



2005-06

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AUSTRALIAN INDUSTRY

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INQUIRIES

For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Phillip Lui on Sydney (02) 9268 4269.

NOTES

- ABOUT THIS PUBLICATION** This publication presents estimates of the economic and financial performance of Australian industry for 2005–06, together with data on a comparable basis from 2001–02 and intervening years. These data are compiled from the ABS Economic Activity Survey and from business income tax data reported to the Australian Taxation Office.
- Some of the estimates in this publication are derived by prorating data from taxation sources with data collected by the ABS. Due to the nature of this estimation process, the ABS's current methods of measuring standard error may understate the variability of the estimates. For details, see Technical Note 2.
- CHANGES IN NEXT ISSUE** The data in this publication will be the last released on the basis of the 1993 edition of the AUSTRALIAN AND NEW ZEALAND STANDARD INDUSTRIAL CLASSIFICATION (ANZSIC). Commencing with 2006–07 data, results will be presented on the basis of a new (2006) edition of ANZSIC.
- The 2006–07 issue of this publication will also contain data for 2004–05 and 2005–06 on the basis of the 2006 ANZSIC, as an aid to analysis.
- For further details see paragraph 4 of the Explanatory Notes.
- REVISIONS** Estimates for earlier years have been revised since the previous issue of this publication. The revisions are incorporated in this publication and in the extended data spreadsheets available free on-line.
- The effect of these revisions on the 2004–05 national estimates of indicative key variables at the TOTAL SELECTED INDUSTRIES level has been a decrease of 0.2% (or \$3.1b) in sales and service income, an increase of 0.8% (\$2.1b) in wages and salaries paid, and an increase of 0.2% (\$1.0b) in industry value added. The extent of revisions may be greater for individual industries and/or for other variables.
- INFORMATION AVAILABLE ON-LINE** The text components of this publication are available free on-line. A PDF publication and extended data spreadsheets are also available free on-line. Further information on the ABS and its products and services is available on the ABS website.

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Acting Australian Statistician

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CHAPTER 1

OVERVIEW

INTRODUCTION

This publication presents estimates of the economic and financial performance of Australian industry. The estimates are based on data collected in the ABS Economic Activity Survey, and business income tax data reported to the Australian Taxation Office.

KEY DATA

Table 1.1 presents a time series for selected items, from 2001–02 to 2005–06. All value data in this table are shown at current prices.

For the **TOTAL SELECTED INDUSTRIES**, the key aggregates of income, expenses and industry value added increased by 9%, 8% and 12% respectively between 2004–05 and 2005–06. Operating profit before tax increased by 21%. Commentary about these variables, and analysis by industry, is presented in Chapter 2.

For information about survey methodology, see Technical Note 1.

The Glossary provides definitions for terms used.

GROSS VALUE ADDED

Table 1.2 presents estimates from the Australian National Accounts and illustrates the growth of Australian industries over time using chain volume measures of their gross value added. Chain volume measures provide estimates free of the direct effects of price change.

CONSTRUCTION recorded the highest growth rate in 2005–06 (9.6%), followed by **COMMUNICATION SERVICES** (8.2%) and **PERSONAL AND OTHER SERVICES** (5.1%). The highest growth rates for the last 10 year and 25 year periods were recorded by **COMMUNICATION SERVICES**, with annualised rates of 6.4% and 7.6% respectively.

TOTAL FACTOR INCOME

Table 1.3 shows the contribution of industries to the production (as measured by total factor income) of each state and territory, as well as Australia, in 2005–06. For the purposes of this table, the activity of general government and the ownership of dwellings are each treated as industries.

Of the nineteen industries in the table, **PROPERTY AND BUSINESS SERVICES** ranked first (at 12.6%) in its contribution to Australian industry. **PROPERTY AND BUSINESS SERVICES** was the largest industry in New South Wales and Victoria, and ranked second in four of the six remaining states and territories. **MANUFACTURING** ranked second in its contribution to Australian production (11.0%) and was the largest industry in South Australia and Tasmania. Contributing 7.7% to total factor income nationally, **MINING** was the largest industry in Queensland, Western Australia and the Northern Territory.

FURTHER COMMENTARY

Please see:

- *Industry performance*: Chapter 2, page 10
- *Experimental estimates, 2005–06*: Chapter 3, page 53

1.1**SUMMARY OF OPERATIONS (a), Industry division**

	<i>Employment at end of June(b)</i>	<i>Wages and salaries(c)</i>	<i>Sales and service income(d)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>	<i>Profit margin</i>
	'000	\$m	\$m	\$m	\$m	\$m	\$m	%
.....								
AGRICULTURE, FORESTRY AND FISHING								
2001-02	na	na	na	na	na	na	na	na
2002-03	na	4 680	50 153	52 352	47 286	4 859	16 299	9.7
2003-04	na	4 780	52 401	53 904	49 441	4 756	17 438	9.1
2004-05	487.2	4 969	56 350	58 285	54 047	4 844	17 927	8.6
2005-06	497.7	5 184	60 026	62 120	59 136	3 232	17 933	5.4
.....								
MINING								
2001-02	na	6 092	59 596	59 907	47 581	13 032	35 365	21.9
2002-03	na	6 607	62 794	67 362	50 433	17 023	37 019	27.1
2003-04	na	7 031	61 099	67 517	52 092	15 613	34 759	25.6
2004-05	92.9	7 588	71 505	77 936	57 584	21 063	41 081	29.5
2005-06	112.6	9 641	96 194	101 553	68 933	33 572	60 383	34.9
.....								
MANUFACTURING								
2001-02	na	42 506	292 208	296 601	278 720	18 675	81 128	6.4
2002-03	na	44 819	304 900	308 967	288 983	21 547	87 602	7.1
2003-04	na	46 193	316 307	322 755	299 055	24 334	90 859	7.7
2004-05	1 068.4	48 367	337 634	344 903	320 139	28 230	97 264	8.4
2005-06	1 070.4	51 012	357 163	363 834	338 067	27 953	100 613	7.8
.....								
ELECTRICITY, GAS AND WATER SUPPLY								
2001-02	na	3 627	42 214	45 590	39 021	6 624	18 117	15.7
2002-03	na	3 853	45 129	47 909	42 575	5 409	18 769	12.0
2003-04	na	3 972	44 665	48 289	41 773	6 506	18 899	14.6
2004-05	62.8	4 487	46 535	50 375	43 748	6 755	20 055	14.5
2005-06	67.2	5 311	49 297	55 483	47 469	8 094	20 710	16.4
.....								
CONSTRUCTION								
2001-02	na	16 083	121 209	123 328	112 596	11 232	33 381	9.3
2002-03	na	17 532	138 002	140 984	128 960	13 078	37 918	9.5
2003-04	na	20 042	158 181	159 928	145 434	15 935	45 957	10.1
2004-05	661.3	22 299	171 598	174 162	157 655	16 930	49 536	9.9
2005-06	722.8	25 331	196 818	198 802	179 329	19 485	57 240	9.9
.....								
WHOLESALE TRADE								
2001-02	na	19 115	271 776	274 953	266 161	9 261	35 406	3.4
2002-03	na	20 233	292 168	295 041	286 207	11 293	39 145	3.9
2003-04	na	22 183	305 383	309 049	295 138	13 768	43 494	4.5
2004-05	460.2	23 423	333 128	336 575	324 920	14 665	46 512	4.4
2005-06	480.9	25 362	356 755	360 194	347 501	15 265	49 832	4.3
.....								
RETAIL TRADE								
2001-02	na	25 837	253 568	256 111	248 654	9 284	43 163	3.7
2002-03	na	27 272	271 795	273 820	265 598	9 931	46 502	3.7
2003-04	na	29 431	287 606	289 279	279 463	11 337	50 983	3.9
2004-05	1 395.9	31 694	312 437	315 251	304 918	12 051	54 233	3.9
2005-06	1 387.1	33 029	319 694	322 481	310 256	13 118	57 388	4.1

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

1.1SUMMARY OF OPERATIONS (a), Industry division *continued*

	Employment at end of June (b)	Wages and salaries (c)	Sales and service income (d)	Total income	Total expenses	Operating profit before tax	Industry value added	Profit margin
	'000	\$m	\$m	\$m	\$m	\$m	\$m	%
ACCOMMODATION, CAFES AND RESTAURANTS								
2001-02	na	9 500	40 119	41 294	39 335	2 022	^ 15 421	5.0
2002-03	na	9 582	42 005	43 054	40 932	2 115	15 852	5.0
2003-04	na	10 219	45 974	46 831	44 233	2 749	17 982	6.0
2004-05	434.0	10 868	48 029	48 668	45 813	2 854	18 907	5.9
2005-06	460.4	11 804	51 305	52 007	49 134	2 821	20 134	5.5
TRANSPORT AND STORAGE								
2001-02	na	15 010	70 853	75 926	71 010	4 951	28 566	7.0
2002-03	na	15 556	77 197	82 578	77 996	4 556	32 658	5.9
2003-04	na	16 519	86 124	89 985	86 110	3 806	36 769	4.4
2004-05	427.9	18 422	96 739	103 693	96 620	7 064	41 078	7.3
2005-06	436.1	20 121	102 921	111 410	103 880	7 655	43 421	7.4
COMMUNICATION SERVICES								
2001-02	na	6 763	36 627	37 478	32 336	^ 4 961	19 208	13.5
2002-03	na	6 534	38 610	39 350	33 041	6 248	20 123	16.2
2003-04	na	6 545	40 893	41 527	34 425	7 067	21 832	17.3
2004-05	141.4	7 521	45 637	46 548	39 361	7 332	24 170	16.1
2005-06	138.9	8 722	49 309	50 235	44 498	5 726	23 893	11.6
PROPERTY AND BUSINESS SERVICES								
2001-02	na	45 437	167 453	187 097	159 559	27 167	86 574	16.2
2002-03	na	47 782	185 361	208 780	179 248	30 308	92 253	16.4
2003-04	na	52 619	209 562	242 008	200 879	42 576	105 754	20.3
2004-05	1 434.4	61 224	235 693	268 694	227 109	42 286	118 646	17.9
2005-06	1 524.5	67 483	276 888	321 791	257 594	64 331	140 612	23.2
EDUCATION (PRIVATE)								
2001-02	na	6 689	6 552	12 774	11 676	^ 1 089	8 622	16.6
2002-03	na	7 079	7 883	14 126	13 257	^ 874	8 828	11.1
2003-04	na	7 380	8 834	15 223	13 868	^ 1 368	9 944	15.5
2004-05	233.6	7 914	9 509	16 858	15 358	1 511	10 819	15.9
2005-06	259.7	9 116	9 526	18 160	16 697	1 459	11 957	15.3
HEALTH AND COMMUNITY SERVICES (PRIVATE)								
2001-02	na	16 515	34 104	45 375	39 874	5 525	25 741	16.2
2002-03	na	18 160	38 108	50 634	44 162	6 501	28 863	17.1
2003-04	na	19 272	41 592	54 858	47 544	7 356	30 738	17.7
2004-05	729.1	20 162	46 324	60 013	51 094	8 984	33 203	19.4
2005-06	751.5	22 231	51 832	65 344	55 784	9 654	37 002	18.6

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

1.1**SUMMARY OF OPERATIONS (a), Industry division *continued***

	<i>Employment at end of June (b)</i>	<i>Wages and salaries (c)</i>	<i>Sales and service income (d)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>	<i>Profit margin</i>
	'000	\$m	\$m	\$m	\$m	\$m	\$m	%
CULTURAL AND RECREATIONAL SERVICES								
2001–02	na	4 843	27 815	29 972	27 883	^ 2 087	**9 293	7.5
2002–03	na	5 242	30 311	32 350	29 505	2 921	10 694	9.6
2003–04	na	5 529	32 390	34 641	30 484	4 184	12 372	12.9
2004–05	187.7	5 672	36 192	38 079	33 629	4 396	13 217	12.1
2005–06	208.8	6 026	37 735	40 274	35 468	4 874	13 765	12.9
PERSONAL AND OTHER SERVICES								
2001–02	na	5 616	18 375	22 557	20 199	2 404	8 602	13.1
2002–03	na	5 551	18 531	22 739	20 271	2 519	8 755	13.6
2003–04	na	5 924	20 296	24 472	21 472	3 091	10 124	15.2
2004–05	266.2	6 476	22 174	27 010	23 355	3 703	11 062	16.7
2005–06	276.8	7 073	24 805	29 596	25 998	3 730	11 848	15.0
SELECTED INDUSTRIES (EXCLUDING AGRICULTURE, FORESTRY AND FISHING)								
2001–02	na	223 633	1 442 468	1 508 964	1 394 606	118 315	448 586	8.2
2002–03	na	235 804	1 552 793	1 627 693	1 501 168	134 322	484 980	8.7
2003–04	na	252 863	1 658 906	1 746 361	1 591 970	159 691	530 466	9.6
2004–05	7 595.8	276 116	1 813 134	1 908 764	1 741 303	177 824	579 785	9.8
2005–06	7 897.7	302 263	1 980 241	2 091 163	1 880 607	217 735	648 797	11.0
TOTAL SELECTED INDUSTRIES (e)								
2001–02	na	na	na	na	na	na	na	na
2002–03	na	240 484	1 602 946	1 680 045	1 548 454	139 180	501 279	8.7
2003–04	na	257 643	1 711 307	1 800 265	1 641 411	164 447	547 904	9.6
2004–05	8 082.9	281 086	1 869 484	1 967 049	1 795 351	182 668	597 712	9.8
2005–06	8 395.4	307 447	2 040 267	2 153 283	1 939 743	220 967	666 730	10.8

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

1.2 PRODUCTION VOLUMES (a), Gross value added, 2004–05 and 2005–06

Industry	CHAIN VOLUME MEASURES		Change from 2004–05 to 2005–06	AVERAGE ANNUAL CHANGE OVER LAST	
	2004–05	2005–06		10 years	25 years
	\$m	\$m	%	%	%
Agriculture, forestry and fishing	27 153	28 428	4.7	3.3	3.1
Mining	46 152	45 235	-2.0	1.7	4.1
Manufacturing	96 366	96 007	-0.4	1.5	1.4
Electricity, gas and water	20 147	20 321	0.9	1.1	2.4
Construction	56 940	62 405	9.6	6.0	3.4
Wholesale trade	43 625	45 049	3.3	3.8	3.0
Retail trade	52 720	53 245	1.0	4.0	3.2
Accommodation, cafes and restaurants	19 608	20 204	3.0	4.4	3.6
Transport and storage	40 966	41 888	2.3	3.9	3.6
Communication services	23 588	25 534	8.2	6.4	7.6
Finance and insurance	62 299	65 323	4.9	4.0	4.5
Property and business services	104 773	108 434	3.5	5.1	5.1
Government administration and defence	34 394	35 125	2.1	2.3	2.6
Education	37 891	38 556	1.8	2.0	2.4
Health and community services	53 197	55 455	4.2	4.1	4.1
Cultural and recreational services	13 132	13 619	3.7	4.0	3.6
Personal and other services	16 743	17 594	5.1	3.5	3.2
Total all industries	749 694	772 422	3.0	3.5	3.3

(a) Reference year for chain volume measures in 2004–05.

Note: The volume estimates contained in this table are derived from quarterly business surveys.

Source: Australian National Accounts: National Income, Expenditure and Product, June Quarter 2007 (cat. no. 5206.0), table 45.

1.3

INDUSTRY CONTRIBUTION TO TOTAL FACTOR INCOME

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
<i>Industry</i>	%	%	%	%	%	%	%	%	%
Agriculture, forestry and fishing	1.9	3.0	4.1	5.5	3.4	6.7	2.5	—	3.1
Mining	2.5	1.7	12.4	3.2	27.4	2.1	26.1	—	7.7
Manufacturing	11.1	13.9	9.0	15.3	7.8	14.5	5.9	2.0	11.0
Electricity, gas and water	2.1	2.9	2.0	3.1	2.6	4.8	1.4	2.4	2.4
Construction	6.9	6.5	8.0	6.0	8.0	5.5	6.9	7.7	7.1
Wholesale trade	5.4	6.0	4.6	4.3	3.7	3.7	2.0	1.8	4.9
Retail trade	6.0	6.1	7.2	6.2	4.8	7.5	4.4	4.8	6.1
Accommodation, cafes and restaurants	2.5	1.8	2.9	2.2	1.4	2.7	2.5	2.0	2.2
Transport and storage	4.2	4.2	4.6	4.3	4.1	4.2	3.6	2.3	4.2
Communication services	2.7	3.4	2.2	2.5	2.1	2.4	2.1	2.5	2.7
Finance and insurance	10.9	8.7	5.2	6.3	3.8	5.9	2.3	3.6	7.7
Property and business services	14.9	14.1	9.9	9.8	10.4	6.0	7.7	12.7	12.6
Government administration and defence	3.5	2.4	4.0	3.3	2.2	5.5	7.0	26.7	3.7
Education	4.5	5.2	4.3	5.3	2.9	5.5	3.9	5.7	4.5
Health and community services	6.4	7.0	6.3	8.2	5.4	9.7	5.7	6.3	6.6
Cultural and recreational services	1.6	1.7	1.1	1.4	1.0	1.4	1.6	2.6	1.4
Personal and other services	1.8	1.8	2.1	2.3	1.6	2.1	2.0	2.7	1.9
Ownership of dwellings	9.1	8.2	7.9	8.7	6.0	7.3	9.7	8.7	8.2
General government(a)	1.9	1.6	2.2	2.0	1.4	2.7	2.8	5.4	1.9

— nil or rounded to zero (including null cells)

(a) State details for general government gross operating surplus by industry are not available.

Source: Australian National Accounts: State Accounts, 2005–06 Reissue (cat. no. 5220.0). Analysis of results (page 7).

INTRODUCTION

Statistics in this chapter relate to the performance of Australian industry at the industry division level, as defined by the *Australian and New Zealand Standard Industrial Classification (ANZSIC)*, 1993 edition. ANZSIC Divisions K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE are excluded. Aggregates excluding these industries are presented at the TOTAL SELECTED INDUSTRIES level. Please note that the EDUCATION AND HEALTH AND COMMUNITY SERVICES industries, where shown (or included in totals) in this publication, exclude any public sector components. Data for AGRICULTURE, FORESTRY AND FISHING are only available from 2002–03, so aggregates excluding this industry (as well as Divisions K and M) are presented at the SELECTED INDUSTRIES level to facilitate comparison between 2001–02 and later years.

The data presented include all activities of businesses classified to each industry, some of which activities may be other than those normally associated with that industry. Explanatory Notes paragraphs 5–17 provide further details.

Definitions of terms used are shown in the Glossary.

OPERATING BUSINESSES

The total number of businesses operating in the TOTAL SELECTED INDUSTRIES of the Australian economy was 2,491,900, an increase of 5% (126,700) between 2004–05 and 2005–06.

Please refer to Technical Note 1 paragraphs 3–5 for detailed descriptions of the business units used, and to paragraphs 37–39 of the Explanatory Notes for further information about these estimated numbers of businesses.

Fourteen of the fifteen industry divisions that comprise the TOTAL SELECTED INDUSTRIES grew in number of operating businesses. ELECTRICITY, GAS AND WATER SUPPLY was the exception, remaining relatively unchanged.

In 2005–06, the industries with the largest number of operating businesses were PROPERTY AND BUSINESS SERVICES (with 718,400 businesses, or 29% of the TOTAL SELECTED INDUSTRIES), CONSTRUCTION (16%), and RETAIL TRADE and AGRICULTURE, FORESTRY AND FISHING (each with 10%). These proportions are virtually identical to those of 2003–04 and 2004–05.

INCOME AND EXPENDITURE

For the TOTAL SELECTED INDUSTRIES, total income increased in current price terms by \$186b (9%) between 2004–05 and 2005–06, to \$2,153b. Of this increase, sales of goods accounted for \$80b, income from services (excluding rent, leasing and hiring income) \$79b, and rent, leasing and hiring income \$11b. The total income of large (employing) businesses increased by \$81b (11%), and for other business types it increased by \$105b (9%). All industries increased total income in current price terms, the largest percentage increase (30%) having occurred in the MINING industry.

INCOME AND
EXPENDITURE *continued*

Total expenses of the TOTAL SELECTED INDUSTRIES increased in current price terms by \$144b (8%) between 2004–05 and 2005–06, to \$1,940b. Of this increase, cost of sales accounted for \$106b and selected labour costs \$30b. The increase in total expenses among large (employing) businesses amounted to \$70b (10%); for other business types, total expenses increased by \$77b (7%). All industries recorded increases in total expenses in current price terms. As with total income, the largest percentage increase (20%) occurred in the MINING industry. By contrast, RETAIL TRADE incurred the smallest percentage increase (2%) in total expenses.

In 2005–06, the industries with the largest share of total income for the TOTAL SELECTED INDUSTRIES were MANUFACTURING and WHOLESALE TRADE (each with 17%), followed by RETAIL TRADE and PROPERTY AND BUSINESS SERVICES (15% each). On the expense side, the same industries predominate: WHOLESALE TRADE (18%), MANUFACTURING (17%), RETAIL TRADE (16%) and PROPERTY AND BUSINESS SERVICES (13% of the total expenses of the TOTAL SELECTED INDUSTRIES).

The contribution of large (employing) businesses to both total income and total expenses of the TOTAL SELECTED INDUSTRIES was 39% in 2005–06. Small (employing) businesses contributed 27% to both variables, medium (employing) businesses accounted for 22% of total income and 23% of total expenses, and non-employing businesses contributed 12% and 11% respectively. These proportions are very similar to those of previous years.

INDUSTRY VALUE ADDED

Industry value added (IVA) for the TOTAL SELECTED INDUSTRIES increased by 12%, or \$69b, between 2004–05 and 2005–06. Apart from COMMUNICATION SERVICES, IVA of which eased marginally, all industries increased IVA in current price terms (although some of the increases were similarly marginal). MINING recorded the largest percentage increase, rising 47% from \$41b to \$60b, followed by PROPERTY AND BUSINESS SERVICES (up 19%) and CONSTRUCTION (up 16%). In absolute terms, MINING's increase was only slightly below that of PROPERTY AND BUSINESS SERVICES, which registered the largest increase (\$22b).

As measured by IVA, the largest industries in 2005–06 were PROPERTY AND BUSINESS SERVICES (contributing 21% of the estimate for the TOTAL SELECTED INDUSTRIES), MANUFACTURING (15%), and MINING and RETAIL TRADE (both 9%).

In 2005–06, large (employing) businesses generated 40% of the IVA of the TOTAL SELECTED INDUSTRIES. Small (employing) businesses contributed 28%, medium (employing) businesses 21%, and non-employing businesses 11%. These proportions are identical to those of 2004–05.

EMPLOYMENT

The TOTAL SELECTED INDUSTRIES are estimated to have employed 8.4m persons at the end of June 2006, 4% (or 312,000 persons) more than a year earlier. Almost half of this total employment is accounted for by three industries: PROPERTY AND BUSINESS SERVICES (with 1.5m persons, or 18%), RETAIL TRADE (1.4m, or 17%) and MANUFACTURING (1.1m, or 13%). Please note that employment estimates for years earlier than 2004–05 are not available from the Economic Activity Survey; see Appendix 1, paragraph 4.

PROFITABILITY AND
EARNINGS

Operating profit before tax (OPBT) of the TOTAL SELECTED INDUSTRIES in 2005–06 was \$221b, an increase in current price terms of \$38b (21%) from 2004–05.

PROFITABILITY AND EARNINGS *continued*

In 2005–06, OPBT of large (employing) businesses in TOTAL SELECTED INDUSTRIES was \$80b, an increase of \$14b (22%) from 2004–05. For other business categories, OPBT increased by \$24b, or 21%, to \$141b in 2005–06.

In 2005–06, 36% of OPBT of the TOTAL SELECTED INDUSTRIES was earned by large (employing) businesses. Small (employing) businesses generated 25%, medium (employing) businesses 15%, and 24% was attributable to non-employing businesses. Non-employing businesses make a higher contribution to OPBT than to most of the other variables presented, as the drawings and/or labour costs of working proprietors and partners are not reflected in estimates of business expenses.

The TOTAL SELECTED INDUSTRIES are estimated to have generated \$260b in earnings before interest, tax, depreciation and amortisation (EBITDA) in 2005–06, 16% (or \$36b) more than in 2004–05. The largest increases in EBITDA between 2004–05 and 2005–06 occurred in MINING (\$15b, or 58%), PROPERTY AND BUSINESS SERVICES (also \$15b, or 44%), and CONSTRUCTION (\$4b, or 20%). EBITDA fell in four industries: COMMUNICATION SERVICES (\$1.1b, or 8%), AGRICULTURE, FORESTRY AND FISHING (\$0.8b, or 7%), ELECTRICITY, GAS AND WATER SUPPLY (\$0.7b, or 5%), and EDUCATION (PRIVATE) (\$0.4b, or 24%).

The PROPERTY AND BUSINESS SERVICES industry was the largest contributor to EBITDA of the TOTAL SELECTED INDUSTRIES in 2005–06, accounting for 18%. This was followed by MINING (16%), and MANUFACTURING (14%).

GROSS FIXED CAPITAL FORMATION AND CAPITAL EXPENDITURE

Gross fixed capital formation (GFCF) by the TOTAL SELECTED INDUSTRIES increased by 11% between 2004–05 and 2005–06, rising by \$9b to \$89b. Of this increase, \$5b was attributable to MINING and \$3b to MANUFACTURING.

An increase of \$13b (or 10%) in capital expenditure at the TOTAL SELECTED INDUSTRIES level was moderated by an increase of \$3b (or 9%) in the value of disposals of assets to produce a \$10b increase (11%) in net capital expenditure for the year.

Over half the total value of capital expenditure in 2005–06 occurred in three industries: PROPERTY AND BUSINESS SERVICES (comprising 23% of the estimate for the TOTAL SELECTED INDUSTRIES), MINING (16%), and MANUFACTURING (14%).

BUSINESS AVERAGES

Between 2004–05 and 2005–06, most average values presented for the TOTAL SELECTED INDUSTRIES showed increases. Average OPBT improved by 15%, compared to the 3% to 4% by which the other financial averages increased. Average IVA increased by 6%.

INDUSTRY RATIOS

A range of performance measures, mainly expressed as ratios, can be produced from the data available from businesses' financial statements. A selection of these are presented in table 2.2 for each industry. Definitions are provided in the Glossary. Information about the uses and limitations of these measures can be found in Explanatory Notes paragraphs 24–29.

At the TOTAL SELECTED INDUSTRIES level, most of the industry ratios presented either changed little or showed moderate increases over their values in 2004–05.

INDUSTRY RATIOS

continued

Profit margin showed the most substantial movement (from 9.8% to 10.8%), reflecting increases in the two top-ranked industries: MINING (34.9%, up from 29.5%), and PROPERTY AND BUSINESS SERVICES (23.2%, up from 17.9%). The smallest profit margins were returned in WHOLESALE TRADE and RETAIL TRADE (4.3% and 4.1% respectively).

Values for interest coverage ranged from 13.8 times in MINING to 2.6 times in AGRICULTURE, FORESTRY AND FISHING.

ELECTRICITY, GAS AND WATER SUPPLY was the industry which devoted the highest proportion of its IVA to acquiring capital assets in 2005–06, with an investment rate (value added) of 55% (up from 48% in the previous year), followed by MINING (at 38%). CONSTRUCTION recorded the lowest value (8%) for this ratio.

INDUSTRY ANALYSIS

AGRICULTURE, FORESTRY AND
FISHING

An analysis of performance by industry follows.

In 2005–06, this industry consisted of 249,200 operating businesses. They contributed 3% to total income, total expenses and industry value added of the TOTAL SELECTED INDUSTRIES.

A \$3.8b (7%) increase in total income was exceeded by a \$5.1b (9%) increase in total expenses, resulting in a 33% fall in OPBT and a decline in EBITDA of 7%. IVA remained relatively unchanged.

Interest coverage declined to 2.6 times (from 3.3 in 2004–05), reflecting a 17% increase in interest expenses. This continued the decline in the ratio over the previous three years.

This industry's average values of sales and service income, total income and total expenses are all lower than for all other industries except PERSONAL AND OTHER SERVICES. Average OPBT and average IVA in AGRICULTURE, FORESTRY AND FISHING are the lowest of all industries shown.

AGRICULTURE, FORESTRY AND FISHING is the industry least dominated by large (employing) businesses, which accounted for only 10% of wages and salaries, and 5% of total income and IVA in 2005–06. By contrast, the contributions of small (employing) businesses to these aggregates were, respectively, 59%, 51% and 55%, the highest for each variable for any of the TOTAL SELECTED INDUSTRIES.

MINING

Favourable commodity prices and strong overseas demand combined to substantially improve the performance of MINING in 2005–06. An increase of \$23.6b (30%) in total income exceeded an increase of \$11.3b (20%) in total expenses. This resulted in a \$12.5b (59%) increase in OPBT, a \$15.1b (58%) increase EBITDA, and a \$19.3b (47%) increase in IVA. Net capital expenditure also increased, by 45% (or \$6.5b). MINING recorded the highest percentage increases of all the TOTAL SELECTED INDUSTRIES in these aggregates, as it did for employment (up 21%) and wages and salaries (up 27%).

Depreciation and amortisation is a significant element of the cost structure of MINING, representing 13% of its total expenses in 2005–06, the second highest proportion (after COMMUNICATION SERVICES) of all the TOTAL SELECTED INDUSTRIES.

MANUFACTURING

MANUFACTURING OPBT decreased by \$0.3b (or 1%), resulting from a \$18.9b (5%) increase in total income, a \$17.9b (6%) increase in total expenses, and a decrease of \$1.3b in the value of the change in inventories. EBITDA rose marginally.

GFCF and net capital expenditure in MANUFACTURING both rose by \$3b, or 22% and 20% respectively, in 2005–06.

The MANUFACTURING industry accounted for 17% of total income and 18% of sales and service income of the TOTAL SELECTED INDUSTRIES in 2005–06, and was the largest contributor to these aggregates.

Average OPBT in MANUFACTURING fell by 3% during 2005–06.

ELECTRICITY, GAS AND WATER
SUPPLY

Total income in ELECTRICITY, GAS AND WATER SUPPLY increased by \$5b (10%) in 2005-06, and total expenses by \$3.7b (9%). Although this produced a \$1.3b (20%) increase in OPBT, it translated to a fall of \$655m (5%) in EBITDA after a \$2.1b (117%) increase in other income was excluded.

The ELECTRICITY, GAS AND WATER SUPPLY industry has 10% of its total expenses represented by interest expenses, which is the highest proportion of any of the TOTAL SELECTED INDUSTRIES (the proportion is 3% overall). Selected labour costs also represented 10% of total expenses for this industry, the second lowest proportion (after WHOLESALE TRADE) of any industry.

Capital work done by businesses for their own use accounted for 36% of this industry's capital expenditure, the second highest proportion of any industry. Capital expenditure increased by 20% (or \$1.9b) during the year, to \$11.5b. A similar movement (\$1.7b, or 19%) occurred in GFCF, and the industry's investment rate (value added) rose to 55.4%, the highest rate of any industry in 2005–06.

Large (employing) businesses in ELECTRICITY, GAS AND WATER SUPPLY dominate IVA, total income, OPBT, wages and salaries and employment, contributing between 74% and 86% in 2005–06. This industry is the most heavily dominated by large (employing) businesses. In contrast, non-employing businesses contributed 2% or less in 2005–06 to all financial variables and IVA.

CONSTRUCTION

In 2005–06, total income and total expenses in CONSTRUCTION both increased by 14%. EBITDA rose by 20%, OPBT by 15% and IVA by 16%, continuing the strong growth evident since 2001–02.

Apart from AGRICULTURE, FORESTRY AND FISHING, CONSTRUCTION was the industry most heavily dominated by small (employing) businesses in 2005–06. They contributed 32% of the OPBT in this industry, compared to 25% at the TOTAL SELECTED INDUSTRIES level, between 41% and 46% of all other financial variables shown, 42% of IVA, and 36% of employment at the end of June.

WHOLESALE TRADE

Total income, total expenses and IVA of the WHOLESALE TRADE industry each increased by 7%. EBITDA increased by 5% and OPBT by 4%, though this growth is less strong in recent years. GFCF increased by 25%.

WHOLESALE TRADE <i>continued</i>	<p>At 8%, the proportion of selected labour costs to total expenses in WHOLESALE TRADE in 2005–06 was the lowest of all industries shown. The proportion for the TOTAL SELECTED INDUSTRIES was 18%.</p>
RETAIL TRADE	<p>Total income and total expenses in the RETAIL TRADE industry both increased by 2% in 2005–06. EBITDA rose by 7%, OPBT by 9%, and IVA increased by 6%.</p> <p>Capital expenditure increased by 13%, and by 22% net of disposals.</p> <p>Apart from AGRICULTURE, FORESTRY AND FISHING, RETAIL TRADE is the industry with the lowest wages and salaries costs per person employed (\$23,800) in 2005–06. This is consistent with the prevalence of part time and casual employment in this industry.</p>
ACCOMMODATION, CAFES AND RESTAURANTS	<p>Increases of 7% were recorded in both total income and total expenses of ACCOMMODATION, CAFES AND RESTAURANTS in 2005–06.</p> <p>EBITDA increased by 3%, whereas OPBT decreased by 1% due to increases in interest expenses (14%) and depreciation and amortisation (8%)</p> <p>IVA of ACCOMMODATION, CAFES AND RESTAURANTS increased by \$1.2b, or 6%. The industry's investment rate (value added) decreased to its lowest level (10.2%) in the five years of this series. Profit margin decreased from 5.9% to 5.5%.</p>
TRANSPORT AND STORAGE	<p>EBITDA in TRANSPORT AND STORAGE increased by 5% (to \$14.6b) in 2005–06. OPBT increased by 8% and profit margin was virtually unchanged.</p> <p>The TRANSPORT AND STORAGE INDUSTRY increased its net capital expenditure by 17% in 2005–06.</p> <p>Funding from government for operational costs represented 4% of total income for TRANSPORT AND STORAGE, reflecting payments to passenger transport operators.</p>
COMMUNICATION SERVICES	<p>OPBT in COMMUNICATION SERVICES decreased by 22% (\$1.6b) in 2005–06, the result of a larger increase (\$5.1b) in total expenses than the increase (\$3.7b) in total income. Due to a large increase in depreciation and amortisation affecting OPBT, the decrease (8%) in EBITDA was more subdued. Wages and salaries increased by 16% (\$1.2b) and IVA decreased by 1%.</p> <p>After substantial increases in the previous year, capital expenditure maintained a similar level and GFCF decreased (by 3%). More than half (69%) of the value of capital expenditure in COMMUNICATION SERVICES consisted of capital work done for own use, the highest proportion of any industry shown.</p> <p>COMMUNICATION SERVICES, together with ELECTRICITY GAS AND WATER SUPPLY, are the industries in which large (employing) businesses predominate. Large businesses in COMMUNICATION SERVICES generated 76% of total income, 83% of IVA and 81% of OPBT in 2005–06, and provided 70% of employment.</p> <p>COMMUNICATION SERVICES is the industry for which depreciation and amortisation represents the highest proportion of total expenses, at 14% in 2005–06 (compared to 4% for the TOTAL SELECTED INDUSTRIES).</p>

PROPERTY AND BUSINESS SERVICES

The PROPERTY AND BUSINESS SERVICES industry had the largest number of operating businesses in 2005–06: 718,400, 6% more than the previous year. The industry also accounted for 18% of TOTAL SELECTED INDUSTRIES' employment and paid 22% of wages and salaries.

Total income of PROPERTY AND BUSINESS SERVICES increased by 20%, or \$53.1b. A 13% (\$23.5b) increase in income from services, together with increases of 33% (\$12.2b) in rent, leasing and hiring income and 26% (\$5.5b) in sales of goods, contributed to a substantial improvement in the industry's operational performance in 2005–06. EBITDA rose by 44%, OPBT by 52% and IVA by 19%.

In 2005–06, the PROPERTY AND BUSINESS SERVICES industry accounted for 15% of total income, 13% of total expenses, 29% of OPBT and 21% of IVA of the TOTAL SELECTED INDUSTRIES.

Rent, leasing and hiring income earned by PROPERTY AND BUSINESS SERVICES was \$49.0b and represented 15% of the industry's total income, the highest proportion of any industry shown. It also represented 80% of all rent, leasing and hiring income earned in 2005–06 by the TOTAL SELECTED INDUSTRIES.

Non-employing businesses accounted for 29% of the total income of PROPERTY AND BUSINESS SERVICES, the second highest proportion (after AGRICULTURE, FORESTRY AND FISHING) of any industry in 2005–06.

EDUCATION (PRIVATE)

Total income of the (private) EDUCATION industry increased by 7% in 2005–06, and total expenses increased by 9%.

Selected labour costs represented 61% of total expenses for the (private) EDUCATION industry in 2005–06. As well, the \$7.4b received as funding from government for operational costs amounted to 41% of this industry's total income. Both proportions are the highest of any industry shown. The industry's selected labour costs increased by 15%.

This industry exhibits the highest value for the ratio of wages and salaries to sales and service income of all industries presented. This is consistent with the labour intensive nature of the industry. At 0.96 in 2005–06, this value is more than double that of the next-ranking industry by this measure, HEALTH AND COMMUNITY SERVICES (PRIVATE).

(Private) EDUCATION is the industry in which medium (employing) businesses are most dominant in terms of total income and IVA, contributing 49% and 52% respectively of the 2005–06 estimates for this industry.

HEALTH AND COMMUNITY SERVICES
(PRIVATE)

The (private) HEALTH AND COMMUNITY SERVICES industry recorded an increase of 6% in the number of operating businesses during 2005–06. Total income and total expenses both increased by 9%, EBITDA by 18%, OPBT by 7%, IVA by 11%, and capital expenditure by 27%.

The cost structure of the (private) HEALTH AND COMMUNITY SERVICES industry is distinctive in that selected labour costs and cost of sales are very similar, each constituting between 45% and 47% of total expenses for all five years presented.

Of the industries included in these statistics, (private) HEALTH AND COMMUNITY SERVICES is by far the largest recipient of funding from government for operational costs. In 2005–06 it received \$10.5b, or 32% of all such funding paid to the TOTAL SELECTED INDUSTRIES. This represented 16% of the total income of the industry, compared to 17% in 2004–05.

CULTURAL AND RECREATIONAL
SERVICES

The number of operating businesses in the CULTURAL AND RECREATIONAL SERVICES industry rose by 7% in 2005–06.

EBITDA increased by 3% and OPBT by 11%. IVA increased by 4% and capital expenditure by 14%.

The relative importance of medium (employing) businesses in CULTURAL AND RECREATIONAL SERVICES has increased in 2005–06. In previous years, small (employing) and medium (employing) businesses generally made similar contributions to the major income and expense aggregates (apart from wages and salaries). For 2005–06, however, medium (employing) businesses contributed more to sales and service income, total income and total expenses than do small (employing) businesses.

PERSONAL AND OTHER SERVICES

The number of operating businesses in the PERSONAL AND OTHER SERVICES industry increased by 6% in 2005–06. Increases were recorded in total income (10%), total expenses (11%), IVA (7%) and OPBT (1%).

PERSONAL AND OTHER SERVICES is heavily dominated by small (employing) businesses, ranking third by this measure (after AGRICULTURE, FORESTRY AND FISHING and CONSTRUCTION) in terms of most variables presented. In 2005–06 such businesses contributed 25% of the OPBT in this industry, and between 36% and 42% to all other financial variables shown. Of this industry's OPBT in 2005–06, 47% was generated by non-employing businesses.

2.1 BUSINESS TYPE AND SIZE, Industry division(a)

<i>Business Type / Size</i>	<i>Operating businesses</i>	<i>Employment at end of June(b)</i>	<i>Sales and service income(c)</i>	<i>Wages and salaries(d)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
<i>no.</i>	<i>no.</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>
AGRICULTURE, FORESTRY AND FISHING								
Employing businesses								
Small								
2001-02	na	na	na	na	na	na	na	na
2002-03	79 181	na	28 825	2 885	29 742	26 596	3 128	10 206
2003-04	74 833	na	29 057	2 990	29 760	26 853	2 937	10 469
2004-05	72 272	194 977	29 796	2 938	30 709	28 119	2 800	10 095
2005-06	68 702	190 989	31 098	3 061	31 794	30 491	^ 1 425	9 785
Medium								
2001-02	na	na	na	na	na	na	na	na
2002-03	1 254	na	7 847	1 338	8 093	7 649	241	2 393
2003-04	1 038	na	6 982	1 211	7 231	6 939	263	2 206
2004-05	1 206	45 454	8 407	1 328	8 885	8 252	711	2 669
2005-06	1 140	46 422	8 147	1 377	8 516	8 049	455	2 640
Large								
2001-02	na	na	na	na	na	na	na	na
2002-03	24	na	1 797	316	2 199	1 944	293	484
2003-04	26	na	1 648	347	1 769	1 832	40	512
2004-05	28	14 156	1 857	475	1 827	2 084	-106	710
2005-06	32	12 279	3 114	506	3 278	3 012	287	982
Non-employed businesses								
Total								
2001-02	na	na	na	na	na	na	na	na
2002-03	150 477	na	11 685	140	12 318	11 096	1 196	3 216
2003-04	159 541	na	14 715	233	15 145	13 818	^ 1 516	4 251
2004-05	165 894	232 602	16 290	228	16 865	15 592	1 440	4 453
2005-06	179 343	248 028	17 666	240	18 532	17 585	1 065	4 525
Total selected businesses								
Total								
2001-02	na	na	na	na	na	na	na	na
2002-03	230 936	na	50 153	4 680	52 352	47 286	4 859	16 299
2003-04	235 438	na	52 401	4 780	53 904	49 441	4 756	17 438
2004-05	239 400	487 190	56 350	4 969	58 285	54 047	4 844	17 927
2005-06	249 218	497 719	60 026	5 184	62 120	59 136	3 232	17 933

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
MINING								
Employing businesses								
Small								
2001-02	2 502	na	12 124	402	11 161	6 561	4 741	9 137
2002-03	2 394	na	11 180	414	12 588	6 405	6 241	8 371
2003-04	2 502	na	11 566	530	13 067	7 094	5 987	7 949
2004-05	2 446	9 012	16 003	585	17 834	9 215	8 830	11 074
2005-06	2 582	11 136	19 827	709	20 569	9 473	11 356	15 530
Medium								
2001-02	249	na	7 246	865	8 308	6 688	1 635	3 471
2002-03	289	na	10 696	1 255	11 958	9 145	3 011	6 218
2003-04	209	na	10 266	1 099	12 470	8 972	3 551	6 113
2004-05	270	15 900	10 395	1 121	11 265	8 991	2 462	5 700
2005-06	303	20 309	17 652	1 741	18 513	13 777	4 876	10 051
Large								
2001-02	83	na	38 717	4 712	39 514	32 868	7 199	22 238
2002-03	79	na	39 170	4 839	40 826	33 083	7 572	22 088
2003-04	82	na	37 670	5 306	40 254	34 630	5 736	20 143
2004-05	86	64 215	44 032	5 803	47 645	38 333	9 627	24 012
2005-06	102	76 233	57 286	7 103	60 894	44 303	17 106	34 343
Non-employed businesses								
Total								
2001-02	4 448	na	1 508	113	925	1 465	-544	519
2002-03	4 381	na	1 747	99	1 989	1 800	200	342
2003-04	5 099	na	1 596	97	1 727	1 396	339	554
2004-05	4 999	3 742	1 075	79	1 192	1 045	144	295
2005-06	5 904	4 918	1 430	88	1 576	1 380	233	460
Total selected businesses								
Total								
2001-02	7 283	na	59 596	6 092	59 907	47 581	13 032	35 365
2002-03	7 143	na	62 794	6 607	67 362	50 433	17 023	37 019
2003-04	7 892	na	61 099	7 031	67 517	52 092	15 613	34 759
2004-05	7 801	92 868	71 505	7 588	77 936	57 584	21 063	41 081
2005-06	8 891	112 596	96 194	9 641	101 553	68 933	33 572	60 383

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
MANUFACTURING								
Employing businesses								
Small								
2001-02	54 198	na	46 118	7 742	46 380	42 356	4 071	15 176
2002-03	55 658	na	49 405	7 944	50 336	44 865	5 463	15 848
2003-04	56 073	na	52 665	8 578	53 472	48 097	5 400	17 029
2004-05	54 931	243 881	53 075	8 497	54 130	49 293	5 084	16 529
2005-06	54 557	242 598	49 261	9 075	50 099	45 378	4 761	17 120
Medium								
2001-02	6 345	na	68 178	11 831	69 144	65 932	3 698	20 412
2002-03	6 887	na	72 406	12 799	73 414	69 553	4 129	21 967
2003-04	6 591	na	72 692	12 624	73 323	69 604	3 913	22 013
2004-05	6 998	323 574	79 003	13 724	80 215	76 245	4 737	23 713
2005-06	7 103	325 982	82 080	14 420	83 338	78 327	5 255	24 965
Large								
2001-02	646	na	166 837	22 262	169 839	160 508	9 472	42 893
2002-03	629	na	172 856	23 439	174 814	165 387	10 602	47 330
2003-04	635	na	180 765	24 409	185 324	172 039	13 727	49 659
2004-05	627	433 109	194 887	25 514	199 216	184 919	16 743	54 463
2005-06	638	434 479	214 433	26 890	218 515	204 410	16 041	55 597
Non-employed businesses								
Total								
2001-02	68 775	na	11 074	671	11 238	9 924	1 435	*2 648
2002-03	66 942	na	10 233	636	10 402	9 177	1 353	2 458
2003-04	68 425	na	10 185	582	10 635	9 315	1 293	2 159
2004-05	68 605	67 848	10 670	631	11 342	9 682	1 666	2 559
2005-06	71 138	67 346	11 389	628	11 882	9 952	1 895	2 932
Total selected businesses								
Total								
2001-02	129 964	na	292 208	42 506	296 601	278 720	18 675	81 128
2002-03	130 115	na	304 900	44 819	308 967	288 983	21 547	87 602
2003-04	131 724	na	316 307	46 193	322 755	299 055	24 334	90 859
2004-05	131 160	1 068 411	337 634	48 367	344 903	320 139	28 230	97 264
2005-06	133 436	1 070 405	357 163	51 012	363 834	338 067	27 953	100 613

* estimate has a relative standard error of 25% to 50% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i>	<i>Employment at end of June(b)</i>	<i>Sales and service income(c)</i>	<i>Wages and salaries(d)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
ELECTRICITY, GAS AND WATER SUPPLY								
Employing businesses								
Small								
2001-02	681	na	3 914	113	4 555	3 607	952	1 432
2002-03	702	na	4 000	149	4 419	3 678	739	1 548
2003-04	732	na	4 063	160	4 704	3 774	943	1 584
2004-05	692	2 727	4 175	167	4 407	3 890	510	1 798
2005-06	682	2 784	4 373	160	4 978	4 280	694	1 848
Medium								
2001-02	155	na	7 936	518	8 724	7 862	869	2 072
2002-03	132	na	8 012	480	8 902	7 836	1 100	2 120
2003-04	130	na	8 038	496	8 967	7 674	1 278	2 295
2004-05	168	9 652	8 123	527	8 968	8 122	863	1 990
2005-06	167	9 828	7 692	550	8 476	8 037	446	1 634
Large								
2001-02	51	na	29 751	2 955	31 631	26 976	4 701	14 327
2002-03	55	na	32 429	3 194	33 819	30 395	3 466	14 777
2003-04	54	na	31 959	3 294	33 843	29 509	4 322	14 811
2004-05	51	48 627	33 182	3 766	35 795	30 627	5 284	15 826
2005-06	56	52 946	36 308	4 587	40 965	34 153	6 886	16 836
Non-employing businesses								
Total								
2001-02	1 029	na	612	41	679	576	102	286
2002-03	1 339	na	687	31	769	666	103	325
2003-04	1 668	na	605	22	775	816	-37	209
2004-05	1 947	1 758	1 055	26	1 204	1 109	98	441
2005-06	1 939	1 593	923	14	1 063	998	67	392
Total selected businesses								
Total								
2001-02	1 916	na	42 214	3 627	45 590	39 021	6 624	18 117
2002-03	2 228	na	45 129	3 853	47 909	42 575	5 409	18 769
2003-04	2 584	na	44 665	3 972	48 289	41 773	6 506	18 899
2004-05	2 858	62 764	46 535	4 487	50 375	43 748	6 755	20 055
2005-06	2 843	67 151	49 297	5 311	55 483	47 469	8 094	20 710

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
CONSTRUCTION								
Employing businesses								
Small								
2001-02	93 944	na	51 573	7 660	52 264	49 093	3 293	14 088
2002-03	99 632	na	59 242	8 289	59 886	55 990	4 155	16 043
2003-04	108 877	na	70 831	9 896	71 675	66 769	5 274	20 253
2004-05	113 140	244 752	76 379	10 905	77 143	71 923	5 492	21 704
2005-06	115 611	260 754	81 961	11 561	82 406	76 478	6 240	23 950
Medium								
2001-02	2 128	na	23 659	4 105	23 873	23 388	557	6 111
2002-03	2 236	na	26 298	4 525	26 651	25 792	1 048	7 091
2003-04	2 064	na	27 206	4 787	27 541	26 139	1 384	7 855
2004-05	2 252	97 331	31 217	5 485	31 531	29 594	1 716	9 018
2005-06	2 709	120 636	41 484	6 822	41 739	38 931	2 645	11 847
Large								
2001-02	90	na	21 513	3 687	22 157	21 447	952	5 250
2002-03	98	na	25 225	4 192	25 890	24 931	1 019	6 576
2003-04	113	na	29 454	4 864	29 816	28 762	1 405	7 596
2004-05	123	75 985	31 007	5 440	31 885	30 435	1 562	8 023
2005-06	127	85 730	35 698	6 400	36 663	35 055	1 753	9 385
Non-employed businesses								
Total								
2001-02	248 398	na	24 464	632	25 034	18 668	6 429	7 931
2002-03	238 016	na	27 236	525	28 557	22 247	6 854	8 208
2003-04	254 728	na	30 690	495	30 895	23 765	7 872	10 252
2004-05	268 002	243 239	32 995	469	33 602	25 703	8 161	10 792
2005-06	288 741	255 683	37 676	547	37 994	28 864	8 846	12 058
Total selected businesses								
Total								
2001-02	344 561	na	121 209	16 083	123 328	112 596	11 232	33 381
2002-03	339 982	na	138 002	17 532	140 984	128 960	13 078	37 918
2003-04	365 781	na	158 181	20 042	159 928	145 434	15 935	45 957
2004-05	383 517	661 307	171 598	22 299	174 162	157 655	16 930	49 536
2005-06	407 188	722 802	196 818	25 331	198 802	179 329	19 485	57 240

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
WHOLESALE TRADE								
Employing businesses								
Small								
2001–02	37 671	na	66 570	5 409	66 945	64 728	2 652	10 227
2002–03	39 981	na	73 415	5 768	73 989	71 602	3 095	11 023
2003–04	43 234	na	84 527	6 927	84 976	81 832	3 557	13 215
2004–05	44 298	141 006	89 576	7 318	90 279	87 207	3 902	13 939
2005–06	44 412	140 963	92 489	7 731	93 166	89 854	3 651	14 394
Medium								
2001–02	3 294	na	98 651	6 707	99 522	96 833	2 956	12 198
2002–03	3 130	na	101 298	6 873	102 157	99 756	3 492	12 903
2003–04	2 714	na	93 757	7 036	94 488	90 168	3 683	13 204
2004–05	2 718	130 965	100 224	7 236	101 084	98 302	4 142	13 872
2005–06	2 782	137 106	107 596	7 918	108 394	104 225	4 568	15 139
Large								
2001–02	247	na	92 460	6 612	94 223	91 158	2 727	11 355
2002–03	245	na	103 137	7 274	104 474	101 612	3 451	13 269
2003–04	226	na	110 950	7 851	113 422	108 174	5 267	14 957
2004–05	243	149 021	125 107	8 414	126 605	122 228	5 098	16 521
2005–06	256	160 157	136 621	9 073	138 323	134 714	5 314	17 494
Non-employed businesses								
Total								
2001–02	41 370	na	14 096	^ 387	14 264	13 441	926	^ 1 627
2002–03	40 501	na	14 318	319	14 421	13 237	1 256	1 950
2003–04	43 463	na	16 150	370	16 163	14 964	1 261	2 118
2004–05	46 329	39 209	18 221	^ 455	18 607	17 183	1 522	2 180
2005–06	49 727	42 676	20 049	^ 641	20 311	18 708	1 732	2 805
Total selected businesses								
Total								
2001–02	82 582	na	271 776	19 115	274 953	266 161	9 261	35 406
2002–03	83 856	na	292 168	20 233	295 041	286 207	11 293	39 145
2003–04	89 637	na	305 383	22 183	309 049	295 138	13 768	43 494
2004–05	93 588	460 201	333 128	23 423	336 575	324 920	14 665	46 512
2005–06	97 177	480 902	356 755	25 362	360 194	347 501	15 265	49 832

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
RETAIL TRADE								
Employing businesses								
Small								
2001-02	105 798	na	76 614	8 667	77 335	74 015	3 761	15 227
2002-03	109 307	na	78 612	8 785	79 080	76 704	2 892	14 970
2003-04	118 502	na	95 456	10 912	95 837	92 679	3 608	18 626
2004-05	120 126	435 117	99 481	11 576	100 168	97 223	3 572	19 296
2005-06	120 175	431 169	105 085	12 157	105 927	102 370	3 867	20 647
Medium								
2001-02	7 727	na	63 773	6 517	64 320	63 418	1 579	9 773
2002-03	8 055	na	74 358	7 546	74 847	73 626	1 870	11 690
2003-04	5 270	na	71 414	6 953	71 844	70 005	2 245	11 272
2004-05	5 124	234 721	75 511	7 425	76 204	74 620	2 121	11 568
2005-06	5 220	238 210	73 521	7 777	73 987	72 072	2 169	12 350
Large								
2001-02	275	na	90 517	10 015	91 508	89 941	2 019	14 785
2002-03	296	na	96 881	10 489	97 785	94 713	3 473	16 838
2003-04	253	na	98 239	11 079	98 999	96 048	3 536	17 842
2004-05	296	597 937	112 512	12 190	113 574	109 635	4 333	19 999
2005-06	263	586 384	114 447	12 606	115 342	110 902	4 743	20 849
Non-employed businesses								
Total								
2001-02	112 115	na	22 663	638	22 948	21 281	1 925	3 378
2002-03	105 789	na	21 944	452	22 108	20 555	1 696	3 003
2003-04	111 226	na	22 498	487	22 599	20 731	1 948	3 244
2004-05	117 524	128 105	24 933	504	25 305	23 440	2 024	3 370
2005-06	126 942	131 309	26 642	488	27 225	24 912	2 339	3 542
Total selected businesses								
Total								
2001-02	225 915	na	253 568	25 837	256 111	248 654	9 284	43 163
2002-03	223 447	na	271 795	27 272	273 820	265 598	9 931	46 502
2003-04	235 250	na	287 606	29 431	289 279	279 463	11 337	50 983
2004-05	243 071	1 395 881	312 437	31 694	315 251	304 918	12 051	54 233
2005-06	252 600	1 387 072	319 694	33 029	322 481	310 256	13 118	57 388

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na not available

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(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
ACCOMMODATION, CAFES AND RESTAURANTS								
Employing businesses								
Small								
2001-02	30 726	na	14 204	2 938	14 536	13 737	785	4 991
2002-03	32 417	na	13 571	2 758	13 889	13 162	716	4 814
2003-04	35 733	na	16 599	3 367	16 849	16 082	830	6 044
2004-05	36 224	152 072	17 296	3 447	17 484	16 667	842	6 176
2005-06	36 547	154 776	18 128	3 741	18 337	17 575	751	6 523
Medium								
2001-02	4 148	na	15 677	4 132	16 191	15 491	762	6 382
2002-03	4 125	na	17 724	4 333	18 101	17 274	829	6 832
2003-04	3 403	na	17 783	4 278	17 927	17 027	962	7 165
2004-05	3 602	165 356	18 422	4 620	18 625	17 440	1 197	7 708
2005-06	3 866	172 295	18 769	4 783	18 926	17 806	1 121	7 904
Large								
2001-02	159	na	7 208	2 157	7 461	7 200	259	3 174
2002-03	128	na	8 009	2 297	8 222	7 959	249	3 447
2003-04	124	na	7 953	2 342	8 081	7 563	508	3 791
2004-05	138	89 048	8 501	2 580	8 626	8 250	373	3 982
2005-06	145	103 946	10 007	3 025	10 217	9 852	389	4 450
Non-employed businesses								
Total								
2001-02	19 352	na	^ 3 030	^ 272	^ 3 105	2 906	216	^ 874
2002-03	18 734	na	2 703	193	2 843	2 537	321	759
2003-04	21 175	na	3 639	232	3 974	3 561	450	982
2004-05	22 430	27 489	3 810	^ 221	3 932	3 456	442	1 041
2005-06	24 639	29 409	4 402	^ 256	4 527	3 901	560	1 258
Total selected businesses								
Total								
2001-02	54 386	na	40 119	9 500	41 294	39 335	2 022	^ 15 421
2002-03	55 404	na	42 005	9 582	43 054	40 932	2 115	15 852
2003-04	60 436	na	45 974	10 219	46 831	44 233	2 749	17 982
2004-05	62 393	433 965	48 029	10 868	48 668	45 813	2 854	18 907
2005-06	65 197	460 426	51 305	11 804	52 007	49 134	2 821	20 134

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na not available

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(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
TRANSPORT AND STORAGE								
Employing businesses								
Small								
2001-02	30 954	na	19 006	2 908	19 784	18 735	1 053	6 145
2002-03	32 560	na	20 442	2 928	21 051	19 962	1 057	7 218
2003-04	35 161	na	23 996	3 448	24 715	23 382	1 329	8 447
2004-05	35 763	84 783	24 584	3 527	25 168	23 947	1 245	9 287
2005-06	36 031	83 060	26 683	3 866	27 330	26 028	1 320	9 510
Medium								
2001-02	1 418	na	11 948	2 936	12 421	11 854	546	5 411
2002-03	1 563	na	15 369	3 231	15 971	15 282	693	6 691
2003-04	1 410	na	16 548	3 301	17 245	16 308	928	7 022
2004-05	1 467	75 769	20 336	3 833	20 993	20 012	996	8 296
2005-06	1 525	76 647	21 899	4 235	22 784	21 492	1 299	8 873
Large								
2001-02	147	na	31 991	8 826	35 385	33 787	1 647	14 145
2002-03	155	na	32 991	9 088	36 947	35 835	1 114	15 583
2003-04	159	na	36 372	9 413	38 467	38 818	-405	17 649
2004-05	152	174 513	40 485	10 641	45 934	43 059	2 820	19 375
2005-06	160	181 273	41 983	11 675	48 702	45 956	2 845	19 994
Non-employed businesses								
Total								
2001-02	85 107	na	7 908	340	8 336	6 633	1 705	2 865
2002-03	81 453	na	8 395	309	8 609	6 918	1 693	3 166
2003-04	86 332	na	9 208	357	9 559	7 602	1 954	3 651
2004-05	89 345	92 863	11 333	421	11 599	9 603	2 003	4 119
2005-06	94 629	95 108	12 356	^346	12 594	10 404	2 191	5 043
Total selected businesses								
Total								
2001-02	117 627	na	70 853	15 010	75 926	71 010	4 951	28 566
2002-03	115 731	na	77 197	15 556	82 578	77 996	4 556	32 658
2003-04	123 061	na	86 124	16 519	89 985	86 110	3 806	36 769
2004-05	126 727	427 929	96 739	18 422	103 693	96 620	7 064	41 078
2005-06	132 345	436 088	102 921	20 121	111 410	103 880	7 655	43 421

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
COMMUNICATION SERVICES								
Employing businesses								
Small								
2001-02	5 571	na	2 198	461	2 315	2 289	26	591
2002-03	6 512	na	2 824	475	2 845	2 718	134	947
2003-04	7 731	na	3 273	535	3 306	3 123	188	1 263
2004-05	8 065	11 254	3 137	563	3 208	3 018	192	1 427
2005-06	8 482	11 496	3 134	615	3 244	3 127	122	1 120
Medium								
2001-02	157	na	2 443	469	2 498	2 566	-70	625
2002-03	118	na	2 346	434	2 367	2 304	59	726
2003-04	120	na	2 144	383	2 156	2 047	105	772
2004-05	144	8 327	3 319	521	3 434	3 357	75	1 205
2005-06	169	7 838	3 939	530	4 002	3 859	147	1 233
Large								
2001-02	22	na	30 615	5 738	30 947	26 024	4 733	17 726
2002-03	20	na	31 726	5 570	32 404	26 739	5 602	17 805
2003-04	18	na	33 302	5 541	33 858	27 601	6 221	18 881
2004-05	20	100 887	36 042	6 193	36 704	30 251	6 597	20 079
2005-06	21	97 630	37 652	7 245	38 333	33 624	4 649	19 867
Non-employed businesses								
Total								
2001-02	21 104	na	^ 1 372	^ 94	^ 1 717	1 457	^ 272	^ 266
2002-03	19 592	na	1 714	55	1 735	1 280	454	645
2003-04	20 295	na	2 175	^ 86	2 206	1 655	554	916
2004-05	20 956	20 962	^ 3 139	*244	^ 3 202	^ 2 735	468	^ 1 460
2005-06	21 448	**21 912	^ 4 584	*331	^ 4 656	^ 3 888	^ 807	^ 1 674
Total selected businesses								
Total								
2001-02	26 854	na	36 627	6 763	37 478	32 336	^ 4 961	19 208
2002-03	26 243	na	38 610	6 534	39 350	33 041	6 248	20 123
2003-04	28 164	na	40 893	6 545	41 527	34 425	7 067	21 832
2004-05	29 185	141 429	45 637	7 521	46 548	39 361	7 332	24 170
2005-06	30 119	138 875	49 309	8 722	50 235	44 498	5 726	23 893

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
PROPERTY AND BUSINESS SERVICES								
Employing businesses								
Small								
2001-02	146 777	na	55 026	16 032	59 236	52 706	6 403	27 299
2002-03	153 644	na	61 115	16 606	64 114	56 138	8 151	30 838
2003-04	162 224	na	73 402	19 819	77 137	68 475	8 863	36 802
2004-05	166 922	401 352	78 878	20 762	82 498	72 834	9 706	39 785
2005-06	167 863	427 792	92 134	22 837	100 687	84 455	16 284	45 534
Medium								
2001-02	6 494	na	35 768	13 719	41 010	37 861	3 253	19 582
2002-03	6 391	na	40 471	13 405	46 066	42 953	3 071	20 188
2003-04	5 091	na	41 226	13 913	45 986	40 591	5 378	20 959
2004-05	5 423	262 296	46 795	15 836	51 542	47 128	4 500	23 657
2005-06	5 268	263 695	48 666	16 072	55 214	47 362	7 951	24 404
Large								
2001-02	287	na	32 491	13 696	36 905	35 165	1 812	19 245
2002-03	424	na	39 912	16 060	46 861	42 066	4 904	24 376
2003-04	416	na	42 162	16 517	57 030	43 381	13 851	25 246
2004-05	507	427 597	49 621	22 019	59 654	51 020	8 521	31 033
2005-06	561	468 439	58 434	26 029	73 953	59 815	14 243	37 517
Non-employed businesses								
Total								
2001-02	405 670	na	44 168	1 989	49 945	33 827	**15 699	*20 447
2002-03	434 890	na	43 864	^ 1 711	51 739	38 091	14 181	16 851
2003-04	468 943	na	52 772	2 371	61 855	48 431	14 484	22 748
2004-05	501 865	^ 343 173	60 400	2 608	75 001	56 127	19 558	24 171
2005-06	544 727	364 622	77 653	2 545	91 938	65 962	25 853	33 157
Total selected businesses								
Total								
2001-02	559 228	na	167 453	45 437	187 097	159 559	27 167	86 574
2002-03	595 349	na	185 361	47 782	208 780	179 248	30 308	92 253
2003-04	636 675	na	209 562	52 619	242 008	200 879	42 576	105 754
2004-05	674 716	1 434 418	235 693	61 224	268 694	227 109	42 286	118 646
2005-06	718 419	1 524 547	276 888	67 483	321 791	257 594	64 331	140 612

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* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
EDUCATION (PRIVATE)								
Employing businesses								
Small								
2001-02	8 222	na	1 525	876	2 240	2 086	146	1 101
2002-03	8 854	na	1 668	968	2 438	2 256	^ 183	1 270
2003-04	8 673	na	1 759	788	2 193	2 026	170	1 108
2004-05	8 699	27 330	1 437	679	1 952	1 772	189	1 022
2005-06	8 659	31 906	1 459	777	2 138	1 975	166	981
Medium								
2001-02	1 875	na	2 872	3 619	6 424	5 895	526	4 638
2002-03	1 745	na	3 222	3 663	6 546	6 349	^ 201	4 270
2003-04	1 906	na	4 252	4 033	8 148	7 461	^ 693	5 407
2004-05	1 911	119 940	4 484	4 282	8 593	7 988	601	5 677
2005-06	2 299	135 267	4 138	4 890	8 939	8 361	581	6 198
Large								
2001-02	109	na	1 522	2 117	3 338	3 135	204	2 565
2002-03	116	na	1 920	2 352	3 924	3 757	167	2 858
2003-04	96	na	1 581	2 172	3 457	3 300	158	2 708
2004-05	128	73 933	2 334	2 824	4 803	4 501	304	3 582
2005-06	161	79 563	2 581	3 349	5 409	5 097	311	4 218
Non-employed businesses								
Total								
2001-02	18 557	na	^ 632	*76	^ 773	^ 560	**213	**318
2002-03	20 093	na	^ 1 074	^ 97	1 217	^ 895	^ 321	431
2003-04	22 050	na	^ 1 242	*388	^ 1 424	^ 1 081	^ 347	*720
2004-05	24 146	^ 12 377	1 255	*128	1 510	1 097	417	538
2005-06	27 345	^ 12 958	1 347	*100	1 674	1 263	^ 402	560
Total selected businesses								
Total								
2001-02	28 763	na	6 552	6 689	12 774	11 676	^ 1 089	8 622
2002-03	30 807	na	7 883	7 079	14 126	13 257	^ 874	8 828
2003-04	32 725	na	8 834	7 380	15 223	13 868	^ 1 368	9 944
2004-05	34 883	233 580	9 509	7 914	16 858	15 358	1 511	10 819
2005-06	38 464	259 694	9 526	9 116	18 160	16 697	1 459	11 957

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* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i> no.	<i>Employment at end of June(b)</i> no.	<i>Sales and service income(c)</i> \$m	<i>Wages and salaries(d)</i> \$m	<i>Total income</i> \$m	<i>Total expenses</i> \$m	<i>Operating profit before tax</i> \$m	<i>Industry value added</i> \$m
HEALTH AND COMMUNITY SERVICES (PRIVATE)								
Employing businesses								
Small								
2001-02	47 774	na	14 339	5 433	16 198	14 193	2 004	9 068
2002-03	47 998	na	14 303	5 305	16 642	14 273	2 393	9 346
2003-04	49 602	na	16 950	6 265	19 227	16 478	2 729	10 901
2004-05	50 375	221 926	18 132	6 387	20 482	17 384	3 137	11 491
2005-06	51 531	234 626	20 224	7 004	22 321	19 239	3 100	12 876
Medium								
2001-02	4 312	na	4 689	4 474	8 925	8 417	508	5 508
2002-03	4 306	na	7 459	5 555	11 380	10 595	794	7 211
2003-04	3 973	na	6 932	5 196	10 735	10 110	623	6 576
2004-05	3 644	182 157	7 474	5 115	10 823	10 049	772	6 696
2005-06	3 230	165 435	7 533	5 126	10 494	9 723	773	6 676
Large								
2001-02	398	na	8 573	6 172	12 974	12 379	612	7 981
2002-03	333	na	9 115	6 857	14 313	13 807	518	8 859
2003-04	339	na	9 542	7 414	15 826	15 060	803	9 499
2004-05	343	268 450	11 268	8 254	18 345	17 059	1 296	10 561
2005-06	371	291 329	13 250	9 645	20 785	19 159	1 662	12 454
Non-employed businesses								
Total								
2001-02	56 333	na	^ 6 503	^ 436	^ 7 279	4 885	2 402	3 183
2002-03	57 727	na	7 230	^ 442	8 299	5 487	2 796	3 447
2003-04	63 564	na	8 168	^ 398	9 069	5 896	3 201	3 763
2004-05	68 858	^ 56 525	9 450	^ 405	10 364	6 603	3 779	4 455
2005-06	75 137	^ 60 114	10 826	^ 456	11 743	7 663	4 119	4 996
Total selected businesses								
Total								
2001-02	108 816	na	34 104	16 515	45 375	39 874	5 525	25 741
2002-03	110 363	na	38 108	18 160	50 634	44 162	6 501	28 863
2003-04	117 478	na	41 592	19 272	54 858	47 544	7 356	30 738
2004-05	123 219	729 059	46 324	20 162	60 013	51 094	8 984	33 203
2005-06	130 268	751 503	51 832	22 231	65 344	55 784	9 654	37 002

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
CULTURAL AND RECREATIONAL SERVICES								
Employing businesses								
Small								
2001-02	17 418	na	5 373	1 203	5 781	6 068	-308	1 772
2002-03	18 300	na	6 448	1 350	6 885	6 936	13	2 168
2003-04	19 013	na	7 662	1 648	7 978	7 936	54	2 640
2004-05	19 279	51 070	8 054	1 733	8 444	7 911	544	3 082
2005-06	19 367	54 966	8 022	1 750	8 848	8 517	337	2 747
Medium								
2001-02	980	na	6 121	1 384	6 922	6 252	687	2 214
2002-03	896	na	7 670	1 789	8 579	8 083	473	2 402
2003-04	643	na	7 946	1 698	8 633	7 436	1 164	3 209
2004-05	722	39 324	8 434	1 603	8 858	8 265	552	2 663
2005-06	766	39 166	10 215	1 677	10 742	10 242	515	2 883
Large								
2001-02	86	na	12 843	2 006	13 459	12 560	897	4 112
2002-03	81	na	12 910	1 957	13 386	11 668	1 738	5 099
2003-04	59	na	13 445	2 030	14 010	11 886	2 155	5 577
2004-05	84	61 002	15 668	2 169	16 269	13 746	2 520	6 328
2005-06	96	75 626	15 493	2 404	16 117	13 198	2 917	6 841
Non-employed businesses								
Total								
2001-02	55 427	na	^ 3 477	^ 250	^ 3 810	* 3 002	* 811	* 1 194
2002-03	58 232	na	3 283	145	3 500	2 818	697	1 026
2003-04	61 103	na	3 336	154	4 019	3 226	810	944
2004-05	64 746	36 323	4 036	^ 168	4 508	3 708	781	1 145
2005-06	70 463	^ 39 069	4 005	196	4 568	3 511	1 105	1 294
Total selected businesses								
Total								
2001-02	73 912	na	27 815	4 843	29 972	27 883	^ 2 087	** 9 293
2002-03	77 509	na	30 311	5 242	32 350	29 505	2 921	10 694
2003-04	80 818	na	32 390	5 529	34 641	30 484	4 184	12 372
2004-05	84 831	187 718	36 192	5 672	38 079	33 629	4 396	13 217
2005-06	90 692	208 827	37 735	6 026	40 274	35 468	4 874	13 765

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
PERSONAL AND OTHER SERVICES								
Employing businesses								
Small								
2001-02	36 330	na	7 005	2 460	8 759	7 821	959	3 599
2002-03	38 159	na	7 300	2 435	9 150	8 201	^ 973	3 583
2003-04	39 065	na	8 014	2 649	9 744	8 930	838	4 138
2004-05	41 059	114 206	8 100	2 760	10 165	9 158	1 029	4 173
2005-06	41 689	116 368	9 019	2 959	10 870	9 994	919	4 416
Medium								
2001-02	1 063	na	3 593	1 512	4 558	4 318	239	1 927
2002-03	1 087	na	3 913	1 589	5 177	4 865	314	2 067
2003-04	1 188	na	4 338	1 736	5 536	4 944	^ 610	2 428
2004-05	1 285	60 653	4 964	1 917	5 984	5 483	524	2 858
2005-06	1 181	61 803	5 392	2 162	6 717	6 130	579	2 836
Large								
2001-02	87	na	4 175	1 436	4 585	4 442	147	1 997
2002-03	72	na	3 821	1 359	4 150	4 021	119	1 953
2003-04	73	na	4 125	1 377	4 518	4 243	274	2 036
2004-05	72	39 732	4 447	1 561	5 104	4 681	424	2 260
2005-06	70	42 595	5 124	1 756	5 860	5 431	477	2 579
Non-employed businesses								
Total								
2001-02	69 437	na	3 602	^ 208	4 655	3 618	^ 1 058	^ 1 079
2002-03	71 301	na	3 496	^ 168	4 262	3 184	1 113	1 151
2003-04	77 562	na	3 818	^ 162	4 674	3 356	1 369	1 523
2004-05	85 392	*51 638	4 663	*237	5 757	4 034	1 726	1 770
2005-06	92 150	^ 56 046	5 269	^ 198	6 149	4 443	1 754	2 017
Total selected businesses								
Total								
2001-02	106 917	na	18 375	5 616	22 557	20 199	2 404	8 602
2002-03	110 619	na	18 531	5 551	22 739	20 271	2 519	8 755
2003-04	117 887	na	20 296	5 924	24 472	21 472	3 091	10 124
2004-05	127 808	266 228	22 174	6 476	27 010	23 355	3 703	11 062
2005-06	135 090	276 813	24 805	7 073	29 596	25 998	3 730	11 848

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses no.</i>	<i>Employment at end of June(b) no.</i>	<i>Sales and service income(c) \$m</i>	<i>Wages and salaries(d) \$m</i>	<i>Total income \$m</i>	<i>Total expenses \$m</i>	<i>Operating profit before tax \$m</i>	<i>Industry value added \$m</i>
.....								
SELECTED INDUSTRIES (EXCLUDING AGRICULTURE, FORESTRY AND FISHING)								
Employing businesses								
Small								
2001-02	618 567	na	375 590	62 305	387 490	357 996	30 537	119 853
2002-03	646 117	na	403 524	64 176	417 313	382 891	36 205	127 989
2003-04	687 122	na	470 762	75 523	484 881	446 678	39 769	149 998
2004-05	702 018	2 140 488	498 308	78 908	513 361	471 441	44 275	160 783
2005-06	708 188	2 204 392	531 800	84 941	550 923	498 743	53 567	177 195
Medium								
2001-02	40 346	na	352 554	62 788	372 842	356 776	17 745	100 326
2002-03	40 960	na	391 242	67 478	412 117	393 412	21 084	112 376
2003-04	34 711	na	384 542	67 532	405 001	378 486	26 519	116 289
2004-05	35 728	1 725 966	418 700	73 245	438 120	415 596	25 259	124 620
2005-06	36 588	1 774 217	450 576	78 703	472 265	440 344	32 925	136 992
Large								
2001-02	2 688	na	569 214	92 393	593 926	557 590	37 382	181 793
2002-03	2 729	na	610 103	98 967	637 814	595 972	43 994	200 856
2003-04	2 646	na	637 520	103 607	676 906	621 012	57 557	210 395
2004-05	2 869	2 604 053	709 091	117 367	750 158	688 742	65 502	236 044
2005-06	3 027	2 736 330	779 317	131 787	830 077	755 670	79 339	262 423
Non-employed businesses								
Total								
2001-02	1 207 124	na	145 110	6 148	154 707	122 244	32 650	^ 46 615
2002-03	1 218 991	na	147 924	5 183	160 449	128 893	33 038	43 761
2003-04	1 305 634	na	166 082	6 201	179 573	145 794	35 846	53 784
2004-05	1 385 142	1 125 251	187 035	6 595	207 125	165 525	42 788	58 338
2005-06	1 494 928	1 182 763	218 549	6 832	237 898	185 850	51 904	72 187
Total selected businesses								
Total								
2001-02	1 868 724	na	1 442 468	223 633	1 508 964	1 394 606	118 315	448 586
2002-03	1 908 797	na	1 552 793	235 804	1 627 693	1 501 168	134 322	484 980
2003-04	2 030 114	na	1 658 906	252 863	1 746 361	1 591 970	159 691	530 466
2004-05	2 125 757	7 595 759	1 813 134	276 116	1 908 764	1 741 303	177 824	579 785
2005-06	2 242 730	7 897 702	1 980 241	302 263	2 091 163	1 880 607	217 735	648 797

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business Type / Size</i>	<i>Operating businesses</i>	<i>Employment at end of June(b)</i>	<i>Sales and service income(c)</i>	<i>Wages and salaries(d)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL SELECTED INDUSTRIES (e)								
Employing businesses								
Small								
2001-02	na	na	na	na	na	na	na	na
2002-03	725 297	na	432 350	67 061	447 055	409 487	39 334	138 195
2003-04	761 956	na	499 819	78 513	514 641	473 531	42 706	160 468
2004-05	774 290	2 335 465	528 104	81 846	544 070	499 561	47 075	170 878
2005-06	776 890	2 395 381	562 898	88 001	582 717	529 233	54 992	186 981
Medium								
2001-02	na	na	na	na	na	na	na	na
2002-03	42 215	na	399 089	68 816	420 211	401 061	21 325	114 768
2003-04	35 749	na	391 524	68 742	412 231	385 425	26 782	118 495
2004-05	36 934	1 771 420	427 107	74 573	447 004	423 848	25 970	127 290
2005-06	37 728	1 820 640	458 723	80 080	480 781	448 392	33 380	139 632
Large								
2001-02	na	na	na	na	na	na	na	na
2002-03	2 753	na	611 899	99 283	640 013	597 916	44 287	201 339
2003-04	2 673	na	639 168	103 954	678 675	622 844	57 597	210 907
2004-05	2 897	2 618 210	710 948	117 843	751 985	690 826	65 396	236 754
2005-06	3 059	2 748 609	782 431	132 293	833 355	758 682	79 627	263 404
Non-employed businesses								
Total								
2001-02	na	na	na	na	na	na	na	^ na
2002-03	1 369 468	na	159 608	5 323	172 767	139 989	34 234	46 977
2003-04	1 465 175	na	180 796	6 434	194 718	159 612	37 362	58 035
2004-05	1 551 036	1 357 854	203 325	6 824	223 990	181 117	44 228	62 791
2005-06	1 674 272	1 430 791	236 215	7 072	256 431	203 435	52 968	76 712
Total selected businesses								
Total								
2001-02	na	na	na	na	na	na	na	na
2002-03	2 139 733	na	1 602 946	240 484	1 680 045	1 548 454	139 180	501 279
2003-04	2 265 552	na	1 711 307	257 643	1 800 265	1 641 411	164 447	547 904
2004-05	2 365 157	8 082 948	1 869 484	281 086	1 967 049	1 795 351	182 668	597 712
2005-06	2 491 948	8 395 420	2 040 267	307 447	2 153 283	1 939 743	220 967	666 730

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na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes rent, leasing and hiring income.

(d) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(e) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

2.2

INDUSTRY PERFORMANCE, Industry division(a)

		2001-02	2002-03	2003-04	2004-05	2005-06
AGRICULTURE, FORESTRY AND FISHING						
Industry structure						
Operating businesses	no.	na	230 936	235 438	239 400	249 218
Employment at end of June(b)	'000	na	na	na	487.2	497.7
Financial Performance						
Sales of goods	\$m	na	44 442	46 485	49 287	52 566
Income from services	\$m	na	5 009	4 862	6 143	6 883
Rent, leasing and hiring income	\$m	na	703	1 054	920	577
Funding from government for operational costs	\$m	na	603	381	^ 460	^ 568
Interest income	\$m	na	242	299	350	339
Other income	\$m	na	1 355	822	^ 1 125	1 187
Total income	\$m	na	52 352	53 904	58 285	62 120
Selected labour costs	\$m	na	5 547	5 628	5 803	6 140
Cost of sales	\$m	na	35 076	36 005	39 590	43 493
Depreciation and amortisation	\$m	na	3 728	4 039	4 098	4 442
Interest expenses	\$m	na	2 510	2 821	3 208	3 746
Other operating expenses	\$m	na	632	655	743	^ 1 067
Total expenses	\$m	na	47 286	49 441	54 047	59 136
Change in inventories	\$m	na	*-208	*293	^ 606	^ 248
Earnings before interest, tax, depreciation and amortisation	\$m	na	9 501	10 494	10 675	9 894
Operating profit before tax	\$m	na	4 859	4 756	4 844	3 232
Economic values						
Gross fixed capital formation	\$m	na	1 340	1 566	^ 1 463	1 323
Capital expenditure	\$m	na	4 325	4 389	4 980	4 290
Disposals of assets	\$m	na	2 532	2 418	^ 2 534	2 420
Net capital expenditure	\$m	na	1 793	^ 1 971	^ 2 446	1 870
Industry value added	\$m	na	16 299	17 438	17 927	17 933
Business averages						
Average values of						
Employment	no.	na	na	na	2.0	2.0
Sales and service income	\$'000	na	217.2	222.6	235.4	240.9
Total income	\$'000	na	226.7	229.0	243.5	249.3
Total expenses	\$'000	na	204.8	210.0	225.8	237.3
Operating profit before tax	\$'000	na	21.0	20.2	20.2	13.0
Industry value added	\$'000	na	70.6	74.1	74.9	72.0
Industry ratios						
Profit margin	%	na	9.7	9.1	8.6	5.4
Interest coverage	times	na	3.8	3.7	3.3	2.6
Investment rate (value added)	%	na	26.5	25.2	27.8	23.9
Wages and salaries per person employed(c)	\$'000	na	na	na	10.2	10.4
Wages and salaries to sales and service income	no.	na	0.09	0.09	0.09	0.09
Sales and service income per person employed	\$'000	na	na	na	115.7	120.6
Industry value added per person employed	\$'000	na	na	na	36.8	36.0
Business profitability						
Percentage of businesses that						
Made a profit	%	na	54.8	56.0	54.5	50.9
Broke even	%	na	0.6	0.5	0.6	0.7
Made a loss	%	na	44.6	43.6	44.9	48.4

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* estimate has a relative standard error of 25% to 50% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
MINING						
Industry structure						
Operating businesses	no.	7 283	7 143	7 892	7 801	8 891
Employment at end of June(b)	'000	na	na	na	92.9	112.6
Financial Performance						
Sales of goods	\$m	53 211	55 899	53 517	63 221	86 272
Income from services	\$m	6 072	6 487	7 081	7 878	9 625
Rent, leasing and hiring income	\$m	313	408	502	407	297
Funding from government for operational costs	\$m	641	769	624	664	761
Interest income	\$m	1 169	1 260	1 245	1 234	1 998
Other income	\$m	-1 498	2 539	4 549	4 533	2 600
<i>Total income</i>	\$m	59 907	67 362	67 517	77 936	101 553
Selected labour costs	\$m	6 625	7 106	7 606	8 210	10 320
Cost of sales	\$m	26 396	28 684	28 848	32 804	38 842
Depreciation and amortisation	\$m	6 699	7 254	8 145	8 077	9 214
Interest expenses	\$m	2 624	2 734	2 834	2 737	2 978
Other operating expenses	\$m	4 532	4 562	4 470	5 044	6 627
<i>Total expenses</i>	\$m	47 581	50 433	52 092	57 584	68 933
Change in inventories	\$m	706	94	188	711	952
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	23 278	23 916	20 798	26 111	41 166
<i>Operating profit before tax</i>	\$m	13 032	17 023	15 613	21 063	33 572
Economic values						
Gross fixed capital formation	\$m	5 941	9 419	9 618	11 897	17 085
Capital expenditure	\$m	9 851	13 679	12 815	16 010	22 913
Disposals of assets	\$m	1 307	1 433	1 378	1 589	2 024
Net capital expenditure	\$m	8 544	12 245	11 437	14 422	20 890
Industry value added	\$m	35 365	37 019	34 759	41 081	60 383
Business averages						
Average values of						
Employment	no.	na	na	na	11.9	12.7
Sales and service income	\$'000	8 182.5	8 791.3	7 741.8	9 165.6	10 819.2
Total income	\$'000	8 225.3	9 430.9	8 555.0	9 989.8	11 421.9
Total expenses	\$'000	6 532.9	7 060.7	6 600.5	7 381.2	7 753.1
Operating profit before tax	\$'000	1 789.3	2 383.3	1 978.3	2 699.8	3 775.9
Industry value added	\$'000	4 855.6	5 182.7	4 404.3	5 265.8	6 791.5
Industry ratios						
Profit margin	%	21.9	27.1	25.6	29.5	34.9
Interest coverage	times	8.9	8.7	7.3	9.5	13.8
Investment rate (value added)	%	27.9	37.0	36.9	39.0	37.9
Wages and salaries per person employed(c)	\$'000	na	na	na	81.7	85.6
Wages and salaries to sales and service income	no.	0.10	0.11	0.12	0.11	0.10
Sales and service income per person employed	\$'000	na	na	na	770.0	854.3
Industry value added per person employed	\$'000	na	na	na	442.4	536.3
Business profitability						
Percentage of businesses that						
Made a profit	%	51.3	52.7	56.9	56.3	51.4
Broke even	%	11.0	9.5	15.6	8.8	15.6
Made a loss	%	37.7	37.7	27.5	34.9	33.1

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
MANUFACTURING						
Industry structure						
Operating businesses	no.	129 964	130 115	131 724	131 160	133 436
Employment at end of June(b)	'000	na	na	na	1 068.4	1 070.4
Financial Performance						
Sales of goods	\$m	270 079	281 692	291 678	310 181	329 195
Income from services	\$m	21 191	22 230	23 569	25 755	26 219
Rent, leasing and hiring income	\$m	938	979	1 059	1 698	1 748
Funding from government for operational costs	\$m	306	543	701	837	679
Interest income	\$m	1 356	1 172	1 126	2 023	1 814
Other income	\$m	2 732	2 351	4 621	4 409	4 178
<i>Total income</i>	\$m	296 601	308 967	322 755	344 903	363 834
Selected labour costs	\$m	47 091	49 843	51 837	54 268	57 060
Cost of sales	\$m	214 769	221 256	229 783	244 965	261 293
Depreciation and amortisation	\$m	9 161	9 711	9 977	10 121	9 975
Interest expenses	\$m	4 833	4 224	4 128	4 570	5 063
Other operating expenses	\$m	2 073	2 384	2 696	2 750	2 490
<i>Total expenses</i>	\$m	278 720	288 983	299 055	320 139	338 067
Change in inventories	\$m	794	1 563	635	3 466	2 185
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	29 463	33 010	32 693	36 489	36 999
<i>Operating profit before tax</i>	\$m	18 675	21 547	24 334	28 230	27 953
Economic values						
Gross fixed capital formation	\$m	8 548	9 216	10 284	13 443	16 375
Capital expenditure	\$m	11 780	13 186	13 704	16 358	19 316
Disposals of assets	\$m	1 858	2 907	2 379	2 054	2 163
Net capital expenditure	\$m	9 921	10 279	11 324	14 303	17 153
Industry value added	\$m	81 128	87 602	90 859	97 264	100 613
Business averages						
Average values of						
Employment	no.	na	na	na	8.1	8.0
Sales and service income	\$'000	2 248.4	2 343.3	2 401.3	2 574.2	2 676.7
Total income	\$'000	2 282.2	2 374.6	2 450.2	2 629.6	2 726.7
Total expenses	\$'000	2 144.6	2 221.0	2 270.3	2 440.8	2 533.6
Operating profit before tax	\$'000	143.7	165.6	184.7	215.2	209.5
Industry value added	\$'000	624.2	673.3	689.8	741.6	754.0
Industry ratios						
Profit margin	%	6.4	7.1	7.7	8.4	7.8
Interest coverage	times	6.1	7.8	7.9	8.0	7.3
Investment rate (value added)	%	14.5	15.1	15.1	16.8	19.2
Wages and salaries per person employed(c)	\$'000	na	na	na	45.3	47.7
Wages and salaries to sales and service income	no.	0.15	0.15	0.15	0.14	0.14
Sales and service income per person employed	\$'000	na	na	na	316.0	333.7
Industry value added per person employed	\$'000	na	na	na	91.0	94.0
Business profitability						
Percentage of businesses that						
Made a profit	%	72.8	73.3	70.2	72.6	71.5
Broke even	%	1.2	1.1	1.4	1.3	1.4
Made a loss	%	26.0	25.6	28.4	26.2	27.1

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
ELECTRICITY, GAS AND WATER SUPPLY						
Industry structure						
Operating businesses	no.	1 916	2 228	2 584	2 858	2 843
Employment at end of June(b)	'000	na	na	na	62.8	67.2
Financial Performance						
Sales of goods	\$m	35 619	37 275	36 536	37 857	40 470
Income from services	\$m	6 512	7 761	8 036	8 568	8 743
Rent, leasing and hiring income	\$m	83	94	93	110	84
Funding from government for operational costs	\$m	967	1 018	1 039	1 363	1 633
Interest income	\$m	435	530	719	667	618
Other income	\$m	1 975	1 232	1 867	1 811	3 935
<i>Total income</i>	\$m	45 590	47 909	48 289	50 375	55 483
Selected labour costs	\$m	3 566	3 714	3 677	3 932	4 680
Cost of sales	\$m	26 010	28 478	27 964	29 342	32 167
Depreciation and amortisation	\$m	4 623	4 831	4 908	5 011	5 173
Interest expenses	\$m	4 481	5 074	4 816	4 946	4 866
Other operating expenses	\$m	285	402	419	389	503
<i>Total expenses</i>	\$m	39 021	42 575	41 773	43 748	47 469
Change in inventories	\$m	56	75	-10	129	80
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	13 375	13 610	13 643	14 235	13 580
<i>Operating profit before tax</i>	\$m	6 624	5 409	6 506	6 755	8 094
Economic values						
Gross fixed capital formation	\$m	6 649	6 740	7 086	8 782	10 451
Capital expenditure	\$m	8 066	8 169	7 690	9 568	11 468
Disposals of assets	\$m	387	462	570	290	221
Net capital expenditure	\$m	7 679	7 708	7 120	9 278	11 248
Industry value added	\$m	18 117	18 769	18 899	20 055	20 710
Business averages						
Average values of						
Employment	no.	na	na	na	22.0	23.6
Sales and service income	\$'000	22 034.1	20 251.7	17 284.8	16 280.5	17 337.1
Total income	\$'000	23 796.4	21 499.3	18 687.6	17 624.0	19 512.6
Total expenses	\$'000	20 367.8	19 105.8	16 165.9	15 305.6	16 694.3
Operating profit before tax	\$'000	3 457.8	2 427.3	2 517.7	2 363.4	2 846.5
Industry value added	\$'000	9 456.6	8 422.9	7 313.8	7 016.6	7 283.6
Industry ratios						
Profit margin	%	15.7	12.0	14.6	14.5	16.4
Interest coverage	times	3.0	2.7	2.8	2.9	2.8
Investment rate (value added)	%	44.5	43.5	40.7	47.7	55.4
Wages and salaries per person employed(c)	\$'000	na	na	na	71.5	79.1
Wages and salaries to sales and service income	no.	0.09	0.09	0.09	0.10	0.11
Sales and service income per person employed	\$'000	na	na	na	741.4	734.1
Industry value added per person employed	\$'000	na	na	na	319.5	308.4
Business profitability						
Percentage of businesses that						
Made a profit	%	71.5	73.3	71.1	71.8	70.1
Broke even	%	3.5	4.2	5.0	5.1	4.0
Made a loss	%	25.0	22.5	23.9	23.1	26.0

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
CONSTRUCTION						
Industry structure						
Operating businesses	no.	344 561	339 982	365 781	383 517	407 188
Employment at end of June(b)	'000	na	na	na	661.3	722.8
Financial Performance						
Sales of goods	\$m	11 750	14 047	15 726	16 489	18 117
Income from services	\$m	108 794	123 229	141 625	153 988	177 939
Rent, leasing and hiring income	\$m	^ 665	726	830	1 121	762
Funding from government for operational costs	\$m	*71	536	^ 33	41	88
Interest income	\$m	467	1 019	460	655	574
Other income	\$m	1 581	1 428	1 254	1 867	1 322
<i>Total income</i>	\$m	123 328	140 984	159 928	174 162	198 802
Selected labour costs	\$m	18 422	20 387	23 649	25 860	29 564
Cost of sales	\$m	88 933	101 782	113 854	123 775	141 539
Depreciation and amortisation	\$m	2 313	2 774	2 964	3 381	3 649
Interest expenses	\$m	1 376	1 827	1 720	2 247	2 743
Other operating expenses	\$m	1 053	1 136	1 805	1 968	1 822
<i>Total expenses</i>	\$m	112 596	128 960	145 434	157 655	179 329
Change in inventories	\$m	*499	^ 1 053	^ 1 441	**423	**12
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	12 880	15 233	18 906	20 035	23 981
<i>Operating profit before tax</i>	\$m	11 232	13 078	15 935	16 930	19 485
Economic values						
Gross fixed capital formation	\$m	**1 539	1 073	2 375	2 050	2 209
Capital expenditure	\$m	*4 081	3 096	4 227	4 729	4 815
Disposals of assets	\$m	2 186	1 644	1 780	2 400	2 172
Net capital expenditure	\$m	**1 895	1 452	2 447	2 329	2 643
Industry value added	\$m	33 381	37 918	45 957	49 536	57 240
Business averages						
Average values of						
Employment	no.	na	na	na	1.7	1.8
Sales and service income	\$'000	351.8	405.9	432.4	447.4	483.4
Total income	\$'000	357.9	414.7	437.2	454.1	488.2
Total expenses	\$'000	326.8	379.3	397.6	411.1	440.4
Operating profit before tax	\$'000	32.6	38.5	43.6	44.1	47.9
Industry value added	\$'000	96.9	111.5	125.6	129.2	140.6
Industry ratios						
Profit margin	%	9.3	9.5	10.1	9.9	9.9
Interest coverage	times	9.4	8.3	11.0	8.9	8.7
Investment rate (value added)	%	12.2	8.2	9.2	9.5	8.4
Wages and salaries per person employed(c)	\$'000	na	na	na	33.7	35.0
Wages and salaries to sales and service income	no.	0.13	0.13	0.13	0.13	0.13
Sales and service income per person employed	\$'000	na	na	na	259.5	272.3
Industry value added per person employed	\$'000	na	na	na	74.9	79.2
Business profitability						
Percentage of businesses that						
Made a profit	%	84.3	83.8	84.2	82.7	82.2
Broke even	%	0.8	1.0	0.9	0.9	1.0
Made a loss	%	14.8	15.2	14.9	16.5	16.8

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

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2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
WHOLESALE TRADE						
Industry structure						
Operating businesses	no.	82 582	83 856	89 637	93 588	97 177
Employment at end of June(b)	'000	na	na	na	460.2	480.9
Financial Performance						
Sales of goods	\$m	259 740	280 809	296 032	322 583	343 774
Income from services	\$m	11 180	10 010	8 595	9 416	11 681
Rent, leasing and hiring income	\$m	856	^ 1 348	757	1 129	1 300
Funding from government for operational costs	\$m	^ 116	131	^ 83	109	99
Interest income	\$m	958	1 046	959	1 313	1 603
Other income	\$m	2 104	1 696	2 622	2 026	1 737
<i>Total income</i>	\$m	274 953	295 041	309 049	336 575	360 194
Selected labour costs	\$m	21 477	22 799	25 079	26 377	28 688
Cost of sales	\$m	238 441	255 042	263 897	288 769	309 206
Depreciation and amortisation	\$m	2 646	2 860	2 976	3 221	3 262
Interest expenses	\$m	2 101	2 036	2 332	2 513	2 764
Other operating expenses	\$m	1 026	1 010	996	1 031	1 009
<i>Total expenses</i>	\$m	266 161	286 207	295 138	324 920	347 501
Change in inventories	\$m	**468	2 459	**_143	3 009	^ 2 572
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	10 950	13 450	15 495	17 060	17 951
<i>Operating profit before tax</i>	\$m	9 261	11 293	13 768	14 665	15 265
Economic values						
Gross fixed capital formation	\$m	1 816	1 826	2 224	2 154	2 688
Capital expenditure	\$m	3 912	3 891	4 034	4 337	4 798
Disposals of assets	\$m	1 477	1 561	1 397	1 627	1 704
Net capital expenditure	\$m	2 435	2 330	2 637	2 709	3 094
Industry value added	\$m	35 406	39 145	43 494	46 512	49 832
Business averages						
Average values of						
Employment	no.	na	na	na	4.9	4.9
Sales and service income	\$'000	3 291.0	3 484.2	3 406.9	3 559.5	3 671.2
Total income	\$'000	3 329.5	3 518.4	3 447.8	3 596.4	3 706.6
Total expenses	\$'000	3 223.0	3 413.1	3 292.6	3 471.8	3 576.0
Operating profit before tax	\$'000	112.1	134.7	153.6	156.7	157.1
Industry value added	\$'000	428.7	466.8	485.2	497.0	512.8
Industry ratios						
Profit margin	%	3.4	3.9	4.5	4.4	4.3
Interest coverage	times	5.2	6.6	6.6	6.8	6.5
Investment rate (value added)	%	11.0	9.9	9.3	9.3	9.6
Wages and salaries per person employed(c)	\$'000	na	na	na	50.9	52.7
Wages and salaries to sales and service income	no.	0.07	0.07	0.07	0.07	0.07
Sales and service income per person employed	\$'000	na	na	na	723.9	741.8
Industry value added per person employed	\$'000	na	na	na	101.1	103.6
Business profitability						
Percentage of businesses that						
Made a profit	%	65.8	65.6	66.0	63.7	62.9
Broke even	%	2.9	2.3	2.2	2.3	2.3
Made a loss	%	31.4	32.1	31.8	34.0	34.8

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
RETAIL TRADE						
Industry structure						
Operating businesses	no.	225 915	223 447	235 250	243 071	252 600
Employment at end of June(b)	'000	na	na	na	1 395.9	1 387.1
Financial Performance						
Sales of goods	\$m	238 955	258 592	274 442	299 158	297 986
Income from services	\$m	^ 13 646	12 248	12 587	12 724	20 800
Rent, leasing and hiring income	\$m	^ 966	955	578	555	908
Funding from government for operational costs	\$m	^ 229	185	259	351	299
Interest income	\$m	372	296	220	669	608
Other income	\$m	1 943	1 544	1 195	1 794	1 880
<i>Total income</i>	\$m	<i>256 111</i>	<i>273 820</i>	<i>289 279</i>	<i>315 251</i>	<i>322 481</i>
Selected labour costs	\$m	28 819	30 587	32 988	35 538	37 194
Cost of sales	\$m	212 691	227 510	238 721	260 599	264 989
Depreciation and amortisation	\$m	2 974	3 160	3 426	3 684	3 654
Interest expenses	\$m	*1 545	1 710	1 846	2 189	2 311
Other operating expenses	\$m	798	921	960	1 190	1 214
<i>Total expenses</i>	\$m	<i>248 654</i>	<i>265 598</i>	<i>279 463</i>	<i>304 918</i>	<i>310 256</i>
Change in inventories	\$m	^ 1 827	1 709	1 521	1 717	893
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	<i>11 488</i>	<i>12 962</i>	<i>15 196</i>	<i>15 460</i>	<i>16 595</i>
<i>Operating profit before tax</i>	\$m	<i>9 284</i>	<i>9 931</i>	<i>11 337</i>	<i>12 051</i>	<i>13 118</i>
Economic values						
Gross fixed capital formation	\$m	*1 719	3 257	2 411	2 811	3 610
Capital expenditure	\$m	4 814	5 238	4 713	5 403	6 096
Disposals of assets	\$m	2 101	1 689	1 581	1 641	1 489
Net capital expenditure	\$m	^ 2 713	3 549	3 132	3 762	4 607
Industry value added	\$m	43 163	46 502	50 983	54 233	57 388
Business averages						
Average values of						
Employment	no.	na	na	na	5.7	5.5
Sales and service income	\$'000	1 122.4	1 216.4	1 222.6	1 285.4	1 265.6
Total income	\$'000	1 133.7	1 225.4	1 229.7	1 297.0	1 276.6
Total expenses	\$'000	1 100.7	1 188.6	1 187.9	1 254.4	1 228.2
Operating profit before tax	\$'000	41.1	44.4	48.2	49.6	51.9
Industry value added	\$'000	191.1	208.1	216.7	223.1	227.2
Industry ratios						
Profit margin	%	3.7	3.7	3.9	3.9	4.1
Interest coverage	times	7.4	7.6	8.2	7.1	7.2
Investment rate (value added)	%	11.2	11.3	9.2	10.0	10.6
Wages and salaries per person employed(c)	\$'000	na	na	na	22.7	23.8
Wages and salaries to sales and service income	no.	0.10	0.10	0.10	0.10	0.10
Sales and service income per person employed	\$'000	na	na	na	223.8	230.5
Industry value added per person employed	\$'000	na	na	na	38.9	41.4
Business profitability						
Percentage of businesses that						
Made a profit	%	72.4	70.2	69.7	68.3	68.1
Broke even	%	1.1	1.1	1.1	1.2	1.2
Made a loss	%	26.6	28.7	29.3	30.5	30.7

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
ACCOMMODATION, CAFES AND RESTAURANTS						
Industry structure						
Operating businesses	no.	54 386	55 404	60 436	62 393	65 197
Employment at end of June(b)	'000	na	na	na	434.0	460.4
Financial Performance						
Sales of goods	\$m	23 845	22 477	24 247	22 524	28 386
Income from services	\$m	15 770	19 282	21 322	24 853	22 158
Rent, leasing and hiring income	\$m	*504	246	405	652	762
Funding from government for operational costs	\$m	**70	*83	*45	*70	^23
Interest income	\$m	*237	310	244	226	235
Other income	\$m	^867	655	567	343	444
<i>Total income</i>	\$m	41 294	43 054	46 831	48 668	52 007
Selected labour costs	\$m	10 545	10 746	11 548	12 243	13 364
Cost of sales	\$m	25 518	27 134	29 031	30 096	32 048
Depreciation and amortisation	\$m	1 798	1 599	1 687	1 693	1 831
Interest expenses	\$m	953	968	1 165	1 226	1 403
Other operating expenses	\$m	458	491	650	556	540
<i>Total expenses</i>	\$m	39 335	40 932	44 233	45 813	49 134
Change in inventories	\$m	**62	**_7	*152	**_1	**_52
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	3 668	3 717	4 791	5 204	5 377
<i>Operating profit before tax</i>	\$m	2 022	2 115	2 749	2 854	2 821
Economic values						
Gross fixed capital formation	\$m	**909	*444	^955	*422	*316
Capital expenditure	\$m	^2 377	2 455	2 729	2 267	2 046
Disposals of assets	\$m	^1 290	1 578	1 364	^1 509	1 848
Net capital expenditure	\$m	**1 087	^878	^1 365	^758	*198
Industry value added	\$m	^15 421	15 852	17 982	18 907	20 134
Business averages						
Average values of						
Employment	no.	na	na	na	7.0	7.1
Sales and service income	\$'000	737.7	758.2	760.7	769.8	786.9
Total income	\$'000	759.3	777.1	774.9	780.0	797.7
Total expenses	\$'000	723.2	738.8	731.9	734.3	753.6
Operating profit before tax	\$'000	37.2	38.2	45.5	45.7	43.3
Industry value added	\$'000	283.5	286.1	297.5	303.0	308.8
Industry ratios						
Profit margin	%	5.0	5.0	6.0	5.9	5.5
Interest coverage	times	3.9	3.8	4.1	4.2	3.8
Investment rate (value added)	%	15.4	15.5	15.2	12.0	10.2
Wages and salaries per person employed(c)	\$'000	na	na	na	25.0	25.6
Wages and salaries to sales and service income	no.	0.24	0.23	0.22	0.23	0.23
Sales and service income per person employed	\$'000	na	na	na	110.7	111.4
Industry value added per person employed	\$'000	na	na	na	43.6	43.7
Business profitability						
Percentage of businesses that						
Made a profit	%	64.8	61.1	62.1	61.6	60.9
Broke even	%	2.0	1.7	1.6	1.7	1.8
Made a loss	%	33.2	37.2	36.3	36.7	37.3

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2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
TRANSPORT AND STORAGE						
Industry structure						
Operating businesses	no.	117 627	115 731	123 061	126 727	132 345
Employment at end of June(b)	'000	na	na	na	427.9	436.1
Financial Performance						
Sales of goods	\$m	^ 2 802	2 234	2 103	2 291	2 525
Income from services	\$m	66 225	72 046	80 927	91 660	97 646
Rent, leasing and hiring income	\$m	1 827	2 917	3 094	2 789	2 749
Funding from government for operational costs	\$m	2 689	3 207	3 916	4 299	4 788
Interest income	\$m	510	576	896	904	1 046
Other income	\$m	1 874	1 598	-951	1 750	2 655
Total income	\$m	75 926	82 578	89 985	103 693	111 410
Selected labour costs	\$m	16 601	18 129	19 302	21 606	23 307
Cost of sales	\$m	46 645	49 687	55 319	62 668	66 828
Depreciation and amortisation	\$m	4 313	5 227	6 013	6 380	6 939
Interest expenses	\$m	2 040	2 698	3 102	3 147	3 689
Other operating expenses	\$m	1 374	2 279	2 443	2 827	2 992
Total expenses	\$m	71 010	77 996	86 110	96 620	103 880
Change in inventories	\$m	**36	**25	^-69	**9	^125
Earnings before interest, tax, depreciation and amortisation	\$m	8 921	10 308	12 975	13 937	14 582
Operating profit before tax	\$m	4 951	4 556	3 806	7 064	7 655
Economic values						
Gross fixed capital formation	\$m	**4 746	7 472	7 364	7 703	8 892
Capital expenditure	\$m	6 340	9 302	9 247	9 932	11 352
Disposals of assets	\$m	*1 368	1 649	1 745	2 100	2 167
Net capital expenditure	\$m	**4 972	7 653	7 502	7 832	9 184
Industry value added	\$m	28 566	32 658	36 769	41 078	43 421
Business averages						
Average values of						
Employment	no.	na	na	na	3.4	3.3
Sales and service income	\$'000	602.4	667.0	699.8	763.4	777.7
Total income	\$'000	645.5	713.5	731.2	818.2	841.8
Total expenses	\$'000	603.7	673.9	699.7	762.4	784.9
Operating profit before tax	\$'000	42.1	39.4	30.9	55.7	57.8
Industry value added	\$'000	242.8	282.2	298.8	324.1	328.1
Industry ratios						
Profit margin	%	7.0	5.9	4.4	7.3	7.4
Interest coverage	times	4.4	3.8	4.2	4.4	4.0
Investment rate (value added)	%	22.2	28.5	25.1	24.2	26.1
Wages and salaries per person employed(c)	\$'000	na	na	na	43.0	46.1
Wages and salaries to sales and service income	no.	0.21	0.20	0.19	0.19	0.20
Sales and service income per person employed	\$'000	na	na	na	226.1	236.0
Industry value added per person employed	\$'000	na	na	na	96.0	99.6
Business profitability						
Percentage of businesses that						
Made a profit	%	81.4	79.6	80.4	79.6	79.1
Broke even	%	1.5	0.8	0.9	0.9	0.8
Made a loss	%	17.1	19.5	18.7	19.5	20.1

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2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
COMMUNICATION SERVICES						
Industry structure						
Operating businesses	no.	26 854	26 243	28 164	29 185	30 119
Employment at end of June(b)	'000	na	na	na	141.4	138.9
Financial Performance						
Sales of goods	\$m	1 664	1 430	1 514	1 932	1 946
Income from services	\$m	34 706	36 973	39 138	43 346	47 089
Rent, leasing and hiring income	\$m	257	208	242	359	*274
Funding from government for operational costs	\$m	*43	33	91	^ 158	148
Interest income	\$m	356	233	197	249	^ 215
Other income	\$m	**452	473	346	^ 503	^ 563
<i>Total income</i>	\$m	37 478	39 350	41 527	46 548	50 235
Selected labour costs	\$m	6 599	6 409	6 597	7 325	8 690
Cost of sales	\$m	18 608	19 654	20 509	24 031	27 479
Depreciation and amortisation	\$m	5 392	5 287	5 564	5 834	6 303
Interest expenses	\$m	1 432	1 323	1 354	1 390	1 492
Other operating expenses	\$m	486	430	435	636	546
<i>Total expenses</i>	\$m	32 336	33 041	34 425	39 361	44 498
Change in inventories	\$m	-180	-61	^-34	146	** -12
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	10 977	12 151	13 442	13 804	12 742
<i>Operating profit before tax</i>	\$m	^ 4 961	6 248	7 067	7 332	5 726
Economic values						
Gross fixed capital formation	\$m	5 561	4 830	4 587	6 667	6 488
Capital expenditure	\$m	6 570	5 603	4 784	6 966	7 380
Disposals of assets	\$m	^ 603	1 001	303	^ 485	*308
Net capital expenditure	\$m	5 967	4 602	4 481	6 481	7 072
Industry value added	\$m	19 208	20 123	21 832	24 170	23 893
Business averages						
Average values of						
Employment	no.	na	na	na	4.8	4.6
Sales and service income	\$'000	1 363.9	1 471.3	1 451.9	1 563.7	1 637.9
Total income	\$'000	1 395.6	1 499.5	1 474.4	1 594.9	1 667.9
Total expenses	\$'000	1 204.2	1 259.1	1 222.3	1 348.7	1 477.4
Operating profit before tax	\$'000	184.7	238.1	250.9	251.2	190.1
Industry value added	\$'000	715.3	766.8	775.2	828.2	793.3
Industry ratios						
Profit margin	%	13.5	16.2	17.3	16.1	11.6
Interest coverage	times	7.7	9.2	9.9	9.9	8.5
Investment rate (value added)	%	34.2	27.8	21.9	28.8	30.9
Wages and salaries per person employed(c)	\$'000	na	na	na	53.2	62.8
Wages and salaries to sales and service income	no.	0.18	0.17	0.16	0.16	0.18
Sales and service income per person employed	\$'000	na	na	na	322.7	355.1
Industry value added per person employed	\$'000	na	na	na	170.9	172.0
Business profitability						
Percentage of businesses that						
Made a profit	%	82.4	80.0	78.7	78.2	75.5
Broke even	%	1.5	1.8	1.2	1.5	1.2
Made a loss	%	16.1	18.2	20.1	20.3	23.3

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2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
PROPERTY AND BUSINESS SERVICES						
Industry structure						
Operating businesses	no.	559 228	595 349	636 675	674 716	718 419
Employment at end of June(b)	'000	na	na	na	1 434.4	1 524.5
Financial Performance						
Sales of goods	\$m	^ 13 802	17 203	16 082	20 321	25 778
Income from services	\$m	125 724	139 521	161 703	178 635	202 134
Rent, leasing and hiring income	\$m	27 927	28 638	31 777	36 737	48 976
Funding from government for operational costs	\$m	2 286	2 435	2 636	2 728	3 445
Interest income	\$m	6 274	8 640	7 719	9 409	8 488
Other income	\$m	11 084	12 344	22 091	20 864	32 971
Total income	\$m	187 097	208 780	242 008	268 694	321 791
Selected labour costs	\$m	51 090	54 334	59 795	69 236	76 721
Cost of sales	\$m	87 909	101 470	115 491	130 165	149 159
Depreciation and amortisation	\$m	7 560	7 032	7 221	8 233	8 641
Interest expenses	\$m	10 542	12 609	12 687	13 850	17 463
Other operating expenses	\$m	2 829	3 026	4 238	4 925	5 477
Total expenses	\$m	159 559	179 248	200 879	227 109	257 594
Change in inventories	\$m	** -370	* 776	^ 1 447	** 701	** 134
Earnings before interest, tax, depreciation and amortisation	\$m	27 911	28 965	32 674	34 095	48 976
Operating profit before tax	\$m	27 167	30 308	42 576	42 286	64 331
Economic values						
Gross fixed capital formation	\$m	**945	^ 7 802	^ 13 852	16 515	^ 11 613
Capital expenditure	\$m	13 757	21 838	25 501	35 945	32 655
Disposals of assets	\$m	^ 9 325	^ 11 742	^ 10 455	^ 12 660	^ 15 467
Net capital expenditure	\$m	**4 432	^ 10 096	^ 15 046	^ 23 284	^ 17 188
Industry value added	\$m	86 574	92 253	105 754	118 646	140 612
Business averages						
Average values of						
Employment	no.	na	na	na	2.1	2.1
Sales and service income	\$'000	299.4	311.3	329.2	349.3	385.4
Total income	\$'000	334.6	350.7	380.1	398.2	447.9
Total expenses	\$'000	285.3	301.1	315.5	336.6	358.6
Operating profit before tax	\$'000	48.6	50.9	66.9	62.7	89.5
Industry value added	\$'000	154.8	155.0	166.1	175.8	195.7
Industry ratios						
Profit margin	%	16.2	16.4	20.3	17.9	23.2
Interest coverage	times	2.6	2.3	2.6	2.5	2.8
Investment rate (value added)	%	15.9	23.7	24.1	30.3	23.2
Wages and salaries per person employed(c)	\$'000	na	na	na	42.7	44.3
Wages and salaries to sales and service income	no.	0.27	0.26	0.25	0.26	0.24
Sales and service income per person employed	\$'000	na	na	na	164.3	181.6
Industry value added per person employed	\$'000	na	na	na	82.7	92.2
Business profitability						
Percentage of businesses that						
Made a profit	%	71.5	68.7	68.7	68.0	69.1
Broke even	%	4.3	2.7	3.1	3.0	2.4
Made a loss	%	24.3	28.5	28.2	29.0	28.5

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2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
EDUCATION (PRIVATE)						
Industry structure						
Operating businesses	no.	28 763	30 807	32 725	34 883	38 464
Employment at end of June(b)	'000	na	na	na	233.6	259.7
Financial Performance						
Sales of goods	\$m	*354	^ 170	^ 209	^ 384	^ 291
Income from services	\$m	6 134	7 637	8 583	9 063	9 147
Rent, leasing and hiring income	\$m	*63	*76	^ 42	^ 62	^ 87
Funding from government for operational costs	\$m	5 511	5 368	5 582	6 384	7 400
Interest income	\$m	120	126	139	^ 225	248
Other income	\$m	592	749	668	^ 739	^ 986
<i>Total income</i>	\$m	12 774	14 126	15 223	16 858	18 160
Selected labour costs	\$m	7 365	7 856	8 206	8 839	10 185
Cost of sales	\$m	3 584	4 618	4 689	5 326	5 330
Depreciation and amortisation	\$m	371	413	^ 498	605	630
Interest expenses	\$m	205	194	^ 275	^ 360	^ 300
Other operating expenses	\$m	160	170	186	216	257
<i>Total expenses</i>	\$m	11 676	13 257	13 868	15 358	16 697
Change in inventories	\$m	**_9	*5	*14	*12	**_4
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	^ 953	^ 606	^ 1 334	1 511	^ 1 154
<i>Operating profit before tax</i>	\$m	^ 1 089	^ 874	^ 1 368	1 511	1 459
Economic values						
Gross fixed capital formation	\$m	^ 1 114	1 253	^ 1 396	1 434	1 773
Capital expenditure	\$m	^ 1 246	1 456	^ 1 613	1 650	2 064
Disposals of assets	\$m	^ 68	84	^ 75	^ 115	^ 107
Net capital expenditure	\$m	^ 1 178	1 372	^ 1 538	1 535	1 957
Industry value added	\$m	8 622	8 828	9 944	10 819	11 957
Business averages						
Average values of						
Employment	no.	na	na	na	6.7	6.8
Sales and service income	\$'000	227.8	255.9	269.9	272.6	247.6
Total income	\$'000	444.1	458.5	465.2	483.3	472.1
Total expenses	\$'000	405.9	430.3	423.8	440.3	434.1
Operating profit before tax	\$'000	37.9	28.4	41.8	43.3	37.9
Industry value added	\$'000	299.8	286.6	303.9	310.1	310.9
Industry ratios						
Profit margin	%	16.6	11.1	15.5	15.9	15.3
Interest coverage	times	4.7	3.1	4.9	4.2	3.9
Investment rate (value added)	%	14.5	16.5	16.2	15.3	17.3
Wages and salaries per person employed(c)	\$'000	na	na	na	33.9	35.1
Wages and salaries to sales and service income	no.	1.02	0.90	0.84	0.83	0.96
Sales and service income per person employed	\$'000	na	na	na	40.7	36.7
Industry value added per person employed	\$'000	na	na	na	46.3	46.0
Business profitability						
Percentage of businesses that						
Made a profit	%	73.4	77.2	76.7	76.8	73.7
Broke even	%	9.5	2.0	0.9	2.1	1.2
Made a loss	%	17.1	20.8	22.4	21.1	25.0

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2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
HEALTH AND COMMUNITY SERVICES (PRIVATE)						
Industry structure						
Operating businesses	no.	108 816	110 363	117 478	123 219	130 268
Employment at end of June(b)	'000	na	na	na	729.1	751.5
Financial Performance						
Sales of goods	\$m	^ 2 024	^ 2 175	^ 1 790	^ 2 309	1 846
Income from services	\$m	31 353	35 497	39 268	43 542	49 554
Rent, leasing and hiring income	\$m	^ 727	435	534	473	432
Funding from government for operational costs	\$m	8 998	9 731	9 833	10 158	10 499
Interest income	\$m	^ 336	360	330	556	517
Other income	\$m	1 938	2 436	3 103	2 975	2 496
<i>Total income</i>	\$m	45 375	50 634	54 858	60 013	65 344
Selected labour costs	\$m	18 629	20 687	22 032	23 061	25 539
Cost of sales	\$m	18 598	20 586	22 326	24 219	26 450
Depreciation and amortisation	\$m	1 289	1 488	1 501	1 741	1 892
Interest expenses	\$m	535	618	740	803	906
Other operating expenses	\$m	799	754	904	1 205	902
<i>Total expenses</i>	\$m	39 874	44 162	47 544	51 094	55 784
Change in inventories	\$m	*24	*29	*41	*65	^ 94
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	5 076	5 811	6 164	7 997	9 439
<i>Operating profit before tax</i>	\$m	5 525	6 501	7 356	8 984	9 654
Economic values						
Gross fixed capital formation	\$m	^ 2 372	2 445	^ 2 070	2 300	2 557
Capital expenditure	\$m	^ 3 484	3 825	3 491	4 145	5 253
Disposals of assets	\$m	644	699	*1 018	^ 918	852
Net capital expenditure	\$m	^ 2 840	3 126	^ 2 473	3 228	4 402
Industry value added	\$m	25 741	28 863	30 738	33 203	37 002
Business averages						
Average values of						
Employment	no.	na	na	na	5.9	5.8
Sales and service income	\$'000	313.4	345.3	354.0	375.9	397.9
Total income	\$'000	417.0	458.8	467.0	487.0	501.6
Total expenses	\$'000	366.4	400.1	404.7	414.7	428.2
Operating profit before tax	\$'000	50.8	58.9	62.6	72.9	74.1
Industry value added	\$'000	236.6	261.5	261.7	269.5	284.0
Industry ratios						
Profit margin	%	16.2	17.1	17.7	19.4	18.6
Interest coverage	times	9.5	9.4	8.3	10.0	10.4
Investment rate (value added)	%	13.5	13.3	11.4	12.5	14.2
Wages and salaries per person employed(c)	\$'000	na	na	na	27.7	29.6
Wages and salaries to sales and service income	no.	0.48	0.48	0.46	0.44	0.43
Sales and service income per person employed	\$'000	na	na	na	63.5	69.0
Industry value added per person employed	\$'000	na	na	na	45.5	49.2
Business profitability						
Percentage of businesses that						
Made a profit	%	76.6	79.7	78.2	78.2	80.1
Broke even	%	3.1	1.9	1.2	1.4	1.6
Made a loss	%	20.4	18.4	20.6	20.4	18.3

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2.2 INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
CULTURAL AND RECREATIONAL SERVICES						
Industry structure						
Operating businesses	no.	73 912	77 509	80 818	84 831	90 692
Employment at end of June(b)	'000	na	na	na	187.7	208.8
Financial Performance						
Sales of goods	\$m	3 954	4 635	3 589	3 148	2 876
Income from services	\$m	22 805	25 076	27 922	32 233	34 215
Rent, leasing and hiring income	\$m	1 056	600	878	812	644
Funding from government for operational costs	\$m	^ 517	^ 293	^ 342	351	704
Interest income	\$m	^ 206	238	^ 312	^ 362	339
Other income	\$m	^ 1 433	1 509	1 598	1 174	1 495
<i>Total income</i>	\$m	29 972	32 350	34 641	38 079	40 274
Selected labour costs	\$m	5 321	5 928	6 170	6 269	6 699
Cost of sales	\$m	19 526	20 538	21 179	24 104	25 383
Depreciation and amortisation	\$m	1 883	1 804	1 981	2 046	2 054
Interest expenses	\$m	^ 699	682	623	807	772
Other operating expenses	\$m	*456	477	503	456	493
<i>Total expenses</i>	\$m	27 883	29 505	30 484	33 629	35 468
Change in inventories	\$m	**_2	*76	**27	**_54	*67
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	^ 3 029	3 661	4 878	5 714	5 865
<i>Operating profit before tax</i>	\$m	^ 2 087	2 921	4 184	4 396	4 874
Economic values						
Gross fixed capital formation	\$m	1 417	1 040	1 232	1 185	1 639
Capital expenditure	\$m	2 080	1 532	1 546	1 821	2 080
Disposals of assets	\$m	326	465	337	543	352
Net capital expenditure	\$m	1 754	1 067	1 209	1 278	1 727
Industry value added	\$m	**9 293	10 694	12 372	13 217	13 765
Business averages						
Average values of						
Employment	no.	na	na	na	2.2	2.3
Sales and service income	\$'000	376.3	391.1	400.8	426.6	416.1
Total income	\$'000	405.5	417.4	428.6	448.9	444.1
Total expenses	\$'000	377.2	380.7	377.2	396.4	391.1
Operating profit before tax	\$'000	28.2	37.7	51.8	51.8	53.7
Industry value added	\$'000	125.7	138.0	153.1	155.8	151.8
Industry ratios						
Profit margin	%	7.5	9.6	12.9	12.1	12.9
Interest coverage	times	4.3	5.4	7.8	7.1	7.6
Investment rate (value added)	%	22.4	14.3	12.5	13.8	15.1
Wages and salaries per person employed(c)	\$'000	na	na	na	30.2	28.9
Wages and salaries to sales and service income	no.	0.17	0.17	0.17	0.16	0.16
Sales and service income per person employed	\$'000	na	na	na	192.8	180.7
Industry value added per person employed	\$'000	na	na	na	70.4	65.9
Business profitability						
Percentage of businesses that						
Made a profit	%	66.4	68.1	68.6	67.9	69.7
Broke even	%	2.3	1.3	2.0	1.4	1.3
Made a loss	%	31.4	30.6	29.4	30.7	29.0

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
PERSONAL AND OTHER SERVICES						
Industry structure						
Operating businesses	no.	106 917	110 619	117 887	127 808	135 090
Employment at end of June(b)	'000	na	na	na	266.2	276.8
Financial Performance						
Sales of goods	\$m	2 320	2 395	2 127	^ 2 258	2 380
Income from services	\$m	14 235	14 746	16 334	17 862	20 869
Rent, leasing and hiring income	\$m	^ 1 820	1 390	1 835	2 055	1 555
Funding from government for operational costs	\$m	^ 989	^ 1 061	^ 1 137	^ 1 275	^ 1 287
Interest income	\$m	386	^ 359	^ 357	^ 410	^ 390
Other income	\$m	2 808	2 788	2 683	^ 3 151	^ 3 115
Total income	\$m	22 557	22 739	24 472	27 010	29 596
Selected labour costs	\$m	6 270	6 239	6 720	7 317	7 960
Cost of sales	\$m	12 054	12 261	12 771	13 854	15 608
Depreciation and amortisation	\$m	1 068	973	1 087	1 250	1 358
Interest expenses	\$m	360	^ 399	377	430	469
Other operating expenses	\$m	401	348	426	454	471
Total expenses	\$m	20 199	20 271	21 472	23 355	25 998
Change in inventories	\$m	**46	^ 51	^ 91	**49	*132
Earnings before interest, tax, depreciation and amortisation	\$m	^ 638	^ 744	^ 1 516	^ 1 823	^ 2 052
Operating profit before tax	\$m	2 404	2 519	3 091	3 703	3 730
Economic values						
Gross fixed capital formation	\$m	^ 954	^ 940	^ 1 224	^ 1 168	^ 1 762
Capital expenditure	\$m	^ 2 112	1 960	2 153	2 197	^ 2 719
Disposals of assets	\$m	^ 493	592	^ 525	^ 624	515
Net capital expenditure	\$m	^ 1 619	^ 1 368	^ 1 628	1 573	^ 2 204
Industry value added	\$m	8 602	8 755	10 124	11 062	11 848
Business averages						
Average values of						
Employment	no.	na	na	na	2.1	2.0
Sales and service income	\$'000	171.9	167.5	172.2	173.5	183.6
Total income	\$'000	211.0	205.6	207.6	211.3	219.1
Total expenses	\$'000	188.9	183.2	182.1	182.7	192.4
Operating profit before tax	\$'000	22.5	22.8	26.2	29.0	27.6
Industry value added	\$'000	80.5	79.1	85.9	86.6	87.7
Industry ratios						
Profit margin	%	13.1	13.6	15.2	16.7	15.0
Interest coverage	times	1.8	1.9	4.0	4.2	4.4
Investment rate (value added)	%	24.6	22.4	21.3	19.9	23.0
Wages and salaries per person employed(c)	\$'000	na	na	na	24.3	25.6
Wages and salaries to sales and service income	no.	0.31	0.30	0.29	0.29	0.29
Sales and service income per person employed	\$'000	na	na	na	83.3	89.6
Industry value added per person employed	\$'000	na	na	na	41.6	42.8
Business profitability						
Percentage of businesses that						
Made a profit	%	76.1	73.0	73.7	73.6	72.4
Broke even	%	3.0	1.9	2.0	2.8	2.0
Made a loss	%	20.9	25.1	24.3	23.6	25.6

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
SELECTED INDUSTRIES (EXCLUDING, AGRICULTURE FORESTRY AND FISHING)						
Industry structure						
Operating businesses	no.	1 868 724	1 908 797	2 030 114	2 125 757	2 242 730
Employment at end of June(b)	'000	na	na	na	7 595.8	7 897.7
Financial Performance						
Sales of goods	\$m	920 119	981 032	1 019 592	1 104 655	1 181 842
Income from services	\$m	484 348	532 741	596 688	659 522	737 821
Rent, leasing and hiring income	\$m	38 001	39 020	42 626	48 957	60 578
Funding from government for operational costs	\$m	23 433	25 394	26 320	28 787	31 853
Interest income	\$m	13 181	16 164	14 922	18 904	18 692
Other income	\$m	29 883	33 342	46 213	47 939	60 376
<i>Total income</i>	\$m	1 508 964	1 627 693	1 746 361	1 908 764	2 091 163
Selected labour costs	\$m	248 421	264 765	285 207	310 082	339 970
Cost of sales	\$m	1 039 684	1 118 702	1 184 383	1 294 716	1 396 322
Depreciation and amortisation	\$m	52 089	54 415	57 947	61 278	64 574
Interest expenses	\$m	33 726	37 098	38 001	41 217	47 219
Other operating expenses	\$m	16 729	18 392	21 131	23 647	25 342
<i>Total expenses</i>	\$m	1 394 606	1 501 168	1 591 970	1 741 303	1 880 607
Change in inventories	\$m	^ 3 956	7 796	5 300	10 363	^ 7 178
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	162 607	178 145	194 504	213 475	250 460
<i>Operating profit before tax</i>	\$m	118 315	134 322	159 691	177 824	217 735
Economic values						
Gross fixed capital formation	\$m	^ 44 229	57 758	66 678	78 532	87 457
Capital expenditure	\$m	80 470	95 231	98 247	121 328	134 956
Disposals of assets	\$m	23 434	27 506	24 908	28 557	31 390
Net capital expenditure	\$m	57 036	67 725	73 339	92 771	103 567
Industry value added	\$m	448 586	484 980	530 466	579 785	648 797
Business averages						
Average values of						
Employment	no.	na	na	na	3.6	3.5
Sales and service income	\$'000	771.9	813.5	817.1	852.9	883.0
Total income	\$'000	807.5	852.7	860.2	897.9	932.4
Total expenses	\$'000	746.3	786.4	784.2	819.1	838.5
Operating profit before tax	\$'000	63.3	70.4	78.7	83.7	97.1
Industry value added	\$'000	240.0	254.1	261.3	272.7	289.3
Industry ratios						
Profit margin	%	8.2	8.7	9.6	9.8	11.0
Interest coverage	times	4.8	4.8	5.1	5.2	5.3
Investment rate (value added)	%	17.9	19.6	18.5	20.9	20.8
Wages and salaries per person employed(c)	\$'000	na	na	na	36.4	38.3
Wages and salaries to sales and service income	no.	0.16	0.15	0.15	0.15	0.15
Sales and service income per person employed	\$'000	na	na	na	238.7	250.7
Industry value added per person employed	\$'000	na	na	na	76.3	82.2
Business profitability						
Percentage of businesses that						
Made a profit	%	74.7	73.3	73.2	72.5	72.5
Broke even	%	2.6	1.8	1.9	1.9	1.7
Made a loss	%	22.7	24.9	24.9	25.6	25.7

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Includes working proprietors.

(c) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05	2005-06
TOTAL SELECTED INDUSTRIES (b)						
Industry structure						
Operating businesses	no.	na	2 139 733	2 265 552	2 365 157	2 491 948
Employment at end of June(c)	'000	na	na	na	8 082.9	8 395.4
Financial Performance						
Sales of goods	\$m	na	1 025 474	1 066 077	1 153 942	1 234 408
Income from services	\$m	na	537 750	601 549	665 665	744 704
Rent, leasing and hiring income	\$m	na	39 722	43 680	49 877	61 155
Funding from government for operational costs	\$m	na	25 997	26 701	29 247	32 421
Interest income	\$m	na	16 406	15 222	19 254	19 032
Other income	\$m	na	34 697	47 035	49 064	61 563
<i>Total income</i>	\$m	na	1 680 045	1 800 265	1 967 049	2 153 283
Selected labour costs	\$m	na	270 312	290 835	315 885	346 111
Cost of sales	\$m	na	1 153 777	1 220 389	1 334 306	1 439 815
Depreciation and amortisation	\$m	na	58 143	61 986	65 375	69 017
Interest expenses	\$m	na	39 609	40 822	44 425	50 965
Other operating expenses	\$m	na	19 024	21 786	24 390	26 409
<i>Total expenses</i>	\$m	na	1 548 454	1 641 411	1 795 351	1 939 743
Change in inventories	\$m	na	7 589	5 594	10 970	^ 7 426
<i>Earnings before interest, tax, depreciation and amortisation</i>	\$m	na	187 646	204 998	224 150	260 353
<i>Operating profit before tax</i>	\$m	na	139 180	164 447	182 668	220 967
Economic values						
Gross fixed capital formation	\$m	na	59 099	68 244	79 995	88 780
Capital expenditure	\$m	na	99 555	102 636	126 308	139 247
Disposals of assets	\$m	na	30 038	27 326	31 091	33 810
Net capital expenditure	\$m	na	69 517	75 310	95 217	105 436
Industry value added	\$m	na	501 279	547 904	597 712	666 730
Business averages						
Average values of						
Employment	no.	na	na	na	3.4	3.4
Sales and service income	\$'000	na	749.1	755.4	790.4	818.7
Total income	\$'000	na	785.2	794.6	831.7	864.1
Total expenses	\$'000	na	723.7	724.5	759.1	778.4
Operating profit before tax	\$'000	na	65.0	72.6	77.2	88.7
Industry value added	\$'000	na	234.3	241.8	252.7	267.6
Industry ratios						
Profit margin	%	na	8.7	9.6	9.8	10.8
Interest coverage	times	na	4.7	5.0	5.0	5.1
Investment rate (value added)	%	na	19.9	18.7	21.1	20.9
Wages and salaries per person employed(d)	\$'000	na	na	na	34.8	36.6
Wages and salaries to sales and service income	no.	na	0.15	0.15	0.15	0.15
Sales and service income per person employed	\$'000	na	na	na	231.3	243.0
Industry value added per person employed	\$'000	na	na	na	73.9	79.4
Business profitability						
Percentage of businesses that						
Made a profit	%	na	71.3	71.4	70.6	70.4
Broke even	%	na	1.7	1.7	1.8	1.6
Made a loss	%	na	27.0	26.9	27.6	28.0

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes, paragraphs, 10–17.

(b) Excludes DIVISION K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

(c) Includes working proprietors.

(d) Working proprietors and partners are included in estimates of employment, but their drawings are not included in wages and salaries. This will affect the value of this ratio for those industries where a substantial proportion of businesses are sole proprietorships or partnerships.

2.3 INDUSTRY VALUE ADDED(a)

Industry	PLUS				LESS		Industry value added
	Sales and service income(b)	Funding from government for operational costs	Capital work done for own use	Change in inventories	Purchases of goods and materials	Other intermediate input expenses	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Agriculture, forestry and fishing	60 026	^ 568	80	^ 248	16 946	26 043	17 933
Mining	96 194	761	816	952	10 719	27 621	60 383
Manufacturing	357 163	679	953	2 185	195 174	65 193	100 613
Electricity, gas and water supply	49 297	1 633	4 184	80	22 193	12 291	20 710
Construction	196 818	88	^ 262	**12	82 092	57 848	57 240
Wholesale trade	356 755	99	171	^ 2 572	272 846	36 909	49 832
Retail trade	319 694	299	137	893	226 161	37 468	57 388
Accommodation, cafes and restaurants	51 305	^ 23	41	**−52	17 828	13 356	20 134
Transport and storage	102 921	4 788	537	^ 125	25 755	39 196	43 421
Communication services	49 309	148	5 127	**−12	11 091	19 588	23 893
Property and business services	276 888	3 445	752	**134	57 422	82 863	140 612
Education (private)	9 526	7 400	*8	**−4	1 400	3 565	11 957
Health and community services (private)	51 832	10 499	127	^ 94	7 148	18 540	37 002
Cultural and recreational services	37 735	704	^ 48	*67	5 514	19 272	13 765
Personal and other services	24 805	^ 1 287	^ 3	*132	5 710	9 572	11 848
Total selected industries(c)	2 040 267	32 421	13 247	^ 7 426	958 000	469 325	666 730

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) This table presents the derivation of industry value added (IVA) using the definition that applies to businesses classified as market producers. The components of IVA will not equate to the IVA estimate for those industries to which non-market producers contribute. For further details see Explanatory Notes paragraphs 30 and 31 and the Glossary.

(b) Includes rent, leasing and hiring income.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full description.

INTRODUCTION

This Chapter presents experimental estimates of industry performance, in:

- table 3.1, which provides statistics to the ANZSIC class level for selected data items
- table 3.2, which provides a state and territory dissection of these data items at the industry division level.

The data in this Chapter are designated as experimental estimates, as they are based on a relatively new methodology (see Technical Note 1 paragraphs 20–27 for more details).

The experimental status applies to ANZSIC group and class level data, and the state/territory data. Hence caution should be exercised with any analysis of these data.

Data in table 3.1 at the industry subdivision level should not be regarded as experimental.

Note that the estimates are also subject to non-sampling error, which is discussed in Technical Note 2. All industry codes shown are from the *Australian and New Zealand Standard Industrial Classification (ANZSIC)* (cat. no. 1292.0), 1993 edition. Definitions of terms used are shown in the Glossary.

INDUSTRY SUBDIVISIONS

The largest industry subdivision in terms of total income in 2005–06 was BUSINESS SERVICES (Subdivision 78), which earned \$210b, or 10% of total income of the TOTAL SELECTED INDUSTRIES. All of the three next largest are in the WHOLESALE TRADE OR RETAIL TRADE ANZSIC divisions, and contributed 6% each:

- PERSONAL AND HOUSEHOLD GOOD RETAILING (Subdivision 52) (\$130b)
- PERSONAL AND HOUSEHOLD GOOD WHOLESALING (Subdivision 47) (\$126b)
- MACHINERY AND MOTOR VEHICLE WHOLESALING (Subdivision 46) (also \$126b).

The industry subdivisions that ranked highest in OPBT in 2005–06 were:

- BUSINESS SERVICES (Subdivision 78), with \$32.4b, or 15% of total OPBT for the TOTAL SELECTED INDUSTRIES
- PROPERTY SERVICES (Subdivision 77) (\$32.0b, or 14%)
- CONSTRUCTION TRADE SERVICES (Subdivision 42) (\$12.6b, or 6%)
- OIL AND GAS EXTRACTION (Subdivision 12) (\$12.1b, or 5%).

BUSINESS SERVICES (Subdivision 78) was also the industry subdivision which paid the highest amount in wages and salaries in 2005–06 (\$58.2b), accounting for 19% of wages and salaries of the TOTAL SELECTED INDUSTRIES. The next three largest in terms of wages and salaries each contributed 5%. They were:

- (Private) HEALTH SERVICES (Subdivision 86) (\$16.4b)
- PERSONAL AND HOUSEHOLD GOOD RETAILING (Subdivision 52) (\$15.7b)
- CONSTRUCTION TRADE SERVICES (Subdivision 42) (\$14.8b).

INDUSTRY CLASSES

As measured by total income, the largest industry classes, of those available for publication, in 2005–06 were:

INDUSTRY CLASSES

continued

- COMMERCIAL PROPERTY OPERATORS AND DEVELOPERS (Class 7712) (\$59.0b, or 3% of total income for the TOTAL SELECTED INDUSTRIES)
- SUPERMARKET AND GROCERY STORES (Class 5110) (\$58.7b, or 3%)
- CAR RETAILING (Class 5311) (\$47.9b, or 2%)
- TELECOMMUNICATION SERVICES (Class 7120) (\$40.4b, or 2%).

The industry classes available for publication which were the major sources of OPBT for the TOTAL SELECTED INDUSTRIES in 2005–06 were:

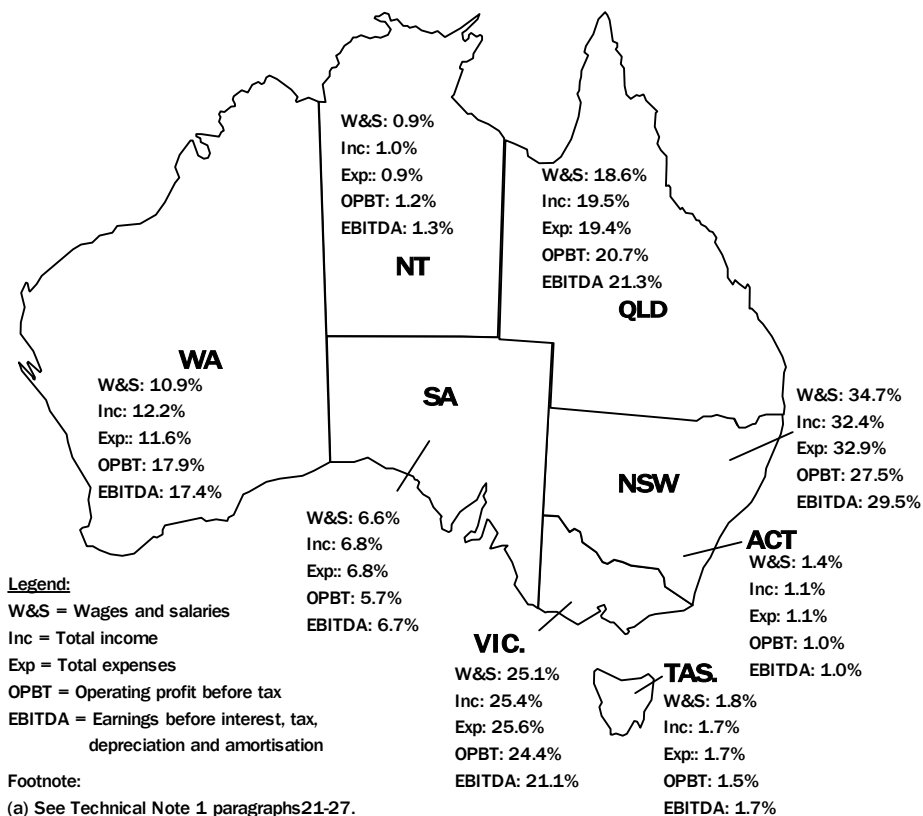
- COMMERCIAL PROPERTY OPERATORS AND DEVELOPERS (Class 7712) (\$19.5b, or 9%)
- OIL AND GAS EXTRACTION (Class 1200) (\$12.1b, or 5%)
- BLACK COAL MINING (Class 1101) (\$9.9b, or 4%)
- BUSINESS ADMINISTRATIVE SERVICES (Class 7854) (\$7.5b, or 3%).

In terms of wages and salaries paid, the four largest industry classes available for publication in 2005–06 for the TOTAL SELECTED INDUSTRIES were:

- CONTRACT STAFF SERVICES (Class 7862) (\$7.9b, or 3%)
- COMPUTER CONSULTANCY SERVICES (Class 7834) (\$7.3b, or 2%)
- CONSULTING ENGINEERING SERVICES (Class 7823) (\$6.4b, or 2%)
- TELECOMMUNICATION SERVICES (Class 7120) (\$6.3b, or 2%).

STATE AND TERRITORY ESTIMATES

CONTRIBUTION OF STATES / TERRITORIES TO TOTAL SELECTED INDUSTRIES(a), 2005–06



STATE AND TERRITORY
ESTIMATES *continued*

The above graphic illustrates each state or territory's share of economic aggregates relating to the TOTAL SELECTED INDUSTRIES in 2005–06. The distribution is similar across wages and salaries, total income and total expenses. New South Wales contributes less to the profit measures shown, and Western Australia contributes more, than to the other variables. This reflects the industry composition in the respective states.

Measured by share of total income, six different industries predominated in the various jurisdictions. MANUFACTURING was the largest of the TOTAL SELECTED INDUSTRIES in 2005–06 in two states (Queensland and South Australia). WHOLESALE TRADE's total income barely exceeded that of MANUFACTURING in Victoria. In New South Wales, WHOLESALE TRADE and PROPERTY AND BUSINESS SERVICES ranked very close to equal first. Western Australia's largest source of income was MINING, CONSTRUCTION predominated this measure in the Northern Territory, and RETAIL TRADE in Tasmania. PROPERTY AND BUSINESS SERVICES was the major source of total income in the Australian Capital Territory.

In terms of EBITDA, PROPERTY AND BUSINESS SERVICES was the major industry in 2005–06 in New South Wales, Victoria, South Australia, and the Australian Capital Territory. MINING predominated in Queensland, Western Australia and the Northern Territory, and MANUFACTURING in Tasmania. The PROPERTY AND BUSINESS SERVICES industry was the major source of OPBT in five jurisdictions (New South Wales, Victoria, Queensland, South Australia and the Australian Capital Territory). MINING was the major source of OPBT in Western Australia and the Northern Territory, and MANUFACTURING predominated in Tasmania.

PROPERTY AND BUSINESS SERVICES was even more dominant in its share of wages and salaries paid, being the major industry in all jurisdictions apart from South Australia and Tasmania. In both of these, the largest source of wages and salaries was MANUFACTURING.

Each state or territory was dominated by its major industry to a different degree, depending on the variable being analysed. Measured by wages and salaries paid, the predominance of a particular industry was greatest in the Australian Capital Territory, where PROPERTY AND BUSINESS SERVICES contributed 30%. In comparison, Tasmania's major industry by this measure (MANUFACTURING) provided 16% of that state's wages and salaries.

In 2005–06 Western Australia was the most industrially concentrated state or territory in terms of industries' shares of OPBT, its major industry (MINING) generating 43% of the state's OPBT. Similarly, MINING contributed 41% of OPBT in the Northern Territory. By contrast, the main source of OPBT in Tasmania (MANUFACTURING) accounted for 21% of that state's OPBT. The pattern for EBITDA was similar, with Western Australia and the Northern Territory being the most heavily dominated (by MINING, which generated 45% and 41% of their EBITDA respectively) and South Australia the least (where only 16% of that state's EBITDA was produced by its largest industry, PROPERTY AND BUSINESS SERVICES).

In terms of total income, the extent of dominance by particular industries varied over a much narrower range: from 22% for PROPERTY AND BUSINESS SERVICES in the Australian Capital Territory, to the 16% contributed by MANUFACTURING in Queensland and by CONSTRUCTION in the Northern Territory. This distribution is affected by the fact that, as noted above, in both New South Wales and Victoria the largest two industries contribute almost equally to total income.

3.1 INDUSTRY CLASS(a)

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
AGRICULTURE, FORESTRY AND FISHING				
01 Agriculture				
011 Horticulture and fruit growing				
0111 Plant nurseries	266	1 384	1 304	87
0112 Cut flower and flower seed growing	51	336	315	^ 23
0113 Vegetable growing	383	3 042	2 816	*230
0114 Grape growing	241	1 960	2 017	** -60
0115 Apple and pear growing	*145	*883	*856	*31
0116 Stone fruit growing	52	294	292	—
0117 Kiwi fruit growing	*1	^ 3	^ 4	—
0119 Fruit growing n.e.c.	303	2 331	2 161	^ 172
Total	1 441	10 235	9 765	^ 483
012 Grain, sheep and beef cattle farming				
0121 Grain growing	168	4 699	4 842	** -124
0122 Grain-sheep and grain-beef cattle farming	329	7 358	7 190	^ 109
0123 Sheep-beef cattle farming	161	2 580	2 516	^ 65
0124 Sheep farming	147	2 286	2 253	^ 37
0125 Beef cattle farming	367	8 293	8 174	^ 218
Total	1 171	25 216	24 975	**305
013 Dairy cattle farming	234	4 869	4 336	554
014 Poultry farming				
0141 Poultry farming (meat)	^ 59	^ 654	^ 570	^ 86
0142 Poultry farming (eggs)	57	600	576	^ 21
Total	^ 116	1 254	1 146	^ 107
015 Other livestock farming				
0151 Pig farming	84	785	880	-93
0152 Horse farming	^ 57	^ 856	778	*73
0153 Deer farming	^ 1	^ 24	^ 22	**1
0159 Livestock farming n.e.c.	48	^ 756	^ 718	**52
Total	190	2 420	2 398	**32
016 Other crop growing				
0161 Sugar cane growing	82	1 470	1 203	266
0162 Cotton growing	126	1 718	1 883	^ -153
0169 Crop and plant growing n.e.c.	127	1 098	1 067	*41
Total	334	4 286	4 153	^ 154
Total 01 Agriculture	3 486	48 281	46 774	^ 1 635
02 Services to agriculture; hunting and trapping				
021 Services to agriculture				
0211 Cotton ginning	np	np	np	np
0212 Shearing services	166	383	355	28
0213 Aerial agricultural services	np	np	np	np
0219 Services to agriculture n.e.c.	521	4 389	4 052	^ 355
Total	763	5 988	5 593	443
022 Hunting and trapping	*5	^ 88	^ 68	20
Total 02 Services to agriculture; hunting and trapping	768	6 076	5 661	464

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

— nil or rounded to zero (including null cells)

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

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
AGRICULTURE, FORESTRY AND FISHING <i>cont.</i>				
03 Forestry and logging				
030 Forestry and logging				
0301 Forestry	279	2 329	1 955	398
0302 Logging	203	1 226	1 172	^ 58
0303 Services to forestry	^ 129	^ 1 022	^ 965	*93
<i>Total</i>	611	4 577	4 092	549
Total 03 Forestry and logging	611	4 577	4 092	549
04 Commercial fishing				
041 Marine fishing				
0411 Rock lobster fishing	59	586	449	138
0412 Prawn fishing	32	337	304	^ 30
0413 Finfish trawling	28	287	253	^ 35
0414 Squid jigging	—	—	—	—
0415 Line fishing	13	168	132	^ 36
0419 Marine fishing n.e.c.	60	849	638	214
<i>Total</i>	192	2 227	1 777	453
042 Aquaculture	125	958	832	^ 131
Total 04 Commercial fishing	317	3 185	2 609	584
Total agriculture, forestry and fishing	5 184	62 120	59 136	3 232
MINING				
11 Coal mining				
110 Coal mining				
1101 Black coal mining	2 710	29 825	20 365	9 894
1102 Brown coal mining	3	35	31	3
<i>Total</i>	2 714	29 860	20 396	9 898
Total 11 Coal mining	2 714	29 860	20 396	9 898
12 Oil and gas extraction	1 031	24 335	12 344	12 099
13 Metal ore mining				
131 Metal ore mining				
1311 Iron ore mining	635	14 418	7 336	7 322
1312 Bauxite mining	np	np	np	np
1313 Copper ore mining	377	3 885	2 680	1 206
1314 Gold ore mining	881	5 437	6 140	^ -732
1315 Mineral sand mining	169	1 025	819	118
1316 Nickel ore mining	np	np	np	np
1317 Silver-lead-zinc ore mining	275	3 974	2 386	1 624
1319 Metal ore mining n.e.c.	np	np	np	np
<i>Total</i>	2 784	33 712	23 357	10 640
Total 13 Metal ore mining	2 784	33 712	23 357	10 640

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

— nil or rounded to zero (including null cells)

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

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MINING cont.				
14 Other mining				
141 Construction material mining				
1411 Gravel and sand quarrying	85	495	405	97
1419 Construction material mining n.e.c.	355	2 465	1 992	515
<i>Total</i>	440	2 959	2 397	611
142 Other mining	203	1 905	1 746	146
Total 14 Other mining	643	4 864	4 143	757
15 Services to mining				
151 Exploration				
1511 Petroleum exploration (own account)	63	261	303	-35
1512 Petroleum exploration services	40	276	251	37
1513 Mineral exploration (own account)	296	483	1 038	-529
1514 Mineral exploration services	54	188	139	49
<i>Total</i>	452	1 208	1 731	-478
152 Other mining services	2 017	7 574	6 962	656
Total 15 Services to mining	2 469	8 782	8 693	178
Total mining	9 641	101 553	68 933	33 572
MANUFACTURING				
21 Food, beverage and tobacco mfg				
211 Meat and meat product mfg				
2111 Meat processing	1 141	11 551	11 437	80
2112 Poultry processing	825	3 940	3 809	170
2113 Bacon, ham and smallgood mfg	333	2 463	2 483	-53
<i>Total</i>	2 298	17 954	17 729	197
212 Dairy product mfg				
2121 Milk and cream processing	373	3 800	3 613	242
2122 Ice cream mfg	22	176	156	18
2129 Dairy product mfg n.e.c.	626	6 190	6 285	123
<i>Total</i>	1 020	10 166	10 054	383
213 Fruit and vegetable processing	612	4 716	4 406	272
214 Oil and fat mfg	112	1 861	1 751	158
215 Flour mill and cereal food mfg				
2151 Flour mill product mfg	121	1 426	1 365	65
2152 Cereal food and baking mix mfg	318	2 293	2 299	177
<i>Total</i>	439	3 719	3 665	242
216 Bakery product mfg				
2161 Bread mfg	455	1 923	1 792	132
2162 Cake and pastry mfg	251	1 169	1 127	42
2163 Biscuit mfg	219	968	836	115
<i>Total</i>	925	4 060	3 756	288
217 Other food mfg				
2171 Sugar mfg	261	2 451	2 292	169
2172 Confectionery mfg	637	4 083	3 721	455
2173 Seafood processing	125	1 338	1 304	32
2174 Prepared animal and bird feed mfg	241	2 712	2 597	95
2179 Food mfg n.e.c.	841	5 905	5 604	272
<i>Total</i>	2 105	16 488	15 517	1 023

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries (b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
21 Food, beverage and tobacco mfg <i>cont.</i>				
218 Beverage and malt mfg				
2181 Soft drink, cordial and syrup mfg	444	3 973	3 331	636
2182 Beer and malt mfg	314	4 224	3 005	1 234
2183 Wine mfg	757	5 688	5 633	-117
2184 Spirit mfg	np	np	np	np
<i>Total</i>	np	np	np	np
219 Tobacco product mfg	np	np	np	np
Total 21 Food, beverage and tobacco mfg	9 245	75 175	70 426	5 053
22 Textile, clothing, footwear and leather mfg				
221 Textile fibre, yarn and woven fabric mfg				
2211 Wool scouring	27	155	157	*-7
2212 Synthetic fibre textile mfg	68	445	412	30
2213 Cotton textile mfg	61	301	284	5
2214 Wool textile mfg	32	163	156	6
2215 Textile finishing	43	206	189	13
<i>Total</i>	231	1 269	1 199	^ 48
222 Textile product mfg				
2221 Made-up textile product mfg	227	1 153	1 058	83
2222 Textile floor covering mfg	157	1 115	1 073	32
2223 Rope, cordage and twine mfg	19	139	136	^ 9
2229 Textile product mfg n.e.c.	97	546	504	39
<i>Total</i>	500	2 954	2 771	164
223 Knitting mills				
2231 Hosiery mfg	40	122	98	18
2232 Cardigan and pullover mfg	13	62	60	**2
2239 Knitting mill product mfg n.e.c.	28	140	126	^ 10
<i>Total</i>	81	324	284	30
224 Clothing mfg				
2241 Men's and boys' wear mfg	66	333	295	32
2242 Women's and girls' wear mfg	115	748	699	46
2243 Sleepwear, underwear and infant clothing mfg	52	384	341	42
2249 Clothing mfg n.e.c.	341	2 295	2 171	124
<i>Total</i>	575	3 759	3 506	244
225 Footwear mfg	89	499	467	36
226 Leather and leather product mfg				
2261 Leather tanning and fur dressing	67	496	489	*7
2262 Leather and leather substitute product mfg	35	194	176	21
<i>Total</i>	102	689	665	28
Total 22 Textile, clothing, footwear and leather mfg	1 577	9 495	8 892	549
23 Wood and paper product mfg				
231 Log sawmilling and timber dressing				
2311 Log sawmilling	247	1 341	1 259	100
2312 Wood chipping	57	662	592	68
2313 Timber resawing and dressing	311	1 984	1 932	82
<i>Total</i>	616	3 987	3 783	250

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries (b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
23 Wood and paper product mfg <i>cont.</i>				
232 Other wood product mfg				
2321 Plywood and veneer mfg	55	367	353	16
2322 Fabricated wood mfg	242	1 471	1 366	120
2323 Wooden structural component mfg	735	3 705	3 434	291
2329 Wood product mfg n.e.c.	204	1 041	955	86
<i>Total</i>	<i>1 235</i>	<i>6 583</i>	<i>6 108</i>	<i>513</i>
233 Paper and paper product mfg				
2331 Pulp, paper and paperboard mfg	326	2 445	2 325	97
2332 Solid paperboard container mfg	60	273	270	*2
2333 Corrugated paperboard container mfg	452	2 879	2 638	257
2334 Paper bag and sack mfg	68	410	388	24
2339 Paper product mfg n.e.c.	388	2 605	2 406	213
<i>Total</i>	<i>1 294</i>	<i>8 612</i>	<i>8 027</i>	<i>594</i>
Total 23 Wood and paper product mfg	3 145	19 182	17 918	1 357
24 Printing, publishing and recorded media				
241 Printing and services to printing				
2411 Paper stationery mfg	250	1 250	1 220	34
2412 Printing	2 060	8 408	8 004	438
2413 Services to printing	166	774	694	76
<i>Total</i>	<i>2 477</i>	<i>10 431</i>	<i>9 918</i>	<i>548</i>
242 Publishing				
2421 Newspaper printing or publishing	1 597	6 459	5 073	1 389
2422 Other periodical publishing	455	2 295	2 114	179
2423 Book and other publishing	561	3 539	2 409	1 126
<i>Total</i>	<i>2 612</i>	<i>12 293</i>	<i>9 597</i>	<i>2 694</i>
243 Recorded media mfg and publishing	211	1 057	966	92
Total 24 Printing, publishing and recorded media	5 300	23 781	20 481	3 334
25 Petroleum, coal, chemical and associated product mfg				
251 Petroleum refining	578	30 216	29 063	1 934
252 Petroleum and coal product mfg n.e.c.	70	670	613	74
253 Basic chemical mfg				
2531 Fertiliser mfg	np	np	np	np
2532 Industrial gas mfg	np	np	np	np
2533 Synthetic resin mfg	361	3 516	3 545	^-5
2534 Organic industrial chemical mfg n.e.c.	118	948	1 016	-84
2535 Inorganic industrial chemical mfg n.e.c.	323	2 977	2 646	317
<i>Total</i>	<i>1 232</i>	<i>11 883</i>	<i>11 289</i>	<i>573</i>
254 Other chemical product mfg				
2541 Explosive mfg	np	np	np	np
2542 Paint mfg	424	2 315	2 172	144
2543 Medicinal and pharmaceutical product mfg	925	7 034	6 705	565
2544 Pesticide mfg	87	866	760	80
2545 Soap and other detergent mfg	226	1 963	1 691	267
2546 Cosmetic and toiletry preparation mfg	138	755	728	^28
2547 Ink mfg	np	np	np	np
2549 Chemical product mfg n.e.c.	195	1 492	1 389	123
<i>Total</i>	<i>2 234</i>	<i>16 185</i>	<i>15 035</i>	<i>1 381</i>

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
25 Petroleum, coal, chemical and associated product mfg <i>cont.</i>				
255 Rubber product mfg				
2551 Rubber tyre mfg	90	473	441	38
2559 Rubber product mfg n.e.c.	211	1 030	961	83
<i>Total</i>	301	1 504	1 402	121
256 Plastic product mfg				
2561 Plastic blow moulded product mfg	202	1 047	1 022	^ 21
2562 Plastic extruded product mfg	217	1 522	1 400	133
2563 Plastic bag and film mfg	337	1 977	1 780	189
2564 Plastic product rigid fibre reinforced mfg	245	1 246	1 125	119
2565 Plastic foam product mfg	88	507	466	42
2566 Plastic injection moulded product mfg	474	2 375	2 240	129
<i>Total</i>	1 563	8 675	8 032	634
Total 25 Petroleum, coal, chemical and associated product mfg	5 979	69 133	65 434	4 716
26 Non-metallic mineral product mfg				
261 Glass and glass product mfg	369	2 089	1 856	206
262 Ceramic product mfg				
2621 Clay brick mfg	173	912	753	183
2622 Ceramic product mfg	70	221	209	10
2623 Ceramic tile and pipe mfg	18	114	105	9
2629 Ceramic product mfg n.e.c.	81	395	344	48
<i>Total</i>	343	1 642	1 412	250
263 Cement, lime, plaster and concrete product mfg				
2631 Cement and lime mfg	219	1 783	1 521	255
2632 Plaster product mfg	265	1 652	1 508	152
2633 Concrete slurry mfg	464	3 884	3 690	209
2634 Concrete pipe and box culvert mfg	66	317	279	39
2635 Concrete product mfg n.e.c.	307	1 641	1 517	130
<i>Total</i>	1 320	9 277	8 515	785
264 Non-metallic mineral product mfg n.e.c.	322	1 808	1 716	102
Total 26 Non-metallic mineral product mfg	2 354	14 816	13 499	1 343
27 Metal product mfg				
271 Iron and steel mfg				
2711 Basic iron and steel mfg	1 464	12 675	11 804	769
2712 Iron and steel casting and forging	461	2 426	2 135	281
2713 Steel pipe and tube mfg	174	1 282	1 115	106
<i>Total</i>	2 099	16 383	15 054	1 156
272 Basic non-ferrous metal mfg				
2721 Alumina production	718	6 923	6 240	766
2722 Aluminium smelting	432	7 995	6 228	1 843
2723 Copper, silver, lead and zinc smelting, refining	np	np	np	np
2729 Basic non-ferrous metal mfg n.e.c.	np	np	np	np
<i>Total</i>	1 496	27 720	24 616	3 604
273 Non-ferrous basic metal product mfg				
2731 Aluminium rolling, drawing, extruding	191	1 493	1 550	-13
2732 Non-ferrous metal rolling, drawing, extruding n.e.c.	79	1 043	998	37
2733 Non-ferrous metal casting	67	237	236	^ 1
<i>Total</i>	337	2 773	2 784	25

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

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(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
27 Metal product mfg <i>cont.</i>				
274 Structural metal product mfg				
2741 Structural steel fabricating	1 074	4 874	4 503	372
2742 Architectural aluminium product mfg	662	3 041	2 788	245
2749 Structural metal product mfg n.e.c.	313	1 778	1 651	123
<i>Total</i>	2 049	9 693	8 942	740
275 Sheet metal product mfg				
2751 Metal container mfg	211	1 504	1 363	138
2759 Sheet metal product mfg n.e.c.	621	3 698	3 456	279
<i>Total</i>	832	5 202	4 820	416
276 Fabricated metal product mfg				
2761 Hand tool and general hardware mfg	79	339	292	39
2762 Spring and wire product mfg	210	1 168	1 071	89
2763 Nut, bolt, screw and rivet mfg	77	499	461	37
2764 Metal coating and finishing	367	1 239	1 130	127
2765 Non-ferrous pipe fitting mfg	47	303	272	30
2769 Fabricated metal product mfg n.e.c.	1 247	5 879	5 471	463
<i>Total</i>	2 025	9 426	8 698	784
Total 27 Metal product mfg	8 839	71 197	64 913	6 725
28 Machinery and equipment mfg				
281 Motor vehicle and part mfg				
2811 Motor vehicle mfg	1 708	13 829	13 912	-99
2812 Motor vehicle body mfg	587	3 120	2 942	214
2813 Automotive electrical and instrument mfg	150	1 064	951	103
2819 Automotive component mfg n.e.c.	1 233	6 904	6 533	343
<i>Total</i>	3 677	24 916	24 338	562
282 Other transport equipment mfg				
2821 Shipbuilding	376	1 825	1 596	200
2822 Boatbuilding	282	1 511	1 470	78
2823 Railway equipment mfg	369	1 976	1 888	98
2824 Aircraft mfg	777	3 234	3 226	37
2829 Transport equipment mfg n.e.c.	25	226	209	17
<i>Total</i>	1 829	8 771	8 389	431
283 Photographic and scientific equipment mfg				
2831 Photographic and optical good mfg	84	465	442	^ 24
2832 Medical and surgical equipment mfg	432	2 140	1 877	327
2839 Professional and scientific equipment mfg n.e.c.	353	1 470	1 354	141
<i>Total</i>	869	4 075	3 674	491
284 Electronic equipment mfg				
2841 Computer and business machine mfg	189	1 081	1 131	-35
2842 Telecommunication, broadcasting and transceiving equipment mfg	450	1 842	1 670	205
2849 Electronic equipment mfg n.e.c.	555	2 283	1 998	263
<i>Total</i>	1 193	5 206	4 799	434
285 Electrical equipment and appliance mfg				
2851 Household appliance mfg	446	2 843	2 567	217
2852 Electric cable and wire mfg	149	1 271	1 233	78
2853 Battery mfg	63	331	316	24
2854 Electric light and sign mfg	176	914	856	52
2859 Electrical equipment mfg n.e.c.	681	3 643	3 376	308
<i>Total</i>	1 513	9 002	8 349	680

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(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries (b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
28 Machinery and equipment mfg <i>cont.</i>				
286 Industrial machinery and equipment mfg				
2861 Agricultural machinery mfg	203	1 790	1 636	125
2862 Mining and construction machinery mfg	613	3 387	3 146	301
2863 Food processing machinery mfg	134	732	696	56
2864 Machine tool and part mfg	291	1 077	1 001	81
2865 Lifting and material handling equipment mfg	594	2 395	2 214	209
2866 Pump and compressor mfg	191	956	924	54
2867 Commercial space heating and cooling equipment mfg	115	611	572	44
2869 Industrial machinery and equipment mfg n.e.c.	881	4 529	4 175	375
<i>Total</i>	3 022	15 476	14 364	1 245
Total 28 Machinery and equipment mfg	12 104	67 446	63 913	3 843
29 Other manufacturing				
291 Prefabricated building mfg				
2911 Prefabricated metal building mfg	152	1 206	1 091	117
2919 Prefabricated building mfg n.e.c.	50	397	345	45
<i>Total</i>	202	1 603	1 436	163
292 Furniture mfg				
2921 Wooden furniture and upholstered seat mfg	926	4 323	4 072	251
2922 Sheet metal furniture mfg	116	680	626	53
2923 Mattress mfg (except rubber)	116	627	573	55
2929 Furniture mfg n.e.c.	402	2 130	1 959	167
<i>Total</i>	1 560	7 760	7 230	525
294 Other manufacturing				
2941 Jewellery and silverware mfg	90	679	620	73
2942 Toy and sporting good mfg	78	523	495	33
2949 Manufacturing n.e.c.	541	3 043	2 810	239
<i>Total</i>	708	4 246	3 925	345
Total 29 Other manufacturing	2 470	13 609	12 591	1 033
Total manufacturing	51 012	363 834	338 067	27 953
ELECTRICITY, GAS AND WATER SUPPLY				
36 Electricity and gas supply				
361 Electricity supply	3 838	39 886	34 997	4 972
362 Gas supply	91	5 642	4 979	686
Total 36 Electricity and gas supply	3 928	45 528	39 976	5 658
37 Water supply, sewerage and drainage services				
370 Water supply, sewerage and drainage services				
3701 Water supply	1 283	9 245	6 951	2 268
3702 Sewerage and drainage services	99	709	542	168
<i>Total</i>	1 383	9 954	7 493	2 436
Total 37 Water supply, sewerage and drainage services	1 383	9 954	7 493	2 436
Total electricity, gas and water supply	5 311	55 483	47 469	8 094

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
CONSTRUCTION				
41 General construction				
411 Building construction				
4111 House construction	2 504	36 032	33 585	2 643
4112 Residential building construction n.e.c.	626	11 757	10 665	1 015
4113 Non-residential building construction	3 015	34 533	32 826	1 576
<i>Total</i>	6 144	82 322	77 076	5 235
412 Non-building construction				
4121 Road and bridge construction	923	7 170	6 715	^ 498
4122 Non-building construction n.e.c.	3 463	20 179	19 113	^ 1 187
<i>Total</i>	4 385	27 349	25 828	1 685
Total 41 General construction	10 530	109 671	102 903	6 920
42 Construction trade services				
421 Site preparation services	2 021	14 291	12 615	1 494
422 Building structure services				
4221 Concreting services	898	5 813	5 077	701
4222 Bricklaying services	300	2 608	1 849	757
4223 Roofing services	353	2 358	2 063	288
4224 Structural steel erection services	557	2 510	2 174	308
<i>Total</i>	2 109	13 290	11 162	2 054
423 Installation trade services				
4231 Plumbing services	1 474	8 482	7 324	1 178
4232 Electrical services	2 903	12 462	11 117	1 380
4233 Air conditioning and heating services	881	4 913	4 539	380
4234 Fire and security system services	609	2 450	2 210	242
<i>Total</i>	5 867	28 306	25 191	3 180
424 Building completion services				
4241 Plastering and ceiling services	509	4 179	3 432	746
4242 Carpentry services	1 014	8 213	6 553	1 677
4243 Tiling and carpeting services	312	2 791	2 161	636
4244 Painting and decorating services	663	4 007	3 080	924
4245 Glazing services	279	1 248	1 110	141
<i>Total</i>	2 778	20 438	16 337	4 124
425 Other construction services				
4251 Landscaping services	538	3 793	3 304	496
4259 Construction services n.e.c.	1 488	9 013	7 816	1 217
<i>Total</i>	2 026	12 806	11 120	1 713
Total 42 Construction trade services	14 801	89 131	76 425	12 565
Total construction	25 331	198 802	179 329	19 485
WHOLESALE TRADE				
45 Basic material wholesaling				
451 Farm produce wholesaling				
4511 Wool wholesaling	98	3 027	2 945	67
4512 Cereal grain wholesaling	134	4 979	5 077	22
4519 Farm produce and supplies wholesaling n.e.c.	1 146	19 016	18 391	614
<i>Total</i>	1 378	27 022	26 414	703

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
WHOLESALE TRADE <i>cont.</i>				
45 Basic material wholesaling <i>cont.</i>				
452 Mineral, metal and chemical wholesaling				
4521 Petroleum product wholesaling	635	36 672	35 512	1 454
4522 Metal and mineral wholesaling	791	18 326	17 561	840
4523 Chemical wholesaling	408	4 851	4 635	232
<i>Total</i>	1 834	59 849	57 707	2 525
453 Builders supplies wholesaling				
4531 Timber wholesaling	372	4 887	4 763	136
4539 Building supplies wholesaling n.e.c.	1 677	16 577	15 806	811
<i>Total</i>	2 049	21 465	20 570	948
Total 45 Basic material wholesaling	5 261	108 336	104 690	4 176
46 Machinery and motor vehicle wholesaling				
461 Machinery and equipment wholesaling				
4611 Farm and construction machinery wholesaling	1 088	13 245	13 036	543
4612 Professional equipment wholesaling	817	6 363	6 019	385
4613 Computer wholesaling	1 870	17 704	17 060	^ 665
4614 Business machine wholesaling n.e.c.	606	4 035	3 816	236
4615 Electrical and electronic equipment wholesaling n.e.c.	2 177	18 695	17 846	1 004
4619 Machinery and equipment wholesaling n.e.c.	2 149	17 943	16 940	1 244
<i>Total</i>	8 707	77 985	74 718	4 077
462 Motor vehicle wholesaling				
4621 Car wholesaling	605	^ 32 050	^ 31 316	* 1 074
4622 Commercial vehicle wholesaling	235	4 463	4 356	160
4623 Motor vehicle new part dealing	1 145	9 669	9 271	485
4624 Motor vehicle dismantling and used part dealing	183	1 449	1 368	^ 78
<i>Total</i>	2 168	^ 47 631	^ 46 312	^ 1 796
Total 46 Machinery and motor vehicle wholesaling	10 875	125 616	121 029	5 873
47 Personal and household good wholesaling				
471 Food, drink and tobacco wholesaling				
4711 Meat wholesaling	261	8 099	8 077	^ 54
4712 Poultry and smallgood wholesaling	65	981	940	^ 45
4713 Dairy produce wholesaling	^ 130	* 5 376	* 5 506	* 39
4714 Fish wholesaling	214	3 444	3 405	** 29
4715 Fruit and vegetable wholesaling	600	9 394	9 121	282
4716 Confectionery and soft drink wholesaling	128	1 763	1 711	^ 80
4717 Liquor wholesaling	* 291	* 5 913	* 5 667	* 274
4718 Tobacco product wholesaling	38	623	605	^ 30
4719 Grocery wholesaling n.e.c.	1 298	20 967	20 597	^ 610
<i>Total</i>	3 023	56 560	55 629	1 442
472 Textile, clothing and footwear wholesaling				
4721 Textile product wholesaling	264	2 428	2 313	112
4722 Clothing wholesaling	774	7 199	6 710	537
4723 Footwear wholesaling	^ 119	^ 1 532	^ 1 404	* 125
<i>Total</i>	1 157	11 159	10 428	774

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
WHOLESALE TRADE <i>cont.</i>				
47 Personal and household good wholesaling <i>cont.</i>				
473 Household good wholesaling				
4731 Household appliance wholesaling	369	7 154	7 007	^ 119
4732 Furniture wholesaling	131	1 314	1 283	^ 54
4733 Floor covering wholesaling	70	848	813	^ 36
4739 Household good wholesaling n.e.c.	284	2 550	2 418	^ 124
<i>Total</i>	854	11 865	11 521	331
479 Other wholesaling				
4791 Photographic equipment wholesaling	39	889	809	43
4792 Jewellery and watch wholesaling	*172	^ 1 791	^ 1 681	*150
4793 Toy and sporting good wholesaling	295	3 071	2 872	^ 222
4794 Book and magazine wholesaling	140	1 258	1 204	56
4795 Paper product wholesaling	700	7 095	6 817	301
4796 Pharmaceutical and toiletry wholesaling	1 700	20 131	19 047	^ 1 160
4799 Wholesaling n.e.c.	1 146	12 422	11 775	737
<i>Total</i>	4 192	46 658	44 205	2 669
Total 47 Personal and household good wholesaling	9 226	126 242	121 781	5 216
Total wholesale trade	25 362	360 194	347 501	15 265
RETAIL TRADE				
51 Food retailing				
511 Supermarket and grocery stores	5 754	58 683	56 373	2 336
512 Specialised food retailing				
5121 Fresh meat, fish and poultry retailing	465	4 748	4 550	209
5122 Fruit and vegetable retailing	310	3 486	3 363	135
5123 Liquor retailing	466	5 855	5 705	240
5124 Bread and cake retailing	719	2 909	2 742	173
5125 Takeaway food retailing	2 077	11 077	10 401	677
5126 Milk vending	54	745	704	43
5129 Specialised food retailing n.e.c.	357	4 712	4 605	141
<i>Total</i>	4 448	33 531	32 070	1 618
Total 51 Food retailing	10 202	92 214	88 443	3 954
52 Personal and household good retailing				
521 Department stores	2 152	16 038	15 355	605
522 Clothing and soft good retailing				
5221 Clothing retailing	1 845	11 887	11 308	668
5222 Footwear retailing	394	2 487	2 360	164
5223 Fabric and other soft good retailing	331	2 117	1 978	119
<i>Total</i>	2 570	16 492	15 646	950
523 Furniture, houseware and appliance retailing				
5231 Furniture retailing	752	5 873	5 664	263
5232 Floor covering retailing	220	2 114	2 002	104
5233 Domestic hardware and houseware retailing	1 574	12 887	12 159	729
5234 Domestic appliance retailing	2 180	20 889	20 499	672
5235 Recorded music retailing	145	1 109	1 069	42
<i>Total</i>	4 871	42 872	41 392	1 810

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
RETAIL TRADE <i>cont.</i>				
52 Personal and household good retailing <i>cont.</i>				
524 Recreational good retailing				
5241 Sport and camping equipment retailing	389	3 002	2 892	132
5242 Toy and game retailing	117	1 074	1 051	28
5243 Newspaper, book and stationery retailing	697	6 857	6 617	259
5244 Photographic equipment retailing	77	583	562	^ 17
5245 Marine equipment retailing	157	2 107	2 055	^ 65
<i>Total</i>	1 437	13 623	13 177	501
525 Other personal and household good retailing				
5251 Pharmaceutical, cosmetic and toiletry retailing	1 433	16 630	15 710	993
5252 Antique and used good retailing	279	1 769	1 656	^ 128
5253 Garden supplies retailing	284	2 059	1 968	92
5254 Flower retailing	91	629	600	29
5255 Watch and jewellery retailing	481	2 901	2 786	201
5259 Retailing n.e.c.	1 677	14 505	13 880	589
<i>Total</i>	4 245	38 492	36 600	2 031
526 Household equipment repair services				
5261 Household equipment repair services (electrical)	258	1 437	1 279	162
5269 Household equipment repair services n.e.c.	124	612	544	69
<i>Total</i>	382	2 049	1 822	231
Total 52 Personal and household good retailing	15 657	129 566	123 992	6 129
53 Motor vehicle retailing and services				
531 Motor vehicle retailing				
5311 Car retailing	2 500	47 858	46 921	967
5312 Motor cycle dealing	216	2 972	2 875	133
5313 Trailer and caravan dealing	89	1 366	1 310	69
<i>Total</i>	2 804	52 197	51 106	1 169
532 Motor vehicle services				
5321 Automotive fuel retailing	948	29 340	28 956	421
5322 Automotive electrical services	228	1 232	1 115	123
5323 Smash repairing	1 031	4 386	4 001	386
5324 Tyre retailing	458	3 454	3 322	142
5329 Automotive repair and services n.e.c.	1 700	10 091	9 321	794
<i>Total</i>	4 365	48 504	46 714	1 866
Total 53 Motor vehicle retailing and services	7 169	100 701	97 821	3 035
Total retail trade	33 029	322 481	310 256	13 118
ACCOMMODATION, CAFES AND RESTAURANTS				
57 Accommodation, cafes and restaurants				
571 Accommodation	2 905	13 633	12 470	1 125
572 Pubs, taverns and bars	2 606	13 837	13 125	^ 715
573 Cafes and restaurants	4 353	17 119	16 574	536
574 Clubs (hospitality)	1 941	7 418	6 965	^ 445
Total 57 Accommodation, cafes and restaurants	11 804	52 007	49 134	2 821
Total accommodation, cafes and restaurants	11 804	52 007	49 134	2 821

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10-17.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
TRANSPORT AND STORAGE				
61 Road transport				
611 Road freight transport	5 488	30 681	28 604	2 091
612 Road passenger transport				
6121 Long distance bus transport	^ 296	^ 1 025	^ 972	^ 52
6122 Short distance bus transport (including tramway)	1 098	3 771	3 418	351
6123 Taxi and other road passenger transport	136	2 746	2 144	606
<i>Total</i>	1 530	7 541	6 535	1 010
Total 61 Road transport	7 018	38 222	35 139	3 101
62 Rail transport	3 066	10 757	10 143	652
63 Water transport				
630 Water transport				
6301 International sea transport	^ 99	^ 690	^ 646	^ 49
6302 Coastal water transport	391	1 630	1 494	^ 142
6303 Inland water transport	150	961	948	**13
<i>Total</i>	639	3 281	3 087	^ 203
Total 63 Water transport	639	3 281	3 087	^ 203
64 Air and space transport				
640 Air and space transport				
6401 Scheduled international air transport	np	np	np	np
6402 Scheduled domestic air transport	720	4 533	4 311	227
6403 Non-scheduled air and space transport	np	np	np	np
<i>Total</i>	3 242	18 225	17 593	642
Total 64 Air and space transport	3 242	18 225	17 593	642
65 Other transport				
650 Other transport				
6501 Pipeline transport	31	979	821	158
6509 Transport n.e.c.	88	888	795	93
<i>Total</i>	119	1 868	1 616	250
Total 65 Other transport	119	1 868	1 616	250
66 Services to transport				
661 Services to road transport				
6611 Parking services	146	716	678	^ 38
6619 Services to road transport n.e.c.	152	^ 1 873	1 732	**143
<i>Total</i>	298	2 589	2 410	*180
662 Services to water transport				
6621 Stevedoring	306	643	542	102
6622 Water transport terminals	567	2 227	1 935	293
6623 Port operators	*268	*1 740	*1 335	*403
6629 Services to water transport n.e.c.	379	^ 1 836	^ 1 608	^ 232
<i>Total</i>	1 519	6 447	5 420	^ 1 031

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* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

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

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
TRANSPORT AND STORAGE <i>cont.</i>				
66 Services to transport <i>cont.</i>				
663 Services to air transport	405	1 776	1 653	*123
664 Other services to transport				
6641 Travel agency services	1 248	10 395	9 874	^ 510
6642 Road freight forwarding	411	2 416	2 321	95
6643 Freight forwarding (except road)	708	6 834	6 566	270
6644 Customs agency services	^ 209	^ 2 159	^ 2 080	^ 82
6649 Services to transport n.e.c.	^ 132	^ 1 201	^ 1 141	62
<i>Total</i>	2 707	23 004	21 982	1 018
Total 66 Services to transport	4 930	33 817	31 465	2 353
67 Storage				
670 Storage				
6701 Grain storage	213	1 480	1 372	162
6709 Storage n.e.c.	892	3 761	3 464	292
<i>Total</i>	1 105	5 241	4 836	454
Total 67 Storage	1 105	5 241	4 836	454
Total transport and storage	20 121	111 410	103 880	7 655
COMMUNICATION SERVICES				
71 Communication services				
711 Postal and courier services				
7111 Postal services	1 947	6 214	5 397	^ 796
7112 Courier services	488	3 665	3 135	532
<i>Total</i>	2 435	9 879	8 532	^ 1 328
712 Telecommunication services	6 287	40 357	35 965	4 398
Total 71 Communication services	8 722	50 235	44 498	5 726
Total communication services	8 722	50 235	44 498	5 726
PROPERTY AND BUSINESS SERVICES				
77 Property services				
771 Property operators and developers				
7711 Residential property operators	^ 618	15 137	10 849	^ 4 557
7712 Commercial property operators and developers	^ 1 934	58 975	39 204	19 498
<i>Total</i>	^ 2 552	74 112	50 053	24 055
772 Real estate agents	^ 4 689	21 665	16 656	^ 4 845
773 Non-financial asset investors	^ 315	^ 3 551	^ 2 880	^ 664
774 Machinery and equipment hiring and leasing				
7741 Motor vehicle hiring	^ 262	2 426	2 205	204
7742 Other transport equipment leasing	^ 138	^ 1 156	^ 910	*251
7743 Plant hiring or leasing	^ 1 321	9 153	7 263	^ 1 944
<i>Total</i>	1 721	12 735	10 377	^ 2 398
Total 77 Property services	9 276	112 062	79 967	31 962

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
PROPERTY AND BUSINESS SERVICES <i>cont.</i>				
78 Business services				
781 Scientific research	799	^ 2 633	^ 2 952	^ -313
782 Technical services				
7821 Architectural services	1 395	4 839	3 936	911
7822 Surveying services	643	2 225	1 904	326
7823 Consulting engineering services	^ 6 406	25 336	22 310	3 049
7829 Technical services n.e.c.	835	3 104	2 636	500
<i>Total</i>	9 279	35 503	30 786	4 787
783 Computer services				
7831 Data processing services	^ 158	^ 674	^ 632	^ 42
7832 Information storage and retrieval services	*152	*641	*541	**102
7833 Computer maintenance services	248	1 304	1 184	122
7834 Computer consultancy services	7 293	23 942	21 742	2 153
<i>Total</i>	7 850	26 561	24 098	2 420
784 Legal and accounting services				
7841 Legal services	^ 3 397	15 312	^ 11 131	4 197
7842 Accounting services	3 728	12 851	10 170	2 672
<i>Total</i>	7 125	28 163	21 302	6 868
785 Marketing and business management services				
7851 Advertising services	^ 2 035	*11 917	*11 039	*857
7852 Commercial art and display services	583	2 758	2 353	406
7853 Market research services	^ 483	^ 1 623	^ 1 395	^ 227
7854 Business administrative services	2 526	14 413	6 918	7 498
7855 Business management services	6 233	29 031	24 025	5 116
<i>Total</i>	11 860	59 741	45 730	14 104
786 Other business services				
7861 Employment placement services	4 575	9 348	8 985	^ 363
7862 Contract staff services	7 877	12 949	12 334	600
7863 Secretarial services	692	2 264	1 920	344
7864 Security and investigative services (except police)	1 496	4 395	4 142	*264
7865 Pest control services	207	820	704	119
7866 Cleaning services	1 779	5 960	5 128	826
7867 Contract packing services n.e.c.	122	593	567	^ 29
7869 Business services n.e.c.	4 548	20 798	18 979	^ 1 957
<i>Total</i>	21 295	57 128	52 759	4 502
Total 78 Business services	58 207	209 729	177 627	32 368
Total property and business services	67 483	321 791	257 594	64 331
EDUCATION (PRIVATE)				
84 Education (private)				
841 Preschool education	*419	*687	*650	*37
842 School education				
8421 Primary education	2 024	2 869	2 763	*105
8422 Secondary education	^ 1 460	^ 2 540	^ 2 312	^ 230
8423 Combined primary and secondary education	3 105	5 468	5 103	^ 370
8424 Special school education	**69	**141	**100	**41
<i>Total</i>	6 659	11 018	10 278	^ 747

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries (b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
EDUCATION (PRIVATE) cont.				
84 Education (private) cont.				
843 Post school education				
8431 Higher education	^ 325	^ 874	^ 835	*38
8432 Technical and further education	*32	^ 97	^ 85	*12
<i>Total</i>	^ 357	^ 971	^ 920	*50
844 Other education	^ 1 681	5 484	4 849	^ 626
Total 84 Education (private)	9 116	18 160	16 697	1 459
Total education (private)	9 116	18 160	16 697	1 459
HEALTH AND COMMUNITY SERVICES (PRIVATE)				
86 Health services (private)				
861 Hospitals and nursing homes				
8611 Hospitals (except psychiatric hospitals)	3 683	8 334	7 956	403
8612 Psychiatric hospitals	^ 83	^ 182	^ 166	^ 17
8613 Nursing homes	3 136	6 332	5 928	^ 418
<i>Total</i>	6 902	14 848	14 050	^ 837
862 Medical and dental services				
8621 General practice medical services	2 697	11 275	8 453	2 821
8622 Specialist medical services	1 815	7 890	6 120	1 777
8623 Dental services	1 028	5 022	4 001	1 028
<i>Total</i>	5 540	24 187	18 574	5 626
863 Other health services				
8631 Pathology services	629	1 825	1 469	359
8632 Optometry and optical dispensing	425	1 750	1 532	235
8633 Ambulance services	31	93	81	11
8634 Community health centres	^ 499	^ 1 202	^ 1 192	**10
8635 Physiotherapy services	273	936	746	190
8636 Chiropractic services	150	689	560	132
8639 Health services n.e.c.	*1 561	^ 4 866	^ 4 047	823
<i>Total</i>	^ 3 568	11 360	9 628	1 761
864 Veterinary services	426	1 737	1 549	192
Total 86 Health services (private)	16 437	52 133	43 801	8 416
87 Community services (private)				
871 Child care services	^ 1 553	3 585	3 127	^ 459
872 Community care services				
8721 Accommodation for the aged	^ 1 447	^ 3 002	^ 3 095	** -84
8722 Residential care services n.e.c.	*809	*1 461	*1 332	*129
8729 Non-residential care services n.e.c.	^ 1 986	5 164	^ 4 428	734
<i>Total</i>	4 241	9 626	8 855	*779
Total 87 Community services (private)	5 794	13 211	11 982	^ 1 238
Total health and community services (private)	22 231	65 344	55 784	9 654

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
CULTURAL AND RECREATIONAL SERVICES				
91 Motion picture, radio and television services				
911 Film and video services				
9111 Film and video production	^ 451	^ 2 521	^ 2 392	**128
9112 Film and video distribution	^ 122	^ 1 536	^ 1 419	^ 124
9113 Motion picture exhibition	160	1 011	935	75
<i>Total</i>	733	5 068	4 746	^ 327
912 Radio and television services				
9121 Radio services	^ 341	^ 1 205	^ 1 045	*159
9122 Television services	841	7 496	6 691	^ 805
<i>Total</i>	1 182	8 701	7 736	^ 964
Total 91 Motion picture, radio and television services	1 915	13 769	12 482	^ 1 291
92 Libraries, museums and the arts				
921 Libraries	*41	^ 129	^ 122	^ 7
922 Museums	*23	^ 77	*78	—
923 Parks and gardens				
9231 Zoological and botanic gardens	*57	^ 182	^ 157	25
9239 Recreational parks and gardens	^ 35	^ 113	^ 114	**1
<i>Total</i>	^ 92	^ 295	^ 270	*25
924 Arts				
9241 Music and theatre productions	^ 185	1 109	958	*152
9242 Creative arts	71	876	601	278
<i>Total</i>	^ 256	1 985	1 559	430
925 Services to the arts				
9251 Sound recording studios	^ 38	^ 188	^ 159	^ 30
9252 Performing arts venues	86	334	312	*22
9259 Services to the arts n.e.c.	^ 196	1 340	1 204	^ 131
<i>Total</i>	319	1 862	1 675	183
Total 92 Libraries, museums and the arts	732	4 348	3 704	645
93 Sport and recreation				
931 Sport				
9311 Horse and dog racing	193	1 178	1 000	213
9312 Sports grounds and facilities n.e.c.	658	2 293	2 174	^ 121
9319 Sports and services to sports n.e.c.	925	4 788	4 394	^ 410
<i>Total</i>	1 776	8 258	7 568	^ 744
932 Gambling services				
9321 Lotteries	85	2 200	2 018	^ 181
9322 Casinos	818	3 686	2 729	958
9329 Gambling services n.e.c.	^ 261	5 832	4 960	874
<i>Total</i>	1 164	11 717	9 707	2 013
933 Other recreation services	439	2 182	2 007	^ 181
Total 93 Sport and recreation	3 379	22 157	19 283	2 938
Total cultural and recreational services	6 026	40 274	35 468	4 874

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

— nil or rounded to zero (including null cells)

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS(a) *continued*

<i>Industry (a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
PERSONAL AND OTHER SERVICES				
95 Personal services				
951 Personal and household goods hiring				
9511 Video hire outlets	169	1 000	963	^ 23
9519 Personal and household goods hiring n.e.c.	244	1 738	1 534	*257
<i>Total</i>	412	2 737	2 497	^ 279
952 Other personal services				
9521 Laundries and dry-cleaners	382	1 549	1 378	185
9522 Photographic film processing	98	519	499	^ 19
9523 Photographic studios	149	826	734	93
9524 Funeral directors, crematoria and cemeteries	183	855	729	129
9525 Gardening services	300	1 843	1 436	418
9526 Hairdressing and beauty salons	1 046	3 436	3 081	367
9529 Personal services n.e.c.	150	1 049	844	215
<i>Total</i>	2 309	10 077	8 701	1 427
Total 95 Personal services	2 722	12 815	11 198	1 706
96 Other services				
961 Religious organisations	^ 619	^ 2 111	^ 2 018	**87
962 Interest groups				
9621 Business and professional associations	^ 966	^ 3 963	^ 3 360	^ 608
9622 Labour associations	*315	*947	*845	**103
9629 Interest groups n.e.c.	^ 1 372	4 757	4 021	^ 774
<i>Total</i>	2 653	9 667	8 226	1 484
963 Public order and safety services				
9632 Corrective centres	148	^ 518	^ 502	*16
9633 Fire brigade services	**42	**227	**199	**28
9634 Waste disposal services	890	4 258	3 855	^ 407
<i>Total</i>	1 080	5 004	4 556	^ 452
Total 96 Other services	4 352	16 781	14 800	2 024
Total personal and other services	7 073	29 596	25 998	3 730
TOTAL SELECTED INDUSTRIES(c)	307 447	2 153 283	1 939 743	220 967

- ^ estimate has a relative standard error of 10% to less than 25% and should be used with caution
- * estimate has a relative standard error of 25% to 50% and should be used with caution
- ** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

- (a) For scope details, see Explanatory Notes paragraphs 10–17.
- (b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.
- (c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2 STATES, TERRITORIES AND AUSTRALIA(a)

	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Earnings before interest, tax, depreciation and amortisation</i>
	\$m	\$m	\$m	\$m	\$m
NEW SOUTH WALES					
Agriculture, forestry and fishing	1 246	15 434	15 343	^ 209	2 103
Mining	1 823	13 934	11 350	2 757	3 669
Manufacturing	15 900	112 546	104 529	8 786	11 583
Electricity, gas and water supply	1 839	16 163	13 103	3 064	3 954
Construction	7 593	58 047	53 322	4 732	6 168
Wholesale trade	9 835	121 379	116 846	5 171	6 047
Retail trade	10 790	104 438	100 819	3 753	4 893
Accommodation, cafes and restaurants	4 323	19 101	18 051	1 061	2 354
Transport and storage	6 961	37 649	35 295	2 388	4 939
Communication services	3 474	22 110	20 089	2 047	4 740
Property and business services	27 082	121 348	100 717	20 112	19 824
Education (private)	3 318	6 355	5 869	^ 495	^ 390
Health and community services (private)	7 661	23 040	19 591	3 461	3 353
Cultural and recreational services	2 393	15 429	13 875	1 605	2 295
Personal and other services	2 420	10 012	8 826	1 190	*531
<i>Total selected industries(c)</i>	<i>106 658</i>	<i>696 984</i>	<i>637 627</i>	<i>60 831</i>	<i>76 843</i>
VICTORIA					
Agriculture, forestry and fishing	1 180	13 716	12 908	836	2 243
Mining	471	5 416	3 487	1 967	1 996
Manufacturing	16 130	104 387	97 762	7 108	9 875
Electricity, gas and water supply	960	16 027	14 183	1 879	3 826
Construction	6 135	46 353	42 154	4 157	5 156
Wholesale trade	7 303	105 467	101 878	4 511	5 171
Retail trade	8 347	81 904	78 901	3 201	4 093
Accommodation, cafes and restaurants	2 266	9 643	9 171	459	845
Transport and storage	4 544	27 968	26 342	1 646	3 034
Communication services	2 523	13 860	12 027	1 816	3 899
Property and business services	16 918	83 773	62 874	21 193	10 698
Education (private)	1 691	3 754	3 413	^ 339	^ 287
Health and community services (private)	5 609	16 255	13 936	2 331	1 896
Cultural and recreational services	1 523	12 053	10 428	1 638	1 649
Personal and other services	1 506	6 962	6 266	^ 766	**276
<i>Total selected industries(c)</i>	<i>77 107</i>	<i>547 539</i>	<i>495 732</i>	<i>53 847</i>	<i>54 942</i>

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) See Technical Note 1, paragraphs 21–27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2

STATES, TERRITORIES AND AUSTRALIA(a) *continued*

	Wages and salaries(b)	Total income	Total expenses	Operating profit before tax	Earnings before interest, tax, depreciation and amortisation
	\$m	\$m	\$m	\$m	\$m
..... QUEENSLAND					
Agriculture, forestry and fishing	1 159	15 116	14 262	*969	^ 2 231
Mining	2 675	27 180	17 982	9 570	11 960
Manufacturing	8 509	67 612	61 993	6 270	7 260
Electricity, gas and water supply	1 279	10 142	8 970	1 196	2 187
Construction	5 887	48 238	43 565	4 782	5 926
Wholesale trade	3 946	63 147	61 006	2 615	3 182
Retail trade	6 541	64 143	61 619	2 792	3 486
Accommodation, cafes and restaurants	2 565	11 986	11 338	641	1 131
Transport and storage	4 329	21 167	19 783	1 426	3 072
Communication services	1 183	5 925	5 148	769	1 661
Property and business services	10 448	57 319	46 058	^ 11 444	^ 9 897
Education (private)	^ 1 773	3 674	3 422	^ 238	*211
Health and community services (private)	4 411	12 291	10 895	^ 1 432	1 689
Cultural and recreational services	1 116	6 356	5 505	853	982
Personal and other services	1 317	5 676	4 993	^ 726	^ 584
<i>Total selected industries(c)</i>	57 139	419 969	376 539	45 722	55 461
..... SOUTH AUSTRALIA					
Agriculture, forestry and fishing	525	6 346	6 036	^ 323	1 137
Mining	550	4 634	3 664	985	1 732
Manufacturing	4 657	28 831	27 446	1 243	2 251
Electricity, gas and water supply	344	5 158	4 592	572	1 697
Construction	1 297	10 265	9 018	1 262	1 523
Wholesale trade	1 545	26 251	25 410	975	1 236
Retail trade	2 490	23 860	22 900	994	1 229
Accommodation, cafes and restaurants	790	3 561	3 383	^ 172	290
Transport and storage	1 439	8 382	7 579	824	1 003
Communication services	477	2 824	2 401	419	895
Property and business services	3 156	15 219	11 946	^ 3 337	2 765
Education (private)	^ 916	^ 1 701	^ 1 570	^ 135	^ 144
Health and community services (private)	1 499	4 838	3 887	956	1 002
Cultural and recreational services	284	1 716	1 521	^ 195	273
Personal and other services	^ 459	1 851	1 576	^ 277	^ 224
<i>Total selected industries(c)</i>	20 429	145 438	132 931	12 669	17 400

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) See Technical Note 1, paragraphs 21-27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2 STATES, TERRITORIES AND AUSTRALIA(a) *continued*

	Wages and salaries(b)	Total income	Total expenses	Operating profit before tax	Earnings before interest, tax, depreciation and amortisation
	\$m	\$m	\$m	\$m	\$m
WESTERN AUSTRALIA					
Agriculture, forestry and fishing	687	8 348	7 724	^ 578	1 626
Mining	3 810	46 930	30 221	16 985	20 198
Manufacturing	4 374	40 902	37 854	3 438	4 711
Electricity, gas and water supply	532	4 993	3 945	1 053	1 299
Construction	3 443	26 327	22 735	3 552	4 027
Wholesale trade	2 087	35 084	33 869	1 585	1 842
Retail trade	3 279	33 672	32 200	1 696	2 059
Accommodation, cafes and restaurants	1 174	4 716	4 350	355	514
Transport and storage	1 968	11 468	10 465	1 005	1 846
Communication services	659	3 611	3 215	388	958
Property and business services	^ 7 364	33 760	26 977	6 847	^ 4 323
Education (private)	^ 900	^ 1 725	^ 1 520	^ 204	**66
Health and community services (private)	1 927	5 957	4 915	1 048	1 068
Cultural and recreational services	424	2 914	^ 2 531	381	462
Personal and other services	^ 862	3 183	2 691	^ 504	*314
<i>Total selected industries(c)</i>	33 492	263 590	225 214	39 619	45 312
TASMANIA					
Agriculture, forestry and fishing	299	2 364	2 122	265	436
Mining	109	763	592	187	250
Manufacturing	920	6 159	5 468	715	797
Electricity, gas and water supply	206	1 523	1 377	147	375
Construction	409	3 000	2 604	400	489
Wholesale trade	318	4 832	4 658	206	244
Retail trade	708	6 757	6 446	319	393
Accommodation, cafes and restaurants	232	1 012	964	^ 44	89
Transport and storage	515	2 853	2 633	223	412
Communication services	170	701	588	112	212
Property and business services	^ 744	^ 2 704	^ 2 285	^ 436	^ 402
Education (private)	*259	*448	*430	*18	*25
Health and community services (private)	^ 502	^ 1 275	^ 1 101	^ 194	^ 217
Cultural and recreational services	110	647	564	^ 84	^ 105
Personal and other services	*154	^ 518	^ 529	** -10	** -36
<i>Total selected industries(c)</i>	5 654	35 557	32 361	3 341	4 410

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) See Technical Note 1, paragraphs 21–27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2

STATES, TERRITORIES AND AUSTRALIA(a) *continued*

	Wages and salaries(b)	Total income	Total expenses	Operating profit before tax	Earnings before interest, tax, depreciation and amortisation
	\$m	\$m	\$m	\$m	\$m
NORTHERN TERRITORY					
Agriculture, forestry and fishing	72	^ 673	604	*64	^ 116
Mining	193	2 639	1 593	1 110	1 351
Manufacturing	286	2 102	1 841	270	369
Electricity, gas and water supply	66	738	643	100	127
Construction	303	3 230	3 037	239	280
Wholesale trade	125	1 810	1 727	^ 102	^ 117
Retail trade	333	2 868	2 745	140	174
Accommodation, cafes and restaurants	218	868	856	**14	*44
Transport and storage	^ 216	1 368	1 294	^ 75	187
Communication services	52	263	217	45	89
Property and business services	^ 488	^ 2 398	^ 2 093	^ 304	^ 335
Education (private)	**83	**133	**127	*6	*7
Health and community services (private)	100	297	252	^ 46	55
Cultural and recreational services	52	*572	*531	^ 42	*34
Personal and other services	*173	*634	*502	**131	**45
<i>Total selected industries(c)</i>	2 761	20 592	18 062	2 689	3 329
AUSTRALIAN CAPITAL TERRITORY					
Agriculture, forestry and fishing	15	123	136	^ -12	**2
Mining	10	56	43	11	10
Manufacturing	236	1 294	1 173	122	154
Electricity, gas and water supply	86	739	655	83	115
Construction	263	3 342	2 894	361	412
Wholesale trade	203	2 224	2 107	100	112
Retail trade	540	4 838	4 626	223	269
Accommodation, cafes and restaurants	237	^ 1 121	^ 1 020	*75	^ 110
Transport and storage	148	556	488	68	89
Communication services	182	943	812	130	289
Property and business services	1 282	5 271	4 643	^ 657	^ 731
Education (private)	^ 175	^ 369	^ 346	^ 24	*24
Health and community services (private)	*523	^ 1 391	^ 1 207	186	^ 159
Cultural and recreational services	125	^ 587	^ 512	*75	*64
Personal and other services	^ 182	^ 760	^ 614	*147	**115
<i>Total selected industries(c)</i>	4 207	23 614	21 275	2 249	2 656

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) See Technical Note 1, paragraphs 21-27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2 STATES, TERRITORIES AND AUSTRALIA(a) *continued*

	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Earnings before interest, tax, depreciation and amortisation</i>
	\$m	\$m	\$m	\$m	\$m
AUSTRALIA					
Agriculture, forestry and fishing	5 184	62 120	59 136	3 232	9 894
Mining	9 641	101 553	68 933	33 572	41 166
Manufacturing	51 012	363 834	338 067	27 953	36 999
Electricity, gas and water supply	5 311	55 483	47 469	8 094	13 580
Construction	25 331	198 802	179 329	19 485	23 981
Wholesale trade	25 362	360 194	347 501	15 265	17 951
Retail trade	33 029	322 481	310 256	13 118	16 595
Accommodation, cafes and restaurants	11 804	52 007	49 134	2 821	5 377
Transport and storage	20 121	111 410	103 880	7 655	14 582
Communication services	8 722	50 235	44 498	5 726	12 742
Property and business services	67 483	321 791	257 594	64 331	48 976
Education (private)	9 116	18 160	16 697	1 459	^ 1 154
Health and community services (private)	22 231	65 344	55 784	9 654	9 439
Cultural and recreational services	6 026	40 274	35 468	4 874	5 865
Personal and other services	7 073	29 596	25 998	3 730	^ 2 052
<i>Total selected industries(c)</i>	<i>307 447</i>	<i>2 153 283</i>	<i>1 939 743</i>	<i>220 967</i>	<i>260 353</i>

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

(a) See Technical Note 1, paragraphs 21-27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

EXPLANATORY NOTES

INTRODUCTION

- 1** This publication, *Australian Industry, 2005–06* (cat. no. 8155.0), presents estimates of the economic and financial performance of Australian industry in 2005–06.
- 2** The estimates presented have been derived using a combination of directly collected data from the annual Economic Activity Survey (EAS), conducted by the Australian Bureau of Statistics (ABS), and business income tax (BIT) data provided by businesses to the Australian Taxation Office (ATO). To produce estimates at the state and territory level, this combined dataset was then matched to a number of other ABS direct collections to obtain further state/territory dissections. These state and territory estimates, as well as the national ANZSIC class estimates (in Chapter 3), are considered to be experimental, and should be used with care. To assist analysis, please refer to Technical Note 2.
- 3** Similarly the employment estimates presented are a combination of directly collected data from the EAS, and modelled estimates using wages and salaries information provided as part of the BIT data supplied by businesses to the ATO. These data are also considered to be experimental; please see Appendix 1.
- 4** From 2006–07 reference year the Economic Activity Survey (EAS) results will be compiled using the 2006 edition of ANZSIC (an updated version of the industry classification) and new methodologies. As a result, a new series of these estimates will commence from 2006–07. When 2006–07 data are released, they will be accompanied by data for 2004–05 and 2005–06 on a comparable basis.

STATISTICAL UNITS USED

- 5** Statistical units are those entities from which statistics are collected, or about which statistics are compiled. In ABS economic statistics, the statistical unit is generally the business. All businesses in the EAS are recorded on the ABS Business Register (ABSBR).
- 6** The ABS uses an economic statistics units model on the ABSBR to describe the characteristics of businesses, and the structural relationships between related businesses. Within large and diverse business groups, the units model is used also to define reporting units that can provide data to the ABS at suitable levels of detail.
- 7** This units model allocates businesses to one of two sub-populations:
 - Most businesses and organisations in Australia need to obtain an Australian Business Number (ABN). The vast majority of businesses are simple in structure and are allocated to the population which is maintained by the ATO. These are termed (by the ABS) ABN units.
 - The remaining businesses are in the ABS maintained population, and are termed type of activity units, or TAUs.
- 8** Together these two sub-populations (of ABN units and TAUs) make up the ABSBR population, from which the EAS samples are taken.
- 9** For details about the ABSBR and how ABN units and TAUs contribute to the industry statistics in this publication, see Technical Note 1.

SCOPE AND COVERAGE

- 10** The businesses that contribute to the statistics in this publication are classified:
 - by institutional sector, in accordance with the Standard Institutional Sector Classification of Australia (SISCA), which is detailed in *Standard Economic Sector Classifications of Australia (SESCA)* (cat. no. 1218.0)

SCOPE AND COVERAGE

continued

- by industry, in accordance with the *Australian and New Zealand Standard Industrial Classification (ANZSIC)*, 1993 edition (cat. no. 1292.0).

11 The scope of the EAS estimates in this publication consists of all business entities in the Australian economy, except for:

- in most industries, entities classified to SISCAs Sector 3 GENERAL GOVERNMENT. This exclusion particularly affects data presented for EDUCATION and HEALTH AND COMMUNITY SERVICES (ANZSIC Divisions N and O, respectively), in that the estimates relate only to private sector businesses. For the same reason, data for ANZSIC Division M GOVERNMENT ADMINISTRATION AND DEFENCE are also excluded. However, SISCAs Sector 3 GENERAL GOVERNMENT businesses classified to WATER SUPPLY, SEWERAGE AND DRAINAGE SERVICES (ANZSIC Subdivision 37, within Division D) are included, so that the estimates include data for (for example) relevant local government TAUs;
- entities classified to ANZSIC Division K FINANCE AND INSURANCE.

12 Note that government-owned or controlled Public Trading Enterprises are included.

13 The ANZSIC-based industry statistics presented in this publication are compiled differently from activity statistics. Each ABN unit or TAU on the ABSBR has been classified (by the ATO and the ABS respectively) to a single industry class irrespective of any diversity of activities undertaken. The industry class allocated is the one which provides the main source of income.

14 Some businesses engage, to a significant extent, in activities which are normally carried out by different industries. For example, a predominantly mining business may also undertake significant amounts of manufacturing. Similarly, a mining business may produce significant volumes of goods which are normally produced in different mining industries. Where a business makes a significant economic contribution to industries classified to different ANZSIC subdivisions, the ABS includes the business in the ABS maintained population, and 'splits' the TAU's reported data between the industries involved. Significance is determined using total income.

15 A TAU's reported data will be split if the inclusion of data relating to the secondary activity in the statistics for the industry of the primary activity distorts (by overstating or understating) either the primary or secondary industry statistics at the ANZSIC subdivision level by:

- 3% or more, where the industries of the primary and secondary activities are in the same ANZSIC division
- 2% or more, where the industries of the primary and secondary activities are in different ANZSIC divisions.

16 The ABS attempts to maintain a current understanding of the structure of the large, complex and diverse business groups that form the ABS maintained population on the ABSBR, through direct contact with those businesses. Resultant changes in their structures on the ABSBR can affect:

- the availability of such businesses (or units within them) for inclusion in the annual economic collections
- the delineation of the units, within those groups, for which data are to be reported.

17 The ABS attempts to obtain data for those businesses selected for direct collection and which ceased operation during the year, but it is not possible to obtain data for all of them.

SAMPLING

18 A sample of 21,487 businesses was selected for the directly collected part of the 2005–06 EAS collection. Each business was asked to provide data sourced primarily from financial statements, mainly by mail out questionnaires. The survey population (excluding large or otherwise significant businesses) was then matched to ATO BIT files. Key financial data, from these files, representing approximately 2,771,386 businesses

SAMPLING *continued*

were then used to supplement the ABS's directly collected information. For details, see Technical Note 1.

19 State/territory of operation is not taken into account in selecting the EAS sample. As a result, sampling error may be greater for smaller states/territories. To some extent, any increase in sampling error will have been offset by the use of ATO BIT data, which provides an increase in sample size across each state/territory. The sampling error at the state/territory level may become more significant at the ANZSIC division and subdivision levels, depending on the number of businesses that each business in the sample represents in that particular state/territory. For further details, see Technical Note 2.

REFERENCE PERIOD

20 The period covered by each collection is, in general, the 12 months ended 30 June. Where businesses are unable to supply information on this basis, an accounting period for which data can be provided is used for data other than that relating to employment. Such businesses make a substantial contribution to some of the estimates presented in this publication. As a result, the estimates can reflect trading conditions that prevailed in periods outside the twelve months ended June in the relevant year.

21 Although financial data estimates relate to the full twelve months, employment estimates relate to the last pay period ending in June of the given year. As such, estimates of wages and salaries per person employed can be affected by any fluctuations in employment during the reference period.

22 Financial data presented incorporate all units in scope of the EAS collection that were in operation at any time during the year. They also include any temporarily inactive units, i.e. those units which were in the development stage or which were not in operation, but which still existed and held assets and liabilities and/or incurred some non-operating expenses (e.g. depreciation, administration costs).

RELIABILITY OF ESTIMATES

23 For information about this subject, see Technical Note 2.

INDUSTRY PERFORMANCE MEASURES

24 This publication presents a wide range of data that can be used to analyse business and industry performance.

25 Differences in accounting policy and practices across businesses and industries can lead to some inconsistencies in the data input to the statistics. Although much of the accounting process is subject to standards, there is still a great deal of flexibility left to individual managers and accountants in the accounting policies and practices that they adopt. For example, the way profit is measured is affected by management policy about such issues as depreciation rates, bad debt provisions and write off, and goodwill write off. The varying degree to which businesses consolidate their accounts may also affect any industry performance measures calculated.

26 A range of performance measures, usually referred to as ratios, can be produced from the data available from businesses' financial statements. The performance measures presented in this publication comprise:

- profitability ratios, which measure rates of profit on sales
- debt ratios, which indicate the ability of businesses to meet the cost of debt financing
- investment ratios, which indicate the capacity of business to invest in capital assets
- labour measures, which relate output, labour costs and employment.

27 A further explanation of each ratio can be found in the Glossary.

28 Those ratios compiled from a combination of flow (whole period) and level (beginning or end of period) items need to be treated with additional caution. Ratios which include both level and flow items in their derivation may be volatile due to the timing and other differences involved. In particular, this should be taken into account when considering those measures expressed as values per person employed. For

INDUSTRY PERFORMANCE

MEASURES *continued*

example, working proprietors and partners are included in estimates of employment but their drawings are not included in wages and salaries. This will affect estimates of wages and salaries per person employed for those industries where a substantial proportion of businesses are sole proprietorships or partnerships. It may, therefore, be preferable to base any analysis on a range of data presented rather than focusing on one variable.

29 The above limitations are not meant to imply that analysis based on these data should be avoided, only that they should be borne in mind when interpreting the data presented in this publication.

INDUSTRY VALUE ADDED

30 Industry value added is the measure of the contribution by businesses in each industry to gross domestic product. Table 2.3 presents estimates of the components of industry value added for all industries that are within the scope of the collection.

31 The presentation of industry value added in this table is relevant to those businesses that are classified as 'market' producers, that is, businesses which sell their output at economically significant prices. Industry value added is derived in a different way for non-market producers. The industries in which non-market producers make the most significant contribution to industry value added are HEALTH AND COMMUNITY SERVICES (PRIVATE) and PERSONAL AND OTHER SERVICES. See the Glossary item for detailed definitions.

INTERNATIONAL FINANCIAL
REPORTING STANDARDS

32 The new Australian equivalents to International Financial Reporting Standards (AIFRS) began to be progressively implemented in Australia from 1 January 2005. As a result, a number of items in the financial accounts of Australian businesses have been affected by changed definitions, which have in turn affected both Income Statements and Balance Sheets. A range of ABS economic collections source data from financial accounts of businesses, and use those data to derive economic statistics. There have been no changes in the associated economic definitions.

33 After monitoring data items since March quarter 2005 it has been concluded that most affected published data series have been affected by data breaks, but that the magnitude of such breaks cannot be determined without imposing disproportionate load upon data providers to ABS surveys and other administratively collected data. ABS will continue to monitor developments and report any significant identified impacts or changes in methodology as a result of AIFRS.

STATE AND TERRITORY
EXPERIMENTAL ESTIMATES

34 For details of the process used to derive state/territory proportions from EAS data, refer to Technical Note 1 paragraphs 21–27.

NEW BUSINESSES

35 Data in this publication have been adjusted to allow for lags in processing new businesses to the ABSBR. The effect of these adjustments is generally 1% or less for most ANZSIC industry divisions and for most states and territories.

EMPLOYMENT DATA

36 This issue includes employment estimates for Australian industries for 2004–05 and 2005–06. For information about how these have been derived, please see Appendix 1.

COUNTS OF OPERATING
BUSINESSES

37 The numbers of operating businesses presented in this publication are intended to represent counts of businesses which are operating at 30 June in the relevant year and which satisfy the scope criteria (as set out above) for inclusion in these statistics.

38 They are intended to provide indicative measures of the size of such business populations over time. As such they may differ from the detailed numbers shown in *Counts of Australian Businesses, including Entries and Exits, June 2003 to June 2006* (cat. no. 8165.0). The scope of the estimates presented there excludes entities which are not considered to be actively trading in the market sector. The criteria for this exclusion relate to various characteristics of a business: its industry; type of legal organisation (e.g., charitable institutions are excluded); institutional sector (see Scope and Coverage, above); or Business Activity Statement (BAS) remittance history. These criteria do not

COUNTS OF OPERATING
BUSINESSES *continued*

presently exclude businesses from the Economic Activity Survey, with the result that such businesses contribute to the business counts (and aggregates) presented in *Australian Industry* but not to those in *Counts of Australian Businesses, including Entries and Exits*. Most of these are non-employing businesses, and the industries most affected by their exclusion are CONSTRUCTION (ANZSIC Division E), PROPERTY AND BUSINESS SERVICES (Division L), and PERSONAL AND OTHER SERVICES (Division Q).

39 In future, the scope of *Counts of Australian Businesses, including Entries and Exits* will be adopted for both series and the differences eliminated. To minimise disruption to the series in *Australian Industry*, this will coincide with the other changes to take effect from 2006–07 (see Explanatory Notes paragraph 4).

ACKNOWLEDGMENT

40 ABS publications draw extensively on information provided freely by individuals, businesses, governments and other organisations. Their continued cooperation is very much appreciated: without it, the wide range of statistics published by the ABS would not be available. Information received by the ABS is treated in strict confidence as required by the *Census and Statistics Act 1905*.

RELATED PUBLICATIONS

41 Users may also wish to refer to the following publications:
Australian Labour Market Statistics, cat. no. 6105.0 – Quarterly publication
Australian National Accounts: National Income, Expenditure and Product, cat. no. 5206.0 – Quarterly publication
Australian National Accounts: State Accounts, 2005–06 Reissue, cat. no. 5220.0, released on 13 November 2006 – Annual publication
Business Indicators, Australia, cat. no. 5676.0 – Quarterly publication
Counts of Australian Businesses, including Entries and Exits, June 2003 to June 2006, cat. no. 8165.0, released on 26 February 2007 – Irregular publication
Electricity, Gas, Water and Sewerage Operations, Australia, 2005–06, cat. no. 8226.0, released on 17 September 2007 – Annual publication
Job Vacancies, Australia, cat. no. 6354.0 – Quarterly publication
Labour Price Index, cat. no. 6345.0 – Quarterly publication
Manufacturing Industry, Australia, 2005–06, cat. no. 8221.0, to be released on 10 December 2007 – Annual publication
Mining Operations, Australia, 2005–06, cat. no. 8415.0, released on 18 October 2007 – Annual publication
Private New Capital Expenditure and Expected Expenditure, Australia, cat. no. 5625.0 – Quarterly publication
Research and Experimental Development, Businesses, Australia, 2005–06, cat. no. 8104.0, released on 21 August 2007 – Annual publication
Year Book Australia, 2007, cat. no. 1301.0, released on 24 January 2007 – Annual publication

42 A range of publications presenting detailed results of surveys of selected service industries are also produced by the ABS. In general, these publications contain considerable detail about the employing sector of each industry. Appendix 2 discusses the comparability between data from these surveys and as included in this publication.

43 Current publications and other products released by the ABS are available from the Statistics View on the ABS web site. The ABS also issues a daily Release Advice on the web site which details products to be released in the week ahead.

ADDITIONAL DATA

44 Further data about Australian industry, derived from the annual Economic Activity Survey, are available in the spreadsheet released in conjunction with this publication. This spreadsheet now includes data previously released in the following electronic products (which are now discontinued):

ADDITIONAL DATA *continued*

- *Australian Industry: States, Territories and Australia, Industry Subdivision – Experimental Estimates, Data Report* (cat. no. 8155.0.003) and
- *Australian Industry: Summary of Industry Performance, Australia, Data Report* (cat. no. 8155.0.55.002).

45 Although data for FINANCE AND INSURANCE (ANZSIC Division K) have been excluded from published outputs, limited data are available on request for the component ANZSIC industry subdivision SERVICES TO FINANCE AND INSURANCE (ANZSIC Subdivision 75). Inquiries should be directed to Phillip Lui on Sydney (02) 9268 4269.

ABS DATA AVAILABLE ON REQUEST

46 As well as the statistics included in this and related publications, the ABS may have other relevant data available on request and for a charge. Inquiries should be made to the National Information and Referral Service on 1300 135 070.

47 Information is also available online via a selection of industry-specific theme pages. To access these theme pages, go to the ABS web site home page <<http://abs.gov.au>>. Open the *Industry* link shown under *Themes* (located in the left-side navigator 'Quick links'), then select one of the links shown under *Industry*.

ROUNDING

48 Where figures have been rounded, discrepancies may occur between totals and the sums of the component items. Due to data being adjusted for lags in processing new businesses to the ABSBR (see Explanatory Notes paragraph 35), this 'rounding rule' also applies to counts of businesses.

49 Proportions, ratios and other calculated figures shown in this publication have been calculated using unrounded estimates and may be different from, but are more accurate than, calculations based on the rounded estimates.

ABBREVIATIONS

\$'000	thousand dollars
\$b	billion (thousand million) dollars
\$m	million dollars
ABN	Australian Business Number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ABSBR	Australian Bureau of Statistics Business Register
ABSMP	Australian Bureau of Statistics maintained population
ACT	Australian Capital Territory
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Taxation Office
ATOMP	Australian Taxation Office maintained population
Aust.	Australia
BAS	Business Activity Statement
BIT	business income tax
EAS	Economic Activity Survey
EASTAX	combined EAS and ATO business income tax data
EBITDA	earnings before interest, tax, depreciation and amortisation
GFCF	gross fixed capital formation
GST	goods and services tax
ICT	information and communication technology
IVA	industry value added
m	million
mfg	manufacturing
n.e.c.	not elsewhere classified
no.	number
NSW	New South Wales
NT	Northern Territory
OPBT	operating profit before tax
PAYGW	pay-as-you-go withholding
Qld	Queensland
RSE	relative standard error
SA	South Australia
SIS	Service Industry Survey
SISCA	Standard Institutional Sector Classification of Australia
Tas.	Tasmania
TAU	type of activity unit
TNTS	The New Tax System
Vic.	Victoria
WA	Western Australia

EXPERIMENTAL EMPLOYMENT
ESTIMATES

- 1** Over time, the ABS's annual data of industry performance have generally included measures of employment.
- 2** There are three main purposes for estimating employment:
 - to generate statistics by business size range, employment being a frequently used and well understood measure of business size; estimation of employment for each business is a prerequisite for categorising businesses for this purpose
 - to show the relative importance of each industry as an employer
 - to provide measures of labour input and labour productivity.
- 3** One implication of the use of Business Income Tax (BIT) data in these statistics is that no direct measure of employment is available for those units which contribute to the estimates through the BIT source. This is because the ATO does not collect information about employment numbers. Unlike financial variables, which have a direct relationship to the data available from the BIT files, employment data are not readily amenable to being modelled using the same techniques. Further work therefore has been undertaken in order to devise a suitable modelling process, which is outlined below.
- 4** The methodology has delivered what are regarded as adequate broad estimates of the level of employment in each industry (at the division level) for 2004–05 and 2005–06. Estimates for earlier years were also compiled using the same methodology; however, the growth in employment and the implied increase in average wages and salaries between years were not able to be reconciled with other relevant ABS series already published, namely, those from the Labour Force Survey and the Survey of Average Weekly Earnings. Because of this, employment estimates for prior years are not available from the Economic Activity Survey. For these reasons, the employment estimates for 2004–05 and 2005–06 should be regarded as experimental and used with caution.
- 5** In estimating employment for units whose data are sourced from the BIT files, the new methodology takes into account :
 - whether a business is recorded as paying wages and salaries
 - whether a business is an incorporated entity
 - whether a business is a sole proprietorship
 - for those businesses that are partnerships of individuals, industry averages (derived from the ABS's Labour Force Survey) in order to estimate the number of partners per partnership
 - for those businesses that are partnerships of businesses, the assumption that the number of partners per partnership is zero.
- 6** For each business, an estimate of employee numbers is derived from its value of wages and salaries (if any) using industry averages. For each unincorporated business, these employee numbers are then added to an estimate of its number of working proprietors or partners, to produce an estimate of the total employment of the business. These estimates are then aggregated to the directly collected data to produce the estimates included in this publication.
- 7** For further information about the employment estimates included in this publication, please contact Phillip Lui on (02) 9268 4269.

INTRODUCTION

1 This publication presents experimental estimates to the ANZSIC class level in table 3.1. These show the relative performance of each industry class.

2 Other ABS publications also present estimates for specific industries or economic activities for the 2005–06 reference year. These publications can be categorised based on the frequency of the statistical collections that produce them, that is:

Annual:

Electricity, Gas, Water and Sewerage Operations, Australia, 2005–06
(cat. no. 8226.0)

Manufacturing Industry, Australia, 2005–06 (cat. no. 8221.0)
(to be released on 10 December 2007)

Mining Operations, Australia, 2005–06 (cat. no. 8415.0)

Irregular – service industries survey (SIS):

Retail and Wholesale Industries, Australia, 2005–06 (cat. no. 8622.0).

3 These publications supplement the *Australian Industry* summary statistics with a detailed examination of the structure and performance of businesses involved in selected economic activities for the 2005–06 reference year.

ANNUAL COLLECTIONS

4 The annual publications listed above present results from statistical collections that also contribute to the estimates shown in this publication. Hence, the estimates in this publication for the MANUFACTURING, MINING and ELECTRICITY, GAS AND WATER SUPPLY industries will closely resemble those presented in the publications specific to those industries. The only differences in methodology used to produce the two sets of estimates relate to timing.

5 Because of the different processing timetables of the respective surveys, a later version of the ATO business income tax (BIT) data has been available for use in compiling the estimates in this publication compared to those in the industry-specific publications listed above. As the contribution of BIT data to aggregates for these industries is relatively small (1% or less of Australian sales and service income in 2005–06 for MINING and ELECTRICITY, GAS AND WATER SUPPLY), the effect of the use of different versions of the BIT file is not significant.

6 At the time of compiling these estimates, data from the MANUFACTURING industry collection had not yet been finalised. Hence the estimates in this publication for MANUFACTURING are based on an earlier version of the data from the MANUFACTURING collection compared to that which will be used to produce the estimates to appear in *Manufacturing Industry, Australia*.

IRREGULAR COLLECTIONS

7 The service industries publication mentioned above presents results of a statistical collection of the WHOLESale TRADE and RETAIL TRADE industries. The ABS's program of Service Industries Surveys (SIS) focuses on different industries and economic activities each year.

8 Aspects of this SIS collection differ from those which produce the estimates in this publication, and hence differences in results can arise. These differences are further explained below.

IRREGULAR COLLECTIONS

continued

9 The estimates in that publication have been compiled and published using the 2006 edition of the ANZSIC (ANZSIC06), whereas the data in *Australian Industry* are based on the 1993 edition. This limits the extent to which data can be compared between publications. The industry classification change has resulted in a reduction in scope and size of both the RETAIL TRADE and WHOLESALE TRADE divisions. This has affected the RETAIL TRADE division to a greater degree than it has the WHOLESALE TRADE division.

10 One reason that the two sets of estimates vary relates to the use of different industry coding practices. For the *Australian Industry* publication, businesses are coded to ANZSIC industry classes on the basis of the activity reported to the ATO when they registered for an ABN or, for more complex businesses, on the basis of information reported directly to the ABS. On the other hand, the service industries surveys present estimates for industries based on detailed financial and activity data reported in the survey. There are a number of reasons why a business classified to any given ANZSIC industry on the ABS Business Register (ABSBR) may not have been mainly engaged in activities associated with that industry during the 2005–06 reference year. This may be because of inaccurate or incomplete information at the time the business was registered, or it may be because the business has changed activity, either temporarily or permanently.

11 After allowing for the reduced scope of the RETAIL TRADE industry under ANZSIC06, the differences in terms of total expenses and total income at the division level are generally 3% or less. Effects may be greater for individual WHOLESALE TRADE OR RETAIL TRADE industries and/or for other variables.

12 When interpreting any differences in estimates, sampling error should also be taken into account. See Technical Note 2 for further information. The Relative Standard Error (RSE) calculated for an estimate has the effect of widening the range of possible values that the estimate might take, thereby either expanding or reducing the difference between estimates of the same variable produced from different statistical collections. In general, RSEs of estimates from the service industries surveys are typically lower than those from the Economic Activity Survey for the variables presented in table 3.1 at the ANZSIC class level.

TECHNICAL NOTE 1 **METHODOLOGY**

INTRODUCTION

1 The estimates in this publication are produced using a combination of ABS directly collected data and Business Income Tax (BIT) data sourced from the Australian Taxation Office (ATO).

2 The directly collected data have been reported by a sample of businesses, as recorded on the ABS Business Register (ABSBR). The ABS uses an economic statistics units model on the ABSBR to describe the characteristics of businesses, and the structural relationships between related businesses. Within large and diverse business groups, the units model is used also to define reporting units that can provide data to the ABS at suitable levels of detail.

STATISTICAL UNITS DEFINED ON THE ABS BUSINESS REGISTER

3 The current economic statistics units model was introduced in mid 2002, to better use the information available as a result of The New Tax System (TNTS). This units model allocates businesses to one of two sub-populations. The vast majority of businesses are in what is called the ATO maintained population, while the remaining businesses are in the ABS maintained population. Together, these two sub-populations make up the ABSBR population.

ATO MAINTAINED POPULATION

4 Most businesses and organisations in Australia need to obtain an Australian Business Number (ABN). They are then included on the whole-of-government register of businesses, the Australian Business Register (ABR), which is maintained by the ATO. Most of these businesses have simple structures; therefore, the unit registered for an ABN will satisfy ABS statistical requirements. For these businesses, the ABS has aligned its statistical units structure with the ABN unit. The businesses with simple structures constitute the ATO maintained population (ATOMP), and the ABN unit is used as the statistical unit for all ABS economic collections.

ABS MAINTAINED POPULATION

5 For the population of businesses where the ABN unit is not suitable for ABS statistical requirements, the ABS maintains its own units structure through direct contact with the business. These businesses constitute the ABS maintained population (ABSMP). This population consists typically of large, complex and diverse businesses. The statistical units model described below caters for such businesses.

■ *Enterprise group*: This is a unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the *Corporations Legislation Amendment Act 1991*), including legal entities such as companies, trusts and partnerships. Majority ownership is not required for control to be exercised.

■ *Enterprise*: An institutional unit comprising:

- a single legal entity or business entity, or
- more than one legal entity or business entity within the same enterprise group and in the same institutional sub-sector (i.e. they are all classified to a single Standard Institutional Sector Classification of Australia (SISCA) sub-sector).

ABS MAINTAINED
POPULATION *continued*

■ *Type of activity unit (TAU)*: The TAU comprises one or more business entities, sub-entities or branches of a business entity within an enterprise group that can report production and employment data for similar economic activities. When a minimum set of data items are available, a TAU is created which covers all the operations within an industry subdivision (and the TAU is classified to the relevant subdivision of the ANZSIC). Where a business cannot supply adequate data for each industry, a TAU is formed which contains activity in more than one industry subdivision.

CONTRIBUTION OF THE
STATISTICAL UNITS TO THE
ESTIMATES

6 The following paragraphs outline the way in which categories of statistical units contribute to the estimates of financial and economic variables presented in this publication. Estimates of employment are derived in a different manner; see Appendix 1 for details.

TAUs

7 All units in the ABS maintained population (i.e. TAUs) were eligible to be selected for direct collection. Direct collection of data from these units is necessary because:

- many large and complex employing businesses have more than one legal entity, making it difficult to identify all legal entities for that business in the BIT data
- BIT data do not include all of the detailed information that the ABS requires from large and complex businesses
- 'tax exempt' businesses that are not required to complete business income tax returns would otherwise not contribute to the statistics.

ABN units

8 The balance of units on the ABSBR were ABN units, from the ATO maintained population.

PRODUCING EAS ESTIMATES

9 The following diagram illustrates the ways in which Australian businesses contribute to the estimates in this publication.

10 The counts of businesses in the diagram refer to the numbers of businesses on the survey 'frame', or list of business units, from which the sample to produce these estimates is selected. During processing of the survey, units no longer in operation can be detected, and the counts of the numbers of businesses adjusted accordingly. Hence the total number of businesses shown in the diagram is higher than the count of operating businesses presented in the tables.

PRODUCING EAS ESTIMATES

continued

Summary of Data Sources, 2005–06

Total Selected Industries			
Type of business	Stream D	Stream B	Stream T
The source used to identify businesses of each type	ABS Business Register	ABS Business Register	ABS Business Register
The number of each type of business	171,641	508,924	2,262,462
Sources of data	ABS survey	ATO business income tax returns (a)	ATO business income tax returns
The number of businesses that are selected to provide data	15,795	508,924	2,262,462
Contribution to total income for total selected industries	56.4%	31.6%	12.0%

(a) 5,693 of these businesses also received an EAS survey form.

TYPES OF BUSINESS, AND DATA STREAMING

Stream D: direct collection of data

Stream B: Both direct collection and BIT data

11 For the purpose of compiling the estimates in this publication, data for businesses as recorded on the ABSBR contribute via one of three categories (or 'streams') in accordance with significance and collection-related characteristics.

12 STREAM D, consisting of directly collected survey data, comprises data for:

- those businesses from the ATOMP of the ABSBR that are either:
 - tax-exempt, or
 - completely enumerated in the Economic Activity Survey (EAS) – a business may be completely enumerated when it is significant in employment and/or assets and/or turnover
- businesses from the ABS maintained population of the ABSBR.

13 Information for these businesses was sourced from the ABS EAS collection, for the reasons outlined in paragraph 7 above.

14 STREAM B comprises data for ATOMP businesses not selected in STREAM D and which are above the cut-off for inclusion in STREAM T. This cut-off is usually set so that businesses in STREAM T contribute 15% of industry turnover, as determined from ATO Business Activity Statement (BAS) data.

15 Data for businesses in STREAM B are sourced from the BIT files. However, a sample of these businesses is also included in the direct EAS collection, for the purpose of calculating 'proration' factors. These factors are applied to the STREAM B BIT data in order to produce estimates of items not available from the BIT files.

Stream T: BIT data only

16 STREAM T comprises data for ATOMP businesses not selected in STREAM D and which are below the STREAM T cut-off. Data for businesses in STREAM T are sourced from the BIT files. Directly collected survey data are used to prorate the STREAM T BIT data, in order to produce estimates of items not available from the BIT files.

17 For businesses in STREAMS B and T, the more detailed information presented in this publication is derived by using a two phase estimation technique. Firstly, a set of key data items is sourced from the BIT files. Then these data items are 'prorated' to generate a set of detailed financial information for each business. The proration factors are sourced from businesses in the EAS in the appropriate industry.

18 The sampling and estimation methods used by the ABS take into account those selected businesses that are not able to be identified on the BIT files. The ABS is unable to match all of the selected ABSBR businesses to records on the BIT files, as:

- not all businesses have completed their business income tax return by the time the ABS receives the snapshot of the BIT file, and
- a proportion of businesses that are included on the ABSBR would not have traded for the reference year.

AUSTRALIAN INDUSTRY ESTIMATES

Income contribution by unit type

19 Estimates for each of the selected industries were produced by aggregating the contributing data streams. An indication of the importance of these populations to the data can be gained from their contribution to the estimate of total income for TOTAL SELECTED INDUSTRIES. The following table shows their proportional contributions to total income.

CONTRIBUTION TO TOTAL INCOME

	DIRECT COLLECTION	ATO BIT DATA		Total
	Stream D	Stream B	Stream T	
ABSBR units	%	%	%	%
ABN units	10.5	31.6	12.0	54.1
TAUs	45.9	—	—	45.9
Total	56.4	31.6	12.0	100.0

— nil or rounded to zero (including null cells)

INDUSTRY CLASS EXPERIMENTAL ESTIMATES

20 All business units that contribute to the data carry an industry code at the ANZSIC industry class (four digit) level. The sample used for the ABS-collected component of these estimates, however, is designed mainly at the ANZSIC industry subdivision (two digit) level. Industry subdivision is also the level at which proration, and adjustments to take account of new and likely ceased businesses, are performed. Some loss of precision will therefore arise in apportionment of directly-collected data to individual industry groups and classes.

STATE AND TERRITORY EXPERIMENTAL ESTIMATES

21 The methodology for producing the state and territory experimental estimates separates businesses entities into two groups:

- those businesses identified as operating in only one state or territory ('single state' businesses) and
- those businesses identified as operating across more than one state and/or territory ('multi-state' businesses).

STATE AND TERRITORY
EXPERIMENTAL ESTIMATES
continued

22 For businesses in STREAMS B and D, the EAS collection uses information collected by other ABS surveys that share similar concepts but ask a variety of state/territory based questions. Where the EAS collection finds data from one of these 'donor' surveys for a business, the state/territory proportions collected from the donor survey are used to allocate the business's data across the states/territories.

23 It is from these donor surveys that the majority of state/territory proportions are produced. In descending order of relevance, the ABS collections used to obtain state/territory proportions for sales and wages and salaries were the following:
Manufacturing survey
Mining survey
Quarterly business indicator survey.

24 The EAS attempts to match businesses to these ABS donor collections. If matched to more than one collection, the most relevant collection as per the list above takes precedence. Sales-based proportions obtained for each multi-state business were used to allocate EAS total income, total expenses and OPBT data across the states/territories for that business. Similarly, wages and salaries proportions were used to apportion EAS wages and salaries data. Some bias may arise from obtaining state/territory dissections from various ABS collections with different reporting periods, definitions, coverage, business classifications, and scope. In some cases, employment has been used as a proxy for obtaining state/territory proportions. As well, ABS collections used to obtain state/territory proportions for multi-state businesses are not always consistent in the wording of the state/territory-based questions. These different treatments are necessary depending on the industries in scope of each collection. To understand these differences more clearly, please refer to the relevant publications' Explanatory Notes.

25 Owing to the nature of their activity, some businesses find it difficult to respond to state/territory-based questions. Examples include businesses in the COMMUNICATION SERVICES industry and, to a lesser extent, the TRANSPORT AND STORAGE industry, where the activity of the business is not necessarily confined by state/territory boundaries. As much available state/territory information as possible has been utilised for each selected business; however, it is recognised that some identified single state/territory businesses may actually operate across more than one state/territory. In most cases, the effect on the estimates due to this factor is minimal.

26 The remaining businesses in STREAMS B and D are classified as single state, and are actively assigned to the state/territory in which they are based. Businesses in STREAM T are assumed to operate in a single state/territory, and are treated accordingly. Although STREAM T units comprise the majority of single state/territory units, they contribute only 20% of the estimate of total income of such units.

27 The ABSBR includes a 'States of operation' field to identify the states/territories in which each business operates. For businesses in STREAMS B and D for which no donor information is available, this field is used to apportion the data. Where a unit is classified as multi-state, the state/territory proportions are assigned based on an industry average.

TECHNICAL NOTE 2 DATA RELIABILITY

INTRODUCTION

1 The Economic Activity Survey is, in part, a sample survey designed primarily to deliver national estimates for all industry divisions within the scope of the collection. Experimental estimates at the national level for industry classes and at the state and territory level for industry divisions are also produced, but the survey was not specifically designed for these purposes.

SAMPLING ERROR

2 The majority of data contained in this publication have been obtained from a sample of businesses. As such, these data are subject to sampling variability; that is, they may differ from the figures that would have been produced if the data had been obtained from all businesses in the population. The measure of the likely difference as used by the ABS is given by the standard error, which indicates the extent to which an estimate might have varied by chance because the data were obtained from only a sample of units. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained if the data had been obtained from all units, and about 19 chances in 20 that the difference will be less than two standard errors.

3 The standard error can also be expressed as a percentage of the estimate, and this is known as the relative standard error (RSE). RSEs at the industry division level for Australia for selected data items representing the full range of data contained in this publication are shown in the table below. Detailed relative standard errors can be made available on request.

RELATIVE STANDARD ERRORS

<i>Industry division</i>	<i>Employment at end of June</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added (a)</i>	<i>Earnings before interest, tax, depreciation and amortisation</i>
	%	%	%	%	%	%
Agriculture, forestry and fishing	0.5	0.8	0.9	9.3	0.9	3.0
Mining	0.2	0.1	0.1	0.2	0.2	0.2
Manufacturing	—	—	—	0.1	—	0.1
Electricity, gas and water supply	0.1	—	—	0.1	—	—
Construction	0.4	0.9	1.0	1.1	0.6	0.9
Wholesale trade	0.7	1.6	1.7	2.5	1.1	2.1
Retail trade	0.2	0.4	0.4	0.8	0.3	0.7
Accommodation, cafes and restaurants	1.7	1.1	1.1	6.5	1.4	4.1
Transport and storage	0.5	0.8	0.8	2.3	0.9	1.8
Communication services	1.6	2.4	2.6	3.7	1.7	2.0
Property and business services	0.9	1.6	1.8	2.8	1.6	3.6
Education (private)	3.2	2.7	2.7	9.4	2.6	10.6
Health and community services (private)	1.9	1.2	1.4	2.9	1.5	2.5
Cultural and recreational services	2.5	1.7	1.9	3.6	1.6	2.4
Personal and other services	2.2	2.1	2.1	5.3	3.0	16.5
Total selected industries(b)	0.3	0.4	0.4	0.9	0.4	0.7

— nil or rounded to zero (including null cells)

(a) RSEs for industry value added may be understated. See paragraphs 6–8 of this Technical Note.

(b) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

SAMPLING ERROR *continued*

4 To illustrate the above, the estimate of total income for PROPERTY AND BUSINESS SERVICES in 2005–06 was \$321,791m. The RSE of this estimate is shown as 1.6%, giving a standard error of approximately \$5,149m (rounded). This implies that there are two chances in three that, if all units had been included in the survey, an estimate in the range of \$316,642m to \$326,940m would have been obtained. Similarly, it implies that there are 19 chances in 20 (i.e., a confidence interval of 95%) that the estimate would have been within the range of \$311,494m to \$332,088m.

5 The size of the RSE may be a misleading indicator of the reliability of some of the estimates for OPBT, EBITDA and IVA. This situation may occur where an estimate may legitimately include positive and negative values, reflecting the financial performance of individual businesses. In these cases, the aggregated estimate can be small relative to the contribution of individual businesses, resulting in a standard error which is large relative to the estimate.

6 Some estimates presented in this publication rely on techniques in which proportions and relationships from data collected by the Australian Bureau of Statistics (ABS) are applied to business income tax (BIT) data sourced from the Australian Taxation Office (ATO), in order to provide estimates of items not available from the ATO BIT files. This technique, known as proration, has implications for reliability of the relevant RSEs as a measure of quality. Items appearing in this publication and which are derived by proration are:

- Average industry value added
- Average sales and service income
- Cost of sales
- Gross fixed capital formation
- Income from services
- Industry value added
- Interest income
- Investment rate value added
- Other operating expenses
- Other income
- Rent, leasing and hiring income
- Sales and service income
- Sales of goods.

7 In general, if RSEs of data items derived from proration are calculated in the same way as for items that are not prorated (i.e. directly collected in the economic activity survey (EAS) or available from BIT files), they will be less reliable as quality measures than for items that are not prorated. Specifically, RSEs calculated for prorated items will tend to understate the level of sampling variability in the estimates to which they relate.

8 The RSEs presented or annotated in this publication are based on calculations that do not distinguish between prorated and non-prorated items.

ANZSIC class experimental estimates

9 Experimental estimates at the ANZSIC class level are shown in Chapter 3 of this publication. This is the finest level of classification in the ANZSIC. It is only the incorporation of ATO BIT data that has made it feasible to produce estimates to this degree of industry detail, as the relatively small size of the directly collected EAS sample does not allow for the compilation of reliable estimates generally below the ANZSIC subdivision level. A broad general indication of the reliability of estimates at the ANZSIC class level is provided by the RSEs shown in the table above for the industry division to which the class belongs.

10 Approximately 97% of the ANZSIC class level estimates for total income have RSEs of less than 25%. As annotated in table 3.1, some of the RSEs are relatively large and, therefore, the estimates to which they relate should be used with extreme caution.

State/territory experimental estimates

11 The design of the EAS sample does not take into account state/territory, and this could affect the size of the sample error at the state/territory level. To some extent, this is offset by the use of BIT data, which effectively increases the sample size and results in improved coverage of units for each state/territory.

NON-SAMPLING ERROR

12 The imprecision due to sampling variability, which is measured by the standard error, should not 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 referred to collectively as non-sampling error and they may occur in any enumeration, whether a full census or a sample.

13 Although 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. The ABS compares data from different ABS (and non-ABS) sources relating to the one industry, to ensure consistency and coherence.

14 Differences in accounting policy and practices across businesses and industries can also lead to some inconsistencies in the data used to compile the estimates. Although much of the accounting process is subject to standards, there remains a great deal of flexibility available to individual businesses in the accounting policies and practices that they adopt.

15 The class level estimates in this publication can sometimes differ from those produced by the ABS's Service Industries program of surveys, which deliver detailed data of industry structure and performance for individual ANZSIC classes. For details, see Appendix 2.

16 Because direct collection has not been used to apportion EAS estimates to states and territories, some non-sample error will result from the techniques used to produce state/territory experimental estimates. For full details of the methodology used to allocate estimates to states and territories, please refer to Technical Note 1 paragraphs 21–27.

17 The above limitations are not meant to imply that analysis based on these data should be avoided, only that the limitations should be borne in mind when interpreting the data presented in this publication. This publication presents a wide range of data that can be used to analyse business and industry performance. It is important that any analysis be based upon the range of data presented rather than focusing on one variable.

GLOSSARY

Data presented in this publication have been compiled from the standard financial accounts of businesses; therefore, the definition of each reported item aligns closely with that adopted in standard business accounting practice. Definitions of particular terms, as used in this publication, are also included.

ABN unit	The statistical unit used by the ABS to represent businesses, and for which statistics are reported, in most cases. The ABN unit is the business unit which has registered for an ABN, and thus appears on the ATO administered Australian Business Register. In most cases, the ABN unit represents the legal entity. This unit is suitable for ABS statistical needs when the business is simple in structure. For more significant and diverse businesses where the ABN unit is not suitable for ABS statistical needs, the statistical unit used is the type of activity unit (TAU).
Bad and doubtful debts	Represents the amount of bad and doubtful debts written-off, net of bad and doubtful debts previously written-off but recovered.
Billion	One thousand million.
Business	A business is generally considered to be a person, partnership, or corporation engaged in business or commerce. In this publication, the term represents the ABN unit or type of activity unit (TAU), which are the two standard statistical units for the 2005–06 EAS collections (these two units are explained under separate entries). For details, see Explanatory Notes paragraphs 5–9.
Business Activity Statement (BAS) total sales	Represented by the form item G1 <i>Total sales</i> on businesses' Business Activity Statements, supplied by them to the ATO. This item comprises all payments and other consideration (including GST) received during the nominated tax period for supplies made in the course of business.
Business averages	The relevant item divided by the number of operating businesses.
Business profitability	Business profitability refers to the proportion of businesses operating at the end of June that made a profit or loss, or broke even. Broke even is defined as those businesses incurring a profit or loss of less than \$500, including zero.
Business size	For the purposes of table 2.1, businesses are categorised as: <ul style="list-style-type: none"> ■ employing businesses, which are shown in three groups: <ul style="list-style-type: none"> ■ large businesses, with employment of 200 or more persons ■ medium businesses, with employment of 20 to less than 200 persons ■ small businesses, with employment of less than 20 persons ■ non-employing businesses. <p>Employing businesses are identified on the survey frame based on registrations to the ATO's pay-as-you-go withholding (PAYGW) tax scheme. The frame is updated each year to take account of new businesses, businesses which have ceased employing, changes in employment levels, changes in industry and other general business changes. Businesses which have ceased employing are identified when the ATO cancels their PAYGW registration. In addition, businesses which did not remit under the PAYGW scheme for five quarters prior to the end of the reference period are treated as non-employing.</p>

Capital expenditure	Total (gross) expenditure on acquiring fixed tangible and intangible assets, before deduction of trade-in allowances, and including expenses (except capitalised interest) incurred during the year in acquiring such assets. Fixed tangible assets include land, dwellings, other buildings and structures, plant, machinery and equipment (including motor vehicles). Intangible assets include capitalised exploration expenditure, patents, licences and goodwill.
Capital work done for own use	Capitalised work done by the employees or proprietors of a business in manufacturing, constructing, installing or repairing assets, in mineral and petroleum exploration activities, and the in-house development of computer software, for use by the business or for rental or lease. This work is valued at the capitalised costs of the materials and the wages and salaries involved.
Capitalised purchases	Goods drawn from inventories for use as fixed tangible assets in capital work done by the employees or proprietors of a business for use by the business or for rental or lease.
Capitalised wages and salaries	Capitalised payments for work done by own employees in manufacturing, constructing, installing or repairing assets, mineral and petroleum exploration activities or in developing computer software in-house for use by the business or for rental or lease.
Chain volume measures	<p>Annually-reweighted chain Laspeyres volume indexes referenced to the current price values in a chosen reference year (i.e. the year when the quarterly chain volume measures sum to the current price annual values). Chain Laspeyres volume measures are compiled by linking together (compounding) movements in volumes, calculated using the average prices of the previous financial year, and applying the compounded movements to the current price estimates of the reference year. Quarterly chain volume estimates are benchmarked to annual chain volume estimates, so that the quarterly estimates for a financial year sum to the corresponding annual estimate.</p> <p>Generally, chain volume measures are not additive. In other words, component chain volume measures do not sum to a total in the way original current price components do. In order to minimize the impact of this property, the ABS uses the latest base year as the reference year. A change in reference year changes levels but not growth rates, although some revision to recent growth rates can be expected because of the introduction of a more recent base year (and revisions to the current price estimates underlying the chain volume measures).</p> <p>For details, see <i>Australian National Accounts: National Income, Expenditure and Product</i> (cat. no. 5206.0).</p>
Change in inventories	The value of total closing inventories less total opening inventories.
Closing inventories	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels and containers at the end of the reporting period.
Contract, subcontract and commission expenses	Payments to other businesses and self-employed persons for work done or sales made on a contract or commission basis. Payments to persons paid by commission without a retainer are also included. Excludes commissions paid to persons who receive a retainer and commissions paid to the business' own employees.
Cost of sales	The sum of purchases, selected expenses and opening inventories less closing inventories. Any capitalised purchases are excluded.
Current prices	Estimates at current prices are valued at the prices of the period to which the observation relates. For example, estimates for 2005–06 are valued using 2005–06 prices. This contrasts to chain volume measures, where the prices used in valuation refer to the prices of a previous period.

Depreciation and amortisation	Depreciation/amortisation allowed on tangible and intangible assets. Includes, for lessees only, depreciation/amortisation in respect of finance leases.
Disposal of assets	Proceeds from the sale of tangible assets (plant, machinery, equipment, land, dwellings, other buildings and structures), and intangible assets (such as patents, licences and goodwill).
Earnings before interest, tax, depreciation and amortisation (EBITDA)	Profit prior to the deduction of net interest (interest income minus interest expenses), income tax, depreciation and amortisation. Items classifiable to other income are also excluded.
Employer contributions into superannuation	Includes salary sacrifice. Also includes all employer contributions to superannuation funds (including the employer productivity contribution) and provisions for employer contributions to superannuation funds. Employee contributions are excluded.
Employing business	See the entry for business size.
Employment at end of June	Number of persons working for businesses during the last pay period ending in June of the given year. Includes working proprietors and partners, employees absent on paid or prepaid leave, employees on workers' compensation who continue to be paid through the payroll, and contract workers paid through the payroll. Excludes persons paid by commission only, non-salaried directors, volunteers and self-employed persons such as consultants and contractors. For details of how employment estimates have been derived, see Appendix 1.
Enterprise	An institutional unit comprising: <ul style="list-style-type: none"> ■ a single legal entity or business entity; or ■ more than one legal entity or business entity within the same enterprise group and in the same institutional sub-sector (i.e. they are all classified to a single Standard Institutional Sector Classification of Australia (SISCA) sub-sector).
Enterprise group	A unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the <i>Corporations Legislation Amendment Act 1991</i>), including legal entities such as companies, trusts and partnerships. Majority ownership is not required for control to be exercised.
Expenses	See total expenses.
Freight and cartage expenses	Excludes the cost of delivery by own vehicles and employees, as well as overseas freight and cartage on goods exported, and payments to couriers.
Funding from government for operational costs	Funding from federal, state and/or local government for operational costs (e.g. wages and salaries, rent, food). Includes bounties, subsidies, export grants, apprenticeship and traineeship schemes, community service obligations, and amounts reimbursed under the Australian Government's Energy Grants (Credit) Scheme.
Funding from government for specific capital items	Includes capital grants, and low interest or interest free loans made by government to businesses to encourage expenditure on specific equipment (e.g. environmental protection equipment).
Gross fixed capital formation (GFCF)	Gross fixed capital formation is measured by the total value of a producer's acquisitions, less disposals, of fixed assets during the reference period, plus certain additions to the value of non-produced assets realised by the productive activity of institutional units.

Gross fixed capital formation (GFCF) <i>continued</i>	<p>Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year.</p> <p>The derivation of GFCF is as follows:</p> <p>Acquisition of</p> <p style="padding-left: 20px;">Road vehicles</p> <p><i>plus</i> Other transport equipment</p> <p style="padding-left: 20px;">Industrial machinery and equipment</p> <p style="padding-left: 20px;">Computer software capitalised</p> <p style="padding-left: 20px;">Computers and computer peripherals</p> <p style="padding-left: 20px;">Electronic equipment and electrical machinery</p> <p style="padding-left: 20px;">Communications equipment</p> <p style="padding-left: 20px;">Other plant and equipment</p> <p style="padding-left: 20px;">Dwellings, other buildings and structures</p> <p style="padding-left: 20px;">Computer software expensed</p> <p style="padding-left: 20px;">Mining exploration expenditure expensed</p> <p style="padding-left: 20px;">Mining exploration expenditure written-off</p> <p><i>less</i> Disposal of plant, machinery and equipment (including motor vehicles)</p> <p style="padding-left: 20px;">Disposal of dwellings, other buildings and structures</p> <p><i>equals</i> GFCF</p>
Gross value added	<p>The value of output at basic prices minus the value of intermediate consumption at purchasers' prices. The term is used to describe gross product by industry and by institutional sector. Basic prices valuation of output removes the distortion caused by variations in the incidence of commodity taxes and subsidies across the output of individual industries. For details, please refer to <i>Australian National Accounts: National Income, Expenditure and Product</i> (cat. no. 5206.0).</p>
Income	<p>See the entries for sales and service income, interest income, and other selected income.</p>
Income from services	<p>See the entry for sales and service income.</p>
Industry class	<p>The structure of ANZSIC comprises four levels, ranging from industry division (broadest level) to industry class (finest level). Activities are narrowly defined within the industry class level, which is identified by a four-digit code, e.g. Industry Class 2331 PULP, PAPER AND PAPERBOARD MANUFACTURING. Usually, an activity is primarily defined to one class. However, some activities may be primary to more than one class.</p>
Industry division	<p>The structure of ANZSIC comprises four levels, ranging from industry division (broadest level) to industry class (finest level). The main purpose of the industry division level is to provide a limited number of categories which give a broad overall picture of the economy. There are 17 divisions within ANZSIC, each identified by an alphabetical letter, that is, 'A' for AGRICULTURE, FORESTRY AND FISHING, 'B' for MINING, 'C' for MANUFACTURING, etc.</p>
Industry group	<p>This is the intermediate level within each industry division of ANZSIC and is identified by a three-digit code, e.g. Industry Group 233 for PAPER AND PAPER PRODUCT MANUFACTURING. It gives more detail than the industry subdivision, and is created in a way that groups like industry classes together.</p>
Industry subdivision	<p>This is the broadest level category within each industry division of ANZSIC and is identified by a two-digit code, e.g. Industry Subdivision 23 for WOOD AND PAPER PRODUCT MANUFACTURING. Industry subdivisions are built up from industry groups which, in turn, are built up from industry classes.</p>
Industry value added (IVA)	<p>IVA represents the value added by an industry to the intermediate inputs used by the industry. IVA is the measure of the contribution by businesses, in the selected industry, to gross domestic product.</p> <p>The derivation of IVA for individual businesses depends on whether they are classified as market or non-market producers. Non-market producers are those institutions which provide goods or services either free or at prices that are not economically significant. In other words, their prices are not significantly influenced by the amounts that producers</p>

Industry value added (IVA) *continued* are willing to supply, nor the amounts that users are willing to pay to purchase the goods or services being provided. Conversely, market producers provide goods and services at prices that are economically significant.

For market producers, the derivation of IVA is as follows:

	Sales and service income
<i>plus</i>	Funding from federal, state and/or local government for operational costs
<i>plus</i>	Capital work done for own use
<i>plus</i>	Closing inventories
<i>less</i>	Opening inventories
<i>less</i>	Purchases of goods and materials
<i>less</i>	Other intermediate input expenses (for details, see the entry for total expenses)
<i>equals</i>	IVA

However, it should be noted that IVA is a measure of economic activity and is not equivalent to operating profit before tax (OPBT). Wage and salary expenses and most other labour costs are not taken into account in its calculation for market producers, and nor are most insurance premiums, interest expenses or depreciation and a number of lesser expenses (see the entry for total expenses for further details). On the income side, OPBT includes total income, whereas IVA only includes sales and service income.

As a principle, the output of non-market production is valued at cost, including intermediate input expenses. As shown in the above derivation, intermediate input expenses are deducted from output in order to arrive at IVA. Accordingly, the derivation of IVA for non-market producers can be described as follows:

	Selected labour costs
<i>plus</i>	Depreciation and amortisation
<i>plus</i>	Indirect taxes
<i>equals</i>	IVA

Estimates of industry value added are obtained by summing the contributions of businesses classified to that industry, both market and (if any) non-market producers. Market producers predominate in most industries.

Industry value added is related to, but different from, the national accounting variable gross value added. For national accounts purposes, gross value added is calculated by adjusting industry value added to include GENERAL GOVERNMENT units and also to account for some other effects.

Industry value added per person employed IVA of businesses which operated in a given industry during the given year ended 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending in June of that same year.

Insurance premiums Premiums for fire, general, accident, public liability, optional third-party and comprehensive motor vehicle insurance, professional indemnity insurance, and common law liability. Excludes workers' compensation insurance premiums/costs (included in labour costs) and compulsory third party motor vehicle insurance premiums (included in motor vehicle running expenses).

Interest coverage The number of times that businesses can meet their interest expenses from their earnings before net interest, tax, depreciation and amortisation (EBITDA), i.e. earnings before interest, tax, depreciation and amortisation / interest expenses. In previous issues of this publication, earnings before interest and tax (rather than EBITDA) was the numerator.

Interest expenses Includes interest paid on loans from banks, finance companies, partners, and related or unrelated businesses, and in respect of finance leases. Also includes interest equivalents such as hedging costs and expenses associated with discounted bills. Excludes bank charges other than interest, and capital repayments.

Interest income	Includes interest received from deposits in banks and non-bank financial institutions, loans, advances, finance leases and earnings on discounted bills. Excludes capital payments received.										
Intermediate input expenses	See the entry for total expenses.										
Intermediate inputs	Intermediate inputs consist of materials and certain services which are used up in the production process. The calculation is: <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td>Intermediate input expenses</td> </tr> <tr> <td></td> <td>(for details, see the entry for total expenses)</td> </tr> <tr> <td><i>plus</i></td> <td>Opening inventories</td> </tr> <tr> <td><i>less</i></td> <td>Closing inventories</td> </tr> <tr> <td><i>equals</i></td> <td>Intermediate inputs</td> </tr> </table>		Intermediate input expenses		(for details, see the entry for total expenses)	<i>plus</i>	Opening inventories	<i>less</i>	Closing inventories	<i>equals</i>	Intermediate inputs
	Intermediate input expenses										
	(for details, see the entry for total expenses)										
<i>plus</i>	Opening inventories										
<i>less</i>	Closing inventories										
<i>equals</i>	Intermediate inputs										
Inventories – opening/closing	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels, and containers, at the beginning and end of the reporting period, respectively.										
Investment rate (value added)	The proportion of industry value added (IVA) used to acquire capital, i.e. (capital expenditure / IVA) x 100.										
Large business	See the entry for business size.										
Medium business	See the entry for business size.										
Motor vehicle running expenses	Includes expenditure on registration fees, compulsory third-party insurance premiums, fuel, and repair and maintenance expenses. Excludes expenses for off-road motor vehicles (e.g. fork lifts, mobile plant), and lease payments, optional third party and comprehensive motor vehicle insurance premiums, and depreciation.										
Natural resource royalties expenses	Includes payments under mineral lease arrangements, and resource rent taxes and royalties. Excludes payments for royalties from intellectual property (e.g. patents and copyrights) and computer software licence fees (both of which are included under other operating expenses), and capitalised computer software licence fees (included under capital expenditure). Gold tax payments are also excluded. See the entry for total expenses for the definition of other operating expenses.										
Net capital expenditure	The value of total capital expenditure less proceeds received from the disposal of assets.										
Non-employed business	See the entry for business size.										
Opening inventories	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels and containers at the beginning of the reporting period.										
Operating business	Any ABN unit / TAU which is still in existence at the end of the reference period.										
Operating profit before tax (OPBT)	Profit before extraordinary items are brought to account and prior to the deduction of income tax and appropriations to owners (e.g. dividends paid), i.e. total income – total expenses + change in inventories.										
Other intermediate input expenses	Comprises intermediate input expenses less current purchases of goods and materials used in production (i.e. excludes any capitalised purchases). Further detail is included in the entry for total expenses.										
Other operating expenses	See the entry for total expenses.										
Other selected expenses	Includes expenditure on management fees/charges paid to related and unrelated businesses, bank charges other than interest, audit and other accounting expenses, legal fees, advertising expenses, postal and telecommunication expenses, office supplies and printing expenses, travelling, accommodation and entertainment expenses, staff training, payments for royalties from intellectual property (e.g. patents, copyrights), payments to employment agencies for staff, payroll tax, fringe benefits tax, land tax and land rates, and										

Other selected expenses <i>continued</i>	computer software expenses not capitalised. Some of these expense items are treated as intermediate input expenses in the calculation of industry value added. For details, see the entry for total expenses.
Other income	Includes natural resource royalties income, dividend income and other income such as net profit (or loss) on the sale of fixed tangible assets, net profit (or loss) resulting from variations in foreign exchange rates/transactions, and funding from federal, state and/or local government for specific capital items. It excludes extraordinary profits or losses, i.e. those not associated with the normal operations of the business and of a non-recurring nature.
Payroll tax	A tax levied by state and territory governments on the amount of wages and salaries paid by a business. Excludes pay-as-you-go withholding tax.
Production volumes	See the entry for chain volume measures.
Profit margin	The percentage of sales and service income available as operating profit before tax (OPBT), i.e. $(OPBT / \text{sales and service income}) \times 100$.
Proration	See Technical Note 1 paragraphs 15–17 and Technical Note 2 paragraphs 5–7.
Purchases and selected expenses	Purchases of goods and materials, rent, leasing and hiring expenses, freight and cartage expenses, motor vehicle running expenses, repair and maintenance expenses, contract, subcontract and commission expenses, and other selected expenses.
Purchases of goods and materials	Purchases of materials, components, containers, packaging materials, fuels, electricity and water, and purchases of finished goods for resale. Also includes capitalised purchases. Excludes purchases of parts and fuels for motor vehicles, but includes fuels for off-road vehicles, such as forklifts and mobile plant.
Reference period	For each collection year, businesses are asked to report data for the financial year ended 30 June. However, if a business has a different financial year, it is asked to report (apart from employment) for the 12 month period which ends between 1 October of the previous year and 30 September of the current year. This period is then used as a substitute for the financial year ended 30 June. For example, for the 2005–06 collection, a business may have reported data for the year ended 31 December 2005.
Rent, leasing and hiring expenses	Payments for the rent, leasing and hiring of land, dwellings, other buildings and structures, motor vehicles, plant, machinery and other equipment (including telecommunication equipment). Includes operating lease payments; excludes finance lease payments.
Rent, leasing and hiring income	See the entry for sales and service income.
Repair and maintenance expenses	Includes repair and maintenance of computer and communication software and hardware, and repair and maintenance of off-road motor vehicles. Excludes wages and salaries of own employees and the repair and maintenance costs of on-road motor vehicles.
Sales and service income	Includes: <i>Sales of goods</i> <ul style="list-style-type: none"> ■ whether or not produced by the business (including goods produced for the business on a commission basis). Includes export sales, sales or transfers to related businesses or to overseas branches of the business, progress payments relating to long term contracts if they are billed in the period, delivery charges not separately invoiced to customers, sales of goods produced by the business from crude materials purchased, and income from 'specific' rates (e.g., water, sewerage, irrigation and drainage rates). Excludes excise and duties received on behalf of the government (e.g. the petroleum production excise duty), sales of assets, natural resource royalties income, interest income, and delivery charges separately invoiced to customers. Exports are valued free on board (f.o.b.), i.e. export freight charges are excluded.

Sales and service income <i>continued</i>	<p><i>Income from services</i></p> <ul style="list-style-type: none"> ■ includes income from consulting services, repair, maintenance and service income and fees, contract, subcontract and commission income, management fees/charges from related and unrelated businesses, installation charges, delivery charges separately invoiced to customers and royalties from intellectual property (e.g. patents and copyrights). Excludes natural resource royalties income, interest income, and delivery charges not separately invoiced to customers. Under current international standards, rent, leasing and hiring income (except from finance leases) is also classified as service income, but is published separately in table 2.2. <p><i>Rent, leasing and hiring income</i></p> <ul style="list-style-type: none"> ■ derived from the ownership of land, dwellings, buildings and other structures, motor vehicles, plant, machinery and other equipment. Excludes royalties from mineral leases, income from finance leases and payments received under hire purchase arrangements. <p>These are valued net of discounts given and exclusive of goods and services tax (GST). Extraordinary items are also excluded.</p>
Sales and service income per person employed	The value of sales and service income of businesses which operated in a given industry during the given year ended 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending June of that same year.
Sales of goods	See the entry for sales and service income.
Selected expenses	See the entry for purchases and selected expenses.
Selected industries	SELECTED INDUSTRIES comprises data for all ANZSIC divisions, excluding ANZSIC Divisions A AGRICULTURE, FORESTRY AND FISHING, K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE. Because data are available for Division A for 2002–03 and later years but not for 2001–02, estimates are provided at the SELECTED INDUSTRIES level to enable comparison over the entire four-year period. For a detailed discussion of the scope of the estimates, see Explanatory Notes paragraphs 10–17.
Selected labour costs	See the entry for total expenses.
Small business	See the entry for business size.
Standard Institutional Sector Classification of Australia (SISCA)	The SISCA is the central classification among ABS Standard Economic Sector Classifications. It is based on the System of National Accounts 1993 (SNA93) institutional sector classification, and comprises the sectors: NON-FINANCIAL CORPORATIONS, FINANCIAL CORPORATIONS, GENERAL GOVERNMENT, HOUSEHOLDS, NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS, and REST OF THE WORLD (which includes only non-resident units, these being excluded from all other sectors). For more information, please refer to the <i>Standard Economic Sector Classifications of Australia (SESCA)</i> (cat. no. 1218.0).
Stream	For the purpose of compiling the estimates in this publication, data for businesses as recorded on the ABS Business Register (ABSBR) contribute via one of three categories (or 'streams') in accordance with significance and collection-related characteristics. For definitions of STREAMS D, B and T, see Technical Note 1 paragraphs 11–19.
Superannuation	See the entry for employer contributions into superannuation.
Total expenses	For the purposes of calculating economic and accounting variables, expenses incurred by businesses are divided into several categories. However, some expenses are excluded entirely from all such calculations: excluded are capital repayments, costs associated with the transfer of real estate, dividends, donations, export freight charges, extraordinary losses, foreign exchange losses, goods and services tax (GST), excise and duties payable to governments, income tax and other direct taxes, losses on asset sales, and unrealised gains/losses from revaluations of assets.
	Those expenses used for calculations are categorised as follows:

Total expenses *continued* *Intermediate input expenses*

This category covers the major expenses incurred by businesses in producing and distributing goods and services (except labour costs), and comprises two sub-categories of operating expenses:

Purchases of goods, materials and services used in production, which include:

- purchases of materials, components, containers and packaging materials, electricity, fuels and water
- purchases of goods for resale (without any further processing or assembly)
- motor vehicle running expenses
- freight and cartage expenses
- repair and maintenance expenses
- rent, leasing and hiring expenses (excluding finance lease payments)
- contract, subcontract and commission expenses.

Expenses related to the sale of goods and administrative expenses, which include:

- management fees/charges paid to related and unrelated businesses
- bank charges other than interest
- audit and other accounting expenses
- legal fees
- advertising expenses
- postal and telecommunication expenses
- office supplies and printing expenses
- travelling, accommodation and entertainment expenses
- staff training
- payments for royalties from intellectual property (e.g. patents and copyrights)
- payments to employment agencies for staff.

Excluded from intermediate input expenses are selected labour costs and other operating expenses as detailed below.

Selected labour costs

- wages and salaries (excluding any capitalised component; including provisions for employee entitlements)
- employer contributions into superannuation (including salary sacrifice)
- workers' compensation premiums/costs.

Other operating expenses

Some expenses are excluded from the calculation of intermediate input expenses and selected labour costs, but are included in the calculation of the accounting variable operating profit before tax (OPBT).

These expense items are included in table 2.2 as:

- individually listed items:
 - depreciation and amortisation
 - interest expenses
- part of *cost of sales*:
 - computer software expenses not capitalised by businesses
 - land tax and land rates
 - mineral/petroleum exploration expenses not capitalised by businesses
 - other expenses not capitalised by businesses
 - payroll tax and fringe benefits tax
- part of *other operating expenses*:
 - insurance premiums (except workers' compensation and compulsory third party motor vehicle insurance premiums)
 - natural resource royalties expenses
 - bad and doubtful debts.

Total factor income	That part of the cost of producing the gross domestic product which consists of gross payments to factors of production (labour and capital). It represents the value added by these factors in the process of production, and is equivalent to gross domestic product less taxes plus subsidies on production and imports. For details, please refer to <i>Australian National Accounts: State Accounts</i> (cat. no. 5220.0).
Total income	Comprises sales and service income, interest income and other income (for details, see the entries for these items).
Total selected industries	TOTAL SELECTED INDUSTRIES comprises data for all ANZSIC divisions, excluding ANZSIC Divisions K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE. For a detailed discussion of the scope of the estimates, see Explanatory Notes paragraphs 10–17. Units classified to the GENERAL GOVERNMENT institutional sector are excluded from the scope of estimates for most industries that comprise TOTAL SELECTED INDUSTRIES. This can result in the exclusion of an entire ANZSIC division (GOVERNMENT ADMINISTRATION AND DEFENCE) or limit coverage to private sector entities only (in the EDUCATION and HEALTH AND COMMUNITY SERVICES divisions).
Type of activity unit (TAU)	<p>The TAU is the statistical unit used by the ABS to represent businesses, and for which statistics are reported, in cases where the ABN unit is not suitable for ABS statistical needs.</p> <p>The TAU comprises one or more business entities, sub-entities or branches of a business entity within an enterprise group that can report production and employment data for similar economic activities. When a minimum set of data items are available, a TAU is created which covers all the operations within an industry subdivision (and the TAU is classified to the relevant subdivision of the ANZSIC). Where a business cannot supply adequate data for each industry, a TAU is formed which contains activity in more than one industry subdivision.</p>
Wages and salaries	The gross wages and salaries (including capitalised wages and salaries) of all employees of the business. The item includes severance, termination and redundancy payments, salaries and fees of directors and executives, retainers and commissions of persons who received a retainer, bonuses, and annual and other types of leave. Provision expenses for employee entitlements (e.g. provisions for annual leave and leave bonus, long service leave, sick leave, and severance, termination and redundancy payments) are also included. Payments related to salary sacrifice and payments to self-employed persons such as consultants, contractors and persons paid solely by commission without a retainer are excluded. The drawings of working proprietors and partners are also excluded. (Note that wages and salaries excluding any capitalised component is a component of selected labour costs; for details, see the entry for total expenses.)
Wages and salaries per person employed	The wages and salaries paid by businesses which operated in a given industry during the given year ended 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending in June of the same year.
Wages and salaries to sales and service income ratio	The wages and salaries paid by businesses which operated during the year ended 30 June as a proportion of the sales and service income of businesses which operated during the same year.
Workers' compensation premiums/costs	Workers' compensation is a compulsory insurance cover to be taken out by all employers, except for self-insured workers, according to legislative schemes to cover employees suffering injury or disease in the course of or arising out of employment.

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