

Introduction	495
An overview	495
Statistics for selected service industries	497
Real estate agents 1992–93	498
Computer services 1992–93	498
Legal and accounting services 1992–93	499
Architectural, consultant engineering and surveying services 1992–93	500
Film and video production and distribution 1993–94	500
Motion picture exhibition 1993–94	501
Radio and television services 1993–94	501
Private medical practice industry 1994–95	502
Sports industries 1994–95	502
Gambling services 1994–95	503
Clubs (hospitality) and pubs, taverns and bars 1994–95	503
Bibliography	505

Introduction

The service industries sector is a significant and growing component of the Australian economy. It is now clearly the major element in terms of numbers of businesses, employment and output. This chapter presents an overview of the service industries sector and provides more detailed information for a range of selected service industries which have recently been covered in the rotating program of ABS service industries surveys.

For the purposes of this chapter the service industries sector has been defined as all industries other than the goods producing industries (agriculture, mining and manufacturing), the utilities (electricity, gas and water supply) and the construction industry. In terms of the Australian and New Zealand Standard Industrial Classification (ANZSIC) the service industries cover the wholesale and retail trade, accommodation, cafes and restaurants,

transport and storage, communications, finance and insurance, property and business services, government administration and defence, education, health and community services, cultural and recreational services and personal and other services.

An overview

The service industries sector of the Australian economy is its largest component in terms of number of businesses, employment and gross product.

Of the estimated 923,000 private sector businesses in Australia in 1994–95, some 589,000 or 64% were in the service industries. For small businesses (those with less than 20 employees) the proportions are similar, service industries accounting for 64% of the 887,000 small businesses in Australia (table 20.1).

20.1 NUMBER OF BUSINESSES — 1994–95

	Unit	Small businesses	Other businesses	Total
Agriculture	'000	101.5	8.9	110.4
Mining	'000	2.5	0.3	2.8
Manufacturing	'000	67.9	1.5	69.4
Electricity, gas and water supply	'000	0.1	0.0	0.1
Construction	'000	149.7	1.8	151.5
Service industries				
Wholesale trade	'000	50.0	3.9	53.9
Retail trade	'000	134.7	4.0	138.7
Accommodation, cafes and restaurants	'000	25.4	3.1	28.5
Transport and storage	'000	44.1	1.4	45.5
Communication services	'000	8.0	0.0	8.0
Finance and insurance	'000	20.7	1.1	21.8
Property and business services	'000	131.4	3.9	135.3
Education	'000	15.6	1.1	16.7
Health and community services	'000	53.5	2.8	56.3
Cultural and recreational services	'000	27.2	1.0	28.2
Personal and other services	'000	55.0	0.9	55.9
Total	'000	565.6	23.0	588.6
Total — all industries	'000	887.3	35.5	922.8
Businesses in service industries as a percentage of all businesses	%	63.7	64.8	63.8

Source: *Small Business in Australia 1995* (1321.0).

As table 20.2 shows, in terms of employment the service industries sector is even more dominant, accounting for 72% of employment at August 1996. Total employment in the sector was 6,015,000 persons, of whom 4,242,000 were in

full time employment and 1,773,000 in part time employment. The high proportion (29%) of part time employment is a feature of the service industries. In the remainder of the economy part

time employment accounts for only 13% of employment.

20.2 EMPLOYED PERSONS, By Industry

	Full time employment			Part time employment			Total employment		
	1986(a) '000 persons	1996(a) '000 persons	increase %	1986(a) '000 persons	1996(a) '000 persons	increase %	1986(a) '000 persons	1996(a) '000 persons	increase %
Agriculture	330	319	-3.4	87	103	18.7	417	422	1.2
Mining	94	87	-7.5	1	4	185.7	96	91	-4.7
Manufacturing	1 031	1 012	-1.9	87	107	23.2	1 118	1 119	0.1
Electricity, gas and water	135	66	-51.6	2	3	36.4	138	69	-50.2
Construction	435	510	17.2	61	93	51.5	497	603	21.5
Service industries									
Wholesale trade	381	423	10.9	46	71	55.6	427	495	15.8
Retail trade	652	706	8.3	306	533	74.2	958	1 238	29.3
Accommodation, cafes and restaurants	140	212	52.0	100	166	66.4	240	379	58.0
Transport and storage	349	341	-2.4	36	52	43.6	386	393	1.9
Communication	144	144	0.4	14	20	40.6	158	164	4.1
Finance and insurance	272	263	-3.5	35	50	41.3	307	312	1.6
Property and business services	359	621	73.1	97	192	98.3	455	813	78.5
Government administration and defence	304	320	5.5	22	52	132.0	326	372	14.1
Education	336	404	20.2	136	186	36.7	473	590	25.0
Health and community services	389	473	21.5	182	293	60.8	572	766	34.0
Cultural and recreational services	88	111	26.3	39	78	100.5	127	189	49.0
Personal and other services	169	224	32.7	58	81	40.6	227	305	34.7
Total	3 583	4 242	18.4	1 071	1 773	65.6	4 653	6 015	29.3
Total all industries	5 609	6 236	11.2	1 310	2 083	59.1	6 919	8 320	20.3
	%	%	..	%	%	..	%	%	..
Service industries as a percentage of all industries	63.9	68.0	..	81.7	85.1	..	67.3	72.3	..

(a) At August.

Source: Labour Force, Australia (6203.0).

Since August 1986, employment in service industries has increased 29%, full time employment increasing 18%, and part time 66%. In contrast, over the same period employment has increased marginally (1%) in agriculture, is virtually unchanged in manufacturing and declined 5% in mining. All the goods producing industries have recorded a decline in full time employment in the period.

Within the service industries the major employing industry is retail trade with 1,238,000 persons employed, representing 15% of all employment. The industry showing the greatest growth since 1985 is property and business services, where employment has increased 79%, from 455,000 persons to 813,000 persons.

Industry output or gross product (at average 1989-90 prices) of the services sector in 1994-95 was \$239,130m and accounted for 64% of the gross product of all industries, as shown in table 20.3. Since 1985-86 there has been an increase of 36% in the gross product (at average 1989-90 prices) of the service industries sector. The goods producing sector has not performed as well; while mining and manufacturing recorded increases of 35% and 31% respectively, agriculture's gross product fell 1% in the period. As a result the share of the economy, as measured by gross product, held by service industries has increased from 62% to 64% in the period 1985-86 to 1994-95.

The largest contributor to the service industries sector was the wholesale trade industry, which had a gross product of \$40,941m, representing 17% of service industries gross product. The

next largest was property and business services with a gross product of \$33,698m, 14% of the total for the service industries sector.

20.3 GROSS PRODUCT AT AVERAGE 1989-90 PRICES, By Industry

	1985-86 \$m	1994-95 \$m	% increase
Agriculture	13 736	13 558	-1.3
Mining	13 352	17 967	34.6
Manufacturing	49 473	64 623	30.6
Electricity, gas and water	10 350	13 449	29.9
Construction	23 022	27 033	17.4
Service industries			
Wholesale trade	31 830	40 941	28.6
Retail trade	24 814	30 008	20.9
Accommodation, cafes and restaurants	5 634	7 892	40.1
Transport and storage	16 631	23 724	42.6
Communication	6 047	13 467	122.7
Finance and insurance	15 274	17 034	11.5
Property and business services	23 170	33 698	45.4
Government administration and defence	11 593	15 226	31.3
Education	13 812	19 153	38.7
Health and community services	15 493	22 042	42.3
Cultural and recreational services	6 436	9 106	41.5
Personal and other services	5 089	6 839	34.4
Total	175 823	239 130	36.0
Total — all industries(a)	285 756	375 760	31.5
	%	%	..
Service industries as a percentage of all industries	61.5	63.6	..

(a) Excludes ownership of dwellings, import duties and imputed bank service charge.

Source: Australian National Accounts: National Income, Expenditure and Product (5204.0).

Statistics for selected service industries

As part of its strategy to extend and improve statistics in respect of the services sector, the ABS has been increasing its collection activity for the sector, and introduced an annual program of collections starting with the reference year 1991-92. However, due to the diversity and large number of service industries, the program covers only some industries each year, and it will take a number of years before all industries in the sector are surveyed.

For 1991-92, surveys were conducted of the hospitality industries (comprising accommodation; pubs, bars and taverns; cafes and restaurants; licensed clubs; and casinos) and the motor vehicle hire industry. For 1992-93, surveys were undertaken of real estate agents and a range of business services, specifically computer services, legal and accounting services, advertising services, market research

services, business management services, architectural services, surveying services and consultant engineering services.

For 1993-94, surveys of film production and distribution, motion picture exhibition and radio and television services were undertaken. For 1994-95, the surveys covered the private medical practice industry and the sport, recreation and gambling industries, including clubs (hospitality), pubs, taverns and bars.

Results for a selection of these collections are presented below.

20.4 REAL ESTATE AGENTS INDUSTRY — 1992-93

	1986-87	1992-93	increase
	no.	no.	%
Number of businesses	5 091	7 265	42.7
Employment	persons	persons	%
Males	22 940	27 296	19.0
Females	18 119	24 626	35.9
Total	41 059	51 922	26.5
	\$m	\$m	%
Gross income	2 163.1	2 842.8	31.4
Operating profit before tax	283.1	216.0	-23.7
	%	%	..
Operating profit/gross income	13.1	7.6	..

Source: Real Estate Agents Industry, Australia, 1992-93 (8663.0).

Real estate agents 1992-93

The real estate agents industry was first surveyed by the ABS in respect of 1986-87, and again in respect of 1992-93.

At 30 June 1993, there were 7,265 businesses in the real estate agents industry (table 20.4).

These businesses had a total employment of 51,922 persons, a 27% increase on the employment recorded at June 1987. In the same period female employment increased by 36%, and at June 1993 represented 47% of total employment in the industry.

Gross income of the industry in 1992-93 was \$2,843m, an increase of 31% since 1986-87. The main sources of income were income from sales of property (61.4% of gross income) and property management (23.4%). Operating profit before tax declined 24% from \$283m in 1986-87 to \$216m in 1992-93. As a result the ratio of operating profit to gross income declined five

percentage points from 13% in 1986-87 to 8% in 1992-93.

Computer services 1992-93

The computer services industry consists of businesses involved in providing data processing services, information storage and retrieval services, computer maintenance services and computer consultancy services. In 1992-93 there were 4,900 businesses in the industry, with a total employment of just over 30,000 persons

The industry generated a gross income of \$4,100m, the largest component being the computing consulting industry which accounted for 67% of gross income. After deduction of expenses, the operating profit before tax for the computer services industry was \$365m, which represented a ratio of operating profit to gross income of 8.9%.

20.5 COMPUTER SERVICES INDUSTRY — 1992-93

	Businesses at 30 June 1993 no.	Employment at 30 June 1993 no.	Gross income \$m	Operating profit before tax \$m	Operating profit/gross income %
Data processing services	262	2 049	147.9	15.5	10.5
Information storage and retrieval services	67	636	103.8	10.8	10.4
Computer maintenance services	242	4 778	1 085.2	92.5	8.5
Computer consultancy services	4 323	22 599	2 763.8	246.2	8.9
Total computer services industry	4 894	30 062	4 100.7	365.0	8.9

Source: Computing Services Industry, Australia, 1992-93 (8669.0).

Legal and accounting services 1992-93

In 1992-93 there were over 17,500 businesses in the legal and accounting services industry. There were 8,850 businesses in the legal services industry and 8,700 businesses in the accounting services industry (table 20.6). At 30 June 1993 the two industries combined had a total employment of 123,108 persons, an increase of 17.4% since June 1988. During the same period

male employment in the two industries increased 24.1% while female employment increased only 12.4%. In spite of the smaller increase, female employment accounted for the majority (54.4%) of total employment, due to the strength of female employment in the legal services industry.

20.6 LEGAL AND ACCOUNTING SERVICES INDUSTRY

	1987-88	1992-93	Increase
LEGAL SERVICES			
Businesses	no. 6 459	no. 8 850	% 37.0
Employment	persons	persons	%
Male	20 301	24 941	22.9
Female	35 062	38 167	8.9
Total	55 363	63 108	14.0
	\$m	\$m	%
Gross income	3 079	5 144	67.1
Operating profit before tax	826	1 666	101.7
	%	%	..
Operating profit/gross income	26.8	32.4	..
ACCOUNTING SERVICES			
Businesses	no. 6 048	no. 8 699	% 43.8
Employment	persons	persons	%
Male	24 910	31 161	25.1
Female	24 569	28 839	17.4
Total	49 479	60 000	21.3
	\$m	\$m	%
Gross income	2 339	4 086	0.7
Operating profit before tax	412	829	101.0
	%	%	..
Operating profit/gross income	17.6	20.3	..
ACCOUNTING AND LEGAL SERVICES			
Businesses	no. 12 507	no. 17 549	% 40.3
Employment	persons	persons	%
Male	45 211	56 102	24.1
Female	59 631	67 006	12.4
Total	104 842	123 108	17.4
	\$m	\$m	%
Gross income	5 418	9 230	70.4
Operating profit before tax	1 238	2 494	101.5
	%	%	..
Operating profit/gross income	22.8	27.0	..

Source: *Legal and Accounting Services, Australia 1992-93* (8678.0).

Businesses in the legal profession generated gross income of \$5,144m during 1992-93. This resulted in an operating profit before tax of \$1,666m, which represented a return of 32.4% on gross income, an increase of 5.6 percentage points since 1987-88.

The accounting industry recorded an operating profit of \$829m on gross income of \$4,086m. This represented a return of 20% on gross income, a 4.2 percentage point increase since 1987-88.

Architectural, consultant engineering and surveying services 1992-93

For 1992-93 the ABS surveyed a selection of the technical business services industries, including architectural services, consultant engineering services and surveying services. These three industries combined had employment of 51,376 persons at 30 June 1993, led by consultant engineering services with employment of 28,208 persons (table 20.7).

20.7 ARCHITECTURAL, CONSULTANT ENGINEERING AND SURVEYING SERVICES — 1992-93

	Businesses at 30 June 1993 no.	Employment at 30 June 1993 no.	Gross income \$m	Operating profit before tax \$m	Operating profit/gross income %
Architectural services	4 409	16 204	955.7	92.3	9.7
Consulting engineering services	5 454	28 208	2 357.7	155.7	6.6
Surveying services	1 175	6 964	486.7	47.6	9.8
Total	11 038	51 376	3 800.1	295.6	7.8

Source: *Selected Technical Services, Australia 1992-93* (8676.0).

Sales of goods and services by the three industries were \$3,800m, with the consultant engineering services industry again the largest, accounting for 62% of all income. Operating profit before tax for the three industries was \$296m, with consultant engineering services the major contributor with just over half. However, in terms of operating profit to gross income margins, the consultant engineering services industry showed the lowest return, with an operating profit to gross income margin of 6.6% compared to 9.7% and 9.8% recorded by the architectural services and surveying services industries respectively.

Film and video production and distribution 1993-94

The film and video production industry covers those businesses mainly engaged in the production of motion pictures on film or video tape for theatre or television projection. The film and video distribution industry includes businesses mainly engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. The

two industries are relatively small, accounting for only 1,248 businesses in 1993-94 with total employment of just under 7,000 persons (table 20.8).

In 1993-94 the film and video production industry spent \$463m on the production of films and videos. This comprised \$184m on productions for television, \$143m on other productions, including \$87.3m on 29 feature films, and \$135.4m on the production of commercials and advertisements.

The gross income of the film and video production industry in 1993-94 was \$608m. The major sources of income were the production of commissioned works (\$239.8m), post production services (\$101.8m) and sales of rights for completed works (\$121.2m). However, after taking into account expenses, the industry recorded a net loss of \$98m.

In contrast, the film and video distribution industry generated an operating profit of \$40m from a gross income of \$641m, which represented a return of 6.2%.

20.8 FILM AND VIDEO PRODUCTION AND DISTRIBUTION INDUSTRIES — 1993-94

	Unit	Film and video production	Film and video distribution	Total
Businesses	no.	1 179	69	1 248
Employment	persons	5 998	981	6 979
Gross income	\$m	607.7	640.6	1 248
Operating profit before tax	\$m	-98.1	39.6	-58.5
Operating profit/gross income	%	-16.1	6.2	-4.7

Source: *Film and Video Production and Distribution, Australia 1993-94* (8679.0).

Motion picture exhibition 1993-94

The motion picture exhibition industry comprises businesses mainly engaged in screening motion pictures on film or tape. There were only 224 businesses in this industry in 1993-94, an increase of 22 on the number operating in 1986-87. Table 20.9 shows that these businesses employed over 5,700 persons at 30 June 1994, a significant increase (28%) on the number employed at 30 June 1987.

During 1993-94 the industry had a gross income of \$635m. The main source of income was box office receipts (\$448m) generated from 61.6 million paid admissions to cinemas and drive ins. After total expenses of \$560m, the industry returned a profit of \$75m which represented a return on gross income of 11.8%, an increase of nearly five percentage points on the return achieved in 1986-87.

20.9 MOTION PICTURE EXHIBITION INDUSTRY

	Unit	1986-87	1992-93	% increase
Businesses	no.	202	224	10.9
Employment	persons	4 472	5 729	28.1
Gross income	\$m	259.6	635.3	44.7
Total expenses	\$m	241.1	560.1	32.3
Operating profit before tax	\$m	18.5	75.1	6.5
Operating profit/gross income	%	7.1	11.8	..
Admissions	'000s	..	61 604	..

Source: *Motion Picture Exhibition, Australia 1993-94* (8654.0).

Radio and television services 1993-94

While small in numbers (314), businesses in the radio and television services industries generated nearly \$3,500m in gross income in 1993-94. The major source of income for these businesses, the sale of airtime, accounted for approximately \$2,500m or 71% of income (table 20.10).

After expenses, the operating profit before tax of the radio and television industries was \$395m, representing a return on gross income of 11.4%. The radio services industry achieved a return of only 2.2%, whereas the television services industry achieved a return of 14.1%.

The radio and television industries employed over 19,300 persons at 30 June 1994.

20.10 RADIO AND TELEVISION SERVICES — 1993-94

	Unit	Radio services	Television services	Total
Businesses	no.	268	46	314
Employment	persons	7 164	12 211	19 375
Income from sale of airtime	\$m	478.4	1 993	2 471.7
Gross income	\$m	799.6	2 676.3	3 475.9
Operating profit before tax	\$m	17.7	376.9	394.6
Operating profit/gross income	%	2.2	14.1	11.4

Source: Radio and Television Services, Australia 1993-94 (8680.0).

Private medical practice industry 1994-95

The ABS conducted its first survey of the private medical practice industry in respect of 1994-95. There were 22,298 businesses in the industry, with slightly more general practice medical businesses than specialist medical businesses. The 22,298 businesses had employment of 106,134 persons, including 33,987 medical practitioners, at 30 June 1995 (table 20.11).

The private medical practice industry generated gross income of \$7,241m in 1994-95, specialist medical businesses accounting for 61% (\$4,405m) of the total. The operating profit before tax of medical practice businesses was \$1,850m, specialist medical businesses again accounting for the bigger share (58%). The industry recorded an operating profit/gross income ratio of 25.6%.

20.11 PRIVATE MEDICAL PRACTICE INDUSTRY — 1994-95

	Unit	General practice medical businesses	Specialist medical businesses	Total
Businesses	no.	11 933	10 364	22 298
Employment				
Medical practitioners	persons	20 825	13 161	33 987
Other	persons	33 832	38 316	72 147
Total	persons	54 657	51 477	106 134
Gross income	\$m	2 836.3	4 404.6	7 240.9
Operating profit before tax	\$m	778.2	1 072.1	1 850.3
Operating profit/gross income	%	27.4	24.3	25.6

Source: Private Medical Practice Industry, Australia, 1994-95 (8685.0).

Sports industries 1994-95

The sports industries cover businesses involved in horse and dog racing, operations of sports grounds and facilities, other sports and services to sports. These industries were surveyed by the ABS for the first time in respect of 1994-95.

There were 5,066 businesses in the sports industries in 1994-95. These businesses had a total employment of 58,414 persons at 30 June 1995 (table 20.12). There were a further

112,877 volunteers in these industries at the end of June 1995.

The sports industries generated \$2,517m in income during 1994-95 and had an operating profit before tax of \$169.7m. This represented an operating profit/gross income ratio of 6.7%. A factor affecting this ratio is the existence of many non profit organisations in the industry.

20.12 SPORTS INDUSTRIES — 1994-95

	Businesses at 30 June 1995 no.	Employment at 30 June 1995 no.	Gross income \$m	Operating profit before tax \$m	Operating profit/gross income %
Horse and dog racing	898	14 118	789.2	50.6	6.4
Sports ground and facilities n.e.c.	1 581	21 563	796.3	49.0	6.2
Sports and services to sports n.e.c.	2 588	22 732	931.6	70.1	7.5
Total	5 066	58 414	2 517.0	169.7	6.7

Source: *Sports Industries, Australia, 1994-95* (8686.0).

Gambling services 1994-95

The gambling services industries include businesses mainly engaged in operating lotteries, lotto operations, casino operations and other gambling services such as totalisator and bookmaker operations.

As table 20.13 shows, the 2,041 businesses in the gambling services industries in 1994-95 had employment of 32,062 persons at the end of June 1995. Total income of the industry was

\$15,511m which, after expenses of \$14,225m including \$1,695m in gambling taxes, levies and other gambling related payments to government bodies, resulted in an operating profit before tax of \$1,291m. This profit represented a return of 8.3% on gross income. The lotteries industry recorded the highest operating profit/gross income ratio with a return of 19.2%, while casinos recorded a return of 6.5%.

20.13 GAMBLING SERVICES — 1994-95

	Businesses at 30 June 1995 no.	Employment at 30 June 1995 no.	Gross income \$m	Operating profit before tax \$m	Operating profit/gross income %
Lotteries	178	2 006	4 134.4	793.2	19.2
Casinos	14	15 837	1 650.5	107.4	6.5
Gambling services n.e.c.	1 849	14 219	9 726.3	390.6	4.0
Total	2 041	32 062	15 511.1	1 291.2	8.3

Source: *Sports Industries, Australia, 1994-95* (8684.0).

Clubs (hospitality) and pubs, taverns and bars 1994-95

The clubs (hospitality) and pubs, taverns and bars industries are two key elements of the hospitality industry. The clubs (hospitality) industry covers businesses which mainly provide hospitality services to members on the premises, while pubs, taverns and bars cover businesses which mainly sell alcoholic beverages for consumption on the premises. There were 7,609 businesses in these two industries combined. The businesses in the clubs (hospitality) and pubs, taverns and bars industries had employment of 133,973 at the end of June 1995 (table 20.14). This represented a small (0.6%) increase on employment in the industries at end June 1992.

Gross income of the two industries in 1994-95 was \$11,177m, an increase of 15% on gross income in 1991-92. While sales of meals and alcohol increased only marginally (1.3%) in the period, takings from gambling increased by 80.5% and in 1994-95 accounted for 26.2% of gross income. After deduction of expenses the industries recorded an operating profit before tax of \$687m. This represented an operating profit/gross income ratio of 6.1%, with clubs recording 9.1% and pubs, taverns and bars recording 4.0%. These compare to 1991-92 operating profit/gross income ratios of 2.8%, 4.7% and 1.7% respectively.

20.14 CLUBS (HOSPITALITY) AND PUBS, TAVERNS AND BARS

	1991-92	1994-95	% increase
CLUBS (HOSPITALITY)			
	no.	no.	%
Businesses	3 811	3 284	-13.8
	persons	persons	%
Employment	60 424	62 536	3.5
	\$m	\$m	%
Sales of meals and alcohol	1 710.2	1 729.8	1.1
Takings from gambling	1 441.9	2 355.3	63.3
Gross income	3 810.5	4 729.4	24.1
Operating profit before tax	178.2	429.1	140.8
	%	%	%
Operating profit/gross income	4.7	9.1	.
PUBS, TAVERNS AND BARS			
	no.	no.	%
Businesses	4 347	4 325	-0.5
	persons	persons	%
Employment	73 526	71 437	-2.8
	\$m	\$m	%
Sales of meals and alcohol	5 209.6	5 278.2	1.3
Takings from gambling	181.8	576.1	216.9
Gross income	5 911.6	6 390.1	8.1
Operating profit before tax	97.9	258.2	163.7
	%	%	%
Operating profit/gross income	1.7	4.0	.
CLUBS (HOSPITALITY) AND PUBS, TAVERNS AND BARS			
	no.	no.	%
Businesses	8 158	7 609	-6.7
	persons	persons	%
Employment	133 950	133 973	0.6
	\$m	\$m	%
Sales of meals and alcohol	6 919.8	7 008.0	1.3
Takings from gambling	1 623.7	2 931.4	80.5
Gross income	9 722.1	11 176.5	15.0
Operating profit before tax	276.1	687.3	146.8
	%	%	%
Operating profit/gross income	2.8	6.1	.

Source: Clubs, Pubs, Taverns and Bars, Australia, 1994-95 (8687.0).

Bibliography

ABS publications

Australian National Accounts: National Income, Expenditure and Product (5204.0).

Clubs, Pubs, Taverns and Bars, Australia, 1994–95 (8687.0).

Computing Services Industry, Australia, 1992–93 (8669.0).

Film and Video Production and Distribution, Australia, 1993–94 (8679.0).

Labour Force, Australia (6203.0).

Legal and Accounting Services, Australia, 1992–93 (8678.0).

Motion Picture Exhibition, Australia, 1993–94 (8654.0).

Private Medical Practice Industry, Australia, 1994–95 (8685.0).

Radio and Television Services, Australia, 1993–94 (8680.0).

Real Estate Agents Industry, Australia, 1992–93 (8663.0).

Selected Business Services, Australia, 1992–93 (8677.0).

Selected Technical Services, Australia, 1992–93 (8676.0).

Small Business in Australia, 1995 (1321.0).

Sports Industries, Australia, 1994–95 (8686.0).

