

## Taxation statistics 2003–04

**Table 1 Companies: Business activity statement ratios\***  
**by selected fine industries and business status, 2003–04 income year**  
**Part E: Construction; transport and storage; communication**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

Business status	Wages to Sales				Expenses to Sales				Net GST to G1			
	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
41111 House construction												
Commenced business	18.20	14.10	17.30	13.66	89.63	90.21	79.67	84.05	1.78	1.59	2.46	2.14
Established business	12.31	9.68	11.97	9.37	88.65	90.52	80.07	84.29	1.95	1.75	2.46	2.16
Total	12.79	10.01	12.40	9.73	88.81	90.49	80.00	84.26	1.93	1.74	2.47	2.16
41112 Owner builder (PPS use only)												
Commenced business	11.74	8.13	9.79	4.41	84.88	84.17	56.06	54.24	1.91	1.69	3.49	3.76
Established business	11.65	10.10	9.62	8.24	84.00	88.44	75.84	85.57	2.18	1.87	2.36	1.92
Total	11.67	9.21	10.05	8.24	83.57	88.00	74.48	83.46	2.12	1.85	2.54	1.93
41120 Residential building construction n.e.c.												
Commenced business	19.60	13.22	18.82	13.22	88.03	91.84	70.95	79.56	1.95	1.50	3.20	2.71
Established business	13.90	10.27	13.64	10.36	85.83	88.12	73.79	80.43	2.25	2.00	2.91	2.49
Total	14.36	10.67	13.90	10.63	86.15	88.54	73.57	80.43	2.24	1.99	2.94	2.51
41130 Non-residential building construction												
Commenced business	23.58	18.04	23.19	18.41	88.58	90.94	76.79	80.25	2.47	2.13	3.34	2.90
Established business	15.84	11.95	15.81	12.09	86.25	88.59	77.45	82.90	2.67	2.24	3.22	2.75
Total	16.42	12.43	16.33	12.59	86.62	88.77	77.48	82.51	2.65	2.24	3.23	2.76
41210 Road and bridge construction												
Commenced business	24.80	24.00	24.28	24.00	85.62	86.96	74.60	77.32	2.96	3.03	3.40	3.28
Established business	18.25	16.66	17.98	16.37	81.93	82.63	77.01	79.38	3.11	2.98	3.43	3.22
Total	19.49	17.90	19.26	17.35	82.41	82.92	76.82	79.22	3.11	3.01	3.43	3.22
41221 Swimming and spa pool construction or installation (below ground concrete or fibreglass)												
Commenced business	20.19	19.22	20.93	21.58	84.43	87.82	80.12	83.26	2.64	2.10	3.02	2.91
Established business	14.73	13.20	13.53	12.37	86.08	88.32	81.30	85.44	2.21	2.08	2.44	2.25
Total	15.84	13.58	15.19	13.13	86.03	88.42	81.08	85.38	2.26	2.08	2.48	2.28

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	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
41222 Non-building construction n.e.c.												
Commenced business	31.55	29.09	31.63	28.96	78.52	81.11	71.32	75.36	3.48	3.43	4.06	4.02
Established business	26.88	25.20	26.84	25.52	81.39	82.53	77.11	79.42	3.92	3.83	4.16	4.01
Total	27.57	25.75	27.52	26.08	80.85	82.50	75.76	78.71	3.84	3.78	4.14	4.02
42100 Site preparation services												
Commenced business	24.92	23.52	22.85	21.89	78.96	79.85	71.85	74.08	2.08	2.45	2.94	3.10
Established business	20.90	20.16	20.57	19.80	75.39	76.08	70.93	72.94	3.25	3.28	3.49	3.49
Total	21.25	20.44	20.84	20.04	75.95	76.63	71.11	73.17	3.14	3.20	3.43	3.46
42210 Concreting services												
Commenced business	27.36	25.20	24.82	23.25	85.98	86.98	81.39	83.50	3.23	3.15	3.45	3.22
Established business	21.88	20.40	21.31	19.87	82.99	83.90	78.88	81.37	3.50	3.41	3.70	3.57
Total	22.71	21.38	21.84	20.62	83.41	84.19	79.28	81.77	3.47	3.37	3.68	3.55
42220 Bricklaying services												
Commenced business	34.22	33.16	31.87	30.99	81.32	81.75	75.89	78.01	4.64	5.07	4.91	5.42
Established business	30.16	27.72	30.26	27.74	79.23	81.83	74.52	78.22	4.77	5.12	5.09	5.41
Total	30.73	28.46	30.41	28.31	79.55	81.76	74.92	78.22	4.75	5.12	5.07	5.42
42230 Roofing services												
Commenced business	36.50	34.75	34.85	31.96	86.07	86.84	81.07	84.38	3.86	3.80	4.08	4.19
Established business	31.05	28.50	30.64	28.27	84.79	85.95	81.45	83.74	4.00	3.90	4.18	4.06
Total	31.99	29.39	31.28	28.91	84.85	86.08	81.48	83.87	3.99	3.93	4.18	4.09
42240 Structural steel erection services												
Commenced business	35.54	33.02	32.56	31.75	78.77	81.80	73.67	78.10	4.45	4.63	4.57	4.63
Established business	29.93	28.21	30.06	28.23	79.64	81.48	75.38	78.69	4.45	4.44	4.65	4.58
Total	31.04	29.42	30.65	29.20	79.73	81.68	75.37	78.82	4.44	4.46	4.63	4.58
42310 Plumbing services												
Commenced business	26.02	24.54	23.41	22.47	84.67	85.75	79.81	82.89	3.37	3.37	3.58	3.57
Established business	23.72	23.27	23.26	22.88	84.06	84.83	80.81	82.53	3.44	3.53	3.58	3.64
Total	23.90	23.35	23.25	22.83	84.21	84.95	80.71	82.60	3.42	3.50	3.57	3.63

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Business status	Wages to Sales				Expenses to Sales				Net GST to G1			
	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
42320 Electrical services												
Commenced business	29.66	28.47	27.28	26.43	84.88	85.64	78.48	81.41	3.57	3.61	3.80	3.74
Established business	26.62	26.72	26.07	26.24	83.65	84.59	80.56	82.73	3.84	3.87	3.93	3.95
Total	26.85	26.81	26.12	26.22	83.84	84.70	80.23	82.60	3.82	3.84	3.92	3.92
42330 Air conditioning and heating services												
Commenced business	23.08	20.75	21.17	19.38	87.02	89.40	81.95	84.75	2.75	2.44	2.90	2.64
Established business	20.38	19.37	20.14	19.01	86.88	88.16	83.50	85.96	2.87	2.78	3.01	2.88
Total	20.61	19.45	20.33	19.05	86.95	88.34	83.20	85.79	2.83	2.74	2.98	2.85
42340 Fire and security system services												
Commenced business	28.38	28.90	27.14	27.84	87.88	88.87	79.85	84.14	3.01	2.73	3.53	3.20
Established business	23.81	23.04	23.70	22.91	84.38	85.67	80.46	82.90	3.24	3.13	3.45	3.34
Total	24.33	23.32	23.75	22.98	84.91	86.11	80.28	83.01	3.23	3.13	3.46	3.34
42410 Plastering and ceiling services												
Commenced business	27.59	24.53	25.29	22.82	86.68	88.40	81.44	84.36	3.55	3.50	3.68	3.69
Established business	23.35	21.86	22.96	21.86	86.53	87.61	82.48	84.61	3.62	3.55	3.84	3.80
Total	24.31	22.41	23.58	22.24	86.50	87.77	82.34	84.61	3.60	3.55	3.80	3.79
42420 Carpentry services												
Commenced business	32.76	29.97	31.59	28.55	84.89	86.36	77.92	81.46	3.86	3.81	4.31	4.31
Established business	27.19	24.76	27.03	24.74	83.78	84.94	79.33	82.12	3.88	3.72	4.17	4.01
Total	28.11	25.69	27.97	25.43	84.04	85.19	79.00	81.85	3.89	3.74	4.20	4.06
42430 Tiling and carpeting services												
Commenced business	32.59	32.92	32.59	32.93	82.29	83.20	79.23	80.95	4.01	4.21	4.24	4.39
Established business	27.57	25.25	27.65	25.17	82.58	84.42	78.19	81.10	3.95	3.89	4.15	4.13
Total	28.50	26.24	28.57	26.27	82.64	84.19	78.46	81.08	3.95	3.96	4.17	4.21
42440 Painting and decorating services												
Commenced business	28.95	27.06	28.19	26.05	86.02	86.54	80.14	82.66	3.88	4.11	4.23	4.59
Established business	30.18	29.23	29.30	28.71	82.01	82.63	77.66	79.89	4.53	4.78	4.75	4.94
Total	29.92	28.88	29.12	28.01	82.74	83.27	78.03	80.18	4.40	4.65	4.68	4.88

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	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
42450 Glazing services												
Commenced business	30.98	27.85	29.71	26.67	85.56	87.32	77.22	77.13	3.48	3.23	3.85	3.63
Established business	25.17	24.42	24.45	23.70	86.41	87.00	82.40	85.00	3.46	3.42	3.62	3.55
Total	25.17	24.36	24.52	23.70	85.84	86.90	81.70	84.47	3.44	3.38	3.65	3.57
42510 Landscaping services												
Commenced business	27.41	25.28	26.27	24.00	87.06	88.06	80.46	82.96	2.83	2.76	3.42	3.29
Established business	22.90	22.57	22.32	21.93	84.95	85.75	80.49	82.66	3.17	3.18	3.35	3.31
Total	23.34	22.69	22.68	22.14	85.28	86.10	80.46	82.66	3.12	3.12	3.37	3.31
42590 Construction services n.e.c.												
Commenced business	31.12	28.37	28.72	26.40	84.16	85.72	75.66	79.24	3.28	3.23	3.76	3.75
Established business	25.61	24.04	25.49	24.12	83.63	84.43	78.78	81.06	3.63	3.55	3.87	3.78
Total	26.38	24.66	25.93	24.40	83.74	84.74	77.99	80.72	3.58	3.53	3.88	3.79
61100 Road freight transport												
Commenced business	28.36	26.83	27.29	25.89	78.93	79.82	72.98	75.40	2.62	3.28	3.17	3.73
Established business	23.85	22.68	23.54	22.44	77.79	78.61	74.12	76.17	3.54	3.66	3.79	3.89
Total	24.65	23.40	24.19	23.02	78.13	78.84	74.02	76.09	3.45	3.63	3.73	3.89
61210 Long distance bus transport												
Commenced business	22.29	20.78	19.66	19.82	90.00	88.73	81.98	82.79	0.34	1.61	1.92	3.04
Established business	22.77	22.94	23.03	23.39	80.10	81.40	75.05	77.76	2.81	2.81	3.17	3.16
Total	22.71	21.54	22.98	22.94	81.04	82.33	75.51	78.15	2.72	2.79	3.16	3.16
61220 Short distance bus transport (including tramway)												
Commenced business	20.22	20.97	20.29	20.97	72.19	70.13	64.54	65.02	2.94	3.16	3.51	3.67
Established business	25.51	26.01	25.00	25.17	73.05	72.38	68.62	69.53	4.15	4.38	4.39	4.51
Total	24.99	24.99	24.53	24.82	72.94	72.33	67.76	68.66	4.00	4.24	4.26	4.47
61231 Taxi service												
Commenced business	16.13	9.30	9.71	7.10	93.57	92.72	82.16	88.52	1.14	1.13	1.75	1.51
Established business	19.67	16.99	19.08	16.71	80.40	82.63	74.02	77.38	2.94	2.92	3.25	3.23
Total	19.44	16.91	18.24	16.12	82.17	83.98	74.94	78.87	2.66	2.54	3.06	3.01

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	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
61232 Road passenger transport (except taxis)												
Commenced business	16.02	12.17	17.46	13.30	77.97	77.95	69.65	74.19	2.64	2.90	3.58	3.54
Established business	18.08	15.11	16.05	14.03	80.00	83.06	74.11	78.57	2.34	2.44	2.65	2.63
Total	17.55	14.68	16.47	14.03	79.63	82.71	73.05	78.10	2.43	2.52	2.70	2.79
62000 Rail transport												
Established business	22.70	22.29	21.35	22.29	73.36	74.68	65.98	71.64	3.64	3.14	4.28	4.29
Total	21.59	17.45	22.23	22.29	74.31	74.68	68.00	72.52	3.78	3.15	4.34	4.42
63010 International sea transport												
Commenced business	15.64	9.49	17.77	9.49	92.25	93.47	82.85	87.10	-0.77	-0.22	0.97	-0.06
Established business	12.29	7.88	12.74	7.88	78.44	82.79	68.54	73.15	0.29	-0.22	0.27	-0.25
Total	13.36	8.66	13.50	8.66	80.96	85.99	69.22	73.21	0.25	-0.16	0.58	-0.16
63020 Coastal water transport												
Commenced business	21.07	18.85	21.29	18.85	87.23	89.63	80.85	88.08	0.04	0.92	1.28	1.72
Established business	21.82	20.02	19.29	18.32	85.37	85.52	72.03	74.23	2.65	2.85	3.64	3.68
Total	21.00	19.69	19.60	18.62	85.22	86.65	72.85	74.98	2.13	2.45	3.45	3.60
63030 Inland water transport												
Commenced business	23.24	22.19	21.76	20.93	84.09	85.57	75.55	77.63	2.03	2.14	2.70	2.78
Established business	24.64	23.28	23.50	22.55	79.84	79.55	75.58	77.15	3.40	3.36	3.64	3.50
Total	23.80	22.53	22.23	21.70	82.89	83.02	75.10	77.15	2.72	2.85	3.28	3.28
64010 Scheduled international air transport												
Established business	4.87	2.74	3.11	2.38	63.06	60.24	47.61	45.08	-0.49	-0.65	-0.25	-0.50
Total	4.68	2.60	2.82	2.26	62.96	60.50	46.58	40.83	-0.49	-0.55	-0.10	-0.22
64020 Scheduled domestic air transport												
Established business	17.15	14.88	14.99	12.87	89.95	89.36	72.90	74.57	1.11	1.66	2.82	2.88
Total	18.85	15.38	14.81	12.87	90.06	89.20	73.86	75.43	1.18	1.72	2.91	2.93

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	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
64031 Aircraft charter lease or rental (with crew)												
Commenced business	20.90	18.00	16.48	11.57	93.70	89.08	82.16	81.68	0.55	0.97	0.63	1.33
Established business	15.04	15.04	14.49	13.99	88.58	91.60	73.80	78.44	1.45	1.60	2.54	2.38
Total	16.29	15.64	14.71	13.99	88.34	89.35	74.56	79.18	1.39	1.57	2.53	2.42
64032 Flying school operation												
Established business	20.50	18.54	19.34	17.16	92.99	93.90	77.87	84.96	1.09	0.87	2.74	3.02
Total	20.39	17.99	18.36	16.43	89.69	92.14	76.99	84.10	1.00	1.20	2.52	2.85
64033 Non-scheduled air and space transport n.e.c.												
Established business	20.67	13.85	20.10	9.58	91.29	91.20	80.36	77.34	0.52	0.53	1.32	0.98
Total	23.50	18.70	23.91	13.85	89.28	89.83	77.81	75.60	1.10	0.95	2.15	2.61
65010 Pipeline transport												
Established business	20.62	16.04	30.81	25.70	69.91	80.83	64.10	61.80	4.40	5.06	4.81	5.06
Total	30.97	25.93	29.21	25.93	66.44	66.20	61.83	61.80	4.78	5.30	5.12	5.30
65090 Transport n.e.c.												
Established business	21.31	21.27	21.13	20.93	78.23	79.15	70.94	73.39	2.98	3.19	3.44	3.52
Total	21.65	21.44	21.27	20.99	78.58	79.20	71.19	73.40	3.00	3.20	3.47	3.62
66110 Parking services												
Established business	21.84	19.17	19.71	17.32	84.27	90.70	70.15	76.68	4.01	4.07	4.45	4.15
Total	23.03	19.76	21.19	18.00	84.06	90.70	66.39	73.49	4.06	4.07	4.57	4.26
66190 Services to road transport n.e.c.												
Commenced business	32.83	28.60	29.31	28.60	66.06	67.95	63.39	66.16	3.01	2.49	3.27	2.49
Established business	24.81	22.86	22.42	20.99	78.79	81.36	74.86	79.39	3.73	3.58	3.85	3.64
Total	26.06	23.53	23.67	21.86	76.71	79.39	70.84	74.70	3.55	3.44	3.77	3.62
66210 Stevedoring												
Established business	30.03	20.85	28.45	15.95	86.76	83.50	80.79	78.49	4.75	6.15	4.49	5.40
Total	28.51	19.95	27.48	15.95	89.71	93.06	79.95	78.49	3.45	3.62	4.03	3.62

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	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
66220 Water transport terminals												
Established business	25.24	25.05	24.34	24.04	74.25	80.02	73.18	80.02	4.22	4.62	4.24	4.62
Total	22.98	23.77	21.42	21.35	77.09	80.02	77.74	80.02	3.52	4.20	3.65	3.53
66230 Port operators												
Established business	17.65	12.82	13.20	9.60	68.95	62.37	68.95	62.37	4.20	3.51	3.71	3.51
Total	15.74	9.60	8.38	5.68	63.57	62.37	63.57	62.37	4.20	3.51	4.20	3.51
66290 Services to water transport n.e.c.												
Commenced business	24.08	22.39	26.82	26.26	89.19	88.58	78.59	77.55	1.53	0.20	2.83	2.91
Established business	19.35	16.24	19.57	16.80	77.04	79.44	69.38	72.12	2.01	2.12	2.65	2.96
Total	20.39	16.89	19.98	17.19	77.62	79.57	70.28	72.33	1.94	2.10	2.66	2.91
66300 Services to air transport												
Commenced business	52.38	58.47	59.36	61.33	83.39	85.52	65.27	73.64	4.92	6.57	6.53	7.58
Established business	32.46	28.64	32.90	29.52	76.78	81.10	69.16	75.30	3.50	4.16	4.00	4.33
Total	35.39	31.64	35.91	36.62	77.05	81.10	68.65	73.64	3.78	4.23	4.32	4.46
66410 Travel agency services												
Commenced business	25.66	21.31	15.90	8.59	94.08	95.05	79.30	83.34	0.33	0.01	0.92	0.51
Established business	22.87	16.54	20.80	15.02	90.51	92.97	77.63	83.55	-0.21	-0.20	0.09	-0.13
Total	23.01	16.69	20.43	14.64	90.80	93.16	77.69	83.48	-0.13	-0.19	0.20	-0.09
66420 Road freight forwarding												
Commenced business	15.43	13.74	16.84	14.67	87.86	89.25	71.04	79.04	2.13	2.24	2.78	2.72
Established business	19.55	16.74	17.62	14.79	86.73	88.99	81.07	84.28	2.12	1.52	2.57	2.32
Total	18.86	16.17	17.27	14.79	86.81	88.99	81.02	84.99	2.15	1.54	2.53	2.32
66430 Freight forwarding (except road)												
Commenced business	10.83	9.08	10.18	7.36	97.04	97.63	81.98	91.48	-0.11	-0.02	0.19	0.24
Established business	9.22	8.03	7.84	7.28	96.24	97.13	87.43	90.71	0.09	0.04	0.25	0.13
Total	9.26	8.16	8.37	7.36	96.63	97.63	86.06	90.71	0.08	0.04	0.23	0.13

## Taxation statistics 2003–04

**Table 1 Companies: Business activity statement ratios\***  
**by selected fine industries and business status, 2003–04 income year**  
**Part E: Construction; transport and storage; communication**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

Business status	Wages to Sales				Expenses to Sales				Net GST to G1			
	All		Profitable		All		Profitable		All		Profitable	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median	Mean	Median
66440 Customs agency services												
Commenced business	21.04	10.32	8.96	9.43	74.63	80.18	59.98	78.99	0.62	0.54	0.73	0.54
Established business	9.73	7.20	8.79	7.17	90.68	92.96	82.57	88.21	0.84	0.52	1.03	0.53
Total	9.81	7.36	8.80	7.18	90.89	92.96	82.03	87.94	0.83	0.52	1.01	0.54
66490 Services to transport n.e.c.												
Commenced business	27.42	23.19	30.31	25.33	78.84	80.76	73.21	79.75	2.73	2.28	3.73	4.33
Established business	24.55	21.53	23.11	20.08	83.64	85.89	78.24	82.68	2.60	1.99	2.97	2.55
Total	25.08	21.80	23.48	20.81	82.92	85.16	77.56	81.00	2.73	2.11	3.17	2.76
67010 Grain storage												
Established business	8.17	5.01	8.36	5.63	66.49	66.44	64.89	66.44	3.16	3.04	3.23	3.04
Total	8.77	5.01	10.48	5.67	67.13	66.44	64.40	66.33	3.11	3.04	3.31	3.08
67090 Storage n.e.c.												
Commenced business	26.33	25.16	20.79	19.01	86.96	89.26	73.23	78.61	1.98	1.73	2.96	2.79
Established business	19.51	18.59	18.82	17.89	83.05	84.86	75.02	80.16	3.68	3.46	4.00	3.66
Total	20.08	19.10	19.07	17.94	83.61	85.52	74.71	79.93	3.42	3.31	3.86	3.47