## GLOSSARY

<b>Administration businesses</b>	National, State and regional associations and organisations whose main activity is the administration and/or control of sports or individual sports.
<b>Advertising expenses</b>	Advertising expenses paid to advertising agencies, and direct payments to the press, radio and television and other advertising expenses. It excludes wages and salaries, and marketing and promotions costs.
<b>Asset turnover ratio</b>	The number of times the value of sales exceeds the value of assets, i.e. sales of goods and services divided by the total value of assets.
<b>Bad debts written off</b>	These are uncollected accounts receivable which have been written off. Doubtful debts are excluded.
<b>Businesses at end June</b>	The number of management units operating at the end of June 1995. A management unit is the highest level accounting unit within a business, having regard for industry homogeneity, for which accounts are maintained. (Refer to paragraph 5 of Explanatory Notes for further information regarding management units).
<b>Casual employees</b>	Employees not entitled to take paid holidays.
<b>Commissions from on-course totalisator operations</b>	Commissions a racing club receives from another business for the right to operate a totalisator on the racetrack.
<b>Contract payments to entertainers</b>	This item excludes payments to entertainers for whom PAYE tax and other payroll deductions are withdrawn.
<b>Current assets including trading stocks</b>	The book value of current assets at the end of the financial year. This includes cash on hand, stocks, trade debts and other accounts receivable.
<b>Current liabilities</b>	The book value of current liabilities as at the end of the financial year. This includes provisions for taxation, leave, claims, trade creditors and other accounts payable and bank overdraft. It excludes provisions for doubtful debts and depreciation and contingent liabilities.
<b>Current ratio</b>	The number of times current assets exceed current liabilities, i.e. current assets divided by current liabilities. This liquidity measure indicates ability to meet immediate financial obligations from current assets.
<b>Depreciation and amortisation</b>	The financial charges made to the accounts to reflect that part of the value of the asset which may be regarded as having been used up in producing revenue in a particular accounting period.
<b>Earnings before interest and tax (EBIT)</b>	A measure of profit prior to the deduction of interest expense and income tax.
<b>Employer contributions to superannuation funds</b>	All employer contributions to superannuation funds (including the employer productivity contribution) and adjustments made during the year.

<b>Employment at the end of June</b>	Working proprietors and partners, working directors, other employees and casuals working for the business during the last pay period ending in June 1995. It excludes volunteers and sub-contracted workers.
<b>Facilities</b>	The number of facilities refers to the number of fields, ovals, courts, etc. of that facility.
<b>Fares and other travelling expenses</b>	Transport costs incurred when activities occur away from the normal place of business paid directly by the business. It excludes accommodation expenses.
<b>Float charges</b>	The fees for the transportation of racehorses, usually to and from race meetings.
<b>Government funding</b>	Recurrent funding for operational costs (e.g. wages and salaries, rent, food), bounties, subsidies and export grants, Jobstart, apprenticeship schemes and funding provided for specific capital items or on a once-off basis.
<b>Income from affiliated clubs/organisations</b>	Income received from associations/leagues and affiliated clubs. It also includes income received by clubs from associations/leagues in the form of a distribution, and income received by sporting clubs from a related social club.
<b>Income from bookmakers' fees</b>	Fees paid to a racing club by the bookmaker to allow him to field at the club's race meeting.
<b>Income from controlling bodies</b>	Income received by racing clubs from the principal club for that racing code in a particular State.
<b>Income from members' fees and subscriptions</b>	Participants and player's fees, social members' and members' subscriptions.
<b>Income from other retail sales</b>	Sales of clothing and footwear, souvenirs, cigarettes (except those sold from vending machines), publications and take away food.
<b>Income from prize money</b>	Income trainers receive as prize money from horses or greyhounds they train.
<b>Income from sponsors, advertising and television and radio rights</b>	Income from sponsorship and advertising, including income from sponsors, advertising and television and radio rights directly received by the business. The item excludes income received from parent business or affiliated clubs/organisations for sponsorship or television rights.
<b>Income from TAB distribution directly received from off-course operations</b>	Income received by racing clubs directly from TAB authorities.
<b>Industry gross product (IGP)</b>	A measure of the value of unduplicated gross product of businesses. It is generally defined as sales of goods and services plus government subsidies plus closing stocks minus opening stocks minus purchases and selected expenses.

However, for non-profit businesses which obtain at least 50% of their income from government funding and non-operating income IGP is defined as wages and salaries plus superannuation payments plus workers' compensation payments plus depreciation.

<b>Industry gross product per person employed</b>	Industry gross product divided by the number of persons employed.
<b>Industry gross product to labour costs</b>	Industry gross product divided by labour costs.
<b>Insurance premiums</b>	Optional third-party and comprehensive motor vehicle insurance premiums, fire, general, accident and public liability premiums, professional indemnity insurance premiums, premiums made in respect of common law liability, and professional liability insurance. It excludes workers' compensation insurance premiums, and compulsory third-party motor vehicle insurance.
<b>Intangible assets</b>	Lease premiums, patents, trademarks, licences, franchises, promotion expenses carried forward as deferred charges, quotas, goodwill.
<b>Interest coverage</b>	The proportion of interest expenses to earnings before interest and tax, i.e. EBIT divided by interest expenses.
<b>Interest expenses</b>	Interest on bank loans, on loans made from related as well as unrelated businesses/organisations, and interest in respect of finance leases, interest paid to loans from partners, interest equivalents, such as hedging costs, and expenses associated with discounted bills. It excludes bank charges and capital repayments.
<b>Interest income</b>	Interest from deposits in banks and non-bank financial institutions, and from loans and advances made to other businesses, interest on finance leases, and earnings on discounted bills. Excludes capital repayments received.
<b>Labour costs</b>	Wages and salaries, employers contributions to superannuation, and workers' compensation. Excludes payments to self-employed persons such as consultants, contractors and persons paid solely by commission without a retainer and payments to proprietors/partners of unincorporated businesses.
<b>Labour costs per person employed</b>	Total labour costs divided by per persons employed, including full-time and part-time permanent, temporary and casual employees. Excludes freelancers from whom PAYE tax is not deducted, freelancers, and working proprietors and partners.
<b>Labour costs to total expenses</b>	Labour costs divided by total expenses.
<b>Marketing, promotion and sponsorship expenses</b>	Expenses associated with the promotion and publicity of a business or its products. These are the costs to a business paid to other clubs/organisations. These exclude the costs of servicing a clubs/organisations own sponsors.
<b>Multi-purpose sports grounds and facilities</b>	These are grounds and facilities that are used for more than one sport.

<b>Net worth</b>	Current assets, including trading stocks plus non-current assets, minus current liabilities and non-current liabilities.
<b>Nomination/acceptance fees</b>	Nomination and acceptance fees paid by horse and dog trainers.
<b>Non-current assets</b>	Long-term investments or other assets of the business that would, in the ordinary operations of the business, not be consumed or converted into cash within one year of the end of the last reporting period of the business.
<b>Non-profit organisations</b>	Businesses whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them.
<b>Operating profit before tax (OPBT)</b>	A measure of profit before extraordinary items are brought to account and prior to the deduction of income tax and appropriations to owners (e.g. dividends paid).
<b>Operating profit before tax per person employed</b>	The OPBT divided by number of persons employed. Persons employed includes working proprietors and working partners of unincorporated businesses, working directors of incorporated companies, and other employees (including freelancers paid directly from the payroll).
<b>Operating profit margin</b>	The percentage of sales of goods and services available as operating profit, (i.e. operating profit before tax times 100) divided by sales of goods and services.
<b>Other expenses</b>	Bad debts written off, insurance premiums and royalty expenses.
<b>Other income</b>	Other non-operating income and income from royalties.
<b>Other non-operating income</b>	Net profit (loss) on sales of fixed tangible assets, dividend income, net profit (loss) on share trading, donations, net profit (loss) on foreign loans as a result of variations in foreign exchange rates/transactions and income from royalties. It excludes extraordinary profit (loss).
<b>Other operating expenses</b>	<p>Various expense items which are general in nature and are not included elsewhere e.g. management fees, glass/crockery expenses, cleaning and laundry supplies, staff uniforms and amenities, in-house films, audit, accounting and legal expenses, electricity and gas charges, freight and cartage expenses, other contract, sub-contract and commission expenses, waste handling expenses, etc.</p> <p>Excludes extraordinary losses, income and other direct tax, costs associated with the transfer of real estate, capital repayments, goodwill writedowns, dividends, amortisation and provisions.</p>
<b>Other operating income</b>	Income from accommodation, commissions from vending machines and coin-operated amusement machines, income from controlling bodies, nomination fees, training charges, drivers fees, fundraising (e.g. bingo, raffles), and from entertainment and retail sales of sporting goods and equipment.

<b>Other sales of goods and services</b>	Income from sponsorship, subscriptions income from affiliated clubs, accommodation, funding from government, takings from fundraising, the provision of entertainment, admissions, retail sales of sporting goods and equipment and other retail sales, other operating income, TAB distribution directly received from off-course operations, nomination and acceptance fees, income from controlling bodies, training charges, prize money and drivers' fees.
<b>Payments to affiliated clubs/organisations</b>	For sporting organisations, this may include payments to clubs as the club's share of income received by the organisation, e.g. television rights, sponsorship income, etc. Payments by a social club to a related sporting club are also included.
<b>Persons employed</b>	Working proprietors and working partners of unincorporated businesses, working directors of incorporated companies and other employees (including freelancers paid via the payroll).
<b>Poker machine, keno and other gambling taxes/levies</b>	Taxes/levies paid to the government by the owners of the machines.
<b>Prize money and trophy expenses</b>	For sporting associations/leagues and clubs this is the cost of providing prize money and trophies for awards, team premierships, etc. It also includes riding and driving-fee expenses for racing clubs.
<b>Purchases</b>	Purchases of goods for resale, other purchases such as foodstuffs for use in preparing meals and takeaway meals, and purchase of containers, packaging materials as well as the purchase of feed, medicines, etc.
<b>Rent, leasing and hiring expenses</b>	Operating lease payments and all expenses paid/payable to landlords for the rent, leasing and hiring of land, buildings and structures, sporting venues, facilities and equipment. Excludes expenses in respect of finance leases and other business loans, vehicles or equipment hired with a driver/operator, interest expenses, and depreciation and amortisation.
<b>Rent, leasing and hiring income</b>	Takings from rental of facilities and equipment, payments by other businesses operating within the facility (e.g. catering concessions), and income from operating leases, training track fees, telecommunications and bookmaker/ring fees/stand rental. It excludes income from finance leases and corporate box income.
<b>Repair and maintenance expenses</b>	Expenses associated with work undertaken on plant and machinery to maintain normal business operations. It includes repair and maintenance to machinery and equipment, and sporting venues, facilities and other repairs and maintenance expenses. Excludes wages and salaries paid to own employees.
<b>Retail concessions</b>	A retail concession is a separately-owned business that operates on the premises of another business to which it generally pays rent and/or leasing fees. The types of concessions that may operate in the sports industries include restaurants, takeaway food outlets and bars.
<b>Return on assets</b>	Operating profit before tax as a percentage of the total book value of assets, i.e. OPBT times 100 divided by total assets.

<b>Return on funds</b>	Earnings before interest and tax as a percentage of long-term investment funds, (i.e. earnings before interest and tax times 100) divided by (net worth plus non-current liabilities).
<b>Sales of beer, wine and spirits</b>	Beer, wine and spirits sold for consumption on the premises with and without meals, and for consumption off the premises.
<b>Selected expenses</b>	Contract payments to players and entertainers, poker machine, keno and other gambling taxes/levies, payments to contractors and lessees to operate sporting grounds and facilities on behalf of the business, liquor licence fees, repair and maintenance expenses, rent, leasing and hiring expenses, nomination/acceptance fees, veterinary expenses, horse breaking/farrier expenses, float charges, prize money and trophy expenses, advertising, marketing and promotion, fares and other travelling costs paid by the business, total costs, payment to affiliated clubs/organisations and other operating expenses.
<b>Single-purpose sports grounds and facilities</b>	These are grounds and facilities that are used for only one sport.
<b>Subsidies and grants paid to other sporting bodies and clubs</b>	Subsidies and grants paid by government organisations to sporting bodies and clubs for purposes such as funding of development offices, grants for sporting capital works, etc.
<b>Takings from admissions</b>	This item includes spectator admissions such as gate takings and takings from the sale of season's tickets.
<b>Takings from admissions to sporting grounds and facilities</b>	Takings which the government body receives as ground manager or operator of a sporting ground or facility. It includes green fees at council-run golf courses and swimming pool entrance takings.
<b>Takings from meals</b>	Takings from meals sold for consumption on the premises. Excludes income from catering concessions and takeaway food.
<b>Takings from meals and alcohol</b>	Takings from meals sold for consumption on the premises and all sales of beer, wine and spirits.
<b>Takings and commissions from poker/gaming machines</b>	Takings from poker/gaming machines (including keno gaming machines) received by the businesses/clubs which own the machines. The takings are net of payouts to players. Businesses receive commission income for poker/gaming machines on their premises which they do not own.
<b>Total assets</b>	Sum of asset items. Includes current assets, trading stocks and non-current assets.
<b>Total assets per person employed</b>	Total assets divided by total number of persons employed.
<b>Total expenses</b>	Sum of expense items. This includes wages and salaries, employer contributions to superannuation funds, workers' compensation costs, depreciation and amortisation, fares and other travelling expenses, repair and maintenance, rent, leasing and hiring, advertising, contract payments to entertainers, liquor licence fees, poker machine, keno and other gambling taxes/levies, prize money and trophy expenses, payments to affiliated clubs/organisations, purchases, interest, insurance premiums, royalties, bad debts written off and other operating expenses.



<b>Total other costs</b>	Purchases, interest expenses, depreciation, insurance, bad debts written off and royalty expenses.
<b>Trading profit</b>	The sales of goods and services less the cost of sales.
<b>Veterinary expenses</b>	All veterinary expenses paid by the business.
<b>Volunteers</b>	Volunteers are people who provide assistance where no payment, either monetary or in kind, is received.
<b>Volunteers to total workforce</b>	The number of volunteers divided by the total workforce (i.e. total employment plus total volunteers).
<b>Wages and salaries</b>	The gross earnings of all employees before taxation and other deductions. Drawings of working proprietors and working partners of unincorporated practices are excluded.
<b>Workers' compensation</b>	Workers' compensation insurance premiums/levies, non-payroll costs (e.g. medical costs) not reimbursed, and provisions for workers' compensation.

## UNPUBLISHED DATA

### AVAILABLE DATA

The amount of data collected from the survey of the sports industries is much greater than the data contained in this publication.

The release of this additional data is subject to the ABS provisions for maintaining the confidentiality of respondents and their information.

### SIZE OF BUSINESS

The tables in the publication can be provided cross classified by the employment size groupings used in this publication or by size groupings tailored to meet the user's requirements, for example, a finer breakdown of businesses in the smallest size groupings.

In addition, other data items can be used to classify businesses by size, for example:

- gross income;
- income from a specific source;
- operating profit margin; and
- operating profit/loss before tax.

### QUANTILES

A range of data items and performance ratios can be provided by quantile e.g. by decile. Mean and median values are also available.

### CROSS CLASSIFICATIONS

Statistics are available for a range of cross classifications e.g. for businesses with and without gambling facilities, businesses with and without volunteers, businesses with and without alcohol sales, etc.

### FURTHER INFORMATION

For more information please contact the officer named in the front of this publication or write to:

Assistant Director  
Service Industries Surveys  
Australian Bureau of Statistics  
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Client Services, ABS, PO Box 10, Belconnen ACT 2616

Produced by the Australian Government Publishing Service  
© Commonwealth of Australia 1997

Recommended retail price: \$17.50



2868600007946

ISBN 0 642 23136 2