

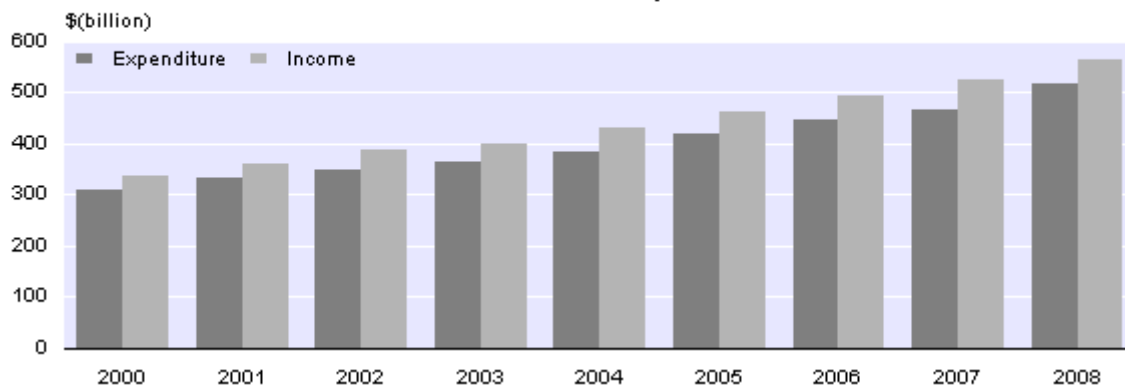
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## Annual Enterprise Survey: 2008 financial year (provisional)

### Highlights

- Total income for all industries for the 2008 financial year increased by 7.1 percent to \$560.8 billion.
- Total expenditure for the 2008 financial year increased by 10.6 percent to \$513.3 billion.
- Surplus before income tax across all industries was \$53.5 billion, an \$11.9 billion decrease from the 2007 financial year.
- Total salaries and wages paid to employees across all industries increased by \$6.3 billion (8.7 percent) in the 2008 financial year, to \$78.6 billion.

**All Industries: Total Income and Expenditure**  
2000–08 financial years



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# Commentary

## Introduction

The Annual Enterprise Survey (AES) is New Zealand's most comprehensive source of financial statistics and provides annual financial performance and financial position information about industry groups operating within New Zealand. The industries covered in the survey contribute approximately 90 percent of New Zealand's gross domestic product (GDP). AES is an important source of data for GDP as it is used to calculate detailed annual national accounts.

Data used in this survey is collected from a number of sources, including:

- administrative data from Inland Revenue (IR 10)
- central government data from the Treasury's Crown Financial Information System (CFIS)
- superannuation data from the New Zealand Companies Office (Ministry of Economic Development)
- local government data from Statistics New Zealand's local authority statistics
- a sample survey of business financial data representing the rest of the population.

Statistics NZ would like to thank respondents for their contribution to this survey. We also acknowledge the cooperation of Inland Revenue, the Treasury, and the New Zealand Companies Office for providing administrative data that enables us to lower the size of the postal sample and thereby reduce compliance costs on the business community.

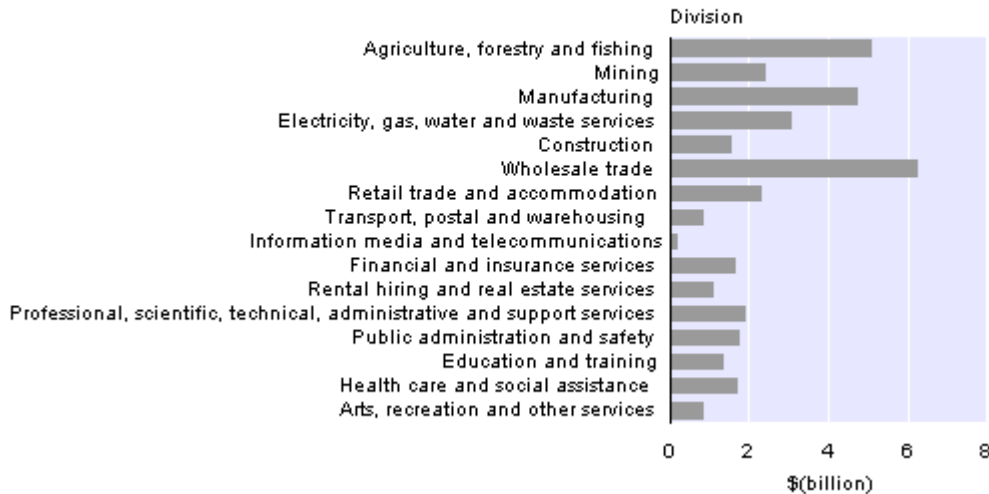
## Overview of results

- Total income for all industries for the 2008 financial year increased by 7.1 percent, to \$560,763 million. In 2008, all 16 industry groups recorded increases in income.
- Total expenditure for the 2008 financial year increased by 10.6 percent, to \$513,302 million.
- Surplus before income tax, which is total income less total expenditure (excluding salaries and wages to working proprietors), across all industries was \$53,516 million. This is a decrease of \$11,950 million from the 2007 financial year.
- Salaries and wages paid to employees across all industries increased by \$6,319 million (8.7 percent) in the 2008 financial year. This compares with increases of 6.8 percent in 2007, and 7.7 percent in 2006.
- The total value of fixed assets grew by 10.1 percent, to \$455,690 million in the 2008 financial year, slightly lower than the 11.2 percent increase in 2007.
- The current ratio, which measures current assets to current liabilities, was 83.4 percent in the 2008 financial year. This is down on the 83.6 percent recorded in 2007.
- Wholesale trade recorded the strongest increase in total income, at \$6,269 million (or 9.3 percent) in 2008. This is higher than the \$2,310 million (3.5 percent) increase in the wholesale industry in 2007.
- The second-biggest total income increase in 2008 was in the agriculture industry. This sector's total income increased by \$5,093 million or 20.1 percent. The

agriculture industry's results are discussed in more detail under 'Agriculture industry 2008 results'.

- The manufacturing industry was the third-biggest contributor to the overall total income increase in AES 2008. Total income in the manufacturing industry grew by \$4,755 million, up 5.6 percent.

**Increase in Total Income**  
*2008 financial year*



**New industrial classification**

This is the second official publication of AES results using the Australian and New Zealand Standard Industrial Classification 2006 (ANZSIC06) that replaces the 1996 version of this classification (ANZSIC96). Back-cast values have been calculated for AES 2005 and AES 2006.

The development of a new version of ANZSIC was driven by changes in the structure, composition, and organisation of industrial and business activities in Australia and New Zealand. Significant technological changes since ANZSIC96 was developed have affected the way industry and businesses operate. In addition, industries undertaking new activities have emerged, requiring a review of ANZSIC96 and the development of a more contemporary version of the classification to better reflect the new economy. More information about ANZSIC06 is available on our website at:

[www.stats.govt.nz/reports/economy/introducing-anzsic-2006.aspx](http://www.stats.govt.nz/reports/economy/introducing-anzsic-2006.aspx)

For information on the process used to convert the survey to the new classification and to backdate to 2005, please refer to the technical notes section of this release.

With the introduction of ANZSIC06, Statistics NZ has also developed New Zealand Standard Industrial Output Categories (NZSIOC) to assist in standardising outputs. Further information on NZSIOC is available on our website at:

[www.stats.govt.nz/reports/economy/introducing-anzsic-2006/nzsioc.aspx](http://www.stats.govt.nz/reports/economy/introducing-anzsic-2006/nzsioc.aspx)

AES 2008 has been published at NZSIOC level one (essentially ANZSIC division level), and at NZSIOC level three. In some cases NZSIOC level three industries have been combined to preserve respondent confidentiality.

## Detailed industry data availability

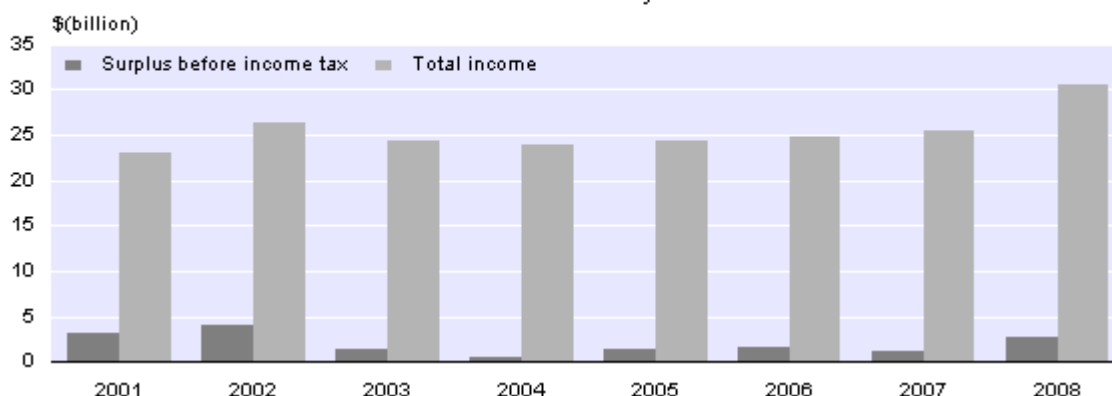
Data collected in the AES is available at various levels of detail. The tables included in this release are at NZSIOC level one (16 industries), and a further disaggregation is contained in the supplementary tables, available on the Statistics NZ website (49 industries). A finer level is available on request, subject to confidentiality and quality constraints. Depending on the detail and type of analysis required, there are a number of available options. Statistics NZ will advise on the most appropriate data to suit a user's needs. The focus of the remainder of this commentary is information to help users understand more about the AES and how it can be used.

## Agriculture industry 2008 results

Data on the agriculture industry provides an example of the range of information available.

In 2008 the agriculture, forestry, and fishing sector (ANZSIC06 division A) continued the trend of increasing its total income. The 2008 financial year is the fourth consecutive year of increases in sales of goods and services, and total income. In 2008, the agriculture, forestry, and fishing industry showed a strong 19.8 percent increase in sales of goods and services, and a 127.6 percent increase in surplus before income tax. The sales increase in 2008 is much more significant than that in 2007, when the industry had a 2.1 percent increase in sales of goods and services. Surplus before income tax decreased by 25.8 percent in 2007.

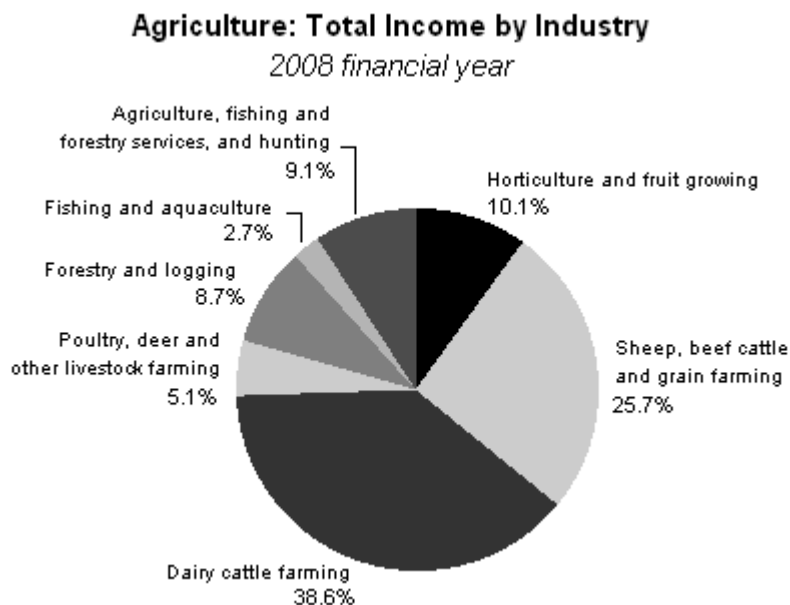
**Agriculture Industry: Total Income and Surplus**  
2001–08 financial years



The strong 2008 agriculture results were driven by the dairy cattle farming industry, which had a \$4.1 billion (58.3 percent) increase in sales of goods and services, leading to a \$4.4 billion rise in total income. Expenditure grew at a lower level than sales, showing an increase of \$2.8 billion or 38.7 percent in 2008. As a result, the dairy cattle farming industry recorded a \$1.6 billion increase in surplus before income tax in 2008. The strong sales growth was driven by the increasing dairy prices in the 2008 financial

year. The Overseas Trade Index: June 2009 quarter shows a very strong 45.6 percent rise in merchandise export prices of dairy products in the period from June 2007 to June 2008.

Dairy cattle farming is the largest agricultural industry, accounting for 38.6 percent of the agriculture sector's total income in 2008.



## Treatment of local and central government data

Prior to AES 2007, local authority data was published under the local government administration industry. Financial performance information for local authority data is collected by function. The AES has used this function to allocate the financial performance of local authority data to the industry in which the function is performed. Financial position data remains in local authority industry O7530 (Local government administration).

In addition, under ANZSIC06 a number of central government units previously classified to central government administration have been classified to the industry in which they are now considered to function.

The presence of either local or central government units has a significant impact on some published industries. In these cases, separate tables have been published that exclude local and central government units (tables 4.01 to 4.08 available on Statistics NZ website). This includes tables for the health and education industries, exclusive of government units.

## Introduction of new accounting standards

New Zealand International Financial Reporting Standards (NZIFRS) are the New Zealand equivalent to International Financial Reporting Standards (IFRS), modified to suit New Zealand entities and including public benefit entities. These standards replace

the Financial Reporting Standards (FRS) and Statements of Standard Accounting Practice (SSAP).

Adoption of the standards began in AES 2006 and has continued through to AES 2008. Part of the requirements for adopting the standards is for entities to show the effect of transition to NZIFRS. The AES has been able to use this information to identify some of the impact on financial results. Footnotes have been added to the published tables where there is significant known impact.

The standards that have had the most impact are:

- NZ IAS 12: Income tax (increasing deferred tax liabilities and decreasing revaluation reserve)
- NZ IAS 32: Financial instruments: presentation (shifts between equities and liabilities due to reclassification)
- NZ IAS 39: Financial instruments: recognition and measurement (increasing liabilities due to the hedging activity)
- NZ IAS 38: Intangible assets (shifting computer software from fixed assets to intangible assets).

## **Further information for users**

The AES provides a wealth of information to assist in understanding the structure and performance of industries within the New Zealand economy. When using AES data, it is important to be aware that there are a number of design issues that may impact on results. These are discussed below.

1. Results in the AES can be affected by how companies structure themselves and therefore how they are captured and reported in the AES. Large corporates often set up separate entities to manage different divisions of their business. These divisions are classified based on their predominant activity. For example, their administration (head office) and their asset-owning activities may be classified to management and related consulting services (in division M), and to financial asset investors (in division K), respectively. This may mean that a manufacturing unit will not have these support activities recorded in the manufacturing industry.

If a business is divided into different divisions, this may mean that the AES results will include inter-company flows between divisions. These flows are referred to as gross flows.

2. The time series of the AES can be affected by the restructuring of companies. For example, if the various divisions within a company were to be restructured or amalgamated, then the following would happen:

- the consolidation of these units would remove the gross flows and leave net flows
- the industrial classification of the resulting unit would be determined by predominant activity and the activity in the other industries would disappear
- value-added would remain the same in both options.

The reverse may also occur, when restructuring results in net flows being represented in a gross form.

3. The 'all industries' table is a summation of divisional tables and therefore includes gross flows.

4. AES results are presented for a nominal March year. However, the data is collected from businesses with balance dates between 1 October 2007 and 30 September 2008. The table below lists, for each industry, the predominant balance date by total income.

<b>Predominant Balance Dates by Industry</b>	
<b>Industry</b>	<b>Year ended</b>
A - Agriculture, forestry, and fishing	March
B - Mining	December
C - Manufacturing	March
D - Electricity, gas, water, and waste services	June
E - Construction	March
F - Wholesale trade	March
G & H - Retail trade and accommodation	March
I - Transport, postal, and warehousing	June
J - Information media and telecommunications	June
K - Financial and insurance services	September
L - Rental, hiring, and real estate services	March
M & N - Professional, scientific, technical, administrative, and support services	March
O - Public administration and safety	June
P - Education and training	December
Q - Health care and social assistance	June
R & S - Arts, recreation, and other services	March
<b>Note:</b> This table has been produced using weighted total income data and therefore reflects the population as it is represented in the AES. The count of predominant balance dates may produce different results to this table, which is based on total income. This is because the count is dominated by the small businesses sourced from IR 10s, which have small values of total income.	

5. In the postal collection, additions and disposals of fixed assets are specifically requested. However, in the administrative data source (IR 10), only the closing book value of fixed assets and depreciation are requested. Where IR 10s are used, the net additions value is modelled using a simple fixed asset equation:

net additions = closing book value - opening book value + depreciation - net gain on sale

**where:**

opening book value is taken from the previous year's IR 10

positive net additions are reflected as 'additions' and negative values as 'disposals'.

There are three points to note:

- revaluations on sale should be accounted for and will impact on results if they are significant
- only net additions are recorded; total additions and disposals are not available
- net additions are calculated for total fixed assets and then apportioned by closing book values of each asset type.

6. Statistics NZ has a legal obligation to protect companies' privacy and industry-sensitive information. It is for this reason that all tables released have confidentiality rules applied to protect the information supplied by an individual company. Once all confidential financial items have been identified, further items are suppressed to complete the protection of the confidential value.

## **Use of Annual Enterprise Survey data**

In addition to its use in the national accounts, the AES is also a data source for a number of other existing and upcoming Statistics NZ outputs, including:

- Longitudinal Research of Business Dynamics project (see [Longitudinal business database](#) on Statistics NZ website)
- [Non-profit Institutions Satellite Account](#)
- Business Price Indexes
- [Examining the Annual Enterprise Survey by Institutional Sector 2004–2006](#)
- [Statistical Overview of the Construction Industry from 2000 to 2008](#).

Since the last redesign of AES, there has been increased demand for non-standard output from users. Statistics NZ is providing more input into research surrounding these requests. Examples include:

- the Reserve Bank of New Zealand's use of financial position data in its Financial Stability Report
- the Centre for Advanced Engineering has established a set of national key performance indicators for the construction industry, one of which is a profitability indicator for which AES data is used
- ad hoc requests from other government departments, such as the Ministry of Economic Development
- requests by turnover bands, which can add significant analytical value and are a popular request
- requests from businesses for financial data to gauge their performance against industry averages
- value-added per employee count, and turnover per employee count.

Note that any release of information is subject to confidentiality and may have caveats placed on the data.



## **Future enhancements**

### **Review of annual financial statistics**

The AES was last redeveloped in 1999, largely to meet requirements for national accounting purposes. Statistics NZ has reviewed the survey against current and future user needs and will introduce several changes for the 2009 AES. These changes will improve data quality, business processes, and reduce respondent load through increased use of administrative data.

Improvements being incorporated into the 2009 AES redesign include:

- increased use of administrative data to replace sampled units
- a more efficient sampling strategy
- enhancements to editing and imputation processes.

For more information on this redesign contact Nicholas Cox: [info@stats.govt.nz](mailto:info@stats.govt.nz).

For technical information contact:

Joanna Heeney or Jo Laban

Christchurch 03 964 8700

**Email:** [info@stats.govt.nz](mailto:info@stats.govt.nz)

### **Next release ...**

*Annual Enterprise Survey: 2009 financial year (provisional)* will be released in October 2010.

## Technical notes

### What the Annual Enterprise Survey measures

The Annual Enterprise Survey (AES) provides financial information by industry and sector groups. This includes measures of financial performance and financial position. Output variables include income, expenditure, profit, purchases of fixed assets, and equity. From this data, economic ratios such as the return on assets and profit margin on sales can be derived. The AES data also forms the basis of national accounting variables, such as value-added, gross output, and gross fixed capital formation.

The information contained in the tables in this release is only a sample of the information available. Further information is available on Statistics New Zealand's website ([www.stats.govt.nz](http://www.stats.govt.nz)) or on request.

### Population

The target population for AES is all economically significant businesses (see definition below) operating within New Zealand. However, some industries are excluded on pragmatic grounds. In total, AES is estimated to cover approximately 90 percent of New Zealand's gross domestic product (GDP).

The Australian and New Zealand Standard Industrial Classification 2006 (ANZSIC06) industry exclusions are:

- Residential property operators (L671100)
- Foreign government representation (O755200)
- Religious services (S954000)
- Private households employing staff and undifferentiated goods- and service-producing activities of households for own use (S960100-300).

### Design of the Annual Enterprise Survey

The current design of the AES was introduced for the first time in the 2007 financial year following introduction of the ANZSIC06 classification system. The AES was designed as the principal collection vehicle of data used in the compilation of New Zealand's national accounts. The data collected feeds into the calculation of the economy's GDP, through the current price annual industry accounts, which are compiled within an input-output framework.

The AES collects financial data for most of the industries operating in the New Zealand economy. The AES industries are based on ANZSIC06. The AES survey is designed at approximately the four-digit ANZSIC level, or 113 industries. Data at lower levels can also be produced (subject to confidentiality constraints) but it may have considerably higher sample errors. In addition, limited analysis has been conducted at this level.

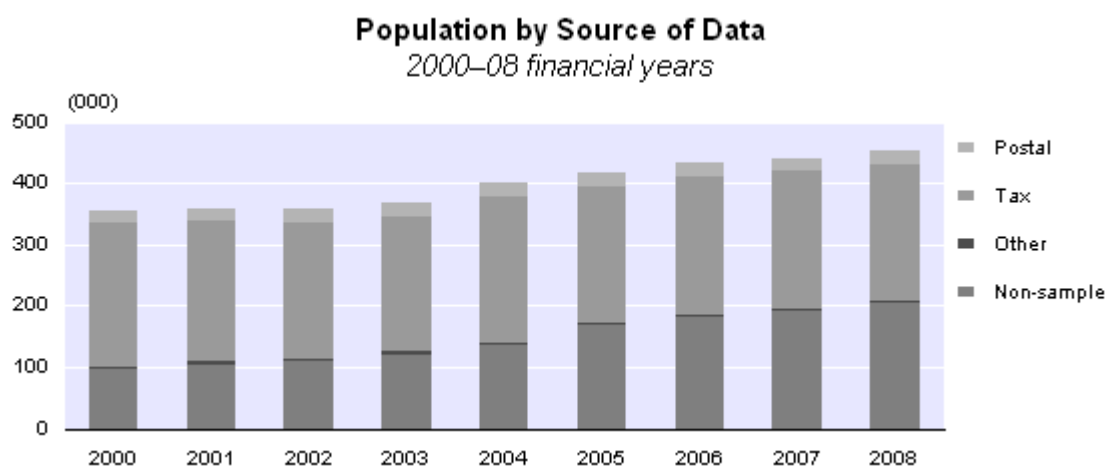
The population for the AES 2008 financial year is 451,248 units and consists of:

- 221,185 (49 percent) sourced from IR 10 information

- 22,509 (5.0 percent) sourced from the postal survey
- 3,145 (0.7 percent) sourced from other Statistics NZ surveys
- 566 units (0.1 percent) sourced from Ministry of Economic Development data
- 203,843 (45.2 percent) non-sample units.

IR 10s sourced from Inland Revenue are used for sole traders and partnerships, as well as to represent all businesses in the agriculture industry (ANZSIC06 groups A011-A019).

In AES 2008, the 22,509 postal survey unit responses are weighted to represent the 203,843 non-sample units. The corporate response rate required for the postal collection is set at 85 percent of the industry's goods and services tax (GST) sales. In 2008 this response rate was 90 percent, compared with 91 percent in 2007.



The population for this survey is selected from the Statistics NZ Business Frame.

The Business Frame is a database of all known individual private and public sector businesses and organisations engaged in the production of goods and services in New Zealand that meet significance criteria. The Business Frame provides a consistent reference to standard classifications, which facilitates the integration of statistical outputs and allows it to be used as a classification tool. It also provides links to all economic and financial survey data and the tax system, which allows more effective use of tax data to reduce respondent load.

The structure of each business on the Business Frame consists of an enterprise, a kind-of-activity unit (KAU), and a geographic unit. These are collectively referred to as statistical units. Larger or more complex businesses may have a number of statistical units. Each of the statistical units is given an industry classification based on its predominant activity. Different divisions of a company may be spread across several industries, depending on how the company has been structured. The collection unit for the AES is the KAU. By definition, a KAU is engaged in predominantly one activity for which a single set of accounting records is available.

Sample design:

- The AES is a stratified sample. Each industry contains between one and four strata, defined by size of turnover (sourced from GST information) and rolling

mean employment. Each industry has a full coverage stratum made up of large units with significant economic activity within their industry group. Most industries also have a tax stratum where IR 10 information is used for self-employed individuals and partnerships up to a level of \$10 million turnover. The remaining strata contain a sample of medium-sized units, which are weighted to represent non-sampled units. For example, a unit may have a weight of five, meaning it represents itself and four other businesses. Smaller businesses have less chance of being selected, and consequently when selected have larger weights representing more units.

- Selection of sample. Every unit on the Business Frame is given a random number, which is used to determine the sample. The random number is allocated at the enterprise level. Currently, the AES has a limit on the number of units sampled each year, and one method of maintaining this is to adjust the range of the random number line.
- The AES has a two-component design, which is effectively two sample designs for one survey.
  - Component one collects financial position data, and is designed to provide accurate estimates for total assets and total liabilities for institutional sector accounts.
  - Component two collects financial performance and fixed asset data, and is designed to provide accurate estimates of value-added, total income, and gross fixed capital formation by industry and for institutional sectors.
  - The two-component design aims to reduce respondent load by limiting the number of respondents that have to complete the full set of questions.
- The wide range of activities undertaken by New Zealand businesses makes it necessary to have different types of questionnaires, or formtypes. Formtypes ask for similar information, but the format and wording of the questionnaires are tailored to suit groups of businesses.
- Currently, three different lengths of formtype are sent to businesses selected in the sample. The most comprehensive of these questionnaires, for units selected in both components, asks for financial performance, position, and fixed assets information. The other two questionnaires ask specifically for component one or two information.
- The AES is designed to measure industry levels for a given year. Incremental improvements in measurement, sample design, classification, and data collection may influence the inter-period movements, particularly over longer time periods. Work has been done to minimise the impact of these changes and present a consistent time series in the published tables.

## **Introduction of a new industrial classification (ANZSIC06)**

The AES for 2007 and 2008 was designed and published using ANZSIC06. Previous surveys, including 2005 and 2006, were designed and published on an ANZSIC96 basis.

The conversion of AES to ANZSIC06 was completed during AES 2007, using the following steps:

- The sample for AES 2007 was designed and optimised on an ANZSIC06 basis.

- There was a large sample boost in AES 2006 to ensure adequate coverage of units on an ANZSIC06 basis. AES 2007 had a smaller boost to ensure adequate coverage of units under the ANZSIC96 basis.
- AES 2007 questionnaires were re-allocated on an ANZSIC06 basis. This means that a number of units will have received different industry questionnaires in 2007 than in 2006.
- Imputation cells for AES 2007 were reviewed and created on an ANZSIC06 basis. Analysis of AES 2006 data was completed on an ANZSIC96 basis. Analysis of AES 2007 data was completed on an ANZSIC06 basis.
- The design change was backdated to 2005 on an ANZSIC06 basis.

For further information on the conversion process and on backdating, please contact Tissa Abeykoon or Craig Liken: [info@stats.govt.nz](mailto:info@stats.govt.nz).

## **Availability of results**

The supplementary tables contain a selection of the tables available. Data is available at the design level (113 industries) upwards, subject to confidentiality. Tables at an even less aggregated level may also be available.

This is the first release of AES results for the 2008 financial year. These results are provisional. They may be revised as further information becomes available over the next two years.

## **Confidentiality**

Data collected and information contained in this publication must conform to the provisions of the Statistics Act 1975. This requires that published information maintains the confidentiality of individual respondents.

## **Definitions**

Detailed information on the following, and other terms, is available on our website or on request.

## **Economically significant**

An enterprise that meets at least one of the following criteria:

- has greater than \$30,000 annual GST expenses or sales
- has RMEs greater than three
- is in a GST-exempt industry (except residential property leasing and rental)
- is part of a group of enterprises
- is a new GST registration that is compulsory, special or forced
- is registered for GST and involved in agriculture or forestry.

## **Enterprise**

A single business entity operating in New Zealand either as a legally constituted body such as a company, partnership, trust, local or central government trading organisation, incorporated society, or a self-employed individual.

## **Kind-of-activity unit (KAU)**

A subdivision of an enterprise engaged in predominantly one activity and for which a single set of accounting records is available. This is the statistical unit used in the AES.

## **Australian and New Zealand Standard Industrial Classification 1996 (ANZSIC96)**

The ANZSIC96 was developed for use in Australia and New Zealand for the production and analysis of industry statistics. Prior to 2007 the AES was designed using the ANZSIC96 classification, with some subdivisions and groups re-aggregated to reflect New Zealand operations.

## **Australian and New Zealand Standard Industrial Classification 2006 (ANZSIC06)**

The ANZSIC06 was developed for use in Australia and New Zealand for the production and analysis of industry statistics. The AES for 2007 and 2008 was designed using the ANZSIC06 classification, with some subdivisions and groups re-aggregated to reflect New Zealand operations. Further information on [ANZSIC06](#) is available on our website.

## **Employee count (EC)**

Head count of salary and wage earners sourced from taxation data. EC data is available on a monthly basis. This is mostly employees but can include a small number of working proprietors (who pay themselves a salary or wage).

## **Rolling mean employment (RME)**

RME is a 12-month moving average of the monthly employee count figure, which replaces the numbers of full-time and part-time employees in the AES.

## **Full-time equivalent (FTE) persons engaged**

The total number of full-time employees and working proprietors plus half the number of part-time employees and working proprietors.

## **Surplus before income tax**

Total income less total expenditure (excluding salaries and wages to working proprietors).

## **Surplus per rolling mean employment (RME)**

Surplus before income tax divided by rolling mean employment.

**Current ratio**

Current assets divided by current liabilities.

**Quick ratio**

Current assets less closing stocks divided by current liabilities.

**Margin on sales of goods for resale**

Sales of goods not further processed less purchases of goods bought for resale, as a percentage of sales of goods not further processed.

**Return on equity**

Surplus before income tax divided by shareholders' funds.

**Return on total assets**

Surplus before income tax divided by total assets.

**Liabilities structure**

Shareholders' funds divided by total capital and liabilities.

**More information**

For more information, follow the [link](#) from the technical notes of this release on the Statistics NZ website.

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**Timing**

Timed statistical releases are delivered using postal and electronic services provided by third parties. Delivery of these releases may be delayed by circumstances outside the control of Statistics NZ. Statistics NZ accepts no responsibility for any such delays.

## **Tables**

The following tables are printed with this release and can also be downloaded from the Statistics New Zealand website in Excel format. If you do not have access to Excel, you may use the Excel file viewer to view, print and export the contents of the file.

- 1.01 All industries
- 1.02 Agriculture, forestry and fishing
- 1.03 Mining
- 1.04 Manufacturing
- 1.05 Electricity, gas, water and waste services
- 1.06 Construction
- 1.07 Wholesale trade
- 1.08 Retail trade and accommodation
- 1.09 Transport, postal and warehousing
- 1.10 Information media and telecommunications
- 1.11 Financial and insurance services
- 1.12 Rental, hiring and real estate services
- 1.13 Professional, scientific, technical, administrative and support services
- 1.14 Public administration and safety
- 1.15 Education and training
- 1.16 Health care and social assistance
- 1.17 Arts, recreation and other services

## **Supplementary tables**

The following tables can be downloaded from the Statistics New Zealand website in Excel format. If you do not have access to Excel, you may use the Excel file viewer to view, print and export the contents of the file.

### **Balance dates**

- 2.01 Predominant balance dates by ANZSIC06 division
- 2.02 Predominant balance dates by published industry

### **Industry tables**

- 3.01 All industries
- 3.02 Horticulture and fruit growing
- 3.03 Sheep, beef cattle and grain farming
- 3.04 Dairy cattle farming
- 3.05 Poultry, deer and other livestock farming
- 3.06 Forestry and logging
- 3.07 Fishing and aquaculture
- 3.08 Agriculture, forestry and fishing support services, and hunting
- 3.09 Mining
- 3.10 Food product manufacturing
- 3.11 Beverage and tobacco product manufacturing
- 3.12 Textile, leather, clothing and footwear manufacturing



- 3.13 Wood product manufacturing
- 3.14 Pulp, paper and converted paper product manufacturing
- 3.15 Printing
- 3.16 Petroleum and coal product manufacturing
- 3.17 Basic chemical and chemical product manufacturing
- 3.18 Polymer product and rubber product manufacturing
- 3.19 Non-metallic mineral product manufacturing
- 3.20 Primary metal and metal product manufacturing
- 3.21 Fabricated metal product manufacturing
- 3.22 Transport equipment manufacturing
- 3.23 Machinery and other equipment manufacturing
- 3.24 Furniture and other manufacturing
- 3.25 Electricity and gas supply
- 3.26 Water, sewerage, drainage and waste services
- 3.27 Building construction
- 3.28 Heavy and civil engineering construction
- 3.29 Construction services
- 3.30 Wholesale trade
- 3.31 Motor vehicle and motor vehicle parts and fuel retailing
- 3.32 Supermarkets, grocery stores, specialised food retailing, other store-based retailing and non-store retailing
- 3.33 Accommodation and food services
- 3.34 Road transport
- 3.35 Rail, water, air and other transport
- 3.36 Postal, courier, transport support, and warehousing services
- 3.37 Information media and telecommunications
- 3.38 Finance
- 3.39 Insurance
- 3.40 Auxiliary finance and insurance services
- 3.41 Rental and hiring services (except real estate)
- 3.42 Property operators and real estate services
- 3.43 Professional, scientific and technical services
- 3.44 Administrative and support services
- 3.45 Local government administration
- 3.46 Central government administration, defence and public safety
- 3.47 Education and training
- 3.48 Health care and social assistance
- 3.49 Arts and recreation services
- 3.50 Other services

### **Selected industries exclusive of general government**

- 4.01 Water, sewerage, drainage and waste services (excluding general government)
- 4.02 Heavy and civil engineering construction (excluding general government)
- 4.03 Road transport (excluding general government)
- 4.04 Information media and telecommunications (excluding general government)
- 4.05 Professional, scientific and technical services (excluding general government)
- 4.06 Education and training (excluding general government)
- 4.07 Health care and social assistance (excluding general government)
- 4.08 Arts and recreation services (excluding general government)