

ATO's Industry Benchmarks

The ATO collates information from BAS, income tax and other returns and prepares their industry benchmarks which give them a guide as to whether certain returns fit within "normal parameters". They have just released these industry benchmarks from 2001 figures and the following are a sample from the 518 industries they cover. For full details go to the Website at www.ato.gov.au. These tables show only the GROSS PROFIT percentage for each industry or business. The full tables also show net profit, wages and new businesses.

GROSS PROFIT PERCENTAGE

Type of Industry/Business	Code	GROSS PROFIT PERCENTAGE			
		Company %	Individual %	Partnership %	Trust %
Accounting services	78420	78.72	72.53	76.96	77.58
Agricultural machinery mftg.	28610	42.95	40.67	58.17	49.06
Air conditioning/heating	42330	48.23	55.01	51.42	53.47
Antiques retailing	52522	49.66	40.28	45.95	44.17
Architectural services	78210	71.96	73.48	76.15	65.28
Bacon/ham/smallgoods mftg.	21130	36.15	36.54	44.25	33.19
Beef cattle farming	01250	77.55	75.50	76.93	73.86
Biscuit manufacturing	21630	62.06	62.67	66.80	0.00
Bread and cake retailing	51240	60.92	47.92	51.46	62.88
Bread manufacturing	21610	60.00	57.24	51.69	65.33
Bricklaying services	42220	74.84	85.67	84.99	70.06
Cafes & restaurants	57300	59.44	51.27	53.83	58.26
Carpentry services	42420	63.32	75.11	70.31	58.22
Chemists	52511	39.82	30.19	31.84	41.88
Child care services	87100	82.15	81.26	85.13	76.47
Cleaning services	78660	79.94	82.33	87.46	82.75
Clothing manufacturing	22490	57.87	67.82	65.08	61.36
Computer consultancy services	78340	68.85	44.64	48.36	69.29
Computer software mftg.	24301	67.73	59.14	14.46	92.06
Concreting services	42210	59.48	69.98	65.83	64.60
Courier services	71120	69.73	77.13	75.65	54.50
Dairy cattle farming	01300	90.74	85.58	91.04	90.90
Dental services	86230	79.12	83.66	86.02	77.13
Electrical services	42320	59.22	62.31	62.05	60.31
Fish retailing (fresh)	51212	28.93	28.52	36.56	36.50
Footwear manufacturing	22500	51.92	58.70	70.40	74.96
Fresh poultry retailing	51213	37.24	20.35	32.36	44.29
Fruit & vegetable processing	21300	46.87	47.40	55.56	33.59
Fruit and vegetable retailing	51220	29.17	26.98	28.36	28.79
Fruit growing	01190	70.07	73.50	79.62	77.52
Furniture manufacturing	29290	48.86	56.53	53.17	49.11
Gardening services	95250	76.81	80.98	82.03	89.39

Type of Industry/Business	Code	GROSS PROFIT PERCENTAGE			
		Company	Individual	Partnership	Trust
Hairdressing & beauty salons	95260	79.62	79.34	79.63	79.87
Health & fitness/gym	93121	87.77	78.30	88.05	87.70
Horse training (racing)	93112	57.62	70.60	84.71	79.06
Jewellery and silverware mftg.	29410	51.90	62.29	60.47	59.12
Laundries & dry-cleaners	95210	81.11	77.95	84.37	84.91
Legal services	78410	62.74	83.44	70.00	85.56
Licensed club operation	57401	72.62	16.20	50.36	62.16
Liquor retailing	51230	24.19	25.40	21.18	18.93
Made-up textile product mftg.	22210	51.59	48.40	56.92	52.48
Manufacturing	29490	51.50	59.18	57.43	56.06
Medical practice - general	86210	83.93	86.18	82.69	72.95
Men's and boy's wear mftg.	22410	52.37	66.04	73.00	41.86
Musicians and entertainers	92411	73.77	80.33	87.53	78.25
Newsagents	52431	24.65	21.80	21.94	24.03
Optometry & optical dispensing	86320	62.99	63.03	58.27	62.40
Painting & decorating services	42440	73.99	79.55	79.29	71.60
Photographic studies	95230	72.13	62.97	66.82	69.95
Plant hiring or leasing	77430	66.23	59.01	78.06	59.44
Plant nurseries	01110	60.15	57.05	61.26	59.07
Plastering & ceiling services	42410	62.88	79.85	74.87	66.20
Plumbing services	42310	59.14	65.67	62.17	59.75
Poultry farming (eggs)	01420	57.12	76.05	73.91	61.98
Poultry farming (meat)	01410	63.68	73.15	88.37	78.15
Prawn fishing	04120	73.22	73.53	92.85	76.96
Printing	24120	59.15	55.30	62.25	59.45
Pubs/Taverns & bars	57200	53.49	43.92	46.46	52.39
Real estate agents	77200	67.00	63.11	77.37	61.73
Recorded media mftg.	24300	61.50	52.72	70.97	56.12
Residential building constr.	41120	44.62	57.38	56.49	38.34
Road freight transport	61100	69.01	77.23	81.52	75.39
Roofing services	42230	62.33	75.41	69.98	59.84
Secretarial services	78630	63.73	70.97	79.29	72.19
Sex services	95291	87.51	75.75	87.76	80.60
Sheep farming	01240	84.45	80.48	84.85	86.50
Supermarket & grocery stores	51100	23.12	20.63	20.96	21.68
Takeaway food retailing	51250	51.82	41.09	41.91	47.99
Taxi service	61231	73.24	70.43	83.60	74.38
Vegetable growing	01130	66.70	75.34	80.82	78.26
Veterinary services	86400	70.05	68.85	73.47	68.44
Video hire outlets	95110	71.35	59.26	65.31	59.81
Wine manufacturing	21830	50.24	61.89	61.60	57.88
Women's and girl's wear mftg.	22420	57.56	64.35	58.33	72.43