

# AUSTRALIAN INDUSTRY

EMBARGO: 11.30AM (CANBERRA TIME) WED 27 AUG 2003

## CONTENTS

	<i>page</i>
Notes .....	2
Abbreviations .....	3

### CHAPTER 1 INTRODUCTION

Overview .....	4
----------------	---

### CHAPTER 2 SELECTED INDUSTRIES

Summary of findings .....	7
---------------------------	---

#### TABLES

2.1 Income and expense items by employing status .....	9
2.2 Income and expense items by industry division .....	11
2.3 Total operating income by ANZSIC subdivision .....	17
2.4 Total operating expenses by ANZSIC subdivision .....	18
2.5 Operating profit before tax by ANZSIC subdivision .....	19

### CHAPTER 3 EXPERIMENTAL ESTIMATES

Introduction .....	20
--------------------	----

#### TABLES

3.1 Experimental estimates: Australia, Selected items by ANZSIC class .....	21
3.2 Experimental estimates: Australia, Detailed items, Building construction industry .....	34
3.3 Experimental estimates: Australia, Detailed items, Mineral, metal and chemical engineering industry .....	35
3.4 Experimental estimates: States, Territories and Australia, Selected items by employing status .....	36
3.5 Experimental estimates: States, Territories and Australia, Selected items by industry .....	38
3.6 Relative standard errors: States, Territories and Australia, Total operating income by industry .....	43
3.7 Relative standard errors: States, Territories and Australia, Total operating expenses by industry .....	44
3.8 Relative standard errors: States, Territories and Australia, Labour costs by industry .....	44

## INQUIRIES

- For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or Andrew McDonald on Canberra 02 6252 6529.

### ADDITIONAL INFORMATION

Explanatory Notes .....	45
Technical Note 1: Methodology .....	49
Technical Note 2: Limitations of financial data analysis .....	53
Glossary .....	55

## NOTES

ABOUT THIS PUBLICATION	<p>This publication presents estimates which are 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).</p>
CHANGES TO THIS PUBLICATION	<p>The series in this publication have been expanded to include Australian and New Zealand Standard Industrial Classification (ANZSIC) Subdivision 75 Services to finance and insurance. The remaining subdivisions within the Finance and insurance industry division are not included. The 1999–2000 EASTAX estimates included Services to agriculture; hunting and trapping, however, estimates for this subdivision are not available for 2000–01.</p> <p>The estimates in this publication are recorded exclusive of the Goods and Services Tax, introduced on 1 July 2000.</p>
FUTURE CHANGES	<p>In April 2000, the ABS released an <i>Information Paper: ABS Statistics and The New Tax System</i> (cat. no. 1358.0), which foreshadowed changes in the statistical infrastructure supporting the compilation of ABS economic series. The changes will allow better use of data available from the taxation system to improve efficiency, coverage and sample design of ABS surveys.</p> <p>In future releases of this publication, estimates will be compiled on a new basis. An <i>Information Paper: Improvements in ABS Economic Statistics [Arising from The New Tax System]</i> (cat. no. 1372.0), was released on the 6th May 2002, which describes the forthcoming changes in more detail and provides information about the treatment of statistical impacts of the changes across ABS economic series.</p>
COMMENTS	<p>The ABS welcomes feedback from readers regarding the usefulness, range and quality of the data presented and explanations provided.</p> <p>Please send any comments to: The Director, Economic Activity Surveys Section, Australian Bureau of Statistics, Locked Bag 10, Belconnen ACT 2616. Alternatively, email &lt;clem.tozer@abs.gov.au&gt;.</p>

R.W. Edwards  
Acting Australian Statistician

## ABBREVIATIONS .....

<b>\$'000</b>	thousand dollars
<b>\$m</b>	million dollars
<b>ABS</b>	Australian Bureau of Statistics
<b>ACT</b>	Australian Capital Territory
<b>ANZSIC</b>	Australian and New Zealand Standard Industrial Classification
<b>ATO</b>	Australian Taxation Office
<b>Aust.</b>	Australia
<b>EAS</b>	Economic Activity Survey
<b>EASTAX</b>	combined EAS and income tax data
<b>n.e.c.</b>	not elsewhere classified
<b>NSW</b>	New South Wales
<b>NT</b>	Northern Territory
<b>OPBT</b>	operating profit before tax
<b>QBIS</b>	Quarterly Business Indicator Survey
<b>QEAS</b>	Quarterly Economic Activity Survey
<b>Qld</b>	Queensland
<b>RSE</b>	relative standard error
<b>SA</b>	South Australia
<b>SE</b>	standard error
<b>Tas.</b>	Tasmania
<b>TNTS</b>	The New Tax System
<b>Vic.</b>	Victoria
<b>WA</b>	Western Australia

# CHAPTER 1

## INTRODUCTION

### OVERVIEW

For a number of years, the ABS has been expanding the range of data sources it uses in order to decrease the statistical reporting load placed on providers, while continuing to increase the range of information available. A major alternate source of data is the Australian Taxation Office (ATO), which collects key economic data for business income tax purposes. Under taxation law, data may be passed by the Commissioner for Taxation to the ABS for statistical purposes. The estimates in this publication have been sourced from a combination of data from the annual Economic Activity Survey (EAS) conducted by the ABS, business income tax data provided to the ATO and information from a range of other ABS direct collections.

This publication is comprised of three Chapters. Chapter one, Introduction, contains an overview of information relating to the production of the EASTAX estimates. Chapter two, Selected industries, contains estimates at the national level, while the third Chapter contains national and state experimental estimates. The experimental state estimates do not include the same detailed level of industry information or data items due to confidentiality restrictions and relative sampling error issues.

This publication contains information for a subset of industries referred to as 'Selected industries'. The 'Selected industries' are made up of 'Selected goods producing industries' and 'Selected service industries'.

'Selected goods producing industries' comprise: MINING; MANUFACTURING; and ELECTRICITY, GAS AND WATER SUPPLY.

'Selected service industries' comprise: CONSTRUCTION; WHOLESALE TRADE; RETAIL TRADE; ACCOMMODATION, CAFES AND RESTAURANTS; TRANSPORT AND STORAGE; COMMUNICATION SERVICES; PROPERTY AND BUSINESS SERVICES; CULTURAL AND RECREATIONAL SERVICES, SERVICES TO FINANCE, HEALTH, and PERSONAL SERVICES.

The remaining industries, which are excluded from the estimates in this publication, are:

- OTHER SERVICE industries — comprised of: EDUCATION, COMMUNITY SERVICE AND RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations etc.) and PUBLIC ORDER AND SAFETY SERVICES. Analysis of the OTHER SERVICE 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, because these types of organisations generally have minimal taxation obligations
- From the FINANCE AND INSURANCE industry, only SERVICES TO FINANCE AND INSURANCE (subdivision 75) has been included. Because of the complex business structures in this industry, other areas of this division require further investigation by the ABS before being included
- AGRICULTURE, FORESTRY AND FISHING has been excluded, but it is intended to reintroduce estimates for this industry in 2002–03.

OVERVIEW *continued*

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 has been achieved with the help of data from the ATO.

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 the ABS operates (the *Census and Statistics Act 1905*) does not allow it to 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. These data are used for statistical purposes only.

EXPERIMENTAL  
ESTIMATES

Some tables in this publication are presented as experimental estimates. These tables show business characteristics at a detailed industry level for Australia and business characteristics at industry division by state and territory. The estimates are based on a relatively small ABS sample survey of businesses combined with business income tax data provided to the ATO and are subject to both sample and non-sample error.

Chapter three, Experimental estimates, contains three experimental national tables. These are tables 3.1, 3.2 and 3.3 which are presented to illustrate the level of detail available and to give readers an indication of data available on request. They are considered experimental and should be used with caution. The ANZSIC groups detailed in tables 3.2 and 3.3 were selected as these industries were considered to have sufficient data quality at the level of detail presented. More details regarding quality can be found in the Explanatory and Technical Notes. Relative standard errors are included to give a measure of sampling error associated with the estimates.

Chapter three, Experimental estimates, also contains two experimental state and territory tables. It is intended to remove this experimental tag in the future once further investigations have been carried out on the methodology used to produce the state estimates. In compiling the state estimates, for the majority of multi-state businesses, state dissections for items were available either from existing ABS business collections or from the ATO and the data were used to dissect the variables included in this publication by state. The majority of businesses (approximately two-thirds by value) operate in a single state. Sales data obtained for multi-state businesses were used to dissect Total operating income, Total operating expenses and Operating profit before tax (OPBT) at the state level. Wages data was used to dissect Labour costs. More details of the methodology and assumptions used to identify and allocate state dissections in this publication are outlined in Technical Note 1: Methodology, on page 49.

## CAVEATS

All tables within Chapter three, are considered experimental and should be used with caution.

Some of the assumptions that have been relied upon in the production of these estimates cannot be directly tested easily. Users are advised to review the assumptions and methodology for themselves before deciding on fitness for purpose. Details regarding the quality of the estimates and assumptions can be found in the Explanatory Notes and Technical Note 2 on pages 45 and 53.

CAVEATS *continued*

Differences between data presented in this publication and other ABS publications may be due to differences in scope, reference period, statistical units and the definition of data items. More details on these differences and comparisons can be found in Technical Note 2, Limitations of financial data analysis, on page 53.

In the future, it is expected that the methodology used to produce these experimental estimates will be improved to a point where the ABS will remove the 'experimental' tag.

## SPECIFIC AREAS OF CONCERN

Part of the validation process adopted by the ABS in preparing economic statistics involves the comparison of results across similar statistical series that are available. When comparing the 1999–2000 and 2000–01 EASTAX results with results from collections such as the Monthly Retail Trade survey and the Quarterly Business Indicator Survey (QBIS) we find that the growth as measured in the EASTAX survey for the Retail Trade industry over this period was significantly stronger than levels indicated by the other collections. Taking into account other factors influencing economic activity in the retail industry over this period, the ABS holds some concern for the level of growth shown in the EASTAX estimates for some components of the division. Users are advised that care should be taken in conducting analysis on the Retail Trade industry using these data.

Stronger than expected growth is also evident in EASTAX wages and salaries estimates over the period 1999–2000 to 2000–01. Other sources such as QBIS and the Survey of Employment and Earnings are showing overall growth in wages and salaries of about 6%, while EASTAX shows growth of 11% over the same period. Again, users are advised that care should be exercised in conducting any detailed analysis using wages and salaries data from this release.

The ABS is continuing to investigate a number of factors which may be contributing to the apparent differences in the data, including changed reporting to the ATO resulting from the introduction of the New Tax System. As a result, some revisions are likely to be reflected in 2000–01 estimates to be released in the next edition of this publication.

## FUTURE PLANS

The ABS is undertaking different streams of development work in order to improve the quality and range of information available. Changes in the external environment provide additional opportunities to improve the national statistical service. For example, changes under The New Tax System (TNTS) have potential to offer the ABS more opportunities, however it may still be some time before the benefits of these opportunities are realised.

The coverage of EASTAX estimates is to be expanded to eventually provide a complete picture across the whole economy. In addition, the ABS will continue to refine the methods outlined in this publication to expand the range, detail and quality of information provided at the national and state level.

## CHAPTER 2

## SELECTED INDUSTRIES .....

### SUMMARY OF FINDINGS

#### *Selected goods producing industries*

In 2000–01, the total operating income of the **SELECTED GOODS PRODUCING** industries was \$357,901m an increase of \$27,675m (8%) over the 1999–2000 levels. The most significant component of operating income was sales of goods which was \$320,969m, up \$26,420m (9%). Total operating expenditure, increased \$20,353m to \$320,844m driven mainly by increased purchases expenditure up \$14,382m to \$163,503m. As a result of these changes the OPBT of the **SELECTED GOODS PRODUCING** industries increased \$7,322m (25%) to \$37,057m, over the twelve month period.

The **MINING** industry was the main driver of the increase in OPBT for the **SELECTED GOODS PRODUCING** industries. Total operating income increased \$13,902m (31%) to \$58,804m, of which the **OIL AND GAS EXTRACTION** subdivision contributed an increase of \$8,966m (81%). Operating expenditure also increased, but to a lesser extent, up \$5,824m (16%). As a result, OPBT for the **MINING** industry nearly doubled in value from 1999–2000 levels to \$16,175m.

Offsetting this increase were declining profits in the **MANUFACTURING** and the **ELECTRICITY, GAS AND WATER SUPPLY** industries. OPBT in the **MANUFACTURING** industry decreased \$683m (4%). Operating income increased \$12,373m (5%) to \$261,464m, driven by increased income in the **PETROLEUM, COAL, CHEMICAL AND ASSOCIATED PRODUCT MANUFACTURING** subdivision, up \$7,294m (18%). These increases were offset by an increase in operating expenditure of \$13,057m (6%), which led to the decline in profits. The **ELECTRICITY, GAS AND WATER SUPPLY** industry recorded a decrease over the same period of \$74m (2%).

#### *Selected service industries*

In 2000–01, the operating income of the **SELECTED SERVICE** industries was \$979,592m, an increase of \$75,905m (8%) over that recorded in 1999–2000. Sales of goods contributed most to the increase, up \$37,244m (7%) to \$550,369m, while income from services increased \$33,215m (10%) to \$365,126m. Total operating expenditure increased \$80,091m (10%) to \$919,520m driven mainly by increased purchases expenditure up \$29,477m (7%) to \$443,785m. As a result of these changes the OPBT of the **SELECTED SERVICE** industries decreased \$4,186m (7%) to \$60,072m, over the twelve month period.

The **SERVICE** industries that had the largest increases in operating income and operating expenditure were the **RETAIL TRADE**, **WHOLESALE TRADE** and **PROPERTY AND BUSINESS SERVICES** industries.

In 2000–01, operating income in the **RETAIL TRADE** industry increased \$21,679m (10%) to \$229,726m over 1999–2000 levels. This increase was mainly driven by an increase in operating income of the **MOTOR VEHICLE RETAILING AND SERVICES** subdivision up \$8,881m (14%) and the **FOOD RETAILING** subdivision up \$7,890m (12%). However, the OPBT in the **RETAIL TRADE** industry fell \$2,477m (31%), mainly due to a fall in OPBT of \$2,797m (57%) in the **PERSONAL AND HOUSEHOLD GOOD RETAILING** subdivision.

*Selected service industries**continued*

Operating income in the **WHOLESALE TRADE** industry increased \$19,940m (8%) to \$256,376m in 2000–01. Increases in operating income were recorded for each subdivision within the **WHOLESALE TRADE** industry, with the largest percentage increase recorded in the **BASIC MATERIAL WHOLESALING** subdivision up \$6,710m (10%). Despite the increases in operating income, the industry overall experienced a decline in OPBT in 2000–01, with the **MACHINERY AND MOTOR VEHICLE WHOLESALING** subdivision recording the largest decline of \$629m (23%).

In 2000–01, operating income in the **PROPERTY AND BUSINESS SERVICES** industry increased \$17,373m (13%) over the 1999–2000 levels. The **BUSINESS SERVICES** subdivision recorded the strongest growth with operating income increasing \$14,258m (13%).

The **CONSTRUCTION** industry was the only **SELECTED SERVICE** industry to record a fall in operating income in 2000–01 with a decrease of \$5,809m (6%). This decrease was mainly driven by a fall in the **GENERAL CONSTRUCTION** subdivision of \$5,331m (9%). Operating expenditure for the **CONSTRUCTION** industry also fell in 2000–01, down \$3,376m (4%).

*Non-employing businesses*

For the industries covered in this publication, non-employing businesses account for 5% of total operating income, however, this contribution differed between industries. Industries in which the contribution of non-employing businesses is above 10% of operating income are **PERSONAL SERVICES**, **SERVICES TO FINANCE**, **CONSTRUCTION**, **HEALTH SERVICES** and **PROPERTY AND BUSINESS SERVICES**.

In terms of growth in total operating income between 1999–2000 and 2000–01, employing businesses recorded an increase of \$101,263m (9%), while non-employing businesses increased \$2,317m (4%).

Non-employing businesses have a relatively high contribution to OPBT (17%). However, it should be noted that much of this profit is attributable to the OPBT of sole proprietors and partnerships, which comprise 78% of non-employing businesses. The drawings and/or labour costs of these persons are not reflected in total operating business expenses, but are recorded as drawings from profits, and as such are not reflected in the EASTAX estimates.



**2.1****INCOME AND EXPENSE ITEMS(a), By employing status**

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>SELECTED GOODS PRODUCING INDUSTRIES</b>			
<b>Employing businesses</b>			
Income items			
Sales of goods	na	290 369	316 737
Income from services	na	25 319	25 672
Rent, leasing and hiring income	na	791	677
Interest income	na	2 078	2 327
Other selected income	na	6 796	7 547
Total operating income	na	325 353	352 960
Expense items			
Labour costs	na	50 396	51 966
Total purchases	na	146 789	161 002
Financial expenses	na	11 779	12 902
Rent, leasing and hiring expense	na	4 154	3 094
Other selected expenses	na	83 542	87 766
Total operating expenses	na	296 660	316 729
Operating profit before tax	na	28 693	36 230
<b>Non-employed businesses</b>			
Income items			
Sales of goods	na	4 180	4 232
Income from services	na	494	569
Rent, leasing and hiring income	na	7	13
Interest income	na	13	20
Other selected income	na	179	109
Total operating income	na	4 874	4 942
Expense items			
Labour costs	na	—	—
Total purchases	na	2 332	2 500
Financial expenses	na	128	155
Rent, leasing and hiring expense	na	86	76
Other selected expenses	na	1 286	1 383
Total operating expenses	na	3 832	4 115
Operating profit before tax	na	1 042	826
<b>Total selected businesses</b>			
Income items			
Sales of goods	na	294 549	320 969
Income from services	na	25 813	26 241
Rent, leasing and hiring income	na	798	690
Interest income	na	2 091	2 347
Other selected income	na	6 975	7 655
Total operating income	na	330 226	357 901
Expense items			
Labour costs	na	50 396	51 966
Total purchases	na	149 121	163 503
Financial expenses	na	11 906	13 058
Rent, leasing and hiring expense	na	4 240	3 170
Other selected expenses	na	84 828	89 149
Total operating expenses	na	300 491	320 844
Operating profit before tax	na	29 735	37 057

na not available

— nil or rounded to zero (including null cells)

(a) Mining, Manufacturing and Electricity, gas and water excluded from 1998-99.

**2.1****INCOME AND EXPENSE ITEMS(a), By employing status** *continued*

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>SELECTED SERVICE INDUSTRIES</b>			
<b>Employing businesses</b>			
Income items			
Sales of goods	438 274	492 266	529 231
Income from services	281 472	297 131	328 773
Rent, leasing and hiring income	12 514	15 780	16 880
Interest income	8 123	12 638	14 350
Other selected income	23 480	25 519	27 757
Total operating income	763 863	843 334	916 990
Expense items			
Labour costs	128 745	142 394	164 278
Total purchases	352 511	394 762	423 727
Financial expenses	21 746	26 626	32 549
Rent, leasing and hiring expense	23 722	27 337	32 810
Other selected expenses	192 040	203 804	218 925
Total operating expenses	718 764	794 922	872 289
Operating profit before tax	45 099	48 412	44 702
<b>Non-employed businesses</b>			
Income items			
Sales of goods	20 237	20 859	21 138
Income from services	31 826	34 779	36 353
Rent, leasing and hiring income	1 931	2 610	3 085
Interest income	508	403	398
Other selected income	1 407	1 701	1 627
Total operating income	55 909	60 353	62 602
Expense items			
Labour costs	—	—	—
Total purchases	17 039	19 546	20 058
Financial expenses	1 680	2 617	3 361
Rent, leasing and hiring expense	2 207	2 640	3 184
Other selected expenses	19 498	19 704	20 628
Total operating expenses	40 424	44 506	47 232
Operating profit before tax	15 484	15 847	15 370
<b>Total selected businesses</b>			
Income items			
Sales of goods	458 511	513 125	550 369
Income from services	313 298	331 911	365 126
Rent, leasing and hiring income	14 445	18 390	19 965
Interest income	8 631	13 042	14 748
Other selected income	24 886	27 219	29 384
Total operating income	819 771	903 687	979 592
Expense items			
Labour costs	128 745	142 394	164 278
Total purchases	369 550	414 308	443 785
Financial expenses	23 425	29 242	35 910
Rent, leasing and hiring expense	25 930	29 977	35 994
Other selected expenses	211 538	223 508	239 553
Total operating expenses	759 188	839 429	919 520
Operating profit before tax	60 583	64 258	60 072

— nil or rounded to zero (including null cells)

(a) Mining, Manufacturing and Electricity, gas and water excluded from 1998-99.

**2.2****INCOME AND EXPENSE ITEMS, By industry division**

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
.....			
MINING (a)			
Income items			
Sales of goods	na	39 476	50 498
Income from services	na	3 137	5 078
Rent, leasing and hiring income	na	181	192
Interest income	na	495	717
Other selected income	na	1 613	2 320
Total operating income	na	44 902	58 804
Expense items			
Labour costs	na	5 623	5 964
Total purchases	na	5 801	6 326
Financial expenses	na	2 132	2 472
Rent, leasing and hiring expense	na	671	—
Other selected expenses	na	22 578	27 867
Total operating expenses	na	36 805	42 629
Operating profit before tax	na	8 097	16 175
.....			
MANUFACTURING (a)			
Income items			
Sales of goods	na	229 252	242 941
Income from services	na	15 120	13 533
Rent, leasing and hiring income	na	550	425
Interest income	na	1 196	1 343
Other selected income	na	2 972	3 222
Total operating income	na	249 091	261 464
Expense items			
Labour costs	na	41 869	42 938
Total purchases	na	131 376	142 821
Financial expenses	na	6 026	6 203
Rent, leasing and hiring expense	na	3 347	3 170
Other selected expenses	na	49 508	50 051
Total operating expenses	na	232 126	245 183
Operating profit before tax	na	16 964	16 281
.....			
ELECTRICITY, GAS AND WATER SUPPLY (a)			
Income items			
Sales of goods	na	25 821	27 530
Income from services	na	7 557	7 630
Rent, leasing and hiring income	na	66	73
Interest income	na	399	286
Other selected income	na	2 391	2 114
Total operating income	na	36 234	37 633
Expense items			
Labour costs	na	2 904	3 063
Total purchases	na	11 945	14 356
Financial expenses	na	3 747	4 383
Rent, leasing and hiring expense	na	223	—
Other selected expenses	na	12 742	11 231
Total operating expenses	na	31 561	33 033
Operating profit before tax	na	4 674	4 600
.....			
na	not available		
—	nil or rounded to zero (including null cells)		
(a)	Mining, Manufacturing and Electricity, gas and water excluded from 1998-99.		

**2.2****INCOME AND EXPENSE ITEMS, By industry division** *continued*

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
.....			
TOTAL SELECTED GOODS PRODUCING INDUSTRIES (a)			
Income items			
Sales of goods	na	294 549	320 969
Income from services	na	25 813	26 241
Rent, leasing and hiring income	na	798	690
Interest income	na	2 091	2 347
Other selected income	na	6 975	7 655
Total operating income	na	330 226	357 901
Expense items			
Labour costs	na	50 396	51 966
Total purchases	na	149 121	163 503
Financial expenses	na	11 906	13 058
Rent, leasing and hiring expense	na	4 240	3 170
Other selected expenses	na	84 828	89 149
Total operating expenses	na	300 491	320 844
Operating profit before tax	na	29 735	37 057

.....

na not available

(a) Mining, Manufacturing and Electricity, gas and water excluded from 1998-99.

**2.2****INCOME AND EXPENSE ITEMS, By industry division *continued***

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>CONSTRUCTION</b>			
Income items			
Sales of goods	32 617	51 674	43 552
Income from services	54 439	49 677	51 699
Rent, leasing and hiring income	433	649	511
Interest income	319	296	409
Other selected income	924	909	1 226
Total operating income	88 731	103 206	97 397
Expense items			
Labour costs	13 040	14 838	15 802
Total purchases	29 683	49 229	42 652
Financial expenses	1 377	1 671	2 012
Rent, leasing and hiring expense	1 861	2 246	2 292
Other selected expenses	33 534	25 039	26 889
Total operating expenses	79 495	93 023	89 647
Operating profit before tax	9 237	10 182	7 750
<b>WHOLESALE TRADE</b>			
Income items			
Sales of goods	202 115	226 715	244 684
Income from services	11 139	6 493	7 560
Rent, leasing and hiring income	1 200	753	1 029
Interest income	641	987	1 197
Other selected income	1 024	1 488	1 907
Total operating income	216 118	236 436	256 376
Expense items			
Labour costs	17 281	18 771	20 913
Total purchases	164 083	178 604	191 708
Financial expenses	2 713	3 083	4 153
Rent, leasing and hiring expense	2 878	3 025	3 811
Other selected expenses	22 248	25 919	29 214
Total operating expenses	209 203	229 402	249 800
Operating profit before tax	6 915	7 034	6 576
<b>RETAIL TRADE</b>			
Income items			
Sales of goods	178 907	189 835	209 071
Income from services	11 268	13 727	14 229
Rent, leasing and hiring income	465	970	583
Interest income	803	1 616	3 445
Other selected income	1 239	1 899	2 399
Total operating income	192 682	208 047	229 726
Expense items			
Labour costs	20 674	22 497	26 633
Total purchases	139 071	146 409	162 401
Financial expenses	3 341	4 162	6 740
Rent, leasing and hiring expense	7 591	7 943	8 928
Other selected expenses	15 375	18 940	19 407
Total operating expenses	186 052	199 952	224 108
Operating profit before tax	6 630	8 095	5 618

**2.2****INCOME AND EXPENSE ITEMS, By industry division** *continued*

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>ACCOMMODATION, CAFES AND RESTAURANTS</b>			
Income items			
Sales of goods	15 145	19 092	22 079
Income from services	17 357	12 664	13 563
Rent, leasing and hiring income	460	340	417
Interest income	111	89	148
Other selected income	276	651	679
Total operating income	33 349	32 836	36 886
Expense items			
Labour costs	7 676	7 548	9 031
Total purchases	7 881	8 194	9 499
Financial expenses	1 176	1 222	1 571
Rent, leasing and hiring expense	1 345	1 537	1 660
Other selected expenses	13 825	12 917	13 281
Total operating expenses	31 903	31 418	35 041
Operating profit before tax	1 446	1 418	1 845
<b>TRANSPORT AND STORAGE</b>			
Income items			
Sales of goods	5 248	3 820	4 850
Income from services	53 739	58 861	61 986
Rent, leasing and hiring income	1 148	895	1 245
Interest income	419	499	596
Other selected income	4 587	3 551	3 944
Total operating income	65 141	67 627	72 622
Expense items			
Labour costs	13 870	14 552	15 471
Total purchases	7 349	8 075	10 837
Financial expenses	2 653	2 766	3 493
Rent, leasing and hiring expense	3 316	3 816	4 715
Other selected expenses	33 349	34 265	35 056
Total operating expenses	60 537	63 475	69 573
Operating profit before tax	4 603	4 152	3 048
<b>COMMUNICATION SERVICES</b>			
Income items			
Sales of goods	1 196	2 391	2 325
Income from services	26 959	31 170	34 325
Rent, leasing and hiring income	882	373	425
Interest income	153	140	192
Other selected income	80	890	759
Total operating income	29 270	34 964	38 025
Expense items			
Labour costs	5 401	5 636	6 277
Total purchases	911	1 788	1 966
Financial expenses	1 287	1 306	2 080
Rent, leasing and hiring expense	539	1 065	1 410
Other selected expenses	14 882	18 891	20 013
Total operating expenses	23 019	28 686	31 746
Operating profit before tax	6 251	6 278	6 279

**2.2****INCOME AND EXPENSE ITEMS, By industry division *continued***

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>SERVICES TO FINANCE AND INSURANCE (a)</b>			
Income items			
Sales of goods	1 470	908	234
Income from services	15 031	18 597	23 305
Rent, leasing and hiring income	757	182	294
Interest income	2 657	2 355	1 846
Other selected income	1 081	2 094	1 317
Total operating income	20 997	24 136	26 996
Expense items			
Labour costs	4 010	5 421	6 546
Total purchases	1 953	1 173	1 100
Financial expenses	2 607	2 557	2 563
Rent, leasing and hiring expense	761	743	818
Other selected expenses	8 261	10 098	11 675
Total operating expenses	17 592	19 992	22 702
Operating profit before tax	3 405	4 145	4 294
<b>PROPERTY AND BUSINESS SERVICES</b>			
Income items			
Sales of goods	17 001	14 481	19 083
Income from services	80 073	90 981	103 301
Rent, leasing and hiring income	7 776	13 254	14 008
Interest income	3 206	6 741	6 358
Other selected income	10 505	9 441	9 521
Total operating income	118 560	134 898	152 271
Expense items			
Labour costs	32 036	36 109	44 502
Total purchases	11 188	13 854	15 289
Financial expenses	6 685	10 594	11 082
Rent, leasing and hiring expense	4 571	5 894	8 559
Other selected expenses	48 837	52 883	56 752
Total operating expenses	103 318	119 335	136 184
Operating profit before tax	15 243	15 563	16 087
<b>HEALTH SERVICES (b)</b>			
Income items			
Sales of goods	1 407	685	961
Income from services	18 872	22 068	25 340
Rent, leasing and hiring income	293	357	222
Interest income	173	120	331
Other selected income	3 542	4 520	4 835
Total operating income	24 287	27 751	31 689
Expense items			
Labour costs	9 194	10 642	11 999
Total purchases	3 569	3 884	4 492
Financial expenses	702	898	1 111
Rent, leasing and hiring expense	1 260	1 511	1 675
Other selected expenses	6 310	7 420	7 940
Total operating expenses	21 035	24 354	27 218
Operating profit before tax	3 252	3 397	4 472

(a) Excludes ANZSIC Subdivisions 73 (Finance) and 74 (Insurance).

(b) Excludes ANZSIC Subdivision 87 (Community services).

**2.2****INCOME AND EXPENSE ITEMS, By industry division** *continued*

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>CULTURAL AND RECREATIONAL SERVICES</b>			
Income items			
Sales of goods	2 007	2 456	2 356
Income from services	18 801	20 787	22 547
Rent, leasing and hiring income	324	343	548
Interest income	132	178	210
Other selected income	1 546	1 656	2 722
Total operating income	22 810	25 420	28 383
Expense items			
Labour costs	3 661	4 234	4 710
Total purchases	2 034	1 400	1 777
Financial expenses	636	678	765
Rent, leasing and hiring expense	1 075	1 393	1 143
Other selected expenses	12 612	14 640	16 760
Total operating expenses	20 018	22 344	25 155
Operating profit before tax	2 792	3 075	3 228
<b>PERSONAL SERVICES (a)</b>			
Income items			
Sales of goods	1 399	1 066	1 174
Income from services	5 619	6 886	7 272
Rent, leasing and hiring income	708	273	683
Interest income	18	20	16
Other selected income	83	122	75
Total operating income	7 826	8 367	9 220
Expense items			
Labour costs	1 902	2 146	2 394
Total purchases	1 826	1 698	2 064
Financial expenses	247	306	338
Rent, leasing and hiring expense	734	803	984
Other selected expenses	2 308	2 495	2 567
Total operating expenses	7 017	7 448	8 346
Operating profit before tax	810	918	874
<b>TOTAL SELECTED SERVICE INDUSTRIES (a)(b)(c)</b>			
Income items			
Sales of goods	458 511	513 125	550 369
Income from services	313 298	331 911	365 126
Rent, leasing and hiring income	14 445	18 390	19 965
Interest income	8 631	13 042	14 748
Other selected income	24 886	27 219	29 384
Total operating income	819 771	903 687	979 592
Expense items			
Labour costs	128 745	142 394	164 278
Total purchases	369 550	414 308	443 785
Financial expenses	23 425	29 242	35 910
Rent, leasing and hiring expense	25 930	29 977	35 994
Other selected expenses	211 538	223 508	239 553
Total operating expenses	759 188	839 429	919 520
Operating profit before tax	60 583	64 258	60 072

(a) Excludes ANZSIC Subdivisions 96 (Other services) and 97 (Private households employing staff).

(b) Excludes ANZSIC Subdivisions 73 (Finance) and 74 (Insurance).

(c) Excludes ANZSIC Subdivision 87 (Community services).



**2.3****TOTAL OPERATING INCOME, By ANZSIC subdivision**

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>Total Selected Goods Producing Industries</b>	na	<b>330 226</b>	<b>357 901</b>
Mining	na	44 902	58 804
11 Coal Mining	na	11 224	12 275
12 Oil and Gas Extraction	na	11 060	20 026
13 Metal Ore Mining	na	16 167	20 100
14 Other Mining	na	3 456	2 139
15 Services to Mining	na	2 994	4 264
Manufacturing	na	249 091	261 464
21 Food, Beverage and Tobacco Manufacturing	na	55 768	58 523
22 Textile, Clothing, Footwear and Leather Manufacturing	na	10 053	9 890
23 Wood and Paper Product Manufacturing	na	16 294	15 726
24 Printing, Publishing and Recorded Media	na	18 298	16 954
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	na	40 511	47 805
26 Non-Metallic Mineral Product Manufacturing	na	11 378	10 277
27 Metal Product Manufacturing	na	40 124	41 623
28 Machinery and Equipment Manufacturing	na	48 503	52 181
29 Other Manufacturing	na	8 162	8 485
Electricity, Gas and Water Supply	na	36 234	37 633
36 Electricity and Gas Supply	na	30 924	32 619
37 Water Supply, Sewerage and Drainage Services	na	5 310	5 014
<b>Total Selected Service Industries (a)(b)(c)</b>	<b>819 771</b>	<b>903 687</b>	<b>979 592</b>
Construction	88 731	103 206	97 397
41 General Construction	48 144	56 777	51 446
42 Construction Trade Services	40 588	46 428	45 951
Wholesale Trade	216 118	236 436	256 376
45 Basic Material Wholesaling	69 647	68 219	74 929
46 Machinery and Motor Vehicle Wholesaling	78 477	87 758	93 417
47 Personal and Household Good Wholesaling	67 994	80 459	88 031
Retail Trade	192 682	208 047	229 726
51 Food Retailing	59 429	66 463	74 353
52 Personal and Household Good Retailing	71 296	79 970	84 878
53 Motor Vehicle Retailing and Services	61 957	61 614	70 495
Accommodation, Cafes and Restaurants	33 349	32 836	36 886
Transport and Storage	65 141	67 627	72 622
61 Road Transport	20 550	22 761	24 094
62 Rail Transport	6 222	5 381	6 245
63 Water Transport	2 869	2 620	3 210
64 Air and Space Transport	np	np	np
65 Other Transport	1 443	1 465	1 301
66 Services to Transport	17 718	17 810	18 494
67 Storage	np	np	np
Communication Services	29 270	34 964	38 025
Services to Finance and Insurance(a)	20 997	24 136	26 996
Property and Business Services	118 560	134 898	152 271
77 Property Services	24 734	29 185	32 301
78 Business Services	93 826	105 713	119 971
Health Services(b)	24 287	27 751	31 689
Cultural and Recreational Services	22 810	25 420	28 383
91 Motion Picture, Radio and Television Services	8 007	9 942	10 219
92 Libraries, Museums and the Arts	1 925	1 959	2 475
93 Sport and Recreation	12 878	13 519	15 690
Personal Services(c)	7 826	8 367	9 220

na not available

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

(a) Excludes ANZSIC Subdivisions 73 and 74.

(b) Excludes ANZSIC Subdivision 87.

(c) Excludes ANZSIC Subdivisions 96 and 97.

**2.4****TOTAL OPERATING EXPENSES, By ANZSIC subdivision**

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>Total Selected Goods Producing Industries</b>	na	<b>300 491</b>	<b>320 844</b>
Mining	na	36 805	42 629
11 Coal Mining	na	9 968	10 446
12 Oil and Gas Extraction	na	6 802	9 325
13 Metal Ore Mining	na	14 143	16 207
14 Other Mining	na	2 623	1 915
15 Services to Mining	na	3 268	4 735
Manufacturing	na	232 126	245 183
21 Food, Beverage and Tobacco Manufacturing	na	52 373	54 730
22 Textile, Clothing, Footwear and Leather Manufacturing	na	9 511	9 697
23 Wood and Paper Product Manufacturing	na	14 938	14 631
24 Printing, Publishing and Recorded Media	na	16 192	15 491
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	na	37 877	45 535
26 Non-Metallic Mineral Product Manufacturing	na	10 198	9 317
27 Metal Product Manufacturing	na	37 003	37 629
28 Machinery and Equipment Manufacturing	na	46 419	50 168
29 Other Manufacturing	na	7 615	7 986
Electricity, Gas and Water Supply	na	31 561	33 033
36 Electricity and Gas Supply	na	27 276	29 425
37 Water Supply, Sewerage and Drainage Services	na	4 284	3 608
<b>Total Selected Service Industries (a)(b)(c)</b>	<b>759 188</b>	<b>839 429</b>	<b>919 520</b>
Construction	79 495	93 023	89 647
41 General Construction	45 318	53 779	49 126
42 Construction Trade Services	34 177	39 244	40 521
Wholesale Trade	209 203	229 402	249 800
45 Basic Material Wholesaling	67 607	66 016	73 130
46 Machinery and Motor Vehicle Wholesaling	75 606	85 057	91 345
47 Personal and Household Good Wholesaling	65 989	78 329	85 325
Retail Trade	186 052	199 952	224 108
51 Food Retailing	57 485	64 831	72 205
52 Personal and Household Good Retailing	68 310	75 045	82 750
53 Motor Vehicle Retailing and Services	60 257	60 075	69 153
Accommodation, Cafes and Restaurants	31 903	31 418	35 041
Transport and Storage	60 537	63 475	69 573
61 Road Transport	18 834	21 091	22 450
62 Rail Transport	5 901	5 027	6 080
63 Water Transport	2 742	2 591	3 125
64 Air and Space Transport	np	np	np
65 Other Transport	1 013	1 099	1 076
66 Services to Transport	17 076	17 065	17 856
67 Storage	np	np	np
Communication Services	23 019	28 686	31 746
Services to Finance and Insurance(a)	17 592	19 992	22 702
Property and Business Services	103 318	119 335	136 184
77 Property Services	20 401	25 443	27 696
78 Business Services	82 916	93 892	108 488
Health Services(b)	21 035	24 354	27 218
Cultural and Recreational Services	20 018	22 344	25 155
91 Motion Picture, Radio and Television Services	6 823	8 683	9 256
92 Libraries, Museums and the Arts	1 680	1 690	2 137
93 Sport and Recreation	11 515	11 972	13 762
Personal Services(c)	7 017	7 448	8 346

na not available

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

(a) Excludes ANZSIC Subdivisions 73 and 74 .

(b) Excludes ANZSIC Subdivision 87.

(c) Excludes ANZSIC Subdivisions 96 and 97.

**2.5****OPERATING PROFIT BEFORE TAX, By ANZSIC subdivision**

	1998-99	1999-2000	2000-01
	\$m	\$m	\$m
<b>Total Selected Goods Producing Industries</b>	na	<b>29 735</b>	<b>37 057</b>
Mining	na	8 097	16 175
11 Coal Mining	na	1 256	1 828
12 Oil and Gas Extraction	na	4 258	10 700
13 Metal Ore Mining	na	2 024	3 892
14 Other Mining	na	833	225
15 Services to Mining	na	-274	-471
Manufacturing	na	16 964	16 281
21 Food, Beverage and Tobacco Manufacturing	na	3 395	3 794
22 Textile, Clothing, Footwear and Leather Manufacturing	na	542	193
23 Wood and Paper Product Manufacturing	na	1 357	1 095
24 Printing, Publishing and Recorded Media	na	2 106	1 463
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	na	2 634	2 269
26 Non-Metallic Mineral Product Manufacturing	na	1 180	960
27 Metal Product Manufacturing	na	3 121	3 995
28 Machinery and Equipment Manufacturing	na	2 084	2 013
29 Other Manufacturing	na	547	500
Electricity, Gas and Water Supply	na	4 674	4 600
36 Electricity and Gas Supply	na	3 648	3 195
37 Water Supply, Sewerage and Drainage Services	na	1 025	1 405
<b>Total Selected Service Industries (a)(b)(c)</b>	<b>60 583</b>	<b>64 258</b>	<b>60 072</b>
Construction	9 237	10 182	7 750
41 General Construction	2 826	2 998	2 319
42 Construction Trade Services	6 411	7 184	5 430
Wholesale Trade	6 915	7 034	6 576
45 Basic Material Wholesaling	2 040	2 203	1 799
46 Machinery and Motor Vehicle Wholesaling	2 871	2 701	2 072
47 Personal and Household Good Wholesaling	2 005	2 130	2 706
Retail Trade	6 630	8 095	5 618
51 Food Retailing	1 944	1 632	2 148
52 Personal and Household Good Retailing	2 986	4 925	2 128
53 Motor Vehicle Retailing and Services	1 700	1 538	1 342
Accommodation, Cafes and Restaurants	1 446	1 418	1 845
Transport and Storage	4 603	4 152	3 048
61 Road Transport	1 715	1 670	1 644
62 Rail Transport	321	355	165
63 Water Transport	128	29	85
64 Air and Space Transport	np	np	np
65 Other Transport	429	366	225
66 Services to Transport	641	744	638
67 Storage	np	np	np
Communication Services	6 251	6 278	6 279
Services to Finance and Insurance(a)	3 405	4 145	4 294
Property and Business Services	15 243	15 563	16 087
77 Property Services	4 333	3 743	4 605
78 Business Services	10 910	11 820	11 482
Health Services(b)	3 252	3 397	4 472
Cultural and Recreational Services	2 792	3 075	3 228
91 Motion Picture, Radio and Television Services	1 184	1 259	963
92 Libraries, Museums and the Arts	245	269	337
93 Sport and Recreation	1 363	1 547	1 928
Personal Services(c)	810	918	874

na not available

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

(a) Excludes ANZSIC Subdivisions 73 and 74.

(b) Excludes ANZSIC Subdivision 87.

(c) Excludes ANZSIC Subdivisions 96 and 97.

## CHAPTER 3

## EXPERIMENTAL ESTIMATES .....

### INTRODUCTION

This Chapter presents a selection of experimental estimates using detailed results from the collection. Table 3.1 provides statistics at the ANZSIC Class level for economic indicators. Tables 3.2 and 3.3 provide a more complete range of financial data for a small group of selected industry classes. Tables 3.4 and 3.5 provide a state and territory dissection of key economic indicators by employing status and industry. The final three tables of the Chapter, tables 3.6, 3.7 and 3.8, provide an indication of the sampling error associated with the estimates. Note that the estimates are also subject to non-sampling error, which is discussed in Technical Note 2.

The data presented in this Chapter are presented as experimental estimates, because they provide detailed industry level data and state and territory data based on a relatively new methodology (see Technical Note 1: Methodology for more details). Because of the experimental nature of these estimates, caution should be exercised with any analysis.

### STATE ESTIMATES

In 2000–01, businesses in the two largest states (New South Wales and Victoria) accounted for 55% of the Total operating income of businesses in the SELECTED GOODS PRODUCING industries and 65% of Total operating income of businesses in the SELECTED SERVICE industries. Businesses in those two states also accounted for 57% and 65% of the Total operating expenses, 40% and 65% of Operating profit before tax (OPBT) and 61% and 67% of the Labour costs of businesses in the SELECTED GOODS PRODUCING and the SELECTED SERVICE industries respectively.

Employing businesses in New South Wales accounted for 27% of the Total operating income of employing businesses in the SELECTED GOODS PRODUCING industries and 38% of the Total operating income of employing businesses in the SELECTED SERVICE industries. The proportions for the other states were; Victoria 28% and 27%, Queensland 18% and 16%, South Australia 8% and 6%, Western Australia 15% and 9%, Tasmania 2% and 2%, Northern Territory 1% and 1% and Australian Capital Territory 0% and 1%.

Over the 12 month period 1999–2000 to 2000–01, growth rates in total income varied between the SELECTED GOODS PRODUCING industries and the SELECTED SERVICE industries.

For Total SELECTED GOODS PRODUCING industries, the Northern Territory recorded the strongest growth (26%). Western Australia also recorded strong growth (21%) for the GOODS PRODUCING industries, but by contrast, recorded the lowest growth rate (2%) for the SELECTED SERVICE industries.

Similarly, South Australia recorded the strongest growth for the SELECTED SERVICE industries (13%), but recorded the lowest growth rate for the GOODS PRODUCING industries (1%).

**3.1**

## EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000-01 .....

	<i>Total operating income</i>	<i>Total operating expenses</i>	<i>Operating profit before tax</i>	<i>Total income RSE</i>	<i>Total expense RSE</i>
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b>	<b>357 901</b>	<b>320 844</b>	<b>37 057</b>	<b>—</b>	<b>—</b>
<i>Mining</i>	<b>58 804</b>	<b>42 629</b>	<b>16 175</b>	<b>—</b>	<b>—</b>
11 Coal Mining	12 275	10 446	1 828	..	..
110 Coal Mining	12 275	10 446	1 828	..	..
1101 Black Coal Mining	12 227	10 388	1 840	..	..
1102 Brown Coal Mining	48	59	-11	..	..
12 Oil and Gas Extraction	20 026	9 325	10 700	..	..
120 Oil and Gas Extraction	20 026	9 325	10 700	..	..
1200 Oil and Gas Extraction	20 026	9 325	10 700	..	..
13 Metal Ore Mining	20 100	16 207	3 892	..	..
131 Metal Ore Mining	20 100	16 207	3 892	..	..
1311 Iron Ore Mining	5 169	3 312	1 857	..	..
1312 Bauxite Mining	—	—	—	..	..
1313 Copper Ore Mining	3 342	2 683	660	..	..
1314 Gold Ore Mining	5 287	5 022	265	..	..
1315 Mineral Sand Mining	np	np	np	..	..
1316 Nickel Ore Mining	np	np	np	..	..
1317 Silver-Lead-Zinc Ore Mining	2 240	2 184	56	..	..
1319 Metal Ore Mining n.e.c.	np	np	np	..	..
14 Other Mining	2 139	1 915	225	1	1
141 Construction Material Mining	1 161	1 115	46	2	2
1411 Gravel and Sand Quarrying	327	313	14	3	3
1419 Construction Material Mining n.e.c.	834	802	32	2	2
142 Other Mining	978	800	178	1	1
1420 Other Mining	978	800	178	1	1
15 Services to Mining	4 264	4 735	-471	5	4
151 Exploration	755	1 325	-570	17	9
1511 Petroleum Exploration (Own Account)	np	np	np	39	30
1512 Petroleum Exploration Services	np	np	np	26	25
1513 Mineral Exploration (Own Account)	188	632	-444	6	3
1514 Mineral Exploration Services	73	130	-57	4	13
152 Other Mining Services	3 510	3 410	100	5	5
1520 Other Mining Services	3 510	3 410	100	5	5
<i>Manufacturing</i>	<b>261 464</b>	<b>245 183</b>	<b>16 281</b>	<b>—</b>	<b>—</b>
21 Food, Beverage and Tobacco Manufacturing	58 523	54 730	3 794	—	—
211 Meat and Meat Product Manufacturing	13 112	12 711	401	—	—
2111 Meat Processing	8 369	8 062	306	—	—
2112 Poultry Processing	3 051	2 960	92	—	—
2113 Bacon, Ham and Smallgood Manufacturing	1 692	1 689	3	—	—
212 Dairy Product Manufacturing	8 670	8 291	379	—	—
2121 Milk and Cream Processing	2 110	2 010	101	—	—
2122 Ice Cream Manufacturing	619	613	6	—	—
2129 Dairy Product Manufacturing n.e.c.	5 941	5 668	273	—	—
213 Fruit and Vegetable Processing	4 374	4 219	154	—	—
2130 Fruit and Vegetable Processing	4 374	4 219	154	—	—
214 Oil and Fat Manufacturing	2 153	1 944	209	—	—
2140 Oil and Fat Manufacturing	2 153	1 944	209	—	—
215 Flour Mill and Cereal Food Manufacturing	3 761	3 518	243	—	—
2151 Flour Mill Product Manufacturing	1 565	1 466	98	—	—
2152 Cereal Food and Baking Mix Manufacturing	2 197	2 052	145	—	—

— nil or rounded to zero (including null cells)

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

.. not applicable

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b> <i>cont.</i>					
<b>Manufacturing</b> <i>cont.</i>					
21 Food, Beverage and Tobacco Manufacturing <i>cont.</i>					
216 Bakery Product Manufacturing	3 468	3 296	172	—	—
2161 Bread Manufacturing	1 521	1 473	48	—	—
2162 Cake and Pastry Manufacturing	924	888	36	—	—
2163 Biscuit Manufacturing	1 023	935	88	—	—
217 Other Food Manufacturing	10 891	10 354	537	—	—
2171 Sugar Manufacturing	1 748	1 851	-103	—	—
2172 Confectionery Manufacturing	1 470	1 239	231	—	—
2173 Seafood Processing	1 211	1 153	58	—	—
2174 Prepared Animal and Bird Feed Manufacturing	1 911	1 853	58	—	—
2179 Food Manufacturing n.e.c.	4 552	4 258	293	—	—
218 Beverage and Malt Manufacturing	np	np	np	—	—
2181 Soft Drink, Cordial and Syrup Manufacturing	2 642	2 272	370	—	—
2182 Beer and Malt Manufacturing	3 569	3 046	523	—	—
2183 Wine Manufacturing	np	np	np	—	—
2184 Spirit Manufacturing	np	np	np	—	—
219 Tobacco Product Manufacturing	np	np	np	—	—
2190 Tobacco Product Manufacturing	np	np	np	—	—
22 Textile, Clothing, Footwear and Leather Manufacturing	9 890	9 697	193	—	—
221 Textile Fibre, Yarn and Woven Fabric Manufacturing	2 098	2 085	13	—	—
2211 Wool Scouring	776	745	31	—	—
2212 Synthetic Fibre Textile Manufacturing	585	578	6	1	1
2213 Cotton Textile Manufacturing	358	392	-34	1	1
2214 Wool Textile Manufacturing	235	227	8	—	—
2215 Textile Finishing	145	144	1	1	1
222 Textile Product Manufacturing	2 258	2 182	75	—	—
2221 Made-Up Textile Product Manufacturing	1 036	1 006	30	—	—
2222 Textile Floor Covering Manufacturing	820	787	33	—	—
2223 Rope, Cordage and Twine Manufacturing	104	99	4	—	—
2229 Textile Product Manufacturing n.e.c.	298	289	8	—	1
223 Knitting Mills	888	955	-68	—	—
2231 Hosiery Manufacturing	275	321	-46	1	1
2232 Cardigan and Pullover Manufacturing	149	150	-1	1	1
2239 Knitting Mill Product Manufacturing n.e.c.	464	484	-21	—	—
224 Clothing Manufacturing	3 154	3 025	128	1	1
2241 Men's and Boys' Wear Manufacturing	630	621	9	—	—
2242 Women's and Girls' Wear Manufacturing	1 007	985	22	1	1
2243 Sleepwear, Underwear and Infant Clothing Manufacturing	281	262	19	3	4
2249 Clothing Manufacturing n.e.c.	1 236	1 157	78	2	2
225 Footwear Manufacturing	580	559	21	—	—
2250 Footwear Manufacturing	580	559	21	—	—
226 Leather and Leather Product Manufacturing	913	890	23	—	—
2261 Leather Tanning and Fur Dressing	844	826	18	—	—
2262 Leather and Leather Substitute Product Manufacturing	69	64	5	1	1

— nil or rounded to zero (including null cells)

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b> <i>cont.</i>					
<b>Manufacturing</b> <i>cont.</i>					
23 Wood and Paper Product Manufacturing	15 726	14 631	1 095	—	—
231 Log Sawmilling and Timber Dressing	2 696	2 512	184	—	—
2311 Log Sawmilling	861	809	51	—	—
2312 Wood Chipping	233	203	30	—	—
2313 Timber Resawing and Dressing	1 602	1 500	102	—	—
232 Other Wood Product Manufacturing	4 932	4 663	269	—	—
2321 Plywood and Veneer Manufacturing	177	170	7	2	2
2322 Fabricated Wood Manufacturing	1 185	1 152	32	—	—
2323 Wooden Structural Component Manufacturing	2 797	2 606	190	1	1
2329 Wood Product Manufacturing n.e.c.	773	734	39	1	1
233 Paper and Paper Product Manufacturing	8 098	7 456	642	1	1
2331 Pulp, Paper and Paperboard Manufacturing	2 768	2 491	277	2	2
2332 Solid Paperboard Container Manufacturing	np	np	np	—	—
2333 Corrugated Paperboard Container Manufacturing	np	np	np	—	—
2334 Paper Bag and Sack Manufacturing	242	230	12	—	—
2339 Paper Product Manufacturing n.e.c.	1 741	1 618	123	—	—
24 Printing, Publishing and Recorded Media	16 954	15 491	1 463	—	—
241 Printing and Services to Printing	8 439	8 104	335	—	—
2411 Paper Stationery Manufacturing	1 396	1 320	76	—	1
2412 Printing	6 222	5 953	269	—	—
2413 Services to Printing	821	831	–10	—	—
242 Publishing	7 792	6 739	1 053	—	—
2421 Newspaper Printing or Publishing	5 497	4 502	996	—	—
2422 Other Periodical Publishing	1 359	1 400	–40	—	—
2423 Book and Other Publishing	935	838	97	—	—
243 Recorded Media Manufacturing and Publishing	723	647	76	—	—
2430 Recorded Media Manufacturing and Publishing	723	647	76	—	—
25 Petroleum, Coal, Chemical and Associated Product Manufacturing	47 805	45 535	2 269	—	—
251 Petroleum Refining	15 972	15 563	409	—	—
2510 Petroleum Refining	15 972	15 563	409	—	—
252 Petroleum and Coal Product Manufacturing n.e.c.	197	169	27	—	1
2520 Petroleum and Coal Product Manufacturing n.e.c.	197	169	27	—	1
253 Basic Chemical Manufacturing	8 704	8 222	482	—	—
2531 Fertiliser Manufacturing	np	np	np	—	—
2532 Industrial Gas Manufacturing	np	np	np	—	—
2533 Synthetic Resin Manufacturing	2 380	2 440	–60	—	—
2534 Organic Industrial Chemical Manufacturing n.e.c.	891	904	–13	—	—
2535 Inorganic Industrial Chemical Manufacturing n.e.c.	2 508	2 036	471	—	—

— nil or rounded to zero (including null cells)

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b> <i>cont.</i>					
<b>Manufacturing</b> <i>cont.</i>					
25 Petroleum, Coal, Chemical and Associated Product Manufacturing <i>cont.</i>					
254 Other Chemical Product Manufacturing	14 364	13 252	1 111	—	—
2541 Explosive Manufacturing	np	np	np	—	—
2542 Paint Manufacturing	1 696	1 622	74	—	—
2543 Medicinal and Pharmaceutical Product Manufacturing	6 566	5 982	585	—	—
2544 Pesticide Manufacturing	1 343	1 238	105	—	—
2545 Soap and Other Detergent Manufacturing	1 671	1 515	156	—	—
2546 Cosmetic and Toiletry Preparation Manufacturing	926	866	60	—	—
2547 Ink Manufacturing	289	285	4	—	—
2549 Chemical Product Manufacturing n.e.c.	np	np	np	—	—
255 Rubber Product Manufacturing	1 574	1 620	–46	—	—
2551 Rubber Tyre Manufacturing	np	np	np	—	—
2559 Rubber Product Manufacturing n.e.c.	np	np	np	—	—
256 Plastic Product Manufacturing	6 994	6 709	285	—	—
2561 Plastic Blow Moulded Product Manufacturing	726	679	47	—	—
2562 Plastic Extruded Product Manufacturing	865	834	31	—	—
2563 Plastic Bag and Film Manufacturing	1 733	1 668	65	—	—
2564 Plastic Product Rigid Fibre Reinforced Manufacturing	576	559	17	—	—
2565 Plastic Foam Product Manufacturing	554	524	30	—	—
2566 Plastic Injection Moulded Product Manufacturing	2 540	2 445	95	—	—
26 Non-Metallic Mineral Product Manufacturing	10 277	9 317	960	—	—
261 Glass and Glass Product Manufacturing	1 537	1 381	157	—	—
2610 Glass and Glass Product Manufacturing	1 537	1 381	157	—	—
262 Ceramic Product Manufacturing	1 284	1 132	152	—	—
2621 Clay Brick Manufacturing	705	594	111	—	—
2622 Ceramic Product Manufacturing	198	202	–4	—	—
2623 Ceramic Tile and Pipe Manufacturing	110	107	3	—	—
2629 Ceramic Product Manufacturing n.e.c.	270	229	42	—	—
263 Cement, Lime, Plaster and Concrete Product Manufacturing	6 389	5 778	611	—	—
2631 Cement and Lime Manufacturing	1 421	1 234	187	—	—
2632 Plaster Product Manufacturing	1 227	953	275	—	—
2633 Concrete Slurry Manufacturing	2 553	2 459	94	—	—
2634 Concrete Pipe and Box Culvert Manufacturing	np	np	np	—	—
2635 Concrete Product Manufacturing n.e.c.	np	np	np	—	—
264 Non-Metallic Mineral Product Manufacturing n.e.c.	1 067	1 026	41	—	—
2640 Non-Metallic Mineral Product Manufacturing n.e.c.	1 067	1 026	41	—	—
27 Metal Product Manufacturing	41 623	37 629	3 995	—	—
271 Iron and Steel Manufacturing	10 693	10 339	354	—	—
2711 Basic Iron and Steel Manufacturing	8 391	8 238	153	—	—
2712 Iron and Steel Casting and Forging	1 050	946	104	—	—
2713 Steel Pipe and Tube Manufacturing	1 253	1 155	98	—	—

— nil or rounded to zero (including null cells)

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



**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b> <i>cont.</i>					
<b>Manufacturing</b> <i>cont.</i>					
27 Metal Product Manufacturing <i>cont.</i>					
272 Basic Non-Ferrous Metal Manufacturing	13 154	10 473	2 681	—	—
2721 Alumina Production	4 989	3 748	1 241	—	—
2722 Aluminium Smelting	5 868	4 370	1 498	—	—
2723 Copper, Silver, Lead and Zinc Smelting, Refining	np	np	np	—	—
2729 Basic Non-Ferrous Metal Manufacturing n.e.c.	np	np	np	—	—
273 Non-Ferrous Basic Metal Product Manufacturing	2 177	2 104	73	—	—
2731 Aluminium Rolling, Drawing, Extruding	1 080	1 037	43	—	—
2732 Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.	945	918	27	—	—
2733 Non-Ferrous Metal Casting	151	148	3	1	1
274 Structural Metal Product Manufacturing	6 021	5 888	134	—	—
2741 Structural Steel Fabricating	2 960	2 904	56	—	—
2742 Architectural Aluminium Product Manufacturing	2 215	2 192	23	—	—
2749 Structural Metal Product Manufacturing n.e.c.	847	791	55	—	—
275 Sheet Metal Product Manufacturing	3 148	2 848	300	—	—
2751 Metal Container Manufacturing	1 317	1 157	160	—	—
2759 Sheet Metal Product Manufacturing n.e.c.	1 831	1 691	141	—	—
276 Fabricated Metal Product Manufacturing	6 430	5 978	453	—	—
2761 Hand Tool and General Hardware Manufacturing	266	244	22	—	—
2762 Spring and Wire Product Manufacturing	939	930	9	—	—
2763 Nut, Bolt, Screw and Rivet Manufacturing	441	401	40	—	—
2764 Metal Coating and Finishing	896	831	65	—	—
2765 Non-Ferrous Pipe Fitting Manufacturing	478	450	28	—	—
2769 Fabricated Metal Product Manufacturing n.e.c.	3 410	3 121	289	—	—
28 Machinery and Equipment Manufacturing	52 181	50 168	2 013	—	—
281 Motor Vehicle and Part Manufacturing	24 142	23 557	585	—	—
2811 Motor Vehicle Manufacturing	16 479	16 331	148	—	—
2812 Motor Vehicle Body Manufacturing	1 457	1 405	52	—	—
2813 Automotive Electrical and Instrument Manufacturing	1 775	1 730	46	—	—
2819 Automotive Component Manufacturing n.e.c.	4 431	4 092	340	1	1
282 Other Transport Equipment Manufacturing	4 202	3 990	211	—	—
2821 Shipbuilding	1 419	1 326	93	—	—
2822 Boatbuilding	663	608	55	1	1
2823 Railway Equipment Manufacturing	1 034	1 043	–10	—	—
2824 Aircraft Manufacturing	1 014	945	69	—	—
2829 Transport Equipment Manufacturing n.e.c.	73	68	5	1	1
283 Photographic and Scientific Equipment Manufacturing	2 923	2 609	314	—	—
2831 Photographic and Optical Good Manufacturing	1 287	1 169	118	—	—
2832 Medical and Surgical Equipment Manufacturing	804	697	107	—	—
2839 Professional and Scientific Equipment Manufacturing n.e.c.	832	743	89	—	—
284 Electronic Equipment Manufacturing	5 461	5 223	238	—	—
2841 Computer and Business Machine Manufacturing	1 134	1 131	3	—	—
2842 Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	2 537	2 502	35	—	—
2849 Electronic Equipment Manufacturing n.e.c.	1 790	1 590	200	—	—

— nil or rounded to zero (including null cells)

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Goods Producing Industries</b> <i>cont.</i>					
<b>Manufacturing</b> <i>cont.</i>					
28 Machinery and Equipment Manufacturing <i>cont.</i>					
285 Electrical Equipment and Appliance Manufacturing	6 823	6 554	270	—	—
2851 Household Appliance Manufacturing	2 218	2 044	174	—	—
2852 Electric Cable and Wire Manufacturing	1 316	1 232	84	—	—
2853 Battery Manufacturing	np	np	np	—	—
2854 Electric Light and Sign Manufacturing	675	649	26	—	—
2859 Electrical Equipment Manufacturing n.e.c.	np	np	np	—	—
286 Industrial Machinery and Equipment Manufacturing	8 630	8 235	395	—	—
2861 Agricultural Machinery Manufacturing	923	902	21	—	—
2862 Mining and Construction Machinery Manufacturing	1 740	1 682	58	—	—
2863 Food Processing Machinery Manufacturing	372	349	23	—	—
2864 Machine Tool and Part Manufacturing	928	883	45	—	—
2865 Lifting and Material Handling Equipment Manufacturing	1 640	1 569	71	—	—
2866 Pump and Compressor Manufacturing	657	627	29	—	—
2867 Commercial Space Heating and Cooling Equipment Manufacturing	461	435	26	1	1
2869 Industrial Machinery and Equipment Manufacturing n.e.c.	1 909	1 788	121	—	—
29 Other Manufacturing	8 485	7 986	500	—	—
291 Prefabricated Building Manufacturing	785	753	33	—	—
2911 Prefabricated Metal Building Manufacturing	644	617	28	—	—
2919 Prefabricated Building Manufacturing n.e.c.	141	136	5	2	2
292 Furniture Manufacturing	5 519	5 208	311	—	—
2921 Wooden Furniture and Upholstered Seat Manufacturing	3 353	3 168	185	—	—
2922 Sheet Metal Furniture Manufacturing	397	379	18	1	1
2923 Mattress Manufacturing (Except Rubber)	475	439	36	—	—
2929 Furniture Manufacturing n.e.c.	1 294	1 221	73	1	1
294 Other Manufacturing	2 180	2 025	155	—	—
2941 Jewellery and Silverware Manufacturing	522	478	43	1	1
2942 Toy and Sporting Good Manufacturing	370	332	38	1	1
2949 Manufacturing n.e.c.	1 289	1 215	74	—	—
<b>Electricity, gas and water supply</b>	<b>37 633</b>	<b>33 033</b>	<b>4 600</b>	—	—
36 Electricity and Gas Supply	32 619	29 425	3 195	—	—
361 Electricity Supply	26 046	23 524	2 522	—	—
3610 Electricity Supply	26 046	23 524	2 522	—	—
362 Gas Supply	6 573	5 900	673	—	—
3620 Gas Supply	6 573	5 900	673	—	—
37 Water Supply, Sewerage and Drainage Services	5 014	3 608	1 405	—	1
370 Water Supply, Sewerage and Drainage Services	5 014	3 608	1 405	—	1
3701 Water Supply	np	np	np	1	1
3702 Sewerage and Drainage Services	np	np	np	1	1

— nil or rounded to zero (including null cells)

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b>	<b>979 592</b>	<b>919 520</b>	<b>60 072</b>	<b>1</b>	<b>1</b>
<b>Construction</b>	<b>97 397</b>	<b>89 647</b>	<b>7 750</b>	<b>1</b>	<b>1</b>
41 General Construction	51 446	49 126	2 319	1	1
411 Building Construction	38 083	36 038	2 045	2	2
4111 House Construction	18 595	17 638	957	3	4
4112 Residential Building Construction n.e.c.	4 902	4 292	610	4	4
4113 Non-Residential Building Construction	14 586	14 109	477	4	4
412 Non-Building Construction	13 362	13 088	275	4	4
4121 Road and Bridge Construction	2 934	2 928	6	15	15
4122 Non-Building Construction n.e.c.	10 428	10 160	268	3	3
42 Construction Trade Services	45 951	40 521	5 430	1	1
421 Site Preparation Services	5 902	5 548	354	3	3
4210 Site Preparation Services	5 902	5 548	354	3	3
422 Building Structure Services	7 288	6 242	1 047	7	7
4221 Concreting Services	3 317	2 947	370	10	9
4222 Bricklaying Services	1 424	988	436	3	4
4223 Roofing Services	1 472	1 313	159	24	25
4224 Structural Steel Erection Services	1 076	994	82	10	10
423 Installation Trade Services	16 560	15 259	1 301	4	5
4231 Plumbing Services	4 649	4 113	536	6	6
4232 Electrical Services	7 670	7 122	548	7	8
4233 Air Conditioning and Heating Services	2 832	2 722	110	10	11
4234 Fire and Security System Services	1 409	1 302	107	2	2
424 Building Completion Services	10 751	8 614	2 137	3	4
4241 Plastering and Ceiling Services	2 279	1 863	417	5	6
4242 Carpentry Services	3 836	3 023	813	5	7
4243 Tiling and Carpeting Services	1 483	1 177	306	8	14
4244 Painting and Decorating Services	2 495	1 951	544	6	8
4245 Glazing Services	658	600	57	11	11
425 Other Construction Services	5 449	4 859	590	5	5
4251 Landscaping Services	1 913	1 674	240	11	11
4259 Construction Services n.e.c.	3 536	3 185	350	4	4
<b>Wholesale trade</b>	<b>256 376</b>	<b>249 800</b>	<b>6 576</b>	<b>2</b>	<b>2</b>
45 Basic Material Wholesaling	74 929	73 130	1 799	1	1
451 Farm Produce Wholesaling	19 858	19 292	566	3	3
4511 Wool Wholesaling	3 396	3 368	28	8	8
4512 Cereal Grain Wholesaling	4 704	4 534	170	4	4
4519 Farm Produce and Supplies Wholesaling n.e.c.	11 758	11 391	367	4	4
452 Mineral, Metal and Chemical Wholesaling	39 291	38 587	704	3	3
4521 Petroleum Product Wholesaling	21 050	20 814	237	3	3
4522 Metal and Mineral Wholesaling	14 069	13 785	284	5	5
4523 Chemical Wholesaling	4 172	3 988	184	12	12
453 Builders Supplies Wholesaling	15 779	15 251	528	7	7
4531 Timber Wholesaling	3 300	3 251	49	15	15
4539 Building Supplies Wholesaling n.e.c.	12 479	12 000	479	8	7
46 Machinery and Motor Vehicle Wholesaling	93 417	91 345	2 072	3	3
461 Machinery and Equipment Wholesaling	59 291	58 413	878	3	3
4611 Farm and Construction Machinery Wholesaling	9 073	8 786	287	2	3
4612 Professional Equipment Wholesaling	3 515	3 366	149	11	11
4613 Computer Wholesaling	14 794	14 609	185	4	4
4614 Business Machine Wholesaling n.e.c.	2 722	2 624	98	7	7
4615 Electrical and Electronic Equipment Wholesaling n.e.c.	18 564	18 872	-308	6	6
4619 Machinery and Equipment Wholesaling n.e.c.	10 624	10 157	467	9	9

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b> <i>cont.</i>					
<b>Wholesale trade</b> <i>cont.</i>					
46 Machinery and Motor Vehicle Wholesaling <i>cont.</i>					
462 Motor Vehicle Wholesaling	34 126	32 932	1 194	22	20
4621 Car Wholesaling	15 226	14 615	610	24	24
4622 Commercial Vehicle Wholesaling	8 505	8 339	166	55	50
4623 Motor Vehicle New Part Dealing	9 524	9 130	394	45	43
4624 Motor Vehicle Dismantling and Used Part Dealing	871	847	24	16	17
47 Personal and Household Good Wholesaling	88 031	85 325	2 706	3	3
471 Food, Drink and Tobacco Wholesaling	38 832	37 762	1 070	19	20
4711 Meat Wholesaling	4 949	4 705	244	25	26
4712 Poultry and Smallgood Wholesaling	695	681	14	103	104
4713 Dairy Produce Wholesaling	np	np	np	74	75
4714 Fish Wholesaling	2 866	2 836	30	70	72
4715 Fruit and Vegetable Wholesaling	5 353	5 227	126	26	25
4716 Confectionery and Soft Drink Wholesaling	np	np	np	105	111
4717 Liquor Wholesaling	7 105	6 937	167	89	89
4718 Tobacco Product Wholesaling	471	425	46	12	13
4719 Grocery Wholesaling n.e.c.	14 136	13 707	428	14	15
472 Textile, Clothing and Footwear Wholesaling	7 864	7 646	218	33	31
4721 Textile Product Wholesaling	2 074	2 039	35	29	31
4722 Clothing Wholesaling	5 167	4 972	194	48	47
4723 Footwear Wholesaling	623	634	-11	5	5
473 Household Good Wholesaling	7 951	7 776	174	13	14
4731 Household Appliance Wholesaling	4 742	4 640	103	20	21
4732 Furniture Wholesaling	1 226	1 202	25	39	40
4733 Floor Covering Wholesaling	486	476	11	9	9
4739 Household Good Wholesaling n.e.c.	1 496	1 459	36	14	15
479 Other Wholesaling	33 384	32 141	1 244	19	19
4791 Photographic Equipment Wholesaling	684	660	24	5	5
4792 Jewellery and Watch Wholesaling	1 122	1 076	46	5	5
4793 Toy and Sporting Good Wholesaling	3 945	3 745	200	67	68
4794 Book and Magazine Wholesaling	1 228	1 196	32	4	4
4795 Paper Product Wholesaling	5 294	5 198	96	18	17
4796 Pharmaceutical and Toiletry Wholesaling	10 987	10 502	484	13	13
4799 Wholesaling n.e.c.	10 126	9 764	362	53	53
<b>Retail trade</b>	<b>229 726</b>	<b>224 108</b>	<b>5 618</b>	<b>1</b>	<b>1</b>
51 Food Retailing	74 353	72 205	2 148	2	2
511 Supermarket and Grocery Stores	50 196	49 069	1 127	8	8
5110 Supermarket and Grocery Stores	50 196	49 069	1 127	8	8
512 Specialised Food Retailing	24 157	23 136	1 021	8	8
5121 Fresh Meat, Fish and Poultry Retailing	4 278	4 134	144	31	31
5122 Fruit and Vegetable Retailing	2 553	2 475	78	32	33
5123 Liquor Retailing	3 265	3 146	120	3	3
5124 Bread and Cake Retailing	2 770	2 644	126	26	26
5125 Takeaway Food Retailing	7 844	7 332	512	5	5
5126 Milk Vending	616	587	29	3	4
5129 Specialised Food Retailing n.e.c.	2 831	2 819	12	27	28

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

— nil or rounded to zero (including null cells)

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b> <i>cont.</i>					
<b>Retail trade</b> <i>cont.</i>					
52 Personal and Household Good Retailing	84 878	82 750	2 128	3	3
521 Department Stores	14 528	14 679	-152	—	—
5210 Department Stores	14 528	14 679	-152	—	—
522 Clothing and Soft Good Retailing	11 139	10 957	182	10	10
5221 Clothing Retailing	7 788	7 665	124	9	8
5222 Footwear Retailing	1 721	1 743	-22	27	27
5223 Fabric and Other Soft Good Retailing	1 630	1 550	80	45	47
523 Furniture, Houseware and Appliance Retailing	20 588	19 904	684	12	12
5231 Furniture Retailing	3 422	3 314	109	32	33
5232 Floor Covering Retailing	1 265	1 229	35	4	4
5233 Domestic Hardware and Houseware Retailing	5 480	5 140	340	9	9
5234 Domestic Appliance Retailing	9 260	9 088	171	22	21
5235 Recorded Music Retailing	1 162	1 132	30	70	72
524 Recreational Good Retailing	10 389	10 166	223	15	16
5241 Sport and Camping Equipment Retailing	2 311	2 289	22	44	49
5242 Toy and Game Retailing	537	548	-11	4	4
5243 Newspaper, Book and Stationery Retailing	6 103	5 940	163	19	20
5244 Photographic Equipment Retailing	362	348	15	8	8
5245 Marine Equipment Retailing	1 075	1 041	34	6	6
525 Other Personal and Household Good Retailing	26 856	25 791	1 065	13	14
5251 Pharmaceutical, Cosmetic and Toiletry Retailing	8 174	7 743	431	5	5
5252 Antique and Used Good Retailing	949	875	74	2	2
5253 Garden Supplies Retailing	1 358	1 300	57	36	37
5254 Flower Retailing	471	452	19	2	2
5255 Watch and Jewellery Retailing	1 739	1 585	154	3	3
5259 Retailing n.e.c.	14 165	13 835	330	25	25
526 Household Equipment Repair Services	1 379	1 253	125	2	2
5261 Household Equipment Repair Services (Electrical)	1 067	973	94	3	3
5269 Household Equipment Repair Services n.e.c.	312	280	31	2	3
53 Motor Vehicle Retailing and Services	70 495	69 153	1 342	2	2
531 Motor Vehicle Retailing	34 882	34 428	454	3	3
5311 Car Retailing	32 417	32 022	395	3	3
5312 Motor Cycle Dealing	1 884	1 850	34	6	7
5313 Trailer and Caravan Dealing	580	555	25	25	24
532 Motor Vehicle Services	35 613	34 725	889	3	3
5321 Automotive Fuel Retailing	21 072	20 962	110	5	5
5322 Automotive Electrical Services	874	817	57	12	13
5323 Smash Repairing	3 851	3 644	207	7	7
5324 Tyre Retailing	2 321	2 274	47	7	7
5329 Automotive Repair and Services n.e.c.	7 496	7 029	467	5	5
<b>Accommodation, cafes and restaurants</b>	<b>36 886</b>	<b>35 041</b>	<b>1 845</b>	<b>3</b>	<b>3</b>
57 Accommodation, Cafes and Restaurants	36 886	35 041	1 845	3	3
571 Accommodation	9 670	9 110	560	12	12
5710 Accommodation	9 670	9 110	560	12	12
572 Pubs, Taverns and Bars	10 560	9 922	638	16	16
5720 Pubs, Taverns and Bars	10 560	9 922	638	16	16
573 Cafes and Restaurants	10 559	10 225	334	5	5
5730 Cafes and Restaurants	10 559	10 225	334	5	5

— nil or rounded to zero (including null cells)

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b> <i>cont.</i>					
574 Clubs (Hospitality)	6 097	5 784	312	23	23
5740 Clubs (Hospitality)	6 097	5 784	312	23	23
<b>Transport and storage</b>	<b>72 622</b>	<b>69 573</b>	<b>3 048</b>	<b>1</b>	<b>1</b>
61 Road Transport	24 094	22 450	1 644	4	4
611 Road Freight Transport	19 247	18 132	1 115	6	6
6110 Road Freight Transport	19 247	18 132	1 115	6	6
612 Road Passenger Transport	4 847	4 318	529	3	4
6121 Long Distance Bus Transport	713	692	20	8	8
6122 Short Distance Bus Transport (Including Tramway)	2 436	2 321	114	6	6
6123 Taxi and Other Road Passenger Transport	1 699	1 304	394	4	4
62 Rail Transport	6 245	6 080	165	1	1
620 Rail Transport	6 245	6 080	165	1	1
6200 Rail Transport	6 245	6 080	165	1	1
63 Water Transport	3 210	3 125	85	2	2
630 Water Transport	3 210	3 125	85	2	2
6301 International Sea Transport	2 303	2 246	57	3	3
6302 Coastal Water Transport	676	648	28	3	3
6303 Inland Water Transport	231	231	—	6	6
64 Air and Space Transport	np	np	np	1	1
640 Air and Space Transport	np	np	np	1	1
6401 Scheduled International Air Transport	np	np	np	1	1
6402 Scheduled Domestic Air Transport	np	np	np	—	—
6403 Non-Scheduled Air and Space Transport	np	np	np	7	7
65 Other Transport	1 301	1 076	225	1	1
650 Other Transport	1 301	1 076	225	1	1
6501 Pipeline Transport	521	445	76	—	—
6509 Transport n.e.c.	780	632	149	2	2
66 Services to Transport	18 494	17 856	638	2	2
661 Services to Road Transport	571	629	–58	14	17
6611 Parking Services	194	183	11	15	14
6619 Services to Road Transport n.e.c.	378	446	–68	20	23
662 Services to Water Transport	2 687	2 375	312	11	9
6621 Stevedoring	479	419	60	1	1
6622 Water Transport Terminals	1 199	1 014	185	7	7
6623 Port Operators	np	np	np	42	35
6629 Services to Water Transport n.e.c.	np	np	np	28	22
663 Services to Air Transport	1 528	1 512	16	28	38
6630 Services to Air Transport	1 528	1 512	16	28	38
664 Other Services to Transport	13 707	13 340	367	5	5
6641 Travel Agency Services	6 696	6 561	135	10	10
6642 Road Freight Forwarding	1 871	1 812	59	6	6
6643 Freight Forwarding (Except Road)	3 260	3 154	106	4	4
6644 Customs Agency Services	1 345	1 315	31	9	9
6649 Services to Transport n.e.c.	535	499	36	9	9
67 Storage	np	np	np	2	2
670 Storage	np	np	np	2	3
6701 Grain Storage	np	np	np	—	1
6709 Storage n.e.c.	np	np	np	3	3

— nil or rounded to zero (including null cells)

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries cont.</b>					
<b>Communication services</b>	<b>38 025</b>	<b>31 746</b>	<b>6 279</b>	<b>1</b>	<b>1</b>
71 Communication Services	38 025	31 746	6 279	1	1
711 Postal and Courier Services	np	np	np	3	3
7111 Postal Services	np	np	np	1	2
7112 Courier Services	np	np	np	9	11
712 Telecommunication Services	np	np	np	1	1
7120 Telecommunication Services	np	np	np	1	1
<b>Services to Finance and Insurance</b>	<b>26 996</b>	<b>22 702</b>	<b>4 294</b>	<b>4</b>	<b>3</b>
75 Services to Finance and Insurance	26 996	22 702	4 294	4	3
751 Services to Finance and Investment	np	np	np	5	5
7511 Financial Asset Broking Services	np	np	np	3	3
7519 Services to Finance and Investment n.e.c.	np	np	np	6	6
752 Services to Insurance	np	np	np	22	17
7520 Services to Insurance	np	np	np	22	17
<b>Property and business services</b>	<b>152 271</b>	<b>136 184</b>	<b>16 087</b>	<b>1</b>	<b>1</b>
77 Property Services	32 301	27 696	4 605	2	2
771 Property Operators and Developers	16 110	13 536	2 575	7	7
7711 Residential Property Operators	3 761	3 335	426	3	4
7712 Commercial Property Operators and Developers	12 349	10 200	2 148	9	10
772 Real Estate Agents	8 059	7 107	953	8	8
7720 Real Estate Agents	8 059	7 107	953	8	8
773 Non-Financial Asset Investors	1 930	1 322	608	11	12
7730 Non-Financial Asset Investors	1 930	1 322	608	11	12
774 Machinery and Equipment Hiring and Leasing	6 201	5 731	470	7	7
7741 Motor Vehicle Hiring	1 979	1 830	149	11	12
7742 Other Transport Equipment Leasing	241	230	11	16	15
7743 Plant Hiring or Leasing	3 981	3 672	310	10	10
78 Business Services	119 971	108 488	11 482	1	1
781 Scientific Research	np	np	np	50	44
7810 Scientific Research	np	np	np	50	44
782 Technical Services	17 774	16 518	1 256	6	6
7821 Architectural Services	2 601	2 261	340	14	14
7822 Surveying Services	1 418	1 314	105	33	32
7823 Consulting Engineering Services	11 198	10 523	675	9	9
7829 Technical Services n.e.c.	2 556	2 420	137	6	7
783 Computer Services	18 568	17 986	582	4	4
7831 Data Processing Services	2 090	2 060	30	3	4
7832 Information Storage and Retrieval Services	218	214	4	8	9
7833 Computer Maintenance Services	1 218	1 154	64	2	2
7834 Computer Consultancy Services	15 042	14 559	483	4	5
784 Legal and Accounting Services	18 692	14 467	4 225	6	6
7841 Legal Services	9 929	7 304	2 625	7	8
7842 Accounting Services	8 763	7 163	1 600	9	10
785 Marketing and Business Management Services	36 464	32 874	3 590	5	7
7851 Advertising Services	4 266	4 029	237	10	10
7852 Commercial Art and Display Services	1 636	1 463	174	4	4
7853 Market Research Services	980	883	97	20	21
7854 Business Administrative Services	13 989	12 716	1 273	10	17
7855 Business Management Services	15 593	13 784	1 809	6	7

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

**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b> <i>cont.</i>					
<b>Property and business services</b> <i>cont.</i>					
78 Business Services <i>cont.</i>					
786 Other Business Services	26 963	24 934	2 029	8	9
7861 Employment Placement Services	4 578	4 437	141	5	5
7862 Contract Staff Services	5 837	5 627	209	5	5
7863 Secretarial Services	2 812	2 594	218	73	77
7864 Security and Investigative Services (Except Police)	2 153	2 029	124	3	4
7865 Pest Control Services	416	375	40	11	11
7866 Cleaning Services	3 677	3 172	505	6	6
7867 Contract Packing Services n.e.c.	320	305	15	10	10
7869 Business Services n.e.c.	7 170	6 393	777	12	10
<b>Health Services</b>	<b>31 689</b>	<b>27 218</b>	<b>4 472</b>	<b>3</b>	<b>3</b>
86 Health Services	31 689	27 218	4 472	3	3
861 Hospitals and Nursing Homes	8 159	7 725	434	6	5
8611 Hospitals (Except Psychiatric Hospitals)	np	np	np	1	1
8612 Psychiatric Hospitals	np	np	np	69	77
8613 Nursing Homes	3 514	3 239	276	12	12
862 Medical and Dental Services	15 786	12 956	2 831	12	13
8621 General Practice Medical Services	8 233	6 880	1 352	19	21
8622 Specialist Medical Services	5 031	3 979	1 052	18	21
8623 Dental Services	2 523	2 096	427	5	5
863 Other Health Services	6 204	5 291	912	9	9
8631 Pathology Services	1 255	1 079	176	2	3
8632 Optometry and Optical Dispensing	993	882	111	2	2
8633 Ambulance Services	np	np	np	—	—
8634 Community Health Centres	444	408	36	56	53
8635 Physiotherapy Services	519	420	98	4	5
8636 Chiropractic Services	717	571	146	62	67
8639 Health Services n.e.c.	np	np	np	9	10
864 Veterinary Services	1 540	1 245	294	40	31
8640 Veterinary Services	1 540	1 245	294	40	31
<b>Cultural and recreational services</b>	<b>28 383</b>	<b>25 155</b>	<b>3 228</b>	<b>2</b>	<b>2</b>
91 Motion Picture, Radio and Television Services	10 219	9 256	963	2	2
911 Film and Video Services	4 338	4 102	236	5	4
9111 Film and Video Production	2 113	1 969	144	7	7
9112 Film and Video Distribution	1 190	1 093	97	10	10
9113 Motion Picture Exhibition	1 035	1 040	–5	3	3
912 Radio and Television Services	5 880	5 154	726	3	3
9121 Radio Services	821	662	159	9	9
9122 Television Services	5 060	4 492	568	4	3
92 Libraries, Museums and the Arts	2 475	2 137	337	2	2
921 Libraries	40	41	—	31	33
9210 Libraries	40	41	—	31	33
922 Museums	132	92	40	74	34
9220 Museums	132	92	40	74	34
923 Parks and Gardens	163	153	10	16	18
9231 Zoological and Botanic Gardens	93	83	9	16	19
9239 Recreational Parks and Gardens	70	69	1	30	32

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

— nil or rounded to zero (including null cells)



**3.1**EXPERIMENTAL ESTIMATES, Selected items by ANZSIC class—2000–01 *continued*

	Total operating income	Total operating expenses	Operating profit before tax	Total income RSE	Total expense RSE
	\$m	\$m	\$m	no.	no.
<b>Selected Service Industries</b> <i>cont.</i>					
<b>Cultural and recreational services</b> <i>cont.</i>					
92 Libraries, Museums and the Arts <i>cont.</i>					
924 Arts	1 181	921	260	4	4
9241 Music and Theatre Productions	675	554	121	6	7
9242 Creative Arts	506	367	139	3	3
925 Services to the Arts	959	931	28	8	8
9251 Sound Recording Studios	107	99	8	30	32
9252 Performing Arts Venues	259	254	5	22	22
9259 Services to the Arts n.e.c.	592	577	15	7	7
93 Sport and Recreation	15 690	13 762	1 928	4	3
931 Sport	5 160	4 596	564	24	22
9311 Horse and Dog Racing	1 383	1 188	195	19	22
9312 Sports Grounds and Facilities n.e.c.	1 229	1 199	30	21	21
9319 Sports and Services to Sports n.e.c.	2 547	2 208	339	46	42
932 Gambling Services	9 368	8 088	1 280	6	5
9321 Lotteries	2 037	1 858	179	27	23
9322 Casinos	3 138	2 606	533	—	—
9329 Gambling Services n.e.c.	4 193	3 625	568	2	2
933 Other Recreation Services	1 162	1 078	84	11	9
9330 Other Recreation Services	1 162	1 078	84	11	9
<b>Personal Services</b>	<b>9 220</b>	<b>8 346</b>	<b>874</b>	<b>3</b>	<b>4</b>
95 Personal Services	9 220	8 346	874	3	4
951 Personal and Household Goods Hiring	1 660	1 593	66	24	25
9511 Video Hire Outlets	784	748	36	16	16
9519 Personal and Household Goods Hiring n.e.c.	876	845	30	43	46
952 Other Personal Services	7 560	6 752	808	10	11
9521 Laundries and Dry-Cleaners	1 134	1 064	70	6	6
9522 Photographic Film Processing	636	621	15	21	22
9523 Photographic Studios	607	555	51	9	9
9524 Funeral Directors, Crematoria and Cemeteries	815	747	67	64	66
9525 Gardening Services	1 042	836	206	37	48
9526 Hairdressing and Beauty Salons	2 580	2 320	260	14	16
9529 Personal Services n.e.c.	747	609	137	16	19

— nil or rounded to zero (including null cells)

**3.2**

## EXPERIMENTAL ESTIMATES, Construction

	4111 House Construction	4112 Residential Building Construction n.e.c.	4113 Non- Residential Building Construction	411 Building Construction
	\$'000	\$'000	\$'000	\$'000
Income items				
Sales of goods	14 740 978	3 875 856	11 287 688	29 904 521
Income from services	3 496 412	889 623	3 011 987	7 398 022
Rent, leasing and hiring income	92 050	27 936	31 740	151 727
Interest income	94 957	71 857	74 600	241 414
Royalties income	181	85	74	341
Government funding	5 023	1 126	2 258	8 407
Other operating income	165 642	35 573	177 536	378 751
<b>Total operating income</b>	<b>18 595 244</b>	<b>4 902 055</b>	<b>14 585 883</b>	<b>38 083 183</b>
Expense items				
Labour costs				
Wages and salaries	1 401 296	300 875	1 456 190	3 158 360
Employer contributions to superannuation	197 763	36 970	124 121	358 853
Workers compensation costs	89 092	18 651	69 422	177 165
<b>Total labour costs</b>	<b>1 688 150</b>	<b>356 495</b>	<b>1 649 733</b>	<b>3 694 378</b>
Insurance premiums	102 789	22 506	51 507	176 803
Interest expenses	198 344	122 206	158 567	479 118
Depreciation	178 389	42 220	109 435	330 045
Bad or doubtful debts	15 189	2 868	13 581	31 637
Purchases				
Purchases of finished goods for resale	1 619 899	478 855	1 571 786	3 670 539
Purchases of materials and components	8 101 026	2 077 203	5 891 192	16 069 421
Electricity and gas expenses	114 586	28 234	76 215	219 036
Petrol products & other fuel expenses	64 567	14 796	36 042	115 405
<b>Total purchases</b>	<b>9 900 078</b>	<b>2 599 089</b>	<b>7 575 235</b>	<b>20 074 402</b>
Computer software expensed	10 696	2 012	6 354	19 063
Fringe benefits tax	16 285	4 340	26 542	47 167
Payroll tax	42 050	13 074	56 948	112 071
Land tax and land rates	20 523	5 617	17 126	43 266
Other bank charges	30 124	7 291	19 218	56 632
Royalties expenses	1 427	194	1 015	2 636
Freight expenses	40 330	12 693	43 916	96 940
Postal and mailing expenses	16 167	4 026	11 015	31 208
Telecommunication service expenses	78 260	20 678	60 700	159 638
Repair and maintenance expenses	96 487	54 697	276 738	427 921
Rent, leasing and hiring expense	422 384	109 246	313 005	844 635
Motor vehicle running expenses	251 216	61 965	110 136	423 317
Audit expenses	38 044	8 886	22 277	69 206
Legal expenses	26 852	9 136	33 488	69 477
Advertising expenses	65 870	17 112	49 281	132 264
Paper and printing expenses	31 986	8 777	26 829	67 592
Staff training expenses	8 049	2 766	10 207	21 021
Travel and accommodation expenses	37 807	10 876	34 823	83 506
Other management expenses	178 760	50 616	159 641	389 017
Cleaning expenses	10 017	2 883	9 232	22 132
Sales commission expenses	59 978	15 992	47 417	123 388
Commission expenses on own materials	19 922	4 202	8 869	32 993
Other contract, subcontract expenses	3 383 435	855 298	2 384 476	6 623 209
Other operating expenses	668 212	-136 014	821 573	1 353 771
<b>Total operating expenses</b>	<b>17 637 823</b>	<b>4 291 747</b>	<b>14 108 883</b>	<b>36 038 453</b>
Operating profit before tax	957 421	610 308	477 000	2 044 730

### 3.3

## EXPERIMENTAL ESTIMATES, Mineral, Metal and Chemical Wholesaling

	4521 Petroleum Product Wholesaling	4522 Metal and Mineral Wholesaling	4523 Chemical Wholesaling	452 Mineral, Metal and Chemical Wholesaling
	\$'000	\$'000	\$'000	\$'000
Income items				
Sales of goods	20 378 879	13 606 419	4 018 188	38 003 486
Income from services	180 699	221 652	88 902	491 253
Rent, leasing and hiring income	137 025	28 505	9 292	174 822
Interest income	137 583	140 404	17 494	295 481
Royalties income	38 625	—	—	38 625
Government funding	993	751	466	2 211
Other operating income	176 677	70 812	38 053	285 542
<b>Total operating income</b>	<b>21 050 483</b>	<b>14 068 542</b>	<b>4 172 395</b>	<b>39 291 420</b>
Expense items				
Labour costs				
Wages and salaries	479 748	555 363	309 885	1 344 996
Employer contributions to superannuation	43 858	57 004	33 472	134 334
Workers compensation costs	24 943	20 048	7 594	52 585
<b>Total labour costs</b>	<b>548 550</b>	<b>632 415</b>	<b>350 951</b>	<b>1 531 915</b>
Insurance premiums	45 032	31 590	16 983	93 605
Interest expenses	191 882	186 665	32 692	411 238
Depreciation	191 346	77 689	44 422	313 457
Bad or doubtful debts	59 745	12 673	4 385	76 803
Purchases				
Purchases of finished goods for resale	16 531 954	10 592 330	2 939 962	30 064 246
Purchases of materials and components	1 457 840	896 942	216 354	2 571 136
Electricity and gas expenses	45 292	28 813	7 815	81 920
Petrol products & other fuel expenses	59 740	43 462	16 616	119 818
<b>Total purchases</b>	<b>18 094 826</b>	<b>11 561 547</b>	<b>3 180 747</b>	<b>32 837 120</b>
Computer software expensed	5 149	2 139	1 351	8 639
Fringe benefits tax	12 608	16 275	5 592	34 475
Payroll tax	24 271	28 707	10 214	63 192
Land tax and land rates	19 165	12 090	3 189	34 444
Other bank charges	18 544	13 349	4 994	36 887
Royalties expenses	15 389	3 556	3 724	22 668
Freight expenses	459 852	286 730	72 641	819 223
Postal and mailing expenses	14 919	9 705	2 822	27 446
Telecommunication service expenses	64 744	42 614	12 821	120 179
Repair and maintenance expenses	95 028	62 622	15 142	172 792
Rent, leasing and hiring expense	277 537	178 114	49 692	505 343
Motor vehicle running expenses	64 920	51 131	24 234	140 285
Audit expenses	10 393	7 748	3 107	21 248
Legal expenses	17 158	10 498	2 479	30 135
Advertising expenses	134 315	93 516	32 504	260 335
Paper and printing expenses	24 685	16 577	5 269	46 530
Staff training expenses	7 986	4 883	1 150	14 019
Travel and accommodation expenses	67 777	42 416	10 885	121 078
Other management expenses	57 935	37 236	10 437	105 608
Cleaning expenses	8 520	5 474	1 533	15 527
Sales commission expenses	51 407	32 629	8 785	92 821
Commission expenses on own materials	4 706	3 492	1 388	9 586
Other contract, subcontract expenses	158 365	94 194	19 758	272 317
Other operating expenses	66 959	226 701	54 370	348 030
<b>Total operating expenses</b>	<b>20 813 712</b>	<b>13 784 975</b>	<b>3 988 261</b>	<b>38 586 948</b>
Operating profit before tax	236 771	283 567	184 135	704 472

— nil or rounded to zero (including null cells)

**3.4**

## EXPERIMENTAL ESTIMATES, Selected items by employing status .....

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m

## SELECTED GOODS PRODUCING INDUSTRIES

## EMPLOYING BUSINESSES

## 2000-01

Total operating income	96 925	97 297	61 988	29 694	53 431	7 093	5 103	1 430	352 960
Total operating expenses	90 427	89 541	56 305	27 445	41 744	6 463	3 528	1 278	316 729
Operating profit before tax	6 498	7 756	5 684	2 249	11 687	630	1 575	152	36 230
Labour costs	16 229	15 213	8 055	4 480	6 234	1 069	431	255	51 966

## 1999-2000

Total operating income	94 017	88 277	57 679	29 247	43 876	6 897	4 050	1 310	325 353
Total operating expenses	86 845	80 864	53 146	27 155	37 890	6 376	3 216	1 169	296 660
Operating profit before tax	7 172	7 413	4 533	2 093	5 986	521	834	141	28 693
Labour costs	15 959	14 803	7 958	4 376	5 722	970	377	230	50 396

## 1998-99

Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na

## NON-EMPLOYING BUSINESSES

## 2000-01

Total operating income	1 588	1 348	850	366	622	86	33	49	4 942
Total operating expenses	1 346	1 114	697	295	529	66	28	40	4 115
Operating profit before tax	242	234	153	71	92	21	5	9	826
Labour costs	—	—	—	—	—	—	—	—	—

## 1999-2000

Total operating income	1 536	1 291	836	375	675	81	33	47	4 874
Total operating expenses	1 252	1 036	648	298	481	60	22	36	3 832
Operating profit before tax	284	255	189	77	194	22	10	11	1 042
Labour costs	—	—	—	—	—	—	—	—	—

## 1998-99

Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na

## TOTAL SELECTED BUSINESSES

## 2000-01

Total operating income	98 513	98 645	62 838	30 059	54 052	7 179	5 136	1 479	357 901
Total operating expenses	91 773	90 655	57 002	27 740	42 273	6 528	3 556	1 317	320 844
Operating profit before tax	6 740	7 990	5 836	2 319	11 779	651	1 580	162	37 057
Labour costs	16 229	15 213	8 055	4 480	6 234	1 069	431	255	51 966

## 1999-2000

Total operating income	95 553	89 567	58 515	29 623	44 551	6 978	4 083	1 357	330 226
Total operating expenses	88 096	81 900	53 793	27 452	38 370	6 435	3 239	1 205	300 491
Operating profit before tax	7 456	7 668	4 722	2 170	6 180	543	844	152	29 735
Labour costs	15 959	14 803	7 958	4 376	5 722	970	377	230	50 396

## 1998-99

Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na

na not available

— nil or rounded to zero (including null cells)

**3.4**EXPERIMENTAL ESTIMATES, Selected items by employing status *continued* .....

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
.....									
SELECTED SERVICE INDUSTRIES									
EMPLOYING BUSINESSES									
2000-01									
Total operating income	350 944	247 010	146 181	55 683	84 841	13 841	7 141	11 349	916 990
Total operating expenses	334 901	233 180	139 716	52 969	80 570	13 197	6 927	10 830	872 289
Operating profit before tax	16 044	13 830	6 465	2 713	4 272	644	214	520	44 702
Labour costs	65 440	43 825	25 436	9 465	13 880	2 425	1 334	2 471	164 278
1999-2000									
Total operating income	322 718	221 161	137 115	49 085	82 931	13 035	6 389	10 899	843 334
Total operating expenses	305 349	207 290	131 058	46 467	76 143	12 316	6 093	10 206	794 922
Operating profit before tax	17 369	13 871	6 057	2 619	6 788	720	296	692	48 412
Labour costs	56 951	35 423	23 475	8 215	12 761	2 140	1 128	2 289	142 394
1998-99									
Total operating income	287 530	201 103	127 372	45 571	74 145	11 945	6 024	10 172	763 863
Total operating expenses	270 616	188 019	121 328	43 147	69 412	11 238	5 709	9 294	718 764
Operating profit before tax	16 914	13 084	6 044	2 424	4 733	707	315	878	45 099
Labour costs	50 650	32 463	21 264	7 391	11 737	1 978	1 179	2 083	128 745
NON-EMPLOYING BUSINESSES									
2000-01									
Total operating income	22 156	15 729	11 184	4 570	6 500	1 068	477	918	62 602
Total operating expenses	16 878	11 890	8 611	3 294	4 735	796	360	667	47 232
Operating profit before tax	5 277	3 839	2 573	1 276	1 765	272	117	251	15 370
Labour costs	—	—	—	—	—	—	—	—	—
1999-2000									
Total operating income	21 116	14 896	11 111	4 327	6 528	1 026	435	914	60 353
Total operating expenses	15 727	10 988	8 337	3 163	4 568	761	309	654	44 506
Operating profit before tax	5 389	3 908	2 774	1 164	1 960	265	127	260	15 847
Labour costs	—	—	—	—	—	—	—	—	—
1998-99									
Total operating income	19 319	13 924	10 201	4 031	6 231	964	440	799	55 909
Total operating expenses	14 045	10 202	7 539	2 851	4 231	704	298	556	40 424
Operating profit before tax	5 274	3 723	2 662	1 180	2 000	261	142	243	15 484
Labour costs	—	—	—	—	—	—	—	—	—
TOTAL SELECTED BUSINESSES									
2000-01									
Total operating income	373 100	262 739	157 365	60 252	91 341	14 909	7 617	12 267	979 592
Total operating expenses	351 779	245 070	148 327	56 263	85 304	13 993	7 287	11 497	919 520
Operating profit before tax	21 321	17 669	9 038	3 989	6 037	916	330	771	60 072
Labour costs	65 440	43 825	25 436	9 465	13 880	2 425	1 334	2 471	164 278
1999-2000									
Total operating income	343 835	236 057	148 226	53 412	89 459	14 061	6 824	11 812	903 687
Total operating expenses	321 076	218 279	139 395	49 629	80 711	13 076	6 402	10 860	839 429
Operating profit before tax	22 758	17 779	8 831	3 783	8 748	985	423	952	64 258
Labour costs	56 951	35 423	23 475	8 215	12 761	2 140	1 128	2 289	142 394
1998-99									
Total operating income	306 849	215 027	137 573	49 602	80 376	12 909	6 464	10 971	819 771
Total operating expenses	284 661	198 221	128 868	45 998	73 643	11 942	6 006	9 850	759 188
Operating profit before tax	22 188	16 807	8 705	3 604	6 733	968	458	1 121	60 583
Labour costs	50 650	32 463	21 264	7 391	11 737	1 978	1 179	2 083	128 745

— nil or rounded to zero (including null cells)

**3.5**

## EXPERIMENTAL ESTIMATES, Selected items by industry .....

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
MINING (a)									
<b>2000-01</b>									
Total operating income	6 820	5 687	11 875	2 411	27 362	np	3 978	np	58 804
Total operating expenses	6 418	3 482	9 814	1 650	18 423	np	2 103	np	42 629
Operating profit before tax	402	2 205	2 062	761	8 939	np	1 875	np	16 175
Labour costs	1 258	382	1 367	270	2 379	np	195	np	5 964
<b>1999-2000</b>									
Total operating income	6 670	3 692	10 599	1 978	18 549	np	2 813	np	44 902
Total operating expenses	6 173	2 597	9 111	1 547	14 774	np	1 998	np	36 805
Operating profit before tax	497	1 095	1 488	431	3 775	np	815	np	8 097
Labour costs	1 289	267	1 544	276	1 948	np	198	np	5 623
<b>1998-99</b>									
Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na
MANUFACTURING (a)									
<b>2000-01</b>									
Total operating income	80 526	83 094	44 106	23 230	23 385	5 497	np	np	261 464
Total operating expenses	75 531	78 190	41 090	22 059	21 502	4 892	np	np	245 183
Operating profit before tax	4 995	4 905	3 016	1 170	1 883	605	np	np	16 281
Labour costs	13 757	14 201	6 243	3 997	3 503	840	np	np	42 938
<b>1999-2000</b>									
Total operating income	78 487	76 143	41 117	23 215	22 867	5 439	np	np	249 091
Total operating expenses	73 090	70 774	38 312	21 951	21 272	4 973	np	np	232 126
Operating profit before tax	5 397	5 369	2 805	1 264	1 594	466	np	np	16 964
Labour costs	13 662	13 950	5 892	3 883	3 412	774	np	np	41 869
<b>1998-99</b>									
Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na
ELECTRICITY, GAS AND WATER SUPPLY (a)									
<b>2000-01</b>									
Total operating income	11 167	9 864	6 857	4 419	3 305	np	np	np	37 633
Total operating expenses	9 823	8 984	6 099	4 031	2 348	np	np	np	33 033
Operating profit before tax	1 343	881	758	388	957	np	np	np	4 600
Labour costs	1 213	630	445	213	352	np	np	np	3 063
<b>1999-2000</b>									
Total operating income	10 396	9 733	6 798	4 430	3 135	np	np	np	36 234
Total operating expenses	8 833	8 529	6 369	3 955	2 324	np	np	np	31 561
Operating profit before tax	1 562	1 204	429	475	811	np	np	np	4 674
Labour costs	1 008	586	522	217	361	np	np	np	2 904
<b>1998-99</b>									
Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na

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

na not available

(a) Mining, Manufacturing and Electricity, gas and water excluded from 1998-99.

**3.5**EXPERIMENTAL ESTIMATES, Selected items by industry *continued*

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL SELECTED GOODS PRODUCING INDUSTRIES (a)									
<b>2000-01</b>									
Total operating income	98 513	98 645	62 838	30 059	54 052	7 179	5 136	1 479	357 901
Total operating expenses	91 773	90 655	57 002	27 740	42 273	6 528	3 556	1 317	320 844
Operating profit before tax	6 740	7 990	5 836	2 319	11 779	651	1 580	162	37 057
Labour costs	16 229	15 213	8 055	4 480	6 234	1 069	431	255	51 966
<b>1999-2000</b>									
Total operating income	95 553	89 567	58 515	29 623	44 551	6 978	4 083	1 357	330 226
Total operating expenses	88 096	81 900	53 793	27 452	38 370	6 435	3 239	1 205	300 491
Operating profit before tax	7 456	7 668	4 722	2 170	6 180	543	844	152	29 735
Labour costs	15 959	14 803	7 958	4 376	5 722	970	377	230	50 396
<b>1998-99</b>									
Total operating income	na	na	na	na	na	na	na	na	na
Total operating expenses	na	na	na	na	na	na	na	na	na
Operating profit before tax	na	na	na	na	na	na	na	na	na
Labour costs	na	na	na	na	na	na	na	na	na
CONSTRUCTION									
<b>2000-01</b>									
Total operating income	36 863	23 046	18 330	5 331	10 240	1 310	1 048	1 229	97 397
Total operating expenses	34 278	21 250	16 720	4 800	9 346	1 196	966	1 090	89 647
Operating profit before tax	2 584	1 796	1 609	531	895	114	82	139	7 750
Labour costs	6 179	3 996	2 723	757	1 603	226	153	164	15 802
<b>1999-2000</b>									
Total operating income	38 882	22 219	21 749	5 444	11 273	1 107	953	1 579	103 206
Total operating expenses	35 103	20 217	19 619	4 954	9 979	952	821	1 378	93 023
Operating profit before tax	3 779	2 002	2 129	490	1 294	155	131	202	10 182
Labour costs	5 496	3 347	3 055	711	1 719	177	132	200	14 838
<b>1998-99</b>									
Total operating income	32 769	18 860	18 651	5 500	9 502	1 024	901	1 525	88 731
Total operating expenses	29 792	16 752	16 682	5 013	8 276	890	759	1 331	79 495
Operating profit before tax	2 977	2 109	1 969	486	1 226	134	142	194	9 237
Labour costs	4 887	2 875	2 548	756	1 490	156	107	220	13 040
WHOLESALE TRADE									
<b>2000-01</b>									
Total operating income	99 563	71 534	40 226	16 459	22 774	3 170	1 213	1 437	256 376
Total operating expenses	97 312	69 721	39 193	16 044	21 863	3 091	1 181	1 394	249 800
Operating profit before tax	2 251	1 813	1 033	415	911	79	32	43	6 576
Labour costs	8 612	6 042	3 079	1 146	1 546	245	112	131	20 913
<b>1999-2000</b>									
Total operating income	88 059	70 773	36 169	13 820	21 530	3 447	1 138	1 501	236 436
Total operating expenses	85 519	68 637	35 084	13 388	20 840	3 364	1 104	1 467	229 402
Operating profit before tax	2 540	2 136	1 085	432	690	83	35	34	7 034
Labour costs	7 622	5 343	2 668	1 073	1 545	250	103	167	18 771
<b>1998-99</b>									
Total operating income	81 170	61 766	34 119	12 855	20 753	3 177	1 049	1 229	216 118
Total operating expenses	78 712	59 666	33 085	12 419	20 032	3 099	999	1 191	209 203
Operating profit before tax	2 457	2 100	1 034	436	721	78	50	39	6 915
Labour costs	7 015	4 780	2 535	997	1 465	252	89	148	17 281

na not available

(a) Mining, Manufacturing and Electricity, gas and water  
excluded from 1998-99.

**3.5**EXPERIMENTAL ESTIMATES, Selected items by industry *continued*

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
RETAIL TRADE									
<b>2000-01</b>									
Total operating income	80 077	59 988	39 437	16 396	24 322	4 027	2 273	3 205	229 726
Total operating expenses	78 186	58 754	38 344	15 960	23 678	3 864	2 216	3 107	224 108
Operating profit before tax	1 891	1 235	1 093	437	644	163	57	98	5 618
Labour costs	9 259	7 311	4 648	1 925	2 426	454	258	351	26 633
<b>1999-2000</b>									
Total operating income	71 750	50 267	36 180	14 328	26 326	3 833	2 296	3 066	208 047
Total operating expenses	69 769	48 723	35 112	13 974	23 481	3 681	2 249	2 963	199 952
Operating profit before tax	1 981	1 544	1 069	354	2 845	152	47	103	8 095
Labour costs	7 777	5 867	4 034	1 588	2 265	393	252	322	22 497
<b>1998-99</b>									
Total operating income	67 697	48 036	35 019	13 604	19 917	3 400	1 714	3 295	192 682
Total operating expenses	65 540	46 317	33 783	13 157	19 131	3 272	1 660	3 192	186 052
Operating profit before tax	2 158	1 718	1 236	447	786	128	54	103	6 630
Labour costs	7 343	5 339	3 692	1 494	1 899	359	197	351	20 674
ACCOMMODATION, CAFES AND RESTAURANTS									
<b>2000-01</b>									
Total operating income	15 033	6 892	7 436	2 518	2 949	887	618	553	36 886
Total operating expenses	14 145	6 501	7 146	2 369	2 879	868	611	523	35 041
Operating profit before tax	888	392	291	149	69	20	7	30	1 845
Labour costs	3 597	1 837	1 745	628	728	188	159	150	9 031
<b>1999-2000</b>									
Total operating income	13 276	5 943	6 619	2 380	2 504	1 110	468	536	32 836
Total operating expenses	12 642	5 633	6 451	2 265	2 398	1 064	458	507	31 418
Operating profit before tax	634	310	168	115	106	46	9	30	1 418
Labour costs	3 087	1 476	1 371	551	573	210	142	139	7 548
<b>1998-99</b>									
Total operating income	11 538	6 355	7 151	2 974	2 955	1 130	739	508	33 349
Total operating expenses	10 970	6 082	6 948	2 814	2 773	1 132	721	463	31 903
Operating profit before tax	568	273	204	159	182	-2	18	45	1 446
Labour costs	2 815	1 491	1 533	575	698	254	186	125	7 676
TRANSPORT AND STORAGE									
<b>2000-01</b>									
Total operating income	25 675	18 540	12 825	4 921	7 456	1 939	839	427	72 622
Total operating expenses	24 709	17 826	12 140	4 630	7 147	1 844	880	398	69 573
Operating profit before tax	966	714	685	291	309	96	-42	29	3 048
Labour costs	5 792	3 705	2 968	915	1 435	265	214	177	15 471
<b>1999-2000</b>									
Total operating income	24 599	17 084	12 360	4 320	6 535	1 646	663	419	67 627
Total operating expenses	23 153	16 129	11 500	4 075	6 062	1 534	651	371	63 475
Operating profit before tax	1 445	956	860	245	473	113	11	49	4 152
Labour costs	5 521	3 581	2 858	800	1 241	223	172	155	14 552
<b>1998-99</b>									
Total operating income	22 177	18 210	11 755	4 157	6 367	1 557	604	313	65 141
Total operating expenses	20 711	17 165	10 916	3 870	5 618	1 425	564	269	60 537
Operating profit before tax	1 466	1 044	840	288	750	131	41	44	4 603
Labour costs	5 185	3 582	2 652	770	1 223	211	149	99	13 870



**3.5**EXPERIMENTAL ESTIMATES, Selected items by industry *continued*

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
COMMUNICATION SERVICES									
<b>2000-01</b>									
Total operating income	16 223	10 889	4 759	2 259	2 350	np	np	782	38 025
Total operating expenses	14 537	8 563	3 797	1 767	1 894	np	np	618	31 746
Operating profit before tax	1 686	2 326	963	493	456	np	np	163	6 279
Labour costs	2 538	1 917	762	335	392	np	np	179	6 277
<b>1999-2000</b>									
Total operating income	14 508	10 103	4 580	2 048	2 217	np	np	774	34 964
Total operating expenses	12 815	7 658	3 643	1 630	1 776	np	np	613	28 686
Operating profit before tax	1 693	2 444	937	418	441	np	np	162	6 278
Labour costs	2 190	1 669	737	332	373	np	np	191	5 636
<b>1998-99</b>									
Total operating income	11 539	8 843	3 885	1 704	1 889	np	np	735	29 270
Total operating expenses	9 499	6 696	2 966	1 317	1 431	np	np	595	23 019
Operating profit before tax	2 040	2 147	919	386	458	np	np	140	6 251
Labour costs	1 980	1 678	742	317	350	np	np	195	5 401
SERVICES TO FINANCE AND INSURANCE (a)									
<b>2000-01</b>									
Total operating income	13 920	6 966	2 874	1 039	1 835	169	48	145	26 996
Total operating expenses	11 744	5 705	2 708	779	1 463	124	36	142	22 702
Operating profit before tax	2 176	1 261	165	259	372	45	11	3	4 294
Labour costs	3 928	1 346	485	325	374	47	9	31	6 546
<b>1999-2000</b>									
Total operating income	13 352	5 887	2 130	811	1 582	171	43	161	24 136
Total operating expenses	11 362	4 646	1 882	602	1 214	137	34	114	19 992
Operating profit before tax	1 990	1 240	248	209	368	34	8	47	4 145
Labour costs	3 242	1 135	416	250	300	44	10	23	5 421
<b>1998-99</b>									
Total operating income	11 168	5 063	1 842	658	1 980	163	25	97	20 997
Total operating expenses	9 454	4 192	1 591	468	1 663	132	18	74	17 592
Operating profit before tax	1 714	871	252	191	316	31	7	23	3 405
Labour costs	2 188	1 018	332	132	271	39	4	25	4 010
PROPERTY AND BUSINESS SERVICES									
<b>2000-01</b>									
Total operating income	60 487	45 785	19 583	6 644	14 093	1 531	945	3 202	152 271
Total operating expenses	54 304	40 513	17 742	5 862	12 510	1 400	867	2 986	136 184
Operating profit before tax	6 183	5 273	1 841	783	1 583	130	79	215	16 087
Labour costs	18 663	12 783	5 589	1 845	3 880	470	285	988	44 502
<b>1999-2000</b>									
Total operating income	56 155	37 823	17 929	5 996	12 536	1 199	601	2 659	134 898
Total operating expenses	49 965	32 873	16 739	5 099	10 647	1 042	556	2 414	119 335
Operating profit before tax	6 189	4 950	1 189	897	1 890	158	45	246	15 563
Labour costs	15 762	8 937	5 049	1 709	3 248	419	167	817	36 109
<b>1998-99</b>									
Total operating income	48 642	33 364	15 417	4 562	12 124	1 067	883	2 502	118 560
Total operating expenses	42 553	28 301	14 368	3 915	10 411	876	841	2 052	103 318
Operating profit before tax	6 088	5 063	1 050	647	1 713	191	41	449	15 243
Labour costs	14 024	8 172	4 152	1 318	2 987	359	314	711	32 036

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

(a) Excludes ANZSIC Subdivisions 73 and 74.

**3.5**EXPERIMENTAL ESTIMATES, Selected items by industry *continued*

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
HEALTH SERVICES (a)									
<b>2000-01</b>									
Total operating income	11 005	8 551	5 358	2 713	2 855	np	np	388	31 689
Total operating expenses	9 457	7 201	4 706	2 388	2 417	np	np	331	27 218
Operating profit before tax	1 548	1 350	652	325	437	np	np	57	4 472
Labour costs	4 066	3 130	2 146	1 169	1 007	np	np	135	11 999
<b>1999-2000</b>									
Total operating income	9 450	6 996	4 965	2 528	2 611	np	np	548	27 751
Total operating expenses	8 265	6 160	4 391	2 200	2 280	np	np	484	24 354
Operating profit before tax	1 185	836	574	328	331	np	np	64	3 397
Labour costs	3 554	2 565	2 182	851	1 054	np	np	160	10 642
<b>1998-99</b>									
Total operating income	7 906	5 842	5 232	1 983	2 395	np	np	314	24 287
Total operating expenses	6 850	5 068	4 624	1 639	2 084	np	np	262	21 035
Operating profit before tax	1 056	773	608	344	311	np	np	52	3 252
Labour costs	2 904	2 166	2 148	706	944	np	np	98	9 194
CULTURAL AND RECREATIONAL SERVICES									
<b>2000-01</b>									
Total operating income	10 829	8 439	4 855	1 269	1 755	475	216	546	28 383
Total operating expenses	9 982	7 141	4 329	1 039	1 488	444	191	543	25 155
Operating profit before tax	847	1 299	526	231	268	31	25	3	3 228
Labour costs	1 860	1 207	865	260	321	80	37	78	4 710
<b>1999-2000</b>									
Total operating income	10 778	7 038	4 045	1 124	1 620	369	243	202	25 420
Total operating expenses	9 760	5 902	3 657	901	1 404	339	184	197	22 344
Operating profit before tax	1 018	1 136	388	223	216	30	60	5	3 075
Labour costs	1 870	1 019	724	209	269	73	41	31	4 234
<b>1998-99</b>									
Total operating income	9 488	6 977	3 036	898	1 840	255	158	158	22 810
Total operating expenses	8 097	6 470	2 586	748	1 653	207	115	142	20 018
Operating profit before tax	1 391	507	450	150	187	48	43	16	2 792
Labour costs	1 629	962	561	161	251	37	33	28	3 661
PERSONAL SERVICES (b)									
<b>2000-01</b>									
Total operating income	3 425	2 107	1 682	703	713	163	74	354	9 220
Total operating expenses	3 124	1 896	1 502	628	619	146	67	364	8 346
Operating profit before tax	301	210	180	75	93	17	7	-9	874
Labour costs	947	551	425	158	167	41	18	87	2 394
<b>1999-2000</b>									
Total operating income	3 025	1 926	1 501	613	725	143	66	366	8 367
Total operating expenses	2 722	1 702	1 317	540	631	124	60	354	7 448
Operating profit before tax	304	225	184	73	94	19	7	12	918
Labour costs	832	483	381	141	175	36	14	84	2 146
<b>1998-99</b>									
Total operating income	2 754	1 712	1 465	707	653	160	80	296	7 826
Total operating expenses	2 482	1 511	1 321	637	570	143	74	279	7 017
Operating profit before tax	273	200	144	69	83	17	6	17	810
Labour costs	682	398	369	165	158	29	17	84	1 902

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

(b) Excludes ANZSIC Subdivisions 96 and 97.

(a) Excludes ANZSIC Subdivision 87.

**3.5**EXPERIMENTAL ESTIMATES, Selected items by industry *continued*

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL SELECTED SERVICE INDUSTRIES (a)(b)(c)									
<b>2000-01</b>									
Total operating income	373 100	262 739	157 365	60 252	91 341	14 909	7 617	12 267	979 592
Total operating expenses	351 779	245 070	148 327	56 263	85 304	13 993	7 287	11 497	919 520
Operating profit before tax	21 321	17 669	9 038	3 989	6 037	916	330	771	60 072
Labour costs	65 440	43 825	25 436	9 465	13 880	2 425	1 334	2 471	164 278
<b>1999-2000</b>									
Total operating income	343 835	236 057	148 226	53 412	89 459	14 061	6 824	11 812	903 687
Total operating expenses	321 076	218 279	139 395	49 629	80 711	13 076	6 402	10 860	839 429
Operating profit before tax	22 758	17 779	8 831	3 783	8 748	985	423	952	64 258
Labour costs	56 951	35 423	23 475	8 215	12 761	2 140	1 128	2 289	142 394
<b>1998-99</b>									
Total operating income	306 849	215 027	137 573	49 602	80 376	12 909	6 464	10 971	819 771
Total operating expenses	284 661	198 221	128 868	45 998	73 643	11 942	6 006	9 850	759 188
Operating profit before tax	22 188	16 807	8 705	3 604	6 733	968	458	1 121	60 583
Labour costs	50 650	32 463	21 264	7 391	11 737	1 978	1 179	2 083	128 745

(a) Excludes ANZSIC Subdivisions 73 and 74.

(c) Excludes ANZSIC Subdivisions 96 and 97.

(b) Excludes ANZSIC Subdivision 87.

**3.6**

## EXPERIMENTAL ESTIMATES, Relative standard errors—Total operating income by industry

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	%	%	%	%	%	%	%	%	%
Mining	—	—	—	—	—	—	—	—	—
Manufacturing	na	na	na	na	na	na	na	np	na
Electricity, gas and water supply	—	—	—	—	—	—	—	—	—
<b>Goods Producing Industries</b>	—	—	—	—	—	—	—	—	—
Construction	1	2	2	6	3	13	8	3	1
Wholesale trade	2	3	3	4	8	10	4	3	2
Retail trade	2	4	3	12	5	3	20	6	1
Accommodation, cafes and restaurants	6	7	6	10	20	35	30	13	3
Transport and storage	2	2	2	6	10	5	16	2	1
Communication services	1	1	3	2	2	4	1	1	1
Finance and insurance	3	12	9	9	3	7	8	4	4
Property and business services	1	3	2	4	4	19	14	3	1
Health and Community Services	5	8	5	15	9	9	2	1	3
Cultural and recreational services	5	3	7	7	7	4	3	44	2
Personal and other services	5	5	5	9	4	6	7	26	3
<b>Service Industries</b>	—	—	—	—	—	—	—	—	—

— nil or rounded to zero (including null cells)

na not available

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

### 3.7 EXPERIMENTAL ESTIMATES, Relative standard errors—Total operating expenses by industry

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	%	%	%	%	%	%	%	%	%
Mining	—	—	—	—	—	—	—	—	—
Manufacturing	—	—	—	—	—	—	—	—	—
Electricity, gas and water supply	—	—	—	—	—	—	—	—	—
<b>Goods Producing Industries</b>	—	—	—	—	—	—	—	—	—
Construction	1	2	3	6	3	14	9	3	1
Wholesale trade	2	3	3	4	7	11	4	3	2
Retail trade	2	4	3	12	6	3	20	6	1
Accommodation, cafes and restaurants	6	7	6	9	20	36	29	14	3
Transport and storage	2	2	2	6	10	5	19	2	1
Communication services	2	2	4	3	2	6	2	1	1
Finance and insurance	2	11	10	11	3	9	10	10	3
Property and business services	1	3	2	4	4	21	14	4	1
Health and Community Services	5	7	6	18	8	9	2	2	3
Cultural and recreational services	4	3	6	6	7	4	3	44	2
Personal and other services	6	5	6	9	4	7	8	30	4
<b>Service Industries</b>	—	—	—	—	—	—	—	—	—

— nil or rounded to zero (including null cells)

### 3.8 EXPERIMENTAL ESTIMATES, Relative standard errors—Labour costs by industry

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
	%	%	%	%	%	%	%	%	%
Mining	—	—	—	—	—	—	—	—	—
Manufacturing	—	—	—	—	—	—	—	—	—
Electricity, gas and water supply	—	—	—	—	—	—	—	—	—
<b>Goods Producing Industries</b>	—	—	—	—	—	—	—	—	—
Construction	1	3	3	3	4	20	5	5	1
Wholesale trade	2	3	5	5	3	12	5	3	1
Retail trade	2	8	3	14	4	3	19	4	2
Accommodation, cafes and restaurants	6	8	7	9	14	30	21	14	2
Transport and storage	1	2	2	6	14	9	18	2	2
Communication services	1	2	1	1	2	3	3	1	1
Finance and insurance	3	16	6	11	7	12	12	7	4
Property and business services	1	4	3	6	6	12	19	2	2
Health and Community Services	6	5	6	24	13	9	3	2	3
Cultural and recreational services	2	8	8	11	8	5	3	24	2
Personal and other services	6	8	8	11	6	7	8	14	5
<b>Service Industries</b>	—	—	—	—	—	—	—	—	—

— nil or rounded to zero (including null cells)

## EXPLANATORY NOTES .....

### INTRODUCTION

**1** The estimates presented in this publication have been derived using a combination of directly collected data from the annual Economic Activity Survey (EAS), conducted by the Australian Bureau of Statistics (ABS), and business income tax data provided to the Australian Taxation Office (ATO). To produce estimates at the state and territory level, this combined dataset was then matched to a number of ABS direct collections to obtain further state dissections.

**2** Since 1996–97 the ABS has combined data from the EAS collection and business income tax data provided to the ATO. For information on how the ABS has been using ATO data over recent years to compile economic statistics, refer to the *ABS Information Paper: Experimental Estimates, Australian Industry, a State Perspective, 1998–99* (cat. no. 8156.0), Appendix 1—Use of ATO Data in Economic Statistics.

**3** The national ANZSIC class and the state and territory estimates in Chapter three are considered to be experimental and should be used with care. For discussion and analysis regarding these estimates users should refer to the Technical Note 2: Limitations of Financial Data Analysis.

**4** The estimates presented in this publication are for selected industries, and have been sourced from both employing and non-employing business entities. The estimates supplement the relatively small scale EAS collection conducted by the ABS.

### REFERENCE PERIOD

**5** The estimates presented in this publication are based, where possible, on a June-end financial year.

**6** The EAS estimates are based on details obtained from statements of financial performance and position collected from selected businesses, mainly by mail out questionnaires. For 2000–01, businesses were asked to provide data in respect of the financial year ended June 2001. In a minority of cases, where businesses did not account on a June-year basis, details were reported in respect of an accounting year which ended between October 2000 and September 2001.

**7** The ATO data are based on business income tax returns lodged with the ATO for the financial year ended June 2001.

### SCOPE AND COVERAGE

**8** The scope of the EASTAX estimates in this publication consists of all business entities in the Australian economy, except for:

- FINANCE AND INSURANCE businesses (Note: SERVICES TO FINANCE is included in the set of estimates)
- Businesses classified as AGRICULTURE, EDUCATION, COMMUNITY SERVICES, RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations etc.) or PUBLIC ORDER AND SAFETY SERVICES INDUSTRIES
- Businesses classified as being in the GENERAL GOVERNMENT sector (Note: government-owned Public Trading Enterprises are included).

## STATISTICAL UNIT

**9** The business unit about which information is collected and published for the EAS collection is termed the management unit. This is the highest level unit within a business for which a set of management accounts is 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' or 'line of business'. A division or line of business is recognised where separate and comprehensive accounts are compiled for it.

**10** 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 or more management units.

**11** The ABS Business Register provided the population frame from which management units were selected for inclusion in the EAS. It also provided a multi-state indicator which was used as a starting point in the methodology to derive state level estimates from the EASTAX data.

**12** For non-employing businesses, which were not included on the ABS Business Register, ATO business income tax records were used as the population frame. All non-employing businesses were assumed to operate in a single state.

**13** Since the data in this publication are the result of combining ABS directly collected data with ATO data, the statistical unit has been referred to as a 'business entity'. As the ABS unit and the ATO unit are not always comparable, 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** Estimates in this publication from the directly collected businesses have been adjusted to allow for lags in the processing of new businesses to the *ABS Business Register*, and the omission of some businesses from the register.

## SAMPLING

**15** A sample of approximately 20,000 management units was selected for the directly collected part of the EASTAX collection. Stratified random sampling techniques were used. All management units with employment of 200 or more persons were automatically selected in the sample.

**16** To supplement the directly collected data, the survey population was matched to the business income tax file, (refer to Technical Note 1: Methodology).

**17** The EASTAX sample was not selected on the basis of state for single state businesses. As a result, an increase in sampling error in some states may have occurred. To some extent, any increase in sampling error will have been offset by the expanded use of business income tax data, which provides an increase in sample size across each state. The sampling error may become more significant at the ANZSIC division and subdivision levels, depending on the number of businesses that each business in the sample represents in that particular state. Refer to Technical Note 2: Limitations of Financial Data Analysis on page 53 and the relative standard errors for further details.

## CLASSIFICATION BY INDUSTRY

**18** This publication presents industry estimates classified according to the *Australian and New Zealand Standard Industrial Classification (ANZSIC), 1993* (cat. no. 1292.0), commonly known as ANZSIC. Each business unit is classified to a single industry class, even where it operates across more than one state. The industry allocated is based on an estimate of the primary activity of the management unit, irrespective of whether the management unit undertakes a single activity or a range of activities. For example, a management unit which derives most of its income from construction activities would have all of its operations included in estimates for the Construction division, even if significant secondary activities (e.g. quarrying) were undertaken by the management unit. This differs from the approach that might be taken to the collection of statistics on an activity basis.

## STATE PROPORTIONS

**19** Refer to Technical Note 1: Methodology, for details on the process used to derive state proportions from EASTAX data. Outlined below are some of the assumptions users should be aware of when using the state level estimates presented in this publication.

**20** Differences in scope, coverage and business classifications exist between the ABS collections used to obtain state dissection information for businesses. In some instances, state dissections have been based on quarterly rather than annual data due to the unavailability of annual state estimates.

**21** Sales-based proportions obtained for each multi-state business have been used to apportion EASTAX estimates of Total income, Total expenses and Operating profit before tax (OPBT) data across the states for that business. Similarly, Wages-based proportions have been used to apportion Labour costs across states.

**22** ABS collections used to obtain state proportions for multi-state businesses are not always consistent in the wording of the state-based questions. For example, the Wholesale Industry Survey collects estimates of income from the sales of goods and services on the basis of the state or territory from which the goods were despatched, while the Retail Industry Survey collects estimates of income from the sales of goods and services on the basis of where the final purchase occurred. These different treatments are necessary depending on the industries in scope of each collection. Wherever possible, the state dissections for a particular industry have used the data source best suited to that industry. In some cases employment has been used as a proxy for obtaining state proportions.

**23** Due to the nature of their activity, some businesses find it difficult to respond to state-based questions. Examples include businesses in the Communication Services industry, and to a lesser extent the Transport and Storage industry, where the activity of the business is not necessarily confined by state boundaries. As much state information as possible was collected for each selected business, however, it is recognised that some identified single state businesses may actually operate across more than one state. In most cases, the effect on the estimates due to this factor is minimal — refer to Technical Note 1: Methodology.

## ROUNDING

**24** 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.

## REVISIONS

**25** There are small changes in totals from those in *Australian Industry, 1999–2000* (cat. no. 8155.0) and *Experimental Estimates, Australian Industry, a State Perspective* (cat. no. 8156.0) due to revisions in estimates. The 1998–99 and 1999–2000 estimates have been revised due to improved editing practices and additional information from providers.

## RELATED PUBLICATIONS AND PRODUCTS

## National estimates

**26** Users may wish to refer to a number of ABS products that provide a range of related data to that presented in this publication. These include:

- *Business Operations and Industry Performance, Australia, 2000–2001* (cat. no. 8140.0)
- *Business Operations and Industry Performance, Australia, Preliminary, 2000–2001* (cat. no. 8142.0)
- *Summary of Industry Performance, 1998–99* (cat. no. 8140.0.40.002)
- *Industry Concentration Statistics, 1998–99* (cat. no. 8140.0.40.001)
- *Electricity, Gas, Water and Sewerage Industries, Australia, 1999–2000* (cat. no. 8208.0)
- *Manufacturing Industry, Australia, 2000–2001* (cat. no. 8221.0)
- *Mining Operations, Australia, 2000–01* (cat. no. 8415.0)
- *Australian National Accounts: National Income, Expenditure and Product* (cat. no. 5206.0)
- *Business Indicators, Australia* (cat. no. 5676.0)

## State estimates

- *Australian National Accounts: State Accounts, 2000–01* (cat. no. 5220.0)
- *Information Paper: Experimental Estimates, Australian Industry, a State Perspective, 1998–99* (cat. no. 8156.0)
- *Information Paper: Use of Business Income Tax Data for Regional Small Business Statistics — Experimental Estimates, Selected Regions, Australia* (cat. no. 5675.0)
- *Information Paper: Improvements to Australian Bureau of Statistics Quarterly Business Indicators* (cat. no. 5677.0)
- *Wholesale Industry, Australia, 1998–99* (cat. no. 8638.0)
- *Retail Industry, Australia, 1998–99* (cat. no. 8622.0)
- *Electricity, Gas, Water and Sewerage Industries, Australia, 1999–2000* (cat. no. 8208.0)
- *Manufacturing Industry, Australia, 2000–2001* (cat. no. 8221.0)
- *Mining Operations, Australia, 2000–01* (cat. no. 8415.0)

**27** 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.

## ADDITIONAL PRODUCTS

- *Summary of Industry Performance, Australia, Data Report — Electronic Delivery* (cat. no. 8140.0.55.002) 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.
- *Industry Concentration Statistics, Data Report — Electronic Delivery* (cat. no. 8140.0.55.001) provides 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.

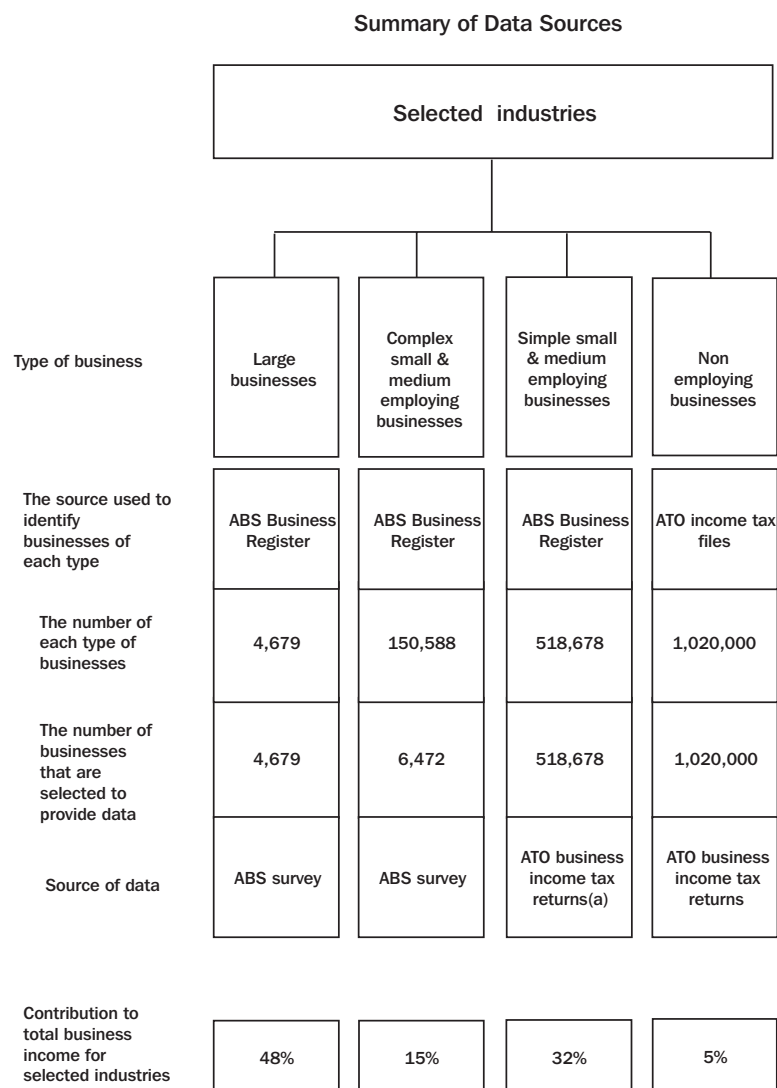
**28** Both the Summaries of Industry Performance and Industry Concentration Statistics can either be purchased separately as a product, or accessed through the ABS web based information service, AusStats. AusStats is a subscription service, providing access to a comprehensive range of ABS material.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



## TECHNICAL NOTE 1      **METHODOLOGY** .....

### PRODUCING EASTAX ESTIMATES

**1** The estimates in this publication are the result of combining ABS directly collected data with business income tax data sourced from the ATO. The diagram below is a summary of the different data sources used for businesses in producing these estimates.



(a) Approximately 3,700 of these businesses also receive an EAS survey form.

Source: ABS, *Economic Activity Survey, 2000–2001*; ATO, *Business Income Tax Files, 2000–2001*.

#### *Large businesses*

**2** Information for large employing businesses was sourced from the EAS collection. The two main reasons for this approach were:

- the majority of large employing businesses (management units with 200 or more employees) have more than one legal entity, making it difficult to identify all legal entities for that business on the business income tax files

*Large businesses continued*

- business income tax data does not include all of the detailed information that the ABS requires from large businesses.

*Complex small and medium employing businesses*

- 3** Information for complex small and medium employing businesses was also sourced from the EAS collection. There are two main types of businesses that are collectively termed ‘complex small and medium employing businesses’, and there are difficulties in sourcing business financial data from the business income tax files for these businesses. These businesses are:
- small and medium businesses with more than one legal entity
  - ‘tax exempt’ businesses such as charities that are not required to complete business income tax returns.

*Simple small and medium employing businesses*

- 4** Small and medium employing businesses that have simple structures (i.e. management units with one legal entity) had their data sourced from the business income tax files.
- 5** Matching the ATO business income tax files to ABS sources for ‘Simple small and medium employing’ businesses.
- 6** Business entities must be matched to the business income tax files to obtain their business financial data. Given the complex nature of reconciling businesses on the business income tax files with the ABS Business Register, a complete match for all businesses is not possible. However, it is expected that for future years the number of records matched will increase as a result of the introduction of the Australian Business Number (ABN) and its inclusion on both the business income tax files and the ABS Business Register.
- 7** The ABS was able to identify 78% of selected businesses on the business income tax files. There are several reasons why there is not a 100% match rate:
- the ABS uses business income tax files that are generated 12 months after the end of the financial year
  - a proportion of businesses that are included on the ABS Business Register would not have traded for the year in question.
- 8** The sampling and estimation methods used by the ABS take into account selected businesses that are not able to be identified on the business income tax files.
- 9** For ‘matched businesses’, the information is extracted from the business income tax files.

*Non-employing businesses*

- 10** Data for non-employing businesses were sourced from the business income tax files. Up until June 2001, the ABS Business Register excluded non-employing businesses, but the business income tax files provides a rich source of data for businesses in the non-employing sector.
- 11** For non-employing businesses, the ABS used a definition based on reported values for wages and salaries, employee superannuation expenses and size of reported income and expenses. In this process some businesses may be included in both the population of employing businesses and the population of non-employing businesses, while other businesses may be excluded from both populations. Any overlaps or gaps between the two populations are not statistically significant.
- 12** Estimates for the non-employing sector of the selected industries were produced by aggregating unit record data obtained using the above methodology.

*Aggregating estimates*

- 13** Estimates for the whole of the selected industries were produced by adding together the components for each of the business types, that is Large businesses, Complex small and medium employing businesses, Simple small and medium employing businesses and non-employing businesses.

# Aggregating estimates continued

## STATE ESTIMATES

**14** Further detailed information on the methodology used to compile these estimates is outlined in the *ABS Information Paper: The Expanded Use of Business Income Tax Data in ABS Economic Statistics—Experimental Estimates for Selected Industries, 1994–95 and 1995–96* (cat. no. 5672.0).

**15** The methodology for producing state estimates separates business entities into two groups:

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

**16** For all employing businesses, a single state/multi-state indicator was obtained from the ABS Business Register. If up-to-date information regarding the state activities of a business was obtained from an ABS direct collection, the indicator information from the ABS Business Register was not used.

**17** It was assumed that all non-employing businesses operated in a single state only.

**18** The following diagram provides information on the number of businesses and per cent of contribution of all single state and multi-state businesses as identified on the ABS Business Register, and after allocation based on information from ABS direct collections.

	MULTI-STATE on ABS Business Register*	SINGLE STATE on ABS Business Register*
STATE PROPORTIONS OBTAINED FROM DATA REPORTED TO AN ABS COLLECTION	Q1—(allocated to single and multiple states) no. of Businesses : 1,837 % contribution to Income : 29.2	Q3—(allocated to single and multiple states) no. of Businesses : 20,643 % contribution to Income : 25.2
NO STATE PROPORTIONS AVAILABLE FROM ABS COLLECTIONS	Q2.1—( allocated to multiple states) Business contacted for an estimate (Total Income > = \$100m) no. of Businesses : 114 % contribution to Income : 6.0	Q4.1— (allocated to multiple states) Business contacted for an estimate (Total Income > = \$100m) no. of Businesses : 292 % contribution to Income : 1.7
	Q2.2—(allocated to a single state) Postcode used to allocate data to a state (Total Income < \$100m) no. of Businesses : 97 % contribution to Income : 0.5	Q4.2—(allocated to a single state) Employing no. of Businesses : 394,955 % contribution to Income : 32.4 Non-employing no. of Businesses: 1,020,000 % contribution to Income: 5.0

\* Identified using the multi-state indicator on the ABS Business Register

## Single State Businesses

**19** Non-employing businesses (Q4.2) were allocated to a single state using the business operations postcode obtained from the business income tax files. A small number of non-employing businesses had illegal or missing postcodes. These businesses were allocated across the states on a proportional basis.

*Single State Businesses  
continued*

**20** Employing businesses identified as operating in only one state on the ABS Business Register and where no match was found to an ABS direct collection were divided into two groups (Q4.1 & Q4.2). Those businesses with income of less than \$100m (Q4.2) were allocated to a state using their business operations postcode on the ABS Business Register and those businesses with income of \$100m or more (Q4.1) were investigated to determine the state/s of operation and to obtain proportions across states.

*Multi-state businesses*

**21** One of the most difficult aspects of the production of state level estimates was the correct treatment of businesses that received income or paid wages in more than one state. In 2000–01, of the 417,938 employing businesses, 2,048 businesses (Q1, Q2.1 and Q2.2) were identified as multi-state businesses from the ABS Business Register. These businesses contributed 35.7% of the Total operating income estimate at the Australian level.

**22** ABS economic collections with similar concepts to the EAS collection ask businesses a variety of state-based questions. In order of relevance, the ABS collections used to obtain state proportions for Sales and Wages for employing businesses were:

- Manufacturing Survey
- Mining Survey
- Quarterly Economic Activity Survey (QEAS)
- Retail Industry Survey (RIS)
- Wholesale Industry Survey (WIS)
- Service Industries Survey (SIS)
- Economic Activity Survey (EAS)
- Survey of Business Expectations.

*Matching multi-state  
businesses to ABS direct  
collections*

**23** From the EASTAX collection, 22,480 employing businesses were matched to the ABS direct collections listed above. If a business matched to more than one direct collection, the source with the highest relevance was used.

**24** Of the 2,048 multi-state businesses identified from the ABS Business Register, state dissections for 1,837 businesses (89.7%) were obtained from ABS direct collections. Of these businesses, the majority were matched to the Manufacturing, Mining and Quarterly Economic Activity Survey collections. The remaining units matched across the other listed collections.

**25** Some bias may be present in relation to obtaining state dissections from various ABS collections with different reporting periods, definitions and scope. Please refer to the Explanatory Notes for further information.

**26** Of the large multi-state businesses, 90% of these units were matched. Businesses identified as multi-state and single state businesses which did not match to an ABS direct collection were investigated (sometimes involving contact with the business) if the Total operating income of the business was \$100m or more (Q2.1 & Q4.1).

**27** Multi-state and single state employing businesses, for which no match was found, with Total income less than \$100m were allocated to the state of their postcode on the ABS Business Register (Q2.2 & Q4.2).

**28** Sales proportions obtained for each business were used to apportion EASTAX Total operating income, Total operating expenses and OPBT data across the states for that business. Similarly, wages proportions were used to apportion Labour costs across the states.

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 3.1 on pages 21–33 and tables 3.6, 3.7 and 3.8 on pages 43–44, provide RSEs for a selection of estimates presented in this publication.
- 3**      The relatively small sample size of the EAS (directly collected) collection does not allow for the compilation of reliable estimates generally below the ANZSIC subdivision level. However, by utilising the very large tax based sample it is possible to produce ANZSIC class level estimates. One of the measures of quality of the class level estimates are the relative standard errors (RSEs) contained in table 3.1. Approximately 88% of the ANZSIC class level estimates have RSEs of 25% or less. Some of the RSEs, are relatively large and therefore the estimates to which they relate should be used with extreme caution.
- 4**      There are about two chances in three 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 two chances in three 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.
- 5**      The size of the RSE may be a misleading indicator of the quality of some of the estimates for Operating profit before tax (OPBT). 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.
- 6**      The EASTAX sample is not selected on the basis of state and this could have an impact on the size of the sampling error at the state level. To some extent this is offset by the use of business income tax data which increases the sample size, resulting in a broader coverage of units for each state.

NON-SAMPLING ERROR

- 7**      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.

## NON-SAMPLING ERROR

*continued*

**8** 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.

**9** There are also non-sampling errors associated with the ATO business income tax file. For example, the ATO accounts for non-response in the business income tax file by either bringing forward the previous year's data for a non-responding business, or leaving the data as zero if the business does not have an ATO response history.

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

**11** Chapter 3: Experimental estimates, 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.

**12** The class level estimates in this publication can sometimes be different to the class level estimates produced by the Service Industries program of surveys which focus on fine level detail for a given ANZSIC class. In most cases the differences are due to differences in scope and coverage. However, differences can occur due to inconsistencies in ANZSIC coding on the *ABS Register of Businesses*, ANZSIC coding on the ATO Business Income Tax file and ANZSIC coding undertaken as part of the Service Industries program.

**13** Chapter 3 also contains state experimental estimates. Users should be aware that because direct collection has not been used to apportion EASTAX estimates to states, some non-sampling error will result from the techniques used. For full details of the methodology used to allocate estimates to states please refer to the Technical Note 1: Methodology.

**14** 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.

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

**16** It is important that any analysis be based upon the range of data presented rather than focusing on one variable.

## GLOSSARY .....

<b>ANZSIC</b>	<i>The Australian and New Zealand Standard Industrial Classification</i> (cat. no. 1292.0).
<b>Business entities</b>	A term used in this publication to describe the combination of business units from the Economic Activity Survey and the business units provided by the ATO.
<b>Business Register</b>	A list of businesses maintained by the ABS and used for creating survey frames for ABS business surveys.
<b>Economic Activity Survey (EAS)</b>	An annual business survey conducted by the ABS which is one of the sources of the estimates presented in this publication.
<b>EASTAX</b>	Estimates derived by combining (a) data directly collected via the ABS Economic Activity Survey in respect of selected industries with (b) business income tax data provided by the ATO.
<b>Financial expenses</b>	Includes bad debts, interest expenses, bank charges other than interest and insurance premiums.
<b>Income from services</b>	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.
<b>Interest income</b>	Includes interest received from bank accounts, loans and finance leases and earnings on discounted bills.
<b>Labour costs</b>	Wages and salaries plus employers contributions to superannuation funds plus workers' compensation costs.
<b>Management Unit</b>	The largest type of unit within an enterprise group which controls its productive activities and for which separate accounts are kept.
<b>Multi-state businesses</b>	Those businesses with operations in more than one state or territory.
<b>Operating business</b>	See under Statistical unit in Explanatory Notes.
<b>Operating profit before tax (OPBT)</b>	<p>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). OPBT in this publication is simply calculated as Total operating income minus Total operating expenses. Other definitions include change in stocks, but this information was not available for this report.</p> <p>Total operating income  less Total operating expenses  less Opening stocks  plus Closing stocks  equals OPBT</p>

<b>Other selected expenses</b>	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 stationery, 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.
<b>Other selected income</b>	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.
<b>Other service industries</b>	Comprises EDUCATION, COMMUNITY SERVICE AND RELIGIOUS ORGANISATIONS, INTEREST GROUPS (trade unions, industry associations, etc.) and PUBLIC ORDER AND SAFETY SERVICES.
<b>Purchases</b>	Includes purchases of materials, components, containers, packaging, fuels, electricity and water, and purchases of goods for resale.
<b>Rent, leasing and hiring expenses</b>	Costs for the rent, leasing (excluding finance leases) of vehicles, land, buildings, machinery, equipment and any other property to other businesses or individuals.
<b>Rent, leasing and hiring income</b>	Includes income received from the renting, leasing or hiring of assets such as land, buildings, vehicles, machinery or equipment to other businesses or individuals.
<b>Sales of goods</b>	Includes sales of goods whether or not manufactured by the business and sales or transfers to related businesses.
<b>Selected industries</b>	Comprises the following industries: MINING; MANUFACTURING; ELECTRICITY, GAS AND WATER SUPPLY; CONSTRUCTION; WHOLESALE TRADE; RETAIL TRADE; ACCOMMODATION, CAFES AND RESTAURANTS; TRANSPORT AND STORAGE; COMMUNICATION SERVICES; PROPERTY AND BUSINESS SERVICES; CULTURAL AND RECREATIONAL SERVICES and selected ANZSIC classes in the HEALTH, PERSONAL SERVICES and FINANCE AND INSURANCE industries.
<b>Single state businesses</b>	Those businesses with operations in one state or territory only.
<b>Total operating expenses</b>	The total expenses of a business, excluding extraordinary items.
<b>Total operating income</b>	The total income of a business, excluding extraordinary items.









## FOR MORE INFORMATION . . .

<i>INTERNET</i>	<b>www.abs.gov.au</b> the ABS web site is the best place to start for access to summary data from our latest publications, information about the ABS, advice about upcoming releases, our catalogue, and Australia Now—a statistical profile.
<i>LIBRARY</i>	A range of ABS publications is available from public and tertiary libraries Australia-wide. Contact your nearest library to determine whether it has the ABS statistics you require, or visit our web site for a list of libraries.
<i>CPI INFOLINE</i>	For current and historical Consumer Price Index data, call 1902 981 074 (call cost 77c per minute).
<i>DIAL-A-STATISTIC</i>	For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 77c per minute).

## INFORMATION SERVICE

Data already published that can be provided within five minutes will be free of charge. Our information consultants can also help you to access the full range of ABS information—ABS user pays services can be tailored to your needs, time frame and budget. Publications may be purchased. Specialists are on hand to help you with analytical or methodological advice.

<i>PHONE</i>	1300 135 070
<i>EMAIL</i>	client.services@abs.gov.au
<i>FAX</i>	1300 135 211
<i>POST</i>	Client Services, ABS, GPO Box 796, Sydney NSW 2001

## WHY NOT SUBSCRIBE?

ABS subscription services provide regular, convenient and prompt deliveries of ABS publications and products as they are released. Email delivery of monthly and quarterly publications is available.

<i>PHONE</i>	1300 366 323
<i>EMAIL</i>	subscriptions@abs.gov.au
<i>FAX</i>	03 9615 7848
<i>POST</i>	Subscription Services, ABS, GPO Box 2796Y, Melbourne Vic 3001



2815500007002

ISSN 1444 8637

RRP \$28.00