

AUSTRALIAN INDUSTRY

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- For further information about these and related statistics, contact the National Information Service on 1300 135 070 or Joanne Madden on Canberra 02 6252 5288.

NOTES

ABOUT THIS PUBLICATION

This publication is a new issue and presents estimates derived using a combination of data from the Australian Bureau of Statistics (ABS) annual Economic Activity Survey (EAS) and business income tax data provided to the Australian Taxation Office (ATO). Previously, a number of the statistics in this publication had been included in the publication *Business Operations and Industry Performance, Australia*, (Cat. no. 8140.0).

This first issue of *Australian Industry*, presents estimates for a subset of industries only. It is intended that the range of estimates expand each year with the longer term objective being to produce these estimates for the whole economy. For example, expansion in the next issue is expected to cover the goods producing industries. Please see the context section on page 3 for further details.

FUTURE CHANGES

ABS statistical series are being impacted to varying degrees as a result of The New Tax System (TNTS), introduced in Australia from 1 July 2000. TNTS includes the removal of Wholesale Sales Tax and the introduction of a Goods and Service Tax (GST). From financial year 1999-2000, the series in this publication will be recorded exclusive of the Goods and Services Tax.

COMMENTS

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



ABBREVIATIONS

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Taxation Office
EAS	Economic Activity Survey
OPBT	Operating Profit Before Tax
RSE	Relative standard error
SE	Standard error

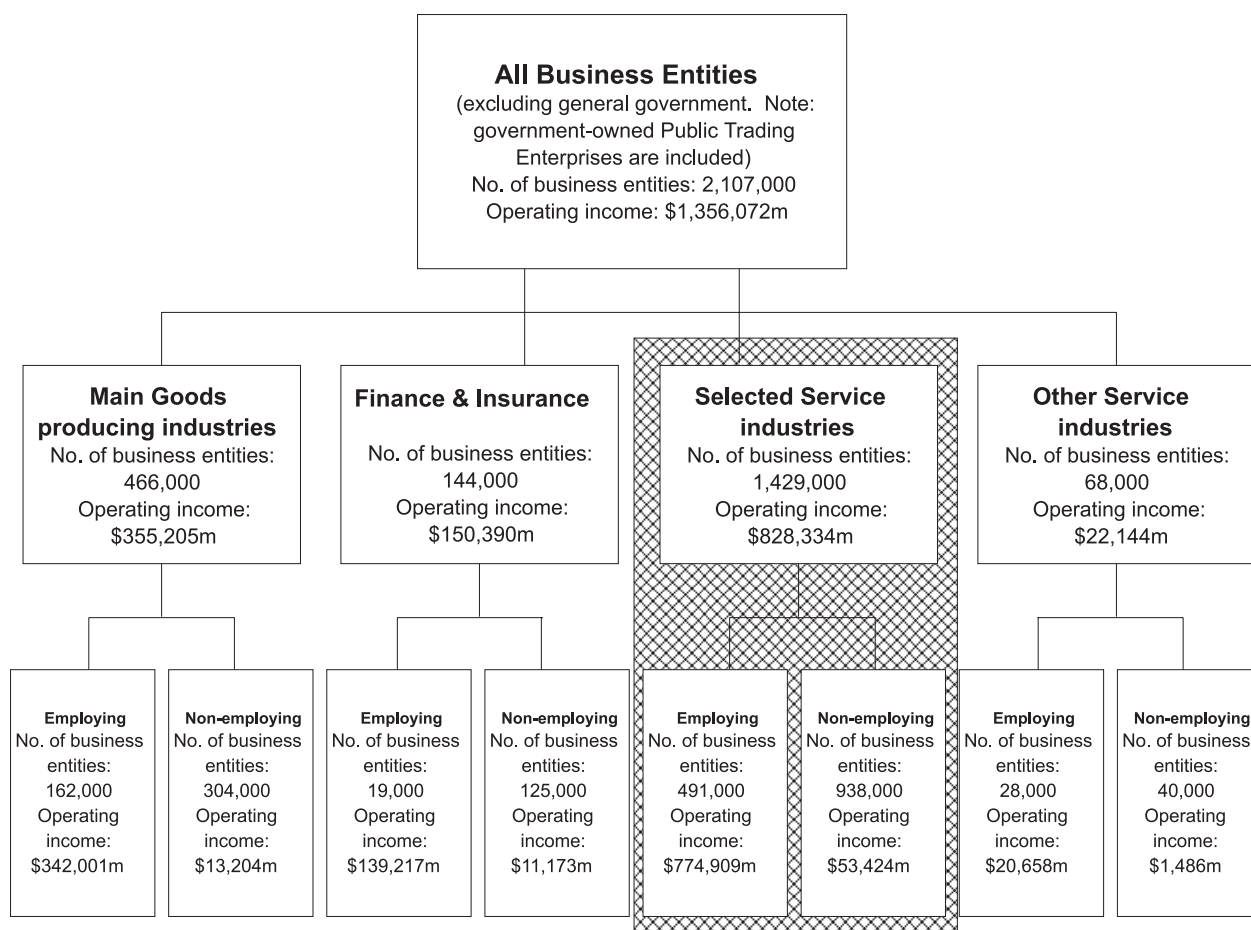
Dennis Trewin
Australian Statistician

CONTEXT

The statistics in this publication are estimates (some experimental) for selected industries, primarily service industries. They have been sourced from a combination of data from the ABS' annual Economic Activity Survey (EAS) and business income tax data provided to the ATO and include both employing and non-employing business entities.

In this publication, 'Selected Service industries' include: Construction, Wholesale trade, Retail trade, Accommodation, cafes and restaurants, Transport and storage, Communication services, Property and business services, selected Health, Cultural and recreational services, and selected Personal services. The service industries not included in this publication are Finance and Insurance, Education, Community Service and Religious Organisations, Interest Groups (trade unions, industry associations etc.) and Public Order and Safety Services.

The following diagram summarises the basic structure of the Australian Business Sector, with regard to the scope and strategy of the EAS/Tax program (Note: The estimates shown relate to 1998–99).



CONTEXT *continued*

The Main Goods producing industries are Agriculture, forestry and fishing, Mining, Manufacturing and Electricity, gas and water supply. EAS/Tax estimates for this section of the Australian economy are currently under development.

EAS/Tax estimates for the Finance and Insurance industry are not available at this point. The possibility of releasing experimental estimates for this industry still requires further investigation by the ABS due to the relatively complex business structures in this industry.

Estimates for the 'Selected Service industries' (as defined on the previous page) are the basis of EAS/Tax data in this publication.

The remaining industries, defined as 'Other Service industries' are: Education, Community Service and Religious Organisations, Interest Groups (trade unions, industry associations etc) and Public Order and Safety Services. Initial analysis of these industries has shown that there is very little gain from using ATO business income tax data to substitute/supplement the data from the directly collected survey. This is because these types of organisations generally have minimal taxation obligations.

Since 1968–69, the ABS has conducted a program of integrated economic censuses and surveys aimed at covering most of the statistically significant sectors of the Australian economy on a regular basis. During the 1970s and the 1980s, this mainly involved annual censuses for the Agriculture, Mining, Manufacturing, and Electricity, gas and water industries, with periodic censuses/surveys covering other significant industries (e.g. Construction, Wholesale trade, Retail trade, Transport). 'Significance' was mainly determined by the contribution of the industries to key Australian National Accounts (ANA) statistics.

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

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

This initiative has come about as the combined result of:

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

The ABS and ATO have been working closely together for many years in an effort to improve the quality of Australia's economic statistics. While the legislation under which

CONTEXT *continued*

the ABS operates (the *Census and Statistics Act 1905*) does not allow it provide the ATO with data reported by individual businesses, the *Income Tax Assessment Act 1986* enables the ATO to provide the ABS with such data. This data is used for statistical purposes only.

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

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

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

Based on a combination of ABS and ATO sources, it is estimated that around 2,107,000 private and public trading businesses entities operated in Australia during 1998–99. Paragraphs 13 and 14 of the explanatory notes describes what is meant by the term 'business entities'.

The estimates in this publication are significantly higher than estimates previously published in the publication *Business Operations and Industry Performance, Australia, 1998–99* (Cat. no. 8140.0), because of the broader scope of businesses, in this publication, which is possible through the use of income tax records. Use of ATO data in combination with ABS data also enables production of a much finer dissection of business input costs by data item and industry than has been feasible in the past.

For the first time EAS/Tax estimates have been published at the ANZSIC class level. These estimates are shown in tables 2.1, 2.2 and 2.3.

SUMMARY OF FINDINGS

Overview

In 1998–99, all selected business entities experienced an increase in total income (6.9%), total expenses (6.5%) and operating profit before tax (14.1%). There were differences however, in the distribution of these increases between employing and non-employing business entities. In 1998–99 total income for employing business entities increased by 7.1%, while for non-employing business entities the increase was 3.8%. For total expenses in 1998–99, employing business entities experienced an increase of 6.7%, while expenses for non-employing business entities rose by 2.3%. For the same period, operating profit before tax increased by 15.8% for employing business entities and 8.5% for non-employing business entities.

Operating profit before tax

For all selected business entities, in 1998–99, the operating profit before tax (OPBT) was \$58,665m. This was 14.1% greater than that reported in the previous financial year. Employing business entities contributed 77.3% (\$45,375m) to this total figure, while non-employing business entities contributed 22.7% (\$13,290m). Property and businesses services was the largest contributor to OPBT, with 26.5%, followed by Construction with 15.8%. Those industries which contributed least were: Personal services (1.4%), Accommodation, cafes and restaurants (2.6%) and Cultural and recreational services (5.2%).

*Operating profit before
tax continued*

It should be noted that the relatively high (22.7%) contribution of non-employing business entities to OPBT is attributable to the OPBT of sole proprietors and partnerships. 80% of non-employing business entities are comprised of sole proprietors and partnerships. The drawings of these persons are not included in business expenses but are part of OPBT.

Total income

In 1998–99, total income for employing business entities was \$774,909m, while for non-employing business entities this figure was \$53,424m. For employing business entities the largest contributor to this total income figure was Sales of goods. For non-employing business entities, the largest contributing item was Income from services.

The Wholesale trade industry accounted for 26.3% of total income in 1998–99, the largest contributor of any other industry. Retail trade was the second largest contributor with 24.6%.

Total expenses

Total expenses for all selected business entities in 1998–99 was \$722,128m. For employing business entities, total expenses was \$731,994m, while for non-employing business entities the figure was \$40,134m. As to be expected, the most significant difference between employing business entities and non-employing business entities, in regards to expense items, was the labour cost component.

As with total income, the largest two industries contributing to total expenses were Wholesale trade (27.4%) and Retail trade (25.6%). Both industries contributed slightly more to total expenses than to total income.

1.1**INCOME AND EXPENSE ITEMS BY EMPLOYING STATUS**

	1996-97	1997-98	1998-99
	\$m	\$m	\$m
EMPLOYING BUSINESSES			
Income items			
Sales of goods	421 245	435 939	454 862
Income from services	228 796	241 913	279 324
Rent, leasing and hiring income	12 804	15 320	11 138
Interest income	6 169	6 052	5 688
Other selected income	21 657	24 068	23 898
<i>Total operating income</i>	<i>690 671</i>	<i>723 292</i>	<i>774 909</i>
Expense items			
Labour costs	114 612	119 580	129 533
Total purchases	336 959	358 513	379 925
Financial expenses	20 592	20 698	19 996
Rent, leasing and hiring expenses	25 491	28 150	27 762
Other selected expenses	158 329	158 819	174 777
<i>Total operating expenses</i>	<i>655 984</i>	<i>685 760</i>	<i>731 994</i>
Operating profit before tax	34 688	39 174	45 375
NON-EMPLOYING BUSINESSES			
Income items			
Sales of goods	19 687	20 873	20 513
Income from services	25 549	26 774	29 361
Rent, leasing and hiring income	1 802	1 972	1 818
Interest income	266	276	262
Other selected income	1 384	1 571	1 472
<i>Total operating income</i>	<i>48 688</i>	<i>51 466</i>	<i>53 424</i>
Expense items			
Labour costs	—	—	—
Total purchases	17 072	18 432	17 434
Financial expenses	1 855	2 623	1 603
Rent, leasing and hiring expenses	2 620	2 955	2 399
Other selected expenses	15 379	15 208	18 699
<i>Total operating expenses</i>	<i>36 926</i>	<i>39 218</i>	<i>40 134</i>
Operating profit before tax	11 763	12 248	13 290
TOTAL SELECTED BUSINESSES			
Income items			
Sales of goods	440 932	456 812	475 374
Income from services	254 346	268 687	308 685
Rent, leasing and hiring income	14 607	17 292	12 955
Interest income	6 435	6 328	5 950
Other selected income	23 040	25 639	25 370
<i>Total operating income</i>	<i>739 360</i>	<i>774 758</i>	<i>828 334</i>
Expense items			
Labour costs	114 612	119 580	129 533
Total purchases	354 031	376 944	397 359
Financial expenses	22 447	23 321	21 599
Rent, leasing and hiring expenses	28 111	31 105	30 161
Other selected expenses	173 708	174 027	193 476
<i>Total operating expenses</i>	<i>692 909</i>	<i>724 978</i>	<i>772 128</i>
Operating profit before tax	46 451	51 422	58 665

— nil or rounded to zero (including null cells)

1.2

INCOME AND EXPENSE ITEMS BY INDUSTRY

	Construction	Wholesale Trade	Retail Trade	Accommodation, Cafes and Restaurants	Transport and Storage	Communication Services	Property and Business Services
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Income items							
Sales of goods	36 186	205 103	189 309	14 781	6 190	1 333	17 579
Income from services	55 604	10 121	11 787	18 367	56 448	27 180	83 868
Rent, leasing and hiring income	458	1 219	386	504	1 217	995	6 810
Interest income	317	613	802	116	443	155	3 171
Other selected income	968	997	1 288	349	4 829	81	11 441
Total operating income	93 533	218 053	203 572	34 117	69 126	29 743	122 868
Expense items							
Labour costs	13 536	17 770	21 706	8 122	14 276	5 461	33 282
Total purchases	36 288	167 734	150 033	10 185	8 665	1 088	12 891
Rent, leasing and hiring expenses	1 994	2 990	8 167	1 645	5 231	643	4 920
Financial expenses	1 427	2 754	3 501	1 280	2 824	1 313	6 727
Other selected expenses	30 652	20 149	14 618	11 512	33 496	15 044	50 216
Total operating expenses	83 896	211 396	198 025	32 744	64 493	23 550	108 036
Operating profit before tax	9 263	7 014	6 998	1 515	4 778	6 233	15 572

1.2INCOME AND EXPENSE ITEMS BY INDUSTRY *continued*

	Health Services(a)	Cultural and Recreational Services	Personal Services(b)	Total
	\$m	\$m	\$m	\$m
Income items				
Sales of goods	1 473	2 064	1 358	475 374
Income from services	19 680	19 662	5 969	308 685
Rent, leasing and hiring income	304	333	729	12 955
Interest income	178	137	18	5 950
Other selected income	3 729	1 603	85	25 370
Total operating income	25 364	23 799	8 159	828 334
Expense items				
Labour costs	9 603	3 789	1 989	129 533
Total purchases	4 491	3 897	2 088	397 359
Rent, leasing and hiring expenses	1 548	2 156	867	30 161
Financial expenses	754	754	265	21 599
Other selected expenses	5 569	10 081	2 139	193 476
Total operating expenses	21 965	20 676	7 348	772 128
Operating profit before tax	3 406	3 064	821	58 665

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.3**OPERATING INCOME BY BUSINESS EMPLOYING STATUS**

	<i>Employing businesses</i>	<i>Employing businesses</i>	<i>Non employing businesses</i>	<i>Non employing businesses</i>	<i>Total</i>
	\$m	%	\$m	%	\$m
TOTAL SELECTED SERVICE INDUSTRIES	774 909	93.6	53 424	6.5	828 334
Construction	79 492	85.0	14 042	15.0	93 533
41 General Construction	47 973	92.7	3 799	7.3	51 772
42 Construction Trade Services	31 518	75.5	10 243	24.5	41 761
Wholesale Trade	214 519	98.4	3 534	1.6	218 053
45 Basic Material Wholesaling	69 910	98.9	812	1.2	70 722
46 Machinery and Motor Vehicle Wholesaling	76 710	98.9	879	1.1	77 589
47 Personal and Household Good Wholesaling	67 899	97.4	1 843	2.6	69 742
Retail Trade	193 828	95.2	9 743	4.8	203 572
51 Food Retailing	59 183	95.8	2 608	4.2	61 791
52 Personal and Household Good Retailing	69 860	93.3	5 037	6.7	74 897
53 Motor Vehicle Retailing and Services	64 785	96.9	2 098	3.1	66 884
Accommodation, Cafes and Restaurants	32 920	96.5	1 197	3.5	34 117
Transport and Storage	64 917	93.9	4 209	6.1	69 126
61 Road Transport	19 182	86.7	2 952	13.3	22 134
62 Rail Transport	6 228	100.0	2	—	6 230
63 Water Transport	2 853	97.5	73	2.5	2 926
64 Air and Space Transport	np	np	np	np	np
65 Other Transport	1 023	69.3	452	30.7	1 475
66 Services to Transport	19 122	97.0	594	3.0	19 716
67 Storage	np	np	np	np	np
Communication Services	29 062	97.7	681	2.3	29 743
Property and Business Services	108 973	88.7	13 895	11.3	122 868
77 Property Services	18 190	76.8	5 483	23.2	23 673
78 Business Services	90 782	91.5	8 413	8.5	99 195
Health Services(a)	21 998	86.7	3 366	13.3	25 364
Cultural and Recreational Services	22 458	94.4	1 341	5.6	23 799
91 Motion Picture, Radio and Television Services	8 436	97.4	228	2.6	8 664
92 Libraries, Museums and the Arts	1 509	73.7	540	26.3	2 049
93 Sport and Recreation	12 513	95.6	573	4.4	13 086
Personal Services(b)	6 742	82.6	1 416	17.4	8 159

— nil or rounded to zero (including null cells)

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

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.4**OPERATING EXPENSES BY BUSINESS EMPLOYING STATUS**

	<i>Employing businesses</i>	<i>Employing businesses</i>	<i>Non employing businesses</i>	<i>Non employing businesses</i>	<i>Total</i>
	\$m	%	\$m	%	\$m
TOTAL SELECTED SERVICE INDUSTRIES	731 994	94.8	40 134	5.2	772 128
Construction	74 864	89.2	9 032	10.8	83 896
41 General Construction	45 508	93.7	3 069	6.3	48 577
42 Construction Trade Services	29 355	83.1	5 963	16.9	35 319
Wholesale Trade	208 129	98.5	3 267	1.6	211 396
45 Basic Material Wholesaling	66 854	98.9	746	1.1	67 600
46 Machinery and Motor Vehicle Wholesaling	74 765	99.0	790	1.1	75 555
47 Personal and Household Good Wholesaling	66 511	97.5	1 731	2.5	68 242
Retail Trade	189 174	95.5	8 851	4.5	198 025
51 Food Retailing	57 680	96.0	2 425	4.0	60 105
52 Personal and Household Good Retailing	67 816	93.6	4 660	6.4	72 476
53 Motor Vehicle Retailing and Services	63 678	97.3	1 765	2.7	65 443
Accommodation, Cafes and Restaurants	31 656	96.7	1 087	3.3	32 744
Transport and Storage	61 391	95.2	3 102	4.8	64 493
61 Road Transport	18 307	89.9	2 060	10.1	20 367
62 Rail Transport	5 965	100.0	1	—	5 967
63 Water Transport	2 697	97.0	83	3.0	2 780
64 Air and Space Transport	np	np	np	np	np
65 Other Transport	729	69.7	317	30.3	1 045
66 Services to Transport	18 471	97.3	508	2.7	18 979
67 Storage	np	np	np	np	np
Communication Services	23 153	98.3	397	1.7	23 550
Property and Business Services	98 058	90.8	9 978	9.2	108 036
77 Property Services	16 295	79.4	4 239	20.6	20 534
78 Business Services	81 763	93.4	5 739	6.6	87 502
Health Services(a)	19 691	89.7	2 273	10.4	21 965
Cultural and Recreational Services	19 554	94.6	1 122	5.4	20 676
91 Motion Picture, Radio and Television Services	7 030	97.4	190	2.6	7 220
92 Libraries, Museums and the Arts	1 381	76.9	414	23.1	1 795
93 Sport and Recreation	11 142	95.6	519	4.5	11 661
Personal Services(b)	6 324	86.1	1 024	13.9	7 348

— nil or rounded to zero (including null cells)

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

(a) Excludes ANZSIC subdivision 87.

(b) Excludes ANZSIC subdivisions 96 and 97.

1.5

SELECTED ITEMS, Relative standard errors

<i>INDUSTRY</i>	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	%	%	%
.....			
TOTAL SELECTED SERVICE INDUSTRIES	1	1	2
Construction	2	2	2
41 General Construction	3	3	5
42 Construction Trade Services	2	3	2
Wholesale Trade	2	2	4
45 Basic Material Wholesaling	3	3	4
46 Machinery and Motor Vehicle Wholesaling	3	3	8
47 Personal and Household Good Wholesaling	3	3	7
Retail Trade	2	2	4
51 Food Retailing	3	3	4
52 Personal and Household Good Retailing	3	3	7
53 Motor Vehicle Retailing and Services	3	3	6
Accommodation, Cafes and Restaurants	4	4	13
57 Accommodation, Cafes and Restaurants	4	4	13
Transport and Storage	1	1	2
61 Road Transport	3	3	4
62 Rail Transport	—	—	1
63 Water Transport	4	4	11
64 Air and Space Transport	np	np	np
65 Other Transport	2	2	—
66 Services to Transport	3	3	7
67 Storage	np	np	np
Communication Services	1	1	1
71 Communication Services	1	1	1
Property and Business Services	2	2	5
77 Property Services	3	3	7
78 Business Services	2	2	7
Health Services (excludes ANZSIC subdivision 87)	3	3	4
86 Health Services	2	2	4
Cultural and Recreational Services	3	2	11
91 Motion Picture, Radio and Television Services	5	3	23
92 Libraries, Museums and the Arts	3	3	7
93 Sport and Recreation	3	3	3
Personal Services (excludes ANZSIC subdivisions 96 and 97)	3	3	3
95 Personal Services	3	3	3

— nil or rounded to zero (including null cells)

CHAPTER 2

EXPERIMENTAL ESTIMATES

INTRODUCTION

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

BACKGROUND

This work was undertaken in response to ongoing demand by users for more detailed information regarding industry performance. The aim of the work is to increase both the industry detail and to provide further breakdowns of income and expense items.

The estimates shown in this section are to illustrate the level of detail available and to give readers an indication of future possibilities (see tables 2.1, 2.2 and 2.3). They are considered experimental and should be used with extreme caution. The particular industries selected were chosen because the quality of similar data for other industries is not considered adequate at this stage. More details regarding quality can be found in the explanatory and technical notes in the back of the publication. Relative standard error tables are included to give a measure of sampling error.

FUTURE PLANS

Further work is underway to improve the quality and range of the experimental estimates contained in this publication.

Other work is being undertaken to evaluate prospects for providing detail on:

- geographic data, e.g. by State and Territory supported by planned collection of State dissections for employment, wages and salaries and sales;
- business size, e.g. based on turnover or asset value ranges;
- growth and performance indicators, e.g. performance ratios, quantile analysis, longitudinal studies, or combination of the above; and
- other sectors of the business economy;

Also being investigated, are the opportunities presented by the introduction of The New Tax System in July 2000 to further reduce provider load and to use data from The New Tax System instead of direct collection.

COMMENTS

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

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

	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m
TOTAL SELECTED SERVICE INDUSTRIES	828 334	772 128	58 665
Construction	93 533	83 896	9 263
41 General Construction	51 772	48 577	2 840
411 Building Construction	39 392	36 683	2 317
4111 House Construction	18 588	17 302	1 157
4112 Residential Building Construction n.e.c.	4 533	3 738	525
4113 Non-Residential Building Construction	16 272	15 643	634
412 Non-Building Construction	12 380	11 894	524
4121 Road and Bridge Construction	2 500	2 366	130
4122 Non-Building Construction n.e.c.	9 880	9 527	393
42 Construction Trade Services	41 761	35 319	6 423
421 Site Preparation Services	5 137	4 694	446
4210 Site Preparation Services	5 137	4 694	446
422 Building Structure Services	6 711	5 420	1 292
4221 Concreting Services	2 983	2 562	419
4222 Bricklaying Services	1 352	797	555
4223 Roofing Services	1 071	901	173
4224 Structural Steel Erection Services	1 305	1 161	145
423 Installation Trade Services	15 656	14 095	1 534
4231 Plumbing Services	4 933	4 263	670
4232 Electrical Services	6 890	6 251	643
4233 Air Conditioning and Heating Services	2 485	2 351	136
4234 Fire and Security System Services	1 346	1 230	84
424 Building Completion Services	9 951	7 502	2 454
4241 Plastering and Ceiling Services	2 258	1 769	491
4242 Carpentry Services	3 268	2 339	930
4243 Tiling and Carpeting Services	1 626	1 268	358
4244 Painting and Decorating Services	2 278	1 622	654
4245 Glazing Services	522	504	21
425 Other Construction Services	4 306	3 608	698
4251 Landscaping Services	1 708	1 456	241
4259 Construction Services n.e.c.	2 598	2 151	456
Wholesale Trade	218 053	211 396	7 014
45 Basic Material Wholesaling	70 722	67 600	2 127
451 Farm Produce Wholesaling	17 372	16 018	466
4511 Wool Wholesaling	3 098	2 958	-12
4512 Cereal Grain Wholesaling	2 110	1 348	32
4519 Farm Produce and Supplies Wholesaling n.e.c.	12 164	11 712	447
452 Mineral, Metal and Chemical Wholesaling	35 708	34 398	934
4521 Petroleum Product Wholesaling	16 444	15 628	507
4522 Metal and Mineral Wholesaling	15 698	15 350	269
4523 Chemical Wholesaling	3 567	3 421	158
453 Builders Supplies Wholesaling	17 642	17 184	727
4531 Timber Wholesaling	2 863	2 760	111
4539 Building Supplies Wholesaling n.e.c.	14 779	14 424	616
46 Machinery and Motor Vehicle Wholesaling	77 589	75 555	2 841
461 Machinery and Equipment Wholesaling	49 981	48 348	2 046
4611 Farm and Construction Machinery Wholesaling	9 044	8 981	278
4612 Professional Equipment Wholesaling	2 377	2 292	84
4613 Computer Wholesaling	12 158	11 691	481
4614 Business Machine Wholesaling n.e.c.	2 291	2 256	72
4615 Electrical and Electronic Equipment Wholesaling n.e.c.	12 662	12 301	483
4619 Machinery and Equipment Wholesaling n.e.c.	11 449	10 827	648

(a) Refer to RSEs (table 2.4).

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

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
462 Motor Vehicle Wholesaling	27 608	27 207	795
4621 Car Wholesaling	9 157	8 914	234
4622 Commercial Vehicle Wholesaling	8 156	8 223	59
4623 Motor Vehicle New Part Dealing	9 312	9 121	463
4624 Motor Vehicle Dismantling and Used Part Dealing	983	949	40
47 Personal and Household Good Wholesaling	69 742	68 242	2 045
471 Food, Drink and Tobacco Wholesaling	30 197	29 515	943
4711 Meat Wholesaling	3 667	3 651	24
4712 Poultry and Smallgood Wholesaling	552	537	15
4713 Dairy Produce Wholesaling	1 666	1 643	25
4714 Fish Wholesaling	2 094	2 055	20
4715 Fruit and Vegetable Wholesaling	4 052	3 939	111
4716 Confectionery and Soft Drink Wholesaling	1 215	1 204	11
4717 Liquor Wholesaling	3 942	3 962	105
4718 Tobacco Product Wholesaling	1 301	982	398
4719 Grocery Wholesaling n.e.c.	11 707	11 543	234
472 Textile, Clothing and Footwear Wholesaling	5 844	5 618	235
4721 Textile Product Wholesaling	2 034	1 924	119
4722 Clothing Wholesaling	3 417	3 324	97
4723 Footwear Wholesaling	392	370	19
473 Household Good Wholesaling	6 908	6 812	123
4731 Household Appliance Wholesaling	3 398	3 380	45
4732 Furniture Wholesaling	1 264	1 229	35
4733 Floor Covering Wholesaling	684	671	12
4739 Household Good Wholesaling n.e.c.	1 562	1 532	30
479 Other Wholesaling	26 793	26 297	745
4791 Photographic Equipment Wholesaling	758	750	22
4792 Jewellery and Watch Wholesaling	1 061	1 024	44
4793 Toy and Sporting Good Wholesaling	1 754	1 714	43
4794 Book and Magazine Wholesaling	1 215	1 170	28
4795 Paper Product Wholesaling	3 797	3 783	na
4796 Pharmaceutical and Toiletry Wholesaling	9 347	9 266	285
4799 Wholesaling n.e.c.	8 862	8 591	310
Retail Trade	203 572	198 025	6 998
51 Food Retailing	61 791	60 105	2 037
511 Supermarket and Grocery Stores	40 685	40 008	1 014
5110 Supermarket and Grocery Stores	40 685	40 008	1 014
512 Specialised Food Retailing	21 106	20 098	1 022
5121 Fresh Meat, Fish and Poultry Retailing	3 498	3 419	82
5122 Fruit and Vegetable Retailing	1 738	1 686	52
5123 Liquor Retailing	2 583	2 514	91
5124 Bread and Cake Retailing	2 093	1 965	122
5125 Takeaway Food Retailing	8 556	7 943	610
5126 Milk Vending	475	454	22
5129 Specialised Food Retailing n.e.c.	2 162	2 117	44
52 Personal and Household Good Retailing	74 897	72 476	3 154
521 Department Stores	13 634	13 817	225
5210 Department Stores	13 634	13 817	225
522 Clothing and Soft Good Retailing	10 701	10 264	372
5221 Clothing Retailing	8 185	7 842	301
5222 Footwear Retailing	1 535	1 470	29
5223 Fabric and Other Soft Good Retailing	980	952	42

na not available

(a) Refer to RSEs (table 2.4).

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

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
523 Furniture, Houseware and Appliance Retailing	18 800	18 286	821
5231 Furniture Retailing	3 462	3 347	189
5232 Floor Covering Retailing	1 833	1 798	42
5233 Domestic Hardware and Houseware Retailing	3 992	3 956	207
5234 Domestic Appliance Retailing	8 797	8 475	351
5235 Recorded Music Retailing	717	710	31
524 Recreational Good Retailing	11 014	10 636	439
5241 Sport and Camping Equipment Retailing	1 997	1 939	131
5242 Toy and Game Retailing	832	839	-22
5243 Newspaper, Book and Stationery Retailing	6 638	6 382	260
5244 Photographic Equipment Retailing	426	409	17
5245 Marine Equipment Retailing	1 120	1 067	53
525 Other Personal and Household Good Retailing	19 409	18 293	1 176
5251 Pharmaceutical, Cosmetic and Toiletry Retailing	9 766	9 166	647
5252 Antique and Used Good Retailing	836	654	182
5253 Garden Supplies Retailing	845	807	38
5254 Flower Retailing	378	353	25
5255 Watch and Jewellery Retailing	1 437	1 357	93
5259 Retailing n.e.c.	6 147	5 956	192
526 Household Equipment Repair Services	1 340	1 179	121
5261 Household Equipment Repair Services (Electrical)	1 095	974	87
5269 Household Equipment Repair Services n.e.c.	245	205	33
53 Motor Vehicle Retailing and Services	66 884	65 443	1 808
531 Motor Vehicle Retailing	33 252	32 969	562
5311 Car Retailing	30 793	30 554	500
5312 Motor Cycle Dealing	2 091	2 055	51
5313 Trailer and Caravan Dealing	368	359	11
532 Motor Vehicle Services	33 632	32 475	1 246
5321 Automotive Fuel Retailing	17 855	17 510	397
5322 Automotive Electrical Services	994	918	73
5323 Smash Repairing	3 512	3 242	273
5324 Tyre Retailing	2 559	2 485	70
5329 Automotive Repair and Services n.e.c.	8 712	8 320	433
Accommodation, Cafes and Restaurants	34 117	32 744	1 515
57 Accommodation, Cafes and Restaurants	34 117	32 744	1 515
571 Accommodation	7 354	6 891	475
5710 Accommodation	7 354	6 891	475
572 Pubs, Taverns and Bars	9 651	9 311	430
5720 Pubs, Taverns and Bars	9 651	9 311	430
573 Cafes and Restaurants	10 048	9 852	224
5730 Cafes and Restaurants	10 048	9 852	224
574 Clubs (Hospitality)	7 065	6 691	386
5740 Clubs (Hospitality)	7 065	6 691	386
Transport and Storage	69 126	64 493	4 778
61 Road Transport	22 134	20 367	1 789
611 Road Freight Transport	17 370	15 999	1 388
6110 Road Freight Transport	17 370	15 999	1 388
612 Road Passenger Transport	4 763	4 368	401
6121 Long Distance Bus Transport	978	934	45
6122 Short Distance Bus Transport (Including Tramway)	2 428	2 347	86
6123 Taxi and Other Road Passenger Transport	1 357	1 088	270
62 Rail Transport	6 230	5 967	323
620 Rail Transport	6 230	5 967	323
6200 Rail Transport	6 230	5 967	323
63 Water Transport	2 926	2 780	131

(a) Refer to RSEs (table 2.4).

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

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
630 Water Transport	2 926	2 780	131
6301 International Sea Transport	1 850	1 772	61
6302 Coastal Water Transport	893	825	70
6303 Inland Water Transport	183	183	1
64 Air and Space Transport	np	np	np
65 Other Transport	1 475	1 045	425
650 Other Transport	1 475	1 045	425
6501 Pipeline Transport	702	418	279
6509 Transport n.e.c.	773	627	146
66 Services to Transport	19 716	18 979	749
661 Services to Road Transport	681	686	-6
6611 Parking Services	434	424	10
6619 Services to Road Transport n.e.c.	247	263	-16
662 Services to Water Transport	2 549	2 234	318
6621 Stevedoring	656	579	77
6622 Water Transport Terminals	662	552	111
6623 Port Operators	20	14	6
6629 Services to Water Transport n.e.c.	1 211	1 089	123
663 Services to Air Transport	1 451	1 563	-112
6630 Services to Air Transport	1 451	1 563	-112
664 Other Services to Transport	15 035	14 496	549
6641 Travel Agency Services	9 692	9 355	346
6642 Road Freight Forwarding	1 581	1 484	98
6643 Freight Forwarding (Except Road)	2 012	1 984	29
6644 Customs Agency Services	1 309	1 275	33
6649 Services to Transport n.e.c.	441	398	43
67 Storage	np	np	np
Communication Services	29 743	23 550	6 233
Property and Business Services	122 868	108 036	15 572
77 Property Services	23 673	20 534	3 702
771 Property Operators and Developers	11 326	10 071	1 807
7711 Residential Property Operators	1 735	1 366	369
7712 Commercial Property Operators and Developers	9 591	8 705	1 438
772 Real Estate Agents	6 022	5 220	802
7720 Real Estate Agents	6 022	5 220	802
773 Non-Financial Asset Investors	1 192	578	620
7730 Non-Financial Asset Investors	1 192	578	620
774 Machinery and Equipment Hiring and Leasing	5 133	4 666	473
7741 Motor Vehicle Hiring	1 505	1 410	95
7742 Other Transport Equipment Leasing	154	140	14
7743 Plant Hiring or Leasing	3 474	3 115	363
78 Business Services	99 195	87 502	11 870
781 Scientific Research	1 671	1 935	-266
7810 Scientific Research	1 671	1 935	-266
782 Technical Services	16 068	14 805	1 268
7821 Architectural Services	2 152	1 775	376
7822 Surveying Services	926	803	123
7823 Consulting Engineering Services	10 039	9 291	793
7829 Technical Services n.e.c.	2 951	2 936	na

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

na not available

(a) Refer to RSEs (table 2.4).

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

	Total operating income	Total operating expenses	Operating profit before tax
	\$m	\$m	\$m
783 Computer Services	16 112	15 053	1 281
7831 Data Processing Services	1 780	1 750	27
7832 Information Storage and Retrieval Services	271	221	50
7833 Computer Maintenance Services	1 087	1 011	81
7834 Computer Consultancy Services	12 974	12 071	1 123
784 Legal and Accounting Services	15 024	11 877	3 146
7841 Legal Services	8 396	6 146	2 249
7842 Accounting Services	6 629	5 730	897
785 Marketing and Business Management Services	30 820	26 011	4 848
7851 Advertising Services	3 280	3 055	224
7852 Commercial Art and Display Services	1 127	998	129
7853 Market Research Services	509	433	76
7854 Business Administrative Services	11 123	8 735	2 390
7855 Business Management Services	14 781	12 790	2 028
786 Other Business Services	19 501	17 822	1 593
7861 Employment Placement Services	4 990	4 606	309
7862 Contract Staff Services	2 692	2 503	195
7863 Secretarial Services	2 232	1 921	311
7864 Security and Investigative Services (Except Police)	2 161	2 066	88
7865 Pest Control Services	519	436	66
7866 Cleaning Services	2 795	2 445	350
7867 Contract Packing Services n.e.c.	327	313	14
7869 Business Services n.e.c.	3 784	3 532	260
Health Services(b)	25 364	21 965	3 406
86 Health Services	25 364	21 965	3 406
861 Hospitals and Nursing Homes	7 368	7 040	338
8611 Hospitals (Except Psychiatric Hospitals)	3 990	3 874	132
8612 Psychiatric Hospitals	40	38	2
8613 Nursing Homes	3 337	3 128	204
862 Medical and Dental Services	11 679	9 405	2 274
8621 General Practice Medical Services	5 147	4 150	996
8622 Specialist Medical Services	3 783	2 996	787
8623 Dental Services	2 749	2 260	490
863 Other Health Services	4 984	4 329	648
8631 Pathology Services	1 036	915	120
8632 Optometry and Optical Dispensing	1 020	880	135
8633 Ambulance Services	96	92	3
8634 Community Health Centres	551	498	52
8635 Physiotherapy Services	465	397	68
8636 Chiropractic Services	439	351	89
8639 Health Services n.e.c.	1 376	1 195	181
864 Veterinary Services	1 334	1 191	146
8640 Veterinary Services	1 334	1 191	146
Cultural and Recreational Services	23 799	20 676	3 064
91 Motion Picture, Radio and Television Services	8 664	7 220	1 443
911 Film and Video Services	3 199	2 930	274
9111 Film and Video Production	1 418	1 301	120
9112 Film and Video Distribution	900	834	68
9113 Motion Picture Exhibition	881	795	87
912 Radio and Television Services	5 465	4 290	1 169
9121 Radio Services	1 022	852	170
9122 Television Services	4 443	3 438	999
92 Libraries, Museums and the Arts	2 049	1 795	254
921 Libraries	49	47	2
9210 Libraries	49	47	2

(a) Refer to RSEs (table 2.4).

(b) Excludes ANZSIC subdivision 87.

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

	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m
922 Museums	122	102	20
9220 Museums	122	102	20
923 Parks and Gardens	242	211	30
9231 Zoological and Botanic Gardens	89	68	21
9239 Recreational Parks and Gardens	153	144	9
924 Arts	1 049	880	168
9241 Music and Theatre Productions	637	567	70
9242 Creative Arts	411	313	98
925 Services to the Arts	588	554	34
9251 Sound Recording Studios	60	56	4
9252 Performing Arts Venues	90	90	-1
9259 Services to the Arts n.e.c.	438	408	30
93 Sport and Recreation	13 086	11 661	1 366
931 Sport	3 534	3 261	268
9311 Horse and Dog Racing	979	1 000	-20
9312 Sports Grounds and Facilities n.e.c.	1 691	1 439	249
9319 Sports and Services to Sports n.e.c.	863	822	39
932 Gambling Services	8 312	7 174	1 092
9321 Lotteries	2 926	2 622	303
9322 Casinos	2 758	2 604	104
9329 Gambling Services n.e.c.	2 628	1 948	686
933 Other Recreation Services	1 240	1 226	6
9330 Other Recreation Services	1 240	1 226	6
Personal Services(b)	8 159	7 348	821
95 Personal Services	8 159	7 348	821
951 Personal and Household Goods Hiring	1 530	1 470	65
9511 Video Hire Outlets	751	725	25
9519 Personal and Household Goods Hiring n.e.c.	779	744	39
952 Other Personal Services	6 629	5 878	757
9521 Laundries and Dry-Cleaners	1 152	1 041	111
9522 Photographic Film Processing	688	659	34
9523 Photographic Studios	524	485	39
9524 Funeral Directors, Crematoria and Cemeteries	559	519	42
9525 Gardening Services	909	730	178
9526 Hairdressing and Beauty Salons	2 177	1 935	244
9529 Personal Services n.e.c.	619	510	109

(a) Refer to RSEs (table 2.4).

(b) Excludes ANZSIC subdivisions 96 and 97.

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

	4221 <i>Concreting Services</i>	4222 <i>Bricklaying Services</i>	4223 <i>Roofing Services</i>	4224 <i>Structural Steel Erection Services</i>	Group total
	\$'000	\$'000	\$'000	\$'000	\$'000
Income items					
Sales of goods	800 730	309 386	202 557	266 426	1 579 099
Income from services	2 155 370	1 028 086	858 105	1 022 709	5 064 270
Rent, leasing and hiring income	15 597	8 817	5 772	7 361	37 547
Interest income	7 727	3 822	2 641	3 785	17 975
Royalties income	146	83	54	209	492
Government funding	2 110	1 193	1 061	995	5 358
Other operating income	1 322	686	368	3 494	5 870
<i>Total operating income</i>	<i>2 983 002</i>	<i>1 352 072</i>	<i>1 070 558</i>	<i>1 304 979</i>	<i>6 710 611</i>
Expense items					
Labour costs					
Wages and salaries	402 454	144 670	168 811	241 559	957 494
Employer contributions to superannuation	41 376	11 819	16 958	20 833	90 987
Workers compensation costs	21 467	4 801	8 082	10 554	44 904
<i>Total labour costs</i>	<i>465 297</i>	<i>161 290</i>	<i>193 851</i>	<i>272 946</i>	<i>1 093 385</i>
Insurance premiums	21 134	6 842	7 025	9 360	44 360
Interest expenses	23 152	5 911	5 221	7 730	42 014
Depreciation	56 897	24 653	14 908	23 130	119 588
Bad or doubtful debts	10 828	156	2 855	1 691	15 529
Purchases					
Purchases of finished goods for resale	227 044	57 650	70 398	104 070	459 162
Purchases of materials and components	749 530	208 820	256 522	321 276	1 536 148
Electricity and gas expenses	7 410	1 966	2 407	3 295	15 079
Petrol products & other fuel expenses	5 034	244	213	3 553	9 043
<i>Total purchases</i>	<i>989 018</i>	<i>268 680</i>	<i>329 540</i>	<i>432 194</i>	<i>2 019 432</i>
Computer software expensed	3 290	1 168	1 274	1 669	7 401
Fringe benefits tax	4 746	714	1 344	2 607	9 411
Payroll tax	9 874	745	1 376	6 353	18 348
Land tax and land rates	3 253	944	1 163	1 348	6 709
Other bank charges	6 595	1 890	2 326	2 763	13 575
Royalties expenses	822	5	371	91	1 289
Freight expenses	2 224	274	263	1 306	4 067
Postal and mailing expenses	1 408	296	356	720	2 780
Telecommunication service expenses	22 690	6 048	7 409	10 055	46 202
Repair and maintenance expenses	24 251	4 504	4 411	18 424	51 591
Rent, leasing and hiring expenses	85 237	21 998	26 892	38 642	172 770
Motor vehicle running expenses	105 959	76 710	38 225	32 145	253 039
Audit expenses	6 539	1 943	2 396	2 656	13 535
Legal expenses	1 746	457	560	784	3 546
Advertising expenses	14 202	4 016	4 938	6 016	29 172
Paper and printing expenses	7 964	1 991	2 429	3 688	16 072
Staff training expenses	754	48	47	518	1 367
Travel and accommodation expenses	23 209	6 087	7 449	10 405	47 150
Other management expenses	6 740	986	1 144	3 964	12 834
Cleaning expenses	1 525	358	435	733	3 052
Sales commission expenses	16 879	5 055	6 236	6 811	34 980
Commission expenses on own materials	14 017	4 249	5 245	5 594	29 106
Other contract, sub-contract expenses	15 124	718	797	10 448	27 087
Other operating expenses	616 607	188 133	230 048	246 214	1 281 003
<i>Total operating expenses</i>	<i>2 561 980</i>	<i>796 869</i>	<i>900 533</i>	<i>1 161 008</i>	<i>5 420 391</i>
Operating profit before tax	418 738	555 203	172 826	144 933	1 291 700

(a) Refer to RSEs (table 2.4).

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

	5311 Car Retailing	5312 Motor Cycle Dealing	5313 Trailer and Caravan Dealing	Group total
	\$'000	\$'000	\$'000	\$'000
Income items				
Sales of goods	27 047 727	1 810 082	313 711	29 171 521
Income from services	3 538 672	268 706	51 415	3 858 793
Rent, leasing and hiring income	62 728	3 902	799	67 430
Interest income	43 922	2 445	530	46 897
Royalties income	6 674	603	124	7 401
Government funding	2 596	220	40	2 856
Other operating income	90 993	4 937	1 125	97 055
<i>Total operating income</i>	<i>30 793 312</i>	<i>2 090 896</i>	<i>367 744</i>	<i>33 251 952</i>
Expense items				
Labour costs				
Wages and salaries	1 376 219	123 460	24 092	1 523 771
Employer contributions to superannuation	119 871	9 788	3 488	133 146
Workers compensation costs	49 632	3 448	575	53 655
<i>Total labour costs</i>	<i>1 545 723</i>	<i>136 695</i>	<i>28 155</i>	<i>1 710 572</i>
Insurance premiums	82 160	6 042	1 070	89 271
Interest expenses	177 900	11 718	4 485	194 103
Depreciation	72 301	9 208	9 267	90 776
Bad or doubtful debts	6 309	812	182	7 304
Purchases				
Purchases of finished goods for resale	24 295 766	1 590 640	258 699	26 145 105
Purchases of materials and components	1 781 628	124 501	19 930	1 926 059
Electricity and gas expenses	76 466	5 052	820	82 338
Petrol products & other fuel expenses	467 646	32 917	5 260	505 824
<i>Total purchases</i>	<i>26 621 507</i>	<i>1 753 110</i>	<i>284 710</i>	<i>28 659 327</i>
Computer software expensed	16 356	1 241	177	17 775
Fringe benefits tax	24 875	1 574	239	26 689
Payroll tax	78 161	4 921	749	83 832
Land tax and land rates	35 656	2 169	359	38 185
Other bank charges	79 920	5 411	873	86 204
Royalties expenses	14 998	296	13	15 307
Freight expenses	95 937	5 506	927	102 369
Postal and mailing expenses	18 160	1 220	197	19 578
Telecommunication service expenses	107 598	7 182	1 162	115 942
Repair and maintenance expenses	70 099	4 238	3 019	77 356
Rent, leasing and hiring expenses	560 619	37 198	6 030	603 847
Motor vehicle running expenses	98 729	9 411	7 408	115 547
Audit expenses	51 548	3 516	566	55 629
Legal expenses	7 854	488	80	8 423
Advertising expenses	248 087	16 593	2 684	267 364
Paper and printing expenses	37 503	2 505	405	40 413
Staff training expenses	15 061	984	160	16 205
Travel and accommodation expenses	27 258	1 683	278	29 219
Other management expenses	141 426	9 767	1 568	152 761
Cleaning expenses	21 770	1 461	236	23 466
Sales commission expenses	40 326	2 703	437	43 466
Commission expenses on own materials	1 578	111	18	1 707
Other contract, sub-contract expenses	122 441	8 300	1 338	132 080
Other operating expenses	132 630	9 396	1 990	144 016
<i>Total operating expenses</i>	<i>30 554 489</i>	<i>2 055 459</i>	<i>358 784</i>	<i>32 968 732</i>
Operating profit before tax	500 082	51 068	11 023	562 173

(a) Refer to RSEs (table 2.4).

2.4**SELECTED ITEMS, Relative standard errors**

<i>INDUSTRY</i>	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	<i>%</i>	<i>%</i>	<i>%</i>
TOTAL SELECTED SERVICE INDUSTRIES	1	1	2
Construction	2	2	2
41 General Construction	3	3	5
4111 House Construction	4	4	16
4112 Residential Building Construction n.e.c.	6	7	3
4113 Non-Residential Building Construction	12	12	14
4121 Road and Bridge Construction	13	13	20
4122 Non-Building Construction n.e.c.	3	2	5
42 Construction Trade Services	2	3	2
4210 Site Preparation Services	6	7	8
4221 Concreting Services	12	12	18
4222 Bricklaying Services	5	7	3
4223 Roofing Services	19	21	13
4224 Structural Steel Erection Services	17	18	10
4231 Plumbing Services	6	7	7
4232 Electrical Services	10	10	8
4233 Air Conditioning and Heating Services	19	20	12
4234 Fire and Security System Services	24	26	6
4241 Plastering and Ceiling Services	12	14	4
4242 Carpentry Services	5	7	2
4243 Tiling and Carpeting Services	16	20	5
4244 Painting and Decorating Services	6	8	5
4245 Glazing Services	27	37	261
4251 Landscaping Services	10	11	14
4259 Construction Services n.e.c.	11	11	17
Wholesale Trade	2	2	4
45 Basic Material Wholesaling	3	3	4
4511 Wool Wholesaling	20	21	108
4512 Cereal Grain Wholesaling	18	28	20
4519 Farm Produce and Supplies Wholesaling n.e.c.	5	6	8
4521 Petroleum Product Wholesaling	8	8	4
4522 Metal and Mineral Wholesaling	4	4	6
4523 Chemical Wholesaling	9	8	30
4531 Timber Wholesaling	11	11	14
4539 Building Supplies Wholesaling n.e.c.	18	19	12
46 Machinery and Motor Vehicle Wholesaling	3	3	8
4611 Farm and Construction Machinery Wholesaling	3	3	5
4612 Professional Equipment Wholesaling	12	11	31
4613 Computer Wholesaling	4	4	8
4614 Business Machine Wholesaling n.e.c.	25	25	72
4615 Electrical and Electronic Equipment Wholesaling n.e.c.	7	7	13
4619 Machinery and Equipment Wholesaling n.e.c.	17	14	62
4621 Car Wholesaling	23	22	21
4622 Commercial Vehicle Wholesaling	18	17	187
4623 Motor Vehicle New Part Dealing	60	62	99
4624 Motor Vehicle Dismantling and Used Part Dealing	17	18	32

— nil or rounded to zero (including null cells)

2.4SELECTED ITEMS, Relative standard errors *continued*

INDUSTRY	Total operating income	Total operating expenses	Operating profit before tax
	%	%	%
47 Personal and Household Good Wholesaling	3	3	7
4711 Meat Wholesaling	31	30	67
4712 Poultry and Smallgood Wholesaling	25	25	25
4713 Dairy Produce Wholesaling	74	75	25
4714 Fish Wholesaling	54	53	50
4715 Fruit and Vegetable Wholesaling	30	30	26
4716 Confectionery and Soft Drink Wholesaling	22	22	57
4717 Liquor Wholesaling	115	115	181
4718 Tobacco Product Wholesaling	26	34	—
4719 Grocery Wholesaling n.e.c.	6	6	20
4721 Textile Product Wholesaling	20	21	44
4722 Clothing Wholesaling	17	18	21
4723 Footwear Wholesaling	16	17	26
4731 Household Appliance Wholesaling	7	7	34
4732 Furniture Wholesaling	35	35	60
4733 Floor Covering Wholesaling	19	19	21
4739 Household Good Wholesaling n.e.c.	16	16	97
4791 Photographic Equipment Wholesaling	24	23	44
4792 Jewellery and Watch Wholesaling	11	11	22
4793 Toy and Sporting Good Wholesaling	18	19	31
4794 Book and Magazine Wholesaling	6	7	25
4795 Paper Product Wholesaling	20	20	na
4796 Pharmaceutical and Toiletry Wholesaling	16	18	29
4799 Wholesaling n.e.c.	34	33	84
Retail Trade	2	2	4
51 Food Retailing	3	3	4
5110 Supermarket and Grocery Stores	5	5	5
5121 Fresh Meat, Fish and Poultry Retailing	30	30	31
5122 Fruit and Vegetable Retailing	27	26	55
5123 Liquor Retailing	24	23	33
5124 Bread and Cake Retailing	16	16	26
5125 Takeaway Food Retailing	8	8	11
5126 Milk Vending	34	35	33
5129 Specialised Food Retailing n.e.c.	24	25	31
52 Personal and Household Good Retailing	3	3	7
5210 Department Stores	1	1	1
5221 Clothing Retailing	24	24	20
5222 Footwear Retailing	56	50	21
5223 Fabric and Other Soft Good Retailing	10	10	20
5231 Furniture Retailing	50	48	63
5232 Floor Covering Retailing	93	94	88
5233 Domestic Hardware and Houseware Retailing	10	9	12
5234 Domestic Appliance Retailing	33	35	26
5235 Recorded Music Retailing	18	18	27
5241 Sport and Camping Equipment Retailing	89	89	174
5242 Toy and Game Retailing	17	17	26
5243 Newspaper, Book and Stationery Retailing	23	23	30
5244 Photographic Equipment Retailing	32	32	41
5245 Marine Equipment Retailing	34	34	41
5251 Pharmaceutical, Cosmetic and Toiletry Retailing	22	19	62
5252 Antique and Used Good Retailing	50	27	149
5253 Garden Supplies Retailing	24	25	25
5254 Flower Retailing	20	20	38
5255 Watch and Jewellery Retailing	13	12	21
5259 Retailing n.e.c.	8	8	19
5261 Household Equipment Repair Services (Electrical)	8	8	7
5269 Household Equipment Repair Services n.e.c.	6	7	8

— nil or rounded to zero (including null cells)

2.4**SELECTED ITEMS, Relative standard errors** *continued*

<i>INDUSTRY</i>	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	%	%	%
53 Motor Vehicle Retailing and Services	3	3	6
5311 Car Retailing	5	5	19
5312 Motor Cycle Dealing	5	5	11
5313 Trailer and Caravan Dealing	16	17	18
5321 Automotive Fuel Retailing	4	4	5
5322 Automotive Electrical Services	13	13	14
5323 Smash Repairing	7	7	11
5324 Tyre Retailing	4	4	9
5329 Automotive Repair and Services n.e.c.	16	17	8
Accommodation, Cafes and Restaurants	4	4	13
57 Accommodation, Cafes and Restaurants	4	4	13
5710 Accommodation	7	7	18
5720 Pubs, Taverns and Bars	19	20	31
5730 Cafes and Restaurants	9	10	68
5740 Clubs (Hospitality)	30	30	61
Transport and Storage	1	1	2
61 Road Transport	3	3	4
6110 Road Freight Transport	4	4	7
6121 Long Distance Bus Transport	25	26	17
6122 Short Distance Bus Transport (Including Tramway)	6	5	22
6123 Taxi and Other Road Passenger Transport	7	8	2
62 Rail Transport	—	—	1
6200 Rail Transport	—	—	1
63 Water Transport	4	4	11
6301 International Sea Transport	6	6	14
6302 Coastal Water Transport	8	7	17
6303 Inland Water Transport	10	9	400
64 Air and Space Transport	np	np	np
65 Other Transport	2	2	—
6501 Pipeline Transport	—	—	—
6509 Transport n.e.c.	3	4	1
66 Services to Transport	3	3	7
6611 Parking Services	33	33	23
6619 Services to Road Transport n.e.c.	29	34	132
6621 Stevedoring	35	27	99
6622 Water Transport Terminals	5	5	10
6623 Port Operators	47	43	56
6629 Services to Water Transport n.e.c.	26	26	36
6630 Services to Air Transport	9	10	20
6641 Travel Agency Services	5	5	3
6642 Road Freight Forwarding	15	14	31
6643 Freight Forwarding (Except Road)	8	8	23
6644 Customs Agency Services	13	13	14
6649 Services to Transport n.e.c.	10	10	19
67 Storage	np	np	np
Communication Services	1	1	1
71 Communication Services	1	1	1
Property and Business Services	2	2	5

— nil or rounded to zero (including null cells)

2.4SELECTED ITEMS, Relative standard errors *continued*

INDUSTRY	Total operating income	Total operating expenses	Operating profit before tax
	%	%	%
77 Property Services	3	3	7
7711 Residential Property Operators	6	6	9
7712 Commercial Property Operators and Developers	7	8	12
7720 Real Estate Agents	11	7	53
7730 Non-Financial Asset Investors	5	7	6
7741 Motor Vehicle Hiring	13	13	14
7742 Other Transport Equipment Leasing	15	15	14
7743 Plant Hiring or Leasing	10	10	13
78 Business Services	2	2	7
7810 Scientific Research	120	104	49
7821 Architectural Services	11	12	12
7822 Surveying Services	10	10	8
7823 Consulting Engineering Services	4	4	8
7829 Technical Services n.e.c.	17	21	na
7831 Data Processing Services	3	2	43
7832 Information Storage and Retrieval Services	12	16	7
7833 Computer Maintenance Services	12	10	48
7834 Computer Consultancy Services	8	7	22
7841 Legal Services	18	16	24
7842 Accounting Services	10	11	11
7851 Advertising Services	11	10	23
7852 Commercial Art and Display Services	8	8	7
7853 Market Research Services	15	16	20
7854 Business Administrative Services	5	7	2
7855 Business Management Services	22	19	78
7861 Employment Placement Services	20	17	87
7862 Contract Staff Services	8	8	14
7863 Secretarial Services	29	27	46
7864 Security and Investigative Services (Except Police)	26	29	79
7865 Pest Control Services	3	4	4
7866 Cleaning Services	3	3	3
7867 Contract Packing Services n.e.c.	16	16	16
7869 Business Services n.e.c.	31	33	26
Health Services (excludes ANZSIC subdivision 87)	3	3	4
86 Health Services	2	2	4
8611 Hospitals (Except Psychiatric Hospitals)	1	1	11
8612 Psychiatric Hospitals	5	5	17
8613 Nursing Homes	9	10	15
8621 General Practice Medical Services	8	8	13
8622 Specialist Medical Services	13	14	14
8623 Dental Services	13	14	16
8631 Pathology Services	7	6	10
8632 Optometry and Optical Dispensing	25	25	27
8633 Ambulance Services	—	—	—
8634 Community Health Centres	24	24	31
8635 Physiotherapy Services	19	21	19
8636 Chiropractic Services	30	30	30
8639 Health Services n.e.c.	16	16	20
8640 Veterinary Services	13	14	14
Cultural and Recreational Services	3	2	11
91 Motion Picture, Radio and Television Services	5	3	23
9111 Film and Video Production	17	17	22
9112 Film and Video Distribution	11	11	19
9113 Motion Picture Exhibition	5	5	8
9121 Radio Services	20	16	42
9122 Television Services	17	6	57

— nil or rounded to zero (including null cells)

2.4**SELECTED ITEMS, Relative standard errors** *continued*

<i>INDUSTRY</i>	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>
	%	%	%
92 Libraries, Museums and the Arts	3	3	7
9210 Libraries	30	30	55
9220 Museums	28	27	51
9231 Zoological and Botanic Gardens	49	40	75
9239 Recreational Parks and Gardens	37	37	149
9241 Music and Theatre Productions	8	8	22
9242 Creative Arts	4	4	7
9251 Sound Recording Studios	6	6	26
9252 Performing Arts Venues	17	18	293
9259 Services to the Arts n.e.c.	16	16	15
93 Sport and Recreation	3	3	3
9311 Horse and Dog Racing	56	55	120
9312 Sports Grounds and Facilities n.e.c.	14	16	7
9319 Sports and Services to Sports n.e.c.	20	21	154
9321 Lotteries	20	22	1
9322 Casinos	—	—	—
9329 Gambling Services n.e.c.	1	1	1
9330 Other Recreation Services	15	15	300
Personal Services (excludes ANZSIC subdivisions 96 and 97)	3	3	3
95 Personal Services	3	3	3
9511 Video Hire Outlets	18	18	39
9519 Personal and Household Goods Hiring n.e.c.	27	28	14
9521 Laundries and Dry-Cleaners	13	14	20
9522 Photographic Film Processing	17	16	45
9523 Photographic Studios	8	8	11
9524 Funeral Directors, Crematoria and Cemeteries	19	19	22
9525 Gardening Services	30	39	9
9526 Hairdressing and Beauty Salons	7	7	6
9529 Personal Services n.e.c.	18	17	25

— nil or rounded to zero (including null cells)

EXPLANATORY NOTES

INTRODUCTION

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

2 Previously, the majority of these statistics had been included in the publication *Business Operations and Industry Performance, Australia*, (Cat. no. 8140.0). These statistics are now being published separately in this publication. Although the experimental tag previously placed on the EAS/Tax estimates for ANZSIC divisions and subdivisions has now been removed the estimates should still be used with some caution. The ANZSIC class level estimates produced in this publication are considered to be experimental and the quality of these estimates are discussed in paragraphs 18–21 of the Explanatory Notes below.

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

REFERENCE PERIOD

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

5 The EAS results are from details of profit and loss statements and balance sheets collected from selected businesses, mainly by mail out questionnaires. For 1998–99, businesses were asked to provide data in respect of the financial year ending June 1999. In a minority of cases, where businesses did not account on a June-year basis, details were reported in respect of the accounting year which ended between October 1998 and September 1999.

6 The ATO results are based on ATO returns lodged for the financial year ended June 1999.

SCOPE AND COVERAGE

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

- Finance and insurance businesses;
- Businesses predominantly involved in goods producing industries including: Agriculture, Mining, Manufacturing, and Electricity, gas and water supply;
- Businesses classified as Education, Community Service, Religious Organisations, Interest Groups (trade unions, industry associations etc) and Public Order and Safety Services, and
- Businesses classified to the General Government sector (note: government-owned Public Trading Enterprises are included).

STATISTICAL UNIT

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

STATISTICAL UNIT *continued*

or 'line of business'. A division or line of business is recognised where separate and comprehensive accounts are compiled for it.

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

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

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

12 Approximately 9,000 *management units* were selected for the directly collected part of the EAS/TAX estimates. Stratified random sampling techniques were used. All *management units* with employment of 200 or more persons were automatically selected in the sample. A further sample of 82,400 businesses was selected from the ATO tax file to supplement the estimates from the 9,000 directly collected businesses.

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

14 The 2,107,000 business entities referred to in the diagram on page 3, comprise 1,407,000 non-employing business entities sourced directly from the ATO and 700,000 business entities sourced from a combination of ABS and ATO records.

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

CLASSIFICATION BY
INDUSTRY

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

ROUNDING

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

LIMITATIONS OF FINANCIAL
DATA ANALYSIS

18 This publication presents a wide range of data that can be used to analyse business and industry performance. It is important that any analysis be based upon a range of data presented rather than focusing on one variable.

LIMITATIONS OF FINANCIAL
DATA ANALYSIS *continued*

19 Differences in accounting policy and practices across businesses and industries also lead to some inconsistencies in the data input to the statistics. While much of the accounting process is subject to standards, there is still a great deal of flexibility available to businesses in the accounting policies and practices they adopt.

20 As previously mentioned, this publication contains experimental estimates at the ANZSIC class level. This is the finest level of classification in the ANZSIC. It is only the incorporation of ATO business income tax data that has made it feasible to produce estimates at this level of detail. The relatively small sample size of the EAS (directly collected) collection does not allow for the compilation of reliable estimates generally below the ANZSIC sub-division level. However by utilising the very large tax based sample it is possible to produce ANSZIC class level estimates. One of the measures of quality of the class level estimates is the relative standard error (RSE). Table 2.4 shows the RSEs at the class level for the estimates of total income, total expenses and operating profit before tax. 75% of the ANZSIC class level estimates have RSEs below 25%. Some of the RSEs, however, are relatively large and therefore the estimates to which they relate should be used with extreme caution. Please refer to the Technical Notes for further elaboration on RSEs.

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

RELATED PUBLICATIONS

22 This publication, *Australian Industry*, (Cat. no. 8155.0) is also available in electronic format, using the SuperTable software. Using this software, the data can be cross-tabulated, summarised and presented in table format. Tables can then be altered by adding and deleting rows, changing headings and formats.

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

- *Business Operations and Industry Performance, Australia, 1998–99* (Cat. no. 8140.0)
- *Business Operations and Industry Performance, Australia, Preliminary, 1998–99* (Cat. no. 8142.0)
- *Agriculture, Australia, 1998–99* (Cat. no. 7113.0)
- *Electricity, Gas, Water and Sewerage Industries, Australia, 1997–98* (Cat. no. 8208.0)
- *Manufacturing Industry, Australia, 1998–99* (Cat. no. 8221.0)
- *Mining Operations, Australia, 1997–98* (Cat. no. 8415.0)
- A range of individual service industry publications are also produced by the ABS. In general, these publications contain considerable detail about the employing sector of each industry.

24 The ABS product, *Summaries of Industry Performance*, (Cat. no. 8140.0.40.002) provides a one page summary of each industry's structure, income statement, balance sheet, economic values, business averages and performance ratios to the ANZSIC subdivision (two digit) level. For most ANZSIC subdivisions, separate tables are also available by size of business.

25 Another source of industry performance data is the ABS product, *Industry Concentration Statistics*, (Cat. no. 8140.0.40.001). This product shows the proportions of sales, persons employed and industry value added that are concentrated among the 20 largest enterprise groups operating in each industry. The 'largest 20' are further subdivided by groups of four, grouping the first four enterprise groups, the second four and so on.

RELATED PUBLICATIONS

continued

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

UNPUBLISHED STATISTICS

27 Additionally, a considerable amount of data exists in unpublished form and requests specifically tailored to meet the needs of clients can be generated from this source. A charge is made for providing unpublished information. Please contact the National Information Service on 1300 135 070 or Joanne Madden on Canberra 02 6252 5288.

RELATIVE STANDARD ERROR

- 1** Since the estimates in this publication are based on information obtained from a sample drawn from units in the surveyed population, the estimates are subject to sampling variability. That is, they may differ from the figures that would have been produced if all units had been included in the survey.
- 2** One measure of the likely difference is given by the standard error (SE), which indicates the extent to which an estimate might have varied by chance because only a sample of units was included. The relative standard error (RSE) provides an immediate indication of the percentage errors likely to have occurred due to sampling, and thus avoids the need to refer to the size of the estimate. Tables 1.5 and 2.4, provide RSEs for a selection of estimates presented in this publication.
- 3** There are about 2 chances in 3 that the difference between the estimate shown and the true value will be within one SE, and about 19 chances in 20 that the difference will be within two SEs. Thus, for example, if the estimated value of a variable is \$12,000m and its RSE is 5%, its quality in terms of sampling error can be interpreted as follows. There are about 2 chances in 3 that the true value of the variable lies within the range \$11,400m to \$12,600m, and 19 chances in 20 that it lies within the range \$10,800m and \$13,200m.
- 4** The size of the RSE may be a misleading indicator of the quality of some of the estimates for operating profit before tax. This situation may occur where an estimate may legitimately include positive and negative values reflecting the financial positions of different business entities. In these cases the aggregate estimate can be small relative to the contribution of individual business entities resulting in a SE which is large relative to the estimate.

NON-SAMPLING ERROR

- 5** The imprecision due to sampling variability, which is measured by the SE, is not to be confused with inaccuracies that may occur because of inadequacies in available sources from which the population frame was compiled, imperfections in reporting by providers, errors made in collection such as in recording and coding data, and errors made in processing data. Inaccuracies of this kind are collectively referred to as non-sampling error and they may occur in any enumeration, whether it be a full count or a sample.
- 6** While it is not possible to quantify non-sampling error, every effort is made to reduce it to a minimum. Collection forms are designed to be easy to complete and assist businesses to report accurately. Efficient and effective operating procedures and systems are used to compile the statistics.
- 7** There are also non-sampling errors associated with the ATO business income tax file. For example, the ATO accounts for non response in the tax file by either bringing forward the previous year's data or leaving the data as zero if the businesses does not have an ATO history.

GLOSSARY

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

Selected service industries	Comprises Construction, Wholesale trade, Retail trade, Accommodation, cafes and restaurants, Transport and Storage, Communication services, Property and Business services, selected Health, Cultural and recreational services and selected Personal and other services.
Total operating expenses	The total expenses of a business, excluding extraordinary items.
Total operating income	The total income of a business, excluding extraordinary items.

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