



CLUBS, PUBS, TAVERNS AND BARS

AUSTRALIA

EMBARGO: 11:30AM (CANBERRA TIME) THURS 24 JUNE 1999

C O N T E N T S

	<i>page</i>
Notes	2
List of tables	3
 SECTIONS	
1 Clubs, pubs, taverns and bars: Overview	4
2 Pubs, taverns and bars	7
3 Clubs (hospitality)	17
 ADDITIONAL INFORMATION	
Explanatory notes	29
Glossary	33

- For further information about these and related statistics, contact Annette Scott on Melbourne 03 9615 7977, or any ABS office shown on the back cover of this publication.

NOTES

ABOUT THIS PUBLICATION

This publication presents results, in respect of the 1997–98 financial year, from an Australian Bureau of Statistics (ABS) survey of employing businesses in the clubs, pubs, taverns and bars industries. This is the third ABS survey of these industries, with the previous surveys being conducted in respect of 1991–92 and 1994–95.

This publication is one of a series to be issued in respect of 1997–98 covering the hospitality and gambling industries. Other publications in this series are:

Accommodation Industry, Australia, 1997–98 (Cat. no. 8695.0)
—expected to be released 23 July 1999

Casinos, Australia, 1997–98 (Cat. no. 8683.0)—issued 17 December 1998

Gambling Industries, Australia, 1997–98 (Cat. no. 8684.0)—expected to be released 28 June 1999

Gambling Industries, Australia, Preliminary, 1997–98 (Cat. no. 8647.0)
—issued 8 April 1999

COMMENTS ON THIS PUBLICATION

The ABS welcomes comments and suggestions from users recommending industries and data items for inclusion in future service industries surveys. These comments should be addressed to the Director, Service Industries Surveys, ABS, PO Box 10, Belconnen, ACT, 2616.

SYMBOLS AND OTHER USAGES

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
n.a.	not available
n.p.	not available for publication but included in totals where applicable
PAYE	pay as you earn
RSE	relative standard error
RSL	Returned Services League
SE	standard error
TAB	Totalisator Agency Board
*	subject to sampling variability too high for most practical purposes
**	subject to sampling variability too high for practical purposes
. .	not applicable
—	nil or rounded to zero

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

W. McLennan
Australian Statistician

LIST OF TABLES

		Page
CLUBS, PUBS, TAVERNS AND BARS	1.1 Historical data, 1994–95 and 1997–98	6
PUBS, TAVERNS AND BARS	2.1 Key figures, 1994–95 and 1997–98	8
	2.2 Sources of income	9
	2.3 Items of expenditure	10
	2.4 Characteristics of employment, end June	12
	2.5 Main occupation of persons employed, end June	12
	2.6 Patterns of employment	12
	2.7 Business size	13
	2.8 State and Territory comparisons	15
	2.9 Performance ratios	16
CLUBS (HOSPITALITY)	3.1 Key figures, 1994–95 and 1997–98	18
	3.2 Sources of income	20
	3.3 Items of expenditure	21
	3.4 Characteristics of employment, end June	23
	3.5 Main occupation of persons employed, end June	23
	3.6 Patterns of employment	23
	3.7 Business size	25
	3.8 Membership size	25
	3.9 State and Territory comparisons	27
	3.10 Performance ratios	28

SECTION 1

CLUBS, PUBS, TAVERNS AND BARS: OVERVIEW

INTRODUCTION

This publication presents results, in respect of the 1997–98 financial year, from an Australian Bureau of Statistics survey of employing businesses in the clubs, pubs, taverns and bars industries.

Businesses in these industries are classified to the following classes of the 1993 Australian and New Zealand Standard Industrial Classification:

- Class 5720—Pubs, Taverns and Bars, includes hotels, bars or similar businesses (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises.
- Class 5740—Clubs (hospitality), includes businesses mainly engaged in providing hospitality services (gambling, meals, entertainment and other social facilities) to members.

This publication presents data for these two industries dissected by businesses with gambling facilities and businesses without gambling facilities. For the purposes of this publication, businesses with gambling facilities are those providing either poker/gaming machines, TAB facilities and/or keno services to patrons.

NUMBER OF BUSINESSES

At the end of June 1998, there were 8,541 employing businesses in the clubs, pubs, taverns and bars industries, which represented an increase of 12% from the 7,609 businesses operating at June 1995. There were 4,792 businesses in the pubs, taverns and bars industry and 3,749 businesses in the clubs (hospitality) industry.

In terms of number of businesses, the largest increase (24%) since June 1995 was in the number of pubs, taverns and bars businesses with gambling facilities, increasing from 2,327 businesses in June 1995 to 2,888 businesses at June 1998. Conversely, there was a 5% decrease since June 1995 in the number of pubs, taverns and bars businesses without gambling facilities.

SOURCES OF INCOME

During 1997–98, the total income of the clubs, pubs, taverns and bars industries was \$14,266 million, an increase of 28% since 1994–95. The major sources of income were the sale of liquor and other beverages which accounted for 52% (\$7,476 million), gambling income (32%) and takings from meals (8%). However, the breakdown of income varied markedly between the clubs (hospitality) industry and the pubs, taverns and bars industry.

For the clubs (hospitality) industry, total income in 1997–98 was \$6,013 million, an increase of 27% since 1994–95. However, the industry's main source of income was from the provision of gambling services (\$3,208 million) which was 53% of total income and almost twice the sale of liquor and other beverages of \$1,629 million. Since 1994–95, gambling income in the clubs industry has increased by 36%.

SOURCES OF INCOME

continued

In comparison, total income for the pubs, taverns and bars industry during 1997–98 was \$8,253 million, an increase of 29% since 1994–95. The sale of liquor and other beverages (\$5,848 million) was 71% of total income and represented a 24% increase since 1994–95. Despite the increase in the sale of liquor and other beverages, its proportion to total income has fallen from 74% in 1994–95, mainly due to a 130% increase in gambling income to \$1,326 million, which accounted for 16% of total income.

PROFITABILITY

The clubs, pubs, taverns and bars industries recorded an operating profit before tax in 1997–98 of \$1,242 million. This represented an operating profit margin of 8.8%.

The operating profit before tax of the clubs (hospitality) industry was \$561 million, which represented a margin of 9.4%. This was only slightly higher than the 9.2% in 1994–95.

The pubs, taverns and bars industry recorded an operating profit before tax of \$681 million for 1997–98, which represented an operating profit margin of 8.3%, a substantial increase on the 4.1% recorded in 1994–95.

EMPLOYMENT

At the end of June 1998, total employment in the clubs, pubs, taverns and bars industries was 148,996, which was an increase of 11% since June 1995.

From June 1995 to June 1998, employment in the pubs, taverns and bars industry increased by 14% to 81,724, while employment in the clubs (hospitality) industry increased by 8% to 67,272 persons.

1.1 CLUBS, PUBS, TAVERNS AND BARS: HISTORICAL DATA

	1994-95	1997-98	% change
Pubs, taverns and bars			
Businesses at end June			
With gambling facilities (no.)	2 327	2 888	24.1
Without gambling facilities (no.)	1 997	1 904	-4.7
<i>Total (no.)</i>	4 325	4 792	10.8
Employment at end June (no.)	71 437	81 724	14.4
Income			
Sale of liquor and other beverages (\$m)	4 708.0	5 847.8	24.2
Takings from meals (\$m)	570.2	682.3	19.7
Gambling income (\$m)	576.1	1 325.6	130.1
Other (\$m)	535.7	397.6	-25.8
<i>Total (\$m)</i>	6 390.1	8 253.3	29.2
Operating profit before tax (\$m)	258.2	681.1	163.8
Operating profit margin (%)	4.1	8.3	..
Clubs (hospitality)			
Businesses at end June			
With gambling facilities (no.)	2 144	2 408	12.3
Without gambling facilities (no.)	1 140	1 341	17.6
<i>Total (no.)</i>	3 284	3 749	14.2
Employment at end June (no.)	62 536	67 272	7.6
Income			
Sale of liquor and other beverages (\$m)	1 339.7	1 628.6	21.6
Takings from meals (\$m)	390.1	482.5	23.7
Gambling income (\$m)	2 355.3	3 207.6	36.2
Other (\$m)	644.3	693.8	7.7
<i>Total (\$m)</i>	4 729.4	6 012.5	27.1
Operating profit before tax (\$m)	429.1	561.0	30.7
Operating profit margin (%)	9.2	9.4	..
All businesses			
Businesses at end June			
With gambling facilities (no.)	4 471	5 296	18.5
Without gambling facilities (no.)	3 137	3 245	3.4
<i>Total (no.)</i>	7 609	8 541	12.2
Employment at end June (no.)	133 973	148 996	11.2
Income			
Sale of liquor and other beverages (\$m)	6 047.8	7 476.4	23.6
Takings from meals (\$m)	960.3	1 164.9	21.3
Gambling income (\$m)	2 931.4	4 533.1	54.6
Other (\$m)	1 180.0	1 091.4	-7.5
<i>Total (\$m)</i>	11 119.5	14 265.8	28.3
Operating profit before tax (\$m)	687.3	1 242.1	80.7
Operating profit margin (%)	6.2	8.8	..

SECTION 2

PUBS, TAVERNS AND BARS

INTRODUCTION

At the end of June 1998, there were 4,792 businesses in the pubs, taverns and bars industry, which represented an 11% increase in the number of businesses since June 1995.

Due to changes in gambling legislation in some States the pubs, taverns and bars industry has undergone considerable change since 1995. To enable users to more readily identify the impact of these changes this publication presents data separately for pubs, taverns and bars with gambling facilities, and pubs, taverns and bars without gambling facilities.

BUSINESSES WITH GAMBLING FACILITIES

There were 2,888 businesses in the pubs, taverns and bars industry with gambling facilities at the end of June 1998, which represented a 24% increase since June 1995. These businesses operated 3,257 licensed premises, of which 2,580 had poker machines, 1,608 had TAB facilities and 638 had club keno.

The influence of gambling in the industry is reflected in the following changes since 1995:

- 130% increase in gambling income, from \$576 million in 1994–95 to \$1,326 million in 1997–98, which represented 20% of the total income of these businesses;
- 74% increase in the number of poker/gaming machines in the premises of these businesses, from 27,009 at the end of June 1995 to 46,957 at the end of June 1998; and
- 103% increase in gambling taxes and levies paid, from \$173 million in 1994–95 to \$352 million in 1997–98.

In spite of the increased influence of gambling, the sale of liquor and other beverages (\$4,486 million) was still the major source of income of pubs, taverns and bars with gambling facilities and represented 68% of the total income of these businesses. This compares with 72% in 1994–95. The other main source of income was the provision of meals (\$510 million).

Besides gambling taxes and levies, the main expense item of pubs, taverns and bars with gambling facilities was purchases of goods of \$3,000 million.

The employment of businesses with gambling facilities at June 1998 was 60,315 persons. This was 24% higher than the employment of businesses with gambling facilities as at June 1995. While employment has increased by 24%, labour costs increased by 45% to \$1,156 million. The high incidence of casual employees is reflected in the average labour cost per employee of \$19,700.

The operating profit before tax of pubs, taverns and bars with gambling facilities for 1997–98 was \$586 million, which represented an operating profit margin of 8.9%, compared with 3.9% in 1994–95.

BUSINESSES WITHOUT
GAMBLING FACILITIES

At the end of June 1998, there were 1,904 businesses in the pubs, taverns and bars industry without gambling facilities. This number of businesses was a reduction of 5% since the end of June 1995 and reflected the move towards businesses in the industry providing gambling facilities.

Generally, the structure of this part of the industry has remained unchanged since 1994–95 with employment, total income and expenses all decreasing marginally.

The sale of liquor and other beverages (\$1,362 million) was the main source of income representing 82% of the total income of these businesses of \$1,652 million. The takings from the provision of meals accounted for \$172 million, or 10% of total income.

The operating profit before tax of pubs, taverns and bars without gambling facilities was \$95 million, which represented an operating profit margin of 5.7% compared with 4.5% in 1994–95.

2.1 PUBS, TAVERNS AND BARS: KEY FIGURES

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	1994–95	1997–98	1994–95	1997–98	1994–95	1997–98
Businesses at end June (no.)	2 327	2 888	1 997	1 904	4 325	4 792
Licensed premises at end June						
With poker machines (no.)	n.a.	2 580	..	..	n.a.	2 580
With Club Keno (no.)	n.a.	638	..	..	n.a.	638
With TAB betting (no.)	n.a.	1 608	..	..	n.a.	1 608
<i>Total (no.)^(a)</i>	<i>n.a.</i>	<i>3 257</i>	<i>n.a.</i>	<i>1 985</i>	<i>n.a.</i>	<i>5 243</i>
Poker/gaming machines in use at end June (no.)	27 009	46 957	..	..	27 009	46 957
Employment at end June						
Working proprietors and partners (no.)	1 360	1 654	999	1 199	2 358	2 853
Employees (no.)	47 258	58 661	21 821	20 210	69 079	78 871
<i>Total (no.)</i>	<i>48 618</i>	<i>60 315</i>	<i>22 820</i>	<i>21 409</i>	<i>71 437</i>	<i>81 724</i>
Income						
Sale of liquor and other beverages (\$m)	3 385.2	4 485.6	1 322.8	1 362.1	4 708.0	5 847.8
Takings from meals (\$m)	352.7	510.0	217.5	172.3	570.2	682.3
Gambling income (\$m)	576.1	1 325.6	..	..	576.1	1 325.6
Other (\$m)	391.5	280.6	144.3	117.1	535.8	397.6
<i>Total (\$m)</i>	<i>4 705.5</i>	<i>6 601.8</i>	<i>1 684.6</i>	<i>1 651.5</i>	<i>6 390.1</i>	<i>8 253.3</i>
Expenses						
Labour costs (\$m)	798.0	1 156.0	307.5	307.8	1 105.5	1 463.8
Poker/gaming machine and other gambling taxes/levies (\$m)	173.3	352.0	..	..	173.3	352.0
Purchases (\$m)	2 020.8	3 000.0	683.2	819.5	2 704.0	3 819.5
Other (\$m)	1 532.7	1 530.0	623.8	430.4	2 156.4	1 960.4
<i>Total</i>	<i>4 524.8</i>	<i>6 038.0</i>	<i>1 614.5</i>	<i>1 557.7</i>	<i>6 139.2</i>	<i>7 595.7</i>
Capital expenditure on poker/gaming machines (\$m)	45.9	90.1	—	*0.5	45.9	90.6
Operating profit before tax (\$m)	182.5	586.4	75.7	94.6	258.2	681.1
Operating profit margin (%)	3.9	8.9	4.5	5.7	4.1	8.3

(a) More than one gambling facility can be provided at the one premises. Therefore the total number of licensed premises will not be equal to the sum of the components.

SOURCES OF INCOME

In 1997–98, the total income of the pubs, taverns and bars industry was \$8,253 million. The sale of liquor and other beverages generated 71% (\$5,848 million) of this income. The sale of liquor and other beverages consumed on the premises (\$3,226 million) accounted for 55% of these sales.

Other major items of income for the industry were gambling income (\$1,326 million) which was received by 2,888 (or 60%) of the businesses and takings from meals (\$682 million). It should be noted that the provision of meals in some pubs, taverns and bars is supplied by separate businesses and is not included as part of the pubs, taverns and bars industry.

The average income of businesses with gambling facilities was \$2.3 million compared to \$867,000 for businesses without gambling facilities. Income from the provision of gambling services averaged \$459,000 per business for businesses with gambling facilities.

The large majority (96%) of gambling income was obtained from poker/gaming machines (\$1,274 million). In Victoria and Tasmania, the poker/gaming machines are not owned by the pub, tavern or bar, rather these businesses receive a commission or venue share from the owners of the poker/gaming machines, which totalled \$295 million in 1997–98. In other States and Territories (except Western Australia, which does not have poker/gaming machines in pubs, taverns or bars), the income is recorded as takings (net of payouts to players) from poker machines and totalled \$979 million in 1997–98.

2.2 PUBS, TAVERNS AND BARS: SOURCES OF INCOME

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>
Sales of goods and services						
Sale of liquor and other beverages						
For consumption on the premises	2 256.4	34.2	969.1	58.7	3 225.6	39.1
For consumption off the premises	2 229.2	33.8	393.0	23.8	2 622.2	31.8
<i>Total</i>	4 485.6	67.9	1 362.1	82.5	5 847.8	70.9
Takings from meals	510.0	7.7	172.3	10.4	682.3	8.3
Takings from accommodation	112.0	1.7	54.3	3.3	166.2	2.0
Gambling income						
Net takings from poker/gaming machines	979.4	14.8	..	..	979.4	11.9
Commission/venue share from poker/gaming machines	294.5	4.5	..	..	294.5	3.6
Commissions from TAB	42.7	0.6	..	..	42.7	0.5
Commissions from keno	9.0	0.1	..	..	9.0	0.1
<i>Total</i>	1 325.6	20.1	..	..	1 325.6	16.1
Rent, leasing and hiring income	24.7	0.4	5.4	0.3	30.0	0.4
Other	118.6	1.8	56.4	3.4	175.1	2.1
<i>Total</i>	6 576.5	99.6	1 650.5	99.9	8 227.0	99.7
Other sources of income						
Interest income	10.1	0.2	1.1	0.1	11.2	0.1
Other non-operating income	15.1	0.2	—	—	15.1	0.2
<i>Total</i>	25.3	0.4	1.1	0.1	26.3	0.3
Total income	6 601.8	100.0	1 651.5	100.0	8 253.3	100.0

EXPENDITURE

The total expenses of the industry in 1997–98 was \$7,596 million. Over 50% (\$3,820 million) of these expenses were accounted for by the purchase of liquor and other goods.

Other major individual expense items for the industry included labour costs of \$1,464 million (or 19% of total expenses), rent leasing and hiring expenses of \$434 million (6%) and gambling taxes of \$352 million (5%). Other operating expenses of \$685 million (9%), were not separately itemised, but included expenses such as land tax and land rates, payroll tax, electricity, gas and water charges, and payment for cleaning and security services.

The sales to purchases markup of liquor and other beverages was 68% in businesses with gambling facilities compared with 95% in businesses without gambling facilities.

2.3 PUBS, TAVERNS AND BARS: ITEMS OF EXPENDITURE

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>
Labour costs						
Wages and salaries	1 064.5	17.6	284.4	18.3	1 348.8	17.8
Employer contributions to superannuation funds	66.9	1.1	18.1	1.2	85.0	1.1
Workers compensation	24.6	0.4	5.3	0.3	29.9	0.4
<i>Total</i>	<i>1 156.0</i>	<i>19.1</i>	<i>307.8</i>	<i>19.8</i>	<i>1 463.8</i>	<i>19.3</i>
Selected expenses						
Poker/gaming machine and other gambling taxes/levies	352.0	5.8	..	..	352.0	4.6
Repair and maintenance	93.3	1.5	26.4	1.7	119.7	1.6
Rent leasing and hiring expenses						
Land, buildings and other structures	246.0	4.1	86.0	5.5	332.0	4.4
Poker/gaming machines	25.0	0.4	..	..	25.0	0.3
Other rent, leasing and hiring	64.9	1.1	11.7	0.8	76.5	1.0
<i>Total</i>	<i>335.9</i>	<i>5.6</i>	<i>97.7</i>	<i>6.3</i>	<i>433.6</i>	<i>5.7</i>
Advertising, marketing and promotion	117.4	1.9	24.0	1.5	141.4	1.9
Other contract expenses	78.8	1.3	22.2	1.4	101.0	1.3
Payments to entertainers for live performances	67.2	1.1	34.4	2.2	101.6	1.3
Other operating expenses	534.3	8.8	150.3	9.6	684.7	9.0
<i>Total</i>	<i>1 578.9</i>	<i>26.1</i>	<i>355.0</i>	<i>22.8</i>	<i>1 933.9</i>	<i>25.5</i>
Other costs						
Purchases						
Liquor and other beverages	2 674.8	44.3	698.7	44.9	3 373.5	44.4
Other purchases	325.2	5.4	120.7	7.7	446.0	5.9
<i>Total</i>	<i>3 000.0</i>	<i>49.7</i>	<i>819.5</i>	<i>52.6</i>	<i>3 819.5</i>	<i>50.3</i>
Insurance premiums	34.3	0.6	13.0	0.8	47.3	0.6
Interest expenses	137.4	2.3	37.7	2.4	175.0	2.3
Depreciation and amortisation	122.1	2.0	22.8	1.5	144.8	1.9
Other	9.4	0.2	2.0	0.1	11.4	0.2
<i>Total</i>	<i>3 303.1</i>	<i>54.7</i>	<i>894.9</i>	<i>57.5</i>	<i>4 198.0</i>	<i>55.3</i>
Total expenses	6 038.0	100.0	1 557.7	100.0	7 595.7	100.0

EMPLOYMENT

At the end of June 1998, there were 81,724 persons working in the pubs, taverns and bars industry. Since June 1995, employment in the industry has increased by 14% (10,287 persons).

Employment in the industry was mainly on a casual basis with 53,194 persons (65% of total employment) working on this basis. Females comprised 54% of total employment with 71% of females working on a casual basis.

Of the 81,724 persons in the industry, the most prevalent occupations were bar managers and bar staff (36,693) and waiters and waitresses (8,869). Other major occupations included managers and administrators (8,240), gaming staff and cashiers (6,439) and kitchen hands (5,643). It should be noted, however, that some staff would have a mixture of activities (e.g. bar staff may also act as gaming staff) and that the statistics represent the main activity of staff at the end of June 1998.

On a quarterly basis, there was minor seasonal variation in the industry. The end of December was the highest period of employment while the end of September was the lowest, with a difference between the two points in time of 4,860 persons.

2.4 PUBS, TAVERNS AND BARS: CHARACTERISTICS OF EMPLOYMENT, END JUNE

	Males		Females		Persons	
	<i>no.</i>	%	<i>no.</i>	%	<i>no.</i>	%
Working proprietors and partners	1 650	4.4	1 203	2.7	2 853	3.5
Employees						
Permanent full-time	11 370	30.5	7 410	16.7	18 780	23.0
Permanent part-time	2 664	7.1	4 233	9.5	6 897	8.4
Casual	21 603	57.9	31 591	71.1	53 194	65.1
Total	35 637	95.6	43 234	97.3	78 871	96.5
Total employment, end June 1998	37 287	100.0	44 437	100.0	81 724	100.0
Total employment, end June 1995	32 063	..	39 374	..	71 437	..

2.5 PUBS, TAVERNS AND BARS: MAIN OCCUPATION OF PERSONS EMPLOYED, END JUNE

	<i>no.</i>	%
Managers/administrators	8 240	10.1
Clerical support	3 210	3.9
Bar managers and bar staff	36 693	44.9
Waiters/waitresses	8 869	10.9
Gaming staff and cashiers	6 439	7.9
Chefs	4 479	5.5
Kitchen hands	5 643	6.9
Security officers	1 618	2.0
Ground maintenance staff	1 169	1.4
Other	5 365	6.6
Total	81 724	100.0

2.6 PUBS, TAVERNS AND BARS: PATTERNS OF EMPLOYMENT

	<i>Persons employed</i>	<i>Difference from average</i>
<i>Employment at end</i>	<i>no.</i>	%
September 1997	78 175	-3.3
December 1997	83 035	2.7
March 1998	80 521	-0.4
June 1998	81 724	1.1
Average employment	80 864	..

BUSINESS SIZE

Of the 4,792 businesses in the industry at the end of June 1998, 2,347 (49%) businesses had employment of less than 10 persons. However, these small businesses were not as dominant in terms of total employment (12,191 persons) and total income (\$1,204 million) accounting for 15% of the industry total in both cases.

In contrast, there were only 34 businesses at the end of June with employment of 100 or more persons. While they represented less than 1% of the total number of businesses, they accounted for 12% (9,709 persons) of industry employment and 15% (\$1,272 million) of the industry income. The average income for these businesses was over \$37 million.

The operating profit margin for the four employment size groupings varied marginally from the industry figure of 8.3%. The 9.2% operating profit margin for businesses with employment less than 10 persons was affected by the presence of working proprietors and partners as the drawings of these persons are not included in business expenses and thus not deducted from profit calculations.

Pubs, taverns and bars with gambling facilities generally had a higher operating profit margin (an average of 8.9%), than pubs, taverns and bars without gambling facilities (5.7%). Of the businesses with gambling facilities, those in the 20–99 employment size group had the highest reliance on gambling income with 22% of their income being obtained from that source. In contrast, those businesses with gambling facilities and employment of 100 persons or more, had the lowest proportion (17%) of their total income derived from gambling.

2.7 PUBS, TAVERNS AND BARS: BUSINESS SIZE

	<i>Businesses at end June</i>	<i>Employment at end June</i>	<i>Gambling income</i>	<i>Total income</i>	<i>Operating profit before tax</i>	<i>Operating profit margin</i>
	<i>no.</i>	<i>no.</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>
Businesses with gambling facilities						
0–9 persons	1 129	6 417	117.7	701.0	69.6	9.9
10–19 persons	839	11 195	221.0	1 178.6	102.7	8.8
20–99 persons	891	33 898	785.9	3 510.6	316.3	9.0
100 or more persons	28	8 806	201.0	1 211.7	97.8	8.2
<i>Total</i>	<i>2 888</i>	<i>60 315</i>	<i>1 325.6</i>	<i>6 601.8</i>	<i>586.4</i>	<i>8.9</i>
Businesses without gambling facilities						
0–9 persons	1 218	5 775	..	502.7	41.5	8.3
10–19 persons	378	4 987	..	365.8	*13.8	*3.8
20–99 persons	303	9 744	..	723.0	36.4	5.0
100 or more persons	*5	904	..	60.0	*2.8	*4.7
<i>Total</i>	<i>1 904</i>	<i>21 409</i>	<i>..</i>	<i>1 651.5</i>	<i>94.6</i>	<i>5.7</i>
All businesses						
0–9 persons	2 347	12 191	117.7	1 203.7	111.1	9.2
10–19 persons	1 218	16 182	221.0	1 544.4	116.6	7.6
20–99 persons	1 194	43 642	785.9	4 233.5	352.8	8.4
100 or more persons	34	9 709	201.0	1 271.6	100.6	8.0
Total	4 792	81 724	1 325.6	8 253.3	681.1	8.3

STATE AND TERRITORY
DIMENSION

At the end of June 1998, there were 1,676 licensed premises of pubs, taverns and bars in New South Wales which had employment of 22,886 persons (28% of total industry employment) and generated \$2,379 million of income (29% of total industry income). While the New South Wales' contribution to total industry income was below its proportion of the Australian population of 34%, businesses operating in Queensland and South Australia accounted for 23% and 14% respectively of total income and were significantly above their respective proportions of the Australian population of 18% and 8%.

The South Australian and Queensland contribution to the industry was particularly marked in pubs, taverns and bars with gambling facilities. In these businesses, the total income of Queensland businesses has increased by 34% since 1994-95 to \$1,552 million and the South Australian businesses by 80% over the same period to \$1,100 million. This increase in income corresponded to changes in legislation covering poker machines in these two States.

The influence of poker/gaming machines in the industry is further highlighted in Victoria, where income in pubs, taverns and bars with gambling facilities has increased by 81% since 1994-95 to \$1,163 million and employment has increased by 67% since June 1995 to 13,549 persons at the end of June 1998.

2.8

PUBS, TAVERNS AND BARS: STATE AND TERRITORY COMPARISONS

	<i>Licensed premises at end June</i>		<i>Employment at end June</i>		<i>Wages and salaries</i>		<i>Gambling income</i>		<i>Total income</i>	
	<i>no.</i>	<i>no.</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	
Businesses with gambling facilities										
New South Wales	1 520	21 653	35.9	340.3	32.0	528.7	39.9	2 292.2	34.7	
Victoria	455	13 549	22.5	249.8	23.5	303.8	22.9	1 162.7	17.6	
Queensland	583	10 546	17.5	209.2	19.7	116.3	8.8	1 551.8	23.5	
South Australia	412	9 359	15.5	184.1	17.3	360.4	27.2	1 099.8	16.7	
Western Australia	146	3 033	5.0	45.1	4.2	n.p.	n.p.	269.9	4.1	
Tasmania	122	1 652	2.7	26.9	2.5	n.p.	n.p.	166.7	2.5	
Northern Territory	14	429	0.7	7.1	0.7	3.2	0.2	48.8	0.7	
Australian Capital Territory	4	95	0.2	1.9	0.2	0.5	—	10.0	0.2	
Australia	3 257	60 315	100.0	1 064.5	100.0	1 325.6	100.0	6 601.8	100.0	
Businesses without gambling facilities										
New South Wales	156	1 233	5.8	16.3	5.7	..	..	86.3	5.2
Victoria	721	7 242	33.8	81.5	28.7	..	..	486.4	29.5
Queensland	467	3 959	18.5	58.2	20.5	..	..	373.2	22.6
South Australia	147	1 439	6.7	13.2	4.6	..	..	88.1	5.3
Western Australia	360	6 270	29.3	98.5	34.6	..	..	524.9	31.8
Tasmania	85	765	3.6	9.7	3.4	..	..	55.5	3.4
Northern Territory	19	212	1.0	3.9	1.4	..	..	19.2	1.2
Australian Capital Territory	30	288	1.3	3.1	1.1	..	..	18.0	1.1
Australia	1 985	21 409	100.0	284.4	100.0	..	..	1 651.5	100.0
All businesses										
New South Wales	1 676	22 886	28.0	356.7	26.4	528.7	39.9	2 378.5	28.8	
Victoria	1 176	20 791	25.4	331.3	24.6	303.8	22.9	1 649.1	20.0	
Queensland	1 050	14 506	17.7	267.3	19.8	116.3	8.8	1 925.0	23.3	
South Australia	560	10 798	13.2	197.4	14.6	360.4	27.2	1 187.9	14.4	
Western Australia	506	9 303	11.4	143.5	10.6	n.p.	n.p.	794.7	9.6	
Tasmania	207	2 417	3.0	36.6	2.7	n.p.	n.p.	222.2	2.7	
Northern Territory	33	641	0.8	11.0	0.8	3.2	0.2	68.0	0.8	
Australian Capital Territory	34	383	0.5	5.0	0.4	0.5	—	28.0	0.3	
Australia	5 243	81 724	100.0	1 348.8	100.0	1 325.6	100.0	8 253.3	100.0	

PERFORMANCE MEASURES

For 1997–98, the labour costs in the industry were \$18,600 per employee. The lowest labour costs per employee ratio (\$15,800) was recorded by businesses with employment of less than 10 persons and the highest ratio (\$23,800) was recorded by businesses with employment of 100 persons or more. The average labour cost per employee for businesses with gambling facilities was higher than for businesses without gambling facilities in each of the four business size groupings.

The sale of liquor and other beverages to total income was 71% for the total industry compared with 68% for businesses with gambling facilities and 83% for businesses without gambling facilities. Businesses without gambling facilities and employing less than 10 persons were the most reliant on the sale of liquor and other beverages with 86% of their income coming from this source.

Businesses with gambling facilities had an operating profit margin of 8.9% compared with 5.7% for businesses without gambling facilities. The lowest operating profit margin (3.8%) was recorded by businesses without gambling facilities employing 10–19 persons.

2.9 PUBS, TAVERNS AND BARS: PERFORMANCE RATIOS

	0–9 persons	10–19 persons	20–99 persons	100 persons or more	All businesses
Businesses with gambling facilities					
Total income per person employed (\$'000)	109.2	105.3	103.6	137.6	109.5
Labour costs per employee (\$'000)	17.2	18.0	19.4	24.3	19.7
Total expenses per person employed (\$'000)	98.3	96.4	94.6	127.3	100.1
Sales of liquor and other beverages to total income (%)	74.8	72.4	64.3	70.1	68.0
Gambling income to total income (%)	16.8	18.8	22.4	16.6	20.1
Labour costs to total expenses (%)	14.5	18.1	20.5	19.1	19.2
Operating profit before tax per person employed (\$'000)	10.8	9.2	9.3	11.1	9.7
Operating profit margin (%)	9.9	8.8	9.0	8.2	8.9
Businesses without gambling facilities					
Total income per person employed (\$'000)	87.1	73.4	74.2	66.3	77.1
Labour costs per employee (\$'000)	14.3	15.6	15.1	19.5	15.2
Total expenses per person employed (\$'000)	79.8	70.7	70.6	63.0	72.8
Sales of liquor and other beverages to total income (%)	86.4	80.2	82.5	63.8	82.5
Gambling income to total income (%)	..	..	..	..	..
Labour costs to total expenses (%)	15.0	21.1	21.3	30.9	19.8
Operating profit before tax per person employed (\$'000)	7.2	*2.8	3.7	**3.1	4.4
Operating profit margin (%)	8.3	*3.8	5.0	*4.7	5.7
All businesses					
Total income per person employed (\$'000)	98.7	95.4	97.0	131.0	101.0
Labour costs per employee (\$'000)	15.8	17.3	18.5	23.8	18.6
Total expenses per person employed (\$'000)	89.5	88.4	89.3	121.3	92.9
Sales of liquor and other beverages to total income (%)	79.6	74.3	67.4	69.8	70.9
Gambling income to total income (%)	9.8	14.3	18.6	15.8	16.1
Labour costs to total expenses (%)	14.7	18.8	20.6	19.7	19.3
Operating profit before tax per person employed (\$'000)	9.1	7.2	8.1	10.4	8.3
Operating profit margin (%)	9.2	7.6	8.4	8.0	8.3

SECTION 3

CLUBS (HOSPITALITY)

INTRODUCTION

At the end of June 1998, there were 3,749 businesses in the clubs (hospitality) industry, a 14% increase in the number of businesses in the industry since June 1995. Businesses in the industry included RSL and ex-servicemens clubs, football clubs, bowling clubs, golf clubs and other clubs whose main activity is the provision of hospitality services (gambling, meals, entertainment and other social activities) to members. Sporting clubs predominantly engaged in sporting activities or providing services to sporting activities are excluded.

The provision of gambling services is an important aspect of the clubs industry, as demonstrated by the fact that 53% of the total income of the clubs (hospitality) industry in 1997–98 was attributable to gambling income. To assist users in analysing and understanding the impact of gambling on the clubs (hospitality) industry the data are presented separately for clubs (hospitality) with gambling facilities and those without gambling facilities.

BUSINESSES WITH GAMBLING FACILITIES

Of the 3,749 businesses in the clubs (hospitality) industry, 2,408 businesses (64%) provided gambling facilities to members, which represented an increase of 12% since June 1995. These 2,408 businesses operated 2,525 licensed premises, of which 2,433 provided poker/gaming machines on the premises, 1,372 provided club keno facilities and 597 provided TAB facilities.

Clubs with gambling facilities had a total income of \$5,579 million in 1997–98, an increase of 30% on the income reported in 1994–95 by clubs with gambling facilities. The main components of this increase were a 22% increase in the sale of liquor and other beverages, a 28% increase in the takings from meals and 36% increase in income from gambling services. The increase since 1994–95 in gambling income to \$3,208 million compares with a 37% increase in gambling taxes and levies paid (\$715 million) and, in part, results from a 17% increase in the number of poker/gaming machines to 98,053 in clubs at the end of June 1998.

As at the end of June 1998, employment in clubs with gambling facilities was 59,543, which was an increase of 12% since the end of June 1995 and represented 89% of total employment in the clubs (hospitality) industry. Labour costs of businesses with gambling facilities was \$1,471 million which represented an average labour cost per employee of \$24,700.

The operating profit before tax of clubs with gambling facilities for 1997–98 was \$531 million and represented an operating surplus of 9.6%, a slight reduction on the 10.3% recorded in 1994–95.

BUSINESSES WITHOUT
GAMBLING FACILITIES

At the end of June 1998, there were 1,341 businesses without gambling facilities in the clubs (hospitality) industry, an increase of 18% since June 1995.

Despite this increase in the number of businesses, employment has decreased by 17% to 7,728 persons at the end of June 1998, while total income has increased only 2% to \$433 million.

The sale of liquor and other beverages (\$195 million) was the main source of income for these businesses, accounting for 45% of total income compared with 38% in 1994–95.

For 1997–98, the operating profit before tax of clubs without gambling facilities was \$30 million, which represented an operating profit margin of 7.1%, a significant increase on the negative profit margin of –2.5% recorded in 1994–95.

3.1 CLUBS (HOSPITALITY): KEY FIGURES

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	1994–95	1997–98	1994–95	1997–98	1994–95	1997–98
Businesses at end June (no.)	2 144	2 408	1 140	1 341	3 284	3 749
Licensed premises at end June						
With poker machines (no.)	n.a.	2 433	..	..	n.a.	2 433
With Club Keno (no.)	n.a.	1 372	..	..	n.a.	1 372
With TAB betting (no.)	n.a.	597	..	..	n.a.	597
<i>Total (no.)^(a)</i>	<i>n.a.</i>	<i>2 525</i>	<i>n.a.</i>	<i>1 343</i>	<i>n.a.</i>	<i>3 868</i>
Poker/gaming machines in use at end June (no.)	83 625	98 053	..	..	83 625	98 053
Employment at end June (no.)	53 180	59 543	9 356	7 728	62 536	67 272
Income						
Sale of liquor and other beverages (\$m)	1 177.7	1 433.8	162.1	194.8	1 339.7	1 628.6
Takings from meals (\$m)	329.0	422.6	61.1	59.9	390.1	482.5
Gambling income (\$m)	2 355.4	3 207.6	..	..	2 355.4	3 207.6
Other income (\$m)	441.4	515.4	202.7	178.4	644.2	693.8
<i>Total (\$m)</i>	<i>4 303.5</i>	<i>5 579.4</i>	<i>425.9</i>	<i>433.1</i>	<i>4 729.4</i>	<i>6 012.5</i>
Expenses						
Labour costs (\$m)	1 111.2	1 471.3	137.4	129.4	1 248.6	1 600.7
Poker/gaming machine and other gambling taxes/levies (\$m)	521.3	714.8	..	..	521.3	714.8
Purchases (\$m)	754.9	970.9	121.9	136.5	876.8	1 107.4
Other expenses (\$m)	1 480.2	1 899.0	177.4	138.5	1 657.6	2 037.4
<i>Total (\$m)</i>	<i>3 867.6</i>	<i>5 056.0</i>	<i>436.7</i>	<i>404.4</i>	<i>4 304.3</i>	<i>5 460.3</i>
Capital expenditure on poker/gaming machines (\$m)	n.a.	242.0	n.a.	0.4	n.a.	242.4
Operating profit before tax (\$m)	439.5	530.9	*–10.4	*30.1	429.1	561.0
Operating profit margin (%)	10.3	9.6	*–2.5	7.1	9.2	9.4

(a) More than one gambling facility can be provided at the one premises. Therefore the total number of licensed premises will not be equal to the sum of the components.

SOURCES OF INCOME

In 1997–98, the total income of the clubs (hospitality) industry was \$6,013 million. Over 53% (\$3,208 million) of this income was generated from the provision of gambling services.

Other major income items included the sale of liquor and other beverages (\$1,629 million), takings from meals (\$483 million) and membership subscriptions (\$211 million). Other operating income of \$156 million consisted of income from sources such as the provision of entertainment, other retail sales, vending machine commissions, marketing activity and payments from sporting bodies.

Clubs with gambling facilities obtained 58% of their income from the provision of gambling facilities (\$3,208 million), of which, 98% (or \$3,142 million) was from poker machines. The income from poker machines comprised \$3,025 million from poker/gaming machine takings (net of payouts to players) obtained by clubs in New South Wales, Queensland, South Australia, Northern Territory and the Australian Capital Territory. The remaining \$117 million was from poker/gaming machine commission and venue share obtained by clubs in Victoria and Tasmania. In the latter two States, the poker/gaming machines are not owned by the club but rather, they receive a commission.

Total income for 1997–98 of clubs without gambling facilities was \$433 million which represented only 7% of the total income of the clubs (hospitality) industry. The two major sources of income for clubs without gambling facilities were the sale of liquor and other beverages which accounted for \$195 million (45%) and income from club membership subscriptions and fees of \$88 million (20%). The \$88 million in income from club membership subscriptions from clubs without gambling facilities represented 42% of membership fees income for the clubs (hospitality) industry.

3.2

CLUBS (HOSPITALITY): SOURCES OF INCOME

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>	<i>\$m</i>	<i>%</i>
Sales of goods and services						
Sale of liquor and other beverages						
For consumption on the premises	1 320.5	23.7	175.2	40.5	1 495.6	24.9
For consumption off the premises	113.3	2.0	19.6	4.5	133.0	2.2
<i>Total</i>	1 433.8	25.7	194.8	45.0	1 628.6	27.1
Takings from meals	422.6	7.6	59.9	13.8	482.5	8.0
Takings from accommodation	39.4	0.7	*6.3	1.5	45.7	0.8
Gambling income						
Net takings from poker/gaming machines	3 025.1	54.2	..	..	3 025.1	50.3
Commission/venue share from poker/gaming machines	117.0	2.1	..	..	117.0	1.9
Commissions from TAB	15.2	0.3	..	..	15.2	0.3
Commissions from keno	50.2	0.9	..	..	50.2	0.8
<i>Total gambling income</i>	3 207.6	57.5	..	..	3 207.6	53.3
Takings from fund raising	43.8	0.8	10.6	2.4	54.4	0.9
Income from club members' fees/subscriptions	123.1	2.2	88.3	20.4	211.4	3.5
Income from the use of club sporting facilities	111.4	2.0	22.7	5.2	134.1	2.2
Rent, leasing and hiring income	32.2	0.6	10.1	2.3	42.3	0.7
Other operating income	127.0	2.3	29.2	6.7	156.3	2.6
<i>Total</i>	5 541.0	99.3	421.8	97.4	5 962.8	99.2
Other sources of income						
Interest income	32.2	0.6	4.0	0.9	36.2	0.6
Other non-operating income	6.2	0.1	*7.3	1.7	*13.5	0.2
<i>Total</i>	38.4	0.7	11.3	2.6	49.7	0.8
Total income	5 579.4	100.0	433.1	100.0	6 012.5	100.0

EXPENDITURE

The total expenses of the clubs (hospitality) industry in 1997–98 were \$5,460 million. The major components of this expenditure were:

- labour costs of \$1,601 million, which represented 29% of total expenses. The average labour cost per employee was \$23,800 for 1997–98;
- purchases of \$1,107 million, which represented 20% of total expenses. The purchase of liquor and other beverages of \$820 million comprised 74% of total purchases;
- poker/gaming machine and other gambling taxes/levies of \$715 million, which represented 13% of total expenses; and
- other operating expenses of \$793 million which were not separately itemised but included grants to sporting clubs, land tax and land rates; payroll tax; electricity, gas and water charges; payment for cleaning and security services; and legal and accounting fees.

Besides the payments of gambling taxes and levies by clubs with gambling facilities, the other distinguishing feature of clubs with gambling facilities was \$219 million expenditure on advertising, marketing and promotion. This item represented 4% of the total expenses of clubs with gambling facilities compared with less than 1% for clubs without gambling facilities.

3.3 CLUBS (HOSPITALITY): ITEMS OF EXPENDITURE

	<i>Businesses with gambling facilities</i>		<i>Businesses without gambling facilities</i>		<i>All businesses</i>	
	\$m	%	\$m	%	\$m	%
Labour costs						
Wages and salaries	1 355.8	26.8	119.4	29.5	1 475.2	27.0
Employer contributions to superannuation funds	77.8	1.5	7.5	1.9	85.4	1.6
Workers compensation	37.7	0.7	2.5	0.6	40.2	0.7
<i>Total</i>	<i>1 471.3</i>	<i>29.1</i>	<i>129.4</i>	<i>32.0</i>	<i>1 600.7</i>	<i>29.3</i>
Selected expenses						
Poker/gaming machine and other gambling taxes/levies	714.8	14.1	..	..	714.8	13.1
Repair and maintenance	156.8	3.1	18.5	4.6	175.3	3.2
Rent leasing and hiring expenses						
Land, buildings and other structures	47.8	0.9	*3.4	0.8	51.2	0.9
Poker/gaming machines	24.0	0.5	*0.1	..	24.1	0.4
Other rent, leasing and hiring	13.1	0.3	0.9	0.2	14.0	0.3
<i>Total</i>	<i>84.9</i>	<i>1.7</i>	<i>4.4</i>	<i>1.1</i>	<i>89.3</i>	<i>1.6</i>
Advertising, marketing and promotion	218.9	4.3	3.6	0.9	222.5	4.1
Other contract expenses	99.3	2.0	9.5	2.3	108.9	2.0
Payments to entertainers for live performances	93.0	1.8	**4.5	1.1	97.5	1.8
Other operating expenses	727.7	14.4	64.9	16.0	792.6	14.5
<i>Total</i>	<i>2 095.5</i>	<i>41.4</i>	<i>105.4</i>	<i>26.1</i>	<i>2 200.8</i>	<i>40.3</i>
Other costs						
Purchases						
Liquor and other beverages	720.5	14.3	99.9	24.7	820.4	15.0
Other purchases	250.4	5.0	36.6	9.1	287.0	5.3
<i>Total</i>	<i>970.9</i>	<i>19.2</i>	<i>136.5</i>	<i>33.8</i>	<i>1 107.4</i>	<i>20.3</i>
Insurance premiums	45.9	0.9	7.0	1.7	53.0	1.0
Interest expenses	81.3	1.6	*8.5	2.1	89.9	1.6
Depreciation and amortisation	381.3	7.5	17.0	4.2	398.3	7.3
Other	9.6	0.2	0.6	0.1	10.2	0.2
<i>Total</i>	<i>1 489.2</i>	<i>29.5</i>	<i>169.6</i>	<i>41.9</i>	<i>1 658.8</i>	<i>30.4</i>
Total expenses	5 056.0	100.0	404.4	100.0	5 460.3	100.0

EMPLOYMENT

At the end of June 1998, there were 67,272 persons working in the clubs (hospitality) industry, which was an increase of 8% since June 1995.

The majority (56%) of employees worked on a casual basis. Of the 37,950 casual employees in the industry, 41% were male and 59% were female. In contrast, of the 23,760 permanent full-time employees, 65% were male and 35% were female. While 47% of males were permanent full-time, only 24% of females were in the same category.

The three major occupations in the clubs (hospitality) industry were bar managers and bar staff who numbered 24,249 persons (36% of total industry employment), gaming staff and cashiers (9,166 persons or 14%) and waiters and waitresses (7,276 persons or 11%). It should be noted that the estimates produced represent the main occupation of these employees at the end of June and some staff do perform multiple activities (e.g. bar staff working as gaming staff and vice versa).

During 1997–98, there was very little seasonality of employment identified for the clubs (hospitality) industry on a quarterly basis. Average employment for the year was 65,549 persons. The end of June employment was 2.6% greater and the end of September employment was 2.4% lower than this quarterly average.

3.4 CLUBS (HOSPITALITY): CHARACTERISTICS OF EMPLOYMENT, END JUNE

	<i>Males</i>		<i>Females</i>		<i>Persons</i>	
	<i>no.</i>	<i>%</i>	<i>no.</i>	<i>%</i>	<i>no.</i>	<i>%</i>
Employment at end June 1998						
Permanent full-time	15 502	47.4	8 258	23.9	23 760	35.3
Permanent part-time	1 840	5.6	3 722	10.8	5 562	8.3
Casual	15 392	47.0	22 558	65.3	37 950	56.4
<i>Total</i>	32 733	100.0	34 538	100.0	67 272	100.0
Total employment at end June 1995	31 763	..	30 773	..	62 536	..

3.5 CLUBS (HOSPITALITY): MAIN OCCUPATION OF PERSONS EMPLOYED, END JUNE

	<i>no.</i>	<i>%</i>
Managers/administrators	4 567	6.8
Clerical support	4 753	7.1
Bar managers and bar staff	24 249	36.0
Waiters/waitresses	7 276	10.8
Gaming staff and cashiers	9 166	13.6
Chefs	2 473	3.7
Kitchen hands	3 459	5.1
Security officers	847	1.3
Ground maintenance staff	4 822	7.2
Other	5 662	8.4
Total	67 272	100.0

3.6 CLUBS (HOSPITALITY): PATTERNS OF EMPLOYMENT

<i>Employment at end</i>	<i>Persons employed</i>	<i>Difference from average</i>
	<i>no.</i>	<i>%</i>
September 1997	64 007	-2.4
December 1997	65 142	-0.6
March 1998	65 776	0.3
June 1998	67 272	2.6
Average employment	65 549	..

BUSINESS SIZE

For the purposes of this publication, there are two business size tables presented; one based on the employment size of the business and one based on the numbers of financial members.

Of the 3,749 businesses in the clubs (hospitality) industry at the end of June, there were 881 (23%) businesses which employed 20 persons or more. These large businesses accounted for 73% of total employment (49,292), 86% of gambling income (\$2,773 million) and 78% of total income (\$4,664 million). The operating profit before tax of these businesses was \$447 million which accounted for 80% of the total operating profit before tax and represented an operating surplus of 9.7%.

While 58% of clubs (2,160) had less than 10 employees, their contributions to total employment (8,002) and total income (\$586 million) were only 12% and 10% respectively.

For clubs with gambling facilities, gambling income accounted for 57% of their total income. However the proportion of total income attributable to gambling income varied by size of club, being 30% for clubs with less than 10 persons employed, 44% for clubs with 10–19 employees, 59% for clubs with 20–99 employees and 67% for the 103 clubs with 100 or more persons. Of the clubs with gambling facilities, those with 10–19 persons recorded the highest operating profit margin of 11.6%, while those with less than 10 employees recorded the lowest at 6.2%.

At the end of June 1998, there were 6.1 million members of clubs in the clubs (hospitality) industry. While the 126 clubs with greater than 10,000 members comprised less than 4% of the total number of clubs, they had 41% of members (2.5 million) and accounted for 29% of industry employment (19,343) and 35% of total industry income (\$2,089 million). Gambling income (\$1,386 million) accounted for 66% of the income of these clubs. Each of these 126 clubs had gambling facilities and on average, they had 19,698 members per club.

Of the clubs without gambling facilities, 1,146 clubs (or 85%) had less than 500 financial members. These clubs accounted for 50% of the number of members, 50% of employment and 46% of total income of clubs without gambling facilities.

3.7 CLUBS (HOSPITALITY): BUSINESS SIZE

	<i>Businesses at end June</i>	<i>Employment at end June</i>	<i>Gambling income</i>	<i>Total income</i>	<i>Operating profit before tax</i>	<i>Operating profit margin</i>
	<i>no.</i>	<i>no.</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>
Businesses with gambling facilities						
0–9 persons	1 002	5 202	119.7	400.9	24.8	6.2
10–19 persons	607	8 602	315.1	711.9	81.9	11.6
20–99 persons	695	26 876	1 463.5	2 499.6	238.0	9.6
100 or more persons	103	18 863	1 309.2	1 967.0	186.2	9.5
<i>Total</i>	<i>2 408</i>	<i>59 543</i>	<i>3 207.6</i>	<i>5 579.4</i>	<i>530.9</i>	<i>9.6</i>
Businesses without gambling facilities						
0–9 persons	1 158	2 800	..	185.2	8.3	4.5
10–19 persons	101	1 375	..	50.5	**–1.2	**–2.5
20 or more persons	82	3 554	..	197.5	*23.1	12.3
<i>Total</i>	<i>1 341</i>	<i>7 728</i>	<i>..</i>	<i>433.1</i>	<i>*30.1</i>	<i>7.1</i>
All businesses						
0–9 persons	2 160	8 002	119.7	586.1	33.1	5.7
10–19 persons	709	9 977	315.1	762.3	80.6	10.7
20 or more persons	881	49 292	2 772.7	4 664.0	447.3	9.7
Total	3 749	67 272	3 207.6	6 012.5	561.0	9.4

3.8 CLUBS (HOSPITALITY): MEMBERSHIP SIZE

	<i>Businesses at end June</i>	<i>Members at end June</i>	<i>Employment at end June</i>	<i>Gambling income</i>	<i>Total income</i>	<i>Operating profit before tax</i>	<i>Operating profit margin</i>
	<i>no.</i>	<i>'000</i>	<i>no.</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>%</i>
Businesses with gambling facilities							
0–499 members	893	230.1	6 403	163.2	456.7	33.8	7.5
500–999 members	476	345.5	5 776	184.4	442.9	45.1	10.3
1 000–4 999 members	783	1 702.6	19 878	941.0	1 793.3	185.4	10.4
5 000–9 999 members	129	875.9	8 143	533.2	797.6	83.7	10.6
10 000 or more members	126	2 481.9	19 343	1 385.6	2 088.9	182.9	8.8
<i>Total</i>	<i>2 408</i>	<i>5 635.9</i>	<i>59 543</i>	<i>3 207.6</i>	<i>5 579.4</i>	<i>530.9</i>	<i>9.6</i>
Businesses without gambling facilities							
0–499 members	1 146	217.3	3 852	..	197.3	*15.0	*7.7
500–999 members	111	72.8	912	..	54.6	**0.7	**1.3
1 000–9 999 members	84	147.6	2 964	..	181.2	*14.4	*8.4
10 000 or more members	–	–	–	..	–	–	–
<i>Total</i>	<i>1 341</i>	<i>437.7</i>	<i>7 728</i>	<i>..</i>	<i>433.1</i>	<i>*30.1</i>	<i>7.1</i>
All businesses							
0–499 members	2 039	447.4	10 256	163.2	654.0	48.8	7.5
500–999 members	587	418.3	6 689	184.4	497.5	45.8	9.3
1 000–9 999 members	996	2 726.1	30 985	1 474.3	2 772.1	283.5	10.3
10 000 or more members	126	2 481.9	19 343	1 385.6	2 088.9	182.9	8.8
Total	3 749	6 073.6	67 272	3 207.6	6 012.5	561.0	9.4

STATE AND TERRITORY
DIMENSION

Businesses in the clubs (hospitality) industry were concentrated in New South Wales. Of the 3,868 licensed club premises in Australia at the end of June 1998, 40% (or 1,528) were in New South Wales. The dominance of New South Wales was even more marked in terms of employment (41,700), which accounted for 62% of total industry employment and total income (\$4,137 million) which accounted for 69% of total industry income. Nearly all clubs (96%) in New South Wales had gambling facilities and gambling income of \$2,479 million represented 77% of the total gambling income of the industry and 60% of total income of clubs in New South Wales.

Since 1994–95, the significance of clubs with gambling facilities has changed considerably in Queensland and South Australia. Employment in clubs with gambling facilities in Queensland has increased by 55% to 10,789 persons at the end of June 1998 and total income has increased by 75% to \$938 million. The South Australian change has been a 103% increase in employment to 1,125 persons at the end of June 1998 and a 130% increase in total income to \$76 million. Gambling income for clubs in Queensland and South Australia accounted for 43% and 22% respectively of the total income of the clubs industry in those States.

Conversely, employment in clubs without gambling facilities in most States and Territories has decreased with largest decreases being in New South Wales (41%), South Australia (36%) and Victoria (21%). However, total income in clubs without gambling facilities has remained similar to 1994–95.

3.9

CLUBS (HOSPITALITY): STATE AND TERRITORY COMPARISONS

	Licensed premises at end June	Employment at end June		Wages and salaries		Gambling income		Total income	
	no.	no.	%	\$m	%	\$m	%	\$m	%
Businesses with gambling facilities									
New South Wales	1 474	40 892	68.7	1 005.1	74.1	2 478.7	77.3	4 079.3	73.1
Victoria	205	4 184	7.0	77.2	5.7	116.1	3.6	233.7	4.2
Queensland	615	10 789	18.1	200.8	14.8	438.2	13.7	937.5	16.8
South Australia	93	1 125	1.9	19.1	1.4	27.2	0.8	76.2	1.4
Western Australia	*9	*77	0.1	*1.3	0.1	n.p.	n.p.	*5.0	0.1
Tasmania	42	282	0.5	5.4	0.4	n.p.	n.p.	21.1	0.4
Northern Territory	25	370	0.6	7.9	0.6	n.p.	n.p.	42.0	0.8
Australian Capital Territory	63	1 824	3.1	38.9	2.9	128.2	4.0	184.6	3.3
Australia	2 525	59 543	100.0	1 355.8	100.0	3 207.6	100.0	5 579.4	100.0
Businesses without gambling facilities									
New South Wales	54	*808	10.5	*20.1	16.8	..	..	*57.7	13.3
Victoria	303	2 413	31.2	38.3	32.1	..	..	129.9	30.0
Queensland	245	1 110	14.4	19.7	16.5	..	..	72.0	16.6
South Australia	287	824	10.7	9.6	8.0	..	..	47.1	10.9
Western Australia	304	1 793	23.2	22.9	19.2	..	..	90.1	20.8
Tasmania	131	642	8.3	5.9	4.9	..	..	24.2	5.6
Northern Territory	14	83	1.1	1.7	1.4	..	..	8.7	2.0
Australian Capital Territory	5	55	0.7	1.2	1.0	..	..	3.4	0.8
Australia	1 343	7 728	100.0	119.4	100.0	..	..	433.1	100.0
All businesses									
New South Wales	1 528	41 700	62.0	1 025.1	69.5	2 478.7	77.3	4 137.0	68.8
Victoria	508	6 597	9.8	115.6	7.8	116.1	3.6	363.6	6.0
Queensland	860	11 899	17.7	220.6	15.0	438.2	13.7	1 009.6	16.8
South Australia	380	1 949	2.9	28.7	1.9	27.2	0.8	123.2	2.0
Western Australia	313	1 870	2.8	24.2	1.6	n.p.	n.p.	95.1	1.6
Tasmania	173	924	1.4	11.3	0.8	n.p.	n.p.	45.3	0.8
Northern Territory	39	453	0.7	9.6	0.7	n.p.	n.p.	50.8	0.8
Australian Capital Territory	68	1 879	2.8	40.2	2.7	128.2	4.0	188.0	3.1
Australia	3 868	67 272	100.0	1 475.2	100.0	3 207.6	100.0	6 012.5	100.0

PERFORMANCE MEASURES

For 1997–98, the average labour cost per employee for the clubs (hospitality) industry was \$23,800. Clubs with gambling facilities had a higher average labour cost per employee of \$24,700 compared to \$16,700 for clubs without gambling facilities. Generally, the larger the club, the higher the labour costs per employee with clubs with less than 10 employees averaging \$18,500 compared to clubs employing 100 persons or more, averaging \$26,100.

While, on average, clubs with gambling facilities obtained 58% of their income from gambling, the clubs employing 100 persons or more were even more reliant on gambling, with 67% of their income being from that source.

Clubs without gambling facilities relied heavily on the sale of liquor and other beverages for their income with 45% of their income being from that source, whereas for clubs with gambling facilities, only 26% of their income was obtained from the sale of liquor and other beverages. Clubs without gambling facilities employing less than 10 persons accrued 66% of their income from the sale of liquor and other beverages compared with 15% for clubs with gambling facilities employing 100 persons or more.

3.10 CLUBS (HOSPITALITY): PERFORMANCE RATIOS

	0–9 persons	10–19 persons	20–99 persons	100 persons or more	All businesses
Businesses with gambling facilities					
Total income per person employed (\$'000)	77.1	82.8	93.0	104.3	93.7
Labour costs per employee (\$'000)	20.7	22.8	25.1	26.1	24.7
Total expenses per person employed (\$'000)	72.4	73.3	84.3	94.6	84.9
Sales of liquor and other beverages to total income (%)	52.2	40.6	25.3	15.4	25.7
Gambling income to total income (%)	29.9	44.3	58.6	66.6	57.5
Labour costs to total expenses (%)	28.5	31.2	29.8	27.6	29.1
Operating profit before tax per person employed (\$'000)	4.8	9.5	8.9	9.9	8.9
Operating profit margin (%)	6.2	11.6	9.6	9.5	9.6
Businesses without gambling facilities					
Total income per person employed (\$'000)	66.2	36.7	53.3	n.p.	56.0
Labour costs per employee (\$'000)	14.4	13.5	19.2	n.p.	16.7
Total expenses per person employed (\$'000)	63.2	37.7	46.8	n.p.	52.3
Sales of liquor and other beverages to total income (%)	66.1	44.3	26.9	n.p.	45.0
Gambling income to total income (%)	..	..	..	..	..
Labour costs to total expenses (%)	22.8	35.9	41.0	n.p.	32.0
Operating profit before tax per person employed (\$'000)	3.0	**–0.9	*6.9	n.p.	3.9
Operating profit margin (%)	4.5	**–2.5	13.7	n.p.	7.1
All businesses					
Total income per person employed (\$'000)	73.2	76.4	88.9	103.5	89.4
Labour costs per employee (\$'000)	18.5	21.5	24.5	26.1	23.8
Total expenses per person employed (\$'000)	69.2	68.4	80.4	94.0	81.2
Sales of liquor and other beverages to total income (%)	56.6	40.9	25.4	15.5	27.1
Gambling income to total income (%)	20.4	41.3	54.9	65.5	53.4
Labour costs to total expenses (%)	26.7	31.5	30.5	27.7	29.3
Operating profit before tax per person employed (\$'000)	4.1	8.1	8.6	9.7	8.3
Operating profit margin (%)	5.7	10.7	9.9	9.5	9.4

EXPLANATORY NOTES

INTRODUCTION

1 This publication presents results, in respect of the 1997–98 financial year, from an Australian Bureau of Statistics survey of the clubs, pubs, taverns and bars industries.

SCOPE

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

- Pubs, Taverns and Bars (ANZSIC 5720) consists of businesses (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises.
- Clubs (hospitality) (ANZSIC 5740) consists of organisations mainly providing hospitality services to members.

IMPROVEMENTS TO COVERAGE

3 Data in this publication have been adjusted to allow for lags in processing new businesses to the Australian Bureau of Statistics (ABS) business register, and the omission of some businesses from the business register. The majority of businesses affected and to which the adjustments apply are small in size.

4 Adjustments have been made to include new businesses in the estimates in the periods in which they commenced operations, rather than when they were processed to the business register. Adjustments of this type will continue to be applied in future periods.

5 Further adjustments have been made for businesses which had been in existence for several years, but, for various reasons, were not previously added to the ABS register. The ABS is remedying these omissions.

6 For more information on these adjustments, please refer to the ABS publication *Information Paper: Improvements to ABS Economic Statistics, 1997* (Cat. no. 1357.0).

STATISTICAL UNIT

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

STATE AND TERRITORY
DATA

8 Data were collected in respect of the Australia-wide operations of each business. Where the business operates in only one State or Territory all the activities of the business are attributed to that State or Territory. Businesses which operated in more than one State or Territory were asked to provide a dissection of key data items by State and Territory to enable State and Territory statistics to be compiled.

RELIABILITY OF ESTIMATES

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

Sampling errors

10 A sample of 3,000 management units (including all units with more than 50 employees) was selected for this survey. Consequently, the estimates in this publication are subject to sampling variability, that is, they may differ from figures that would have been obtained if all units had been included in the survey. One measure of the likely difference is given by the standard error (SE), which indicates the extent to which an estimate might have varied by chance because only a sample of units was included.

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

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

13 The following table contains estimates of RSEs for a selection of the statistics presented in this publication.

RELATIVE STANDARD ERRORS, KEY FIGURES

	%
<hr/>	
Pubs, taverns and bars	
Businesses at end June	
With gambling facilities	3
Without gambling facilities	4
<i>Total</i>	2
Employment at end June	2
Income	
Sale of liquor and other beverages	3
Takings from meals	4
Gambling income	5
Other	4
<i>Total</i>	2
Operating profit before tax	5
Operating profit margin	4
Clubs (hospitality)	
Businesses at end June	
With gambling facilities	2
Without gambling facilities	4
<i>Total</i>	1
Employment at end June	2
Income	
Sale of liquor and other beverages	2
Takings from meals	4
Gambling income	3
Other	5
<i>Total</i>	2
Operating profit before tax	4
Operating profit margin	4
<hr/>	

14 As an example of the above, an estimate of total income for the pubs, taverns and bars industry is \$8,253.3 million and the RSE is 2%, giving a SE of \$165.1 million. Therefore, there would be two chances in three that, if all units had been included in the survey, a figure in the range of \$8,088.2 million to \$8,418.4 million would have been obtained, and 19 chances in 20 (i.e. a confidence interval of 95%) that the figure would have been within the range of \$7,923.2 million to \$8,583.4 million.

Non-sampling error **15** Errors other than those due to sampling may occur because of deficiencies in the register of units from which the sample was selected, non-response, and imperfections in reporting by respondents. Inaccuracies of this kind are referred to as non-sampling errors and they may occur in any collection, whether it be a census or a sample. Every effort has been made to reduce non-sampling error to a minimum by careful design and testing of questionnaires, and efficient operating procedures and systems used to compile the statistics.

REFERENCE PERIOD **16** Data contained in the tables in this publication relate to all businesses and organisations within the survey scope (see paragraph 2) which operated in Australia at any time during the year ended June 1998. Counts of businesses and organisations include only those that were operating at 30 June 1998.

BUSINESSES CEASED DURING THE YEAR **17** A very small number of organisations ceased operations during the 1997–98 reference period. As is normal ABS procedure, the contributions of these organisations were included in the survey output.

GLOSSARY

Advertising, marketing and promotion expenses	This item includes those expenses associated with the promotion and publicity of a business or its products. This item includes advertising expenses paid to advertising agencies, and direct payments to the press, radio and television, and other advertising expenses. It excludes wages and salaries of own employees.
Businesses at end June	The number of management units operating at the end of June. A management unit is the highest-level accounting unit within a business, having regard for industry homogeneity, for which accounts are maintained.
Capital expenditure on poker/gaming machines	This item includes all capitalised costs in the business' books associated with poker/gaming machines.
Casual employees	Employees not entitled to take paid holidays.
Commissions from keno	Commissions received by businesses for the operation of keno on their premises.
Commissions from TAB	Commissions received by businesses from the operation of TAB agency facilities on their premises.
Commissions/venue share from poker/gaming machines	Commissions received by businesses for the operation of poker/gaming machines on their premises. Businesses receiving this commission are located in Victoria and Tasmania where the club, pub, tavern or bar do not own the machines operated on the premises.
Depreciation and amortisation	Financial charges made to the accounts to reflect that part of the value of the asset which may be regarded as having been used up in producing revenue in a particular accounting period.
Employer contributions to superannuation funds	This includes all employer contributions to superannuation funds (including the employer productivity contribution). Excludes employee contributions.
Employment at the end of June	This includes working proprietors and partners, working directors and other employees working for the business during the last pay period ending in June 1998. Excludes volunteers and subcontracted workers for whom PAYE is not deducted.
Gambling income	Includes net takings from poker/gaming machines; commissions/venue share from poker/gaming machines; commissions received from TAB agency operations; and commissions received by businesses for the operation of keno on their premises.
Income from club members' fees/subscriptions	This item includes financial social members' subscriptions and joining fees.
Income from the use of club sporting facilities	This item includes green fees, players fees, gate takings and sporting admissions.

Insurance premiums	This item includes optional third-party and comprehensive motor vehicle insurance premiums; fire general, accident and public liability premiums; professional indemnity insurance premiums; premiums made in respect of common law liability; and professional liability insurance. Excludes workers compensation insurance premiums, and compulsory third-party motor vehicle insurance.
Interest expenses	This item includes interest on bank loans, on loans made from related as well as unrelated businesses/organisations, and interest in respect of finance leases, interest paid to loans from partners, interest equivalents, such as hedging costs, and expenses associated with discounted bills. Excludes bank charges and capital repayments.
Interest income	This item includes interest from deposits in banks and non-bank financial institutions, interest from loans and advances made to other businesses, interest on finance leases, and earnings on discounted bills. Excludes capital repayments received.
Labour costs	This item includes wages and salaries, employers' contributions to superannuation, and workers compensation and excludes payments to self-employed persons such as consultants, contractors and persons paid solely by commission without a retainer and payments to proprietors/partners of unincorporated businesses.
Net takings from poker/gaming machines	Net takings is after payouts to players. Businesses receiving this income are located in New South Wales, Queensland, South Australia, Northern Territory and the Australian Capital Territory.
Number of poker/gaming machines	Number of poker/gaming machines in use on the premises whether owned or leased.
Operating profit before tax	A measure of profit before extraordinary items are brought to account and prior to the deduction of income tax and appropriations to owners (e.g. dividends paid).
Operating profit margin	The percentage of sales of goods and services available as operating profit, i.e. (operating profit before tax times 100) divided by sales of goods and services.
Other contract expenses	This item includes payments made to other businesses for work done or sales made on a contract or commission basis (e.g. security and cleaning contract expenses).
Other operating expenses	This item includes various expense items which are general in nature and are not included elsewhere, e.g. management fees, glass/crockery expenses, cleaning and laundry supplies, staff uniforms and amenities, in-house films, audit, accounting and legal expenses, electricity and gas charges, freight and cartage expenses, other contract, subcontract and commission expenses, etc.
Payments to entertainers for live performances	Payments made to entertainers on a contract basis excluding payments to entertainers for whom PAYE tax was deducted.

Poker/gaming machine and other gambling taxes/levies	This item includes taxes/levies paid to the Government by the owners of poker/gaming machines and other gambling facilities.
Purchases	This item includes purchases of goods for resale, other purchases such as foodstuffs for use in preparing meals and takeaway meals, and purchase of containers, packaging materials etc.
Rent, leasing and hiring expenses	This item includes operating lease payments and all expenses paid/payable to landlords for the rent, leasing and hiring of land; buildings and structures; and facilities and equipment. This item excludes expenses in respect of finance leases and other business loans; vehicles or equipment hired with a driver/operator; interest expenses; and depreciation and amortisation.
Rent, leasing and hiring income	Includes takings from rental of facilities and equipment, payments by other businesses operating within the facility (e.g. catering concessions), and income from operating leases. Excludes income from finance leases.
Repair and maintenance expenses	Includes repair and maintenance to machinery, facilities and equipment. Excludes wages and salaries paid to own employees.
Sale of liquor and other beverages	Includes beer, wine and spirits, and other beverages sold for consumption on the premises with and without meals, and for consumption off the premises.
Takings from accommodation	This item is the income received from the provision of accommodation and excludes takings from meals.
Takings from meals	Includes meals sold for consumption on the premises and excludes takeaway food.
Wages and salaries	Wages and salaries are gross earnings of all employees before taxation and other deductions. It excludes the drawings of working proprietors and partners of unincorporated businesses.
Workers compensation	This expense item includes workers compensation insurance premiums/levies, non-payroll costs (e.g. medical costs) not reimbursed, and provisions for workers compensation.

SELF-HELP ACCESS TO STATISTICS

- CPI INFOLINE* For current and historical Consumer Price Index data, call 1902 981 074 (call cost 75c per minute).
- DIAL-A-STATISTIC* For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 75c per minute).
- INTERNET* www.abs.gov.au
- LIBRARY* A range of ABS publications is available from public and tertiary libraries Australia-wide. Contact your nearest library to determine whether it has the ABS statistics you require.

WHY NOT SUBSCRIBE?

- PHONE* +61 1300 366 323
- FAX* +61 03 9615 7848

CONSULTANCY SERVICES

ABS offers consultancy services on a user pays basis to help you access published and unpublished data. Data that is already published and can be provided within 5 minutes is free of charge. Statistical methodological services are also available. Please contact:

<i>INQUIRIES</i>	<i>City</i>	<i>By phone</i>	<i>By fax</i>
	Canberra	02 6252 6627	02 6207 0282
	Sydney	02 9268 4611	02 9268 4668
	Melbourne	03 9615 7755	03 9615 7798
	Brisbane	07 3222 6351	07 3222 6283
	Perth	08 9360 5140	08 9360 5955
	Adelaide	08 8237 7400	08 8237 7566
	Hobart	03 6222 5800	03 6222 5995
	Darwin	08 8943 2111	08 8981 1218

POST Client Services, ABS, PO Box 10, Belconnen ACT 2616

EMAIL client.services@abs.gov.au



2868700007976
ISBN 0 642 27584 X

RRP \$18.00