



# Industry Benchmarks For Trades



# Air Conditioning, Refrigeration & Heating Services

## Industry Overview

The main activities for businesses in this industry are installation, repair and maintenance of ventilation, air conditioning, heating and refrigeration systems. These activities can involve the construction of freezer and cool rooms and the installation of ducting.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales/ Turnover	32% – 48%	40% – 52%	45% – 59%
Average Cost of Sales	40%	46%	52%
Total expenses/turnover	57% - 75%	69% - 82%	84% - 92%
Average total expenses	66%	76%	88%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	45% - 65%	55% - 69%	59% - 72%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
Labour / Turnover	8% - 22%	10% - 23%	18% - 27%
Rent / Turnover	3% - 5%	2% - 4%	1% - 3%
Motor Vehicle expenses / turnover	6% - 9%	4% - 6%	2% - 3%

# Bricklaying Services

## Industry Overview

The main activities for businesses in this industry are the laying, cutting and repair of bricks and preparing sites for the construction of buildings and other structures. These benchmarks do not apply to blocklayers, pavers or builders.

## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour, or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$350,000	High More than \$350,000
<b>Income Tax Return</b>			
Labour / Turnover	18% - 33%	32% - 45%	34% - 48%
Average Labour	33%	40%	41%
Total expenses/turnover	33% - 54%	59% - 73%	74% - 85%
Average total expenses	44%	66%	79%
<b>Activity Statement</b>			
Non-capital purchases / total sales	23% - 42%	32% - 53%	38% - 55%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$350,000	High More than \$350,000
Motor Vehicle expenses / turnover	7% -11%	4% - 6%	2% - 3%

## Industry Overview

The main activities for businesses in this industry are the provision of a wide range of carpentry services in the construction, commercial and domestic markets. These include:

- formwork
- installation of doors and partitions
- renovation

These benchmarks do not apply cabinet makers.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year. The main expenses for these businesses are labour, cost of materials and rent.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$110,000	Medium \$110,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Total expenses/turnover	33% - 52%	58% - 74%	82% - 90%
Average total expenses	43%	66%	86%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$110,000	Medium \$110,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	11% - 26%	22% - 38%	31% - 46%
Labour / Turnover	8% - 23%	18% - 31%	23% - 38%
Motor Vehicle expenses / turnover	8% - 11%	4% - 7%	2% - 3%



# Carpet Laying & Floor Coverings

## Industry Overview

The main activities for carpeting services businesses are carpet laying, carpet repairing and laying other kinds of floor coverings such as linoleum and cork tiles.

## Performance benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,000 – \$250,000	High More than \$250,000
<b>Income Tax Return</b>			
Total expenses/turnover	34% - 49%	41% - 59%	66% - 80%
Average total expenses	42%	50%	73%
<b>Activity Statement</b>			
Non-capital purchases / total sales	25% - 42%	28% - 46%	43% - 65%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,000 – \$250,000	High More than \$250,000
Cost of Sales / Turnover	10% - 19%	12% - 23%	24% - 41%
Labour / Turnover	9% - 23%	13% - 27%	19% - 31%
Motor Vehicle expenses / turnover	8% - 12%	6% - 9%	2% - 5%

# Cement Rendering

## Industry Overview

Businesses in this industry render cement walls and surfaces for both residential and commercial buildings. Some cement renderers also provide plastering and other similar construction services.

## Performance Benchmark

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Labour / Turnover	18% - 30%	26% - 38%	31% - 40%
Average Labour	30%	34%	36%
Total expenses/turnover	47% - 67%	67% - 79%	80% - 89%
Average total expenses	57%	73%	84%
<b>Activity Statement</b>			
Non-capital purchases / total sales	42% - 63%	47% - 64%	52% - 72%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	16% - 26%	21% - 30%	21% - 34%
Motor Vehicle expenses / turnover	6% - 10%	4% - 6%	2% - 4%

# Concreting Services

## Industry Overview

The main activity for businesses in this industry is the provision of concrete services for the construction of buildings and other structures e.g. footpaths, foundations, driveways and single or multi-story buildings.

## Performance Benchmark

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Total expenses/turnover	41% - 66%	71% - 83%	80% - 89%
Average total expenses	54%	77%	84%
<b>Activity Statement</b>			
Non-capital purchases / total sales	38% - 60%	50% - 67%	54% - 70%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	19% - 38%	27% - 45%	34% - 49%
Labour / Turnover	11% - 22%	17% - 30%	21% - 33%
Motor Vehicle expenses / turnover	7% - 11%	4% - 6%	2% - 4%

# Electrical Services

## Industry Overview

The main activities for businesses in this industry are installation, repair, maintenance, assembly, identification and design of electrical equipment and networks.

These benchmarks do not apply to auto electricians and air conditioning specialists.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The main expenses for electrical services businesses are the cost of materials and labour. The cost of materials and labour can vary depending on whether materials are supplied by the business for work undertaken. This is more common for electricians working on construction or building projects. The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost Expenses/ Turnover	54% – 69%	65% – 79%	78% – 88%
Average total expenses	61%	72%	83%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	40% - 55%	46% - 58%	49% - 60%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
Cost of Sales / Turnover	24% - 35%	30% - 39%	33% - 42%
Labour / Turnover	7% - 22%	15% - 27%	23% - 33%
Motor Vehicle expenses / turnover	6% - 9%	4% - 6%	2% - 4%



# Fence Construction

## Industry Overview

The main activity for businesses in this industry is the supply and construction of industrial and residential fences. Additional services may include repairing and maintaining fences.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$250,000	Medium \$250,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Total expenses / turnover	63% - 77%	75% - 84%	82% - 90%
Average total expenses	70%	79%	86%
<b>Activity Statement</b>			
Non-capital purchases / total sales	52% - 69%	59% - 72%	63% - 74%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$250,000	Medium \$250,000 – \$400,000	High More than \$400,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	30% - 51%	41% - 53%	45% - 57%
Labour / Turnover	7% - 17%	13% - 21%	14% - 24%
Motor Vehicle expenses / turnover	5% - 9%	3% - 5%	2% - 4%

# Fire & Security Alarm Installation Services

## Industry Overview

The main activities for businesses in this industry are the installation of fire alarms, smoke alarms and security systems.

These benchmarks do not apply to businesses installing alarms and security systems in motor vehicles, video surveillance systems, or the importers and manufacturers of alarm and security systems.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	20% - 40%	29% - 44%	34% - 46%
Average Cost of Sales	30%	37%	40%
Total expenses/turnover	51% - 72%	64% - 81%	81% - 89%
Average total expenses	62%	73%	85%
<b>Activity Statement</b>			
Non-capital purchases / total sales	36% - 60%	49% - 64%	51% - 64%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
Labour / Turnover	8% - 26%	14% - 27%	22% - 32%
Rent / Turnover	2% - 5%	3% - 5%	2% - 3%
Motor Vehicle expenses / turnover	7% - 10%	4% - 6%	2% - 3%

## Industry Overview

The main activities for businesses in this industry is the installation, maintenance and repair of glass windows, doors, partitions and structures in household and commercial premises.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is cost of sales to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report cost of sales or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	24% - 39%	34% - 47%	38% - 48%
Average cost of sales	32%	40%	43%
Total expenses / Turnover	45% - 67%	69% - 82%	83% - 90%
Average total expenses	56%	76%	86%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	31% - 58%	52% - 64%	54% - 63%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$600,000	High More than \$600,000
Labour / Turnover	6% - 20%	14% - 24%	20% - 27%
Rent / Turnover	4% - 7%	4% - 6%	3% - 4%
Motor Vehicle expenses / Turnover	6% - 10%	4% - 5%	2% - 3%

# Landscape Construction

## Industry Overview

The main activities for businesses in this industry is the provision of outdoor landscape construction for residential, commercial and public premises.

These benchmarks do not apply to lawn mowing and garden services or businesses that only provide fence construction services.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not labour or only report a small amount, total expenses to turnover can be used to predict turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Labour / Turnover	10% - 22%	17% - 28%	22% - 33%
Average Labour	23%	24%	28%
Total expenses / Turnover	57% - 73%	73% - 84%	81% - 90%
Average total expenses	65%	78%	85%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	45% - 61%	51% - 64%	53% - 65%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$200,000	Medium \$200,000 – \$500,000	High More than \$500,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	22% - 38%	30% - 41%	33% - 45%
Motor Vehicle expenses / Turnover	6% - 10%	4% - 6%	3% - 4%

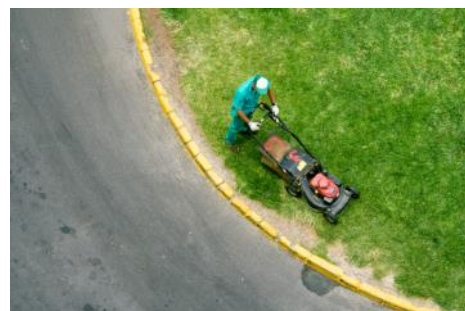


# Lawn Mowing & Garden Services

## Industry Overview

The main activities for businesses in this industry is the provision of lawn mowing and garden maintenance services for residential, commercial and public premises. Some businesses may also provide tree lopping and turf management services.

These benchmarks do not apply to landscape construction services.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$90,000	Medium \$90,000 – \$175,000	High More than \$175,000
<b>Income Tax Return</b>			
Total expenses / Turnover	42% - 58%	52% - 68%	66% - 80%
Average total expenses	50%	60%	73%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	33% - 47%	34% - 49%	35% - 50%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$90,000	Medium \$90,000 – \$175,000	High More than \$175,000
Labour / Turnover	7% - 19%	12% - 24%	21% - 33%
Motor Vehicle expenses / Turnover	9% - 13%	7% - 10%	5% - 8%

# Painting Services

## Industry Overview

The main activities for businesses in this industry is the supply of labour and materials for painting buildings and other structures.

These benchmarks do not apply to businesses mainly involved in interior decorating or sign writing.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses / Turnover	39% - 56%	62% - 76%	77% - 87%
Average total expenses	48%	69%	82%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	33% - 48%	37% - 56%	39% - 59%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
Cost of Sales / Turnover	14% - 20%	15% - 20%	14% - 21%
Labour / Turnover	13% - 27%	28% - 40%	34% - 48%
Motor Vehicle expenses / Turnover	7% - 10%	4% - 6%	2% - 3%

# Plastering & Ceiling Services

## Industry Overview

The main activities for businesses in this industry are the installation of plasterboard sheets, cornices and solid (or wet) plastering.

These benchmarks do not apply to cement renderers.



## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year. The key benchmark for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.

Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$300,000	Medium \$300,000 – \$1,000,000	High More than \$1,000,000
<b>Income Tax Return</b>			
Total expenses / Turnover	38% - 60%	75% - 86%	85% - 93%
Average total expenses	49%	81%	89%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	31% - 51%	50% - 68%	60% - 73%

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The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$300,000	Medium \$300,000 – \$1,000,000	High More than \$1,000,000
Cost of Sales / Turnover	14% - 27%	27% - 36%	32% - 39%
Labour / Turnover	16% - 31%	29% - 42%	28% - 45%
Motor Vehicle expenses / turnover	6% - 10%	2% - 4%	1% - 2%

# Plumbing Services

## Industry Overview

The main activities for businesses in this industry are the installation, maintenance and repair of pipe fittings, hot water systems, gas fittings, plumbing, drainage and sewerage.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year. The key benchmark for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses / Turnover	50% - 67%	66% - 79%	79% - 89%
Average total expenses	59%	72%	84%
<b>Activity Statement</b>			
Non-capital purchases / total sales	41% - 58%	51% - 63%	53% - 65%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
Cost of Sales / Turnover	27% - 38%	32% - 41%	35% - 44%
Labour / Turnover	5% - 16%	12% - 22%	21% - 30%
Motor Vehicle expenses / turnover	7% - 10%	4% - 6%	2% - 4%



# Roofing Services (including roof tiling, guttering & metal roofing)

## Industry Overview

The main activity for businesses in this industry is the installation of roofing materials such as tiles, slate and metal. Other services may include the repair and maintenance of roofing and guttering and some businesses may offer plumbing services.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is labour to turnover. This ratio is likely to be the most accurate predictor of business turnover. For businesses that do not report labour or only report a small amount, total expenses to turnover can be used to predict turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$325,000	Medium \$325,000 – \$900,000	High More than \$900,000
<b>Income Tax Return</b>			
Labour / Turnover	16% - 30%	21% - 32%	21% - 31%
Average Labour	29%	27%	26%
Total expenses/turnover	45% - 68%	74% - 85%	85% - 92%
Average total expenses	57%	80%	88%
<b>Activity Statement</b>			
Non-capital purchases / total sales	32% - 55%	49% - 66%	65% - 75%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$325,000	Medium \$325,000 – \$900,000	High More than \$900,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	16% - 35%	29% - 46%	43% - 52%
Motor Vehicle expenses / turnover	6% - 10%	3% - 4%	1% - 2%

# Tiling Services - Floor & Wall

## Industry Overview

The main activity for businesses in this industry is the laying of floor and wall tiles on internal and external floors and walls. Services may also include laying ceramic, clay, slate, marble and glass tiles. Some businesses may also offer floor sanding services.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Total expenses/turnover	39% - 56%	58% - 74%	76% - 87%
Average total expenses	47%	66%	81%
<b>Activity Statement</b>			
Non-capital purchases/ total sales	30% - 45%	37% - 56%	45% - 69%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$150,000	Medium \$150,000 – \$600,000	High More than \$600,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	14% - 20%	16% - 25%	21% - 32%
Labour / Turnover	12% - 25%	22% - 37%	21% - 40%
Motor Vehicle expenses / turnover	7% - 10%	4% - 6%	2% - 3%

# Timber Floor Sanding

## Industry Overview

Businesses in this industry sand and polish timber floors. Activities may also include repairing sub-floors and damaged floors replacing floor boards, scratch removal, staining and liming timber floors.

## Performance Benchmarks

These performance benchmarks have been developed from income tax and business activity statements lodged for the 2009–10 income year.

The key benchmark ratio for this industry is total expenses to turnover. This ratio is likely to be the most accurate predictor of business turnover.



Key Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,000 – \$200,000	High More than \$200,000
<b>Income Tax Return</b>			
Total expenses/turnover	50% - 63%	57% - 70%	70% - 82%
Average total expenses	57%	64%	76%

The benchmarks are published as a range representing ratios reported by businesses grouped either side of the average. Publishing benchmarks as a range allows for variations across financial years, regions and business models.

The following benchmarks are available as a guide for businesses to review their performance and business practices against other similar businesses. The following expenses are not reported by every business, so one or more of these benchmarks may not apply to an individual business.

Benchmark Ratio	Annual Turnover Range		
	Low \$50,000 – \$100,000	Medium \$100,000 – \$200,000	High More than \$200,000
<b>Income Tax Return</b>			
Cost of Sales / Turnover	23% - 29%	21% - 28%	25% - 36%
Labour / Turnover	9% - 18%	11% - 23%	16% - 28%
Motor Vehicle expenses / turnover	7% - 10%	6% - 8%	4% - 5%

## Disclaimer

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481 Townsend St  
Albury, NSW 2640

**Phone:** (02) 6021 0335 **Fax:** (02) 6041 6724

**Web:** [www.freedomaccountinggroup.com.au](http://www.freedomaccountinggroup.com.au)