



AUSTRALIAN INDUSTRY

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- For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070.

NOTES

ABOUT THIS PUBLICATION

This publication presents estimates for a subset of industries which are derived using a combination of data from the Australian Bureau of Statistics (ABS) annual Economic Activity Survey (EAS) and business income tax data provided to the Australian Taxation Office (ATO).

The series in this publication have been expanded to include experimental estimates of the SERVICES TO AGRICULTURE; HUNTING AND TRAPPING, FORESTRY AND LOGGING, COMMERCIAL FISHING, MINING, MANUFACTURING and ELECTRICITY, GAS AND WATER SUPPLY industries. For the first time division level estimates of total assets and total liabilities have been included in Chapter Two 'Experimental estimates'. Previously estimates have only been published for income and expense items.

This issue includes a five year series for the SELECTED SERVICE INDUSTRIES, rather than three as in the previous issue. As a result of improvements in methodology, some of the estimates published in the first issue have been revised.

It is intended that the industry and data ranges of the estimates expand overtime with the objective being to produce detailed estimates for a majority of the economy at a fine ANZSIC level. Please see the context section on page 3 for further details.

The series in this publication are recorded exclusive of the Goods and Services Tax, introduced on July 1 2000.

COMMENTS

The ABS welcomes feedback from readers regarding the usefulness, range and quality of the data presented and explanations provided. In particular, feedback is sought on those estimates labelled experimental. Please send any comments to: The Director, Economy Wide Statistics Section, Australian Bureau of Statistics, PO Box 10, Belconnen ACT 2616. Alternatively, email <merry.branson@abs.gov.au>.

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ABBREVIATIONS

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Tax Office
billion	thousand million
EAS	Economic Activity Survey
m	million
n.e.c.	not elsewhere classified
OPBT	Operating Profit Before Tax
RSE	Relative standard error
SE	Standard Error

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CHAPTER 1

SELECTED SERVICE INDUSTRIES

CONTEXT

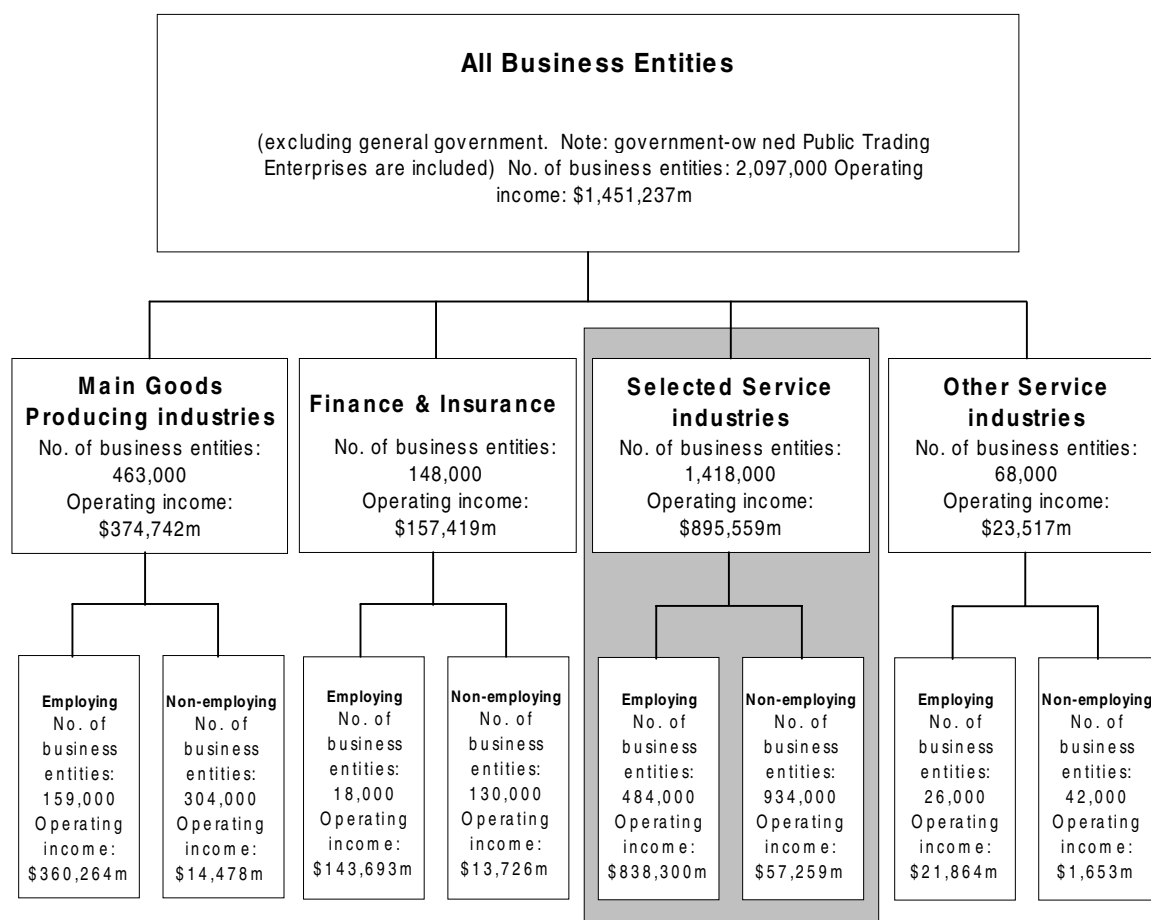
The statistics in this publication are estimates (some experimental) for selected industries. They have been sourced from a combination of data from the ABS' annual Economic Activity Survey (EAS) and business income tax data provided to the ATO and include both employing and non-employing businesses. The experimental series in this publication have been expanded to include estimates for the main goods producing industries and estimates of total assets and total liabilities.

The publication contains two chapters, the first chapter, 'Selected service industries' presents estimates for broad level income and expense items by ANZSIC subdivision for a subset of industries referred to as 'Selected service industries'. For the purposes of this chapter the term 'selected service industries' includes: CONSTRUCTION, WHOLESALE TRADE, RETAIL TRADE, ACCOMMODATION, CAFES AND RESTAURANTS, TRANSPORT AND STORAGE, COMMUNICATION SERVICES, PROPERTY AND BUSINESS SERVICES, selected HEALTH SERVICES, CULTURAL AND RECREATIONAL SERVICES, and selected PERSONAL SERVICES. The remaining service industries, defined as 'OTHER SERVICE INDUSTRIES' are: EDUCATION, COMMUNITY SERVICE AND RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations etc.) and PUBLIC ORDER AND SAFETY SERVICES. Analysis of the OTHER SERVICE INDUSTRIES has shown that there is very little gain from using ATO business income tax data to substitute/supplement the data from the directly collected survey. This is because these types of organisations generally have minimal taxation obligations.

The second chapter 'Experimental estimates' expands on the subset of industries in the selected service industries to include the main goods producing industries, and presents estimates for finer level income and expense items and some broad level balance sheet items by ANZSIC class. For the purposes of Chapter Two the term 'Selected industries' includes: the SELECTED SERVICE INDUSTRIES as defined for Chapter One and SERVICES TO AGRICULTURE; HUNTING AND TRAPPING, FORESTRY AND LOGGING and COMMERCIAL FISHING, MINING, MANUFACTURING and ELECTRICITY, GAS AND WATER SUPPLY.

EAS/Tax estimates for the FINANCE AND INSURANCE industry are not available. The possibility of releasing experimental estimates for this industry still requires further investigation by the ABS due to the relatively complex business structures in this industry.

The following diagram summarises the basic structure of the Australian business sector, with regard to the scope and coverage of the EAS/Tax estimates contained in Chapter One (note: the estimates shown relate to 1999–2000).

CONTEXT *continued*

Since 1968–69, the ABS has conducted a program of integrated economic censuses and surveys aimed at covering most of the statistically significant sectors of the Australian economy on a regular basis. During the 1970s and the 1980s, this mainly involved annual censuses for the AGRICULTURE, MINING, MANUFACTURING, and ELECTRICITY, GAS AND WATER industries, with periodic censuses/surveys covering other significant industries (e.g. CONSTRUCTION, WHOLESALE TRADE, RETAIL TRADE, TRANSPORT). 'Significance' was mainly determined by the contribution of the industries to key Australian National Accounts (ANA) statistics.

The growing interest in, and significance of the service industries, resulted in a number of changes to the ABS economic statistics strategy. This included the development of the Economic Activity Survey (EAS) to cover all industries (excluding general government and private households employing staff) in broad terms, on an annual basis, beginning with 1990–91. While the annual and periodic program for conducting more detailed, industry specific surveys has been greatly expanded for service industries, the traditional industry censuses have become less frequent.

The ABS is committed to a program of continual improvement in the statistics it produces. It strives to increase the range and quality of data it provides to users while at the same time reducing the reporting burden placed on businesses. In recent years this initiative has been implemented with the help of data from the ATO.

CONTEXT *continued*

This initiative has come about as the combined result of:

- changes in Australian Taxation Office forms, procedures and systems made as part of its 'modernisation' program over the past decade;
- the increasing significance of, and interest in the service industries sector of the Australian economy; and
- the increasing concerns about the government reporting burden placed on businesses.

The ABS and ATO have been working closely together for many years in an effort to improve the quality of Australia's economic statistics. While the legislation under which the ABS operates (the *Census and Statistics Act 1905*) does not allow it to provide the ATO with data reported by individual businesses, the *Income Tax Assessment Act 1986* enables the ATO to provide the ABS with such data. This data is used for statistical purposes only.

Statistics for the service industries have been improved by using ATO data to:

- extend the coverage to include the non-employing business sector;
- improve the quality of data available regarding small and medium employing businesses; and
- improve the quality of data available regarding the inputs of all sizes of business.

The methodology used to achieve these improvements is outlined in the ABS *Information Paper: The Expanded Use of Business Income Tax Data in ABS Economic Statistics* (Cat. no. 5672.0).

Based on a combination of ABS and ATO sources, it is estimated that around 2,097,000 private and public trading business entities operated in Australia during 1999–2000. Paragraphs 13 and 14 of the Explanatory Notes describe what is meant by the term 'business entities'.

Through improved methodology, some of the estimates in this publication are slightly higher than estimates published in the first edition of *Industry Performance, Australia, 1998–1999* (Cat. no. 8155.0). The series for this publication has also been extended to include data for 1995–96. The use of ATO data in combination with ABS data enables production of a much finer dissection of business input costs by data item and industry than has been feasible in the past.

For the first time EAS/Tax estimates have been published for the goods producing industries. These estimates are shown in tables 2.1, 2.2 and 2.3.

SUMMARY OF FINDINGS

Overview

In 1999–2000, businesses in the selected service industries increased total operating income by \$91.1b (11.3%), total operating expenses by \$85.7b (11.4%) and total operating profit before tax (OPBT) by \$5.7b (10.0%). There were differences however, in the distribution of these increases between employing and non-employing businesses. In 1999–2000 total operating income for employing businesses increased by \$87.2b (11.6%), while for non-employing businesses the increase was \$3.8b (7.2%). The increase in total operating income and expenses for employing business was driven by sales of goods in the WHOLESALE TRADE, CONSTRUCTION and RETAIL TRADE industries.

Overview continued

Total operating expenses for employing businesses increased by \$82.1b (11.6%), while expenses for non-employing businesses rose by \$3.6b (9.1%). For the same period, OPBT increased by \$5.5b (12.6%) for employing businesses and \$0.3b (1.9%) for non-employing businesses.

Over the five year series shown in the publication, operating income and expenses of employing businesses have consistently demonstrated an increasing trend. During the five year series, employing businesses derived between 59% to 66% of their total operating income from the sale of goods and between 29% and 36% of their total operating income from the provision of services.

For the selected service industries, the profit margin of employing businesses was 5.7% while for non-employing businesses, the profit margin was 25.4%. The COMMUNICATION SERVICES industry recorded the highest profit margin with 18.2%. This figure is similar to the 18.3% profit margin published in *Business Operations and Industry Performance, Australia, 1999–2000* (Cat. no. 8140.0). This similarity is to be expected, as non-employers, which are out of scope of the EAS, account for only 2.0% of the EAS/Tax estimates of total operating income for the COMMUNICATION SERVICES industry. However, for the CONSTRUCTION industry, where non-employers account for 15.5% of total operating income, there is a marked difference between the EAS profit margin of 5.4% and the EAS/Tax profit margin of 10.1%.

Operating profit before tax

For the selected service industries OPBT increased from \$57.4b to \$63.1b (10%) in 1999–2000. Employing businesses contributed \$48.7b (77%) to OPBT, while non-employing businesses contributed \$14.5b (23%). PROPERTY AND BUSINESS SERVICES was the largest contributor to OPBT, with 28% (\$17.7b), followed by CONSTRUCTION with \$10.4b (16.4%). Industries which contributed least were: PERSONAL AND OTHER SERVICES with 1.6% (\$1.0b), ACCOMMODATION, CAFES AND RESTAURANTS with \$1.7b (2.7%) and CULTURAL AND RECREATIONAL SERVICES \$3.0b with (4.8%).

It should be noted that the relatively high 23.0% contribution of non-employing businesses to OPBT is attributable to the OPBT of sole proprietors and partnerships. Sole proprietors and partnerships comprise 78% of non-employing businesses. The drawings and/or labour costs of these persons are not reflected in total operating business expenses but are recorded after OPBT and as such are not reflected in the EAS/Tax estimates.

Total income

In 1999–2000, total income for employing businesses was \$838.3b, while for non-employing businesses this figure was \$57.3b. For employing businesses the largest contributor to this total income figure was sales of goods \$507.5b (60.5%). For non-employing businesses, the largest contributing item was income from the provision of services \$32.0b (55.9%).

The WHOLESALE TRADE industry accounted for \$245.8b (27.5%) of total income in 1999–2000, the largest contribution of any industry. RETAIL TRADE was the second largest contributor with \$208.8b (23.3%).

Total expenses

Total expenses for all selected businesses in 1999–2000 was \$835.3b. For employing businesses, total expenses was \$792.5b, while for non-employing businesses the figure was \$42.7b.

As with total income, the largest two industries contributing to total expenses were WHOLESALE TRADE \$238.6b (28.6%) and RETAIL TRADE \$202.9b (24.3%). Both industries contributed slightly more to total expenses than to total income.

1.1**INCOME AND EXPENSE ITEMS, By employing status**

	1995-96	1996-97	1997-98	1998-99	1999-2000
	\$m	\$m	\$m	\$m	\$m
EMPLOYING BUSINESSES					
Income items					
Sales of goods	421 332	419 557	436 942	439 950	507 450
Income from services	182 734	228 925	243 840	270 893	281 802
Rent, leasing and hiring income	10 650	11 565	13 667	11 970	14 656
Interest income	6 726	6 179	6 045	5 729	7 310
Other selected income	19 652	22 031	24 003	22 539	27 082
Total operating income	641 095	688 256	724 497	751 081	838 300
Expense items					
Labour costs	105 694	114 277	119 021	125 508	141 260
Total purchases	317 746	340 555	352 551	370 263	418 387
Financial expenses	19 775	20 528	20 407	19 619	22 322
Rent, leasing and hiring expenses	25 581	25 084	26 938	26 757	31 171
Other selected expenses	141 740	155 959	168 244	168 257	179 381
Total operating expenses	610 534	656 403	687 160	710 405	792 521
Operating profit before tax	30 561	31 853	38 990	43 140	48 595
NON-EMPLOYING BUSINESSES					
Income items					
Sales of goods	22 114	19 686	20 843	20 108	20 708
Income from services	19 909	25 539	26 792	29 851	32 036
Rent, leasing and hiring income	1 712	1 803	1 976	1 842	2 583
Interest income	225	266	276	267	315
Other selected income	935	1 394	1 579	1 357	1 616
Total operating income	44 895	48 688	51 466	53 424	57 259
Expense items					
Labour costs	—	—	—	—	—
Total purchases	15 477	17 520	17 487	17 685	20 337
Financial expenses	2 469	1 806	2 495	1 607	2 444
Rent, leasing and hiring expenses	2 605	2 526	2 632	2 346	2 888
Other selected expenses	14 280	15 074	16 604	17 530	17 056
Total operating expenses	34 830	36 926	39 218	39 168	42 725
Operating profit before tax	10 065	11 763	12 248	14 257	14 534
TOTAL SELECTED BUSINESSES					
Income items					
Sales of goods	443 446	439 243	457 785	460 058	528 158
Income from services	202 643	254 465	270 632	300 744	313 839
Rent, leasing and hiring income	12 363	13 367	15 643	13 812	17 239
Interest income	6 951	6 445	6 322	5 996	7 625
Other selected income	20 587	23 425	25 582	23 896	28 698
Total operating income	685 989	736 945	775 963	804 506	895 559
Expense items					
Labour costs	105 694	114 277	119 021	125 508	141 260
Total purchases	333 222	358 075	370 038	387 949	438 724
Financial expenses	22 244	22 334	22 902	21 226	24 766
Rent, leasing and hiring expenses	28 185	27 610	29 569	29 104	34 059
Other selected expenses	156 019	171 033	184 847	185 786	196 437
Total operating expenses	645 364	693 329	726 378	749 573	835 246
Operating profit before tax	40 625	43 616	51 238	57 396	63 130

— nil or rounded to zero (including null cells)

1.2**INCOME AND EXPENSE ITEMS, By industry**

	Construction	Wholesale Trade	Retail Trade	Accommodation, Cafes and Restaurants	Transport and Storage	Communication Services
	\$m	\$m	\$m	\$m	\$m	\$m
Income items						
Sales of goods	50 905	235 677	195 116	21 376	5 270	2 406
Income from services	49 903	7 002	9 493	13 698	59 055	31 231
Rent, leasing and hiring income	686	700	953	365	909	308
Interest income	300	886	1 136	80	549	140
Other selected income	875	1 535	2 129	671	3 665	1 387
<i>Total operating income</i>	<i>102 669</i>	<i>245 800</i>	<i>208 827</i>	<i>36 190</i>	<i>69 448</i>	<i>35 472</i>
Expense items						
Labour costs	15 062	19 864	23 189	8 220	14 650	5 747
Total purchases	49 848	188 284	153 002	10 611	9 689	2 611
Rent, leasing and hiring expenses	2 309	3 481	8 235	1 860	4 734	1 585
Financial expenses	1 670	3 177	3 698	1 270	2 877	1 361
Other selected expenses	24 230	23 799	14 782	12 500	32 970	18 147
<i>Total operating expenses</i>	<i>93 118</i>	<i>238 604</i>	<i>202 907</i>	<i>34 461</i>	<i>64 920</i>	<i>29 452</i>
Operating profit before tax	10 376	8 385	6 526	1 711	4 535	6 454

1.2**INCOME AND EXPENSE ITEMS, By industry *continued***

	Property and Business Services	Health Services(a)	Cultural and Recreational Services	Personal Services(b)	Total selected service industries
	\$m	\$m	\$m	\$m	\$m
Income items					
Sales of goods	13 568	747	2 121	971	528 158
Income from services	92 474	23 053	20 655	7 274	313 839
Rent, leasing and hiring income	12 362	400	283	273	17 239
Interest income	4 216	123	174	21	7 625
Other selected income	11 964	4 687	1 665	121	28 698
<i>Total operating income</i>	<i>134 585</i>	<i>29 010</i>	<i>24 899</i>	<i>8 659</i>	<i>895 559</i>
Expense items					
Labour costs	36 769	11 242	4 261	2 257	141 260
Total purchases	15 856	4 619	2 252	1 952	438 724
Rent, leasing and hiring expenses	6 723	1 848	2 413	870	34 059
Financial expenses	8 656	1 039	699	319	24 766
Other selected expenses	48 648	6 926	12 199	2 235	196 437
<i>Total operating expenses</i>	<i>116 653</i>	<i>25 675</i>	<i>21 824</i>	<i>7 633</i>	<i>835 246</i>
Operating profit before tax	17 735	3 331	3 057	1 020	63 130

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.3**OPERATING INCOME, By business employing status**

	Employing businesses	Employing businesses	Non employing businesses	Non employing businesses	Total
	\$m	%	\$m	%	\$m
TOTAL SELECTED SERVICE INDUSTRIES	838 300	93.6	57 259	6.4	895 559
Construction	86 782	84.5	15 887	15.5	102 669
41 General Construction	51 692	92.5	4 209	7.5	55 901
42 Construction Trade Services	35 090	75.0	11 678	25.0	46 767
Wholesale Trade	242 192	98.5	3 608	1.5	245 800
45 Basic Material Wholesaling	73 792	98.8	866	1.2	74 658
46 Machinery and Motor Vehicle Wholesaling	85 397	99.0	905	1.0	86 301
47 Personal and Household Good Wholesaling	83 003	97.8	1 838	2.2	84 841
Retail Trade	198 939	95.3	9 888	4.7	208 827
51 Food Retailing	66 269	96.3	2 576	3.7	68 844
52 Personal and Household Good Retailing	71 007	93.2	5 198	6.8	76 205
53 Motor Vehicle Retailing and Services	61 664	96.7	2 114	3.3	63 778
Accommodation, Cafes and Restaurants	34 928	96.5	1 262	3.5	36 190
Transport and Storage	65 028	93.6	4 420	6.4	69 448
61 Road Transport	19 357	86.2	3 106	13.8	22 463
62 Rail Transport	5 387	100.0	2	—	5 389
63 Water Transport	2 643	96.7	91	3.3	2 733
64 Air and Space Transport	np	np	np	np	np
65 Other Transport	1 078	69.2	479	30.8	1 557
66 Services to Transport	18 612	96.8	609	3.2	19 221
67 Storage	np	np	np	np	np
Communication Services	34 750	98.0	722	2.0	35 472
Property and Business Services	119 588	88.9	14 998	11.1	134 585
77 Property Services	20 875	78.1	5 841	21.9	26 716
78 Business Services	98 712	91.5	9 157	8.5	107 869
Health Services(a)	25 445	87.7	3 565	12.3	29 010
Cultural and Recreational Services	23 477	94.3	1 423	5.7	24 899
91 Motion Picture, Radio and Television Services	9 984	98.0	206	2.0	10 189
92 Libraries, Museums and the Arts	1 278	67.6	612	32.4	1 891
93 Sport and Recreation	12 215	95.3	604	4.7	12 819
Personal Services(b)	7 173	82.8	1 487	17.2	8 659

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.4**OPERATING EXPENSES, By business employing status**

	<i>Employing businesses</i>	<i>Employing businesses</i>	<i>Non employing businesses</i>	<i>Non employing businesses</i>	<i>Total</i>
	\$m	%	\$m	%	\$m
TOTAL SELECTED SERVICE INDUSTRIES	792 521	94.9	42 725	5.1	835 246
Construction	82 947	89.1	10 171	10.9	93 118
41 General Construction	49 934	93.6	3 405	6.4	53 338
42 Construction Trade Services	33 013	83.0	6 767	17.0	39 780
Wholesale Trade	235 284	98.6	3 320	1.4	238 604
45 Basic Material Wholesaling	71 681	98.9	786	1.1	72 467
46 Machinery and Motor Vehicle Wholesaling	82 502	99.0	811	1.0	83 313
47 Personal and Household Good Wholesaling	81 101	97.9	1 723	2.1	82 825
Retail Trade	193 900	95.6	9 006	4.4	202 907
51 Food Retailing	64 817	96.4	2 424	3.6	67 241
52 Personal and Household Good Retailing	68 723	93.5	4 806	6.5	73 529
53 Motor Vehicle Retailing and Services	60 361	97.1	1 776	2.9	62 137
Accommodation, Cafes and Restaurants	33 302	96.6	1 158	3.4	34 461
Transport and Storage	61 642	95.0	3 278	5.0	64 920
61 Road Transport	18 595	89.5	2 191	10.5	20 786
62 Rail Transport	4 906	100.0	1	—	4 907
63 Water Transport	2 547	96.4	96	3.6	2 643
64 Air and Space Transport	np	np	np	np	np
65 Other Transport	830	71.1	338	28.9	1 168
66 Services to Transport	17 915	97.2	519	2.8	18 434
67 Storage	np	np	np	np	np
Communication Services	29 025	98.6	426	1.4	29 452
Property and Business Services	105 938	90.8	10 714	9.2	116 653
77 Property Services	18 009	79.8	4 545	20.2	22 554
78 Business Services	87 930	93.4	6 169	6.6	94 099
Health Services(a)	23 271	90.6	2 404	9.4	25 675
Cultural and Recreational Services	20 642	94.6	1 181	5.4	21 824
91 Motion Picture, Radio and Television Services	8 758	98.0	178	2.0	8 936
92 Libraries, Museums and the Arts	1 169	71.9	458	28.1	1 627
93 Sport and Recreation	10 715	95.2	546	4.8	11 261
Personal Services(b)	6 569	86.1	1 064	13.9	7 633

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.5**SELECTED ITEMS, Relative standard errors**

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
.....		
TOTAL SELECTED SERVICE INDUSTRIES	1	1
Construction	2	2
41 General Construction	2	2
42 Construction Trade Services	2	3
Wholesale Trade	2	2
45 Basic Material Wholesaling	4	4
46 Machinery and Motor Vehicle Wholesaling	5	5
47 Personal and Household Good Wholesaling	4	4
Retail Trade	2	2
51 Food Retailing	3	3
52 Personal and Household Good Retailing	2	2
53 Motor Vehicle Retailing and Services	5	5
Accommodation, Cafes and Restaurants	5	5
Transport and Storage	1	1
61 Road Transport	2	2
62 Rail Transport	—	—
63 Water Transport	5	6
64 Air and Space Transport	np	np
65 Other Transport	1	2
66 Services to Transport	3	3
67 Storage	np	np
Communication Services	1	2
Property and Business Services	2	2
77 Property Services	3	3
78 Business Services	2	2
Health Services(a)	4	4
Cultural and Recreational Services	3	4
91 Motion Picture, Radio and Television Services	7	8
92 Libraries, Museums and the Arts	3	3
93 Sport and Recreation	3	3
Personal Services(b)	3	3

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

CHAPTER **2**

EXPERIMENTAL ESTIMATES

INTRODUCTION

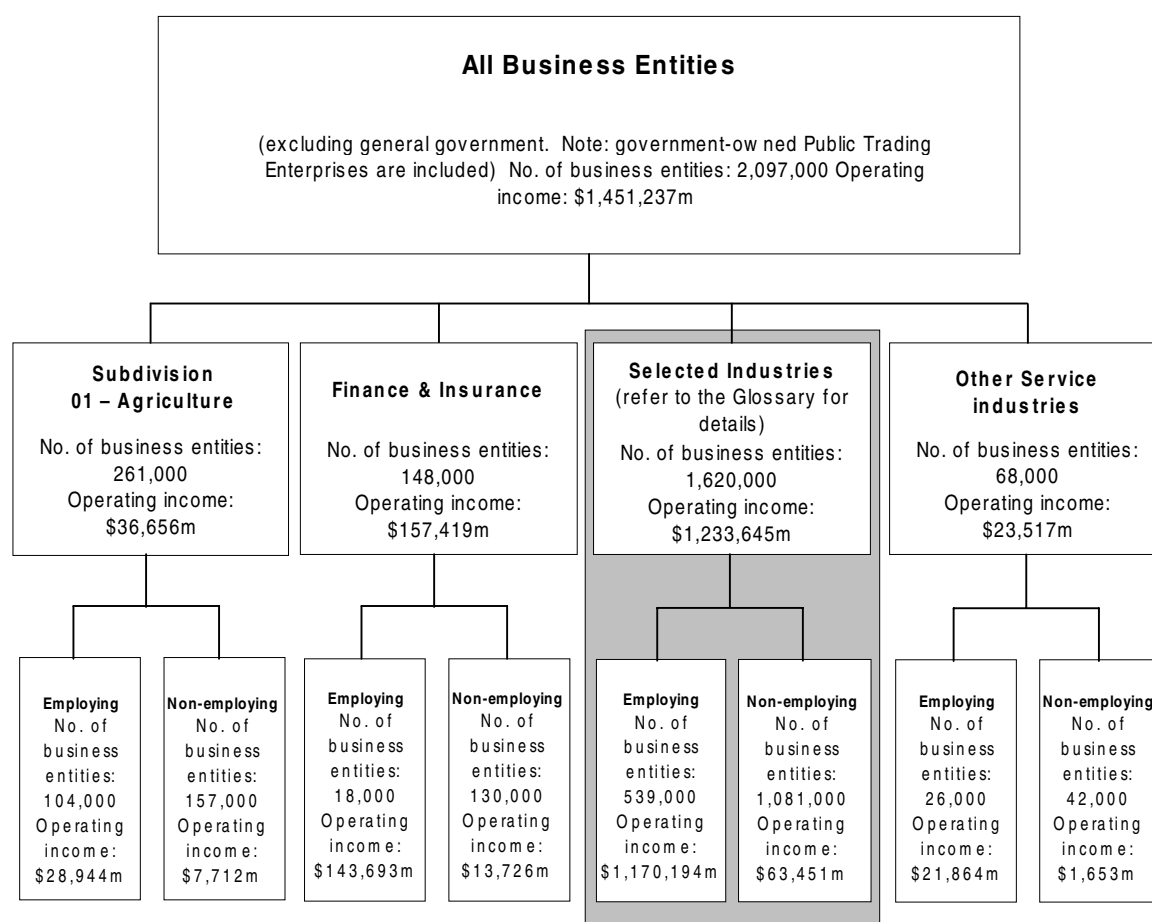
This Chapter has been expanded to include experimental estimates of the SERVICES TO AGRICULTURE; HUNTING AND TRAPPING, FORESTRY AND LOGGING, COMMERCIAL FISHING, MINING, MANUFACTURING and ELECTRICITY, GAS AND WATER SUPPLY industries and some balance sheet items.

The ABS is committed to a program of continuous improvement in the statistics it produces. It strives to increase the range and quality of data it provides to users, while at the same time reducing the reporting burden placed on businesses. This section presents a set of experimental estimates which show business characteristics at a detailed industry level. These estimates are available at a national level. The estimates are based on a relatively small ABS sample survey and business income tax data provided to the ATO and are subject to both sample and non-sample error.

BACKGROUND

This work was undertaken in response to ongoing demand by users for more detailed information regarding industry performance. The aim of the work is to increase both the industry detail and to provide finer breakdown of income and expense items. The estimates shown in this section are to illustrate the level of detail available and to give readers an indication of future possibilities (see tables 2.1, 2.2, 2.3, 2.4 and 2.5). They are considered experimental and should be used with extreme caution. The ANZSIC groups detailed in tables 2.3, 2.4 and 2.5 were selected because the quality of similar data for the other ANZSIC groups is not considered adequate at this stage. More details regarding quality can be found in the Explanatory and Technical Notes in the back of the publication. Relative standard error tables are included to give a measure of sampling error.

The following diagram summarises the basic structure of the Australian Business Sector, with regard to the scope and coverage of the experimental estimates (note: the estimates shown relate to 1999–2000).



FUTURE PLANS

Further work is underway to improve the quality and range of the experimental estimates contained in this publication. Other work is being undertaken to evaluate prospects for providing detail on:

- geographic data, e.g. by State and Territory supported by planned collection of State dissections for employment, wages and salaries and sales. The ABS *Information Paper, Experimental Estimates, Australian Industry, a State Perspective* (Cat. no. 8156.0) details the proposed methodology for achieving this dissection;
- business size, e.g. based on turnover or asset value ranges;
- growth and performance indicators, e.g. performance ratios, quartile analysis, longitudinal studies, or combination of the above; and
- other sectors of the business economy.

COMMENTS

The ABS welcomes feedback from readers regarding the usefulness, range and quality of the data presented and explanations provided. In particular, feedback is sought on those estimates labelled experimental. Please send any comments to: The Director, Economy Wide Statistics Section, Australian Bureau of Statistics, PO Box 10, Belconnen ACT 2616. Alternatively, email <merry.branson@abs.gov.au>.

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
151 Exploration	935	1 234	-311
1511 Petroleum Exploration (Own Account)	np	np	np
1512 Petroleum Exploration Services	np	np	np
1513 Mineral Exploration (Own Account)	539	863	-348
1514 Mineral Exploration Services	69	96	-19
152 Other Mining Services	2 101	2 161	-8
1520 Other Mining Services	2 101	2 161	-8
Manufacturing	249 019	234 948	16 748
21 Food, Beverage and Tobacco Manufacturing	55 359	53 398	3 168
211 Meat and Meat Product Manufacturing	11 437	11 376	275
2111 Meat Processing	7 098	6 988	188
2112 Poultry Processing	2 786	2 818	69
2113 Bacon, Ham and Smallgood Manufacturing	1 553	1 570	17
212 Dairy Product Manufacturing	9 058	8 617	219
2121 Milk and Cream Processing	4 083	3 938	159
2122 Ice Cream Manufacturing	671	666	2
2129 Dairy Product Manufacturing n.e.c.	4 305	4 013	58
213 Fruit and Vegetable Processing	5 026	4 899	242
2130 Fruit and Vegetable Processing	5 026	4 899	242
214 Oil and Fat Manufacturing	850	749	107
2140 Oil and Fat Manufacturing	850	749	107
215 Flour Mill and Cereal Food Manufacturing	3 595	3 329	294
2151 Flour Mill Product Manufacturing	1 544	1 418	116
2152 Cereal Food and Baking Mix Manufacturing	2 051	1 911	178
216 Bakery Product Manufacturing	3 382	3 310	133
2161 Bread Manufacturing	1 618	1 628	44
2162 Cake and Pastry Manufacturing	775	748	37
2163 Biscuit Manufacturing	990	934	51
217 Other Food Manufacturing	10 894	10 320	694
2171 Sugar Manufacturing	2 210	2 199	10
2172 Confectionery Manufacturing	1 316	1 122	197
2173 Seafood Processing	917	917	79
2174 Prepared Animal and Bird Feed Manufacturing	2 056	1 971	95
2179 Food Manufacturing n.e.c.	4 394	4 111	312
218 Beverage and Malt Manufacturing	np	np	np
2181 Soft Drink, Cordial and Syrup Manufacturing	2 861	2 618	215
2182 Beer and Malt Manufacturing	3 383	3 071	337
2183 Wine Manufacturing	np	np	np
2184 Spirit Manufacturing	np	np	np
219 Tobacco Product Manufacturing	np	np	np
2190 Tobacco Product Manufacturing	np	np	np
22 Textile, Clothing, Footwear and Leather Manufacturing	10 360	9 899	527
221 Textile Fibre, Yarn and Woven Fabric Manufacturing	2 275	2 249	52
2211 Wool Scouring	564	584	9
2212 Synthetic Fibre Textile Manufacturing	826	823	30
2213 Cotton Textile Manufacturing	498	478	-4
2214 Wool Textile Manufacturing	216	209	5
2215 Textile Finishing	171	154	13
222 Textile Product Manufacturing	1 969	1 839	133
2221 Made-Up Textile Product Manufacturing	687	646	54
2222 Textile Floor Covering Manufacturing	834	766	50
2223 Rope, Cordage and Twine Manufacturing	118	113	5
2229 Textile Product Manufacturing n.e.c.	331	315	23

np not available for publication but included in totals where applicable, (a) Refer to RSEs (table 2.6).
unless otherwise indicated

2.1EXPERIMENTAL ESTIMATES (a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
223 Knitting Mills	947	922	38
2231 Hosiery Manufacturing	168	159	9
2232 Cardigan and Pullover Manufacturing	293	311	5
2239 Knitting Mill Product Manufacturing n.e.c.	486	451	24
224 Clothing Manufacturing	3 885	3 617	261
2241 Men's and Boys' Wear Manufacturing	892	855	38
2242 Women's and Girls' Wear Manufacturing	1 175	1 103	76
2243 Sleepwear, Underwear and Infant Clothing Manufacturing	440	407	37
2249 Clothing Manufacturing n.e.c.	1 378	1 251	111
225 Footwear Manufacturing	585	579	26
2250 Footwear Manufacturing	585	579	26
226 Leather and Leather Product Manufacturing	700	692	17
2261 Leather Tanning and Fur Dressing	613	620	3
2262 Leather and Leather Substitute Product Manufacturing	86	73	13
23 Wood and Paper Product Manufacturing	16 313	14 622	1 358
231 Log Sawmilling and Timber Dressing	3 196	2 863	264
2311 Log Sawmilling	1 567	1 440	96
2312 Wood Chipping	393	339	65
2313 Timber Resawing and Dressing	1 236	1 084	103
232 Other Wood Product Manufacturing	5 955	5 359	461
2321 Plywood and Veneer Manufacturing	268	261	8
2322 Fabricated Wood Manufacturing	1 427	1 152	102
2323 Wooden Structural Component Manufacturing	3 241	3 003	275
2329 Wood Product Manufacturing n.e.c.	1 019	944	75
233 Paper and Paper Product Manufacturing	7 162	6 400	634
2331 Pulp, Paper and Paperboard Manufacturing	2 380	2 013	249
2332 Solid Paperboard Container Manufacturing	np	np	np
2333 Corrugated Paperboard Container Manufacturing	np	np	np
2334 Paper Bag and Sack Manufacturing	375	352	32
2339 Paper Product Manufacturing n.e.c.	1 691	1 575	103
24 Printing, Publishing and Recorded Media	18 139	16 207	2 088
241 Printing and Services to Printing	8 448	8 014	564
2411 Paper Stationery Manufacturing	1 352	1 305	76
2412 Printing	6 215	5 891	422
2413 Services to Printing	881	817	66
242 Publishing	9 091	7 646	1 470
2421 Newspaper Printing or Publishing	6 224	5 056	1 180
2422 Other Periodical Publishing	936	862	65
2423 Book and Other Publishing	1 931	1 728	226
243 Recorded Media Manufacturing and Publishing	600	547	54
2430 Recorded Media Manufacturing and Publishing	600	547	54
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	40 512	39 573	2 635
251 Petroleum Refining	9 412	9 930	548
2510 Petroleum Refining	9 412	9 930	548
252 Petroleum and Coal Product Manufacturing n.e.c.	438	412	29
2520 Petroleum and Coal Product Manufacturing n.e.c.	438	412	29
253 Basic Chemical Manufacturing	8 195	8 119	354
2531 Fertiliser Manufacturing	np	np	np
2532 Industrial Gas Manufacturing	np	np	np
2533 Synthetic Resin Manufacturing	2 531	2 680	71
2534 Organic Industrial Chemical Manufacturing n.e.c.	924	892	30
2535 Inorganic Industrial Chemical Manufacturing n.e.c.	1 964	1 972	51

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unless otherwise indicated

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
254 Other Chemical Product Manufacturing	14 177	13 295	1 194
2541 Explosive Manufacturing	np	np	np
2542 Paint Manufacturing	1 670	1 634	86
2543 Medicinal and Pharmaceutical Product Manufacturing	6 075	5 782	603
2544 Pesticide Manufacturing	1 538	1 330	138
2545 Soap and Other Detergent Manufacturing	1 611	1 363	227
2546 Cosmetic and Toiletry Preparation Manufacturing	1 060	1 065	37
2547 Ink Manufacturing	296	294	4
2549 Chemical Product Manufacturing n.e.c.	np	np	np
255 Rubber Product Manufacturing	1 429	1 356	29
2551 Rubber Tyre Manufacturing	np	np	np
2559 Rubber Product Manufacturing n.e.c.	np	np	np
256 Plastic Product Manufacturing	6 861	6 460	481
2561 Plastic Blow Moulded Product Manufacturing	573	531	39
2562 Plastic Extruded Product Manufacturing	1 265	1 205	78
2563 Plastic Bag and Film Manufacturing	1 407	1 349	88
2564 Plastic Product Rigid Fibre Reinforced Manufacturing	680	631	47
2565 Plastic Foam Product Manufacturing	431	401	37
2566 Plastic Injection Moulded Product Manufacturing	2 505	2 342	192
26 Non-Metallic Mineral Product Manufacturing	11 497	10 251	1 193
261 Glass and Glass Product Manufacturing	1 416	1 281	168
2610 Glass and Glass Product Manufacturing	1 416	1 281	168
262 Ceramic Product Manufacturing	1 575	1 335	207
2621 Clay Brick Manufacturing	834	681	135
2622 Ceramic Product Manufacturing	193	175	3
2623 Ceramic Tile and Pipe Manufacturing	159	148	11
2629 Ceramic Product Manufacturing n.e.c.	390	332	57
263 Cement, Lime, Plaster and Concrete Product Manufacturing	7 385	6 565	769
2631 Cement and Lime Manufacturing	1 454	1 149	277
2632 Plaster Product Manufacturing	455	365	85
2633 Concrete Slurry Manufacturing	3 026	2 913	100
2634 Concrete Pipe and Box Culvert Manufacturing	np	np	np
2635 Concrete Product Manufacturing n.e.c.	np	np	np
264 Non-Metallic Mineral Product Manufacturing n.e.c.	1 120	1 071	49
2640 Non-Metallic Mineral Product Manufacturing n.e.c.	1 120	1 071	49
27 Metal Product Manufacturing	39 894	36 795	3 123
271 Iron and Steel Manufacturing	11 382	10 694	499
2711 Basic Iron and Steel Manufacturing	8 911	8 349	330
2712 Iron and Steel Casting and Forging	1 599	1 496	127
2713 Steel Pipe and Tube Manufacturing	872	850	43
272 Basic Non-Ferrous Metal Manufacturing	9 884	8 620	1 277
2721 Alumina Production	4 299	2 925	1 206
2722 Aluminium Smelting	3 570	3 647	25
2723 Copper, Silver, Lead and Zinc Smelting, Refining	np	np	np
2729 Basic Non-Ferrous Metal Manufacturing n.e.c.	np	np	np
273 Non-Ferrous Basic Metal Product Manufacturing	2 206	2 124	102
2731 Aluminium Rolling, Drawing, Extruding	1 471	1 423	54
2732 Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.	633	599	46
2733 Non-Ferrous Metal Casting	102	102	2
274 Structural Metal Product Manufacturing	6 773	6 317	447
2741 Structural Steel Fabricating	3 369	3 144	206
2742 Architectural Aluminium Product Manufacturing	2 437	2 289	162
2749 Structural Metal Product Manufacturing n.e.c.	966	883	79
275 Sheet Metal Product Manufacturing	3 187	3 018	239
2751 Metal Container Manufacturing	1 443	1 391	111
2759 Sheet Metal Product Manufacturing n.e.c.	1 744	1 628	128

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unless otherwise indicated

2.1EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
276 Fabricated Metal Product Manufacturing	6 462	6 022	559
2761 Hand Tool and General Hardware Manufacturing	245	210	32
2762 Spring and Wire Product Manufacturing	1 136	1 123	30
2763 Nut, Bolt, Screw and Rivet Manufacturing	393	350	47
2764 Metal Coating and Finishing	911	864	73
2765 Non-Ferrous Pipe Fitting Manufacturing	300	286	21
2769 Fabricated Metal Product Manufacturing n.e.c.	3 476	3 189	355
28 Machinery and Equipment Manufacturing	48 786	46 669	2 107
281 Motor Vehicle and Part Manufacturing	20 908	20 435	503
2811 Motor Vehicle Manufacturing	13 805	13 538	158
2812 Motor Vehicle Body Manufacturing	1 558	1 534	70
2813 Automotive Electrical and Instrument Manufacturing	979	954	20
2819 Automotive Component Manufacturing n.e.c.	4 566	4 410	255
282 Other Transport Equipment Manufacturing	4 370	3 940	296
2821 Shipbuilding	1 762	1 562	147
2822 Boatbuilding	545	502	52
2823 Railway Equipment Manufacturing	1 082	984	46
2824 Aircraft Manufacturing	880	787	39
2829 Transport Equipment Manufacturing n.e.c.	102	104	12
283 Photographic and Scientific Equipment Manufacturing	2 724	2 551	245
2831 Photographic and Optical Good Manufacturing	1 110	1 107	71
2832 Medical and Surgical Equipment Manufacturing	641	539	109
2839 Professional and Scientific Equipment Manufacturing n.e.c.	972	904	65
284 Electronic Equipment Manufacturing	5 345	5 002	347
2841 Computer and Business Machine Manufacturing	919	848	73
2842 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	2 291	2 149	153
2849 Electronic Equipment Manufacturing n.e.c.	2 135	2 005	121
285 Electrical Equipment and Appliance Manufacturing	7 249	6 887	404
2851 Household Appliance Manufacturing	2 564	2 322	178
2852 Electric Cable and Wire Manufacturing	1 143	1 185	53
2853 Battery Manufacturing	np	np	np
2854 Electric Light and Sign Manufacturing	623	610	26
2859 Electrical Equipment Manufacturing n.e.c.	np	np	np
286 Industrial Machinery and Equipment Manufacturing	8 191	7 855	312
2861 Agricultural Machinery Manufacturing	987	924	55
2862 Mining and Construction Machinery Manufacturing	1 450	1 427	-2
2863 Food Processing Machinery Manufacturing	304	273	24
2864 Machine Tool and Part Manufacturing	856	813	47
2865 Lifting and Material Handling Equipment Manufacturing	1 609	1 609	46
2866 Pump and Compressor Manufacturing	591	541	57
2867 Commercial Space Heating and Cooling Equipment Manufacturing	367	350	6
2869 Industrial Machinery and Equipment Manufacturing n.e.c.	2 027	1 919	79
29 Other Manufacturing	8 160	7 533	548
291 Prefabricated Building Manufacturing	784	699	46
2911 Prefabricated Metal Building Manufacturing	676	604	35
2919 Prefabricated Building Manufacturing n.e.c.	108	95	10
292 Furniture Manufacturing	5 628	5 200	385
2921 Wooden Furniture and Upholstered Seat Manufacturing	3 170	2 944	206
2922 Sheet Metal Furniture Manufacturing	591	518	62
2923 Mattress Manufacturing (Except Rubber)	631	576	31
2929 Furniture Manufacturing n.e.c.	1 237	1 164	86
294 Other Manufacturing	1 748	1 634	117
2941 Jewellery and Silverware Manufacturing	503	463	30
2942 Toy and Sporting Good Manufacturing	325	307	17
2949 Manufacturing n.e.c.	920	863	71

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unless otherwise indicated

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
Electricity, Gas and Water Supply	36 781	31 607	5 276
36 Electricity and Gas Supply	31 414	27 736	3 789
361 Electricity Supply	26 225	23 363	2 964
3610 Electricity Supply	26 225	23 363	2 964
362 Gas Supply	5 189	4 374	825
3620 Gas Supply	5 189	4 374	825
37 Water Supply, Sewerage and Drainage Services	5 367	3 870	1 487
370 Water Supply, Sewerage and Drainage Services	5 367	3 870	1 487
3701 Water Supply	np	np	np
3702 Sewerage and Drainage Services	np	np	np
Construction	102 669	93 118	10 376
41 General Construction	55 901	53 338	3 180
411 Building Construction	41 263	39 245	2 608
4111 House Construction	22 458	21 414	1 274
4112 Residential Building Construction n.e.c.	4 242	4 077	584
4113 Non-Residential Building Construction	14 563	13 753	750
412 Non-Building Construction	14 639	14 094	572
4121 Road and Bridge Construction	3 411	3 427	-17
4122 Non-Building Construction n.e.c.	11 228	10 667	589
42 Construction Trade Services	46 767	39 780	7 195
421 Site Preparation Services	5 713	5 245	465
4210 Site Preparation Services	5 713	5 245	465
422 Building Structure Services	8 028	6 587	1 444
4221 Concreting Services	3 459	3 019	438
4222 Bricklaying Services	1 742	1 093	649
4223 Roofing Services	1 874	1 612	265
4224 Structural Steel Erection Services	954	863	93
423 Installation Trade Services	16 023	14 608	1 594
4231 Plumbing Services	5 006	4 273	740
4232 Electrical Services	7 088	6 714	534
4233 Air Conditioning and Heating Services	2 644	2 446	209
4234 Fire and Security System Services	1 285	1 175	111
424 Building Completion Services	12 887	9 858	3 047
4241 Plastering and Ceiling Services	2 968	2 311	655
4242 Carpentry Services	4 659	3 502	1 151
4243 Tiling and Carpeting Services	1 601	1 175	436
4244 Painting and Decorating Services	2 625	1 953	682
4245 Glazing Services	1 035	917	123
425 Other Construction Services	4 116	3 482	645
4251 Landscaping Services	1 617	1 356	262
4259 Construction Services n.e.c.	2 499	2 126	384
Wholesale Trade	245 800	238 604	8 385
45 Basic Material Wholesaling	74 658	72 467	2 887
451 Farm Produce Wholesaling	20 128	19 711	584
4511 Wool Wholesaling	4 319	4 315	20
4512 Cereal Grain Wholesaling	4 159	3 989	132
4519 Farm Produce and Supplies Wholesaling n.e.c.	11 650	11 407	432
452 Mineral, Metal and Chemical Wholesaling	37 029	36 092	1 346
4521 Petroleum Product Wholesaling	16 325	16 022	750
4522 Metal and Mineral Wholesaling	16 154	15 741	396
4523 Chemical Wholesaling	4 550	4 329	199
453 Builders Supplies Wholesaling	17 501	16 663	958
4531 Timber Wholesaling	3 389	3 246	158
4539 Building Supplies Wholesaling n.e.c.	14 112	13 418	800
46 Machinery and Motor Vehicle Wholesaling	86 301	83 313	3 055

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unless otherwise indicated

2.1EXPERIMENTAL ESTIMATES (a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
461 Machinery and Equipment Wholesaling	52 271	49 661	2 072
4611 Farm and Construction Machinery Wholesaling	9 082	8 565	309
4612 Professional Equipment Wholesaling	2 498	2 248	176
4613 Computer Wholesaling	11 104	10 833	339
4614 Business Machine Wholesaling n.e.c.	2 924	2 763	166
4615 Electrical and Electronic Equipment Wholesaling n.e.c.	15 185	14 404	631
4619 Machinery and Equipment Wholesaling n.e.c.	11 478	10 847	451
462 Motor Vehicle Wholesaling	34 031	33 652	983
4621 Car Wholesaling	10 637	10 913	233
4622 Commercial Vehicle Wholesaling	10 657	10 469	45
4623 Motor Vehicle New Part Dealing	11 766	11 304	666
4624 Motor Vehicle Dismantling and Used Part Dealing	971	966	38
47 Personal and Household Good Wholesaling	84 841	82 825	2 443
471 Food, Drink and Tobacco Wholesaling	36 155	35 561	703
4711 Meat Wholesaling	3 829	3 790	37
4712 Poultry and Smallgood Wholesaling	423	411	12
4713 Dairy Produce Wholesaling	na	na	na
4714 Fish Wholesaling	2 807	2 768	41
4715 Fruit and Vegetable Wholesaling	4 932	4 835	58
4716 Confectionery and Soft Drink Wholesaling	na	na	na
4717 Liquor Wholesaling	7 272	7 074	222
4718 Tobacco Product Wholesaling	838	865	23
4719 Grocery Wholesaling n.e.c.	13 731	13 484	279
472 Textile, Clothing and Footwear Wholesaling	6 853	6 515	466
4721 Textile Product Wholesaling	2 049	1 877	175
4722 Clothing Wholesaling	4 358	4 183	278
4723 Footwear Wholesaling	447	455	12
473 Household Good Wholesaling	8 708	8 526	262
4731 Household Appliance Wholesaling	4 073	3 984	75
4732 Furniture Wholesaling	937	897	40
4733 Floor Covering Wholesaling	497	470	28
4739 Household Good Wholesaling n.e.c.	3 200	3 174	119
479 Other Wholesaling	33 125	32 224	1 012
4791 Photographic Equipment Wholesaling	575	564	23
4792 Jewellery and Watch Wholesaling	1 339	1 277	79
4793 Toy and Sporting Good Wholesaling	3 966	3 886	87
4794 Book and Magazine Wholesaling	1 483	1 478	129
4795 Paper Product Wholesaling	7 273	7 158	-141
4796 Pharmaceutical and Toiletry Wholesaling	10 266	10 102	366
4799 Wholesaling n.e.c.	8 222	7 758	470
Retail Trade	208 827	202 907	6 526
51 Food Retailing	68 844	67 241	1 861
511 Supermarket and Grocery Stores	49 242	48 404	1 043
5110 Supermarket and Grocery Stores	49 242	48 404	1 043
512 Specialised Food Retailing	19 602	18 836	819
5121 Fresh Meat, Fish and Poultry Retailing	4 797	4 695	98
5122 Fruit and Vegetable Retailing	1 247	1 326	-80
5123 Liquor Retailing	3 436	3 380	103
5124 Bread and Cake Retailing	1 930	1 727	204
5125 Takeaway Food Retailing	6 193	5 777	424
5126 Milk Vending	372	350	22
5129 Specialised Food Retailing n.e.c.	1 627	1 582	47
52 Personal and Household Good Retailing	76 205	73 529	2 877
521 Department Stores	13 824	13 691	191
5210 Department Stores	13 824	13 691	191

na not available

(a) Refer to RSEs (table 2.6).

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
522 Clothing and Soft Good Retailing	11 727	11 153	524
5221 Clothing Retailing	7 850	7 431	388
5222 Footwear Retailing	2 463	2 355	72
5223 Fabric and Other Soft Good Retailing	1 414	1 367	63
523 Furniture, Houseware and Appliance Retailing	19 035	18 204	926
5231 Furniture Retailing	4 761	4 549	233
5232 Floor Covering Retailing	1 537	1 457	79
5233 Domestic Hardware and Houseware Retailing	5 864	5 645	290
5234 Domestic Appliance Retailing	6 020	5 794	203
5235 Recorded Music Retailing	853	759	121
524 Recreational Good Retailing	10 054	9 786	337
5241 Sport and Camping Equipment Retailing	2 904	2 820	184
5242 Toy and Game Retailing	508	512	-4
5243 Newspaper, Book and Stationery Retailing	4 365	4 180	155
5244 Photographic Equipment Retailing	259	254	4
5245 Marine Equipment Retailing	2 017	2 019	-2
525 Other Personal and Household Good Retailing	20 210	19 479	770
5251 Pharmaceutical, Cosmetic and Toiletry Retailing	6 284	5 969	307
5252 Antique and Used Good Retailing	1 169	1 075	85
5253 Garden Supplies Retailing	890	839	51
5254 Flower Retailing	475	454	21
5255 Watch and Jewellery Retailing	2 053	1 930	150
5259 Retailing n.e.c.	9 338	9 213	156
526 Household Equipment Repair Services	1 354	1 215	129
5261 Household Equipment Repair Services (Electrical)	1 139	1 030	102
5269 Household Equipment Repair Services n.e.c.	215	186	27
53 Motor Vehicle Retailing and Services	63 778	62 137	1 788
531 Motor Vehicle Retailing	28 737	28 387	430
5311 Car Retailing	26 544	26 263	349
5312 Motor Cycle Dealing	1 851	1 798	63
5313 Trailer and Caravan Dealing	342	325	17
532 Motor Vehicle Services	35 041	33 750	1 358
5321 Automotive Fuel Retailing	17 234	16 963	330
5322 Automotive Electrical Services	929	846	84
5323 Smash Repairing	4 289	3 956	335
5324 Tyre Retailing	2 320	2 289	34
5329 Automotive Repair and Services n.e.c.	10 269	9 696	575
Accommodation, Cafes and Restaurants	36 190	34 461	1 711
57 Accommodation, Cafes and Restaurants	36 190	34 461	1 711
571 Accommodation	8 246	7 800	463
5710 Accommodation	8 246	7 800	463
572 Pubs, Taverns and Bars	11 604	11 005	562
5720 Pubs, Taverns and Bars	11 604	11 005	562
573 Cafes and Restaurants	9 988	9 629	370
5730 Cafes and Restaurants	9 988	9 629	370
574 Clubs (Hospitality)	6 352	6 027	316
5740 Clubs (Hospitality)	6 352	6 027	316
Transport and Storage	69 448	64 920	4 535
61 Road Transport	22 463	20 786	1 674
611 Road Freight Transport	18 236	16 991	1 243
6110 Road Freight Transport	18 236	16 991	1 243
612 Road Passenger Transport	4 227	3 795	431
6121 Long Distance Bus Transport	727	719	8
6122 Short Distance Bus Transport (Including Tramway)	2 146	2 020	125
6123 Taxi and Other Road Passenger Transport	1 354	1 056	297
62 Rail Transport	5 389	4 907	353

(a) Refer to RSEs (table 2.6).

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
620 Rail Transport	5 389	4 907	353
6200 Rail Transport	5 389	4 907	353
63 Water Transport	2 733	2 643	111
630 Water Transport	2 733	2 643	111
6301 International Sea Transport	1 934	1 888	64
6302 Coastal Water Transport	608	563	48
6303 Inland Water Transport	191	192	—
64 Air and Space Transport	np	np	np
65 Other Transport	1 557	1 168	389
650 Other Transport	1 557	1 168	389
6501 Pipeline Transport	780	525	255
6509 Transport n.e.c.	776	644	134
66 Services to Transport	19 221	18 434	789
661 Services to Road Transport	850	810	40
6611 Parking Services	632	613	19
6619 Services to Road Transport n.e.c.	218	197	22
662 Services to Water Transport	2 806	2 513	293
6621 Stevedoring	511	474	37
6622 Water Transport Terminals	896	782	114
6623 Port Operators	np	np	np
6629 Services to Water Transport n.e.c.	np	np	np
663 Services to Air Transport	1 203	1 227	-23
6630 Services to Air Transport	1 203	1 227	-23
664 Other Services to Transport	14 362	13 884	479
6641 Travel Agency Services	7 577	7 338	241
6642 Road Freight Forwarding	2 164	2 079	85
6643 Freight Forwarding (Except Road)	3 108	3 043	64
6644 Customs Agency Services	1 156	1 112	44
6649 Services to Transport n.e.c.	357	312	45
67 Storage	np	np	np
Communication Services	35 472	29 452	6 454
71 Communication Services	35 472	29 452	6 454
Property and Business Services	134 585	116 653	17 735
77 Property Services	26 716	22 554	3 934
771 Property Operators and Developers	13 540	10 927	2 349
7711 Residential Property Operators	3 504	2 848	664
7712 Commercial Property Operators and Developers	10 035	8 079	1 685
772 Real Estate Agents	6 602	5 746	854
7720 Real Estate Agents	6 602	5 746	854
773 Non-Financial Asset Investors	812	720	122
7730 Non-Financial Asset Investors	812	720	122
774 Machinery and Equipment Hiring and Leasing	5 763	5 160	609
7741 Motor Vehicle Hiring	1 591	1 444	145
7742 Other Transport Equipment Leasing	174	162	11
7743 Plant Hiring or Leasing	3 998	3 553	453
78 Business Services	107 869	94 099	13 801
781 Scientific Research	na	na	na
7810 Scientific Research	na	na	na
782 Technical Services	20 227	18 228	1 993
7821 Architectural Services	4 952	4 416	532
7822 Surveying Services	1 468	1 306	161
7823 Consulting Engineering Services	9 649	8 707	984
7829 Technical Services n.e.c.	4 158	3 799	315

— nil or rounded to zero (including null cells)

na not available

np not available for publication but included in totals where applicable,
unless otherwise indicated

(a) Refer to RSEs (table 2.6).

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
783 Computer Services	15 042	13 939	1 160
7831 Data Processing Services	466	415	52
7832 Information Storage and Retrieval Services	444	332	112
7833 Computer Maintenance Services	1 215	1 123	87
7834 Computer Consultancy Services	12 916	12 069	909
784 Legal and Accounting Services	16 123	12 437	3 663
7841 Legal Services	8 398	6 068	2 354
7842 Accounting Services	7 724	6 369	1 309
785 Marketing and Business Management Services	32 631	27 370	5 269
7851 Advertising Services	4 616	4 344	269
7852 Commercial Art and Display Services	1 591	1 533	68
7853 Market Research Services	699	624	76
7854 Business Administrative Services	11 360	9 348	2 003
7855 Business Management Services	14 366	11 521	2 852
786 Other Business Services	22 045	20 133	1 908
7861 Employment Placement Services	5 377	5 169	197
7862 Contract Staff Services	3 663	3 485	187
7863 Secretarial Services	2 724	2 374	350
7864 Security and Investigative Services (Except Police)	1 776	1 674	103
7865 Pest Control Services	424	375	49
7866 Cleaning Services	3 051	2 560	491
7867 Contract Packing Services n.e.c.	454	436	18
7869 Business Services n.e.c.	4 577	4 060	513
Health Services(b)	29 010	25 675	3 331
86 Health Services	29 010	25 675	3 331
861 Hospitals and Nursing Homes	7 248	7 117	136
8611 Hospitals (Except Psychiatric Hospitals)	np	np	np
8612 Psychiatric Hospitals	np	np	np
8613 Nursing Homes	3 100	2 989	107
862 Medical and Dental Services	15 331	12 905	2 428
8621 General Practice Medical Services	8 145	7 014	1 131
8622 Specialist Medical Services	4 693	3 858	836
8623 Dental Services	2 493	2 032	461
863 Other Health Services	5 042	4 570	467
8631 Pathology Services	1 075	1 022	55
8632 Optometry and Optical Dispensing	1 404	1 275	124
8633 Ambulance Services	np	np	np
8634 Community Health Centres	497	525	-29
8635 Physiotherapy Services	491	359	130
8636 Chiropractic Services	688	650	38
8639 Health Services n.e.c.	np	np	np
864 Veterinary Services	1 388	1 083	300
8640 Veterinary Services	1 388	1 083	300
Cultural and Recreational Services	24 899	21 824	3 057
91 Motion Picture, Radio and Television Services	10 189	8 936	1 274
911 Film and Video Services	4 469	4 215	258
9111 Film and Video Production	1 911	1 783	129
9112 Film and Video Distribution	1 529	1 487	42
9113 Motion Picture Exhibition	1 029	945	87
912 Radio and Television Services	5 720	4 721	1 016
9121 Radio Services	1 152	883	269
9122 Television Services	4 569	3 838	747
92 Libraries, Museums and the Arts	1 891	1 627	266
921 Libraries	41	38	3
9210 Libraries	41	38	3

np not available for publication but included in totals where applicable,
unless otherwise indicated

(a) Refer to RSEs (table 2.6).

(b) Excludes ANZSIC subdivision 87.

2.1 EXPERIMENTAL ESTIMATES(a), Selected items by ANZSIC class *continued*

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
922 Museums	99	82	17
9220 Museums	99	82	17
923 Parks and Gardens	213	171	43
9231 Zoological and Botanic Gardens	156	123	34
9239 Recreational Parks and Gardens	57	49	8
924 Arts	1 046	856	190
9241 Music and Theatre Productions	526	467	58
9242 Creative Arts	520	389	132
925 Services to the Arts	491	479	13
9251 Sound Recording Studios	67	61	7
9252 Performing Arts Venues	87	88	-1
9259 Services to the Arts n.e.c.	337	330	8
93 Sport and Recreation	12 819	11 261	1 518
931 Sport	3 417	3 203	202
9311 Horse and Dog Racing	951	922	29
9312 Sports Grounds and Facilities n.e.c.	1 351	1 266	85
9319 Sports and Services to Sports n.e.c.	1 116	1 015	87
932 Gambling Services	8 133	6 856	1 252
9321 Lotteries	1 268	1 114	154
9322 Casinos	3 363	2 876	465
9329 Gambling Services n.e.c.	3 503	2 867	633
933 Other Recreation Services	1 269	1 202	64
9330 Other Recreation Services	1 269	1 202	64
Personal Services(b)	8 659	7 633	1 020
95 Personal Services	8 659	7 633	1 020
951 Personal and Household Goods Hiring	1 228	1 100	131
9511 Video Hire Outlets	709	668	43
9519 Personal and Household Goods Hiring n.e.c.	519	432	88
952 Other Personal Services	7 432	6 533	889
9521 Laundries and Dry-Cleaners	1 235	1 143	103
9522 Photographic Film Processing	687	630	34
9523 Photographic Studios	629	567	63
9524 Funeral Directors, Crematoria and Cemeteries	906	822	82
9525 Gardening Services	890	695	195
9526 Hairdressing and Beauty Salons	2 561	2 265	300
9529 Personal Services n.e.c.	524	411	112

(a) Refer to RSEs (table 2.6).

(b) Excludes ANZSIC subdivisions 96 and 97.

2.2**EXPERIMENTAL ESTIMATES(a), Income and expense items by Industry**

	<i>Agriculture, Forestry and Fishing(b)</i>	<i>Mining</i>	<i>Manufac- turing</i>	<i>Electricity, Gas and Water Supply</i>	<i>Construc- tion</i>	<i>Wholesale Trade</i>
	\$m	\$m	\$m	\$m	\$m	\$m
Income items						
Sales of goods	5 783	38 769	229 318	26 274	50 905	235 677
Income from services	1 716	3 218	14 978	7 786	49 903	7 002
Rent, leasing and hiring income	67	182	551	67	686	700
Interest income	44	492	1 197	405	300	886
Other selected income	322	1 692	2 976	2 249	875	1 535
<i>Total operating income</i>	<i>7 933</i>	<i>44 352</i>	<i>249 019</i>	<i>36 781</i>	<i>102 669</i>	<i>245 800</i>
Expense items						
Labour costs	1 203	5 609	41 820	2 898	15 062	19 864
Total purchases	3 033	6 029	133 664	15 761	49 848	188 284
Rent, leasing and hiring expenses	381	687	3 384	275	2 309	3 481
Financial expenses	341	2 121	5 981	3 932	1 670	3 177
Other selected expenses	2 289	22 621	50 099	8 742	24 230	23 799
<i>Total operating expenses</i>	<i>7 247</i>	<i>37 066</i>	<i>234 948</i>	<i>31 607</i>	<i>93 118</i>	<i>238 604</i>
Operating profit before tax	650	7 491	16 748	5 276	10 376	8 385
Balance sheet items						
Total assets	13 522	100 737	219 466	139 664	50 365	112 129
Total liabilities	6 260	59 443	133 884	72 517	34 898	74 129

(a) Refer to RSEs (table 2.6).

(b) Excludes ANZSIC subdivision 01.

2.2EXPERIMENTAL ESTIMATES(a), Income and expense items by Industry *continued*

	Retail Trade	Accom- modation, Cafes and Restaurants	Transport and Storage	Commun- ication Services	Property and Business Services	Health Services(b)
	\$m	\$m	\$m	\$m	\$m	\$m
Income items						
Sales of goods	195 116	21 376	5 270	2 406	13 568	747
Income from services	9 493	13 698	59 055	31 231	92 474	23 053
Rent, leasing and hiring income	953	365	909	308	12 362	400
Interest income	1 136	80	549	140	4 216	123
Other selected income	2 129	671	3 665	1 387	11 964	4 687
<i>Total operating income</i>	<i>208 827</i>	<i>36 190</i>	<i>69 448</i>	<i>35 472</i>	<i>134 585</i>	<i>29 010</i>
Expense items						
Labour costs	23 189	8 220	14 650	5 747	36 769	11 242
Total purchases	153 002	10 611	9 689	2 611	15 856	4 619
Rent, leasing and hiring expenses	8 235	1 860	4 734	1 585	6 723	1 848
Financial expenses	3 698	1 270	2 877	1 361	8 656	1 039
Other selected expenses	14 782	12 500	32 970	18 147	48 648	6 926
<i>Total operating expenses</i>	<i>202 907</i>	<i>34 461</i>	<i>64 920</i>	<i>29 452</i>	<i>116 653</i>	<i>25 675</i>
Operating profit before tax	6 526	1 711	4 535	6 454	17 735	3 331
Balance sheet items						
Total assets	67 147	38 311	91 563	46 717	275 016	22 107
Total liabilities	44 209	24 448	63 061	26 512	146 808	13 699

(a) Refer to RSEs (table 2.6).

(b) Excludes ANZSIC subdivision 87.

2.2EXPERIMENTAL ESTIMATES(a), Income and expense items by Industry *continued*

	<i>Cultural and Recreational Services</i>	<i>Personal Services(b)</i>	<i>Total Selected Industries</i>
	\$m	\$m	\$m
Income items			
Sales of goods	2 121	971	828 302
Income from services	20 655	7 274	341 536
Rent, leasing and hiring income	283	273	18 106
Interest income	174	21	9 763
Other selected income	1 665	121	35 937
<i>Total operating income</i>	<i>24 899</i>	<i>8 659</i>	<i>1 233 645</i>
Expense items			
Labour costs	4 261	2 257	192 789
Total purchases	2 252	1 952	597 211
Rent, leasing and hiring expenses	2 413	870	38 785
Financial expenses	699	319	37 141
Other selected expenses	12 199	2 235	280 188
<i>Total operating expenses</i>	<i>21 824</i>	<i>7 633</i>	<i>1 146 113</i>
Operating profit before tax	3 057	1 020	93 295
Balance sheet items			
Total assets	34 236	5 087	1 216 065
Total liabilities	18 328	3 416	721 613

(a) Refer to RSEs (table 2.6).

(b) Excludes ANZSIC subdivision 96 and 97.

2.3**EXPERIMENTAL ESTIMATES(a), Bakery Product Manufacturing**

	2161 Bread Manufacturing	2162 Cake and Pastry Manufacturing	2163 Biscuit Manufacturing	Group total
	\$'000	\$'000	\$'000	\$'000
Income items				
Sales of goods	1 618 554	761 659	987 290	3 367 503
Income from services	1 908	3 076	112	5 096
Rent, leasing and hiring income	531	184	6	722
Interest income	77	811	2 798	3 686
Royalties income	1	947	—	948
Government funding	154	403	320	878
Other operating income	-3 347	7 941	-991	3 602
<i>Total operating income</i>	<i>1 617 879</i>	<i>775 021</i>	<i>989 535</i>	<i>3 382 435</i>
Expense items				
Labour costs				
Wages and salaries	415 929	180 598	178 177	774 704
Employer contributions to superannuation	22 321	10 763	16 249	49 333
Workers compensation costs	20 283	6 717	5 694	32 693
<i>Total labour costs</i>	<i>458 532</i>	<i>198 078</i>	<i>200 120</i>	<i>856 731</i>
Insurance premiums	5 477	2 667	2 839	10 983
Interest expenses	25 295	7 922	12 490	45 707
Depreciation	54 039	18 724	17 851	90 614
Bad or doubtful debts	770	637	721	2 128
Purchases				
Purchases of finished goods for resale	32 154	13 501	21 653	67 308
Purchases of materials and components	778 676	372 171	509 756	1 660 603
<i>Total purchases(b)</i>	<i>810 830</i>	<i>385 672</i>	<i>531 409</i>	<i>1 727 911</i>
Computer software expensed	841	155	331	1 326
Fringe benefits tax	2 563	1 174	2 711	6 447
Payroll tax	20 296	6 477	12 462	39 236
Land tax and land rates	1 955	1 027	1 250	4 232
Other bank charges	1 098	899	598	2 596
Royalties expenses	13	121	—	134
Freight expenses	48 977	21 650	32 631	103 258
Postal and mailing expenses	890	499	559	1 947
Telecommunication service expenses	4 953	2 911	3 067	10 931
Repair and maintenance expenses	25 176	11 160	16 646	52 982
Rent, leasing and hiring expenses	15 333	8 688	9 598	33 619
Motor vehicle running expenses	8 546	5 326	5 156	19 028
Audit expenses	1 413	1 141	774	3 328
Legal expenses	1 475	815	930	3 220
Advertising expenses	71 221	28 169	48 521	147 910
Paper and printing expenses	3 733	1 868	2 417	8 017
Staff training expenses	1 634	794	1 065	3 493
Travel and accommodation expenses	7 297	3 908	4 641	15 846
Other management expenses	18 338	9 870	11 648	39 856
Cleaning expenses	3 206	1 673	2 053	6 932
Sales commission expenses	3 061	2 474	1 678	7 213
Commission expenses on own materials	3 233	2 307	1 871	7 411
Other contract, sub-contract expenses	3 635	1 163	2 565	7 363
Other operating expenses	23 926	20 183	5 129	49 236
<i>Total operating expenses</i>	<i>1 627 756</i>	<i>748 151</i>	<i>933 733</i>	<i>3 309 639</i>
Operating profit before tax	44 486	37 185	50 935	132 606

— nil or rounded to zero (including null cells)

(a) Refer to RSEs (table 2.6).

(b) Includes electricity and gas expenses, petrol products and other fuel expenses.

2.4**EXPERIMENTAL ESTIMATES(a), Building Structure Services****422 BUILDING STRUCTURE SERVICES**

	4221 <i>Concreting Services</i>	4222 <i>Bricklaying Services</i>	4223 <i>Roofing Services</i>	4224 <i>Structural Steel Erection Services</i>	Group Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Income items					
Sales of goods	296 048	150 110	144 025	80 868	671 049
Income from services	3 122 463	1 569 231	1 707 552	862 970	7 262 216
Rent, leasing and hiring income	19 171	11 571	11 102	4 727	46 570
Interest income	7 686	4 106	4 345	2 023	18 160
Royalties income	482	292	280	259	1 312
Government funding	2 050	1 240	1 190	502	4 983
Other operating income	10 784	5 655	5 426	2 294	24 159
<i>Total operating income</i>	<i>3 458 684</i>	<i>1 742 204</i>	<i>1 873 919</i>	<i>953 644</i>	<i>8 028 450</i>
Expense items					
Labour costs					
Wages and salaries	427 060	98 108	222 627	210 506	958 300
Employer contributions to superannuation	49 968	15 042	27 928	16 111	109 048
Workers compensation costs	28 066	8 438	16 323	7 840	60 667
<i>Total labour costs</i>	<i>505 093</i>	<i>121 588</i>	<i>266 877</i>	<i>234 457</i>	<i>1 128 016</i>
Insurance premiums	24 827	10 187	13 966	6 070	55 049
Interest expenses	23 093	7 803	7 167	7 279	45 343
Depreciation	61 644	32 343	31 032	18 979	143 998
Bad or doubtful debts	15 273	1 208	810	3 333	20 624
Purchases					
Purchases of finished goods for resale	273 118	94 658	138 635	81 157	587 568
Purchases of materials and components	1 121 649	413 851	622 172	273 744	2 431 416
Electricity and gas expenses	6 418	2 326	3 473	1 665	13 882
Petrol products & other fuel expenses	36 790	13 564	20 385	9 004	79 743
<i>Total purchases</i>	<i>1 437 975</i>	<i>524 400</i>	<i>784 664</i>	<i>365 570</i>	<i>3 112 609</i>
Computer software expensed	10 798	4 815	6 344	2 587	24 544
Fringe benefits tax	2 749	863	1 693	1 896	7 201
Payroll tax	13 081	3 681	6 842	7 114	30 717
Land tax and land rates	4 403	1 651	2 498	1 012	9 564
Other bank charges	10 875	4 085	6 184	2 484	23 627
Royalties expenses	2 157	39	161	108	2 464
Freight expenses	22 570	8 318	12 499	5 531	48 918
Postal and mailing expenses	3 067	1 116	1 669	784	6 637
Telecommunication service expenses	30 519	11 066	16 520	7 909	66 015
Repair and maintenance expenses	32 681	5 980	7 816	6 460	52 937
Rent, leasing and hiring expenses	99 841	37 173	56 086	23 571	216 671
Motor vehicle running expenses	124 683	95 220	52 752	26 605	299 260
Audit expenses	12 995	4 890	7 408	2 946	28 238
Legal expenses	3 579	1 322	1 989	869	7 760
Advertising expenses	17 053	6 143	9 145	4 516	36 857
Paper and printing expenses	8 356	3 034	4 532	2 156	18 077
Staff training expenses	3 007	1 082	1 609	800	6 498
Travel and accommodation expenses	19 139	6 999	10 485	4 819	41 442
Other management expenses	43 884	16 331	24 635	10 380	95 230
Cleaning expenses	2 304	832	1 239	606	4 981
Sales commission expenses	2 765	947	1 380	848	5 939
Commission expenses on own materials	3 124	1 183	1 798	689	6 794
Other contract, sub-contract expenses	432 264	162 439	245 976	98 503	939 182
Other operating expenses	45 295	16 707	25 764	13 686	101 452
<i>Total operating expenses</i>	<i>3 019 094</i>	<i>1 093 444</i>	<i>1 611 540</i>	<i>862 567</i>	<i>6 586 645</i>
Operating profit before tax	437 896	648 760	264 565	92 572	1 443 792

(a) Refer to RSEs (table 2.6).

2.5**EXPERIMENTAL ESTIMATES(a), Motor Vehicle Retailing****531 MOTOR VEHICLE RETAILING ..**

	5311 Car Retailing	5312 Motor Cycle Dealing	5313 Trailer and Caravan Dealing	Group total
	\$'000	\$'000	\$'000	\$'000
Income items				
Sales of goods	23 995 366	1 638 195	294 886	25 928 447
Income from services	2 337 455	195 521	38 216	2 571 193
Rent, leasing and hiring income	58 881	5 872	1 183	65 937
Interest income	22 502	1 544	255	24 301
Royalties income	4 482	473	97	5 052
Government funding	3 112	321	64	3 496
Other operating income	122 277	8 974	7 627	138 878
<i>Total operating income</i>	<i>26 544 075</i>	<i>1 850 901</i>	<i>342 328</i>	<i>28 737 303</i>
Expense items				
Labour costs				
Wages and salaries	1 163 175	111 989	32 316	1 307 480
Employer contributions to superannuation	103 473	10 883	5 253	119 610
Workers compensation costs	47 332	3 883	689	51 904
<i>Total Labour costs</i>	<i>1 313 980</i>	<i>126 755</i>	<i>38 258</i>	<i>1 478 994</i>
Insurance premiums	69 248	5 938	1 032	76 219
Interest expenses	161 817	17 485	4 346	183 648
Depreciation	65 583	11 001	4 794	81 377
Bad or doubtful debts	3 784	542	185	4 511
Purchases				
Purchases of finished goods for resale	20 667 543	1 369 008	227 998	22 264 549
Purchases of materials and components	1 661 265	111 845	18 607	1 791 717
Electricity and gas expenses	75 906	5 023	837	81 766
Petrol products & other fuel expenses	420 783	30 136	4 993	455 912
<i>Total purchases</i>	<i>22 825 497</i>	<i>1 516 012</i>	<i>252 434</i>	<i>24 593 943</i>
Computer software expensed	17 068	1 534	237	18 839
Fringe benefits tax	23 375	1 450	190	25 015
Payroll tax	64 271	3 779	582	68 632
Land tax and land rates	25 820	1 678	280	27 778
Other bank charges	68 747	4 725	785	74 256
Royalties expenses	24 568	251	4	24 822
Freight expenses	69 492	4 016	675	74 183
Postal and mailing expenses	15 605	1 039	173	16 817
Telecommunication service expenses	94 252	6 214	1 035	101 502
Repair and maintenance expenses	57 557	4 542	3 510	65 610
Rent, leasing and hiring expenses	484 478	32 130	5 351	521 958
Motor vehicle running expenses	130 301	8 946	2 988	142 235
Audit expenses	50 521	3 172	530	54 223
Legal expenses	5 840	385	64	6 289
Advertising expenses	220 250	14 512	2 418	237 180
Paper and printing expenses	33 147	2 189	365	35 701
Staff training expenses	13 205	851	142	14 198
Travel and accommodation expenses	21 270	1 341	224	22 835
Other management expenses	116 372	8 249	1 368	125 989
Cleaning expenses	19 808	1 327	221	21 355
Sales commission expenses	40 949	2 493	418	43 859
Commission expenses on own materials	1 442	104	17	1 564
Other contract, sub-contract expenses	93 312	6 682	1 107	101 102
Other operating expenses	131 329	9 049	1 499	141 878
<i>Total operating expenses</i>	<i>26 262 889</i>	<i>1 798 392</i>	<i>325 232</i>	<i>28 386 512</i>
Operating profit before tax	349 178	63 265	17 356	429 799

(a) Refer to RSEs (table 2.6).

2.6**SELECTED ITEMS, Relative standard errors—1999–2000**

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
.....		
TOTAL SELECTED INDUSTRIES	1	1
Agriculture, Forestry and Fishing^(a)	2	2
02 Services to Agriculture; Hunting and Trapping	2	2
0211 Cotton Ginning	2	2
0212 Shearing Services	17	16
0213 Aerial Agricultural Services	13	13
0219 Services to Agriculture n.e.c.	np	np
0220 Hunting and Trapping	np	np
03 Forestry and Logging	4	3
0301 Forestry	10	6
0302 Logging	8	8
0303 Services to Forestry	2	2
04 Commercial Fishing	3	3
0411 Rock Lobster Fishing	10	11
0412 Prawn Fishing	36	37
0413 Finfish Trawling	6	6
0414 Squid Jigging	np	np
0415 Line Fishing	np	np
0419 Marine Fishing n.e.c.	12	11
0420 Aquaculture	5	5
Mining	—	—
11 Coal Mining	..	..
1101 Black Coal Mining	..	..
1102 Brown Coal Mining	..	..
12 Oil and Gas Extraction	..	..
1200 Oil and Gas Extraction	..	..
13 Metal Ore Mining	..	..
1311 Iron Ore Mining	..	..
1313 Copper Ore Mining	..	..
1314 Gold Ore Mining	..	..
1315 Mineral Sand Mining	np	np
1316 Nickel Ore Mining	np	np
1317 Silver-Lead-Zinc Ore Mining	..	..
1319 Metal Ore Mining n.e.c.	np	np
14 Other Mining	1	1
1411 Gravel and Sand Quarrying	1	2
1419 Construction Material Mining n.e.c.	1	1
1420 Other Mining	1	1
15 Services to Mining	2	1
1511 Petroleum Exploration (Own Account)	np	np
1512 Petroleum Exploration Services	np	np
1513 Mineral Exploration (Own Account)	2	2
1514 Mineral Exploration Services	9	13
1520 Other Mining Services	1	1
Manufacturing	—	—
.....		

np not available for publication but included in totals where applicable, unless otherwise indicated

— nil or rounded to zero (including null cells)

.. not applicable

(a) Excludes ANZSIC subdivision 01.

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	Total operating income	Total operating expenses
	%	%
21 Food, Beverage and Tobacco Manufacturing	—	—
2111 Meat Processing	—	—
2112 Poultry Processing	—	—
2113 Bacon, Ham and Smallgoods Manufacturing	—	—
2121 Milk and Cream Processing	—	—
2122 Ice Cream Manufacturing	—	—
2129 Dairy Product Manufacturing n.e.c.	—	—
2130 Fruit and Vegetable Processing	—	—
2140 Oil and Fat Manufacturing	—	—
2151 Flour Mill Product Manufacturing	—	—
2152 Cereal Food and Baking Mix Manufacturing	—	—
2161 Bread Manufacturing	—	—
2162 Cake and Pastry Manufacturing	1	1
2163 Biscuit Manufacturing	—	—
2171 Sugar Manufacturing	—	—
2172 Confectionery Manufacturing	—	—
2173 Seafood Processing	1	1
2174 Prepared Animal and Bird Feed Manufacturing	—	—
2179 Food Manufacturing n.e.c.	—	—
2181 Soft Drink, Cordial and Syrup Manufacturing	—	—
2182 Beer and Malt Manufacturing	—	—
2183 Wine Manufacturing	np	np
2184 Spirit Manufacturing	np	np
2190 Tobacco Product Manufacturing	np	np
22 Textile, Clothing, Footwear and Leather Manufacturing	1	1
2211 Wool Scouring	—	—
2212 Synthetic Fibre Textile Manufacturing	3	3
2213 Cotton Textile Manufacturing	1	1
2214 Wool Textile Manufacturing	—	—
2215 Textile Finishing	2	2
2221 Made-Up Textile Product Manufacturing	2	2
2222 Textile Floor Covering Manufacturing	1	1
2223 Rope, Cordage and Twine Manufacturing	1	1
2229 Textile Product Manufacturing n.e.c.	1	1
2231 Hosiery Manufacturing	3	3
2232 Cardigan and Pullover Manufacturing	8	7
2239 Knitting Mill Product Manufacturing n.e.c.	—	—
2241 Men's and Boys' Wear Manufacturing	1	1
2242 Women's and Girls' Wear Manufacturing	3	3
2243 Sleepwear, Underwear and Infant Clothing Manufacturing	—	—
2249 Clothing Manufacturing n.e.c.	1	1
2250 Footwear Manufacturing	1	1
2261 Leather Tanning and Fur Dressing	2	2
2262 Leather and Leather Substitute Product Manufacturing	15	14

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	Total operating income	Total operating expenses
	%	%
23 Wood and Paper Product Manufacturing	—	—
2311 Log Sawmilling	1	1
2312 Wood Chipping	—	—
2313 Timber Resawing and Dressing	1	1
2321 Plywood and Veneer Manufacturing	—	—
2322 Fabricated Wood Manufacturing	—	—
2323 Wooden Structural Component Manufacturing	1	1
2329 Wood Product Manufacturing n.e.c.	—	—
2331 Pulp, Paper and Paperboard Manufacturing	—	—
2332 Solid Paperboard Container Manufacturing	np	np
2333 Corrugated Paperboard Container Manufacturing	np	np
2334 Paper Bag and Sack Manufacturing	3	3
2339 Paper Product Manufacturing n.e.c.	4	4
24 Printing, Publishing and Recorded Media	—	—
2411 Paper Stationery Manufacturing	—	—
2412 Printing	—	—
2413 Services to Printing	—	—
2421 Newspaper Printing or Publishing	—	—
2422 Other Periodical Publishing	—	—
2423 Book and Other Publishing	—	—
2430 Recorded Media Manufacturing and Publishing	2	2
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	—	—
2510 Petroleum Refining	—	—
2520 Petroleum and Coal Product Manufacturing n.e.c.	—	—
2531 Fertiliser Manufacturing	np	np
2532 Industrial Gas Manufacturing	np	np
2533 Synthetic Resin Manufacturing	—	—
2534 Organic Industrial Chemical Manufacturing n.e.c.	—	—
2535 Inorganic Industrial Chemical Manufacturing n.e.c.	—	—
2541 Explosive Manufacturing	np	np
2542 Paint Manufacturing	—	—
2543 Medicinal and Pharmaceutical Product Manufacturing	—	—
2544 Pesticide Manufacturing	—	—
2545 Soap and Other Detergent Manufacturing	—	—
2546 Cosmetic and Toiletry Preparation Manufacturing	—	—
2547 Ink Manufacturing	—	—
2549 Chemical Product Manufacturing n.e.c.	np	np
2551 Rubber Tyre Manufacturing	np	np
2559 Rubber Product Manufacturing n.e.c.	np	np
2561 Plastic Blow Moulded Product Manufacturing	—	—
2562 Plastic Extruded Product Manufacturing	1	1
2563 Plastic Bag and Film Manufacturing	1	1
2564 Plastic Product Rigid Fibre Reinforced Manufacturing	1	1
2565 Plastic Foam Product Manufacturing	—	—
2566 Plastic Injection Moulded Product Manufacturing	—	—

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
26 Non-Metallic Mineral Product Manufacturing	—	—
2610 Glass and Glass Product Manufacturing	—	—
2621 Clay Brick Manufacturing	—	1
2622 Ceramic Product Manufacturing	—	—
2623 Ceramic Tile and Pipe Manufacturing	8	7
2629 Ceramic Product Manufacturing n.e.c.	—	—
2631 Cement and Lime Manufacturing	—	—
2632 Plaster Product Manufacturing	—	—
2633 Concrete Slurry Manufacturing	—	—
2634 Concrete Pipe and Box Culvert Manufacturing	np	np
2635 Concrete Product Manufacturing n.e.c.	np	np
2640 Non-Metallic Mineral Product Manufacturing n.e.c.	—	—
27 Metal Product Manufacturing	—	—
2711 Basic Iron and Steel Manufacturing	—	—
2712 Iron and Steel Casting and Forging	—	—
2713 Steel Pipe and Tube Manufacturing	—	—
2721 Alumina Production	1	1
2722 Aluminium Smelting	—	—
2723 Copper, Silver, Lead and Zinc Smelting, Refining	np	np
2729 Basic Non-Ferrous Metal Manufacturing n.e.c.	np	np
2731 Aluminium Rolling, Drawing, Extruding	2	2
2732 Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.	—	—
2733 Non-Ferrous Metal Casting	1	1
2741 Structural Steel Fabricating	—	—
2742 Architectural Aluminium Product Manufacturing	—	—
2749 Structural Metal Product Manufacturing n.e.c.	1	1
2751 Metal Container Manufacturing	—	—
2759 Sheet Metal Product Manufacturing n.e.c.	—	—
2761 Hand Tool and General Hardware Manufacturing	1	1
2762 Spring and Wire Product Manufacturing	3	3
2763 Nut, Bolt, Screw and Rivet Manufacturing	—	—
2764 Metal Coating and Finishing	1	1
2765 Non-Ferrous Pipe Fitting Manufacturing	—	—
2769 Fabricated Metal Product Manufacturing n.e.c.	—	—

— nil or rounded to zero (including null cells)

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2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	Total operating income	Total operating expenses
	%	%
28 Machinery and Equipment Manufacturing	—	—
2811 Motor Vehicle Manufacturing	—	—
2812 Motor Vehicle Body Manufacturing	3	2
2813 Automotive Electrical and Instrument Manufacturing	—	—
2819 Automotive Component Manufacturing n.e.c.	—	—
2821 Shipbuilding	1	1
2822 Boatbuilding	1	1
2823 Railway Equipment Manufacturing	—	—
2824 Aircraft Manufacturing	—	—
2829 Transport Equipment Manufacturing n.e.c.	—	—
2831 Photographic and Optical Good Manufacturing	—	—
2832 Medical and Surgical Equipment Manufacturing	2	2
2839 Professional and Scientific Equipment Manufacturing n.e.c.	1	—
2841 Computer and Business Machine Manufacturing	—	—
2842 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	—	—
2849 Electronic Equipment Manufacturing n.e.c.	—	—
2851 Household Appliance Manufacturing	—	—
2852 Electric Cable and Wire Manufacturing	—	—
2853 Battery Manufacturing	np	np
2854 Electric Light and Sign Manufacturing	1	1
2859 Electrical Equipment Manufacturing n.e.c.	np	np
2861 Agricultural Machinery Manufacturing	1	1
2862 Mining and Construction Machinery Manufacturing	—	—
2863 Food Processing Machinery Manufacturing	2	2
2864 Machine Tool and Part Manufacturing	—	—
2865 Lifting and Material Handling Equipment Manufacturing	1	1
2866 Pump and Compressor Manufacturing	1	1
2867 Commercial Space Heating and Cooling Equipment Manufacturing	1	1
2869 Industrial Machinery and Equipment Manufacturing n.e.c.	1	1
29 Other Manufacturing	—	—
2911 Prefabricated Metal Building Manufacturing	2	2
2919 Prefabricated Building Manufacturing n.e.c.	1	1
2921 Wooden Furniture and Upholstered Seat Manufacturing	—	—
2922 Sheet Metal Furniture Manufacturing	1	1
2923 Mattress Manufacturing (Except Rubber)	1	1
2929 Furniture Manufacturing n.e.c.	1	1
2941 Jewellery and Silverware Manufacturing	1	1
2942 Toy and Sporting Good Manufacturing	3	3
2949 Manufacturing n.e.c.	1	1
Electricity, Gas and Water Supply	—	—
36 Electricity and Gas Supply	—	—
3610 Electricity Supply	—	—
3620 Gas Supply	—	—
37 Water Supply, Sewerage and Drainage Services	1	1
3701 Water Supply	np	np
3702 Sewerage and Drainage Services	np	np
Construction	2	2

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
41 General Construction	2	2
4111 House Construction	5	5
4112 Residential Building Construction n.e.c.	5	5
4113 Non-Residential Building Construction	6	7
4121 Road and Bridge Construction	14	16
4122 Non-Building Construction n.e.c.	5	5
42 Construction Trade Services	2	3
4210 Site Preparation Services	6	6
4221 Concreting Services	12	12
4222 Bricklaying Services	14	20
4223 Roofing Services	16	18
4224 Structural Steel Erection Services	13	14
4231 Plumbing Services	6	6
4232 Electrical Services	9	11
4233 Air Conditioning and Heating Services	19	21
4234 Fire and Security System Services	13	14
4241 Plastering and Ceiling Services	13	16
4242 Carpentry Services	14	18
4243 Tiling and Carpeting Services	13	20
4244 Painting and Decorating Services	11	14
4245 Glazing Services	19	18
4251 Landscaping Services	11	12
4259 Construction Services n.e.c.	10	10
Wholesale Trade	2	2
45 Basic Material Wholesaling	4	4
4511 Wool Wholesaling	44	44
4512 Cereal Grain Wholesaling	28	30
4519 Farm Produce and Supplies Wholesaling n.e.c.	16	18
4521 Petroleum Product Wholesaling	5	5
4522 Metal and Mineral Wholesaling	7	7
4523 Chemical Wholesaling	24	24
4531 Timber Wholesaling	10	10
4539 Building Supplies Wholesaling n.e.c.	10	10
46 Machinery and Motor Vehicle Wholesaling	5	5
4611 Farm and Construction Machinery Wholesaling	3	3
4612 Professional Equipment Wholesaling	37	24
4613 Computer Wholesaling	40	41
4614 Business Machine Wholesaling n.e.c.	43	41
4615 Electrical and Electronic Equipment Wholesaling n.e.c.	10	10
4619 Machinery and Equipment Wholesaling n.e.c.	9	9
4621 Car Wholesaling	26	26
4622 Commercial Vehicle Wholesaling	21	21
4623 Motor Vehicle New Part Dealing	63	61
4624 Motor Vehicle Dismantling and Used Part Dealing	34	40

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
47 Personal and Household Good Wholesaling	4	4
4711 Meat Wholesaling	35	35
4712 Poultry and Smallgood Wholesaling	14	15
4713 Dairy Produce Wholesaling	na	na
4714 Fish Wholesaling	80	81
4715 Fruit and Vegetable Wholesaling	15	14
4716 Confectionery and Soft Drink Wholesaling	na	na
4717 Liquor Wholesaling	89	92
4718 Tobacco Product Wholesaling	35	34
4719 Grocery Wholesaling n.e.c.	18	18
4721 Textile Product Wholesaling	25	26
4722 Clothing Wholesaling	56	56
4723 Footwear Wholesaling	38	40
4731 Household Appliance Wholesaling	13	13
4732 Furniture Wholesaling	12	12
4733 Floor Covering Wholesaling	15	15
4739 Household Good Wholesaling n.e.c.	20	19
4791 Photographic Equipment Wholesaling	9	9
4792 Jewellery and Watch Wholesaling	11	12
4793 Toy and Sporting Good Wholesaling	40	41
4794 Book and Magazine Wholesaling	20	21
4795 Paper Product Wholesaling	50	48
4796 Pharmaceutical and Toiletry Wholesaling	17	18
4799 Wholesaling n.e.c.	21	22
Retail Trade	2	2
51 Food Retailing	3	3
5110 Supermarket and Grocery Stores	6	6
5121 Fresh Meat, Fish and Poultry Retailing	35	36
5122 Fruit and Vegetable Retailing	70	67
5123 Liquor Retailing	23	24
5124 Bread and Cake Retailing	23	24
5125 Takeaway Food Retailing	8	8
5126 Milk Vending	30	31
5129 Specialised Food Retailing n.e.c.	20	20

na not available

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	Total operating income	Total operating expenses
	%	%
52 Personal and Household Good Retailing	2	2
5210 Department Stores	—	—
5221 Clothing Retailing	20	19
5222 Footwear Retailing	36	34
5223 Fabric and Other Soft Good Retailing	20	21
5231 Furniture Retailing	39	40
5232 Floor Covering Retailing	17	17
5233 Domestic Hardware and Houseware Retailing	25	26
5234 Domestic Appliance Retailing	18	18
5235 Recorded Music Retailing	14	16
5241 Sport and Camping Equipment Retailing	49	50
5242 Toy and Game Retailing	17	16
5243 Newspaper, Book and Stationery Retailing	24	24
5244 Photographic Equipment Retailing	28	27
5245 Marine Equipment Retailing	28	27
5251 Pharmaceutical, Cosmetic and Toiletry Retailing	9	9
5252 Antique and Used Good Retailing	17	14
5253 Garden Supplies Retailing	17	18
5254 Flower Retailing	19	20
5255 Watch and Jewellery Retailing	18	18
5259 Retailing n.e.c.	31	32
5261 Household Equipment Repair Services (Electrical)	5	6
5269 Household Equipment Repair Services n.e.c.	5	6
53 Motor Vehicle Retailing and Services	5	5
5311 Car Retailing	4	4
5312 Motor Cycle Dealing	10	10
5313 Trailer and Caravan Dealing	16	16
5321 Automotive Fuel Retailing	8	8
5322 Automotive Electrical Services	11	11
5323 Smash Repairing	13	12
5324 Tyre Retailing	4	4
5329 Automotive Repair and Services n.e.c.	27	27
Accommodation, Cafes and Restaurants	5	5
57 Accommodation, Cafes and Restaurants	5	5
5710 Accommodation	21	21
5720 Pubs, Taverns and Bars	18	17
5730 Cafes and Restaurants	12	12
5740 Clubs (Hospitality)	32	33
Transport and Storage	1	1
61 Road Transport	2	2
6110 Road Freight Transport	4	5
6121 Long Distance Bus Transport	10	10
6122 Short Distance Bus Transport (Including Tramway)	4	4
6123 Taxi and Other Road Passenger Transport	5	6
62 Rail Transport	—	—
6200 Rail Transport	—	—
63 Water Transport	5	6
6301 International Sea Transport	7	8
6302 Coastal Water Transport	5	5
6303 Inland Water Transport	10	9
64 Air and Space Transport	np	np

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
65 Other Transport	1	2
6501 Pipeline Transport	—	—
6509 Transport n.e.c.	3	4
66 Services to Transport	3	3
6611 Parking Services	40	40
6619 Services to Road Transport n.e.c.	31	33
6621 Stevedoring	4	4
6622 Water Transport Terminals	5	6
6623 Port Operators	np	np
6629 Services to Water Transport n.e.c.	np	np
6630 Services to Air Transport	29	36
6641 Travel Agency Services	6	6
6642 Road Freight Forwarding	19	19
6643 Freight Forwarding (Except Road)	23	22
6644 Customs Agency Services	15	16
6649 Services to Transport n.e.c.	10	11
67 Storage	np	np
Communication Services	1	2
71 Communication Services	1	2
Property and Business Services	2	2
77 Property Services	3	3
7711 Residential Property Operators	6	7
7712 Commercial Property Operators and Developers	7	7
7720 Real Estate Agents	7	8
7730 Non-Financial Asset Investors	50	52
7741 Motor Vehicle Hiring	16	17
7742 Other Transport Equipment Leasing	25	25
7743 Plant Hiring or Leasing	18	18
78 Business Services	2	2
7810 Scientific Research	na	na
7821 Architectural Services	23	24
7822 Surveying Services	18	18
7823 Consulting Engineering Services	8	8
7829 Technical Services n.e.c.	13	14
7831 Data Processing Services	41	42
7832 Information Storage and Retrieval Services	21	21
7833 Computer Maintenance Services	22	22
7834 Computer Consultancy Services	7	6
7841 Legal Services	8	8
7842 Accounting Services	9	8
7851 Advertising Services	18	19
7852 Commercial Art and Display Services	68	81
7853 Market Research Services	17	24
7854 Business Administrative Services	6	7
7855 Business Management Services	14	15
7861 Employment Placement Services	11	11
7862 Contract Staff Services	12	12
7863 Secretarial Services	16	16
7864 Security and Investigative Services (Except Police)	7	8
7865 Pest Control Services	11	11
7866 Cleaning Services	7	8
7867 Contract Packing Services n.e.c.	20	21

— nil or rounded to zero (including null cells)

np not available for publication but included in totals where applicable, unless otherwise indicated

na not available

2.6**SELECTED ITEMS, Relative standard errors—1999–2000** *continued*

	Total operating income	Total operating expenses
	%	%
7869 Business Services n.e.c.	24	25
Health Services^(a)	4	4
86 Health Services	4	4
8611 Hospitals (Except Psychiatric Hospitals)	np	np
8612 Psychiatric Hospitals	np	np
8613 Nursing Homes	19	19
8621 General Practice Medical Services	20	21
8622 Specialist Medical Services	24	23
8623 Dental Services	17	21
8631 Pathology Services	7	14
8632 Optometry and Optical Dispensing	13	13
8633 Ambulance Services	np	np
8634 Community Health Centres	63	70
8635 Physiotherapy Services	7	7
8636 Chiropractic Services	90	94
8639 Health Services n.e.c.	np	np
8640 Veterinary Services	68	53
Cultural and Recreational Services	3	4
91 Motion Picture, Radio and Television Services	7	8
9111 Film and Video Production	24	24
9112 Film and Video Distribution	38	39
9113 Motion Picture Exhibition	4	5
9121 Radio Services	26	29
9122 Television Services	16	15
92 Libraries, Museums and the Arts	3	3
9210 Libraries	39	41
9220 Museums	61	47
9231 Zoological and Botanic Gardens	23	19
9239 Recreational Parks and Gardens	31	31
9241 Music and Theatre Productions	6	6
9242 Creative Arts	6	6
9251 Sound Recording Studios	10	10
9252 Performing Arts Venues	25	24
9259 Services to the Arts n.e.c.	10	10
93 Sport and Recreation	3	3
9311 Horse and Dog Racing	45	42
9312 Sports Grounds and Facilities n.e.c.	19	19
9319 Sports and Services to Sports n.e.c.	25	26
9321 Lotteries	3	4
9322 Casinos	—	—
9329 Gambling Services n.e.c.	5	6
9330 Other Recreation Services	12	11
Personal Services^(b)	3	3

np not available for publication but included in totals where applicable, unless otherwise indicated

— nil or rounded to zero (including null cells)

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

2.6SELECTED ITEMS, Relative standard errors—1999–2000 *continued*

	<i>Total operating income</i>	<i>Total operating expenses</i>
	%	%
.....		
95 Personal Services	3	3
9511 Video Hire Outlets	12	10
9519 Personal and Household Goods Hiring n.e.c.	8	8
9521 Laundries and Dry-Cleaners	8	8
9522 Photographic Film Processing	14	13
9523 Photographic Studios	11	9
9524 Funeral Directors, Crematoria and Cemeteries	23	23
9525 Gardening Services	40	48
9526 Hairdressing and Beauty Salons	16	16
9529 Personal Services n.e.c.	10	12
.....		

EXPLANATORY NOTES

INTRODUCTION

1 The statistical results presented in this publication have been derived using a combination of data from the Australian Bureau of Statistics (ABS) annual Economic Activity Survey (EAS) and business income tax data provided to the Australian Taxation Office (ATO).

2 Although the experimental tag previously placed on the EAS/Tax estimates for ANZSIC divisions and subdivisions has now been removed (for the selected service industries) the estimates should still be used with some caution. The estimates for the goods producing industries and all ANZSIC class level estimates produced in this publication are considered to be experimental and the quality of these estimates are discussed in the Technical Note: Limitations of Financial Data Analysis.

3 These estimates are for selected industries. They have been sourced from both employing and non-employing business entities and supplement the relatively small scale survey the ABS conducts in respect of the selected industries.

REFERENCE PERIOD

4 The statistical results presented in this publication are based, where possible, on a June financial year.

5 The EAS results are from details of profit and loss statements and balance sheets collected from selected businesses, mainly by mail out questionnaires. For 1999–2000, businesses were asked to provide data in respect of the financial year ending June 2000. In a minority of cases, where businesses did not account on a June-year basis, details were reported in respect of the accounting year which ended between October 1999 and September 2000.

6 The ATO results are based on ATO returns lodged for the financial year ended June 2000.

SCOPE AND COVERAGE

7 The scope of the EAS/Tax statistics in this publication consists of all business entities in the Australian economy, except for:

- FINANCE AND INSURANCE businesses;
- Businesses classified as AGRICULTURE, EDUCATION, COMMUNITY SERVICE, RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations etc.) and PUBLIC ORDER AND SAFETY SERVICES; And
- Businesses classified to the GENERAL GOVERNMENT sector (note: government-owned Public Trading Enterprises are included).

STATISTICAL UNIT

8 The business unit about which information is collected and published for the EAS is termed the management unit. This is the highest level unit within a business, for which a set of management accounts are maintained. In most cases it coincides with the legal entity owning the business (i.e. company, partnership, trust, sole operator, etc.). However, in the case of large diversified businesses there are often a number of management units, 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.

STATISTICAL UNIT *continued*

9 For the ATO, business income tax returns are submitted for legal entities. Management units are generally made up of one or more legal entities, but it is possible for legal entities to be made up of one more management units.

10 The ABS Business Register provided the population frame from which management units were selected for inclusion in the EAS.

11 For non-employing businesses, which are not included on the ABS Business Register, ATO business income tax records are used as the population frame.

12 Approximately 9,000 management units were selected for the directly collected part of the EAS/TAX estimates. Stratified random sampling techniques were used. All management units with employment of 200 or more persons were automatically selected in the sample. A further sample of 65,140 businesses was selected from the ATO tax file to supplement the estimates from the 9,000 directly collected businesses. The diagram below details of the different sources and methods used for different types of businesses.

Summary of Data Sources

Selected industries				
Type of business	Large businesses	Complex small & medium employing businesses	Simple small & medium employing businesses	Non employing businesses
The source used to identify businesses of each type	ABS Business Register	ABS Business Register	ABS Business Register	ATO income tax files
The number of each type of businesses	1 420	109 585	493 622	1 081 000
The number of businesses that are selected to provide data	1 420	2 240	65 140	1 081 000
Source of data	ABS survey	ABS survey	ATO business income tax returns(a)	ATO business income tax returns
Contribution to total business income for selected industries	44%	18%	33%	5%

(a) Approximately 5,200 of these businesses also receive an EAS survey form.

Source: ABS, Economic Activity Survey, 1999-2000; ATO, Business Income Tax Files, 1999-2000

13 Since the data in this publication are the result of combining ABS directly collected data with ATO data, the statistical unit has been referred to as a

STATISTICAL UNIT *continued*

'business entity'. As explained in paragraphs 8 and 9 above, the ABS unit and the ATO unit are not always comparable. Therefore to provide a count of the number of business entities is not simply a matter of summing the legal entities in the ABS collected data and the ATO data. Any legal or other entities that are not included in ABS or ATO data files (e.g. shelf companies) are not included in the estimates shown in this publication.

14 The 2,097,000 business entities referred to in the diagram on page 3, comprise 1,410,000 non-employing business entities sourced directly from the ATO and 687,000 business entities sourced from a combination of ABS and ATO records.

15 Data in this publication from the directly collected businesses have been adjusted to allow for lags in processing new businesses to the ABS business register, and the omission of some businesses from the register.

CLASSIFICATION BY
INDUSTRY

16 This publication presents statistics classified according to the *Australian and New Zealand Standard Industrial Classification, 1993* (Cat. no. 1292.0). Each business unit is classified to a single industry. The industry allocated is based on an estimate of the primary activity of the management unit irrespective of whether a range of activities or a single activity is undertaken by the unit. For example, a management unit which derives most of its income from construction activities would have all operations included in the aggregates for the Construction industry division, even if significant secondary activities (e.g. quarrying) were undertaken. This is different from the approach that might be taken to the collection of statistics on an activity basis.

ROUNDING

17 Where figures have been rounded, discrepancies may occur between the sums of the component items and totals. Published percentages are calculated prior to rounding of figures and therefore some discrepancy may occur between those percentages and those that could be calculated from rounded figures.

RELATED PUBLICATIONS

18 A number of ABS products provide a range of related data to that presented in this publication. These include:

- *Business Operations and Industry Performance, Australia, 1999–2000* (Cat. no. 8140.0);
- *Business Operations and Industry Performance, Australia, Preliminary, 1999–2000* (Cat. no. 8142.0);
- *Agriculture, Australia, 1999–2000* (Cat. no. 7113.0);
- *Electricity, Gas, Water and Sewerage Industries, Australia, 1999–2000* (Cat. no. 8208.0);
- *Manufacturing Industry, Australia, 1999–2000* (Cat. no. 8221.0);
- *Mining Operations, Australia, 1999–2000* (Cat. no. 8415.0);
- *Information Paper: Experimental estimates, Australian Industry, a State Perspective, 1998–1999* (Cat. no. 8156.0); And
- A range of individual service industry publications are also produced by the ABS. In general, these publications contain considerable detail about the employing sector of each industry.

19 The ABS product, *Summaries of Industry Performance*, (Cat. no. 8140.0.55.002) provides a one page summary of each industry's structure, income statement, balance sheet, economic values, business averages and performance ratios to the ANZSIC subdivision (two digit) level. For most ANZSIC subdivisions, separate tables are also available by size of business.

20 Another source of industry performance data is the ABS product, *Industry Concentration Statistics*, (Cat. no. 8140.0.55.001). This product shows the

RELATED PUBLICATIONS

continued

proportions of sales, persons employed and industry value added that are concentrated among the 20 largest enterprise groups operating in each industry. The 'largest 20' are further subdivided by groups of four, grouping the first four enterprise groups, the second four and so on.

21 Both the Summaries of Industry Performance and Industry Concentration Statistics can either be purchased separately as a product, or accessed through the ABS web based information service, AusStats. AusStats is a subscription service, providing access to a comprehensive range of ABS material. It is available on-line, via the World Wide Web, and is a part of the ABS web site where both free and charged data are integrated.

STATISTICS AVAILABLE ON
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22 Additionally, a considerable amount of data is available in the form of requests specifically tailored to meet the needs of clients. A charge is made for providing non standard data requests and information is only provided if it passes confidentiality testing. Please contact the National Information Service on 1300 135 070 or Joe Whelan on Canberra 02 6252 5288.

RELATIVE STANDARD ERROR

- 1** 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 the figures that would have been produced if all units had been included in the survey.
- 2** One measure of the likely difference is given by the standard error (SE), which indicates the extent to which an estimate might have varied by chance because only a sample of units was included. The relative standard error (RSE) provides an immediate indication of the percentage errors likely to have occurred due to sampling, and thus avoids the need to refer to the size of the estimate. Tables 1.5 and 2.6, provide RSEs for a selection of estimates presented in this publication.
- 3** The relatively small sample size of the EAS (directly collected) collection does not allow for the compilation of reliable estimates generally below the ANZSIC subdivision level. However by utilising the very large tax based sample it is possible to produce ANSZIC class level estimates. One of the measures of quality of the class level estimates are the relative standard errors (RSEs) contained in table 2.6. Approximately 90% of the ANZSIC class level estimates have RSEs of 25% or less. Some of the RSEs, however, are relatively large and therefore the estimates to which they relate should be used with extreme caution.
- 4** There are about 2 chances in 3 that the difference between the estimate shown and the true value will be within one SE, and about 19 chances in 20 that the difference will be within two SEs. Thus, for example, if the estimated value of a variable is \$12,000m and its RSE is 5%, its quality in terms of sampling error can be interpreted as follows. There are about 2 chances in 3 that the true value of the variable lies within the range \$11,400m to \$12,600m, and 19 chances in 20 that it lies within the range \$10,800m and \$13,200m.
- 5** The size of the RSE may be a misleading indicator of the quality of some of the estimates for operating profit before tax. This situation may occur where an estimate may legitimately include positive and negative values reflecting the financial positions of different business entities. In these cases the aggregate estimate can be small relative to the contribution of individual business entities resulting in a SE which is large relative to the estimate.

NON-SAMPLING ERROR

- 6** The imprecision due to sampling variability, which is measured by the SE, is not to be confused with inaccuracies that may occur because of inadequacies in available sources from which the population frame was compiled, imperfections in reporting by providers, errors made in collection such as in recording and coding data, and errors made in processing data. Inaccuracies of this kind are collectively referred to as non-sampling error and they may occur in any enumeration, whether it be a full count or a sample.
- 7** While it is not possible to quantify non-sampling error, every effort is made to reduce it to a minimum. Collection forms are designed to be easy to complete and assist businesses to report accurately. Efficient and effective operating procedures and systems are used to compile the statistics.

NON-SAMPLING ERROR

continued

- 8** There are also non-sampling errors associated with the ATO business income tax file. For example, the ATO accounts for non response in the tax file by either bringing forward the previous year's data or leaving the data as zero if the businesses does not have an ATO history.
- 9** Differences in accounting policy and practices across businesses and industries also lead to some inconsistencies in the data input to the statistics. While much of the accounting process is subject to standards, there is still a great deal of flexibility available to businesses in the accounting policies and practices they adopt.
- 10** As previously mentioned, this publication contains experimental estimates at the ANZSIC class level. This is the finest level of classification in the ANZSIC. It is only the incorporation of ATO business income tax data that has made it feasible to produce estimates at this level of detail.
- 11** The class level estimates in this publication can sometimes be different to the class level estimates produced by the Service Industries program of surveys which focus on fine level detail for a given ANZSIC class. In most cases the differences are due to differences in scope and coverage. However, differences can occur due to inconsistencies in ANZSIC coding on the ABS Register of Businesses, ANZSIC coding on the ATO Business Income Tax file and ANZSIC coding undertaken as part of the Service Industries program.
- 12** The above limitations are not meant to imply that analysis based on this data should be avoided, only that they should be borne in mind when interpreting the data presented in this publication.
- 13** This publication presents a wide range of data that can be used to analyse business and industry performance.
- 14** It is important that any analysis be based upon the range of data presented rather than focusing on one variable.

GLOSSARY

Business entities	A term used in this publication to describe the combination of business units from the Economic Activity Survey and the units provided by the ATO. Please see Explanatory Notes, paragraphs 13 and 14 for further explanation.
Economic Activity Survey	An annual business survey which is one of the source of the statistics presented in this publication.
Financial expenses	Includes bad debts, interest expenses, bank charges other than interest and insurance premiums.
Income from services	Includes repair, maintenance and service income and fees, income from work done or sales made on a commission basis, delivery or installation charges which are invoiced separately to customers, advertising income and management fees/charges from related or unrelated businesses. As a result of revised international standards, income from royalties from intellectual property are also a component of estimates of income from services commencing with estimates for 1997–98. Excluded are rent, leasing and hiring income, government bounties and subsidies, income from natural resource royalties, interest income and dividends.
Interest income	Includes interest received from bank accounts, loans and finance leases and earnings on discounted bills.
Labour costs	Wages and salaries plus employers contributions to superannuation funds plus workers' compensation costs.
Operating business	See under Statistical unit in Explanatory Notes.
Other selected expenses	Includes depreciation, motor vehicle running, postal and telecommunication services, advertising, freight and cartage, repair and maintenance, other management and administrative, travelling and accommodation, sales commission, paper, printing and stationary, audit and other accounting, cleaning, royalties, legal, data processing and other expenses as well as commission expenses on own material and land tax and rates.
Other selected income	Includes royalty income, insurance recoveries, subsidies, employee contributions for fringe benefits tax, government assistance from all sources, distribution from partnerships and trusts and gross dividends.
Other service industries	Comprises EDUCATION, COMMUNITY SERVICE AND RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations, etc.) and PUBLIC ORDER AND SAFETY SERVICES.
Purchases	Includes purchases of materials, components, containers, packaging, fuels, electricity and water, and purchases of goods for resale.
Rent, leasing and hiring expenses	Costs for the rent, leasing (excluding finance leases) of vehicles, land, buildings, machinery, equipment and any other property to other businesses or individuals.
Rent, leasing and hiring income	Includes income received from the renting, leasing or hiring of assets such as land, buildings, vehicles, machinery or equipment to other businesses or individuals.
Sales of goods	Includes sales of goods whether or not manufactured by the business and sales or transfers to related businesses.

Selected industries	Comprises SERVICES TO AGRICULTURE; HUNTING AND TRAPPING; FORESTRY AND LOGGING AND COMMERCIAL FISHING, MINING, MANUFACTURING, UTILITIES, CONSTRUCTION, WHOLESALE TRADE, RETAIL TRADE, ACCOMMODATION, CAFES AND RESTAURANTS, TRANSPORT AND STORAGE, COMMUNICATION SERVICES, PROPERTY AND BUSINESS SERVICES, selected HEALTH, CULTURAL AND RECREATIONAL SERVICES and selected PERSONAL AND OTHER SERVICES.
Selected service industries	Comprises CONSTRUCTION, WHOLESALE TRADE, RETAIL TRADE, ACCOMMODATION, CAFES AND RESTAURANTS, TRANSPORT AND STORAGE, COMMUNICATION SERVICES, PROPERTY AND BUSINESS SERVICES, selected HEALTH, CULTURAL AND RECREATIONAL SERVICES and selected PERSONAL AND OTHER SERVICES.
Total operating expenses	The total expenses of a business, excluding extraordinary items.
Total operating income	The total income of a business, excluding extraordinary items.

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