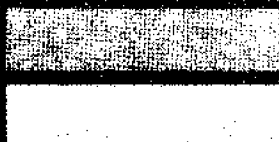
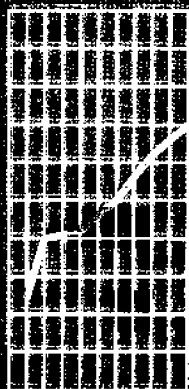




1994-95

NEW ISSUE

Casinos Australia



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CASINOS, AUSTRALIA 1994—95

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Australian Statistician**

AUSTRALIAN BUREAU OF STATISTICS

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INQUIRIES	<ul style="list-style-type: none"> ▪ <i>for further information about statistics in this publication and the availability of related unpublished statistics, contact Dennis Robson, on Melbourne (03) 9615 7634.</i> ▪ <i>for information about statistics and services, please refer to the back page of this publication.</i>
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INTRODUCTION

In respect of the 1994–95 financial year, the ABS conducted a series of collections on the sport, recreation and gambling industries. These industries included horse and dog racing, sports grounds and facilities operation, provision of sports activities and facilities, lotteries, casinos, and other gambling services. Two hospitality industries, clubs and pubs, taverns and bars, were also included because of their gambling activities.

The casino industry and the two hospitality industries have been surveyed before, whereas this is the first time the ABS has collected detailed data for the other sport, recreation and gambling industries.

Information in this publication was collected in a census of businesses classified to Class 9322, Casinos, of the Australian and New Zealand Standard Industrial Classification (ANZSIC). Class 9322 includes units mainly engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access.

A census of the industry was first conducted in the 1991–92 series of collections on the hospitality industries. This publication contains comparable data to that previously published in *Hospitality Industries, Australia, 1991–92* (8674.0).

Other publications from this series of collections include:

- *Sports Industries, Australia 1994–95* (8686.0);
- *Gambling Industries, Australia 1994–95* (8684.0); and
- *Amusement and Theme Parks, Australia 1994–95* (8675.0).

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

MAIN FEATURES

INTRODUCTION

The statistics in this publication were compiled from a census of Australian casino businesses, conducted in respect of 1994-95. For the purposes of this collection the Christmas Island casino has been included. Generally the ABS does not include statistics from the Cocos and Christmas Islands because of practical difficulties. However, it is considered that the statistical significance of the Christmas Island casino warrants its inclusion in these data.

NUMBER OF CASINOS

At the end of June 1995 there were 14 operating casinos in Australia. For the purpose of this collection, operating units were defined as those with current income and/or expenses. Two casinos which were not opened at the end of June 1995 but which had incurred operating expenses and/or income have been included. Their contribution to income and expenses is minor. At the end of June 1992, there were eight operating casinos.

SOURCES OF INCOME

Gross income for casinos in 1994-95 was \$1,651 million. Takings from gambling generated 84% (\$1,382 million) of this income.

In 1991-92, takings from gambling accounted for \$558 million.

EXPENSES

Total expenses for the casino industry were \$1,546 million in 1994-95. The major components of these expenses were labour costs (29%) and gambling taxes and levies (19%).

Since 1991-92, the composition of expenses has changed. In 1991-92, labour costs represented 34% of total expenses, whilst gambling taxes comprised 14% of total expenses.

OPERATING PROFIT BEFORE TAX

In 1994-95, the operating profit before tax was \$107 million. This represented an operating profit margin of 6.5% compared with 14.8% in 1991-92.

GAMBLING FACILITIES

At the end of June, there were 7,282 gaming/poker machines and 863 gaming tables in Australia's casinos. Takings per machine were \$47,250.

EMPLOYMENT

In June 1995, there were 15,837 persons employed by casinos in Australia, an increase of 72% since June 1992. Over the same period of time, the total number of persons employed in the Australian workforce increased by only 5%.

Male employees comprised 53% of the total June 1995 employment.

The proportion of employees working part time increased from 25% to 31% between June 1992 and June 1995, whereas the proportion of employees who were casuals decreased from 38% to 29%.

At the end of June, 6,057 employees (38%) worked as licensed gaming staff.

CONCENTRATION STATISTICS

Casinos operated by the four largest enterprise groups involved in the casino industry accounted for 75% of employment at the end of June 1995 and 82% of gross income for the year. These four largest groups had an operating profit before tax of \$175 million compared to the other six groups which had an operating loss of \$68 million.

CAPITAL EXPENDITURE

Capital expenditure by the casino industry was very high during 1994–95, with \$673 million expended. This represented 47% of net worth and was indicative of the rapid rate of growth experienced by the industry during this period.

For the casino industry, the ratio capital expenditure to assets was 29% in 1994–95. By way of comparison, for all industries in the Australian economy, average capital expenditure to assets was 3% in 1993–94.

PERFORMANCE RATIOS

The debt ratio (i.e. total liabilities as a percentage of total assets) for the casinos industry increased from 25% to 39% between 1991–92 and 1994–95.

Short-term debt to equity (a measure of shareholders' funds which would be required to discharge current liabilities) increased from 16% to 26% over the same period.

These ratios, however, should be seen in the context of a rapidly expanding industry requiring finance to grow. Overall the casino industry performed strongly. For example, the debt ratio for the casino industry was 39% in 1994–95 compared with the average of 63% for all industries in the Australian economy in 1993–94.

1

SUMMARY OF OPERATIONS, AUSTRALIA, 1991-92 AND 1994-95

	Unit	1991-92	1994-95
Casinos at end June¹	no.	8	14
Employment at end June			
Salaried directors and employees entitled to take paid holidays	no.	5 712	11 281
Casual employees	no.	3 506	4 556
Total employment	no.	9 218	15 837
Type of gambling equipment at end June			
Gaming/poker machine	no.	n.a.	7 282
Gambling tables	no.	n.a.	863
Sales of goods and services			
Takings from gambling	\$m	558.1	1 381.8
Other sales of goods and services	\$m	250.3	261.5
Plus			
Closing trading stocks	\$m	5.1	14.8
Less			
Purchases of goods for resale	\$m	45.7	75.4
Selected expenses	\$m	375.4	920.8
Opening trading stocks	\$m	5.3	12.1
Trading profit	\$m	387.0	649.8
Plus			
Interest income	\$m	n.p.	4.6
Other income	\$m	n.p.	2.6
Less			
Labour costs	\$m	244.8	441.9
Depreciation and amortisation	\$m	22.6	63.5
Other expenses	\$m	2.6	19.8
Earnings before interest and tax	\$m	146.5	131.8
Less			
Interest expenses	\$m	27.3	24.4
Operating profit before tax	\$m	119.2	107.4
Operating profit margin	%	14.8	6.5
Industry gross product	\$m	387.0	649.8

¹ Includes two casinos which were not opened at end June 1995, but which had incurred operating expenses and/or income during the year.

2

SOURCES OF INCOME, AUSTRALIA, 1991-92 AND 1994-95

	1991-92		1994-95	
	Value	Percentage contribution	Value	Percentage contribution
<i>Sources of income</i>	\$m	%	\$m	%
Sales of goods and services				
Takings from gambling				
Takings from gaming/poker machines	n.a.	n.a.	343.6	20.8
Takings from keno	n.a.	n.a.	25.5	1.5
Takings from other gambling	n.a.	n.a.	1 012.7	61.4
Total takings from gambling	558.1	68.2	1 381.8	83.7
Takings from meals	75.5	9.2	92.3	5.6
Sales of beer, wine and spirits	67.3	8.2	91.1	5.5
Takings from accommodation	n.a.	n.a.	42.9	2.6
Other retail sales	1.2	0.1	4.4	0.3
Other operating income ¹	106.2	13.0	30.2	1.8
Total sales of goods and services	808.4	98.9	1 643.3	99.6
Interest income	n.p.	n.p.	4.6	0.3
Other non-operating income	n.p.	n.p.	2.6	0.2
Gross income	817.8	100.0	1 650.5	100.0

¹ For 1991-92, included takings from accommodation.

3

ITEMS OF EXPENDITURE, AUSTRALIA, 1991-92 AND 1994-95

Type of expense	1991-92		1994-95	
	Value	Percentage contribution	Value	Percentage contribution
	\$m	%	\$m	%
Labour costs				
Wages and salaries	235.1	32.7	416.7	27.0
Employer contributions to superannuation funds	6.7	0.9	19.9	1.3
Workers' compensation costs	3.0	0.4	5.4	0.3
Total labour costs	244.8	34.1	441.9	28.6
Selected expenses				
Rent, leasing and hiring expenses	49.6	6.9	21.7	1.4
Advertising expenses	10.4	1.4	26.0	1.7
Poker machine, keno and other gambling taxes/levies	101.2	14.1	296.1	19.2
Liquor licence fees	1.6	0.2	2.4	0.2
Fringe benefit, payroll and land tax ¹	n.a.	n.a.	31.6	2.0
Marketing, promotion and sponsorship expenses ¹	n.a.	n.a.	63.9	4.1
Other operating expenses	{ 212.8	29.6 }	244.3	15.8
Other selected expenses			234.8	15.2
Total selected expenses	375.4	52.2	920.8	59.6
Other costs				
Purchases of goods for resale	45.7	6.4	75.4	4.9
Depreciation and amortisation	22.6	3.1	63.5	4.1
Insurance premiums	1.8	0.3	6.1	0.4
Interest expenses	27.3	3.8	24.4	1.6
Bad debts and royalties	0.8	0.1	13.6	0.9
Total other costs	98.3	13.7	183.1	11.8
Total expenses	718.6	100.0	1 545.8	100.0

¹ For 1991-92, included in Other operating expenses.

4

CHARACTERISTICS OF EMPLOYMENT, AUSTRALIA, END JUNE 1992 AND 1995

Type of employment	Males			Females			Total		
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total
Salaried directors and other employees	6 031	348	6 379	4 252	650	4 902	10 283	998	11 281
Casual employees	342	1 726	2 068	380	2 108	2 488	722	3 834	4 556
Total employment end June 1995	6 373	2 074	8 447	4 632	2 758	7 390	11 005	4 832	15 837
Percentage contribution to total	40.2	13.1	53.3	29.2	17.4	46.7	69.5	30.5	100.0
Total employment end June 1992	3 706	1 015	4 721	3 202	1 295	4 497	6 908	2 310	9 218
Percentage contribution to total	40.2	11.0	51.2	34.7	14.0	48.8	74.9	25.1	100.0

5

MAIN OCCUPATION OF PERSONS WORKING IN CASINOS, AUSTRALIA, END JUNE 1995

	Number	Percentage contribution
	no.	%
Managers/administrators	1 809	11.4
Licensed gaming staff	6 057	38.2
Chefs	537	3.4
Bar managers and attendants	946	6.0
Waiters/waitresses	1 510	9.5
Kitchen hands	323	2.0
Security officers	684	4.3
Other (e.g. cashiers, clerical and maintenance staff)	3 971	25.1
Total	15 837	100.0

6

CONCENTRATION STATISTICS BY MAJOR DATA ITEMS, AUSTRALIA, 1994-95

<i>Enterprise groups ranked by gross income</i>	<i>Enterprise groups at end June</i>	<i>Employment at end June</i>	<i>Wages and salaries</i>	<i>Gross income</i>	<i>Total expenses</i>	<i>Earnings before interest and tax</i>	<i>Operating profit/loss before tax</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m
Largest four	4	11 868	309.2	1 354.2	1 181.2	185.5	175.0
Remainder	6	3 969	107.5	296.3	364.6	-53.7	-67.7
Total	10	15 837	416.7	1 650.5	1 545.8	131.8	107.4

7

ASSETS, LIABILITIES, CAPITAL EXPENDITURE AND DISPOSAL OF ASSETS, AUSTRALIA, 1991-92 AND 1994-95

	1991-92	1994-95
<i>Data item</i>	\$m	\$m
Assets		
Current assets (including trading stocks)	135.8	353.2
Non-current assets	1 255.0	1 969.9
Total assets	1 390.8	2 323.1
Liabilities		
Current liabilities	165.9	370.6
Non-current liabilities	181.4	521.6
Total liabilities	347.3	892.2
Net worth	1 043.5	1 431.0
Total capital expenditure	n.a.	673.0
Disposal of assets	n.a.	0.7

	Unit	1991-92	1994-95
Employment ratios			
Operating profit before tax per person employed	\$'000	12.9	6.8
Labour costs per person employed	\$'000	26.6	27.9
Labour costs to total expenses	%	34.1	28.6
Total assets per person employed (includes trading stocks)	\$'000	150.9	146.7
Industry gross product per person employed	\$'000	42.0	41.0
Industry gross product to labour costs	times	1.6	1.5
Profitability ratios			
Operating profit margin	%	14.8	6.5
Return on assets (including trading stocks)	%	8.6	4.6
Return on funds	%	12.0	6.7
Gambling ratios			
Takings per gaming/poker machine	\$'000	n.a.	47.2
Takings per gaming table	\$'000	n.a.	1 173.4
Takings from gambling per head of adult population	\$	43.2	102.9
Takings from gambling per licensed gaming staff	\$'000	n.a.	228.1
Gambling taxes to gambling income	%	18.1	21.4
Leverage ratios			
Debt ratio (excludes trading stocks)	%	25.1	38.6
Interest coverage	times	5.4	5.4
Short-term debt to equity	%	15.9	25.9
Long-term debt to equity	%	17.4	36.4
Capital expenditure ratios			
Capital expenditure to assets (excludes trading stocks)	%	n.a.	29.2
Capital expenditure to profit	%	n.a.	627.0
Liquidity ratios			
Liquidity ratio (excludes trading stocks)	times	0.8	0.9
Current ratio (includes trading stocks)	times	0.8	1.0
Turnover ratio			
Asset turnover (includes trading stocks)	times	0.6	0.7

EXPLANATORY NOTES

SCOPE

- 1** The scope of the census included all businesses classified to class 9322 (Casinos) of the 1993 edition of the Australian and New Zealand Standard Industrial Classification (ANZSIC). This class consisted of units mainly engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public has access. Included are units providing food, liquor and accommodation services in addition to a full range of gambling services.
- 2** The scope of the census excluded businesses not classified to the casino industry e.g. property developers engaged in the construction of casinos; units mainly engaged in providing food or liquor and gaming machine services only (are included in one of the Groups 572 Pubs, Taverns and Bars; 573 Cafes and Restaurants or 574 Clubs (Hospitality).
- 3** For the purposes of this collection the Christmas Island casino has been included. For practical reason the ABS generally does not include the Cocos and Christmas Islands in economic statistics collections. However, given the statistical significance of the Christmas Island casino to the industry it was considered that it should be included in these data.

STATISTICAL UNIT

- 4** The unit for which statistics are produced in this publication is operating casino sites. Where the ownership of the casino site operation is the same as the ownership of the attached accommodation unit, then the total operations of the statistical unit has been included. Conversely, if the accommodation unit is separately operated, then data for the accommodation unit has not been included for 1994-95.

REFERENCE PERIOD

- 5** Data contained in the tables in this publication relate to all casinos which operated in Australia at any time during the year ended June 1995.

COMPARABILITY WITH PREVIOUS STATISTICS

- 6** *Scope and methodology* A census methodology was used for both the 1991-92 and 1994-95 collections. Both collections were of units classified to ANZSIC class 9322, Casinos. However, the two collections are not totally comparable as the 1991-92 collection included the operations of some separately operated accommodation units attached to casinos. As noted in paragraph 3 above, such units were excluded from the 1994-95 collection.

TAKINGS PER HEAD OF ADULT POPULATION

- 7** Takings per head of adult population is calculated by dividing takings by the estimated resident adult population. As at 30 June 1992, the estimated resident adult population of Australia was 12,904,942 persons, and at 30 June 1995 it was 13,433,680 persons.

RELIABILITY OF DATA

- 8** Because the census does not have a sample component, the data are not subject to sampling variability. However, other inaccuracies collectively referred to as non-sampling error may affect the data. These non-sampling errors may arise from a number of sources, including:
- errors in the reporting of data by respondents;
 - errors in the capturing or processing of data;
 - estimation for missing or mis-reported data; and
 - definition and classification errors.

Every effort has been made to reduce non-sampling error to a minimum by careful design and testing of questionnaires, efficient operating procedures and systems, and appropriate methodology.

AVAILABILITY OF UNPUBLISHED STATISTICS

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

Inquiries on casinos statistics should be made by telephoning Dennis Robson on (03) 9615 7634.

RELATED PUBLICATIONS

10 Statistics for the 1991–92 reference period are available in *Hospitality Industries, Australia 1991–92* (8674.0).

OTHER PUBLICATIONS IN THIS SERIES

11 The 1994–95 series of surveys included all of the industry classes categorised to the ANZSIC group Sport and Recreation. Statistics will be released in four separate publications. The other publications in this series are:

- *Amusement and Theme Parks, Australia 1994–95* (8675.0);
- *Gambling Industries, Australia 1994–95* (8684.0); and
- *Sport Industries, Australia 1994–95* (8686.0).

SYMBOLS AND OTHER USAGES

n.a. not available

n.p. not available for separate publication, but included in totals where applicable

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

ABS Australian Bureau of Statistics

ANZSIC Australian and New Zealand Standard Industrial Classification

GLOSSARY

Advertising expenses	Includes expenses paid to advertising agencies, direct payments to the press, radio and television stations, and other advertising expenses. Excludes marketing, promotion and sponsorship expenses.
Asset turnover	Is the number of times the value of sales exceeds the value of assets, i.e. sales of goods and services divided by the total value of assets.
Bad debts and royalties	<p>Bad debts is the actual amount of bad debt written off, net of bad debts previously written off but recovered. Excludes provision for doubtful debts.</p> <p>Royalties include payments under the licensing arrangements, payments for the use of copyright, patent, design or model, plan or any other property or right.</p>
Capital expenditure to assets	Capital expenditure times 100 divided by total assets (excluding trading stocks).
Capital expenditure to profit	Capital expenditure times 100 divided by operating profit before tax.
Casinos at end June	During 1994-95, there were 14 casinos operating in Australia. The ABS defines operating as those with current income and/or expenses.
Casual employees	Employees not entitled to take paid holidays.
Closing trading stocks	Is the book value of all stocks owned by the business as at the end of the financial year.
Current assets	Is the book value of current assets at the end of the financial year. This includes cash on hand, stocks, trade debtors, and other accounts receivable. These are assets that would generally cease to exist or be used up within twelve months.
Current liabilities	Is the book value of current liabilities as at the end of the financial year. This includes provisions for taxation, leave, claims, trade creditors and other accounts payable, and bank overdraft. These are liabilities that would normally be due or payable within twelve months of the end of the last period.
Current ratio	The number of times current assets exceed current liabilities, i.e. current assets/current liabilities. This liquidity measure indicates ability to meet immediate financial obligations from current assets.
Debt ratio	Total liabilities as a percentage of total assets, i.e. total liabilities times 100 divided by total assets.
Depreciation and amortisation	Are the financial charges made to the accounts to reflect that part of the value of the asset which may be regarded as having been used up in producing revenue in a particular accounting period.
Disposal of assets	Is income from the sales of plant, machinery, equipment, land, dwellings, other buildings and structures and intangible assets.

Earnings before interest and tax	A measure of profit prior to the deduction of interest expense and income tax.
Employer contributions to superannuation funds	Are the costs of the employer's superannuation contributions during the reference period (including contributions made by the employer on behalf of employees).
Employment end June	Includes working directors, and other employees working for a business during the last pay period ending in June.
Enterprise group	An enterprise group is defined as a unit covering all the operations in Australia of one or more legal entities under common ownership or control.
Fringe benefits tax, payroll and land tax	<p>Fringe benefits tax is paid by employers when certain benefits in excess of their normal wages or salaries (e.g. free or discounted goods) are received by their employees in connection with their employment.</p> <p>Payroll tax includes a payroll tax surcharge and payroll tax minus rebate adjustments made during the year.</p> <p>Land tax is an annual tax assessed to the owner of the land.</p>
Full-time employees	Employees who work 35 hours per week or more.
Gambling taxes to gambling income	Poker machines, keno and other gambling taxes and levies times 100 divided by income from gambling.
Gross income	Sum of all income items.
Industry Gross Product	Is sales of goods and services plus rent, leasing and hiring income, plus closing stocks minus opening stocks, minus purchases and other selected non-operating expenses.
Insurance premiums	Includes optional third-party and comprehensive motor vehicle insurance premiums, fire, general, accident and public liability premiums, and professional indemnity insurance premiums.
Interest coverage	The number of times that a business can meet their interest expenses from their earnings before interest and tax, i.e. EBIT divided by interest expenses.
Interest expenses	Includes interest on bank loans, interest on loans made to this business from related as well as unrelated businesses.
Interest income	Includes interest from deposits in banks, from loans and finance leases.
Labour costs	Includes wages and salaries, employer contribution to superannuation funds and workers' compensation.
Liquidity ratio	Is a measure of the business' ability to meet its short term financial obligations, i.e. current assets minus closing stocks divided by current liabilities.

Long-term debt to equity	Non-current liabilities times 100 divided by net worth.
Main occupation	Is the main occupation of persons working for a business during the last pay period ending in June 1995.
Marketing, promotion and sponsorship expenses	This is the cost to the business of marketing, promotion or sponsorship paid to other organisations.
Net worth	Total assets minus total liabilities and is equal to the interests of shareholders or other owners in the assets of the business.
Non-current assets	Is the book value of non-current assets at the end of the financial year. These are assets of a long term (longer than twelve months) nature and include property, plant and machinery needed for normal operations, capitalised interest, and goodwill.
Non-current liabilities	Is the book value of non-current liabilities as at the end of the financial year. These are liabilities that are not due within the next financial period and include bank loans, debentures, and unsecured notes.
Opening trading stocks	Is the book value of all stocks owned by the business as at the beginning of the financial year.
Operating profit before tax	Is a measure of profit before extraordinary items are brought into 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. OPBT times 100 divided by sales of goods and services.
Other costs	Includes purchases of goods for resale, depreciation and amortisation, insurance premiums, interest expenses, bad debts and royalties.
Other expenses	Includes bad debt written off, insurance premiums, royalties and interest expenses.
Other income	Includes royalties income and other non-operating income.
Other non-operating income	Includes net profit (loss) on sales of fixed tangible assets, dividend income, net profit (loss) on share trading, donations, and net profit (loss) on foreign loans as a result of variation in foreign exchange rates/transactions. Excludes extraordinary profit (loss), i.e. not associated with the normal operations of the business and of a non-recurring nature.
Other operating expenses	Includes various expense items which are general in nature and are not included elsewhere e.g. management fees, junket commissions, glass/crockery expenses, cleaning and laundry supplies, staff uniforms and amenities, in-house films etc.
Other operating income	Consists of various income items which are not included elsewhere e.g. car parking income, commissions from vending machines, income from the provision of telephone and laundry services, unredeemed gaming chips, etc.

Other retail sales	Includes sales of souvenirs, cigarettes (except those sold from vending machines), clothing and footwear, publications, and takeaway food.
Other sales of goods and services	Includes takings from meals, accommodation, entertainment, sales of beer, wine and spirits and takings from the provision of sporting activities.
Other selected expenses	Includes motor vehicle running expenses, other bank charges, periodicals, magazines and journal expenses, payments for staff training services, waste handling expenses, other contract, subcontract and commission expenses, repair and maintenance expenses, payments for cleaning services, telecommunication and postal expenses, legal and audit expenses and fares and other travelling expenses.
Part-time employees	Employees who work less than 35 hours per week.
Poker machine, keno and other gambling taxes/levies	These are taxes/levies paid to the Government for poker machines, keno and other gambling facility operations.
Purchases of goods for resale	Includes purchases of goods for resale, other purchases (e.g. foodstuffs for use in preparing meals and takeaway food).
Rent, leasing and hiring expenses	Comprises three components: land, buildings and structures, motor vehicles, and other rent, leasing and hiring expenses.
Return on assets	Operating profit before tax as a percentage of the total book value of assets, i.e. OPBT times 100 divided by total assets.
Return on funds	Earnings before interest and tax as a percentage of long-term investment funds, i.e. EBIT times 100 divided by (net worth plus non-current liabilities).
Sales of goods and services	Includes income from the sales of goods and the provision of services, income from rent, leasing and hiring, contract, and commission revenue.
Selected expenses	Includes all operating expenses excluding labour costs.
Short-term debt to equity	Current liabilities times 100 divided by net worth.
Takings from gambling	Comprises of takings from gaming/poker machines, takings from keno, and takings from other gambling, such as table games.
Takings from gaming/poker machines	Is takings from gaming/poker machines net of payouts to players.
Takings from keno	Is takings from keno net of payouts to players. Excludes takings from keno gaming machines (included in Takings from poker/gaming machines).
Takings from meals	Includes takings from meals sold for consumption on the premises. Excludes income from catering concessions and takeaway food (included in Other retail sales).

Takings from other gambling	Includes takings from gambling other than from keno and gaming/poker machines. Primarily includes takings from table games (net of payouts to players).
Total capital expenditure	Includes all costs capitalised on the business' books (including purchase costs, legal fees, real estate transfer costs, and assets acquired under finance leases); and progress payments made to contractors for capital work done by them. Applies to expenditure on sporting venues/facilities, gaming equipment, machinery and equipment, land, dwellings, other buildings and structures, and intangible assets.
Total employment	Includes permanent, part-time, and casual employees, managerial and executive employees working for a business during the last pay period in June. Employees absent on paid or prepaid leave are included.
Trading profit	A measure of profit directly attributable to trading in goods and services. It is derived by subtracting the purchases and selected expenses (cost of sales) from the value of sales of goods and services.
Wages and salaries	Are gross earnings of all employees before taxation and other deductions. Drawings of working proprietors and working partners of unincorporated businesses are excluded.

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