



AUSTRALIAN INDUSTRY

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INQUIRIES

For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070 or John Ridley on Sydney (02) 9268 4541.

NOTES

ABOUT THIS PUBLICATION

This publication presents estimates of the economic and financial performance of Australian industry for 2004–05, together with data on a comparable basis from 2001–02 and intervening years. These data are compiled from the ABS Economic Activity Survey and from business income tax data reported to the Australian Taxation Office.

Some of the estimates in this publication are derived by prorating data from taxation sources with data collected by the ABS. Due to the nature of this estimation process, the ABS's current methods of measuring standard error may understate the variability of the estimates. For details, see Technical Note 2.

CHANGES TO THIS PUBLICATION

This publication includes the first release of employment estimates (and related ratios) using the current statistical infrastructure. These estimates are derived from reported data and from modelled data based on wages and salaries reported in business income tax returns. As such these estimates should be regarded as experimental. See Appendix 1 for details.

REVISIONS

Estimates for earlier years have been revised since the previous issue of this publication. The revisions are incorporated in this publication and in the extended data spreadsheets available free on-line.

The effect of these revisions on the 2003–04 national estimates of indicative key variables at the TOTAL SELECTED INDUSTRIES level has been a decrease of 0.2% (or \$3.5b) in sales and service income, a decrease of 0.2% (\$0.4b) in wages and salaries paid, and an increase of 0.2% (\$1.2b) in industry value added. The extent of revisions may be greater for individual industries and/or for other variables.

INFORMATION AVAILABLE ON-LINE

The text components of this publication are available free on-line. A PDF publication and extended data spreadsheets are also available free on-line. To access this information, go to the ABS website home page <<http://abs.gov.au>>.

Dennis Trewin
Australian Statistician

CHAPTER 1

OVERVIEW

INTRODUCTION

This publication presents estimates of the economic and financial performance of Australian industry. The estimates are based on data collected in the ABS Economic Activity Survey, and business income tax data reported to the Australian Taxation Office.

KEY DATA

Table 1.1 presents a time series for selected items, from 2001–02 to 2004–05. All value data in this table are shown at current prices.

For the TOTAL SELECTED INDUSTRIES, the key aggregates of income, expenses and industry value added increased by 9% or 10% between 2003–04 and 2004–05, while operating profit before tax increased by 12%. Commentary about these variables, and analysis by industry, is presented in Chapter 2.

For information about survey methodology, see Technical Note 1.

The Glossary provides definitions for terms used.

GROSS VALUE ADDED

Table 1.2 presents estimates from the Australian National Accounts and illustrates the growth of Australian industries over time using chain volume measures of their gross value added. Chain volume measures provide estimates free of the direct effects of price change.

CULTURAL AND RECREATIONAL SERVICES recorded the highest growth rate in 2004–05 (7.9%) followed by HEALTH AND COMMUNITY SERVICES (5.1%) and TRANSPORT AND STORAGE (5.0%). The highest growth rates for the last 10 year and 25 year periods were recorded by COMMUNICATION SERVICES, with annualised rates of 5.9% and 7.0% respectively and PROPERTY AND BUSINESS SERVICES with 4.9% and 5.0% respectively.

TOTAL FACTOR INCOME

Table 1.3 shows the contribution of industries to the production (as measured by total factor income) of each state and territory, as well as Australia, in 2004–05. For the purposes of this table, the activity of general government and the ownership of dwellings are each treated as industries.

Of the nineteen industries in the table, PROPERTY AND BUSINESS SERVICES ranked first (at 12.6%) in its contribution to Australian industry. PROPERTY AND BUSINESS SERVICES was the largest industry in New South Wales and Victoria, and ranked second in four of the six remaining states and territories. MANUFACTURING ranked second in its contribution to Australian production (11.0%) and was the largest industry in South Australia and Tasmania. Contributing 7.7% to total factor income nationally, MINING was the largest industry in Queensland, Western Australia and the Northern Territory.

FURTHER COMMENTARY

Please see:

- *Industry performance*: Chapter 2, page 9
- *Experimental estimates, 2004–05*: Chapter 3, page 51.

1.1

SUMMARY OF OPERATIONS(a), Industry division

	Employment at end of June(b)	Wages and salaries(c)	Sales and service income(d)	Total income	Total expenses	Operating profit before tax	Industry value added	Operating profit before tax to sales and service income
	'000	\$m	\$m	\$m	\$m	\$m	\$m	no.
AGRICULTURE, FORESTRY AND FISHING								
2001-02	na	na	na	na	na	na	na	na
2002-03	na	4 680	50 153	52 352	47 286	4 859	16 299	0.10
2003-04	na	4 780	52 432	53 904	49 441	4 756	17 454	0.09
2004-05	487.2	4 945	56 052	57 966	53 901	4 669	17 736	0.08
MINING								
2001-02	na	6 092	59 596	59 907	47 581	13 032	35 365	0.22
2002-03	na	6 607	62 794	67 362	50 433	17 023	37 019	0.27
2003-04	na	6 958	60 391	66 883	51 105	16 010	34 481	0.27
2004-05	91.8	7 497	71 509	77 838	57 756	20 746	39 892	0.29
MANUFACTURING								
2001-02	na	42 506	292 208	296 601	278 720	18 675	81 128	0.06
2002-03	na	44 819	304 900	308 967	288 983	21 547	87 602	0.07
2003-04	na	46 140	315 764	322 096	298 163	24 455	90 858	0.08
2004-05	1 069.3	48 438	339 250	346 501	320 906	28 632	97 863	0.08
ELECTRICITY, GAS AND WATER SUPPLY								
2001-02	na	3 627	42 214	45 590	39 021	6 624	18 117	0.16
2002-03	na	3 853	45 129	47 909	42 575	5 409	18 769	0.12
2003-04	na	4 007	45 152	48 777	42 323	6 443	18 871	0.14
2004-05	62.8	4 483	47 164	50 745	44 238	6 636	20 052	0.14
CONSTRUCTION								
2001-02	na	16 083	121 209	123 328	112 596	11 232	33 381	0.09
2002-03	na	17 532	138 002	140 984	128 960	13 078	37 918	0.09
2003-04	na	20 001	156 794	158 533	144 182	15 793	45 768	0.10
2004-05	660.5	22 226	170 090	172 595	156 339	16 679	49 227	0.10
WHOLESALE TRADE								
2001-02	na	19 115	271 776	274 953	266 161	9 261	35 406	0.03
2002-03	na	20 233	292 168	295 041	286 207	11 293	39 145	0.04
2003-04	na	22 109	301 816	305 607	291 941	13 522	42 997	0.04
2004-05	460.9	23 382	330 245	333 886	322 450	14 407	45 978	0.04
RETAIL TRADE								
2001-02	na	25 837	253 568	256 111	248 654	9 284	43 163	0.04
2002-03	na	27 272	271 795	273 820	265 598	9 931	46 502	0.04
2003-04	na	29 108	292 482	294 045	284 082	11 493	51 082	0.04
2004-05	1 397.0	31 278	318 237	320 861	309 958	12 699	54 721	0.04

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

1.1**SUMMARY OF OPERATIONS(a), Industry division *continued***

	Employment at end of June(b)	Wages and salaries(c)	Sales and service income(d)	Total income	Total expenses	Operating profit before tax	Industry value added	Operating profit before tax to sales and service income
	'000	\$m	\$m	\$m	\$m	\$m	\$m	no.
ACCOMMODATION, CAFES AND RESTAURANTS								
2001-02	na	9 500	40 119	41 294	39 335	2 022	^ 15 421	0.05
2002-03	na	9 582	42 005	43 054	40 932	2 115	15 852	0.05
2003-04	na	10 219	45 974	46 831	44 233	2 749	17 982	0.06
2004-05	434.0	10 868	48 031	48 668	45 813	2 854	18 902	0.06
TRANSPORT AND STORAGE								
2001-02	na	15 010	70 853	75 926	71 010	4 951	28 566	0.07
2002-03	na	15 556	77 197	82 578	77 996	4 556	32 658	0.06
2003-04	na	16 568	85 406	88 907	85 037	3 815	36 893	0.04
2004-05	430.5	18 479	96 316	102 850	95 223	7 627	41 791	0.08
COMMUNICATION SERVICES								
2001-02	na	6 763	36 627	37 478	32 336	^ 4 961	19 208	0.14
2002-03	na	6 534	38 610	39 350	33 041	6 248	20 123	0.16
2003-04	na	6 545	40 893	41 527	34 425	7 067	21 832	0.17
2004-05	141.4	7 521	45 637	46 548	39 361	7 332	24 170	0.16
PROPERTY AND BUSINESS SERVICES								
2001-02	na	45 437	167 453	187 097	159 559	27 167	86 574	0.16
2002-03	na	47 782	185 361	208 780	179 248	30 308	92 253	0.16
2003-04	na	52 619	209 562	242 008	200 274	43 037	106 216	0.21
2004-05	1 450.1	59 631	235 970	268 523	225 400	43 528	118 223	0.18
EDUCATION (PRIVATE)								
2001-02	na	6 689	6 552	12 774	11 676	^ 1 089	8 622	0.17
2002-03	na	7 079	7 883	14 126	13 257	^ 874	8 828	0.11
2003-04	na	7 380	8 834	15 223	13 868	^ 1 368	9 944	0.15
2004-05	234.0	7 926	9 510	16 862	15 384	1 492	10 821	0.16
HEALTH AND COMMUNITY SERVICES (PRIVATE)								
2001-02	na	16 515	34 104	45 375	39 874	5 525	25 741	0.16
2002-03	na	18 160	38 108	50 634	44 162	6 501	28 863	0.17
2003-04	na	19 272	41 592	54 858	47 544	7 356	30 738	0.18
2004-05	737.0	20 162	46 368	60 024	51 094	8 996	33 216	0.19
CULTURAL AND RECREATIONAL SERVICES								
2001-02	na	4 843	27 815	29 972	27 883	^ 2 087	**9 293	0.08
2002-03	na	5 242	30 311	32 350	29 505	2 921	10 694	0.10
2003-04	na	5 507	32 354	34 580	30 434	4 172	12 338	0.13
2004-05	187.0	5 648	36 171	38 017	33 577	4 386	13 172	0.12

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

1.1SUMMARY OF OPERATIONS(a), Industry division *continued*

	Employment at end of June(b)	Wages and salaries(c)	Sales and service income(d)	Total income	Total expenses	Operating profit before tax	Industry value added	Operating profit before tax to sales and service income
	'000	\$m	\$m	\$m	\$m	\$m	\$m	no.
PERSONAL AND OTHER SERVICES								
2001-02	na	5 616	18 375	22 557	20 199	2 404	8 602	0.13
2002-03	na	5 551	18 531	22 739	20 271	2 519	8 755	0.14
2003-04	na	5 909	20 116	24 290	21 304	3 078	10 071	0.15
2004-05	266.2	6 496	22 009	26 841	23 347	3 539	10 939	0.16
SELECTED INDUSTRIES (EXCLUDING AGRICULTURE, FORESTRY AND FISHING)								
2001-02	na	223 633	1 442 468	1 508 964	1 394 606	118 315	448 586	0.08
2002-03	na	235 804	1 552 793	1 627 693	1 501 168	134 322	484 980	0.09
2003-04	na	252 342	1 657 130	1 744 164	1 588 914	160 360	530 071	0.10
2004-05	7 622.4	274 034	1 816 508	1 910 759	1 740 847	179 553	578 968	0.10
TOTAL SELECTED INDUSTRIES (e)								
2001-02	na	na	na	na	na	na	na	na
2002-03	na	240 484	1 602 946	1 680 045	1 548 454	139 180	501 279	0.09
2003-04	na	257 122	1 709 562	1 798 068	1 638 355	165 116	547 525	0.10
2004-05	8 109.5	278 979	1 872 560	1 968 726	1 794 747	184 222	596 704	0.10

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes working proprietors.

(c) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

1.2 PRODUCTION VOLUMES (a), Gross value added

Industry	CHAIN VOLUME MEASURES		Change from 2003-04 to 2004-05	AVERAGE ANNUAL CHANGE OVER LAST	
	2003-04	2004-05		10 years	25 years
	\$m	\$m	%	%	%
Agriculture, forestry and fishing	27 791	27 490	-1.1	4.5	2.5
Mining	45 283	47 496	4.9	2.6	3.9
Manufacturing	105 935	104 746	-1.1	1.7	1.5
Electricity, gas and water supply	19 289	19 419	0.7	1.1	2.4
Construction	54 599	57 217	4.8	5.4	3.7
Wholesale trade	40 633	42 023	3.4	4.1	3.1
Retail trade)	49 910	52 030	4.2	4.3	3.5
Accommodation, cafes and restaurants	18 430	19 269	4.6	4.1	3.7
Transport and storage	38 185	40 089	5.0	4.4	3.9
Communication services	22 443	23 463	4.5	5.9	7.0
Finance and insurance	60 280	61 403	1.9	3.8	4.2
Property and business services	99 885	101 077	1.2	4.9	5.0
Government administration and defence	33 183	34 345	3.5	2.5	2.8
Education	38 005	38 499	1.3	1.9	2.4
Health and community services	50 740	53 325	5.1	4.3	4.1
Cultural and recreational services	10 442	11 270	7.9	4.0	3.7
Personal and other services	16 033	16 226	1.2	3.4	3.1
Total all industries	731 066	749 387	2.5	3.6	3.4

(a) Reference year for chain volume measures is 2004-05.

Note: The volume estimates contained in this table are defined from quarterly business surveys.

Source: Australian National Accounts: National Income and Expenditure and Product, June Quarter 2006 (cat.no.5206), table 45.

1.3 INDUSTRY CONTRIBUTION TO TOTAL FACTOR INCOME

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
<i>Industry</i>	%	%	%	%	%	%	%	%	%
Agriculture, forestry and fishing	1.9	3.0	4.1	5.5	3.4	6.7	2.5	—	3.1
Mining	2.5	1.7	12.4	3.2	27.4	2.1	26.1	—	7.7
Manufacturing	11.1	13.9	9.0	15.3	7.8	14.5	5.9	2.0	11.0
Electricity, gas and water supply	2.1	2.9	2.0	3.1	2.6	4.8	1.4	2.4	2.4
Construction	6.9	6.5	8.0	6.0	8.0	5.5	6.9	7.7	7.1
Wholesale trade	5.4	6.0	4.6	4.3	3.7	3.7	2.0	1.8	4.9
Retail trade	6.0	6.1	7.2	6.2	4.8	7.5	4.4	4.8	6.1
Accommodation, cafes and restaurants	2.5	1.8	2.9	2.2	1.4	2.7	2.5	2.0	2.2
Transport and storage	4.2	4.2	4.6	4.3	4.1	4.2	3.6	2.3	4.2
Communication services	2.7	3.4	2.2	2.5	2.1	2.4	2.1	2.5	2.7
Finance and insurance	10.9	8.7	5.2	6.3	3.8	5.9	2.3	3.6	7.7
Property and business services	14.9	14.1	9.9	9.8	10.4	6.0	7.7	12.7	12.6
Government administration and defence	3.5	2.4	4.0	3.3	2.2	5.5	7.0	26.7	3.7
Education	4.5	5.2	4.3	5.3	2.9	5.5	3.9	5.7	4.5
Health and community services	6.4	7.0	6.3	8.2	5.4	9.7	5.7	6.3	6.6
Cultural and recreational services	1.6	1.7	1.1	1.4	1.0	1.4	1.6	2.6	1.4
Personal and other services	1.8	1.8	2.1	2.3	1.6	2.1	2.0	2.7	1.9
Ownership of dwellings	9.1	8.2	7.9	8.7	6.0	7.3	9.7	8.7	8.2
General government(a)	1.9	1.6	2.2	2.0	1.4	2.7	2.8	5.4	1.9

— nil or rounded to zero (including null cells)

(a) State details for general government gross operating surplus by industry are not available.

Note: Australian National Accounts: State Accounts, 2005–06 Reissue (cat. no. 5220.0). Analysis of results (page 7).

INTRODUCTION

Statistics in this chapter relate to the performance of Australian industry at the industry division level, as defined by the *Australian and New Zealand Standard Industrial Classification (ANZSIC)*, 1993 edition. ANZSIC Divisions K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE are excluded. Aggregates excluding these industries are presented at the TOTAL SELECTED INDUSTRIES level. Please note that the EDUCATION AND HEALTH AND COMMUNITY SERVICES industries, where shown (or included in totals) in this publication, exclude any public sector components. Data for AGRICULTURE, FORESTRY AND FISHING are only available from 2002–03, so aggregates excluding this industry (as well as Divisions K and M) are presented at the SELECTED INDUSTRIES level to facilitate comparison between 2001–02 and later years.

Definitions of terms used are shown in the Glossary.

OPERATING BUSINESSES

The total number of businesses operating in the TOTAL SELECTED INDUSTRIES of the Australian economy increased by 4% between 2003–04 and 2004–05. In 2004–05 these industries consisted of 2,365,200 operating businesses, 99,700 more than in 2003–04.

Refer to Technical Note 1 paragraphs 3–5 for detailed descriptions of the business units used.

Thirteen of the fifteen industry divisions that comprise the TOTAL SELECTED INDUSTRIES grew in number of operating businesses, MINING and MANUFACTURING being the exceptions.

In 2004–05, the industries with the largest number of operating businesses were PROPERTY AND BUSINESS SERVICES (with 674,700 businesses, or 29% of the TOTAL SELECTED INDUSTRIES), CONSTRUCTION (16%), and AGRICULTURE, FORESTRY AND FISHING and RETAIL TRADE (each with 10%). These proportions are virtually identical to those of 2003–04.

INCOME AND EXPENDITURE

For the TOTAL SELECTED INDUSTRIES, total income increased in current price terms by \$171b (9%) between 2003–04 and 2004–05, to \$1,969b. Of this increase, sales of goods accounted for \$93b and income from services (excluding rent, leasing and hiring income) \$64b. In percentage terms the largest increase (23%) was in interest income (from \$15b to \$19b), more than offsetting a fall in the previous year. The total income of large (employing) businesses increased by \$77b (11%), and for other business types it increased by \$93b (8%). All industries increased total income in current price terms, the largest percentage increase (16%) having occurred in the MINING industry.

Total expenses of the TOTAL SELECTED INDUSTRIES increased in current price terms by \$156b (10%) between 2003–04 and 2004–05, to \$1,795b. Of this increase, cost of sales accounted for \$119b and selected labour costs \$24b. The increase among large (employing) businesses amounted to \$70b (11%); for other business types, total expenses increased by \$86b (8%). All industries recorded increases in total expenses in current price terms. The largest percentage increase, of 14%, occurred in the

INCOME AND EXPENDITURE *continued*

COMMUNICATION SERVICES industry. WHOLESAL TRADE incurred the largest increase in value of total expenses (up \$31b, or 10%), followed by RETAIL TRADE (up \$26b, or 9%).

In 2004–05, the industry with the largest share of total income for the TOTAL SELECTED INDUSTRIES was MANUFACTURING, with 18%, followed by WHOLESAL TRADE (17%) and RETAIL TRADE (16%). On the expense side, the same industries predominate: MANUFACTURING and WHOLESAL TRADE account for 18% each, and RETAIL TRADE 17%, of the total expenses of the TOTAL SELECTED INDUSTRIES.

The contribution of large (employing) businesses to both total income and total expenses of the TOTAL SELECTED INDUSTRIES was 38% in 2004–05. Small (employing) businesses contributed 28% to both variables, medium (employing) businesses accounted for 23% of total income and 24% of total expenses, and non-employing businesses contributed 11% and 10% respectively.

INDUSTRY VALUE ADDED

Industry value added (IVA) for the TOTAL SELECTED INDUSTRIES increased by 9%, or \$49b, between 2003–04 and 2004–05. All industries increased IVA in current price terms. MINING recorded the largest percentage increase, rising 16% from \$34b to \$40b. PROPERTY AND BUSINESS SERVICES registered the largest increase in dollar terms (\$12b, or 11%), from \$106b to \$118b.

As measured by IVA, the largest industries in 2004–05 were PROPERTY AND BUSINESS SERVICES (contributing 20% of the value for TOTAL SELECTED INDUSTRIES), MANUFACTURING (16%) and RETAIL TRADE (9%).

In 2004–05, large (employing) businesses generated 40% of the IVA of the TOTAL SELECTED INDUSTRIES. Small (employing) businesses contributed 28%, medium (employing) businesses 21%, and non-employing businesses 11%.

EMPLOYMENT

The TOTAL SELECTED INDUSTRIES are estimated to have employed 8.1m persons at the end of June 2005. Almost half of this total employment is accounted for by three industries: PROPERTY AND BUSINESS SERVICES (with 1.5m persons, or 18%), RETAIL TRADE (1.4m, or 17%) and MANUFACTURING (1.1m, or 13%).

PROFITABILITY AND EARNINGS

Operating profit before tax (OPBT) of the TOTAL SELECTED INDUSTRIES in 2004–05 was \$184b, an increase in current price terms of \$19b (12%) from 2003–04.

In 2004–05, OPBT of large (employing) businesses in TOTAL SELECTED INDUSTRIES was \$68b, an increase of \$10b (16%) from 2003–04. For other business categories, OPBT increased by \$10b, or 9%, to \$116b in 2004–05.

The largest increases between 2003–04 and 2004–05 in OPBT occurred in MINING (\$5b), and MANUFACTURING and TRANSPORT AND STORAGE (\$4b each). The only industry in which OPBT declined in 2004–05 was AGRICULTURE, FORESTRY AND FISHING (down 2%, or \$0.1b).

In 2004–05, 37% of OPBT of the TOTAL SELECTED INDUSTRIES was earned by large (employing) businesses. Small (employing) businesses generated 25%, medium (employing) businesses 14%, and 24% was attributable to non-employing businesses. Non-employing businesses make a higher contribution to OPBT than to most of the other variables presented, as the drawings and/or labour costs of working proprietors and partners are not reflected in estimates of business expenses.

PROFITABILITY AND
EARNINGS *continued*

The PROPERTY AND BUSINESS SERVICES industry was the largest contributor to OPBT of the TOTAL SELECTED INDUSTRIES in 2004–05, accounting for 24%. This was followed by MANUFACTURING (16%), and MINING (11%).

GROSS FIXED CAPITAL
FORMATION AND CAPITAL
EXPENDITURE

Gross fixed capital formation (GFCF) by the TOTAL SELECTED INDUSTRIES increased by 13% between 2003–04 and 2004–05, rising by \$9b to \$78b in 2004–05. Of this increase, \$3b is attributable to MANUFACTURING, and \$2b to each of ELECTRICITY, GAS AND WATER SUPPLY and the COMMUNICATION SERVICES industry.

An increase of \$23b (or 22%) in capital expenditure at the TOTAL SELECTED INDUSTRIES level was moderated by an increase of \$4b (or 14%) in the value of disposals of assets to produce a \$19b increase (\$76b to \$95b, or 25%) in net capital expenditure for the year.

Substantial contributors to the increase in net capital expenditure were MANUFACTURING (\$3b), ELECTRICITY GAS AND WATER SUPPLY (\$2b), and MINING (\$2b).

BUSINESS AVERAGES

Between 2003–04 and 2004–05, most average values presented for the TOTAL SELECTED INDUSTRIES showed increases. Average OPBT improved by 7%, slightly greater than the 4% or 5% by which the other financial averages and average IVA increased.

INDUSTRY RATIOS

A range of performance measures, mainly expressed as ratios, can be produced from the data available from businesses' financial statements. A selection of these are presented in table 2.2 for each industry. Definitions are provided in the Glossary. Information about the uses and limitations of these measures can be found in Explanatory Notes paragraphs 24–29.

At the TOTAL SELECTED INDUSTRIES level, most of the industry ratios presented either changed little or showed moderate increases over their values in 2003–04.

The industry which recorded the largest profit margin in 2004–05 was MINING (29%), followed by HEALTH AND COMMUNITY SERVICES (PRIVATE) (19%), and the smallest profit margins were returned in RETAIL TRADE and WHOLESALE TRADE (both 4%).

Values for interest coverage ranged from 12.2 times in HEALTH AND COMMUNITY SERVICES (PRIVATE) to 2.3 times in ELECTRICITY, GAS AND WATER SUPPLY.

The industry which devoted the highest proportion of IVA to acquiring capital assets in 2004–05 was ELECTRICITY, GAS AND WATER SUPPLY (with an investment rate (value added) of 49%, up from 41% in the previous year), followed by MINING (at 40%). WHOLESALE TRADE recorded the lowest value (9%) for this ratio.

INDUSTRY ANALYSIS

An analysis of performance by industry follows.

AGRICULTURE, FORESTRY AND
FISHING

In 2003–04, this industry consisted of 239,400 operating businesses. They contributed 3% to total income, total expenses and industry value added of the TOTAL SELECTED INDUSTRIES.

A \$1.2b (25%) rise in income from services plus a \$2.6b (5%) increase in sales of goods resulted in a \$4.1b (8%) increase in total income during the year. IVA increased by the same percentage (8%), while OPBT fell slightly.

AGRICULTURE, FORESTRY AND
FISHING *continued*

This industry's average values of sales and service income, total income and total expenses are all lower than for all other industries except for PERSONAL AND OTHER SERVICES. Average OPBT and IVA in AGRICULTURE, FORESTRY AND FISHING is the lowest of all industries shown.

AGRICULTURE, FORESTRY AND FISHING is the industry least dominated by large (employing) businesses, which accounted for only 10% of wages and salaries, 3% of total income, and 4% of IVA in 2004–05. By contrast, the contributions of small (employing) businesses to these aggregates were, respectively, 59%, 53% and 57%, the highest for each variable for any of the TOTAL SELECTED INDUSTRIES.

MINING

Favourable commodity prices, strong overseas demand and increased output combined to substantially improve the performance of the MINING industry in 2004–05. An increase of \$11.0b (16%) in total income exceeded an increase of \$6.7b (13%) in total expenses, resulting in a \$4.7b (30%) increase in OPBT and a \$5.4b (16%) increase in IVA. Net capital expenditure also increased, by 19% (or \$2.2b).

Depreciation and amortisation is a significant element of the cost structure of MINING, representing 14% of its total expenses in 2004–05, the second highest proportion (after COMMUNICATION SERVICES) of all the TOTAL SELECTED INDUSTRIES.

MANUFACTURING

Manufacturing OPBT increased by \$4b (or 17%), resulting from a \$24b (8%) increase in total income, a \$23b (8%) increase in total expenses, and an increase of \$2.5b in the value of the change in inventories.

GFCF and net capital expenditure in MANUFACTURING both rose by \$3b, or 28% and 24% respectively, in 2004–05.

The MANUFACTURING industry accounted for 18% of total income and sales and service income of the TOTAL SELECTED INDUSTRIES in 2004–05, and was the largest contributor to these aggregates.

Average OPBT in MANUFACTURING rose by 18% during 2004–05, much greater than the 8% increase in most other financial averages and average IVA.

ELECTRICITY, GAS AND WATER
SUPPLY

IVA of the ELECTRICITY, GAS AND WATER SUPPLY industry increased by 6% (or \$1.2b) in 2004–05, after two years of modest growth.

Selected labour costs represented 9% of total expenses in 2004–05 for this industry, the second lowest proportion (after WHOLESALE TRADE) of any industry. The ELECTRICITY, GAS AND WATER SUPPLY industry also has the highest proportion of its total expenses represented by interest expenses: 11% in 2004–05, compared to 2% for the TOTAL SELECTED INDUSTRIES.

Capital work done by businesses for their own use accounted for 42% of this industry's capital expenditure in 2004–05, the second highest proportion of any industry. Capital expenditure increased by 28% (or \$2.2b) during the year, and represented 49% of the industry's IVA.

ELECTRICITY, GAS AND WATER
SUPPLY *continued*

Of the TOTAL SELECTED INDUSTRIES, ELECTRICITY, GAS AND WATER SUPPLY is the second most heavily dominated (after COMMUNICATION SERVICES) by large (employing) businesses in 2004–05, as measured by their contribution to IVA (79%), OPBT (81%), and total income (72%). In terms of wages and salaries and employment ELECTRICITY, GAS AND WATER SUPPLY is the industry most heavily dominated by large businesses, with 84% and 77% respectively. Conversely, it is also the industry to which non-employing businesses contribute least: 2% or less in 2004–05 to all financial variables and IVA.

CONSTRUCTION

In 2004–05, total income in CONSTRUCTION increased by 9% and total expenses by 8%. OPBT rose by 6% and IVA by 8%. Since 2001–02, these aggregates have increased by 40%, 39%, 48% and 47% respectively.

Reflecting a 30% increase in interest expenses (to \$2.2b), the interest coverage ratio for this industry declined from 10.3 times in 2003–04 to 8.5 times in 2004–05.

Apart from AGRICULTURE, FORESTRY AND FISHING, CONSTRUCTION was the industry most heavily dominated by small (employing) businesses in 2004–05. They contributed 33% of the OPBT in this industry, compared to 25% at the TOTAL SELECTED INDUSTRIES level, between 45% and 49% of all other financial variables shown, 44% of IVA, and 37% of employment at the end of June.

WHOLESALE TRADE

Total income of the WHOLESALE TRADE industry increased by 9% (\$28b), and total expenses by 10% (\$31b), in 2004–05. IVA increased by \$3b (7%), \$2b of which was generated by the PERSONAL AND HOUSEHOLD GOODS WHOLESALING subdivision. After declining over the previous three years, income from services in WHOLESALE TRADE increased by 11% to \$9.4b.

At 8%, the proportion of selected labour costs to total expenses in WHOLESALE TRADE in 2004–05 was the lowest of all industries shown. The proportion for the TOTAL SELECTED INDUSTRIES was 17%.

RETAIL TRADE

Total income and total expenses in the RETAIL TRADE industry both increased by 9% in 2004–05. OPBT rose by 10% and IVA increased by 7%.

Capital expenditure increased by 16%, and by 22% net of disposals.

Apart from AGRICULTURE, FORESTRY AND FISHING, RETAIL TRADE is the industry with the lowest wages and salaries costs per person employed (\$22,400) in 2004–05. This is consistent with the prevalence of part time and casual employment in this industry.

ACCOMMODATION, CAFES AND
RESTAURANTS

Increases of 4% were recorded in both total income and total expenses of ACCOMMODATION, CAFES AND RESTAURANTS in 2004–05.

IVA of ACCOMMODATION, CAFES AND RESTAURANTS increased by \$1b, or 5%. Capital expenditure in this industry fell by 17% (or \$0.5b), leading to a reduction in the investment rate (value added) to its lowest level (12%) in the four years of this series. Profit margin and interest coverage declined slightly.

TRANSPORT AND STORAGE

OPBT of this industry doubled between 2003–04 and 2004–05, to \$7.6b, following two years of decline. Total income increased by \$14b (16%) and total expenses by \$10b (12%).

TRANSPORT AND STORAGE
continued

This industry was the second largest source (after PROPERTY AND BUSINESS SERVICES) of rent, leasing and hiring income, contributing 6% of the estimate for the TOTAL SELECTED INDUSTRIES in 2004–05. Its interest coverage and profit margin substantially improved during the year.

Funding from government for operational costs represented 4% of total income for TRANSPORT AND STORAGE, reflecting payments to passenger transport operators.

COMMUNICATION SERVICES

Increases were recorded by this industry during 2004–05 in total income (12%, or \$5.0b), total expenses (14%, or \$4.9b), OPBT (4%, or \$0.3b), and IVA (11%, or \$2.3b). Both capital expenditure and GFCF rose by 45%, reflecting investment in new technologies. More than half (55%) of the value of capital expenditure in COMMUNICATION SERVICES consisted of capital work done for own use, the highest proportion of any industry shown.

COMMUNICATION SERVICES is the industry in which large (employing) businesses dominate most heavily, generating 79% of total income, 83% of IVA and 90% of OPBT in 2004–05 and providing 71% of employment.

COMMUNICATION SERVICES is also the industry for which depreciation and amortisation represents the highest proportion of total expenses, at 15% in 2004–05 (compared to 4% for the TOTAL SELECTED INDUSTRIES).

PROPERTY AND BUSINESS SERVICES

The PROPERTY AND BUSINESS SERVICES industry had the largest number of operating businesses in 2004–05. Its estimated 674,700 businesses represented 29% of all businesses and was 6% more than the previous year.

IVA of this industry increased by 11% (\$12b), greatly exceeding the rise in OPBT (1%, or \$0.5b). Selected labour costs increased by \$8b (13%).

In 2004–05, the PROPERTY AND BUSINESS SERVICES industry accounted for 14% of total income, 13% of total expenses, 22% of selected labour costs, 18% of employment and 20% of IVA of the TOTAL SELECTED INDUSTRIES.

Of total income for this industry in 2004–05, 14% is represented by rent, leasing and hiring income, the highest proportion of any industry shown. At the TOTAL SELECTED INDUSTRIES level, the corresponding proportion is 3%. The PROPERTY AND BUSINESS SERVICES industry generated 74% of all rent, leasing and hiring income earned by the TOTAL SELECTED INDUSTRIES.

Non-employing businesses accounted for 28% of the total income of the PROPERTY AND BUSINESS SERVICES industry, the highest proportion of any industry in 2004–05.

EDUCATION (PRIVATE)

The number of operating businesses in the (private) EDUCATION industry increased by 7% between 2003–04 and 2004–05.

Selected labour costs represented 58% of total expenses for the (private) EDUCATION industry in 2004–05. As well, the \$6.4b received in 2004–05 as funding from government for operational costs amounts to 38% of this industry's total income. Both proportions are the highest of any industry shown.

EDUCATION (PRIVATE)

continued

This industry exhibits the highest value for the ratio of wages and salaries to sales and service income of all industries presented. This is consistent with the labour intensive nature of the industry. At 0.83 in 2004–05, this value is more than 90% greater than that of the next-ranking industry by this measure (HEALTH AND COMMUNITY SERVICES (PRIVATE)).

(Private) EDUCATION is the industry in which medium (employing) businesses are most dominant in terms of total income and IVA, contributing 51% and 52% respectively of the 2004–05 estimates for this industry.

HEALTH AND COMMUNITY SERVICES
(PRIVATE)

This industry recorded an increase of 5% in the number of operating businesses during 2004–05. Total income increased by 9%, total expenses by 7%, OPBT by 22%, and IVA by 8%.

The cost structure of the (private) HEALTH AND COMMUNITY SERVICES industry is distinctive in that selected labour costs and cost of sales are very similar, each constituting between 45% and 47% of total expenses for all four years presented.

Of the industries included in these statistics, (private) HEALTH AND COMMUNITY SERVICES is by far the largest recipient of funding from government for operational costs. In 2004–05 it received \$10.1b, or 35% of all such funding paid to the TOTAL SELECTED INDUSTRIES. This represented 17% of the total income of the industry, compared to 18% in 2003–04.

CULTURAL AND RECREATIONAL
SERVICES

The number of operating businesses in the CULTURAL AND RECREATIONAL SERVICES industry rose by 5% in 2004–05.

In 2004–05 OPBT increased by 5%, following a 43% increase in the previous year. IVA increased by 7% and capital expenditure by 18%.

In this industry, small employing and medium employing businesses generally make similar contributions to each major aggregate (apart from employment). At the TOTAL SELECTED INDUSTRIES level, however, small employing businesses tend to account for a larger share than medium ones.

PERSONAL AND OTHER SERVICES

The number of operating businesses in the PERSONAL AND OTHER SERVICES industry increased by 8% in 2004–05.

Between 2003–04 and 2004–05, this industry recorded increases in total income (11%), total expenses (10%), IVA (9%), and OPBT (15%).

PERSONAL AND OTHER SERVICES is heavily dominated by small (employing) businesses, ranking third by this measure (after AGRICULTURE, FORESTRY AND FISHING and CONSTRUCTION) in terms of most variables presented. In 2004–05 such businesses contributed 29% of the OPBT in this industry, and between 37% and 42% to all other financial variables shown. Of this industry's OPBT in 2004–05, 49% was generated by non-employing businesses.

2.1 BUSINESS TYPE AND SIZE, Industry division(a)

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
AGRICULTURE, FORESTRY AND FISHING								
Employing businesses								
Small								
2001–02	na	na	na	na	na	na	na	na
2002–03	79 584	na	30 144	3 127	31 101	27 868	3 200	10 655
2003–04	74 832	na	29 061	2 989	29 758	26 852	2 937	10 470
2004–05	72 272	195 033	29 795	2 938	30 709	28 119	2 800	10 094
Medium								
2001–02	na	na	na	na	na	na	na	na
2002–03	853	na	6 586	1 116	6 794	6 435	173	1 972
2003–04	1 039	na	6 983	1 211	7 232	6 940	263	2 206
2004–05	1 205	45 364	8 110	1 303	8 566	8 105	535	2 479
Large								
2001–02	na	na	na	na	na	na	na	na
2002–03	21	na	1 738	297	2 139	1 887	289	455
2003–04	26	na	1 648	347	1 769	1 832	40	512
2004–05	28	14 157	1 857	475	1 827	2 084	-106	710
Non-employed businesses								
Total								
2001–02	na	na	na	na	na	na	na	na
2002–03	150 477	na	11 685	140	12 318	11 096	1 196	3 216
2003–04	159 541	na	14 740	233	15 145	13 818	1 516	4 266
2004–05	165 894	232 606	16 289	228	16 865	15 592	1 440	4 453
Total selected businesses								
Total								
2001–02	na	na	na	na	na	na	na	na
2002–03	230 936	na	50 153	4 680	52 352	47 286	4 859	16 299
2003–04	235 438	na	52 432	4 780	53 904	49 441	4 756	17 454
2004–05	239 399	487 161	56 052	4 945	57 966	53 901	4 669	17 736

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
MINING								
Employing businesses								
Small								
2001-02	2 504	na	12 129	404	11 166	6 564	4 743	9 140
2002-03	2 394	na	11 180	414	12 588	6 405	6 241	8 371
2003-04	2 502	na	11 566	530	13 067	7 094	5 987	7 949
2004-05	2 451	9 400	16 217	614	18 094	10 027	8 278	10 771
Medium								
2001-02	248	na	7 242	863	8 303	6 684	1 634	3 468
2002-03	289	na	10 696	1 255	11 958	9 145	3 011	6 218
2003-04	209	na	10 266	1 099	12 470	8 950	3 574	6 113
2004-05	264	15 593	10 044	1 089	10 835	8 816	2 130	5 035
Large								
2001-02	83	na	38 717	4 712	39 514	32 868	7 199	22 238
2002-03	79	na	39 170	4 839	40 826	33 083	7 572	22 088
2003-04	82	na	36 962	5 232	39 620	33 665	6 111	19 865
2004-05	86	63 057	44 240	5 714	47 628	37 867	10 106	23 856
Non-employing businesses								
Total								
2001-02	4 448	na	1 508	113	925	1 465	-544	519
2002-03	4 381	na	1 747	99	1 989	1 800	200	342
2003-04	5 099	na	1 596	97	1 727	1 396	339	554
2004-05	5 025	3 744	1 008	79	1 281	1 045	232	229
Total selected businesses								
Total								
2001-02	7 283	na	59 596	6 092	59 907	47 581	13 032	35 365
2002-03	7 143	na	62 794	6 607	67 362	50 433	17 023	37 019
2003-04	7 892	na	60 391	6 958	66 883	51 105	16 010	34 481
2004-05	7 826	91 793	71 509	7 497	77 838	57 756	20 746	39 892

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
MANUFACTURING								
Employing businesses								
Small								
2001–02	54 203	na	46 122	7 745	46 384	42 361	4 070	15 179
2002–03	55 664	na	49 410	7 949	50 341	44 876	5 457	15 848
2003–04	56 055	na	52 576	8 563	53 384	48 020	5 389	16 998
2004–05	54 919	243 843	53 101	8 525	54 157	49 339	5 061	16 554
Medium								
2001–02	6 340	na	68 174	11 827	69 141	65 928	3 699	20 409
2002–03	6 881	na	72 401	12 794	73 409	69 542	4 135	21 966
2003–04	6 611	na	72 806	12 633	73 440	69 721	3 911	22 020
2004–05	6 986	323 171	78 917	13 688	80 159	76 163	4 770	23 656
Large								
2001–02	646	na	166 837	22 262	169 839	160 508	9 472	42 893
2002–03	629	na	172 856	23 439	174 814	165 387	10 602	47 330
2003–04	634	na	180 190	24 361	184 631	171 101	13 861	49 680
2004–05	622	432 178	195 889	25 495	200 144	184 899	17 258	55 070
Non-employed businesses								
Total								
2001–02	68 775	na	11 074	671	11 238	9 924	1 435	*2 648
2002–03	66 942	na	10 233	636	10 402	9 177	1 353	2 458
2003–04	68 425	na	10 192	583	10 641	9 321	1 294	2 161
2004–05	68 656	70 131	11 343	730	12 041	10 506	1 543	2 582
Total selected businesses								
Total								
2001–02	129 964	na	292 208	42 506	296 601	278 720	18 675	81 128
2002–03	130 115	na	304 900	44 819	308 967	288 983	21 547	87 602
2003–04	131 726	na	315 764	46 140	322 096	298 163	24 455	90 858
2004–05	131 181	1 069 323	339 250	48 438	346 501	320 906	28 632	97 863

* estimate has a relative standard error of 25% to 50% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
ELECTRICITY, GAS AND WATER SUPPLY								
Employing businesses								
Small								
2001-02	681	na	3 914	113	4 555	3 607	952	1 432
2002-03	702	na	4 000	149	4 419	3 678	739	1 548
2003-04	732	na	4 063	160	4 704	3 837	880	1 521
2004-05	694	2 727	3 935	169	3 909	3 585	317	1 715
Medium								
2001-02	155	na	7 936	518	8 724	7 862	869	2 072
2002-03	132	na	8 012	480	8 902	7 836	1 100	2 120
2003-04	130	na	8 038	496	8 967	8 162	790	1 808
2004-05	168	9 652	8 123	527	8 968	8 122	863	1 990
Large								
2001-02	51	na	29 751	2 955	31 631	26 976	4 701	14 327
2002-03	55	na	32 429	3 194	33 819	30 395	3 466	14 777
2003-04	54	na	32 447	3 329	34 330	29 509	4 810	15 333
2004-05	51	48 627	34 050	3 762	36 664	31 423	5 358	15 904
Non-employing businesses								
Total								
2001-02	1 029	na	612	41	679	576	102	286
2002-03	1 339	na	687	31	769	666	103	325
2003-04	1 668	na	605	22	775	816	-37	209
2004-05	1 947	1 758	1 055	26	1 204	1 109	98	442
Total selected businesses								
Total								
2001-02	1 916	na	42 214	3 627	45 590	39 021	6 624	18 117
2002-03	2 228	na	45 129	3 853	47 909	42 575	5 409	18 769
2003-04	2 584	na	45 152	4 007	48 777	42 323	6 443	18 871
2004-05	2 860	62 764	47 164	4 483	50 745	44 238	6 636	20 052

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
CONSTRUCTION								
Employing businesses								
Small								
2001-02	94 154	na	52 848	7 855	53 551	50 332	3 334	14 388
2002-03	99 926	na	61 534	8 564	62 220	58 288	4 212	16 475
2003-04	108 877	na	70 831	9 896	71 675	66 769	5 274	20 253
2004-05	113 139	244 904	76 374	10 904	77 138	71 918	5 492	21 704
Medium								
2001-02	1 919	na	22 384	3 910	22 586	22 149	516	5 812
2002-03	1 941	na	23 961	4 238	24 272	23 452	988	6 641
2003-04	2 064	na	27 206	4 787	27 541	26 139	1 384	7 855
2004-05	2 254	97 433	31 222	5 487	31 537	29 599	1 716	9 021
Large								
2001-02	90	na	21 513	3 687	22 157	21 447	952	5 250
2002-03	99	na	25 271	4 206	25 936	24 973	1 023	6 594
2003-04	112	na	28 066	4 822	28 422	27 509	1 263	7 407
2004-05	121	74 892	29 498	5 366	30 319	29 120	1 311	7 709
Non-employing businesses								
Total								
2001-02	248 398	na	24 464	632	25 034	18 668	6 429	7 931
2002-03	238 016	na	27 236	525	28 557	22 247	6 854	8 208
2003-04	254 728	na	30 690	495	30 895	23 765	7 872	10 252
2004-05	268 002	243 245	32 996	469	33 602	25 703	8 161	10 792
Total selected businesses								
Total								
2001-02	344 561	na	121 209	16 083	123 328	112 596	11 232	33 381
2002-03	339 982	na	138 002	17 532	140 984	128 960	13 078	37 918
2003-04	365 780	na	156 794	20 001	158 533	144 182	15 793	45 768
2004-05	383 515	660 473	170 090	22 226	172 595	156 339	16 679	49 227

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
WHOLESALE TRADE								
Employing businesses								
Small								
2001–02	38 224	na	72 091	5 920	72 496	70 156	2 822	11 099
2002–03	40 612	na	80 494	6 349	81 123	78 477	3 425	12 124
2003–04	43 234	na	84 527	6 927	84 976	81 832	3 557	13 215
2004–05	44 289	141 142	89 498	7 308	90 199	87 127	3 898	13 922
Medium								
2001–02	2 742	na	93 161	6 209	94 002	91 432	2 790	11 345
2002–03	2 503	na	94 729	6 342	95 536	93 373	3 181	11 888
2003–04	2 715	na	94 432	7 039	95 168	91 075	3 558	13 153
2004–05	2 730	131 773	101 171	7 267	102 036	99 281	4 136	13 931
Large								
2001–02	246	na	92 429	6 600	94 192	91 131	2 722	11 335
2002–03	240	na	102 627	7 223	103 961	101 119	3 430	13 183
2003–04	225	na	106 708	7 773	109 300	104 070	5 147	14 512
2004–05	242	148 747	121 355	8 351	123 044	118 860	4 852	15 944
Non-employed businesses								
Total								
2001–02	41 370	na	14 096	^ 387	14 264	13 441	926	^ 1 627
2002–03	40 501	na	14 318	319	14 421	13 237	1 256	1 950
2003–04	43 463	na	16 150	370	16 163	14 964	1 261	2 118
2004–05	46 329	39 226	18 221	^ 455	18 607	17 183	1 522	2 180
Total selected businesses								
Total								
2001–02	82 582	na	271 776	19 115	274 953	266 161	9 261	35 406
2002–03	83 856	na	292 168	20 233	295 041	286 207	11 293	39 145
2003–04	89 637	na	301 816	22 109	305 607	291 941	13 522	42 997
2004–05	93 590	460 889	330 245	23 382	333 886	322 450	14 407	45 978

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
RETAIL TRADE								
Employing businesses								
Small								
2001-02	107 760	na	83 213	9 529	84 000	80 553	3 947	16 477
2002-03	112 325	na	88 712	10 113	89 233	86 602	3 248	17 043
2003-04	118 499	na	95 450	10 910	95 832	92 674	3 608	18 623
2004-05	120 126	435 250	99 481	11 576	100 168	97 223	3 572	19 292
Medium								
2001-02	5 778	na	57 703	5 722	58 191	57 450	1 378	8 591
2002-03	5 069	na	65 395	6 354	65 836	64 826	1 566	9 848
2003-04	5 272	na	71 419	6 955	71 849	70 009	2 246	11 275
2004-05	5 124	234 788	75 511	7 425	76 204	74 620	2 121	11 566
Large								
2001-02	261	na	89 988	9 948	90 973	89 371	2 034	14 716
2002-03	264	na	95 743	10 353	96 643	93 615	3 420	16 608
2003-04	256	na	103 115	10 756	103 765	100 667	3 692	17 940
2004-05	298	598 880	118 312	11 774	119 183	114 674	4 982	20 495
Non-employing businesses								
Total								
2001-02	112 115	na	22 663	638	22 948	21 281	1 925	3 378
2002-03	105 789	na	21 944	452	22 108	20 555	1 696	3 003
2003-04	111 226	na	22 498	487	22 599	20 731	1 948	3 244
2004-05	117 524	128 110	24 933	504	25 305	23 440	2 024	3 369
Total selected businesses								
Total								
2001-02	225 915	na	253 568	25 837	256 111	248 654	9 284	43 163
2002-03	223 447	na	271 795	27 272	273 820	265 598	9 931	46 502
2003-04	235 253	na	292 482	29 108	294 045	284 082	11 493	51 082
2004-05	243 073	1 397 028	318 237	31 278	320 861	309 958	12 699	54 721

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
ACCOMMODATION, CAFES AND RESTAURANTS								
Employing businesses								
Small								
2001-02	31 251	na	15 250	3 188	15 600	14 759	832	5 375
2002-03	33 265	na	15 303	3 161	15 647	14 840	798	5 458
2003-04	35 733	na	16 599	3 367	16 849	16 082	830	6 044
2004-05	36 224	152 072	17 297	3 447	17 484	16 667	842	6 174
Medium								
2001-02	3 625	na	14 655	3 891	15 151	14 493	715	6 008
2002-03	3 281	na	16 079	3 953	16 433	15 683	751	6 228
2003-04	3 403	na	17 783	4 278	17 927	17 027	962	7 165
2004-05	3 602	165 356	18 422	4 620	18 625	17 440	1 197	7 707
Large								
2001-02	157	na	7 184	2 149	7 438	7 176	259	3 164
2002-03	124	na	7 920	2 275	8 132	7 872	246	3 407
2003-04	124	na	7 953	2 342	8 081	7 563	508	3 791
2004-05	138	89 048	8 501	2 580	8 626	8 250	373	3 982
Non-employed businesses								
Total								
2001-02	19 352	na	^ 3 030	^ 272	^ 3 105	2 906	216	^ 874
2002-03	18 734	na	2 703	193	2 843	2 537	321	759
2003-04	21 175	na	3 639	232	3 974	3 561	450	982
2004-05	22 430	27 489	3 811	^ 221	3 932	3 456	442	1 039
Total selected businesses								
Total								
2001-02	54 386	na	40 119	9 500	41 294	39 335	2 022	^ 15 421
2002-03	55 404	na	42 005	9 582	43 054	40 932	2 115	15 852
2003-04	60 436	na	45 974	10 219	46 831	44 233	2 749	17 982
2004-05	62 393	433 965	48 031	10 868	48 668	45 813	2 854	18 902

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na not available

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(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
TRANSPORT AND STORAGE								
Employing businesses								
Small								
2001-02	31 173	na	20 011	3 097	20 814	19 729	1 089	6 482
2002-03	32 855	na	21 949	3 181	22 593	21 467	1 092	7 715
2003-04	35 158	na	23 954	3 445	24 672	23 340	1 328	8 441
2004-05	35 731	85 611	24 458	3 498	25 021	23 809	1 236	9 258
Medium								
2001-02	1 202	na	11 026	2 775	11 475	10 942	513	5 110
2002-03	1 270	na	13 895	2 993	14 463	13 811	658	6 213
2003-04	1 411	na	16 518	3 286	17 215	16 282	924	6 997
2004-05	1 497	77 264	20 459	3 848	21 108	20 121	1 000	8 364
Large								
2001-02	145	na	31 909	8 799	35 301	33 705	1 645	14 109
2002-03	153	na	32 958	9 073	36 913	35 801	1 114	15 564
2003-04	159	na	35 726	9 479	37 462	37 813	-391	17 805
2004-05	154	174 682	40 065	10 713	45 122	41 690	3 387	20 048
Non-employing businesses								
Total								
2001-02	85 107	na	7 908	340	8 336	6 633	1 705	2 865
2002-03	81 453	na	8 395	309	8 609	6 918	1 693	3 166
2003-04	86 332	na	9 208	357	9 559	7 602	1 954	3 651
2004-05	89 345	92 933	11 334	421	11 599	9 603	2 003	4 121
Total selected businesses								
Total								
2001-02	117 627	na	70 853	15 010	75 926	71 010	4 951	28 566
2002-03	115 731	na	77 197	15 556	82 578	77 996	4 556	32 658
2003-04	123 060	na	85 406	16 568	88 907	85 037	3 815	36 893
2004-05	126 727	430 491	96 316	18 479	102 850	95 223	7 627	41 791

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
COMMUNICATION SERVICES								
Employing businesses								
Small								
2001-02	5 606	na	2 427	510	2 554	2 551	—	627
2002-03	6 539	na	3 002	511	3 025	2 901	130	995
2003-04	7 731	na	3 273	535	3 306	3 123	188	1 263
2004-05	8 065	11 254	3 137	563	3 208	3 018	192	1 427
Medium								
2001-02	122	na	2 272	437	2 321	2 360	-39	612
2002-03	93	na	2 248	418	2 268	2 198	68	707
2003-04	120	na	2 144	383	2 156	2 047	105	772
2004-05	144	8 327	3 319	521	3 434	3 357	75	1 205
Large								
2001-02	21	na	30 556	5 721	30 886	25 968	4 728	17 703
2002-03	19	na	31 646	5 551	32 323	26 663	5 596	17 775
2003-04	18	na	33 302	5 541	33 858	27 601	6 221	18 881
2004-05	20	100 887	36 042	6 193	36 704	30 251	6 597	20 079
Non-employing businesses								
Total								
2001-02	21 104	na	^ 1 372	^ 94	^ 1 717	1 457	^ 272	^ 266
2002-03	19 592	na	1 714	55	1 735	1 280	454	645
2003-04	20 295	na	2 175	^ 86	2 206	1 655	554	916
2004-05	20 956	20 962	^ 3 139	*244	^ 3 202	^ 2 735	468	^ 1 460
Total selected businesses								
Total								
2001-02	26 854	na	36 627	6 763	37 478	32 336	^ 4 961	19 208
2002-03	26 243	na	38 610	6 534	39 350	33 041	6 248	20 123
2003-04	28 164	na	40 893	6 545	41 527	34 425	7 067	21 832
2004-05	29 185	141 429	45 637	7 521	46 548	39 361	7 332	24 170

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

— nil or rounded to zero (including null cells)

na not available

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(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
PROPERTY AND BUSINESS SERVICES								
Employing businesses								
Small								
2001–02	148 200	na	59 052	17 411	63 370	56 627	6 618	29 264
2002–03	155 710	na	67 359	18 618	70 505	62 084	8 605	33 929
2003–04	162 224	na	73 402	19 819	77 137	68 475	8 863	36 802
2004–05	166 768	407 746	78 165	20 559	81 766	71 864	9 613	39 216
Medium								
2001–02	5 086	na	32 148	12 503	37 294	34 370	3 026	17 811
2002–03	4 363	na	35 358	11 800	40 833	38 113	2 670	17 673
2003–04	5 091	na	41 226	13 913	45 986	40 591	5 378	20 959
2004–05	5 582	270 873	47 221	15 983	51 971	47 482	4 574	23 931
Large								
2001–02	272	na	32 085	13 534	36 488	34 736	1 825	19 053
2002–03	385	na	38 780	15 653	45 703	40 960	4 852	23 801
2003–04	416	na	42 162	16 517	57 030	42 776	14 313	25 708
2004–05	510	427 603	50 171	20 467	59 769	49 808	9 848	30 949
Non-employing businesses								
Total								
2001–02	405 670	na	44 168	1 989	49 945	33 827	**15 699	*20 447
2002–03	434 890	na	43 864	[^] 1 711	51 739	38 091	14 181	16 851
2003–04	468 943	na	52 772	2 371	61 855	48 431	14 484	22 748
2004–05	501 865	343 872	60 413	2 622	75 017	56 246	19 492	24 127
Total selected businesses								
Total								
2001–02	559 228	na	167 453	45 437	187 097	159 559	27 167	86 574
2002–03	595 349	na	185 361	47 782	208 780	179 248	30 308	92 253
2003–04	636 675	na	209 562	52 619	242 008	200 274	43 037	106 216
2004–05	674 726	1 450 094	235 970	59 631	268 523	225 400	43 528	118 223

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** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

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(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

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(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
.....								
EDUCATION (PRIVATE)								
Employing businesses								
Small								
2001-02	8 222	na	1 525	876	2 240	2 086	146	1 101
2002-03	8 854	na	1 668	968	2 438	2 256	^ 183	1 270
2003-04	8 673	na	1 759	788	2 193	2 026	170	1 108
2004-05	8 699	27 322	1 437	679	1 952	1 772	189	1 022
Medium								
2001-02	1 875	na	2 872	3 619	6 424	5 895	526	4 638
2002-03	1 745	na	3 222	3 663	6 546	6 349	^ 201	4 270
2003-04	1 906	na	4 252	4 033	8 148	7 461	^ 693	5 407
2004-05	1 911	119 939	4 485	4 295	8 598	8 014	579	5 677
Large								
2001-02	109	na	1 522	2 117	3 338	3 135	204	2 565
2002-03	116	na	1 920	2 352	3 924	3 757	167	2 858
2003-04	96	na	1 581	2 172	3 457	3 300	158	2 708
2004-05	128	74 345	2 334	2 824	4 803	4 501	304	3 582
Non-employed businesses								
Total								
2001-02	18 557	na	^ 632	*76	^ 773	^ 560	**213	**318
2002-03	20 093	na	^ 1 074	^ 97	1 217	^ 895	^ 321	431
2003-04	22 050	na	^ 1 242	*388	^ 1 424	^ 1 081	^ 347	*720
2004-05	24 146	12 377	1 255	*128	1 510	1 097	419	541
Total selected businesses								
Total								
2001-02	28 763	na	6 552	6 689	12 774	11 676	^ 1 089	8 622
2002-03	30 807	na	7 883	7 079	14 126	13 257	^ 874	8 828
2003-04	32 725	na	8 834	7 380	15 223	13 868	^ 1 368	9 944
2004-05	34 883	233 983	9 510	7 926	16 862	15 384	1 492	10 821

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* estimate has a relative standard error of 25% to 50% and should be used with caution

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na not available

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(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
HEALTH AND COMMUNITY SERVICES (PRIVATE)								
Employing businesses								
Small								
2001-02	48 200	na	14 807	5 667	16 696	14 658	2 037	9 385
2002-03	48 604	na	15 030	5 644	17 436	14 985	2 473	9 841
2003-04	49 602	na	16 950	6 265	19 227	16 478	2 729	10 901
2004-05	50 374	222 231	18 156	6 387	20 480	17 383	3 138	11 499
Medium								
2001-02	3 887	na	4 233	4 248	8 440	7 964	475	5 202
2002-03	3 708	na	6 845	5 271	10 708	9 980	738	6 806
2003-04	3 973	na	6 932	5 196	10 735	10 110	623	6 576
2004-05	3 595	178 674	7 324	5 051	10 666	9 892	772	6 621
Large								
2001-02	396	na	8 561	6 163	12 961	12 367	612	7 972
2002-03	324	na	9 002	6 803	14 190	13 709	494	8 769
2003-04	339	na	9 542	7 414	15 826	15 060	803	9 499
2004-05	393	279 522	11 427	8 319	18 503	17 217	1 296	10 640
Non-employing businesses								
Total								
2001-02	56 333	na	^ 6 503	^ 436	^ 7 279	4 885	2 402	3 183
2002-03	57 727	na	7 230	^ 442	8 299	5 487	2 796	3 447
2003-04	63 564	na	8 168	^ 398	9 069	5 896	3 201	3 763
2004-05	68 858	56 531	9 461	^ 405	10 375	6 603	3 790	4 456
Total selected businesses								
Total								
2001-02	108 816	na	34 104	16 515	45 375	39 874	5 525	25 741
2002-03	110 363	na	38 108	18 160	50 634	44 162	6 501	28 863
2003-04	117 478	na	41 592	19 272	54 858	47 544	7 356	30 738
2004-05	123 219	736 959	46 368	20 162	60 024	51 094	8 996	33 216

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na not available

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(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
CULTURAL AND RECREATIONAL SERVICES								
Employing businesses								
Small								
2001-02	17 526	na	5 799	1 280	6 230	6 501	-283	1 905
2002-03	18 471	na	7 037	1 471	7 503	7 529	39	2 368
2003-04	19 013	na	7 662	1 648	7 978	7 936	54	2 640
2004-05	19 279	51 029	8 064	1 733	8 444	7 911	544	3 076
Medium								
2001-02	873	na	5 695	1 307	6 473	5 819	662	2 081
2002-03	725	na	7 080	1 668	7 961	7 490	447	2 201
2003-04	643	na	7 946	1 698	8 633	7 436	1 164	3 209
2004-05	722	39 301	8 438	1 603	8 858	8 265	552	2 656
Large								
2001-02	86	na	12 843	2 006	13 459	12 560	897	4 112
2002-03	81	na	12 910	1 957	13 386	11 668	1 738	5 099
2003-04	58	na	13 410	2 007	13 949	11 836	2 143	5 544
2004-05	83	60 372	15 632	2 144	16 207	13 694	2 510	6 295
Non-employing businesses								
Total								
2001-02	55 427	na	^ 3 477	^ 250	^ 3 810	*3 002	*811	*1 194
2002-03	58 232	na	3 283	145	3 500	2 818	697	1 026
2003-04	61 103	na	3 336	154	4 019	3 226	810	944
2004-05	64 746	36 303	4 037	^ 168	4 508	3 708	781	1 145
Total selected businesses								
Total								
2001-02	73 912	na	27 815	4 843	29 972	27 883	^ 2 087	**9 293
2002-03	77 509	na	30 311	5 242	32 350	29 505	2 921	10 694
2003-04	80 817	na	32 354	5 507	34 580	30 434	4 172	12 338
2004-05	84 830	187 005	36 171	5 648	38 017	33 577	4 386	13 172

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na not available

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(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
PERSONAL AND OTHER SERVICES								
Employing businesses								
Small								
2001-02	36 378	na	7 095	2 491	8 851	7 934	939	3 620
2002-03	38 230	na	7 439	2 482	9 295	8 340	^ 980	3 648
2003-04	39 065	na	8 014	2 649	9 744	8 930	838	4 138
2004-05	40 925	111 615	8 100	2 670	10 018	9 011	1 029	4 079
Medium								
2001-02	1 015	na	3 503	1 481	4 467	4 206	259	1 906
2002-03	1 016	na	3 774	1 543	5 032	4 727	307	2 003
2003-04	1 187	na	4 158	1 721	5 354	4 776	^ 596	2 374
2004-05	1 419	63 477	4 980	2 052	6 145	5 792	373	2 891
Large								
2001-02	87	na	4 175	1 436	4 585	4 442	147	1 997
2002-03	72	na	3 821	1 359	4 150	4 021	119	1 953
2003-04	73	na	4 125	1 377	4 518	4 243	274	2 036
2004-05	71	39 431	4 267	1 536	4 921	4 510	412	2 199
Non-employing businesses								
Total								
2001-02	69 437	na	3 602	^ 208	4 655	3 618	^ 1 058	^ 1 079
2002-03	71 301	na	3 496	^ 168	4 262	3 184	1 113	1 151
2003-04	77 562	na	3 818	^ 162	4 674	3 356	1 369	1 523
2004-05	85 392	51 633	4 663	*237	5 757	4 034	1 726	1 770
Total selected businesses								
Total								
2001-02	106 917	na	18 375	5 616	22 557	20 199	2 404	8 602
2002-03	110 619	na	18 531	5 551	22 739	20 271	2 519	8 755
2003-04	117 886	na	20 116	5 909	24 290	21 304	3 078	10 071
2004-05	127 807	266 155	22 009	6 496	26 841	23 347	3 539	10 939

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
.....								
SELECTED INDUSTRIES (EXCLUDING AGRICULTURE, FORESTRY AND FISHING)								
Employing businesses								
Small								
2001-02	624 083	na	396 284	66 085	408 507	378 418	31 245	125 473
2002-03	654 151	na	434 117	69 574	448 365	412 728	37 622	136 634
2003-04	687 099	na	470 626	75 503	484 744	446 617	39 693	149 895
2004-05	701 682	2 146 146	497 421	78 632	512 038	470 653	43 402	159 711
Medium								
2001-02	34 867	na	333 004	59 310	352 990	337 555	17 022	95 064
2002-03	33 016	na	363 698	62 772	384 159	366 524	19 822	104 781
2003-04	34 735	na	385 126	67 517	405 590	379 786	25 909	115 682
2004-05	35 997	1 735 620	419 635	73 457	439 143	416 965	24 858	124 253
Large								
2001-02	2 650	na	568 071	92 090	592 760	556 388	37 398	181 434
2002-03	2 639	na	607 055	98 275	634 720	593 023	43 839	199 804
2003-04	2 646	na	635 289	103 121	674 249	616 711	58 911	210 708
2004-05	2 917	2 612 271	711 783	115 237	751 638	686 763	68 591	236 752
Non-employed businesses								
Total								
2001-02	1 207 124	na	145 110	6 148	154 707	122 244	32 650	^ 46 615
2002-03	1 218 991	na	147 924	5 183	160 449	128 893	33 038	43 761
2003-04	1 305 634	na	166 089	6 201	179 580	145 800	35 847	53 785
2004-05	1 385 219	1 128 315	187 670	6 709	207 940	166 465	42 701	58 252
Total selected businesses								
Total								
2001-02	1 868 724	na	1 442 468	223 633	1 508 964	1 394 606	118 315	448 586
2002-03	1 908 797	na	1 552 793	235 804	1 627 693	1 501 168	134 322	484 980
2003-04	2 030 115	na	1 657 130	252 342	1 744 164	1 588 914	160 360	530 071
2004-05	2 125 814	7 622 352	1 816 508	274 034	1 910 759	1 740 847	179 553	578 968

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

2.1 BUSINESS TYPE AND SIZE, Industry division(a) *continued*

<i>Business type / Size</i>	<i>Operating businesses (b)</i>	<i>Employment at end of June(c)</i>	<i>Sales and service income(d)</i>	<i>Wages and salaries (e)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added</i>
	no.	no.	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL SELECTED INDUSTRIES (f)								
Employing businesses								
Small								
2001–02	na	na	na	na	na	na	na	na
2002–03	733 735	na	464 260	72 701	479 467	440 596	40 822	147 290
2003–04	761 931	na	499 687	78 492	514 502	473 468	42 630	160 365
2004–05	773 953	2 341 180	527 216	81 570	542 748	498 772	46 202	169 805
Medium								
2001–02	na	na	na	na	na	na	na	na
2002–03	33 869	na	370 284	63 888	390 953	372 959	19 996	106 753
2003–04	35 774	na	392 109	68 729	412 822	386 726	26 172	117 889
2004–05	37 202	1 780 984	427 745	74 760	447 709	425 070	25 394	126 732
Large								
2001–02	na	na	na	na	na	na	na	na
2002–03	2 660	na	608 793	98 572	636 859	594 910	44 128	200 260
2003–04	2 672	na	636 937	103 467	676 018	618 543	58 951	211 219
2004–05	2 945	2 626 428	713 640	115 712	753 464	688 847	68 485	237 462
Non-employed businesses								
Total								
2001–02	na	na	na	na	na	na	na	na
2002–03	1 369 468	na	159 608	5 323	172 767	139 989	34 234	46 977
2003–04	1 465 175	na	180 828	6 434	194 725	159 618	37 363	58 051
2004–05	1 551 112	1 360 922	203 959	6 937	224 805	182 057	44 141	62 705
Total selected businesses								
Total								
2001–02	na	na	na	na	na	na	na	na
2002–03	2 139 733	na	1 602 946	240 484	1 680 045	1 548 454	139 180	501 279
2003–04	2 265 553	na	1 709 562	257 122	1 798 068	1 638 355	165 116	547 525
2004–05	2 365 213	8 109 513	1 872 560	278 979	1 968 726	1 794 747	184 222	596 704

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Any ABN unit / TAU which is still in existence at the end of the reference period.

(c) Includes working proprietors.

(d) Includes rent, leasing and hiring income.

(e) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(f) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

2.2

INDUSTRY PERFORMANCE, Industry division(a)

			2001-02	2002-03	2003-04	2004-05
AGRICULTURE, FORESTRY AND FISHING						
Industry structure						
Operating businesses	no.	na	230 936	235 438	239 399	
Employment						
At end of June(b)	'000	na	na	na	487.2	
Financial performance						
Sales of goods	\$m	na	44 442	46 765	49 335	
Income from services	\$m	na	5 009	4 644	5 796	
Rent, leasing and hiring income	\$m	na	703	1 023	921	
Interest income	\$m	na	242	295	331	
Other selected income	\$m	na	1 957	1 177	^ 1 583	
Total income	\$m	na	52 352	53 904	57 966	
Selected labour costs	\$m	na	5 547	5 627	5 778	
Cost of sales	\$m	na	35 076	36 003	39 480	
Depreciation and amortisation	\$m	na	3 728	4 039	4 096	
Interest expenses	\$m	na	2 510	2 821	3 203	
Other operating expenses	\$m	na	632	659	740	
Total expenses	\$m	na	47 286	49 441	53 901	
Change in inventories	\$m	na	*-208	*293	^ 603	
Operating profit before tax	\$m	na	4 859	4 756	4 669	
Economic values						
Gross fixed capital formation	\$m	na	1 340	1 564	^ 1 446	
Capital expenditure	\$m	na	4 325	4 388	4 833	
Disposals of assets	\$m	na	2 532	2 418	^ 2 534	
Net capital expenditure	\$m	na	1 793	^ 1 970	^ 2 299	
Industry value added	\$m	na	16 299	17 454	17 736	
Business averages						
Average values of						
Employment	no.	na	na	na	2.0	
Sales and service income	\$'000	na	217.2	222.7	234.1	
Total income	\$'000	na	226.7	229.0	242.1	
Total expenses	\$'000	na	204.8	210.0	225.1	
Operating profit before tax	\$'000	na	21.0	20.2	19.5	
Industry value added	\$'000	na	70.6	74.1	74.1	
Industry ratios						
Profit margin	%	na	9.7	9.1	8.3	
Interest coverage	times	na	2.9	2.7	2.5	
Investment rate (value added)	%	na	26.5	25.1	27.2	
Wages and salaries to sales and service income	ratio	na	0.09	0.09	0.09	
Wages and salaries per person employed	\$'000	na	na	na	10.2	
Sales and service income per person employed	\$'000	na	na	na	115.1	
Industry value added per person employed	\$'000	na	na	na	36.4	
Business profitability						
Percentage of businesses that						
Made a profit	%	na	54.8	55.9	54.5	
Broke even	%	na	0.6	0.5	0.6	
Made a loss	%	na	44.6	43.6	44.9	

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
MINING					
Industry structure					
Operating businesses	no.	7 283	7 143	7 892	7 826
Employment					
At end of June(b)	'000	na	na	na	91.8
Financial performance					
Sales of goods	\$m	53 211	55 899	52 818	63 278
Income from services	\$m	6 072	6 487	7 071	7 836
Rent, leasing and hiring income	\$m	313	408	502	395
Interest income	\$m	1 169	1 260	1 241	1 242
Other selected income	\$m	-858	3 308	5 251	5 087
<i>Total income</i>	\$m	59 907	67 362	66 883	77 838
Selected labour costs	\$m	6 625	7 106	7 419	8 116
Cost of sales	\$m	26 396	28 684	28 675	34 015
Depreciation and amortisation	\$m	6 699	7 254	7 663	7 987
Interest expenses	\$m	2 624	2 734	2 718	2 716
Other operating expenses	\$m	4 532	4 562	4 397	4 259
<i>Total expenses</i>	\$m	47 581	50 433	51 105	57 756
Change in inventories	\$m	706	94	231	664
Operating profit before tax	\$m	13 032	17 023	16 010	20 746
Economic values					
Gross fixed capital formation	\$m	5 941	9 419	10 237	10 576
Capital expenditure	\$m	9 851	13 679	13 427	15 883
Disposals of assets	\$m	1 307	1 433	1 377	1 584
Net capital expenditure	\$m	8 544	12 245	12 049	14 299
Industry value added	\$m	35 365	37 019	34 481	39 892
Business averages					
Average values of					
Employment	no.	na	na	na	11.7
Sales and service income	\$'000	8 182.5	8 791.3	7 652.1	9 137.1
Total income	\$'000	8 225.3	9 430.9	8 474.7	9 945.7
Total expenses	\$'000	6 532.9	7 060.7	6 475.4	7 379.7
Operating profit before tax	\$'000	1 789.3	2 383.3	2 028.6	2 650.8
Industry value added	\$'000	4 855.6	5 182.7	4 369.0	5 097.1
Industry ratios					
Profit margin	%	21.9	27.1	26.5	29.0
Interest coverage	times	6.0	7.2	6.9	8.6
Investment rate (value added)	%	27.9	37.0	38.9	39.8
Wages and salaries to sales and service income	ratio	0.10	0.11	0.12	0.10
Wages and salaries per person employed	\$'000	na	na	na	81.7
Sales and service income per person employed	\$'000	na	na	na	779.0
Industry value added per person employed	\$'000	na	na	na	434.6
Business profitability					
Percentage of businesses that					
Made a profit	%	51.3	52.7	56.9	56.7
Broke even	%	11.0	9.5	15.6	8.5
Made a loss	%	37.7	37.7	27.5	34.8

na not available

(b) Includes working proprietors.

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
MANUFACTURING					
Industry structure					
Operating businesses	no.	129 964	130 115	131 726	131 181
Employment					
At end of June(b)	'000	na	na	na	1 069.3
Financial performance					
Sales of goods	\$m	270 079	281 692	290 927	312 966
Income from services	\$m	21 191	22 230	23 759	24 551
Rent, leasing and hiring income	\$m	938	979	1 078	1 733
Interest income	\$m	1 356	1 172	1 124	2 002
Other selected income	\$m	3 037	2 894	5 208	5 250
Total income	\$m	296 601	308 967	322 096	346 501
Selected labour costs	\$m	47 091	49 843	51 781	54 340
Cost of sales	\$m	214 769	221 256	229 167	245 937
Depreciation and amortisation	\$m	9 161	9 711	9 864	10 196
Interest expenses	\$m	4 833	4 224	4 134	4 612
Other operating expenses	\$m	2 073	2 384	2 694	2 784
Total expenses	\$m	278 720	288 983	298 163	320 906
Change in inventories	\$m	794	1 563	522	3 036
Operating profit before tax	\$m	18 675	21 547	24 455	28 632
Economic values					
Gross fixed capital formation	\$m	8 548	9 216	10 315	13 191
Capital expenditure	\$m	11 780	13 186	13 729	16 101
Disposals of assets	\$m	1 858	2 907	2 375	2 023
Net capital expenditure	\$m	9 921	10 279	11 354	14 078
Industry value added	\$m	81 128	87 602	90 858	97 863
Business averages					
Average values of					
Employment	no.	na	na	na	8.2
Sales and service income	\$'000	2 248.4	2 343.3	2 397.1	2 586.1
Total income	\$'000	2 282.2	2 374.6	2 445.2	2 641.4
Total expenses	\$'000	2 144.6	2 221.0	2 263.5	2 446.3
Operating profit before tax	\$'000	143.7	165.6	185.7	218.3
Industry value added	\$'000	624.2	673.3	689.8	746.0
Industry ratios					
Profit margin	%	6.4	7.1	7.7	8.4
Interest coverage	times	4.9	6.1	6.9	7.2
Investment rate (value added)	%	14.5	15.1	15.1	16.5
Wages and salaries to sales and service income	ratio	0.15	0.15	0.15	0.14
Wages and salaries per person employed	\$'000	na	na	na	45.3
Sales and service income per person employed	\$'000	na	na	na	317.3
Industry value added per person employed	\$'000	na	na	na	91.5
Business profitability					
Percentage of businesses that					
Made a profit	%	72.8	73.3	70.3	72.5
Broke even	%	1.2	1.1	1.3	1.3
Made a loss	%	26.0	25.6	28.4	26.3

na not available

(b) Includes working proprietors.

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
ELECTRICITY, GAS AND WATER SUPPLY					
Industry structure					
Operating businesses	no.	1 916	2 228	2 584	2 860
Employment					
At end of June(b)	'000	na	na	na	62.8
Financial performance					
Sales of goods	\$m	35 619	37 275	36 536	37 466
Income from services	\$m	6 512	7 761	8 523	9 589
Rent, leasing and hiring income	\$m	83	94	93	110
Interest income	\$m	435	530	719	650
Other selected income	\$m	2 941	2 250	2 906	2 931
<i>Total income</i>	\$m	45 590	47 909	48 777	50 745
Selected labour costs	\$m	3 566	3 714	3 712	3 938
Cost of sales	\$m	26 010	28 478	28 480	29 854
Depreciation and amortisation	\$m	4 623	4 831	4 908	4 998
Interest expenses	\$m	4 481	5 074	4 816	4 930
Other operating expenses	\$m	285	402	419	389
<i>Total expenses</i>	\$m	39 021	42 575	42 323	44 238
Change in inventories	\$m	56	75	-10	129
Operating profit before tax	\$m	6 624	5 409	6 443	6 636
Economic values					
Gross fixed capital formation	\$m	6 649	6 740	7 086	9 230
Capital expenditure	\$m	8 066	8 169	7 690	9 880
Disposals of assets	\$m	387	462	570	290
Net capital expenditure	\$m	7 679	7 708	7 120	9 590
Industry value added	\$m	18 117	18 769	18 871	20 052
Business averages					
Average values of					
Employment	no.	na	na	na	21.9
Sales and service income	\$'000	22 034.1	20 251.7	17 473.5	16 493.1
Total income	\$'000	23 796.4	21 499.3	18 876.3	17 745.3
Total expenses	\$'000	20 367.8	19 105.8	16 378.8	15 469.8
Operating profit before tax	\$'000	3 457.8	2 427.3	2 493.5	2 320.4
Industry value added	\$'000	9 456.6	8 422.9	7 303.0	7 011.9
Industry ratios					
Profit margin	%	15.7	12.0	14.3	14.1
Interest coverage	times	2.5	2.1	2.3	2.3
Investment rate (value added)	%	44.5	43.5	40.7	49.3
Wages and salaries to sales and service income	ratio	0.09	0.09	0.09	0.10
Wages and salaries per person employed	\$'000	na	na	na	71.4
Sales and service income per person employed	\$'000	na	na	na	751.4
Industry value added per person employed	\$'000	na	na	na	319.5
Business profitability					
Percentage of businesses that					
Made a profit	%	71.5	73.3	71.1	71.7
Broke even	%	3.5	4.2	5.0	5.2
Made a loss	%	25.0	22.5	23.8	23.1

na not available

(b) Includes working proprietors.

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
CONSTRUCTION					
Industry structure					
Operating businesses	no.	344 561	339 982	365 780	383 515
Employment					
At end of June(b)	'000	na	na	na	660.5
Financial performance					
Sales of goods	\$m	11 750	14 047	14 351	15 350
Income from services	\$m	108 794	123 229	141 619	153 664
Rent, leasing and hiring income	\$m	^ 665	726	824	1 076
Interest income	\$m	467	1 019	455	646
Other selected income	\$m	1 652	1 964	1 284	1 859
Total income	\$m	123 328	140 984	158 533	172 595
Selected labour costs	\$m	18 422	20 387	23 604	25 782
Cost of sales	\$m	88 933	101 782	112 648	122 561
Depreciation and amortisation	\$m	2 313	2 774	2 979	3 395
Interest expenses	\$m	1 376	1 827	1 707	2 212
Other operating expenses	\$m	1 053	1 136	1 803	1 965
Total expenses	\$m	112 596	128 960	144 182	156 339
Change in inventories	\$m	*499	^ 1 053	^ 1 441	**423
Operating profit before tax	\$m	11 232	13 078	15 793	16 679
Economic values					
Gross fixed capital formation	\$m	**1 539	1 073	2 374	2 043
Capital expenditure	\$m	*4 081	3 096	4 226	4 722
Disposals of assets	\$m	2 186	1 644	1 780	2 400
Net capital expenditure	\$m	**1 895	1 452	2 446	2 322
Industry value added	\$m	33 381	37 918	45 768	49 227
Business averages					
Average values of					
Employment	no.	na	na	na	1.7
Sales and service income	\$'000	351.8	405.9	428.7	443.5
Total income	\$'000	357.9	414.7	433.4	450.0
Total expenses	\$'000	326.8	379.3	394.2	407.6
Operating profit before tax	\$'000	32.6	38.5	43.2	43.5
Industry value added	\$'000	96.9	111.5	125.1	128.4
Industry ratios					
Profit margin	%	9.3	9.5	10.1	9.8
Interest coverage	times	9.2	8.2	10.3	8.5
Investment rate (value added)	%	12.2	8.2	9.2	9.6
Wages and salaries to sales and service income	ratio	0.13	0.13	0.13	0.13
Wages and salaries per person employed	\$'000	na	na	na	33.7
Sales and service income per person employed	\$'000	na	na	na	257.5
Industry value added per person employed	\$'000	na	na	na	74.5
Business profitability					
Percentage of businesses that					
Made a profit	%	84.3	83.8	84.2	82.7
Broke even	%	0.8	1.0	0.9	0.9
Made a loss	%	14.8	15.2	14.9	16.4

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
WHOLESALE TRADE					
Industry structure					
Operating businesses	no.	82 582	83 856	89 637	93 590
Employment					
At end of June(b)	'000	na	na	na	460.9
Financial performance					
Sales of goods	\$m	259 740	280 809	292 658	319 845
Income from services	\$m	11 180	10 010	8 459	9 350
Rent, leasing and hiring income	\$m	856	^ 1 348	700	1 050
Interest income	\$m	958	1 046	955	1 315
Other selected income	\$m	2 220	1 827	2 835	2 327
Total income	\$m	274 953	295 041	305 607	333 886
Selected labour costs	\$m	21 477	22 799	24 979	26 332
Cost of sales	\$m	238 441	255 042	260 801	286 410
Depreciation and amortisation	\$m	2 646	2 860	2 994	3 199
Interest expenses	\$m	2 101	2 036	2 336	2 517
Other operating expenses	\$m	1 026	1 010	974	1 021
Total expenses	\$m	266 161	286 207	291 941	322 450
Change in inventories	\$m	**468	2 459	**_143	2 971
Operating profit before tax	\$m	9 261	11 293	13 522	14 407
Economic values					
Gross fixed capital formation	\$m	1 816	1 826	2 212	2 096
Capital expenditure	\$m	3 912	3 891	4 016	4 248
Disposals of assets	\$m	1 477	1 561	1 398	1 631
Net capital expenditure	\$m	2 435	2 330	2 619	2 616
Industry value added	\$m	35 406	39 145	42 997	45 978
Business averages					
Average values of					
Employment	no.	na	na	na	4.9
Sales and service income	\$'000	3 291.0	3 484.2	3 367.1	3 528.6
Total income	\$'000	3 329.5	3 518.4	3 409.4	3 567.6
Total expenses	\$'000	3 223.0	3 413.1	3 256.9	3 445.4
Operating profit before tax	\$'000	112.1	134.7	150.9	153.9
Industry value added	\$'000	428.7	466.8	479.7	491.3
Industry ratios					
Profit margin	%	3.4	3.9	4.5	4.4
Interest coverage	times	5.4	6.5	6.8	6.7
Investment rate (value added)	%	11.0	9.9	9.3	9.2
Wages and salaries to sales and service income	ratio	0.07	0.07	0.07	0.07
Wages and salaries per person employed	\$'000	na	na	na	50.7
Sales and service income per person employed	\$'000	na	na	na	716.5
Industry value added per person employed	\$'000	na	na	na	99.8
Business profitability					
Percentage of businesses that					
Made a profit	%	65.8	65.6	66.0	63.7
Broke even	%	2.9	2.3	2.2	2.3
Made a loss	%	31.4	32.1	31.8	34.0

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution na not available
 (a) For scope details, see Explanatory Notes, paragraphs 10-17.

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use (b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
RETAIL TRADE					
Industry structure					
Operating businesses	no.	225 915	223 447	235 253	243 073
Employment					
At end of June(b)	'000	na	na	na	1 397.0
Financial performance					
Sales of goods	\$m	238 955	258 592	279 109	304 777
Income from services	\$m	^ 13 646	12 248	12 735	12 818
Rent, leasing and hiring income	\$m	^ 966	955	637	642
Interest income	\$m	372	296	226	668
Other selected income	\$m	2 172	1 729	1 337	1 956
Total income	\$m	256 111	273 820	294 045	320 861
Selected labour costs	\$m	28 819	30 587	32 698	35 127
Cost of sales	\$m	212 691	227 510	243 534	265 919
Depreciation and amortisation	\$m	2 974	3 160	3 488	3 732
Interest expenses	\$m	*1 545	1 710	1 847	2 185
Other operating expenses	\$m	798	921	986	1 199
Total expenses	\$m	248 654	265 598	284 082	309 958
Change in inventories	\$m	^ 1 827	1 709	1 529	1 797
Operating profit before tax	\$m	9 284	9 931	11 493	12 699
Economic values					
Gross fixed capital formation	\$m	*1 719	3 257	2 435	2 742
Capital expenditure	\$m	4 814	5 238	4 745	5 506
Disposals of assets	\$m	2 101	1 689	1 581	1 641
Net capital expenditure	\$m	^ 2 713	3 549	3 164	3 865
Industry value added	\$m	43 163	46 502	51 082	54 721
Business averages					
Average values of					
Employment	no.	na	na	na	5.7
Sales and service income	\$'000	1 122.4	1 216.4	1 243.3	1 309.2
Total income	\$'000	1 133.7	1 225.4	1 249.9	1 320.0
Total expenses	\$'000	1 100.7	1 188.6	1 207.6	1 275.2
Operating profit before tax	\$'000	41.1	44.4	48.9	52.2
Industry value added	\$'000	191.1	208.1	217.1	225.1
Industry ratios					
Profit margin	%	3.7	3.7	3.9	4.0
Interest coverage	times	7.0	6.8	7.2	6.8
Investment rate (value added)	%	11.2	11.3	9.3	10.1
Wages and salaries to sales and service income	ratio	0.10	0.10	0.10	0.10
Wages and salaries per person employed	\$'000	na	na	na	22.4
Sales and service income per person employed	\$'000	na	na	na	227.8
Industry value added per person employed	\$'000	na	na	na	39.2
Business profitability					
Percentage of businesses that					
Made a profit	%	72.4	70.2	69.7	68.3
Broke even	%	1.1	1.1	1.1	1.2
Made a loss	%	26.6	28.7	29.3	30.5

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
ACCOMMODATION, CAFES AND RESTAURANTS					
Industry structure					
Operating businesses	no.	54 386	55 404	60 436	62 393
Employment					
At end of June(b)	'000	na	na	na	434.0
Financial performance					
Sales of goods	\$m	23 845	22 477	24 247	22 553
Income from services	\$m	15 770	19 282	21 322	24 832
Rent, leasing and hiring income	\$m	*504	246	405	647
Interest income	\$m	*237	310	244	^ 225
Other selected income	\$m	^ 937	739	612	411
Total income	\$m	41 294	43 054	46 831	48 668
Selected labour costs	\$m	10 545	10 746	11 548	12 242
Cost of sales	\$m	25 518	27 134	29 031	30 101
Depreciation and amortisation	\$m	1 798	1 599	1 687	1 693
Interest expenses	\$m	953	968	1 165	1 226
Other operating expenses	\$m	458	491	650	553
Total expenses	\$m	39 335	40 932	44 233	45 813
Change in inventories	\$m	**62	**_7	*152	**_1
Operating profit before tax	\$m	2 022	2 115	2 749	2 854
Economic values					
Gross fixed capital formation	\$m	**909	*444	^ 955	*420
Capital expenditure	\$m	^ 2 377	2 455	2 729	2 265
Disposals of assets	\$m	^ 1 290	1 578	1 364	^ 1 509
Net capital expenditure	\$m	**1 087	^ 878	^ 1 365	^ 756
Industry value added	\$m	^ 15 421	15 852	17 982	18 902
Business averages					
Average values of					
Employment	no.	na	na	na	7.0
Sales and service income	\$'000	737.7	758.2	760.7	769.8
Total income	\$'000	759.3	777.1	774.9	780.0
Total expenses	\$'000	723.2	738.8	731.9	734.3
Operating profit before tax	\$'000	37.2	38.2	45.5	45.7
Industry value added	\$'000	283.5	286.1	297.5	303.0
Industry ratios					
Profit margin	%	5.0	5.0	6.0	5.9
Interest coverage	times	3.1	3.2	3.4	3.3
Investment rate (value added)	%	15.4	15.5	15.2	12.0
Wages and salaries to sales and service income	ratio	0.24	0.23	0.22	0.23
Wages and salaries per person employed	\$'000	na	na	na	25.0
Sales and service income per person employed	\$'000	na	na	na	110.7
Industry value added per person employed	\$'000	na	na	na	43.6
Business profitability					
Percentage of businesses that					
Made a profit	%	64.8	61.1	62.1	61.7
Broke even	%	2.0	1.7	1.6	1.7
Made a loss	%	33.2	37.2	36.3	36.6

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* estimate has a relative standard error of 25% to 50% and should be used with caution

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na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
TRANSPORT AND STORAGE					
Industry structure					
Operating businesses	no.	117 627	115 731	123 060	126 727
Employment					
At end of June(b)	'000	na	na	na	430.5
Financial performance					
Sales of goods	\$m	^ 2 802	2 234	2 103	2 266
Income from services	\$m	66 225	72 046	80 255	91 337
Rent, leasing and hiring income	\$m	1 827	2 917	3 047	2 713
Interest income	\$m	510	576	895	903
Other selected income	\$m	4 563	4 805	2 606	5 631
Total income	\$m	75 926	82 578	88 907	102 850
Selected labour costs	\$m	16 601	18 129	19 368	21 692
Cost of sales	\$m	46 645	49 687	54 282	61 268
Depreciation and amortisation	\$m	4 313	5 227	5 965	6 328
Interest expenses	\$m	2 040	2 698	3 035	3 077
Other operating expenses	\$m	1 374	2 279	2 443	2 860
Total expenses	\$m	71 010	77 996	85 037	95 223
Change in inventories	\$m	**36	** -25	^ -55	—
Operating profit before tax	\$m	4 951	4 556	3 815	7 627
Economic values					
Gross fixed capital formation	\$m	**4 746	7 472	7 104	6 888
Capital expenditure	\$m	6 340	9 302	8 984	9 279
Disposals of assets	\$m	*1 368	1 649	1 743	2 075
Net capital expenditure	\$m	**4 972	7 653	7 241	7 204
Industry value added	\$m	28 566	32 658	36 893	41 791
Business averages					
Average values of					
Employment	no.	na	na	na	3.4
Sales and service income	\$'000	602.4	667.0	694.0	760.0
Total income	\$'000	645.5	713.5	722.5	811.6
Total expenses	\$'000	603.7	673.9	691.0	751.4
Operating profit before tax	\$'000	42.1	39.4	31.0	60.2
Industry value added	\$'000	242.8	282.2	299.8	329.8
Industry ratios					
Profit margin	%	7.0	5.9	4.5	7.9
Interest coverage	times	3.4	2.7	2.3	3.5
Investment rate (value added)	%	22.2	28.5	24.4	22.2
Wages and salaries to sales and service income	ratio	0.21	0.20	0.19	0.19
Wages and salaries per person employed	\$'000	na	na	na	42.9
Sales and service income per person employed	\$'000	na	na	na	223.7
Industry value added per person employed	\$'000	na	na	na	97.1
Business profitability					
Percentage of businesses that					
Made a profit	%	81.4	79.6	80.4	79.6
Broke even	%	1.5	0.8	0.9	0.9
Made a loss	%	17.1	19.5	18.7	19.5

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution — nil or rounded to zero (including null cells)

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** estimate has a relative standard error greater than 50% and is considered too unreliable for general use (b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
COMMUNICATION SERVICES					
Industry structure					
Operating businesses	no.	26 854	26 243	28 164	29 185
Employment					
At end of June(b)	'000	na	na	na	141.4
Financial performance					
Sales of goods	\$m	1 664	1 430	1 514	1 932
Income from services	\$m	34 706	36 973	39 138	43 346
Rent, leasing and hiring income	\$m	257	208	242	359
Interest income	\$m	356	233	197	249
Other selected income	\$m	**495	507	437	661
Total income	\$m	37 478	39 350	41 527	46 548
Selected labour costs	\$m	6 599	6 409	6 597	7 325
Cost of sales	\$m	18 608	19 654	20 509	24 031
Depreciation and amortisation	\$m	5 392	5 287	5 564	5 834
Interest expenses	\$m	1 432	1 323	1 354	1 390
Other operating expenses	\$m	486	430	435	636
Total expenses	\$m	32 336	33 041	34 425	39 361
Change in inventories	\$m	-180	-61	^-34	146
Operating profit before tax	\$m	^4 961	6 248	7 067	7 332
Economic values					
Gross fixed capital formation	\$m	5 561	4 830	4 587	6 667
Capital expenditure	\$m	6 570	5 603	4 784	6 966
Disposals of assets	\$m	^603	1 001	303	^485
Net capital expenditure	\$m	5 967	4 602	4 481	6 481
Industry value added	\$m	19 208	20 123	21 832	24 170
Business averages					
Average values of					
Employment	no.	na	na	na	4.8
Sales and service income	\$'000	1 363.9	1 471.3	1 451.9	1 563.7
Total income	\$'000	1 395.6	1 499.5	1 474.4	1 594.9
Total expenses	\$'000	1 204.2	1 259.1	1 222.3	1 348.7
Operating profit before tax	\$'000	184.7	238.1	250.9	251.2
Industry value added	\$'000	715.3	766.8	775.2	828.2
Industry ratios					
Profit margin	%	13.5	16.2	17.3	16.1
Interest coverage	times	4.5	5.7	6.2	6.3
Investment rate (value added)	%	34.2	27.8	21.9	28.8
Wages and salaries to sales and service income	ratio	0.18	0.17	0.16	0.16
Wages and salaries per person employed	\$'000	na	na	na	53.2
Sales and service income per person employed	\$'000	na	na	na	322.7
Industry value added per person employed	\$'000	na	na	na	170.9
Business profitability					
Percentage of businesses that					
Made a profit	%	82.4	80.0	78.7	78.2
Broke even	%	1.5	1.8	1.2	1.5
Made a loss	%	16.1	18.2	20.1	20.3

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 ** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available
 (a) For scope details, see Explanatory Notes, paragraphs 10-17.
 (b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
PROPERTY AND BUSINESS SERVICES					
Industry structure					
Operating businesses	no.	559 228	595 349	636 675	674 726
Employment					
At end of June(b)	'000	na	na	na	1 450.1
Financial performance					
Sales of goods	\$m	^ 13 802	17 203	^ 17 757	21 590
Income from services	\$m	125 724	139 521	160 028	178 038
Rent, leasing and hiring income	\$m	27 927	28 638	31 777	36 341
Interest income	\$m	6 274	8 640	7 719	8 956
Other selected income	\$m	13 370	14 779	24 727	23 598
<i>Total income</i>	\$m	187 097	208 780	242 008	268 523
Selected labour costs	\$m	51 090	54 334	59 795	67 686
Cost of sales	\$m	87 909	101 470	115 029	130 837
Depreciation and amortisation	\$m	7 560	7 032	7 221	8 149
Interest expenses	\$m	10 542	12 609	12 687	13 410
Other operating expenses	\$m	2 829	3 026	4 238	4 914
<i>Total expenses</i>	\$m	159 559	179 248	200 274	225 400
Change in inventories	\$m	** -370	* 776	^ 1 303	** 404
Operating profit before tax	\$m	27 167	30 308	43 037	43 528
Economic values					
Gross fixed capital formation	\$m	** 945	^ 7 802	^ 13 852	16 472
Capital expenditure	\$m	13 757	21 838	25 501	36 293
Disposals of assets	\$m	^ 9 325	^ 11 742	^ 10 455	^ 12 667
Net capital expenditure	\$m	** 4 432	^ 10 096	^ 15 046	^ 23 626
Industry value added	\$m	86 574	92 253	106 216	118 223
Business averages					
Average values of					
Employment	no.	na	na	na	2.1
Sales and service income	\$'000	299.4	311.3	329.2	349.7
Total income	\$'000	334.6	350.7	380.1	398.0
Total expenses	\$'000	285.3	301.1	314.6	334.1
Operating profit before tax	\$'000	48.6	50.9	67.6	64.5
Industry value added	\$'000	154.8	155.0	166.8	175.2
Industry ratios					
Profit margin	%	16.2	16.4	20.5	18.4
Interest coverage	times	3.6	3.4	4.4	4.2
Investment rate (value added)	%	15.9	23.7	24.0	30.7
Wages and salaries to sales and service income	ratio	0.27	0.26	0.25	0.25
Wages and salaries per person employed	\$'000	na	na	na	41.1
Sales and service income per person employed	\$'000	na	na	na	162.7
Industry value added per person employed	\$'000	na	na	na	81.5
Business profitability					
Percentage of businesses that					
Made a profit	%	71.5	68.7	68.7	68.5
Broke even	%	4.3	2.7	3.1	3.0
Made a loss	%	24.3	28.5	28.2	28.5

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na not available

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(b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
EDUCATION (PRIVATE)					
Industry structure					
Operating businesses	no.	28 763	30 807	32 725	34 883
Employment					
At end of June(b)	'000	na	na	na	234.0
Financial performance					
Sales of goods	\$m	*354	^ 170	^ 209	^ 384
Income from services	\$m	6 134	7 637	8 583	9 064
Rent, leasing and hiring income	\$m	*63	*76	^ 42	^ 62
Interest income	\$m	120	126	139	^ 225
Other selected income	\$m	6 103	6 117	6 250	7 127
<i>Total income</i>	\$m	12 774	14 126	15 223	16 862
Selected labour costs	\$m	7 365	7 856	8 206	8 853
Cost of sales	\$m	3 584	4 618	4 689	5 329
Depreciation and amortisation	\$m	371	413	^ 498	607
Interest expenses	\$m	205	194	^ 275	^ 366
Other operating expenses	\$m	160	170	186	216
<i>Total expenses</i>	\$m	11 676	13 257	13 868	15 384
Change in inventories	\$m	** -9	*5	*14	*14
Operating profit before tax	\$m	^ 1 089	^ 874	^ 1 368	1 492
Economic values					
Gross fixed capital formation	\$m	^ 1 114	1 253	^ 1 396	1 461
Capital expenditure	\$m	^ 1 246	1 456	^ 1 613	1 678
Disposals of assets	\$m	^ 68	84	^ 75	^ 115
Net capital expenditure	\$m	^ 1 178	1 372	^ 1 538	1 563
Industry value added	\$m	8 622	8 828	9 944	10 821
Business averages					
Average values of					
Employment	no.	na	na	na	6.7
Sales and service income	\$'000	227.8	255.9	269.9	272.6
Total income	\$'000	444.1	458.5	465.2	483.4
Total expenses	\$'000	405.9	430.3	423.8	441.0
Operating profit before tax	\$'000	37.9	28.4	41.8	42.8
Industry value added	\$'000	299.8	286.6	303.9	310.2
Industry ratios					
Profit margin	%	16.6	11.1	15.5	15.7
Interest coverage	times	6.3	5.5	6.0	5.1
Investment rate (value added)	%	14.5	16.5	16.2	15.5
Wages and salaries to sales and service income	ratio	1.02	0.90	0.84	0.83
Wages and salaries per person employed	\$'000	na	na	na	33.9
Sales and service income per person employed	\$'000	na	na	na	40.6
Industry value added per person employed	\$'000	na	na	na	46.2
Business profitability					
Percentage of businesses that					
Made a profit	%	73.4	77.2	76.7	76.8
Broke even	%	9.5	2.0	0.9	2.1
Made a loss	%	17.1	20.8	22.4	21.1

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na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
HEALTH AND COMMUNITY SERVICES (PRIVATE)					
Industry structure					
Operating businesses	no.	108 816	110 363	117 478	123 219
Employment					
At end of June(b)	'000	na	na	na	737.0
Financial performance					
Sales of goods	\$m	^ 2 024	^ 2 175	^ 1 790	^ 2 285
Income from services	\$m	31 353	35 497	39 268	43 604
Rent, leasing and hiring income	\$m	^ 727	435	534	479
Interest income	\$m	^ 336	360	330	552
Other selected income	\$m	10 936	12 166	12 936	13 104
Total income	\$m	45 375	50 634	54 858	60 024
Selected labour costs	\$m	18 629	20 687	22 032	23 062
Cost of sales	\$m	18 598	20 586	22 326	24 215
Depreciation and amortisation	\$m	1 289	1 488	1 501	1 741
Interest expenses	\$m	535	618	740	803
Other operating expenses	\$m	799	754	904	1 207
Total expenses	\$m	39 874	44 162	47 544	51 094
Change in inventories	\$m	*24	*29	*41	*67
Operating profit before tax	\$m	5 525	6 501	7 356	8 996
Economic values					
Gross fixed capital formation	\$m	^ 2 372	2 445	^ 2 070	2 292
Capital expenditure	\$m	^ 3 484	3 825	3 491	4 148
Disposals of assets	\$m	644	699	*1 018	^ 918
Net capital expenditure	\$m	^ 2 840	3 126	^ 2 473	3 230
Industry value added	\$m	25 741	28 863	30 738	33 216
Business averages					
Average values of					
Employment	no.	na	na	na	6.0
Sales and service income	\$'000	313.4	345.3	354.0	376.3
Total income	\$'000	417.0	458.8	467.0	487.1
Total expenses	\$'000	366.4	400.1	404.7	414.7
Operating profit before tax	\$'000	50.8	58.9	62.6	73.0
Industry value added	\$'000	236.6	261.5	261.7	269.6
Industry ratios					
Profit margin	%	16.2	17.1	17.7	19.4
Interest coverage	times	11.3	11.5	10.9	12.2
Investment rate (value added)	%	13.5	13.3	11.4	12.5
Wages and salaries to sales and service income	ratio	0.48	0.48	0.46	0.43
Wages and salaries per person employed	\$'000	na	na	na	27.4
Sales and service income per person employed	\$'000	na	na	na	62.9
Industry value added per person employed	\$'000	na	na	na	45.1
Business profitability					
Percentage of businesses that					
Made a profit	%	76.6	79.7	78.2	80.9
Broke even	%	3.1	1.9	1.2	1.4
Made a loss	%	20.4	18.4	20.6	17.7

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
CULTURAL AND RECREATIONAL SERVICES					
Industry structure					
Operating businesses	no.	73 912	77 509	80 817	84 830
Employment					
At end of June(b)	'000	na	na	na	187.0
Financial performance					
Sales of goods	\$m	3 954	4 635	4 625	4 166
Income from services	\$m	22 805	25 076	26 852	31 304
Rent, leasing and hiring income	\$m	1 056	600	877	702
Interest income	\$m	^ 206	238	^ 312	^ 361
Other selected income	\$m	^ 1 951	1 802	1 913	1 485
<i>Total income</i>	\$m	29 972	32 350	34 580	38 017
Selected labour costs	\$m	5 321	5 928	6 144	6 241
Cost of sales	\$m	19 526	20 538	21 162	24 095
Depreciation and amortisation	\$m	1 883	1 804	1 976	2 040
Interest expenses	\$m	^ 699	682	622	806
Other operating expenses	\$m	*456	477	503	448
<i>Total expenses</i>	\$m	27 883	29 505	30 434	33 577
Change in inventories	\$m	**_2	*76	**27	**_54
Operating profit before tax	\$m	^ 2 087	2 921	4 172	4 386
Economic values					
Gross fixed capital formation	\$m	1 417	1 040	1 213	1 159
Capital expenditure	\$m	2 080	1 532	1 526	1 795
Disposals of assets	\$m	326	465	336	543
Net capital expenditure	\$m	1 754	1 067	1 190	1 252
Industry value added	\$m	**9 293	10 694	12 338	13 172
Business averages					
Average values of					
Employment	no.	na	na	na	2.2
Sales and service income	\$'000	376.3	391.1	400.3	426.4
Total income	\$'000	405.5	417.4	427.9	448.2
Total expenses	\$'000	377.2	380.7	376.6	395.8
Operating profit before tax	\$'000	28.2	37.7	51.6	51.7
Industry value added	\$'000	125.7	138.0	152.7	155.3
Industry ratios					
Profit margin	%	7.5	9.6	12.9	12.1
Interest coverage	times	4.0	5.3	7.7	6.4
Investment rate (value added)	%	22.4	14.3	12.4	13.6
Wages and salaries to sales and service income	ratio	0.17	0.17	0.17	0.16
Wages and salaries per person employed	\$'000	na	na	na	30.2
Sales and service income per person employed	\$'000	na	na	na	193.4
Industry value added per person employed	\$'000	na	na	na	70.4
Business profitability					
Percentage of businesses that					
Made a profit	%	66.4	68.1	68.6	67.9
Broke even	%	2.3	1.3	2.0	1.4
Made a loss	%	31.4	30.6	29.4	30.7

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
PERSONAL AND OTHER SERVICES					
Industry structure					
Operating businesses	no.	106 917	110 619	117 886	127 807
Employment					
At end of June(b)	'000	na	na	na	266.2
Financial performance					
Sales of goods	\$m	2 320	2 395	2 127	^ 2 273
Income from services	\$m	14 235	14 746	16 154	17 681
Rent, leasing and hiring income	\$m	^ 1 820	1 390	1 835	2 055
Interest income	\$m	386	^ 359	^ 355	^ 409
Other selected income	\$m	3 796	3 849	3 819	4 423
Total income	\$m	22 557	22 739	24 290	26 841
Selected labour costs	\$m	6 270	6 239	6 705	7 342
Cost of sales	\$m	12 054	12 261	12 642	13 812
Depreciation and amortisation	\$m	1 068	973	1 067	1 247
Interest expenses	\$m	360	^ 399	374	447
Other operating expenses	\$m	401	348	425	454
Total expenses	\$m	20 199	20 271	21 304	23 347
Change in inventories	\$m	**46	^ 51	^ 91	**46
Operating profit before tax	\$m	2 404	2 519	3 078	3 539
Economic values					
Gross fixed capital formation	\$m	^ 954	^ 940	^ 1 205	^ 1 152
Capital expenditure	\$m	^ 2 112	1 960	^ 2 124	2 239
Disposals of assets	\$m	^ 493	592	^ 525	^ 617
Net capital expenditure	\$m	^ 1 619	^ 1 368	^ 1 599	^ 1 622
Industry value added	\$m	8 602	8 755	10 071	10 939
Business averages					
Average values of					
Employment	no.	na	na	na	2.1
Sales and service income	\$'000	171.9	167.5	170.6	172.2
Total income	\$'000	211.0	205.6	206.0	210.0
Total expenses	\$'000	188.9	183.2	180.7	182.7
Operating profit before tax	\$'000	22.5	22.8	26.1	27.7
Industry value added	\$'000	80.5	79.1	85.4	85.6
Industry ratios					
Profit margin	%	13.1	13.6	15.3	16.1
Interest coverage	times	7.7	7.3	9.2	8.9
Investment rate (value added)	%	24.6	22.4	21.1	20.5
Wages and salaries to sales and service income	ratio	0.31	0.30	0.29	0.30
Wages and salaries per person employed	\$'000	na	na	na	24.4
Sales and service income per person employed	\$'000	na	na	na	82.7
Industry value added per person employed	\$'000	na	na	na	41.1
Business profitability					
Percentage of businesses that					
Made a profit	%	76.1	73.0	73.7	73.5
Broke even	%	3.0	1.9	2.0	2.8
Made a loss	%	20.9	25.1	24.3	23.7

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution
 ** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

na not available
 (a) For scope details, see Explanatory Notes, paragraphs 10-17.
 (b) Includes working proprietors.

2.2INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
.....					
SELECTED INDUSTRIES (EXCLUDING AGRICULTURE , FORESTRY AND FISHING)					
Industry structure					
Operating businesses	no.	1 868 724	1 908 797	2 030 115	2 125 814
Employment					
At end of June(b)	'000	na	na	na	7 622.4
Financial performance					
Sales of goods	\$m	920 119	981 032	1 020 772	1 111 131
Income from services	\$m	484 348	532 741	593 765	657 014
Rent, leasing and hiring income	\$m	38 001	39 020	42 593	48 363
Interest income	\$m	13 181	16 164	14 910	18 402
Other selected income	\$m	53 316	58 736	72 123	75 849
<i>Total income</i>	\$m	1 508 964	1 627 693	1 744 164	1 910 759
Selected labour costs	\$m	248 421	264 765	284 587	308 078
Cost of sales	\$m	1 039 684	1 118 702	1 182 975	1 298 381
Depreciation and amortisation	\$m	52 089	54 415	57 375	61 147
Interest expenses	\$m	33 726	37 098	37 809	40 697
Other operating expenses	\$m	16 729	18 392	21 057	22 904
<i>Total expenses</i>	\$m	1 394 606	1 501 168	1 588 914	1 740 847
Change in inventories	\$m	^ 3 956	7 796	5 111	9 640
Operating profit before tax	\$m	118 315	134 322	160 360	179 553
Economic values					
Gross fixed capital formation	\$m	^ 44 229	57 758	67 041	76 389
Capital expenditure	\$m	80 470	95 231	98 583	121 001
Disposals of assets	\$m	23 434	27 506	24 900	28 498
Net capital expenditure	\$m	57 036	67 725	73 684	92 503
Industry value added	\$m	448 586	484 980	530 071	578 968
Business averages					
Average values of					
Employment	no.	na	na	na	3.6
Sales and service income	\$'000	771.9	813.5	816.3	854.5
Total income	\$'000	807.5	852.7	859.1	898.8
Total expenses	\$'000	746.3	786.4	782.7	818.9
Operating profit before tax	\$'000	63.3	70.4	79.0	84.5
Industry value added	\$'000	240.0	254.1	261.1	272.4
Industry ratios					
Profit margin	%	8.2	8.7	9.7	9.9
Interest coverage	times	4.5	4.6	5.2	5.4
Investment rate (value added)	%	17.9	19.6	18.6	20.9
Wages and salaries to sales and service income	ratio	0.16	0.15	0.15	0.15
Wages and salaries per person employed	\$'000	na	na	na	36.0
Sales and service income per person employed	\$'000	na	na	na	238.3
Industry value added per person employed	\$'000	na	na	na	76.0
Business profitability					
Percentage of businesses that					
Made a profit	%	74.7	73.3	73.2	72.8
Broke even	%	2.6	1.8	1.9	1.9
Made a loss	%	22.7	24.9	24.9	25.3

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Includes working proprietors.

2.2

INDUSTRY PERFORMANCE, Industry division(a) *continued*

		2001-02	2002-03	2003-04	2004-05
TOTAL SELECTED INDUSTRIES (b)					
Industry structure					
Operating businesses	no.	na	2 139 733	2 265 553	2 365 213
Employment					
At end of June(c)	'000	na	na	na	8 109.5
Financial performance					
Sales of goods	\$m	na	1 025 474	1 067 536	1 160 467
Income from services	\$m	na	537 750	598 409	662 810
Rent, leasing and hiring income	\$m	na	39 722	43 617	49 283
Interest income	\$m	na	16 406	15 205	18 733
Other selected income	\$m	na	60 693	73 300	77 432
<i>Total income</i>	\$m	na	1 680 045	1 798 068	1 968 726
Selected labour costs	\$m	na	270 312	290 214	313 855
Cost of sales	\$m	na	1 153 777	1 218 978	1 337 862
Depreciation and amortisation	\$m	na	58 143	61 415	65 243
Interest expenses	\$m	na	39 609	40 630	43 900
Other operating expenses	\$m	na	19 024	21 715	23 644
<i>Total expenses</i>	\$m	na	1 548 454	1 638 355	1 794 747
Change in inventories	\$m	na	7 589	5 404	10 243
Operating profit before tax	\$m	na	139 180	165 116	184 222
Economic values					
Gross fixed capital formation	\$m	na	59 099	68 605	77 835
Capital expenditure	\$m	na	99 555	102 972	125 834
Disposals of assets	\$m	na	30 038	27 318	31 032
Net capital expenditure	\$m	na	69 517	75 654	94 802
Industry value added	\$m	na	501 279	547 525	596 704
Business averages					
Average values of					
Employment	no.	na	na	na	3.4
Sales and service income	\$'000	na	749.1	754.6	791.7
Total income	\$'000	na	785.2	793.7	832.4
Total expenses	\$'000	na	723.7	723.2	758.8
Operating profit before tax	\$'000	na	65.0	72.9	77.9
Industry value added	\$'000	na	234.3	241.7	252.3
Industry ratios					
Profit margin	%	na	8.7	9.7	9.8
Interest coverage	times	na	4.5	5.1	5.2
Investment rate (value added)	%	na	19.9	18.8	21.1
Wages and salaries to sales and service income	ratio	na	0.15	0.15	0.15
Wages and salaries per person employed	\$'000	na	na	na	34.4
Sales and service income per person employed	\$'000	na	na	na	230.9
Industry value added per person employed	\$'000	na	na	na	73.6
Business profitability					
Percentage of businesses that					
Made a profit	%	na	71.3	71.4	70.9
Broke even	%	na	1.7	1.7	1.8
Made a loss	%	na	27.0	26.9	27.3

na not available

(a) For scope details, see Explanatory Notes, paragraphs 10-17.

(b) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

(c) Includes working proprietors.

2.3 INDUSTRY VALUE ADDED(a)

Industry	PLUS				LESS		
	Sales and service income(b)	Funding from government for operational costs	Capital work done for own use	Change in inventories	Purchases of goods and materials	Other intermediate expenses	Industry value added
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Agriculture, forestry and fishing	56 052	^ 461	92	^ 603	16 204	23 268	17 736
Mining	71 509	699	1 058	664	9 333	24 706	39 892
Manufacturing	339 250	768	563	3 036	183 058	62 696	97 863
Electricity, gas and water supply	47 164	1 241	4 115	129	20 484	12 113	20 052
Construction	170 090	41	65	** 423	69 841	51 550	49 227
Wholesale trade	330 245	109	136	2 971	253 873	33 602	45 978
Retail trade	318 237	353	112	1 797	229 038	36 734	54 721
Accommodation, cafes and restaurants	48 031	* 70	* 20	** -1	17 141	12 077	18 902
Transport and storage	96 316	4 020	481	—	23 102	35 924	41 791
Communication services	45 637	^ 158	3 805	146	8 256	17 320	24 170
Property and business services	235 970	2 726	340	** 404	45 962	75 255	118 223
Education (private)	9 510	6 387	** 2	* 14	1 042	4 052	10 821
Health and community services (private)	46 368	10 132	71	* 67	6 283	17 352	33 216
Cultural and recreational services	36 171	329	95	** -54	5 015	18 319	13 172
Personal and other services	22 009	^ 1 275	^ 10	** 46	4 724	8 654	10 939
Total selected industries(c)	1 872 560	28 769	10 966	10 243	893 356	433 623	596 704

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

— nil or rounded to zero (including null cells)

(a) This table presents the derivation of industry value added (IVA) using the definition that applies to businesses classified as market producers. The components of IVA will not equate to the IVA estimate for those industries to which non-market producers contribute. For further details, see Explanatory Notes paragraphs 30 and 31 and the Glossary.

(b) Includes rent, leasing and hiring income.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full description.

INTRODUCTION

This Chapter presents experimental estimates of industry performance, in:

- table 3.1, which provides statistics to the ANZSIC class level for selected data items
- table 3.2, which provides a state and territory dissection of these data items at the industry division level.

The data in this Chapter are designated as experimental estimates, as they are based on a relatively new methodology (see Technical Note 1 paragraphs 20–27 for more details).

The experimental status applies to ANZSIC group and class level data, and the state/territory data.

Hence caution should be exercised with any analysis of these data.

Data in table 3.1 at the industry subdivision level should not be regarded as experimental.

Note that the estimates are also subject to non-sampling error, which is discussed in Technical Note 2. All industry codes shown are from the *Australian and New Zealand Standard Industrial Classification (ANZSIC)* (cat. no. 1292.0), 1993 edition. Definitions of terms used are shown in the Glossary.

INDUSTRY SUBDIVISIONS

The largest industry subdivision in terms of total income in 2004–05 was BUSINESS SERVICES (Subdivision 78), which earned \$182b, or 9% of total income of the TOTAL SELECTED INDUSTRIES. All of the three next largest are in the WHOLESALE TRADE OR RETAIL TRADE ANZSIC divisions:

- PERSONAL AND HOUSEHOLD GOOD RETAILING (Subdivision 52) (\$126b, or 6%)
- MACHINERY AND MOTOR VEHICLE WHOLESALING (Subdivision 46) (\$122b, or 6%)
- PERSONAL AND HOUSEHOLD GOOD WHOLESALING (Subdivision 47) (\$118b, or 6%).

The industry subdivisions that ranked highest in OPBT in 2004–05 were:

- BUSINESS SERVICES (Subdivision 78), with \$25.4b, or 14% of total OPBT for the TOTAL SELECTED INDUSTRIES
- PROPERTY SERVICES (Subdivision 77) (\$18.1b, or 10%)
- CONSTRUCTION TRADE SERVICES (Subdivision 42) (\$10.9b, or 6%)
- OIL AND GAS EXTRACTION (Subdivision 12) (\$9.2b, or 5%).

BUSINESS SERVICES (Subdivision 78) was also the industry subdivision which paid the highest amount in wages and salaries in 2004–05 (\$50.8b), accounting for 18% of wages and salaries of the TOTAL SELECTED INDUSTRIES. The next three largest in terms of wages and salaries each contributed 5%. They were:

- PERSONAL AND HOUSEHOLD GOOD RETAILING (Subdivision 52) (\$14.9b)
- (Private) HEALTH SERVICES (Subdivision 86) (\$14.7b)
- CONSTRUCTION TRADE SERVICES (Subdivision 42) (\$13.2b).

INDUSTRY CLASSES

As measured by total income, the largest industry classes, of those available for publication, in 2004–05 were:

INDUSTRY CLASSES

continued

- SUPERMARKET AND GROCERY STORES (Class 5110) (\$57.5b, or 3% of total income for the TOTAL SELECTED INDUSTRIES)
- CAR RETAILING (Class 5311) (\$52.4b, or 3%)
- COMMERCIAL PROPERTY OPERATORS AND DEVELOPERS (Class 7712) (\$42.6b, or 2%)
- TELECOMMUNICATION SERVICES (Class 7120) (\$37.6b, or 2%).

The industry classes available for publication which were the major sources of OPBT for the TOTAL SELECTED INDUSTRIES in 2004–05 were:

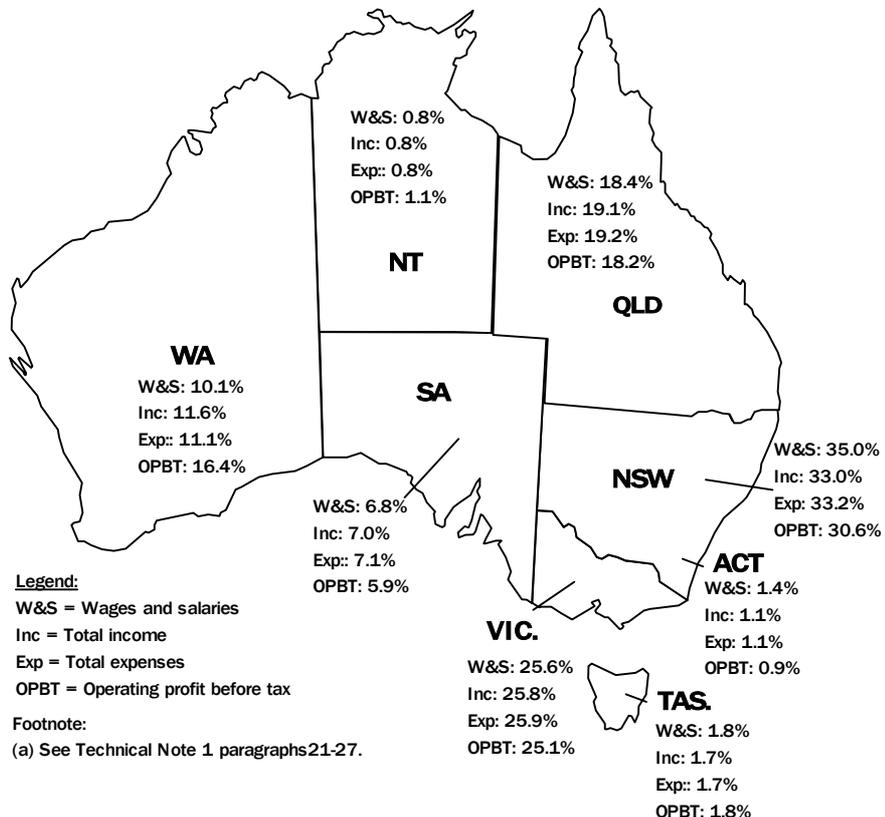
- COMMERCIAL PROPERTY OPERATORS AND DEVELOPERS (Class 7712) (\$9.5b, or 5%)
- OIL AND GAS EXTRACTION (Subdivision 1200) (\$9.2b, or 5%)
- TELECOMMUNICATION SERVICES (Class 7120) (\$6.2b, or 3%)
- BLACK COAL MINING (Class 1101) (\$5.0b, or 3%).

In terms of wages and salaries paid, the four largest industry classes available for publication in 2004–05 for the TOTAL SELECTED INDUSTRIES were:

- COMPUTER CONSULTANCY SERVICES (Class 7834) (\$7.0b or 3%)
- BUSINESS MANAGEMENT SERVICES (Class 7855) (\$6.1b or 2%)
- CONTRACT STAFF SERVICES (Class 7862) (\$6.1b or 2%)
- ROAD FREIGHT TRANSPORT (Class 6110) (\$5.3b or 2%).

STATE AND TERRITORY ESTIMATES

CONTRIBUTION OF STATES / TERRITORIES TO TOTAL SELECTED INDUSTRIES(a), 2004–05



STATE AND TERRITORY
ESTIMATES *continued*

The above graphic illustrates each state or territory's share of economic aggregates relating to the TOTAL SELECTED INDUSTRIES in 2004–05. The distribution is similar across all variables presented, apart from OPBT. New South Wales contributes less to OPBT than to the other variables shown, whereas the opposite is the case for Western Australia, reflecting the industry mix in the respective states.

Measured by share of total income, MANUFACTURING was the largest of the TOTAL SELECTED INDUSTRIES in 2004–05 in four of the states (Victoria, South Australia, Western Australia, and Tasmania). In Victoria, MANUFACTURING's total income barely exceeded that of WHOLESALE TRADE. In New South Wales WHOLESALE TRADE was the major source of total income, as was RETAIL TRADE in Queensland, the Australian Capital Territory and the Northern Territory.

The PROPERTY AND BUSINESS SERVICES industry was the major source of OPBT in five jurisdictions (New South Wales, Victoria, Queensland, South Australia and the Australian Capital Territory), and MANUFACTURING in one (Tasmania). MINING was the major source of OPBT in Western Australia and the Northern Territory.

PROPERTY AND BUSINESS SERVICES was even more dominant in its share of wages and salaries paid, being the major industry in all jurisdictions apart from South Australia and Tasmania. In both of these, the largest source of wages and salaries was MANUFACTURING.

Each state or territory was dominated by its major industry to a different degree, depending on the variable being analysed. Measured by wages and salaries paid, the predominance of a particular industry was greatest in the Australian Capital Territory, where PROPERTY AND BUSINESS SERVICES contributed 33%. This was followed by New South Wales, where it accounted for 24%. In comparison, the Northern Territory's major industry by this measure (also PROPERTY AND BUSINESS SERVICES) provided 15% of the territory's wages and salaries.

In 2004–05 Western Australia was the most industrially concentrated state or territory in terms of industries' shares of OPBT, its major industry (MINING) generating 39% of the state's OPBT. Similarly, PROPERTY AND BUSINESS SERVICES contributed 33% of OPBT in Victoria. By contrast, the main sources of OPBT in Queensland and South Australia each contributed 20% and 18% of OPBT for their respective states.

In terms of total income, the extent of dominance by particular industries varied over a much narrower range: from 22% for RETAIL TRADE in the Australian Capital Territory, to the 17% contributed by MANUFACTURING in WA and by RETAIL TRADE in the Northern Territory.

3.1 INDUSTRY CLASS (a)

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
AGRICULTURE, FORESTRY AND FISHING				
01 Agriculture				
011 Horticulture and fruit growing				
0111 Plant nurseries	230	1 232	1 132	100
0112 Cut flower and flower seed growing	*66	^ 385	^ 342	**44
0113 Vegetable growing	363	2 888	2 636	^ 260
0114 Grape growing	224	1 991	1 929	*73
0115 Apple and pear growing	80	433	399	^ 38
0116 Stone fruit growing	40	266	249	*18
0117 Kiwi fruit growing	^ 1	^ 3	^ 3	—
0119 Fruit growing n.e.c.	285	^ 2 150	2 006	*144
<i>Total</i>	1 289	9 348	8 696	^ 677
012 Grain, sheep and beef cattle farming				
0121 Grain growing	^ 263	4 572	4 247	^ 348
0122 Grain-sheep and grain-beef cattle farming	297	7 102	6 580	^ 563
0123 Sheep-beef cattle farming	141	2 461	2 208	^ 273
0124 Sheep farming	^ 168	2 428	2 208	^ 209
0125 Beef cattle farming	364	7 945	7 802	^ 576
<i>Total</i>	1 233	24 508	23 045	1 968
013 Dairy cattle farming	197	4 481	3 901	603
014 Poultry farming				
0141 Poultry farming (meat)	34	399	349	45
0142 Poultry farming (eggs)	*71	^ 711	^ 688	**13
<i>Total</i>	^ 104	^ 1 109	^ 1 038	*58
015 Other livestock farming				
0151 Pig farming	^ 83	^ 813	^ 874	^ -71
0152 Horse farming	38	621	659	**23
0153 Deer farming	^ 1	^ 20	21	**1
0159 Livestock farming n.e.c.	37	587	558	^ 32
<i>Total</i>	159	2 041	2 111	*62
016 Other crop growing				
0161 Sugar cane growing	64	1 095	966	131
0162 Cotton growing	^ 129	^ 1 828	^ 1 813	**106
0169 Crop and plant growing n.e.c.	^ 118	939	918	*29
<i>Total</i>	311	3 862	3 696	*266
Total 01 Agriculture	3 295	45 350	42 487	3 510
02 Services to agriculture; hunting and trapping				
021 Services to agriculture				
0211 Cotton ginning	np	np	np	np
0212 Shearing services	159	366	335	32
0213 Aerial agricultural services	np	np	np	np
0219 Services to agriculture n.e.c.	539	4 474	4 168	349
<i>Total</i>	769	5 959	5 516	442
022 Hunting and trapping	^ 3	59	44	16
Total 02 Services to agriculture; hunting and trapping	772	6 018	5 560	458

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

— nil or rounded to zero (including null cells)

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

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
AGRICULTURE, FORESTRY AND FISHING <i>cont.</i>				
03 Forestry and logging				
030 Forestry and logging				
0301 Forestry	226	1 492	1 396	^ 80
0302 Logging	226	1 248	1 180	73
0303 Services to forestry	^ 94	^ 832	^ 724	*97
<i>Total</i>	545	3 572	3 300	^ 250
Total 03 Forestry and logging	545	3 572	3 300	^ 250
04 Commercial fishing				
041 Marine fishing				
0411 Rock lobster fishing	60	558	432	116
0412 Prawn fishing	36	341	316	^ 24
0413 Finfish trawling	33	337	264	^ 72
0414 Squid jigging	—	1	—	—
0415 Line fishing	12	151	128	23
0419 Marine fishing n.e.c.	65	794	645	151
<i>Total</i>	205	2 181	1 786	387
042 Aquaculture	128	846	767	*65
Total 04 Commercial fishing	333	3 027	2 554	451
Total agriculture, forestry and fishing	4 945	57 966	53 901	4 669
MINING				
11 Coal mining				
110 Coal mining				
1101 Black coal mining	2 014	21 691	17 047	4 982
1102 Brown coal mining	6	44	38	5
<i>Total</i>	2 020	21 735	17 086	4 987
Total 11 Coal mining	2 020	21 735	17 086	4 987
12 Oil and gas extraction	901	19 595	10 436	9 205
13 Metal ore mining				
131 Metal ore mining				
1311 Iron ore mining	585	8 919	5 246	3 727
1312 Bauxite mining	np	np	np	np
1313 Copper ore mining	296	2 594	2 177	435
1314 Gold ore mining	694	6 072	6 685	-522
1315 Mineral sand mining	153	1 148	1 016	174
1316 Nickel ore mining	np	np	np	np
1317 Silver-lead-zinc ore mining	210	2 340	1 814	534
1319 Metal ore mining n.e.c.	np	np	np	np
<i>Total</i>	2 252	25 762	20 100	5 970
Total 13 Metal ore mining	2 252	25 762	20 100	5 970

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

— nil or rounded to zero (including null cells)

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

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MINING cont.				
14 Other mining				
141 Construction material mining				
1411 Gravel and sand quarrying	73	471	375	103
1419 Construction material mining n.e.c.	274	2 104	1 862	259
<i>Total</i>	347	2 575	2 237	361
142 Other mining	197	1 505	1 443	^ 47
Total 14 Other mining	544	4 079	3 680	409
15 Services to mining				
151 Exploration				
1511 Petroleum exploration (own account)	54	143	182	-43
1512 Petroleum exploration services	34	202	182	21
1513 Mineral exploration (own account)	165	611	642	-30
1514 Mineral exploration services	37	121	163	-44
<i>Total</i>	290	1 078	1 169	-96
152 Other mining services	1 490	5 588	5 285	272
Total 15 Services to mining	1 780	6 666	6 454	175
Total mining	7 497	77 838	57 756	20 746
MANUFACTURING				
21 Food, beverage and tobacco mfg				
211 Meat and meat product mfg				
2111 Meat processing	1 112	11 350	11 043	322
2112 Poultry processing	758	4 000	3 807	219
2113 Bacon, ham and smallgood mfg	331	2 550	2 582	^ 5
<i>Total</i>	2 201	17 900	17 432	546
212 Dairy product mfg				
2121 Milk and cream processing	310	3 178	3 029	203
2122 Ice cream mfg	44	353	329	25
2129 Dairy product mfg n.e.c.	518	6 129	6 050	165
<i>Total</i>	872	9 660	9 408	393
213 Fruit and vegetable processing	585	4 982	4 745	340
214 Oil and fat mfg	103	1 503	1 360	124
215 Flour mill and cereal food mfg				
2151 Flour mill product mfg	111	1 412	1 336	63
2152 Cereal food and baking mix mfg	331	2 481	2 208	231
<i>Total</i>	442	3 893	3 544	294
216 Bakery product mfg				
2161 Bread mfg	450	1 785	1 693	93
2162 Cake and pastry mfg	255	1 158	1 123	46
2163 Biscuit mfg	235	1 045	898	150
<i>Total</i>	940	3 988	3 714	288
217 Other food mfg				
2171 Sugar mfg	230	2 056	1 964	74
2172 Confectionery mfg	609	3 994	3 612	382
2173 Seafood processing	120	1 366	1 350	^ 18
2174 Prepared animal and bird feed mfg	256	2 884	2 795	106
2179 Food mfg n.e.c.	748	5 341	5 084	270
<i>Total</i>	1 963	15 642	14 806	850

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
21 Food, beverage and tobacco mfg <i>cont.</i>				
218 Beverage and malt mfg				
2181 Soft drink, cordial and syrup mfg	363	3 634	3 122	532
2182 Beer and malt mfg	302	3 853	2 684	1 148
2183 Wine mfg	739	6 112	5 796	430
2184 Spirit mfg	np	np	np	np
<i>Total</i>	np	np	np	np
219 Tobacco product mfg	np	np	np	np
Total 21 Food, beverage and tobacco mfg	8 688	73 022	67 715	5 597
22 Textile, clothing, footwear and leather mfg				
221 Textile fibre, yarn and woven fabric mfg				
2211 Wool scouring	31	180	209	-4
2212 Synthetic fibre textile mfg	65	353	338	18
2213 Cotton textile mfg	82	334	331	—
2214 Wool textile mfg	29	158	154	^ 3
2215 Textile finishing	42	199	186	10
<i>Total</i>	249	1 223	1 219	28
222 Textile product mfg				
2221 Made-up textile product mfg	241	1 182	1 112	75
2222 Textile floor covering mfg	198	1 144	1 075	60
2223 Rope, cordage and twine mfg	18	120	115	^ 6
2229 Textile product mfg n.e.c.	109	615	597	15
<i>Total</i>	565	3 061	2 898	157
223 Knitting mills				
2231 Hosiery mfg	39	125	118	^ 14
2232 Cardigan and pullover mfg	17	69	67	*1
2239 Knitting mill product mfg n.e.c.	35	187	178	8
<i>Total</i>	90	381	362	^ 23
224 Clothing mfg				
2241 Men's and boys' wear mfg	80	385	376	15
2242 Women's and girls' wear mfg	114	779	731	51
2243 Sleepwear, underwear and infant clothing mfg	44	343	306	40
2249 Clothing mfg n.e.c.	341	2 364	2 081	276
<i>Total</i>	579	3 871	3 493	382
225 Footwear mfg	96	555	521	42
226 Leather and leather product mfg				
2261 Leather tanning and fur dressing	70	554	547	14
2262 Leather and leather substitute product mfg	37	212	186	24
<i>Total</i>	107	766	733	38
Total 22 Textile, clothing, footwear and leather mfg	1 686	9 857	9 227	670
23 Wood and paper product mfg				
231 Log sawmilling and timber dressing				
2311 Log sawmilling	237	1 364	1 246	123
2312 Wood chipping	55	710	608	149
2313 Timber resawing and dressing	305	1 966	1 912	118
<i>Total</i>	597	4 040	3 766	390

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* estimate has a relative standard error of 25% to 50% and should be used with caution

— nil or rounded to zero (including null cells)

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
23 Wood and paper product mfg <i>cont.</i>				
232 Other wood product mfg				
2321 Plywood and veneer mfg	52	363	352	16
2322 Fabricated wood mfg	236	1 467	1 339	119
2323 Wooden structural component mfg	693	3 540	3 288	270
2329 Wood product mfg n.e.c.	203	1 032	963	79
<i>Total</i>	<i>1 183</i>	<i>6 402</i>	<i>5 942</i>	<i>484</i>
233 Paper and paper product mfg				
2331 Pulp, paper and paperboard mfg	263	1 852	1 816	33
2332 Solid paperboard container mfg	49	191	173	19
2333 Corrugated paperboard container mfg	475	3 433	3 083	358
2334 Paper bag and sack mfg	61	343	320	25
2339 Paper product mfg n.e.c.	381	2 255	2 056	219
<i>Total</i>	<i>1 228</i>	<i>8 073</i>	<i>7 449</i>	<i>653</i>
Total 23 Wood and paper product mfg	3 008	18 515	17 157	1 527
24 Printing, publishing and recorded media				
241 Printing and services to printing				
2411 Paper stationery mfg	231	1 191	1 135	53
2412 Printing	2 030	8 544	7 991	588
2413 Services to printing	221	818	746	71
<i>Total</i>	<i>2 482</i>	<i>10 553</i>	<i>9 873</i>	<i>711</i>
242 Publishing				
2421 Newspaper printing or publishing	1 500	6 214	4 811	1 420
2422 Other periodical publishing	460	2 209	2 055	159
2423 Book and other publishing	489	3 373	2 359	1 021
<i>Total</i>	<i>2 450</i>	<i>11 796</i>	<i>9 225</i>	<i>2 600</i>
243 Recorded media mfg and publishing	228	1 000	908	88
Total 24 Printing, publishing and recorded media	5 159	23 350	20 006	3 400
25 Petroleum, coal, chemical and associated product mfg				
251 Petroleum refining	503	22 812	22 543	1 048
252 Petroleum and coal product mfg n.e.c.	63	602	554	62
253 Basic chemical mfg				
2531 Fertiliser mfg	np	np	np	np
2532 Industrial gas mfg	np	np	np	np
2533 Synthetic resin mfg	363	3 544	3 413	182
2534 Organic industrial chemical mfg n.e.c.	132	1 142	1 133	34
2535 Inorganic industrial chemical mfg n.e.c.	322	2 974	2 670	329
<i>Total</i>	<i>1 192</i>	<i>11 893</i>	<i>11 104</i>	<i>974</i>
254 Other chemical product mfg				
2541 Explosive mfg	np	np	np	np
2542 Paint mfg	341	2 034	1 951	82
2543 Medicinal and pharmaceutical product mfg	884	7 048	6 761	261
2544 Pesticide mfg	79	801	760	52
2545 Soap and other detergent mfg	220	1 918	1 696	256
2546 Cosmetic and toiletry preparation mfg	116	655	634	28
2547 Ink mfg	np	np	np	np
2549 Chemical product mfg n.e.c.	199	1 428	1 333	109
<i>Total</i>	<i>2 029</i>	<i>15 377</i>	<i>14 565</i>	<i>874</i>

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

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10-17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
25 Petroleum, coal, chemical and associated product mfg <i>cont.</i>				
255 Rubber product mfg				
2551 Rubber tyre mfg	175	992	969	26
2559 Rubber product mfg n.e.c.	204	1 080	1 020	76
<i>Total</i>	379	2 072	1 989	102
256 Plastic product mfg				
2561 Plastic blow moulded product mfg	202	1 111	1 089	5
2562 Plastic extruded product mfg	223	1 420	1 346	86
2563 Plastic bag and film mfg	310	2 078	1 927	156
2564 Plastic product rigid fibre reinforced mfg	230	1 254	1 123	133
2565 Plastic foam product mfg	77	423	381	43
2566 Plastic injection moulded product mfg	497	2 587	2 357	260
<i>Total</i>	1 537	8 873	8 224	682
Total 25 Petroleum, coal, chemical and associated product mfg	5 702	61 628	58 980	3 741
26 Non-metallic mineral product mfg				
261 Glass and glass product mfg	326	1 991	1 945	**36
262 Ceramic product mfg				
2621 Clay brick mfg	178	956	802	168
2622 Ceramic product mfg	78	258	248	12
2623 Ceramic tile and pipe mfg	17	97	95	4
2629 Ceramic product mfg n.e.c.	86	499	398	103
<i>Total</i>	359	1 810	1 543	288
263 Cement, lime, plaster and concrete product mfg				
2631 Cement and lime mfg	243	1 865	1 656	226
2632 Plaster product mfg	251	1 654	1 471	188
2633 Concrete slurry mfg	447	3 712	3 425	294
2634 Concrete pipe and box culvert mfg	56	256	238	25
2635 Concrete product mfg n.e.c.	302	1 646	1 555	97
<i>Total</i>	1 298	9 132	8 345	831
264 Non-metallic mineral product mfg n.e.c.	320	1 785	1 660	144
Total 26 Non-metallic mineral product mfg	2 302	14 718	13 493	1 299
27 Metal product mfg				
271 Iron and steel mfg				
2711 Basic iron and steel mfg	1 474	13 063	12 048	1 308
2712 Iron and steel casting and forging	497	2 264	2 093	225
2713 Steel pipe and tube mfg	164	1 285	1 223	120
<i>Total</i>	2 135	16 611	15 364	1 652
272 Basic non-ferrous metal mfg				
2721 Alumina production	613	6 027	4 695	1 339
2722 Aluminium smelting	411	7 059	5 642	1 477
2723 Copper, silver, lead and zinc smelting, refining	173	2 476	2 344	120
2729 Basic non-ferrous metal mfg n.e.c.	144	8 650	8 034	618
<i>Total</i>	1 342	24 212	20 716	3 553
273 Non-ferrous basic metal product mfg				
2731 Aluminium rolling, drawing, extruding	221	1 605	1 590	31
2732 Non-ferrous metal rolling, drawing, extruding n.e.c.	99	1 185	1 140	50
2733 Non-ferrous metal casting	65	208	211	^-1
<i>Total</i>	384	2 998	2 941	80

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
27 Metal product mfg <i>cont.</i>				
274 Structural metal product mfg				
2741 Structural steel fabricating	762	4 419	4 170	298
2742 Architectural aluminium product mfg	602	3 118	2 832	307
2749 Structural metal product mfg n.e.c.	280	1 561	1 457	122
<i>Total</i>	1 645	9 098	8 460	726
275 Sheet metal product mfg				
2751 Metal container mfg	227	1 419	1 354	105
2759 Sheet metal product mfg n.e.c.	618	3 463	3 135	371
<i>Total</i>	845	4 882	4 489	477
276 Fabricated metal product mfg				
2761 Hand tool and general hardware mfg	77	384	328	57
2762 Spring and wire product mfg	232	1 186	1 123	78
2763 Nut, bolt, screw and rivet mfg	84	511	475	59
2764 Metal coating and finishing	314	1 124	1 019	111
2765 Non-ferrous pipe fitting mfg	19	93	86	6
2769 Fabricated metal product mfg n.e.c.	1 243	5 792	5 181	652
<i>Total</i>	1 969	9 091	8 212	962
<i>Total 27 Metal product mfg</i>	8 321	66 892	60 182	7 451
28 Machinery and equipment mfg				
281 Motor vehicle and part mfg				
2811 Motor vehicle mfg	1 644	14 949	14 500	438
2812 Motor vehicle body mfg	455	2 786	2 627	193
2813 Automotive electrical and instrument mfg	157	961	920	45
2819 Automotive component mfg n.e.c.	1 262	7 183	6 757	423
<i>Total</i>	3 517	25 879	24 804	1 100
282 Other transport equipment mfg				
2821 Shipbuilding	380	1 750	1 658	169
2822 Boatbuilding	230	1 288	1 242	77
2823 Railway equipment mfg	320	1 531	1 422	128
2824 Aircraft mfg	645	3 126	3 050	126
2829 Transport equipment mfg n.e.c.	23	195	181	15
<i>Total</i>	1 598	7 889	7 554	515
283 Photographic and scientific equipment mfg				
2831 Photographic and optical good mfg	74	425	402	^ 23
2832 Medical and surgical equipment mfg	397	1 877	1 628	279
2839 Professional and scientific equipment mfg n.e.c.	272	1 369	1 242	146
<i>Total</i>	743	3 671	3 271	447
284 Electronic equipment mfg				
2841 Computer and business machine mfg	170	1 108	1 098	^ 13
2842 Telecommunication, broadcasting and transceiving equipment mfg	457	1 890	1 748	163
2849 Electronic equipment mfg n.e.c.	465	1 945	1 904	72
<i>Total</i>	1 091	4 943	4 749	248
285 Electrical equipment and appliance mfg				
2851 Household appliance mfg	496	3 010	2 915	119
2852 Electric cable and wire mfg	143	1 002	971	31
2853 Battery mfg	60	316	304	25
2854 Electric light and sign mfg	191	899	849	50
2859 Electrical equipment mfg n.e.c.	684	3 568	3 366	236
<i>Total</i>	1 573	8 795	8 405	461

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(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
MANUFACTURING <i>cont.</i>				
28 Machinery and equipment mfg <i>cont.</i>				
286 Industrial machinery and equipment mfg				
2861 Agricultural machinery mfg	225	1 681	1 590	104
2862 Mining and construction machinery mfg	535	2 883	2 677	265
2863 Food processing machinery mfg	126	694	654	43
2864 Machine tool and part mfg	264	1 022	933	89
2865 Lifting and material handling equipment mfg	515	2 113	1 954	153
2866 Pump and compressor mfg	168	886	784	102
2867 Commercial space heating and cooling equipment mfg	83	504	455	47
2869 Industrial machinery and equipment mfg n.e.c.	812	4 376	4 074	374
<i>Total</i>	2 728	14 159	13 122	1 178
Total 28 Machinery and equipment mfg	11 251	65 336	61 905	3 949
29 Other manufacturing				
291 Prefabricated building mfg				
2911 Prefabricated metal building mfg	118	1 005	904	109
2919 Prefabricated building mfg n.e.c.	53	391	364	31
<i>Total</i>	171	1 395	1 267	141
292 Furniture mfg				
2921 Wooden furniture and upholstered seat mfg	908	4 345	4 075	270
2922 Sheet metal furniture mfg	125	633	594	49
2923 Mattress mfg (except rubber)	99	559	507	54
2929 Furniture mfg n.e.c.	373	2 295	2 151	141
<i>Total</i>	1 506	7 832	7 327	515
294 Other manufacturing				
2941 Jewellery and silverware mfg	95	681	630	62
2942 Toy and sporting good mfg	87	516	489	^ 30
2949 Manufacturing n.e.c.	462	2 759	2 528	253
<i>Total</i>	645	3 956	3 647	344
Total 29 Other manufacturing	2 321	13 184	12 242	1 000
Total manufacturing	48 438	346 501	320 906	28 632
ELECTRICITY, GAS AND WATER SUPPLY				
36 Electricity and gas supply				
361 Electricity supply	3 126	35 928	32 349	3 683
362 Gas supply	72	5 359	4 833	525
Total 36 Electricity and gas supply	3 198	41 288	37 182	4 208
37 Water supply, sewerage and drainage services				
370 Water supply, sewerage and drainage services				
3701 Water supply	1 183	8 799	6 560	2 249
3702 Sewerage and drainage services	103	659	496	179
<i>Total</i>	1 285	9 457	7 056	2 428
Total 37 Water supply, sewerage and drainage services	1 285	9 457	7 056	2 428
Total electricity, gas and water supply	4 483	50 745	44 238	6 636

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
CONSTRUCTION				
41 General construction				
411 Building construction				
4111 House construction	2 015	31 185	29 262	2 028
4112 Residential building construction n.e.c.	596	10 763	10 158	884
4113 Non-residential building construction	2 555	27 920	26 388	1 372
<i>Total</i>	5 166	69 867	65 809	4 283
412 Non-building construction				
4121 Road and bridge construction	759	5 620	5 302	^ 374
4122 Non-building construction n.e.c.	3 094	17 935	16 821	1 100
<i>Total</i>	3 853	23 555	22 122	1 474
<i>Total 41 General construction</i>	9 019	93 422	87 931	5 757
42 Construction trade services				
421 Site preparation services	1 763	12 471	11 181	1 281
422 Building structure services				
4221 Concreting services	838	5 231	4 598	595
4222 Bricklaying services	296	2 434	1 709	729
4223 Roofing services	336	2 118	1 883	236
4224 Structural steel erection services	580	2 458	2 228	256
<i>Total</i>	2 050	12 240	10 418	1 815
423 Installation trade services				
4231 Plumbing services	1 331	7 729	6 693	1 041
4232 Electrical services	2 502	10 753	9 641	1 131
4233 Air conditioning and heating services	716	4 161	3 870	281
4234 Fire and security system services	576	2 252	2 072	203
<i>Total</i>	5 125	24 894	22 277	2 656
424 Building completion services				
4241 Plastering and ceiling services	473	3 880	3 206	678
4242 Carpentry services	924	7 270	5 789	1 505
4243 Tiling and carpeting services	298	2 587	2 025	572
4244 Painting and decorating services	601	3 612	2 771	843
4245 Glazing services	253	1 143	1 027	121
<i>Total</i>	2 547	18 492	14 818	3 719
425 Other construction services				
4251 Landscaping services	467	3 344	2 945	421
4259 Construction services n.e.c.	1 254	7 732	6 769	1 030
<i>Total</i>	1 720	11 076	9 714	1 451
<i>Total 42 Construction trade services</i>	13 207	79 173	68 408	10 922
Total construction	22 226	172 595	156 339	16 679
WHOLESALE TRADE				
45 Basic material wholesaling				
451 Farm produce wholesaling				
4511 Wool wholesaling	^ 83	^ 3 011	^ 2 916	^ 43
4512 Cereal grain wholesaling	117	4 805	4 654	175
4519 Farm produce and supplies wholesaling n.e.c.	1 053	18 424	18 084	566
<i>Total</i>	1 253	26 240	25 654	784

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(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(a) For scope details, see Explanatory Notes paragraphs 10–17.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
WHOLESALE TRADE <i>cont.</i>				
45 Basic material wholesaling <i>cont.</i>				
452 Mineral, metal and chemical wholesaling				
4521 Petroleum product wholesaling	484	25 011	24 156	859
4522 Metal and mineral wholesaling	687	^ 17 053	^ 16 537	807
4523 Chemical wholesaling	359	4 552	4 414	193
<i>Total</i>	1 530	46 617	45 107	1 860
453 Builders supplies wholesaling				
4531 Timber wholesaling	366	4 798	4 685	190
4539 Building supplies wholesaling n.e.c.	1 558	15 998	15 202	914
<i>Total</i>	1 924	20 796	19 886	1 104
Total 45 Basic material wholesaling	4 707	93 653	90 647	3 748
46 Machinery and motor vehicle wholesaling				
461 Machinery and equipment wholesaling				
4611 Farm and construction machinery wholesaling	942	14 565	14 227	^ 802
4612 Professional equipment wholesaling	668	5 409	5 196	336
4613 Computer wholesaling	1 671	18 047	17 593	510
4614 Business machine wholesaling n.e.c.	578	3 777	3 592	194
4615 Electrical and electronic equipment wholesaling n.e.c.	2 232	18 778	17 899	792
4619 Machinery and equipment wholesaling n.e.c.	2 003	16 610	15 889	1 056
<i>Total</i>	8 093	77 187	74 395	3 691
462 Motor vehicle wholesaling				
4621 Car wholesaling	559	29 503	29 060	^ 834
4622 Commercial vehicle wholesaling	240	4 654	4 526	^ 162
4623 Motor vehicle new part dealing	989	9 374	8 994	^ 599
4624 Motor vehicle dismantling and used part dealing	185	1 448	1 372	82
<i>Total</i>	1 974	44 979	43 952	1 677
Total 46 Machinery and motor vehicle wholesaling	10 067	122 166	118 347	5 368

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(a) For scope details, see Explanatory Notes paragraphs 10-17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
WHOLESALE TRADE <i>cont.</i>				
47 Personal and household good wholesaling				
471 Food, drink and tobacco wholesaling				
4711 Meat wholesaling	215	6 647	6 641	84
4712 Poultry and smallgood wholesaling	60	921	872	^ 44
4713 Dairy produce wholesaling	87	^ 3 683	^ 3 699	*115
4714 Fish wholesaling	165	3 128	3 081	^ 46
4715 Fruit and vegetable wholesaling	540	8 196	7 996	208
4716 Confectionery and soft drink wholesaling	106	1 613	1 549	^ 93
4717 Liquor wholesaling	^ 267	^ 4 950	^ 4 781	**189
4718 Tobacco product wholesaling	36	534	457	80
4719 Grocery wholesaling n.e.c.	1 172	22 887	22 150	^ 810
<i>Total</i>	2 648	52 559	51 225	^ 1 669
472 Textile, clothing and footwear wholesaling				
4721 Textile product wholesaling	247	2 335	2 194	133
4722 Clothing wholesaling	709	6 746	6 130	^ 588
4723 Footwear wholesaling	108	^ 1 608	^ 1 503	*122
<i>Total</i>	1 064	10 690	9 827	^ 843
473 Household good wholesaling				
4731 Household appliance wholesaling	390	6 436	6 268	226
4732 Furniture wholesaling	122	1 188	1 165	^ 54
4733 Floor covering wholesaling	69	827	794	^ 39
4739 Household good wholesaling n.e.c.	252	2 128	2 001	^ 164
<i>Total</i>	834	10 578	10 228	483
479 Other wholesaling				
4791 Photographic equipment wholesaling	^ 172	^ 1 654	^ 1 795	^ -138
4792 Jewellery and watch wholesaling	^ 159	^ 1 590	^ 1 466	*116
4793 Toy and sporting good wholesaling	^ 293	^ 2 898	^ 2 719	^ 206
4794 Book and magazine wholesaling	*203	*1 679	^ 1 567	**118
4795 Paper product wholesaling	688	6 415	6 201	260
4796 Pharmaceutical and toiletry wholesaling	1 363	17 170	16 203	979
4799 Wholesaling n.e.c.	1 184	12 834	12 224	754
<i>Total</i>	4 062	44 240	42 176	2 295
Total 47 Personal and household good wholesaling	8 608	118 068	113 456	5 291
Total wholesale trade	23 382	333 886	322 450	14 407
RETAIL TRADE				
51 Food retailing				
511 Supermarket and grocery stores	5 091	57 480	55 004	2 643
512 Specialised food retailing				
5121 Fresh meat, fish and poultry retailing	433	4 436	4 260	186
5122 Fruit and vegetable retailing	261	2 957	2 831	131
5123 Liquor retailing	388	5 346	5 136	240
5124 Bread and cake retailing	710	3 024	2 861	175
5125 Takeaway food retailing	1 951	10 969	10 342	651
5126 Milk vending	49	765	724	42
5129 Specialised food retailing n.e.c.	346	4 527	4 430	133
<i>Total</i>	4 139	32 025	30 583	1 559
Total 51 Food retailing	9 230	89 505	85 588	4 202

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
RETAIL TRADE <i>cont.</i>				
52 Personal and household good retailing				
521 Department stores	2 071	16 183	15 631	585
522 Clothing and soft good retailing				
5221 Clothing retailing	1 751	11 644	11 075	645
5222 Footwear retailing	374	2 422	2 274	171
5223 Fabric and other soft good retailing	^ 389	^ 2 322	^ 2 229	90
<i>Total</i>	2 513	16 388	15 577	906
523 Furniture, houseware and appliance retailing				
5231 Furniture retailing	676	5 818	5 633	248
5232 Floor covering retailing	209	2 061	1 982	95
5233 Domestic hardware and houseware retailing	1 606	13 166	12 538	^ 634
5234 Domestic appliance retailing	2 113	19 568	18 991	701
5235 Recorded music retailing	*210	*2 111	*2 080	*65
<i>Total</i>	4 815	42 725	41 223	1 742
524 Recreational good retailing				
5241 Sport and camping equipment retailing	367	2 939	2 879	146
5242 Toy and game retailing	82	686	695	^-11
5243 Newspaper, book and stationery retailing	648	6 544	6 321	218
5244 Photographic equipment retailing	84	671	651	^ 20
5245 Marine equipment retailing	152	2 031	1 989	^ 97
<i>Total</i>	1 334	12 869	12 535	469
525 Other personal and household good retailing				
5251 Pharmaceutical, cosmetic and toiletry retailing	1 237	14 926	14 186	838
5252 Antique and used good retailing	^ 240	1 554	1 515	**61
5253 Garden supplies retailing	290	2 078	1 992	91
5254 Flower retailing	88	580	554	27
5255 Watch and jewellery retailing	426	2 623	2 445	214
5259 Retailing n.e.c.	1 561	14 084	13 593	596
<i>Total</i>	3 842	35 846	34 285	1 826
526 Household equipment repair services				
5261 Household equipment repair services (electrical)	251	1 456	1 295	164
5269 Household equipment repair services n.e.c.	121	570	508	64
<i>Total</i>	373	2 025	1 803	228
Total 52 Personal and household good retailing	14 948	126 036	121 054	5 756
53 Motor vehicle retailing and services				
531 Motor vehicle retailing				
5311 Car retailing	2 610	52 365	52 087	^ 779
5312 Motor cycle dealing	182	2 476	2 377	129
5313 Trailer and caravan dealing	61	975	946	^ 37
<i>Total</i>	2 853	55 815	55 410	945

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
RETAIL TRADE <i>cont.</i>				
53 Motor vehicle retailing and services <i>cont.</i>				
532 Motor vehicle services				
5321 Automotive fuel retailing	1 056	31 346	30 990	471
5322 Automotive electrical services	238	^ 1 561	^ 1 458	^ 135
5323 Smash repairing	975	4 173	3 832	349
5324 Tyre retailing	367	2 832	2 740	108
5329 Automotive repair and services n.e.c.	1 612	9 592	8 886	734
<i>Total</i>	4 247	49 504	47 906	1 796
Total 53 Motor vehicle retailing and services	7 100	105 320	103 316	2 741
Total retail trade	31 278	320 861	309 958	12 699
ACCOMMODATION, CAFES AND RESTAURANTS				
57 Accommodation, cafes and restaurants				
571 Accommodation	2 674	12 200	11 193	951
572 Pubs, taverns and bars	2 398	13 317	12 518	^ 829
573 Cafes and restaurants	4 028	15 953	15 393	574
574 Clubs (hospitality)	1 768	7 197	6 709	^ 499
Total 57 Accommodation, cafes and restaurants	10 868	48 668	45 813	2 854
Total accommodation, cafes and restaurants	10 868	48 668	45 813	2 854
TRANSPORT AND STORAGE				
61 Road transport				
611 Road freight transport	5 280	28 844	26 978	1 871
612 Road passenger transport				
6121 Long distance bus transport	^ 232	801	779	*22
6122 Short distance bus transport (including tramway)	1 040	3 149	2 922	231
6123 Taxi and other road passenger transport	^ 169	2 894	2 293	606
<i>Total</i>	1 440	6 845	5 994	859
Total 61 Road transport	6 720	35 689	32 972	2 730
62 Rail transport	2 621	9 939	8 990	937
63 Water transport				
630 Water transport				
6301 International sea transport	85	^ 886	^ 820	70
6302 Coastal water transport	315	1 380	^ 1 387	**–2
6303 Inland water transport	136	758	703	^ 58
<i>Total</i>	535	3 023	2 909	^ 126
Total 63 Water transport	535	3 023	2 909	^ 126

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
TRANSPORT AND STORAGE <i>cont.</i>				
64 Air and space transport				
640 Air and space transport				
6401 Scheduled international air transport	np	np	np	np
6402 Scheduled domestic air transport	582	3 981	3 692	291
6403 Non-scheduled air and space transport	np	np	np	np
<i>Total</i>	2 872	15 582	14 442	1 118
Total 64 Air and space transport	2 872	15 582	14 442	1 118
65 Other transport				
650 Other transport				
6501 Pipeline transport	67	1 266	1 196	71
6509 Transport n.e.c.	118	984	890	95
<i>Total</i>	185	2 251	2 085	167
Total 65 Other transport	185	2 251	2 085	167
66 Services to transport				
661 Services to road transport				
6611 Parking services	101	668	628	40
6619 Services to road transport n.e.c.	^ 134	^ 1 626	1 537	**91
<i>Total</i>	235	2 294	2 165	**130
662 Services to water transport				
6621 Stevedoring	255	555	453	102
6622 Water transport terminals	516	2 151	1 861	292
6623 Port operators	^ 148	^ 892	^ 649	^ 243
6629 Services to water transport n.e.c.	370	^ 1 658	^ 1 434	^ 221
<i>Total</i>	1 290	5 255	4 398	859
663 Services to air transport	418	1 821	1 517	^ 304
664 Other services to transport				
6641 Travel agency services	1 256	10 529	10 132	397
6642 Road freight forwarding	360	2 217	2 114	102
6643 Freight forwarding (except road)	626	6 498	6 227	273
6644 Customs agency services	^ 181	^ 2 137	^ 2 059	^ 78
6649 Services to transport n.e.c.	^ 113	876	793	^ 80
<i>Total</i>	2 535	22 256	21 326	931
Total 66 Services to transport	4 477	31 627	29 405	2 224
67 Storage				
670 Storage				
6701 Grain storage	211	1 332	1 227	107
6709 Storage n.e.c.	857	3 407	3 192	^ 219
<i>Total</i>	1 068	4 740	4 419	^ 325
Total 67 Storage	1 068	4 740	4 419	^ 325
Total transport and storage	18 479	102 850	95 223	7 627

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
COMMUNICATION SERVICES				
71 Communication services				
711 Postal and courier services				
7111 Postal services	1 848	5 451	4 748	715
7112 Courier services	457	3 534	3 102	435
<i>Total</i>	2 305	8 985	7 850	1 150
712 Telecommunication services	5 216	37 563	31 512	6 182
Total 71 Communication services	7 521	46 548	39 361	7 332
Total communication services	7 521	46 548	39 361	7 332
PROPERTY AND BUSINESS SERVICES				
77 Property services				
771 Property operators and developers				
7711 Residential property operators	^ 488	11 175	9 057	2 488
7712 Commercial property operators and developers	2 071	42 619	33 135	^ 9 491
<i>Total</i>	2 558	53 795	42 192	11 979
772 Real estate agents	4 510	18 612	15 250	^ 3 279
773 Non-financial asset investors	*209	^ 1 986	^ 1 335	^ 642
774 Machinery and equipment hiring and leasing				
7741 Motor vehicle hiring	^ 254	^ 2 314	^ 2 100	209
7742 Other transport equipment leasing	^ 118	710	588	^ 128
7743 Plant hiring or leasing	^ 1 158	^ 9 431	^ 7 601	^ 1 875
<i>Total</i>	^ 1 530	^ 12 455	^ 10 289	^ 2 212
Total 77 Property services	8 807	86 847	69 066	18 112
78 Business services				
781 Scientific research	^ 518	^ 1 499	1 890	^ -386
782 Technical services				
7821 Architectural services	1 288	4 129	3 436	692
7822 Surveying services	563	1 827	1 559	274
7823 Consulting engineering services	5 149	20 353	18 237	2 158
7829 Technical services n.e.c.	654	2 385	2 072	341
<i>Total</i>	7 655	28 693	25 304	3 465
783 Computer services				
7831 Data processing services	^ 178	^ 726	^ 651	^ 76
7832 Information storage and retrieval services	*123	*487	*390	*97
7833 Computer maintenance services	227	1 221	1 119	109
7834 Computer consultancy services	6 993	22 566	21 432	*1 207
<i>Total</i>	7 522	25 000	23 592	^ 1 489
784 Legal and accounting services				
7841 Legal services	3 288	15 196	^ 11 060	4 136
7842 Accounting services	3 293	11 335	9 051	2 284
<i>Total</i>	6 581	26 531	20 111	6 420

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
PROPERTY AND BUSINESS SERVICES <i>cont.</i>				
78 Business services <i>cont.</i>				
785 Marketing and business management services				
7851 Advertising services	^ 1 570	8 814	7 687	^ 1 089
7852 Commercial art and display services	559	2 609	2 238	376
7853 Market research services	420	1 359	1 210	151
7854 Business administrative services	^ 1 372	10 431	^ 5 708	4 723
7855 Business management services	6 122	27 150	22 957	4 311
<i>Total</i>	<i>10 044</i>	<i>50 362</i>	<i>39 800</i>	<i>10 651</i>
786 Other business services				
7861 Employment placement services	4 121	8 235	7 896	338
7862 Contract staff services	6 069	10 548	10 205	^ 330
7863 Secretarial services	727	2 239	1 996	^ 251
7864 Security and investigative services (except police)	1 338	3 792	3 542	^ 246
7865 Pest control services	188	729	617	109
7866 Cleaning services	1 663	5 382	4 628	769
7867 Contract packing services n.e.c.	^ 95	471	441	^ 32
7869 Business services n.e.c.	4 305	18 196	16 312	^ 1 703
<i>Total</i>	<i>18 505</i>	<i>49 592</i>	<i>45 637</i>	<i>3 777</i>
Total 78 Business services	50 825	181 677	156 334	25 415
Total property and business services	59 631	268 523	225 400	43 528
EDUCATION (PRIVATE)				
84 Education (private)				
841 Preschool education	*224	^ 372	^ 357	**14
842 School education				
8421 Primary education	2 052	2 953	2 861	^ 92
8422 Secondary education	^ 1 114	^ 2 035	^ 1 869	*166
8423 Combined primary and secondary education	2 443	4 590	4 313	^ 284
8424 Special school education	**14	**37	**29	**8
<i>Total</i>	<i>5 624</i>	<i>9 614</i>	<i>9 072</i>	<i>^ 550</i>
843 Post school education				
8431 Higher education	*442	*1 440	*1 277	*162
8432 Technical and further education	**74	**359	**321	**35
<i>Total</i>	<i>*517</i>	<i>*1 799</i>	<i>*1 597</i>	<i>*198</i>
844 Other education	^ 1 562	5 077	4 357	^ 729
Total 84 Education (private)	7 926	16 862	15 384	1 492
Total education (private)	7 926	16 862	15 384	1 492
HEALTH AND COMMUNITY SERVICES (PRIVATE)				
86 Health services (private)				
861 Hospitals and nursing homes				
8611 Hospitals (except psychiatric hospitals)	3 351	7 975	7 624	366
8612 Psychiatric hospitals	*74	*186	*141	*45
8613 Nursing homes	2 912	5 768	5 395	^ 372
<i>Total</i>	<i>6 338</i>	<i>13 930</i>	<i>13 160</i>	<i>783</i>

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
HEALTH AND COMMUNITY SERVICES (PRIVATE) cont.				
86 Health services (private) cont.				
862 Medical and dental services				
8621 General practice medical services	2 522	10 178	7 789	2 383
8622 Specialist medical services	1 744	7 272	5 646	1 637
8623 Dental services	941	4 571	3 649	926
<i>Total</i>	5 207	22 020	17 083	4 945
863 Other health services				
8631 Pathology services	557	1 623	1 343	280
8632 Optometry and optical dispensing	357	^ 1 759	^ 1 509	^ 253
8633 Ambulance services	np	np	np	np
8634 Community health centres	*341	*915	*775	^ 140
8635 Physiotherapy services	272	876	687	178
8636 Chiropractic services	np	np	np	np
8639 Health services n.e.c.	1 052	4 130	^ 3 346	793
<i>Total</i>	2 783	10 067	8 295	1 777
864 Veterinary services	388	1 568	1 395	176
Total 86 Health services (private)	14 716	47 585	39 934	7 681
87 Community services (private)				
871 Child care services	1 241	2 648	2 441	^ 214
872 Community care services				
8721 Accommodation for the aged	1 082	2 306	2 332	**4
8722 Residential care services n.e.c.	^ 692	^ 1 454	^ 1 353	*102
8729 Non-residential care services n.e.c.	^ 2 431	6 032	5 034	^ 995
<i>Total</i>	4 205	9 791	8 719	^ 1 101
Total 87 Community services (private)	5 446	12 439	11 161	^ 1 315
Total health and community services (private)	20 162	60 024	51 094	8 996
CULTURAL AND RECREATIONAL SERVICES				
91 Motion picture, radio and television services				
911 Film and video services				
9111 Film and video production	394	2 287	1 894	^ 370
9112 Film and video distribution	^ 93	^ 1 585	^ 1 455	^ 125
9113 Motion picture exhibition	132	913	788	126
<i>Total</i>	619	4 785	4 137	^ 622
912 Radio and television services				
9121 Radio services	312	1 022	928	*96
9122 Television services	844	7 316	6 534	781
<i>Total</i>	1 155	8 339	7 463	876
Total 91 Motion picture, radio and television services	1 774	13 123	11 599	1 498

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3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
CULTURAL AND RECREATIONAL SERVICES <i>cont.</i>				
92 Libraries, museums and the arts				
921 Libraries	*27	*85	*78	*7
922 Museums	*37	*128	*122	**8
923 Parks and gardens				
9231 Zoological and botanic gardens	^ 19	^ 90	^ 79	10
9239 Recreational parks and gardens	^ 30	^ 173	^ 145	*29
<i>Total</i>	^ 48	^ 263	^ 224	*39
924 Arts				
9241 Music and theatre productions	^ 207	1 156	957	190
9242 Creative arts	72	842	574	273
<i>Total</i>	278	1 998	1 532	463
925 Services to the arts				
9251 Sound recording studios	^ 36	^ 182	^ 154	^ 28
9252 Performing arts venues	^ 80	^ 309	^ 293	*17
9259 Services to the arts n.e.c.	161	1 144	1 019	^ 125
<i>Total</i>	276	1 635	1 466	170
Total 92 Libraries, museums and the arts	667	4 109	3 421	687
93 Sport and recreation				
931 Sport				
9311 Horse and dog racing	^ 197	^ 1 444	^ 1 407	^ 47
9312 Sports grounds and facilities n.e.c.	^ 594	2 091	1 974	^ 121
9319 Sports and services to sports n.e.c.	^ 1 004	^ 4 184	^ 3 944	**195
<i>Total</i>	1 795	7 720	7 324	*363
932 Gambling services				
9321 Lotteries	75	2 031	1 899	133
9322 Casinos	760	3 360	2 580	779
9329 Gambling services n.e.c.	^ 238	5 647	4 880	769
<i>Total</i>	1 072	11 039	9 359	1 680
933 Other recreation services	340	2 025	1 873	^ 159
Total 93 Sport and recreation	3 207	20 784	18 556	2 202
Total cultural and recreational services	5 648	38 017	33 577	4 386
PERSONAL AND OTHER SERVICES				
95 Personal services				
951 Personal and household goods hiring				
9511 Video hire outlets	154	1 146	1 118	^ 43
9519 Personal and household goods hiring n.e.c.	198	1 438	1 254	^ 146
<i>Total</i>	352	2 585	2 372	189

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

(a) For scope details, see Explanatory Notes paragraphs 10–17.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

3.1 INDUSTRY CLASS (a) *continued*

<i>Industry(a) – ANZSIC code and description</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
PERSONAL AND OTHER SERVICES <i>cont.</i>				
95 Personal services <i>cont.</i>				
952 Other personal services				
9521 Laundries and dry-cleaners	380	1 553	1 356	201
9522 Photographic film processing	^ 127	^ 676	^ 624	**52
9523 Photographic studios	150	861	779	87
9524 Funeral directors, crematoria and cemeteries	157	734	647	89
9525 Gardening services	287	1 617	1 255	365
9526 Hairdressing and beauty salons	991	3 196	2 878	336
9529 Personal services n.e.c.	126	1 030	699	334
<i>Total</i>	2 217	9 667	8 238	1 463
Total 95 Personal services	2 569	12 251	10 610	1 652
96 Other services				
961 Religious organisations	^ 567	^ 2 095	^ 1 777	*319
962 Interest groups				
9621 Business and professional associations	^ 942	^ 3 648	^ 3 174	*485
9622 Labour associations	^ 263	^ 698	^ 654	*44
9629 Interest groups n.e.c.	^ 1 230	3 934	3 335	609
<i>Total</i>	2 435	8 281	7 163	^ 1 138
963 Public order and safety services				
9632 Corrective centres	146	^ 440	^ 461	**–22
9633 Fire brigade services	**14	**56	**39	**16
9634 Waste disposal services	764	3 718	3 297	^ 437
<i>Total</i>	924	4 214	3 797	^ 431
Total 96 Other services	3 926	14 590	12 737	^ 1 888
Total personal and other services	6 496	26 841	23 347	3 539
TOTAL SELECTED INDUSTRIES (c)	278 979	1 968 726	1 794 747	184 222

- ^ estimate has a relative standard error of 10% to less than 25% and should be used with caution
- * estimate has a relative standard error of 25% to 50% and should be used with caution
- ** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

- (a) For scope details, see Explanatory Notes paragraphs 10–17.
- (b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.
- (c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2

STATES, TERRITORIES AND AUSTRALIA(a)

<i>Industry division</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
NEW SOUTH WALES				
Agriculture, forestry and fishing	1 194	14 833	14 225	^ 725
Mining	1 342	13 873	10 671	3 437
Manufacturing	15 499	106 303	97 939	9 396
Electricity, gas and water supply	1 756	14 672	12 545	2 148
Construction	6 983	54 341	49 459	4 747
Wholesale trade	9 018	113 617	109 446	4 909
Retail trade	10 393	104 151	100 989	3 609
Accommodation, cafes and restaurants	3 978	18 324	17 038	1 268
Transport and storage	6 582	35 166	32 380	2 801
Communication services	2 994	19 897	17 429	2 527
Property and business services	23 736	101 979	87 968	14 225
Education (private)	3 080	6 445	5 947	^ 501
Health and community services (private)	6 664	20 874	17 506	3 377
Cultural and recreational services	2 405	15 088	13 552	1 470
Personal and other services	2 145	9 191	8 035	1 200
<i>Total selected industries(c)</i>	<i>97 768</i>	<i>648 753</i>	<i>595 130</i>	<i>56 340</i>

VICTORIA

Agriculture, forestry and fishing	992	12 024	11 146	1 003
Mining	406	4 222	2 885	1 320
Manufacturing	15 031	99 738	93 282	7 301
Electricity, gas and water supply	680	14 566	13 304	1 278
Construction	5 452	39 924	36 619	3 633
Wholesale trade	6 874	99 447	96 398	4 022
Retail trade	7 779	78 300	75 664	3 048
Accommodation, cafes and restaurants	2 312	9 257	8 984	*292
Transport and storage	4 390	26 828	25 169	1 657
Communication services	2 148	12 743	10 468	2 320
Property and business services	16 180	75 220	59 474	15 365
Education (private)	^ 1 304	^ 3 005	^ 2 642	^ 368
Health and community services (private)	5 021	14 587	12 437	2 156
Cultural and recreational services	1 429	11 746	10 224	1 524
Personal and other services	1 454	6 740	5 690	1 030
<i>Total selected industries(c)</i>	<i>71 453</i>	<i>508 349</i>	<i>464 384</i>	<i>46 318</i>

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) See Technical Note 1, paragraphs 21–27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2STATES, TERRITORIES AND AUSTRALIA(a) *continued*

<i>Industry division</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
.....				
QUEENSLAND				
Agriculture, forestry and fishing	1 093	13 356	12 494	1 130
Mining	2 132	17 390	14 889	2 749
Manufacturing	7 735	61 581	56 630	5 534
Electricity, gas and water supply	958	10 285	9 045	1 288
Construction	4 974	40 370	36 593	4 024
Wholesale trade	3 602	59 300	57 122	2 850
Retail trade	6 228	66 736	64 387	2 827
Accommodation, cafes and restaurants	2 314	10 972	10 308	698
Transport and storage	3 954	19 996	18 347	1 631
Communication services	1 037	5 597	4 590	1 027
Property and business services	8 892	42 888	36 753	6 600
Education (private)	^ 1 783	^ 3 674	^ 3 339	^ 333
Health and community services (private)	4 339	11 897	10 548	1 387
Cultural and recreational services	994	5 907	5 131	788
Personal and other services	^ 1 357	5 334	4 692	^ 662
<i>Total selected industries(c)</i>	<i>51 390</i>	<i>375 282</i>	<i>344 867</i>	<i>33 528</i>
.....				
SOUTH AUSTRALIA				
Agriculture, forestry and fishing	638	6 497	5 841	^ 687
Mining	403	3 800	3 151	714
Manufacturing	4 380	28 953	27 370	1 722
Electricity, gas and water supply	296	4 167	3 711	460
Construction	1 217	9 921	8 848	1 090
Wholesale trade	1 455	24 040	23 423	^ 781
Retail trade	2 236	22 897	22 152	859
Accommodation, cafes and restaurants	752	3 510	3 310	195
Transport and storage	1 141	6 857	6 450	407
Communication services	425	2 759	2 239	528
Property and business services	3 088	13 959	12 156	1 964
Education (private)	^ 745	^ 1 483	^ 1 411	* 78
Health and community services (private)	1 413	4 690	3 815	878
Cultural and recreational services	274	1 671	1 482	186
Personal and other services	^ 520	1 915	1 649	^ 267
<i>Total selected industries(c)</i>	<i>18 982</i>	<i>137 118</i>	<i>127 009</i>	<i>10 815</i>

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) See Technical Note 1, paragraphs 21–27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2STATES, TERRITORIES AND AUSTRALIA(a) *continued*

<i>Industry division</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
WESTERN AUSTRALIA				
Agriculture, forestry and fishing	667	8 373	7 530	859
Mining	2 895	35 313	23 673	11 722
Manufacturing	4 298	39 686	36 709	3 264
Electricity, gas and water supply	495	4 287	3 186	1 138
Construction	2 780	21 357	18 891	2 386
Wholesale trade	1 852	29 901	28 755	1 494
Retail trade	3 205	34 706	33 290	1 676
Accommodation, cafes and restaurants	955	4 149	3 831	283
Transport and storage	1 615	9 695	8 835	862
Communication services	583	3 678	3 077	611
Property and business services	5 470	25 440	21 091	^ 4 219
Education (private)	^ 601	^ 1 482	^ 1 325	*158
Health and community services (private)	1 860	5 575	4 718	861
Cultural and recreational services	337	2 364	2 108	257
Personal and other services	^ 649	2 309	1 972	^ 340
<i>Total selected industries(c)</i>	<i>28 262</i>	<i>228 314</i>	<i>198 991</i>	<i>30 131</i>
TASMANIA				
Agriculture, forestry and fishing	288	2 256	2 041	235
Mining	115	872	830	52
Manufacturing	979	6 817	6 080	886
Electricity, gas and water supply	162	1 424	1 247	179
Construction	322	2 474	2 202	322
Wholesale trade	304	4 346	4 182	198
Retail trade	660	6 717	6 403	361
Accommodation, cafes and restaurants	179	809	773	^ 38
Transport and storage	480	2 595	2 454	139
Communication services	132	^ 698	^ 555	143
Property and business services	^ 676	2 613	2 222	^ 421
Education (private)	*146	*271	*248	*22
Health and community services (private)	364	1 031	898	139
Cultural and recreational services	^ 89	619	^ 530	89
Personal and other services	^ 113	^ 387	^ 345	^ 41
<i>Total selected industries(c)</i>	<i>5 009</i>	<i>33 927</i>	<i>31 012</i>	<i>3 267</i>

^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

(a) See Technical Note 1, paragraphs 21-27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2STATES, TERRITORIES AND AUSTRALIA(a) *continued*

<i>Industry division</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
.....				
NORTHERN TERRITORY				
Agriculture, forestry and fishing	59	505	489	42
Mining	192	2 197	1 480	754
Manufacturing	271	2 034	1 638	384
Electricity, gas and water supply	np	np	np	np
Construction	268	1 658	1 479	185
Wholesale trade	112	1 300	1 243	71
Retail trade	282	2 728	2 628	126
Accommodation, cafes and restaurants	165	718	689	^ 31
Transport and storage	^ 169	1 158	1 087	73
Communication services	45	247	189	58
Property and business services	344	^ 1 943	^ 1 672	*259
Education (private)	np	np	np	np
Health and community services (private)	*149	^ 341	^ 304	37
Cultural and recreational services	44	263	^ 219	43
Personal and other services	*117	*410	*461	** -53
<i>Total selected industries(c)</i>	2 332	16 231	14 246	2 074

.....
AUSTRALIAN CAPITAL TERRITORY

Agriculture, forestry and fishing	^ 13	^ 122	^ 134	^ -12
Mining	12	171	176	-2
Manufacturing	245	1 390	1 258	144
Electricity, gas and water supply	np	np	np	np
Construction	229	2 551	2 246	292
Wholesale trade	165	1 935	1 881	82
Retail trade	496	4 626	4 446	194
Accommodation, cafes and restaurants	212	928	880	^ 49
Transport and storage	150	556	502	54
Communication services	158	^ 930	^ 813	*118
Property and business services	1 245	4 482	4 065	476
Education (private)	np	np	np	np
Health and community services (private)	352	1 030	869	162
Cultural and recreational services	77	360	330	^ 30
Personal and other services	*141	*555	*503	^ 51
<i>Total selected industries(c)</i>	3 783	20 752	19 109	1 748

.....
^ estimate has a relative standard error of 10% to less than 25% and should be used with caution

* estimate has a relative standard error of 25% to 50% and should be used with caution

** estimate has a relative standard error greater than 50% and is considered too unreliable for general use

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

(a) See Technical Note 1, paragraphs 21–27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

3.2STATES, TERRITORIES AND AUSTRALIA(a) *continued*

<i>Industry division</i>	<i>Wages and salaries(b)</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>
	\$m	\$m	\$m	\$m
.....				
AUSTRALIA				
Agriculture, forestry and fishing	4 945	57 966	53 901	4 669
Mining	7 497	77 838	57 756	20 746
Manufacturing	48 438	346 501	320 906	28 632
Electricity, gas and water supply	4 483	50 745	44 238	6 636
Construction	22 226	172 595	156 339	16 679
Wholesale trade	23 382	333 886	322 450	14 407
Retail trade	31 278	320 861	309 958	12 699
Accommodation, cafes and restaurants	10 868	48 668	45 813	2 854
Transport and storage	18 479	102 850	95 223	7 627
Communication services	7 521	46 548	39 361	7 332
Property and business services	59 631	268 523	225 400	43 528
Education (private)	7 926	16 862	15 384	1 492
Health and community services (private)	20 162	60 024	51 094	8 996
Cultural and recreational services	5 648	38 017	33 577	4 386
Personal and other services	6 496	26 841	23 347	3 539
<i>Total selected industries(c)</i>	<i>278 979</i>	<i>1 968 726</i>	<i>1 794 747</i>	<i>184 222</i>

(a) See Technical Note 1, paragraphs 21-27.

(b) Includes capitalised wages and salaries; excludes the drawings of working proprietors.

(c) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

EXPLANATORY NOTES

INTRODUCTION

- 1** This publication, *Australian Industry, 2004–05* (cat. no. 8155.0), presents estimates of the economic and financial performance of Australian industry in 2004–05.
- 2** The estimates presented 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 (BIT) data provided by businesses 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 other ABS direct collections to obtain further state/territory dissections. These state and territory estimates, as well as the national ANZSIC class estimates (in Chapter 3), are considered to be experimental, and should be used with care. To assist analysis, please refer to Technical Note 2.
- 3** Similarly the employment estimates presented are a combination of directly collected data from the EAS, and modelled estimates using wages and salaries information provided as part of the BIT data supplied by businesses to the ATO. These data are also considered to be experimental; please see Appendix 1.
- 4** From 2006–07 reference year the Economic Activity Survey (EAS) results will be presented using the 2006 edition of ANZSIC, an updated version of the industry classification. At the time of release, data for some previous years will also be made available on a 2006 ANZSIC basis, as an aid to analysis.

STATISTICAL UNITS USED

- 5** Statistical units are those entities from which statistics are collected, or about which statistics are compiled. In ABS economic statistics, the statistical unit is generally the business. All businesses in the EAS are recorded on the ABS Business Register (ABSBR).
- 6** The ABS uses an economic statistics units model on the ABSBR to describe the characteristics of businesses, and the structural relationships between related businesses. Within large and diverse business groups, the units model is used also to define reporting units that can provide data to the ABS at suitable levels of detail.
- 7** This units model allocates businesses to one of two sub-populations:
 - Most businesses and organisations in Australia need to obtain an Australian Business Number (ABN). The vast majority of businesses are simple in structure and are allocated to the population which is maintained by the ATO. These are termed (by the ABS) ABN units.
 - The remaining businesses are in the ABS maintained population, and are termed type of activity units, or TAUs.
- 8** Together these two sub-populations (of ABN units and TAUs) make up the ABSBR population, from which the EAS samples are taken.
- 9** For details about the ABSBR and how ABN units and TAUs contribute to the industry statistics in this publication, see Technical Note 1.

SCOPE AND COVERAGE

- 10** The businesses that contribute to the statistics in this publication are classified:
 - by institutional sector, in accordance with the Standard Institutional Sector Classification of Australia (SISCA), which is detailed in *Standard Economic Sector Classifications of Australia (SESCA)* (cat. no. 1218.0)
 - by industry, in accordance with the *Australian and New Zealand Standard Industrial Classification (ANZSIC)*, 1993 edition (cat. no. 1292.0).

SCOPE AND COVERAGE

continued

11 The scope of the EAS estimates in this publication consists of all business entities in the Australian economy, except for:

- in most industries, entities classified to SISCAs Sector 3 GENERAL GOVERNMENT. This exclusion particularly affects data presented for EDUCATION and HEALTH AND COMMUNITY SERVICES (ANZSIC Divisions N and O, respectively), in that the estimates relate only to private sector businesses. For the same reason, data for ANZSIC Division M GOVERNMENT ADMINISTRATION AND DEFENCE are also excluded. However, SISCAs Sector 3 GENERAL GOVERNMENT businesses classified to ELECTRICITY, GAS AND WATER SUPPLY (ANZSIC Division D) are included, so that the estimates include data for (for example) relevant local government TAUs;
- entities classified to ANZSIC Division K FINANCE AND INSURANCE.

12 Note that government-owned or controlled Public Trading Enterprises are included.

13 The ANZSIC-based industry statistics presented in this publication are compiled differently from activity statistics. Each ABN unit or TAU on the ABSBR has been classified (by the ATO and the ABS respectively) to a single industry class irrespective of any diversity of activities undertaken. The industry class allocated is the one which provides the main source of income.

14 Some businesses engage, to a significant extent, in activities which are normally carried out by different industries. For example, a predominantly mining business may also undertake significant amounts of manufacturing. Similarly, a mining business may produce significant volumes of goods which are normally produced in different mining industries. Where a business makes a significant economic contribution to industries classified to different ANZSIC subdivisions, the ABS includes the business in the ABS maintained population, and 'splits' the TAU's reported data between the industries involved. Significance is determined using total income.

15 A TAU's reported data will be split if the inclusion of data relating to the secondary activity in the statistics for the industry of the primary activity distorts (by overstating or understating) either the primary or secondary industry statistics at the ANZSIC subdivision level by:

- 3% or more, where the industries of the primary and secondary activities are in the same ANZSIC division
- 2% or more, where the industries of the primary and secondary activities are in different ANZSIC divisions.

16 The ABS attempts to maintain a current understanding of the structure of the large, complex and diverse business groups that form the ABS maintained population on the ABSBR, through direct contact with those businesses. Resultant changes in their structures on the ABSBR can affect:

- the availability of such businesses (or units within them) for inclusion in the annual economic collections
- the delineation of the units, within those groups, for which data are to be reported.

17 The ABS attempts to obtain data for those businesses selected for direct collection and which ceased operation during the year, but it is not possible to obtain data for all of them.

SAMPLING

18 A sample of 21,418 businesses was selected for the directly collected part of the 2004–05 EAS collection. Each business was asked to provide data sourced primarily from financial statements, mainly by mail out questionnaires. The survey population (excluding large or otherwise significant businesses) was then matched to ATO BIT files. Key financial data, from these files, representing approximately 2,622,800 businesses were then used to supplement the ABS's directly collected information. For details, see Technical Note 1.

SAMPLING *continued*

19 State/territory of operation is not taken into account in selecting the EAS sample. As a result, sampling error may be greater for smaller states/territories. To some extent, any increase in sampling error will have been offset by the use of ATO BIT data, which provides an increase in sample size across each state/territory. The sampling error at the state/territory level 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/territory. For further details, see Technical Note 2.

REFERENCE PERIOD

20 The period covered by each collection is, in general, the 12 months ended 30 June. Where businesses are unable to supply information on this basis, an accounting period for which data can be provided is used for data other than that relating to employment. Such businesses make a substantial contribution to some of the estimates presented in this publication. As a result, the estimates can reflect trading conditions that prevailed in periods outside the twelve months ended June in the relevant year.

21 It should be noted that, although financial data estimates relate to the full twelve months, employment estimates relate to the last pay period ending in June of the given year. As such, estimates of wages and salaries per person employed can be affected by any fluctuations in employment during the reference period.

22 Financial data presented incorporate all units in scope of the EAS collection that were in operation at any time during the year. They also include any temporarily inactive units, i.e. those units which were in the development stage or which were not in operation, but which still existed and held assets and liabilities and/or incurred some non-operating expenses (e.g. depreciation, administration costs).

RELIABILITY OF ESTIMATES

23 For information about this subject, see Technical Note 2.

INDUSTRY PERFORMANCE MEASURES

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

25 Differences in accounting policy and practices across businesses and industries can lead to some inconsistencies in the data input to the statistics. Although much of the accounting process is subject to standards, there is still a great deal of flexibility left to individual managers and accountants in the accounting policies and practices that they adopt. For example, the way profit is measured is affected by management policy about such issues as depreciation rates, bad debt provisions and write off, and goodwill write off. The varying degree to which businesses consolidate their accounts may also affect any industry performance measures calculated.

26 A range of performance measures, usually referred to as ratios, can be produced from the data available from businesses' financial statements. The performance measures presented in this publication comprise:

- profitability ratios, which measure rates of profit on sales
- debt ratios, which indicate the ability of businesses to meet the cost of debt financing
- investment ratios, which indicate the capacity of business to invest in capital assets
- labour measures, which relate output, labour costs and employment.

27 A further explanation of each ratio can be found in the Glossary.

28 Those ratios compiled from a combination of flow (whole period) and level (beginning or end of period) items need to be treated with additional caution. Ratios which include both level and flow items in their derivation may be volatile due to the timing differences involved. In particular, this should be taken into account when considering those measures expressed as values per person employed. It may, therefore, be preferable to base any analysis on a range of data presented rather than focusing on one variable.

- INDUSTRY PERFORMANCE MEASURES *continued*
- 29** The above limitations are not meant to imply that analysis based on these data should be avoided, only that they should be borne in mind when interpreting the data presented in this publication.
- INDUSTRY VALUE ADDED
- 30** Industry value added is the measure of the contribution by businesses in each industry to gross domestic product. Table 2.3 presents estimates of the components of industry value added for all industries that are within the scope of the collection.
- 31** The presentation of industry value added in this table is relevant to those businesses that are classified as 'market' producers, that is, businesses which sell their output at economically significant prices. Industry value added is derived in a different way for non-market producers. The industries in which non-market producers make the most significant contribution to industry value added are HEALTH AND COMMUNITY SERVICES (private) and PERSONAL AND OTHER SERVICES. See the Glossary item for detailed definitions.
- STATE AND TERRITORY EXPERIMENTAL ESTIMATES
- 32** For details of the process used to derive state/territory proportions from EAS data, refer to Technical Note 1 paragraphs 21–27.
- NEW BUSINESSES
- 33** Data in this publication have been adjusted to allow for lags in processing new businesses to the ABSBR. The effect of these adjustments is generally 1% or less for most ANZSIC industry divisions and for most states and territories.
- EMPLOYMENT DATA
- 34** This issue includes the first release of employment estimates for Australian industries. For information about how these have been derived, please see Appendix 1.
- COUNTS OF OPERATING BUSINESSES
- 35** The numbers of operating businesses presented in this publication are intended to represent counts of businesses which are operating at 30 June in the relevant year and which satisfy the scope criteria (as set out above) for inclusion in these statistics.
- ACKNOWLEDGMENT
- 36** ABS publications draw extensively on information provided freely by individuals, businesses, governments and other organisations. Their continued cooperation is very much appreciated: without it, the wide range of statistics published by the ABS would not be available. Information received by the ABS is treated in strict confidence as required by the *Census and Statistics Act 1905*.
- RELATED PUBLICATIONS
- 37** Users may also wish to refer to the following publications:
Australian Bureau of Statistics Register, Counts of Businesses - Summary Tables, June 2004, cat. no. 8161.0.55.001, released on 7 October 2005 – Final issue
Australian Labour Market Statistics, cat. no. 6105.0 – Quarterly publication
Australian National Accounts: National Income, Expenditure and Product, cat. no. 5206.0 – Quarterly publication
Australian National Accounts: State Accounts, 2004–05, cat. no. 5220.0, released on 9 November 2005 – Annual publication
Business Indicators, Australia, cat. no. 5676.0 – Quarterly publication
Electricity, Gas, Water and Sewerage Operations, Australia, 2004–05, cat. no. 8226.0, released on 13 October 2006 – Annual publication
Manufacturing Industry, Australia, 2004–05, cat. no. 8221.0, released on 21 December 2006 – Annual publication
Mining Operations, Australia, 2004–05, cat. no. 8415.0, released on 27 October 2006 – Annual publication
Private New Capital Expenditure and Expected Expenditure, Australia, cat. no. 5625.0 – Quarterly publication
Research and Experimental Development, Businesses, Australia, 2004–05, cat. no. 8104.0, released on 28 August 2006 – Annual publication
Year Book Australia, 2006, cat. no. 1301.0, released on 20 January 2006 – Annual publication

RELATED PUBLICATIONS

continued

38 A range of publications presenting detailed results of surveys of selected service industries are also produced by the ABS. In general, these publications contain considerable detail about the employing sector of each industry. Appendix 2 discusses the comparability between data from these surveys and as included in this publication.

39 Current publications and other products released by the ABS are available from the Statistics View on the ABS web site <<http://www.abs.gov.au>>. The ABS also issues a daily Release Advice on the web site which details products to be released in the week ahead.

ADDITIONAL DATA

40 Further data about Australian industry, derived from the annual Economic Activity Survey, are available in the spreadsheet released in conjunction with this publication. This spreadsheet now includes data previously released in the following electronic products (which are now discontinued):

- *Australian Industry: States, Territories and Australia, Industry Subdivision – Experimental Estimates, Data Report* (cat. no. 8155.0.003) and
- *Australian Industry: Summary of Industry Performance, Australia, Data Report* (cat. no. 8155.0.55.002).

41 Although data for FINANCE AND INSURANCE (ANZSIC Division K) have been excluded from published outputs, limited data are available on request for the component ANZSIC industry subdivision SERVICES TO FINANCE AND INSURANCE (ANZSIC Subdivision 75). Inquiries should be directed to John Ridley on Sydney (02) 9268 4541.

ABS DATA AVAILABLE ON REQUEST

42 As well as the statistics included in this and related publications, the ABS may have other relevant data available on request and for a charge. Inquiries should be made to the National Information and Referral Service on 1300 135 070.

43 Information is also available online via a selection of industry-specific theme pages. To access these theme pages, go to the ABS web site home page <<http://abs.gov.au>>. Open the *Industry* link shown under *Themes* (located in the left-side navigator 'Quick links'), then select one of the links shown under *Industry*.

ROUNDING

44 Where figures have been rounded, discrepancies may occur between totals and the sums of the component items. Due to data being adjusted for lags in processing new businesses to the ABSBR (see Explanatory Notes paragraph 33), this 'rounding rule' also applies to counts of businesses.

45 Proportions, ratios and other calculated figures shown in this publication have been calculated using unrounded estimates and may be different from, but are more accurate than, calculations based on the rounded estimates.

ABBREVIATIONS

\$'000	thousand dollars
\$b	billion (thousand million) dollars
\$m	million dollars
ABN	Australian Business Number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ABSBR	Australian Bureau of Statistics Business Register
ABSMP	Australian Bureau of Statistics maintained population
ACT	Australian Capital Territory
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Taxation Office
ATOMP	Australian Taxation Office maintained population
Aust.	Australia
BAS	Business Activity Statement
BIT	business income tax
EAS	Economic Activity Survey
EASTAX	combined EAS and ATO business income tax data
GFCF	gross fixed capital formation
GST	goods and services tax
ICT	information and communication technology
IVA	industry value added
m	million
mfg	manufacturing
MU	management unit
n.e.c.	not elsewhere classified
no.	number
NSW	New South Wales
NT	Northern Territory
OPBT	operating profit before tax
PAYGW	pay-as-you-go withholding
Qld	Queensland
RSE	relative standard error
SA	South Australia
SIS	Service Industry Survey
SISCA	Standard Institutional Sector Classification of Australia
Tas.	Tasmania
TAU	type of activity unit
TNTS	The New Tax System
Vic.	Victoria
WA	Western Australia

EXPERIMENTAL EMPLOYMENT
ESTIMATES

- 1** Over time, the ABS's annual data of industry performance have generally included measures of employment.
- 2** There are three main purposes for estimating employment:
 - to generate statistics by business size range, employment being a frequently used and well understood measure of business size; estimation of employment for each business is a prerequisite for categorising businesses for this purpose
 - to show the relative importance of each industry as an employer
 - to provide measures of labour input and labour productivity.
- 3** One implication of the use of Business Income Tax (BIT) data in these statistics is that no direct measure of employment is available for those units which contribute to the estimates through the BIT source. This is because the ATO does not collect information about employment numbers. Unlike financial variables, which have a direct relationship to the data available from the BIT files, employment data are not readily amenable to being modelled using the same techniques. Further work therefore has been undertaken in order to devise a suitable modelling process, which is outlined below.
- 4** The methodology has delivered what are regarded as adequate broad estimates of the level of employment in each industry (at the division level) for the current year. Estimates for earlier years were also compiled using the same methodology; however, the growth in employment and the implied increase in average wages and salaries between years were not able to be reconciled with other relevant ABS series already published, namely, those from the Labour Force Survey and the Survey of Average Weekly Earnings. Because of this, employment estimates for prior years are not available from the Economic Activity Survey. For these reasons, the 2004–05 employment estimates should be regarded as experimental and used with caution.
- 5** In estimating employment for units whose data are sourced from the BIT files, the new methodology takes into account :
 - whether a business is recorded as paying wages and salaries
 - whether a business is an incorporated entity
 - whether a business is a sole proprietorship
 - for those businesses that are partnerships of individuals, industry averages (derived from the ABS's Labour Force Survey) in order to estimate the number of partners per partnership
 - for those businesses that are partnerships of businesses, the assumption that the number of partners per partnership is zero.
- 6** For each business, an estimate of employee numbers is derived from its value of wages and salaries (if any) using industry averages. For each unincorporated business, these employee numbers are then added to an estimate of its number of working proprietors or partners, to produce an estimate of the total employment of the business. These estimates are then aggregated to the directly collected data to produce the estimates included in this publication.

EXPERIMENTAL EMPLOYMENT
ESTIMATES *continued*

7 The adequacy of the methodology will be reviewed at the time of compiling the 2005–06 estimates. It may be subject to further refinement over time as more data become available for analysis.

8 For further information about the employment estimates included in this publication, please contact John Ridley on (02) 9268 4541 or john.ridley@abs.gov.au.

INTRODUCTION

1 This publication presents experimental estimates to the ANZSIC class level in table 3.1. These show the relative performance of each industry class.

2 Other ABS publications also present estimates for specific industries or economic activities for the 2004–05 reference year. These publications can be categorised based on the frequency of the statistical collections that produce them, that is:

Annual:

Electricity, Gas, Water and Sewerage Operations, Australia, 2004–05
(cat. no. 8226.0)

Manufacturing Industry, Australia, 2004–05 (cat. no. 8221.0)

Mining Operations, Australia, 2004–05 (cat. no. 8415.0)

Biennial – Information and communication technology (ICT) industries survey:

Information and Communication Technology, Australia, 2004–05 (cat. no. 8126.0)

Irregular – service industries survey (SIS):

Gambling Services, Australia, 2004–05 (cat. no. 8684.0)

Sports and Physical Recreation Services, Australia, 2004–05 (cat. no. 8686.0)

Clubs, Pubs, Taverns and Bars, Australia 2004–05 (cat. no. 8687.0).

3 These publications supplement the *Australian Industry* summary statistics with a detailed examination of the structure and performance of businesses involved in selected economic activities for the 2004–05 reference year.

ANNUAL COLLECTIONS

4 The annual publications listed above present results from statistical collections that also contribute to the estimates shown in this publication. Hence, the estimates in this publication for the MANUFACTURING, MINING and ELECTRICITY, GAS AND WATER SUPPLY industries will closely resemble those presented in the publications specific to those industries. The only difference in methodology used to produce the two sets of estimates is that different versions of the ATO business income tax (BIT) file have been used. Specifically, because of the different processing timetables of the respective surveys, a later version of BIT data has been available for use in compiling the estimates in this publication compared to those in the industry-specific publications listed above. Because the contribution of BIT data to aggregates for these industries is relatively small (1% or less of Australian sales and service income in 2004–05 for MINING and ELECTRICITY, GAS AND WATER SUPPLY, and 3% for MANUFACTURING), the effect of the use of different versions of the BIT file is not significant.

BIENNIAL AND IRREGULAR COLLECTIONS

5 The survey of the Information and Communication Technology industries covers the main industries involved in the production and distribution of ICT goods and services in Australia. The service industries publications listed above present results of statistical collections conducted as part of the ABS's program of Service Industries Surveys (SIS), which focuses on different industries and economic activities each year.

BIENNIAL AND IRREGULAR
COLLECTIONS *continued*

6 The scope and coverage of these collections differ from those which produce the estimates in this publication, and hence differences in results can arise. These differences are further explained below.

7 One reason that the two sets of estimates vary relates to the use of different industry coding practices. For the *Australian Industry* publication, businesses are coded to ANZSIC industry classes on the basis of the activity reported to the ATO when they registered for an ABN or, for more complex businesses, on the basis of information reported directly to the ABS. On the other hand, the service and ICT industries surveys present estimates for industries based on detailed financial and activity data reported in the survey. There are a number of reasons why a business classified to any given ANZSIC industry on the ABS Business Register (ABSBR) may not have been mainly engaged in activities associated with that industry during the 2004–05 reference year. This may be because of inaccurate or incomplete information at the time the business was registered, or it may be because the business has changed activity, either temporarily or permanently.

8 Another reason for differences relates to the scope of the respective surveys:

- Non-employing units were included in the scope of *Australian Industry* but generally excluded from the scope of the service industries collections, unless they satisfied significance criteria, and generally excluded altogether from the scope of the ICT industries survey;
- Additionally, for some of the industries covered by the service industries surveys, significance criteria were also applied to employing units.

9 The table below gives an approximate indication of the effects of these factors in contributing to differences in estimates. For each industry included in the service and ICT industries surveys for 2004–05, set out is the percentage difference between the estimate of total income shown in Table 3.1 and the estimate from the SIS/ICT surveys. It also shows the major sources of such differences as discussed above.

10 When interpreting any differences in estimates, sampling error should also be taken into account. See Technical Note 2 for further information. The Relative Standard Error (RSE) calculated for an estimate has the effect of widening the range of possible values that the estimate might take, thereby either expanding or reducing the difference between estimates of the same variable produced from different statistical collections. In general, RSEs of estimates from the service industries surveys are typically lower than those from the Economic Activity Survey for the variables presented in table 3.1 at the ANZSIC class level. In turn, RSEs of these estimates from the Economic Activity Survey tend to be lower than those calculated for corresponding estimates from the ICT industries survey.

DIFFERENCE BETWEEN EAS AND SIS/ICT TOTAL INCOME ESTIMATES (a), 2004–05

ANZSIC industry class	Percentage difference in estimates(a)	ACCOUNTED FOR BY	
		Inclusion of non-employers	Industry coding practices, scope variations, and other sources
	%	%	%
2430 Recorded media manufacturing and publishing	54	4	50
2841 Computer and business machine manufacturing	35	11	24
2842 Telecommunication, broadcasting and transceiving equipment manufacturing	36	9	27
2849 Electronic equipment manufacturing n.e.c.	-2	3	-5
2852 Electric cable and wire manufacturing	6	3	3
4613 Computer wholesaling	-15	2	-17
4614 Business machine wholesaling n.e.c.	—	3	-3
4615 Electrical and electronic equipment wholesaling n.e.c.	20	4	16
5720 Pubs, taverns and bars	10	8	2
5740 Clubs (hospitality)	-2	3	-5
7120 Telecommunication services	5	4	1
7831 Data processing services	276	21	255
7832 Information storage and retrieval services	154	26	128
7833 Computer maintenance services	108	45	63
7834 Computer consultancy services	6	8	-2
9311 Horse and dog racing	-7	25	-32
9312 Sports grounds and facilities n.e.c.	17	19	-2
9319 Sports and services to sports n.e.c.	5	16	-11
9321 Lotteries	10	2	8
9322 Casinos	—	—	—
9329 Gambling services n.e.c.	5	11	-6

— nil or rounded to zero (including null cells)

(a) The extent to which the estimate in this publication exceeds the service/ICT industry estimate, expressed as a percentage of the latter.

TECHNICAL NOTE 1 **METHODOLOGY**

INTRODUCTION

1 The estimates in this publication are produced using a combination of ABS directly collected data and Business Income Tax (BIT) data sourced from the Australian Taxation Office (ATO).

2 The directly collected data have been reported by a sample of businesses, as recorded on the ABS Business Register (ABSBR). The ABS uses an economic statistics units model on the ABSBR to describe the characteristics of businesses, and the structural relationships between related businesses. Within large and diverse business groups, the units model is used also to define reporting units that can provide data to the ABS at suitable levels of detail.

STATISTICAL UNITS DEFINED ON THE ABS BUSINESS REGISTER

3 The current economic statistics units model was introduced in mid 2002, to better use the information available as a result of The New Tax System (TNTS). This units model allocates businesses to one of two sub-populations. The vast majority of businesses are in what is called the ATO maintained population, while the remaining businesses are in the ABS maintained population. Together, these two sub-populations make up the ABSBR population.

ATO MAINTAINED POPULATION

4 Most businesses and organisations in Australia need to obtain an Australian Business Number (ABN). They are then included on the whole-of-government register of businesses, the Australian Business Register (ABR), which is maintained by the ATO. Most of these businesses have simple structures; therefore, the unit registered for an ABN will satisfy ABS statistical requirements. For these businesses, the ABS has aligned its statistical units structure with the ABN unit. The businesses with simple structures constitute the ATO maintained population (ATOMP), and the ABN unit is used as the statistical unit for all ABS economic collections.

ABS MAINTAINED POPULATION

5 For the population of businesses where the ABN unit is not suitable for ABS statistical requirements, the ABS maintains its own units structure through direct contact with the business. These businesses constitute the ABS maintained population (ABSMP). This population consists typically of large, complex and diverse businesses. The statistical units model described below caters for such businesses.

■ *Enterprise group*: This is a unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the *Corporations Legislation Amendment Act 1991*), including legal entities such as companies, trusts and partnerships. Majority ownership is not required for control to be exercised.

■ *Enterprise*: An institutional unit comprising:

- a single legal entity or business entity, or
- more than one legal entity or business entity within the same enterprise group and in the same institutional sub-sector (i.e. they are all classified to a single Standard Institutional Sector Classification of Australia (SISCA) sub-sector).

ABS MAINTAINED
POPULATION *continued*

■ *Type of activity unit (TAU)*: The TAU comprises one or more business entities, sub-entities or branches of a business entity within an enterprise group that can report production and employment data for similar economic activities. When a minimum set of data items are available, a TAU is created which covers all the operations within an industry subdivision (and the TAU is classified to the relevant subdivision of the ANZSIC). Where a business cannot supply adequate data for each industry, a TAU is formed which contains activity in more than one industry subdivision.

CONTRIBUTION OF THE
STATISTICAL UNITS TO THE
ESTIMATES

6 The following paragraphs outline the way in which categories of statistical units contribute to the estimates of financial and economic variables presented in this publication. Estimates of employment are derived in a different manner; see Appendix 1 for details.

TAUs

7 All units in the ABS maintained population (i.e. TAUs) were eligible to be selected for direct collection. Direct collection of data from these units is necessary because:

- many large and complex employing businesses have more than one legal entity, making it difficult to identify all legal entities for that business in the BIT data
- BIT data do not include all of the detailed information that the ABS requires from large and complex businesses
- 'tax exempt' businesses that are not required to complete business income tax returns would otherwise not contribute to the statistics.

ABN units

8 The balance of units on the ABSBR were ABN units, from the ATO maintained population.

PRODUCING EAS ESTIMATES

9 The following diagram illustrates the ways in which Australian businesses contribute to the estimates in this publication.

10 The counts of businesses in the diagram refer to the numbers of businesses on the survey 'frame', or list of business units, from which the sample to produce these estimates is selected. During processing of the survey, units no longer in operation can be detected, and the counts of the numbers of businesses adjusted accordingly. Hence the total number of businesses shown in the diagram is higher than the count of operating businesses presented in the tables.

PRODUCING EAS ESTIMATES

continued

Summary of Data Sources, 2004–05

Total Selected Industries			
Type of business	Stream D	Stream B	Stream T
The source used to identify businesses of each type	ABS Business Register	ABS Business Register	ABS Business Register
The number of each type of business	171,991	484,165	2,138,586
Sources of data	ABS survey	ATO business income tax returns (a)	ATO business income tax returns
The number of businesses that are selected to provide data	16,671	484,165	2,138,586
Contribution to total income for total selected industries	56.4%	31.5%	12.1%

(a) 4,747 of these businesses also received an EAS survey form.

TYPES OF BUSINESS, AND DATA STREAMING

Stream D: direct collection of data

11 For the purpose of compiling the estimates in this publication, data for businesses as recorded on the ABSBR contribute via one of three categories (or 'streams') in accordance with significance and collection-related characteristics.

12 STREAM D, consisting of directly collected survey data, comprises data for:

- those businesses from the ATOMP of the ABSBR that are either:
 - tax-exempt, or
 - completely enumerated in the Economic Activity Survey (EAS) – a business may be completely enumerated when it is significant in employment and/or assets and/or turnover
- businesses from the ABS maintained population of the ABSBR.

13 Information for these businesses was sourced from the ABS EAS collection, for the reasons outlined in paragraph 7 above.

Stream B: Both direct collection and BIT data

14 STREAM B comprises data for ATOMP businesses not selected in STREAM D and which are above the cut-off for inclusion in STREAM T. This cut-off is usually set so that businesses in STREAM T contribute 15% of industry turnover, as determined from ATO Business Activity Statement (BAS) data.

15 Data for businesses in STREAM B are sourced from the BIT files. However, a sample of these businesses is also included in the direct EAS collection, for the purpose of calculating 'proration' factors. These factors are applied to the STREAM B BIT data in order to produce estimates of items not available from the BIT files.

Stream T: BIT data only

16 STREAM T comprises data for ATOMP businesses not selected in STREAM D and which are below the STREAM T cut-off. Data for businesses in STREAM T are sourced from the BIT files. Directly collected survey data are used to prorate the STREAM T BIT data, in order to produce estimates of items not available from the BIT files.

17 For businesses in STREAMS B and T, the more detailed information presented in this publication is derived by using a two phase estimation technique. Firstly, a set of key data items is sourced from the BIT files. Then these data items are 'prorated' to generate a set of detailed financial information for each business. The proration factors are sourced from businesses in the EAS in the appropriate industry.

18 The sampling and estimation methods used by the ABS take into account those selected businesses that are not able to be identified on the BIT files. The ABS is unable to match all of the selected ABSBR businesses to records on the BIT files, as:

- not all businesses have completed their business income tax return by the time the ABS receives the snapshot of the BIT file, and
- a proportion of businesses that are included on the ABSBR would not have traded for the reference year.

AUSTRALIAN INDUSTRY ESTIMATES

Income contribution by unit type

19 Estimates for each of the selected industries were produced by aggregating the contributing data streams. An indication of the importance of these populations to the data can be gained from their contribution to the estimate of total income for TOTAL SELECTED INDUSTRIES. The following table shows their proportional contributions to total income.

CONTRIBUTION TO TOTAL INCOME

	DIRECT COLLECTION		ATO BIT DATA		Total
	Stream D		Stream B	Stream T	
ABSBR units	%		%	%	%
ABN units	10.8		31.5	12.1	54.4
TAUs	45.6		—	—	45.6
Total	56.4		31.5	12.1	100.0

— nil or rounded to zero (including null cells)

INDUSTRY CLASS EXPERIMENTAL ESTIMATES

20 All business units that contribute to the data carry an industry code at the ANZSIC industry class (four digit) level. The sample used for the ABS-collected component of these estimates, however, is designed mainly at the ANZSIC industry subdivision (two digit) level. Industry subdivision is also the level at which proration, and adjustments to take account of new and likely ceased businesses, are performed. Some loss of precision will therefore arise in apportionment of directly-collected data to individual industry groups and classes.

STATE AND TERRITORY EXPERIMENTAL ESTIMATES

21 The methodology for producing the state and territory experimental estimates separates businesses entities into two groups:

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

22 For businesses in STREAMS B and D, the EAS collection uses information collected by other ABS surveys that share similar concepts but ask a variety of state/territory based questions. Where the EAS collection finds data from one of these 'donor' surveys for a business, the state/territory proportions collected from the donor survey are used to allocate the business's data across the states/territories.

STATE AND TERRITORY
EXPERIMENTAL ESTIMATES
continued

23 It is from these donor surveys that the majority of state/territory proportions are produced. In descending order of relevance, the ABS collections used to obtain state/territory proportions for sales and wages and salaries were the following:

Manufacturing survey

Mining survey

Quarterly business indicator survey.

24 The EAS attempts to match businesses to these ABS donor collections. If matched to more than one collection, the most relevant collection as per the list above takes precedence. Sales-based proportions obtained for each multi-state business were used to allocate EAS total income, total expenses and OPBT data across the states/territories for that business. Similarly, wages and salaries proportions were used to apportion EAS wages and salaries data. Some bias may arise from obtaining state/territory dissections from various ABS collections with different reporting periods, definitions, coverage, business classifications, and scope. In some cases, employment has been used as a proxy for obtaining state/territory proportions. As well, ABS collections used to obtain state/territory proportions for multi-state businesses are not always consistent in the wording of the state/territory-based questions. These different treatments are necessary depending on the industries in scope of each collection. To understand these differences more clearly, please refer to the relevant publications' Explanatory Notes.

25 Owing to the nature of their activity, some businesses find it difficult to respond to state/territory-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/territory boundaries. As much available state/territory information as possible has been utilised for each selected business; however, it is recognised that some identified single state/territory businesses may actually operate across more than one state/territory. In most cases, the effect on the estimates due to this factor is minimal.

26 The remaining businesses in STREAMS B and D are classified as single state, and are actively assigned to the state/territory in which they are based. Businesses in STREAM T are assumed to operate in a single state/territory, and are treated accordingly. Although STREAM T units comprise the majority of single state/territory units, they contribute only 20% of the estimate of total income of such units.

27 The ABSBR includes a 'States of operation' field to identify the states/territories in which each business operates. For businesses in STREAMS B and D for which no donor information is available, this field is used to apportion the data. Where a unit is classified as multi-state, the state/territory proportions are assigned based on an industry average.

TECHNICAL NOTE 2 **DATA RELIABILITY**

INTRODUCTION

1 The Economic Activity Survey is, in part, a sample survey designed primarily to deliver national estimates for all industry divisions within the scope of the collection. Experimental estimates at the national level for industry classes and at the state and territory level for industry divisions are also produced, but the survey was not specifically designed for these purposes.

SAMPLE ERROR

2 The majority of data contained in this publication have been obtained from a sample of businesses. As such, these data are subject to sampling variability; that is, they may differ from the figures that would have been produced if the data had been obtained from all businesses in the population. The measure of the likely difference as used by the ABS is given by the standard error, which indicates the extent to which an estimate might have varied by chance because the data were obtained from only a sample of units. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained if the data had been obtained from all units, and about 19 chances in 20 that the difference will be less than two standard errors.

3 The standard error can also be expressed as a percentage of the estimate, and this is known as the relative standard error (RSE). RSEs at the industry division level for Australia for selected data items representing the full range of data contained in this publication are shown in the table below. Detailed relative standard errors can be made available on request.

4 The size of the RSE may be a misleading indicator of the reliability of some of the estimates for industry value added (IVA) and operating profit before tax (OPBT). This situation may occur where an estimate may legitimately include positive and negative values, reflecting the financial performance of individual businesses. In these cases, the aggregated estimate can be small relative to the contribution of individual businesses, resulting in a standard error which is large relative to the estimate.

5 Some estimates presented in this publication rely on techniques in which proportions and relationships from data collected by the Australian Bureau of Statistics (ABS) are applied to business income tax (BIT) data sourced from the Australian Taxation Office (ATO), in order to provide estimates of items not available from the ATO BIT files. This technique, known as proration, has implications for reliability of the relevant RSEs as a measure of quality. Items appearing in this publication and which are derived by proration are:

- Average industry value added
- Average sales and service income
- Cost of sales
- Gross fixed capital formation
- Income from services
- Industry value added
- Interest income
- Investment rate value added
- Other operating expenses
- Other selected income
- Rent, leasing and hiring income

SAMPLE ERROR *continued*

Sales and service income
Sales of goods.

6 In general, if RSEs of data items derived from proration are calculated in the same way as for items that are not prorated (i.e. directly collected in the economic activity survey (EAS) or available from BIT files), they will be less reliable as quality measures than for items that are not prorated. Specifically, RSEs calculated for prorated items will tend to understate the level of sampling variability in the estimates to which they relate.

7 The RSEs presented or annotated in this publication are based on calculations that do not distinguish between prorated and non-prorated items. The ABS is investigating methodologies that will allow more reliable RSEs to be derived for prorated items for future editions of this publication. This work is examining the effects on RSEs for four key variables: sales of goods, income from services, sales and service income, and IVA. Indications to date are that the effects are greatest on sales of goods and IVA. In other words, for some industries shown, the calculated RSEs of estimates of these two variables are more likely to be higher if a proration-based RSE methodology were used than would be the case for income from services and sales and service income. Please note that this alternative methodology is not suitable for some industries (for 2004–05, MINING, MANUFACTURING, and ELECTRICITY, GAS AND WATER SUPPLY), because of the design of the surveys that relate to them.

ANZSIC class experimental estimates

8 Experimental estimates at the ANZSIC class level are shown in Chapter 3 of this publication. This is the finest level of classification in the ANZSIC. It is only the incorporation of ATO BIT data that has made it feasible to produce estimates to this degree of industry detail, as the relatively small size of the directly collected EAS sample does not allow for the compilation of reliable estimates generally below the ANZSIC subdivision level. A broad general indication of the reliability of estimates at the ANZSIC class level is provided by the RSEs shown in the table below for the industry division to which the class belongs.

9 Approximately 97% of the ANZSIC class level estimates for total income have RSEs of less than 25%. As annotated in table 3.1, some of the RSEs are relatively large and, therefore, the estimates to which they relate should be used with extreme caution.

State/territory experimental estimates

10 The design of the EAS sample does not take into account state/territory, and this could affect the size of the sample error at the state/territory level. To some extent, this is offset by the use of BIT data, which effectively increases the sample size, resulting in a broader coverage of units for each state/territory.

NON-SAMPLE ERROR

11 The imprecision due to sampling variability, which is measured by the standard error, should not 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 referred to collectively as non-sampling error and they may occur in any enumeration, whether a full census or a sample.

12 Although 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. The ABS compares data from different ABS (and non-ABS) sources relating to the one industry, to ensure consistency and coherence.

NON-SAMPLE ERROR *continued*

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

14 The class level estimates in this publication can sometimes differ from those produced by the ABS's Service Industries program of surveys, which deliver detailed data of industry structure and performance for individual ANZSIC classes. For details, see Appendix 2.

15 Because direct collection has not been used to apportion EAS estimates to states and territories, some non-sample error will result from the techniques used to produce state/territory experimental estimates. For full details of the methodology used to allocate estimates to states and territories, please refer to Technical Note 1 paragraphs 21–27.

16 The above limitations are not meant to imply that analysis based on these data should be avoided, only that the limitations should be borne in mind when interpreting the data presented in this publication. This publication presents a wide range of data that can be used to analyse business and industry performance. It is important that any analysis be based upon the range of data presented rather than focusing on one variable.

RELATIVE STANDARD ERRORS

<i>Industry division</i>	<i>Employment at end of June</i>	<i>Total income</i>	<i>Total expenses</i>	<i>Operating profit before tax</i>	<i>Industry value added(a)</i>
	%	%	%	%	%
Agriculture, forestry and fishing	0.9	1.1	1.0	4.6	1.4
Mining	0.1	0.2	0.2	0.3	0.2
Manufacturing	—	—	0.1	0.3	0.1
Electricity, gas and water supply	0.1	—	—	0.1	—
Construction	0.4	0.6	0.7	1.0	0.6
Wholesale trade	0.6	1.2	1.2	2.1	0.8
Retail trade	0.4	0.6	0.6	1.3	0.5
Accommodation, cafes and restaurants	1.3	0.9	0.9	5.0	1.2
Transport and storage	0.5	1.0	1.0	1.7	0.7
Communication services	1.3	1.8	2.2	1.1	1.3
Property and business services	1.0	1.4	1.5	3.1	1.5
Education (private)	4.1	3.4	3.3	7.8	3.1
Health and community services (private)	2.0	1.2	1.2	2.5	1.1
Cultural and recreational services	3.2	1.6	1.9	3.2	1.5
Personal and other services	2.2	2.3	2.4	6.0	3.2
Total selected industries(b)	0.3	0.3	0.3	0.9	0.4

— nil or rounded to zero (including null cells)

(a) RSEs for industry value added may be understated. See paragraphs 5–7 in this Technical Note.

(b) Excludes Division K FINANCE AND INSURANCE and Division M GOVERNMENT ADMINISTRATION AND DEFENCE. See the Glossary for the full definition.

17 To illustrate the above, the estimate of total income for PROPERTY AND BUSINESS SERVICES in 2004–05 was \$268,523m. The RSE of this estimate is shown as 1.4%, giving a standard error of approximately \$3,759m (rounded). This implies that there are two chances in three that, if all units had been included in the survey, an estimate in the range of \$272,282m to \$264,764m would have been obtained. Similarly, it implies that there are 19 chances in 20 (i.e., a confidence interval of 95%) that the estimate would have been within the range of \$276,042m to \$261,004m.

GLOSSARY

Data presented in this publication have been compiled from the standard financial accounts of businesses; therefore, the definition of each reported item aligns closely with that adopted in standard business accounting practice. Definitions of particular terms, as used in this publication, are also included.

ABN unit	The statistical unit used by the ABS to represent businesses, and for which statistics are reported, in most cases. The ABN unit is the business unit which has registered for an ABN, and thus appears on the ATO administered Australian Business Register. In most cases, the ABN unit represents the legal entity. This unit is suitable for ABS statistical needs when the business is simple in structure. For more significant and diverse businesses where the ABN unit is not suitable for ABS statistical needs, the statistical unit used is the type of activity unit (TAU).
Bad and doubtful debts	Represents the amount of bad and doubtful debts written-off, net of bad and doubtful debts previously written-off but recovered.
Billion	One thousand million.
Business	<p>A business is generally considered to be a person, partnership, or corporation engaged in business or commerce.</p> <p>In this publication, the term represents the ABN unit or type of activity unit (TAU), which are the two standard statistical units for the 2004–05 EAS collections (these two units are explained under separate entries). For details, see Explanatory Notes paragraphs 5–9.</p>
Business Activity Statement (BAS) total sales	Represented by the form item G1 <i>Total sales</i> on businesses' Business Activity Statements, supplied by them to the ATO. This item comprises all payments and other consideration (including GST) received during the nominated tax period for supplies made in the course of business.
Business averages	The relevant item divided by the number of operating businesses.
Business profitability	Business profitability refers to the proportion of businesses operating at the end of June that made a profit or loss, or broke even. Broke even is defined as those businesses incurring a profit or loss of less than \$500, including zero.
Business size	<p>For the purposes of table 2.1, businesses are categorised as:</p> <ul style="list-style-type: none">■ employing businesses, which are shown in three groups:<ul style="list-style-type: none">■ large businesses, with employment of 200 or more persons■ medium businesses, with employment of 20 to less than 200 persons■ small businesses, with employment of less than 20 persons■ non-employing businesses. <p>Employing businesses are identified on the survey frame based on registrations to the ATO's pay-as-you-go withholding (PAYGW) tax scheme. The frame is updated each year to take account of new businesses, businesses which have ceased employing, changes in employment levels, changes in industry and other general business changes. Businesses which have ceased employing are identified when the ATO cancels their PAYGW registration. In addition, businesses which did not remit under the PAYGW scheme for five quarters prior to the end of the reference period are treated as non-employing.</p>

Capital expenditure	Total (gross) expenditure on acquiring fixed tangible and intangible assets, before deduction of trade-in allowances, and including expenses (except capitalised interest) incurred during the year in acquiring such assets. Fixed tangible assets include land, dwellings, other buildings and structures, plant, machinery and equipment (including motor vehicles). Intangible assets include capitalised exploration expenditure, patents, licences and goodwill.
Capital work done for own use	Capitalised work done by the employees or proprietors of a business in manufacturing, constructing, installing or repairing assets, in mineral and petroleum exploration activities, and the in-house development of computer software, for use by the business or for rental or lease. This work is valued at the capitalised costs of the materials and the wages and salaries involved.
Capitalised purchases	Goods drawn from inventories for use as fixed tangible assets in capital work done by the employees or proprietors of a business for use by the business or for rental or lease.
Capitalised wages and salaries	Capitalised payments for work done by own employees in manufacturing, constructing, installing or repairing assets, mineral and petroleum exploration activities or in developing computer software in-house for use by the business or for rental or lease.
Chain volume measures	<p>Annually-reweighted chain Laspeyres volume indexes referenced to the current price values in a chosen reference year (i.e. the year when the quarterly chain volume measures sum to the current price annual values). Chain Laspeyres volume measures are compiled by linking together (compounding) movements in volumes, calculated using the average prices of the previous financial year, and applying the compounded movements to the current price estimates of the reference year. Quarterly chain volume estimates are benchmarked to annual chain volume estimates, so that the quarterly estimates for a financial year sum to the corresponding annual estimate.</p> <p>Generally, chain volume measures are not additive. In other words, component chain volume measures do not sum to a total in the way original current price components do. In order to minimize the impact of this property, the ABS uses the latest base year as the reference year. A change in reference year changes levels but not growth rates, although some revision to recent growth rates can be expected because of the introduction of a more recent base year (and revisions to the current price estimates underlying the chain volume measures).</p> <p>For details, see <i>Australian National Accounts: National Income, Expenditure and Product, June Quarter 2006</i> (cat. no. 5206.0).</p>
Change in inventories	The value of total closing inventories less total opening inventories.
Closing inventories	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels and containers at the end of the reporting period.
Contract, subcontract and commission expenses	Payments to other businesses and self-employed persons for work done or sales made on a contract or commission basis. Payments to persons paid by commission without a retainer are also included. Excludes commissions paid to persons who receive a retainer and commissions paid to the business' own employees.
Cost of sales	The sum of purchases, selected expenses and opening inventories less closing inventories. Any capitalised purchases or capitalised wages and salaries are excluded.
Current prices	Estimates at current prices are valued at the prices of the period to which the observation relates. For example, estimates for 2004–05 are valued using 2004–05 prices. This contrasts to chain volume measures, where the prices used in valuation refer to the prices of a previous period.

Depreciation and amortisation	Depreciation/amortisation allowed on tangible and intangible assets. Includes, for lessees only, depreciation/amortisation in respect of finance leases.
Disposal of assets	Proceeds from the sale of tangible assets (plant, machinery, equipment, land, dwellings, other buildings and structures), and intangible assets (such as patents, licences and goodwill).
Earnings before interest and tax (EBIT)	Profit prior to the deduction of interest expenses and income tax.
Employer contributions into superannuation	Includes salary sacrifice. Also includes all employer contributions to superannuation funds (including the employer productivity contribution) and provisions for employer contributions to superannuation funds. Employee contributions are excluded.
Employing business	See the entry for business size.
Employment at end of June	<p>Number of persons working for businesses during the last pay period ending in June of the given year. Includes working proprietors and partners, employees absent on paid or prepaid leave, employees on workers' compensation who continue to be paid through the payroll, and contract workers paid through the payroll. Excludes persons paid by commission only, non-salaried directors, volunteers and self-employed persons such as consultants and contractors.</p> <p>For details of how employment estimates have been derived, see Appendix 1.</p>
Enterprise	<p>An institutional unit comprising:</p> <ul style="list-style-type: none"> ■ a single legal entity or business entity; or ■ more than one legal entity or business entity within the same enterprise group and in the same institutional sub-sector (i.e. they are all classified to a single Standard Institutional Sector Classification of Australia (SISCA) sub-sector).
Enterprise group	A unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the <i>Corporations Legislation Amendment Act 1991</i>), including legal entities such as companies, trusts and partnerships. Majority ownership is not required for control to be exercised.
Expenses	See total expenses.
Freight and cartage expenses	Excludes the cost of delivery by own vehicles and employees, as well as overseas freight and cartage on goods exported, and payments to couriers.
Funding from government for operational costs	Funding from federal, state and/or local government for operational costs (e.g. wages and salaries, rent, food). Includes bounties, subsidies, export grants, apprenticeship and traineeship schemes, community service obligations, and amounts reimbursed under the Australian Government's Energy Grants (Credit) Scheme.
Funding from government for specific capital items	Includes capital grants, and low interest or interest free loans made by government to businesses to encourage expenditure on specific equipment (e.g. environmental protection equipment).
Gross fixed capital formation (GFCF)	Gross fixed capital formation is measured by the total value of a producer's acquisitions, less disposals, of fixed assets during the reference period, plus certain additions to the value of non-produced assets realised by the productive activity of institutional units.

Gross fixed capital formation (GFCF) <i>continued</i>	<p>Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year.</p> <p>The derivation of GFCF is as follows:</p> <p>Acquisition of</p> <p style="padding-left: 20px;">Road vehicles</p> <p><i>plus</i></p> <p style="padding-left: 20px;">Other transport equipment</p> <p style="padding-left: 20px;">Industrial machinery and equipment</p> <p style="padding-left: 20px;">Computer software capitalised</p> <p style="padding-left: 20px;">Computers and computer peripherals</p> <p style="padding-left: 20px;">Electronic equipment and electrical machinery</p> <p style="padding-left: 20px;">Communications equipment</p> <p style="padding-left: 20px;">Other plant and equipment</p> <p style="padding-left: 20px;">Dwellings, other buildings and structures</p> <p style="padding-left: 20px;">Computer software expensed</p> <p style="padding-left: 20px;">Mining exploration expenditure expensed</p> <p style="padding-left: 20px;">Mining exploration expenditure written-off</p> <p><i>less</i></p> <p style="padding-left: 20px;">Disposal of plant, machinery and equipment (including motor vehicles)</p> <p style="padding-left: 20px;">Disposal of dwellings, other buildings and structures</p> <p><i>equals</i> GFCF</p>
Gross value added	<p>The value of output at basic prices minus the value of intermediate consumption at purchasers' prices. The term is used to describe gross product by industry and by institutional sector. Basic prices valuation of output removes the distortion caused by variations in the incidence of commodity taxes and subsidies across the output of individual industries. For details, please refer to <i>Australian National Accounts: National Income, Expenditure and Product, June Quarter 2006</i> (cat. no. 5206.0).</p>
Income	See the entries for sales and service income, interest income, and other selected income.
Income from services	See the entry for sales and service income.
Industry class	<p>The structure of ANZSIC comprises four levels, ranging from industry division (broadest level) to industry class (finest level). Activities are narrowly defined within the industry class level, which is identified by a four-digit code, e.g. Industry Class 2331 PULP, PAPER AND PAPERBOARD MANUFACTURING. Usually, an activity is primarily defined to one class. However, some activities may be primary to more than one class.</p>
Industry division	<p>The structure of ANZSIC comprises four levels, ranging from industry division (broadest level) to industry class (finest level). The main purpose of the industry division level is to provide a limited number of categories which give a broad overall picture of the economy. There are 17 divisions within ANZSIC, each identified by an alphabetical letter, that is, 'A' for AGRICULTURE, FORESTRY AND FISHING, 'B' for MINING, 'C' for MANUFACTURING, etc.</p>
Industry group	<p>This is the intermediate level within each industry division of ANZSIC and is identified by a three-digit code, e.g. Industry Group 233 for PAPER AND PAPER PRODUCT MANUFACTURING. It gives more detail than the industry subdivision, and is created in a way that groups like industry classes together.</p>
Industry subdivision	<p>This is the broadest level category within each industry division of ANZSIC and is identified by a two-digit code, e.g. Industry Subdivision 23 for WOOD AND PAPER PRODUCT MANUFACTURING. Industry subdivisions are built up from industry groups which, in turn, are built up from industry classes.</p>
Industry value added (IVA)	<p>IVA represents the value added by an industry to the intermediate inputs used by the industry. IVA is the measure of the contribution by businesses, in the selected industry, to gross domestic product.</p> <p>The derivation of IVA for individual businesses depends on whether they are classified as market or non-market producers. Non-market producers are those institutions which provide goods or services either free or at prices that are not economically significant. In other words, their prices are not significantly influenced by the amounts that producers</p>

Industry value added (IVA) *continued* are willing to supply, nor the amounts that users are willing to pay to purchase the goods or services being provided. Conversely, market producers provide goods and services at prices that are economically significant.

For market producers, the derivation of IVA is as follows:

	Sales and service income
<i>plus</i>	Funding from federal, state and/or local government for operational costs
<i>plus</i>	Capital work done for own use
<i>plus</i>	Closing inventories
<i>less</i>	Opening inventories
<i>less</i>	Purchases of goods and materials
<i>less</i>	Other intermediate input expenses (for details, see the entry for total expenses)
<i>equals</i>	IVA

However, it should be noted that IVA is a measure of economic activity and is not equivalent to operating profit before tax (OPBT). Wage and salary expenses and most other labour costs are not taken into account in its calculation for market producers, and nor are most insurance premiums, interest expenses or depreciation and a number of lesser expenses (see the entry for total expenses for further details). On the income side, OPBT includes total income, whereas IVA only includes sales and service income.

As a principle, the output of non-market production is valued at cost, including intermediate input expenses. As shown in the above derivation, intermediate input expenses are deducted from output in order to arrive at IVA. Accordingly, the derivation of IVA for non-market producers can be described as follows:

	Selected labour costs
<i>plus</i>	Depreciation and amortisation
<i>plus</i>	Indirect taxes
<i>equals</i>	IVA

Estimates of industry value added are obtained by summing the contributions of businesses classified to that industry, both market and (if any) non-market producers. Market producers predominate in most industries.

Industry value added is related to, but different from, the national accounting variable gross value added. For national accounts purposes, gross value added is calculated by adjusting industry value added to include GENERAL GOVERNMENT units and also to account for some other effects.

Industry value added per person employed IVA of businesses which operated in a given industry during the given year ended 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending in June of that same year.

Insurance premiums Premiums for fire, general, accident, public liability, optional third-party and comprehensive motor vehicle insurance, professional indemnity insurance, and common law liability. Excludes workers' compensation insurance premiums/costs (included in labour costs) and compulsory third party motor vehicle insurance premiums (included in motor vehicle running expenses).

Interest coverage The number of times that businesses can meet their interest expenses from their earnings before interest and tax, i.e. earnings before interest and tax / interest expenses.

Interest expenses Includes interest paid on loans from banks, finance companies, partners, and related or unrelated businesses, and in respect of finance leases. Also includes interest equivalents such as hedging costs and expenses associated with discounted bills. Excludes bank charges other than interest, and capital repayments.

Interest income Includes interest received from deposits in banks and non-bank financial institutions, loans, advances, finance leases and earnings on discounted bills. Excludes capital payments received.

Intermediate input expenses	See the entry for total expenses.										
Intermediate inputs	Intermediate inputs consist of materials and certain services which are used up in the production process. The calculation is: <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td>Intermediate input expenses</td> </tr> <tr> <td></td> <td>(for details, see the entry for total expenses)</td> </tr> <tr> <td><i>plus</i></td> <td>Opening inventories</td> </tr> <tr> <td><i>less</i></td> <td>Closing inventories</td> </tr> <tr> <td><i>equals</i></td> <td>Intermediate inputs</td> </tr> </table>		Intermediate input expenses		(for details, see the entry for total expenses)	<i>plus</i>	Opening inventories	<i>less</i>	Closing inventories	<i>equals</i>	Intermediate inputs
	Intermediate input expenses										
	(for details, see the entry for total expenses)										
<i>plus</i>	Opening inventories										
<i>less</i>	Closing inventories										
<i>equals</i>	Intermediate inputs										
Inventories – opening/closing	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels, and containers, at the beginning and end of the reporting period, respectively.										
Investment rate (value added)	The proportion of industry value added (IVA) used to acquire capital, i.e. (capital expenditure / IVA) x 100.										
Large business	See the entry for business size.										
Medium business	See the entry for business size.										
Motor vehicle running expenses	Includes expenditure on registration fees, compulsory third-party insurance premiums, fuel, and repair and maintenance expenses. Excludes expenses for off-road motor vehicles (e.g. fork lifts, mobile plant), and lease payments, optional third party and comprehensive motor vehicle insurance premiums, and depreciation.										
Natural resource royalties expenses	Includes payments under mineral lease arrangements, and resource rent taxes and royalties. Excludes payments for royalties from intellectual property (e.g. patents and copyrights) and computer software licence fees (both of which are included under other operating expenses), and capitalised computer software licence fees (included under capital expenditure). Gold tax payments are also excluded. See the entry for total expenses for the definition of other operating expenses.										
Net capital expenditure	The value of total capital expenditure less proceeds received from the disposal of assets.										
Non-employing business	See the entry for business size.										
Opening inventories	The value of all inventories of finished goods (including inventories for resale), work-in-progress (less progress payments billed), raw materials, fuels and containers at the beginning of the reporting period.										
Operating business	Any ABN unit / TAU which is still in existence at the end of the reference period.										
Operating profit before tax (OPBT)	Profit before extraordinary items are brought to account and prior to the deduction of income tax and appropriations to owners (e.g. dividends paid), i.e. total income – total expenses + change in inventories.										
Other intermediate input expenses	Comprises intermediate input expenses less current purchases of goods and materials used in production (i.e. excludes any capitalised purchases). Further detail is included in the entry for total expenses.										
Other operating expenses	See the entry for total expenses.										
Other selected expenses	Includes expenditure on management fees/charges paid to related and unrelated businesses, bank charges other than interest, audit and other accounting expenses, legal fees, advertising expenses, postal and telecommunication expenses, office supplies and printing expenses, travelling, accommodation and entertainment expenses, staff training, payments for royalties from intellectual property (e.g. patents, copyrights), payments to employment agencies for staff, payroll tax, fringe benefits tax, land tax and land rates, and computer software expenses not capitalised. Some of these expense items are treated as intermediate input expenses in the calculation of industry value added. For details, see the entry for total expenses.										

Other selected income	Includes natural resource royalties income, dividend income and other income such as net profit (or loss) on the sale of fixed tangible assets, net profit (or loss) resulting from variations in foreign exchange rates/transactions, and funding from federal, state and/or local government for both operational costs and specific capital items. It excludes extraordinary profits or losses, i.e. those not associated with the normal operations of the business and of a non-recurring nature.
Payroll tax	A tax levied by state and territory governments on the amount of wages and salaries paid by a business. Excludes pay-as-you-go withholding tax.
Production volumes	See the entry for chain volume measures.
Profit margin	The percentage of sales and service income available as operating profit before tax (OPBT), i.e. $(OPBT / \text{sales and service income}) \times 100$.
Proration	See Technical Note 1 paragraphs 15–17 and Technical Note 2 paragraphs 5–7.
Purchases and selected expenses	Purchases of goods and materials, rent, leasing and hiring expenses, freight and cartage expenses, motor vehicle running expenses, repair and maintenance expenses, contract, subcontract and commission expenses, and other selected expenses.
Purchases of goods and materials	Purchases of materials, components, containers, packaging materials, fuels, electricity and water, and purchases of finished goods for resale. Also includes capitalised purchases. Excludes purchases of parts and fuels for motor vehicles, but includes fuels for off-road vehicles, such as forklifts and mobile plant.
Reference period	For each collection year, businesses are asked to report data for the financial year ended 30 June. However, if a business has a different financial year, it is asked to report (apart from employment) for the 12 month period which ends between 1 October of the previous year and 30 September of the current year. This period is then used as a substitute for the financial year ended 30 June. For example, for the 2004–05 collection, a business may have reported data for the year ended 31 December 2004.
Rent, leasing and hiring expenses	Payments for the rent, leasing and hiring of land, dwellings, other buildings and structures, motor vehicles, plant, machinery and other equipment (including telecommunication equipment). Includes operating lease payments; excludes finance lease payments.
Rent, leasing and hiring income	See the entry for sales and service income.
Repair and maintenance expenses	Includes repair and maintenance of computer and communication software and hardware, and repair and maintenance of off-road motor vehicles. Excludes wages and salaries of own employees and the repair and maintenance costs of on-road motor vehicles.
Sales and service income	Includes: <p><i>Sales of goods</i></p> <ul style="list-style-type: none"> ■ whether or not produced by the business (including goods produced for the business on a commission basis). Includes export sales, sales or transfers to related businesses or to overseas branches of the business, progress payments relating to long term contracts if they are billed in the period, delivery charges not separately invoiced to customers, sales of goods produced by the business from crude materials purchased, and income from 'specific' rates (e.g., water, sewerage, irrigation and drainage rates). Excludes excise and duties received on behalf of the government (e.g. the petroleum production excise duty), sales of assets, natural resource royalties income, interest income, and delivery charges separately invoiced to customers. Exports are valued free on board (f.o.b.), i.e. export freight charges are excluded.

Sales and service income <i>continued</i>	<p><i>Income from services</i></p> <ul style="list-style-type: none"> ■ includes income from consulting services, repair, maintenance and service income and fees, contract, subcontract and commission income, management fees/charges from related and unrelated businesses, installation charges, delivery charges separately invoiced to customers and royalties from intellectual property (e.g. patents and copyrights). Excludes natural resource royalties income, interest income, and delivery charges not separately invoiced to customers. Under current international standards, rent, leasing and hiring income (except from finance leases) is also classified as service income, but is published separately in table 2.2. <p><i>Rent, leasing and hiring income</i></p> <ul style="list-style-type: none"> ■ derived from the ownership of land, dwellings, buildings and other structures, motor vehicles, plant, machinery and other equipment. Excludes royalties from mineral leases, income from finance leases and payments received under hire purchase arrangements. <p>These are valued net of discounts given and exclusive of goods and services tax (GST). Extraordinary items are also excluded.</p>
Sales and service income per person employed	The value of sales and service income of businesses which operated in a given industry during the given year end 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending June of that same year.
Sales of goods	See the entry for sales and service income.
Selected expenses	See the entry for purchases and selected expenses.
Selected industries	SELECTED INDUSTRIES comprises data for all ANZSIC divisions, excluding ANZSIC Divisions A AGRICULTURE, FORESTRY AND FISHING, K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE. Because data are available for Division A for 2002–03 and later years but not for 2001–02, estimates are provided at the SELECTED INDUSTRIES level to enable comparison over the entire four-year period. For a detailed discussion of the scope of the estimates, see Explanatory Notes paragraphs 10–17.
Selected labour costs	See the entry for total expenses.
Small business	See the entry for business size.
Standard Institutional Sector Classification of Australia (SISCA)	The SISCA is the central classification among ABS Standard Economic Sector Classifications. It is based on the System of National Accounts 1993 (SNA93) institutional sector classification, and comprises the sectors: NON-FINANCIAL CORPORATIONS, FINANCIAL CORPORATIONS, GENERAL GOVERNMENT, HOUSEHOLDS, NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS, and REST OF THE WORLD (which includes only non-resident units, these being excluded from all other sectors). For more information, please refer to the <i>Standard Economic Sector Classifications of Australia (SESCA)</i> (cat. no. 1218.0).
Statistical infrastructure	See Explanatory Notes paragraphs 5–9.
Stream	For the purpose of compiling the estimates in this publication, data for businesses as recorded on the ABS Business Register (ABSBR) contribute via one of three categories (or 'streams') in accordance with significance and collection-related characteristics. For definitions of STREAMS D, B and T, see Technical Note 1 paragraphs 11–19.
Superannuation	See the entry for employer contributions into superannuation.
Total...	For most <i>total</i> items, see the particular Glossary entry; e.g. for total capital expenditure, see capital expenditure.
Total expenses	For the purposes of calculating economic and accounting variables, expenses incurred by businesses are divided into several categories. However, some expenses are excluded entirely from all such calculations: excluded are capital repayments, costs associated with the transfer of real estate, dividends, donations, export freight charges, extraordinary losses, foreign exchange losses, goods and services tax (GST), excise and duties payable

Total expenses *continued* to governments, income tax and other direct taxes, losses on asset sales, and unrealised gains/losses from revaluations of assets.

Those expenses used for calculations are categorised as follows:

Intermediate input expenses

This category covers the major expenses incurred by businesses in producing and distributing goods and services (except labour costs), and comprises two sub-categories of operating expenses:

Purchases of goods, materials and services used in production, which include:

- purchases of materials, components, containers and packaging materials, electricity, fuels and water
- purchases of goods for resale (without any further processing or assembly)
- motor vehicle running expenses
- freight and cartage expenses
- repair and maintenance expenses
- rent, leasing and hiring expenses (excluding finance lease payments)
- contract, subcontract and commission expenses.

Expenses related to the sale of goods and administrative expenses, which include:

- management fees/charges paid to related and unrelated businesses
- bank charges other than interest
- audit and other accounting expenses
- legal fees
- advertising expenses
- postal and telecommunication expenses
- office supplies and printing expenses
- travelling, accommodation and entertainment expenses
- staff training
- payments for royalties from intellectual property (e.g. patents and copyrights)
- payments to employment agencies for staff.

Excluded from intermediate input expenses are selected labour costs and other operating expenses as detailed below.

Selected labour costs

- wages and salaries (excluding any capitalised component; including provisions for employee entitlements)
- employer contributions into superannuation (including salary sacrifice)
- workers' compensation premiums/costs.

Other operating expenses

Some expenses are excluded from the calculation of intermediate input expenses and selected labour costs, but are included in the calculation of the accounting variable operating profit before tax (OPBT).

These expense items are included in table 2.2 as:

- individually listed items:
 - depreciation and amortisation
 - interest expenses
- part of *cost of sales*:
 - computer software expenses not capitalised by businesses
 - land tax and land rates
 - mineral/petroleum exploration expenses not capitalised by businesses
 - other expenses not capitalised by businesses
 - payroll tax and fringe benefits tax
- part of *other operating expenses*:
 - insurance premiums (except workers' compensation and compulsory third party motor vehicle insurance premiums)

Total expenses <i>continued</i>	<ul style="list-style-type: none"> ■ natural resource royalties expenses ■ bad and doubtful debts.
Total factor income	That part of the cost of producing the gross domestic product which consists of gross payments to factors of production (labour and capital). It represents the value added by these factors in the process of production, and is equivalent to gross domestic product less taxes plus subsidies on production and imports. For details, please refer to <i>Australian National Accounts: State Accounts, 2004–05</i> (cat. no. 5220.0).
Total income	Comprises sales and service income, interest income and other selected income (for details, see the entries for these items).
Total selected industries	TOTAL SELECTED INDUSTRIES comprises data for all ANZSIC divisions, excluding ANZSIC Divisions K FINANCE AND INSURANCE and M GOVERNMENT ADMINISTRATION AND DEFENCE. For a detailed discussion of the scope of the estimates, see Explanatory Notes paragraphs 10–17. Units classified to the GENERAL GOVERNMENT institutional sector are excluded from the scope of estimates for most industries that comprise TOTAL SELECTED INDUSTRIES. This can result in the exclusion of an entire ANZSIC division (GOVERNMENT ADMINISTRATION AND DEFENCE) or limit coverage to private sector entities only (in the EDUCATION and HEALTH AND COMMUNITY SERVICES divisions).
Type of activity unit (TAU)	<p>The TAU is the statistical unit used by the ABS to represent businesses, and for which statistics are reported, in cases where the ABN unit is not suitable for ABS statistical needs.</p> <p>The TAU comprises one or more business entities, sub-entities or branches of a business entity within an enterprise group that can report production and employment data for similar economic activities. When a minimum set of data items are available, a TAU is created which covers all the operations within an industry subdivision (and the TAU is classified to the relevant subdivision of the ANZSIC). Where a business cannot supply adequate data for each industry, a TAU is formed which contains activity in more than one industry subdivision.</p>
Wages and salaries	The gross wages and salaries (including capitalised wages and salaries) of all employees of the business. The item includes severance, termination and redundancy payments, salaries and fees of directors and executives, retainers and commissions of persons who received a retainer, bonuses, and annual and other types of leave. Provision expenses for employee entitlements (e.g. provisions for annual leave and leave bonus, long service leave, sick leave, and severance, termination and redundancy payments) are also included. Payments related to salary sacrifice and payments to self-employed persons such as consultants, contractors and persons paid solely by commission without a retainer are excluded. The drawings of working proprietors and partners are also excluded. (Note that wages and salaries excluding any capitalised component is a component of selected labour costs; for details, see the entry for total expenses.)
Wages and salaries per person employed	The wages and salaries paid by businesses which operated in a given industry during the given year ended 30 June, divided by the number of persons employed by businesses in that industry during the last pay period ending in June of the same year.
Wages and salaries to sales and service income ratio	The wages and salaries paid by businesses which operated during the year ended 30 June as a proportion of the sales and service income of businesses which operated during the same year.
Workers' compensation premiums/costs	Workers' compensation is a compulsory insurance cover to be taken out by all employers, except for self-insured workers, according to legislative schemes to cover employees suffering injury or disease in the course of or arising out of employment.

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