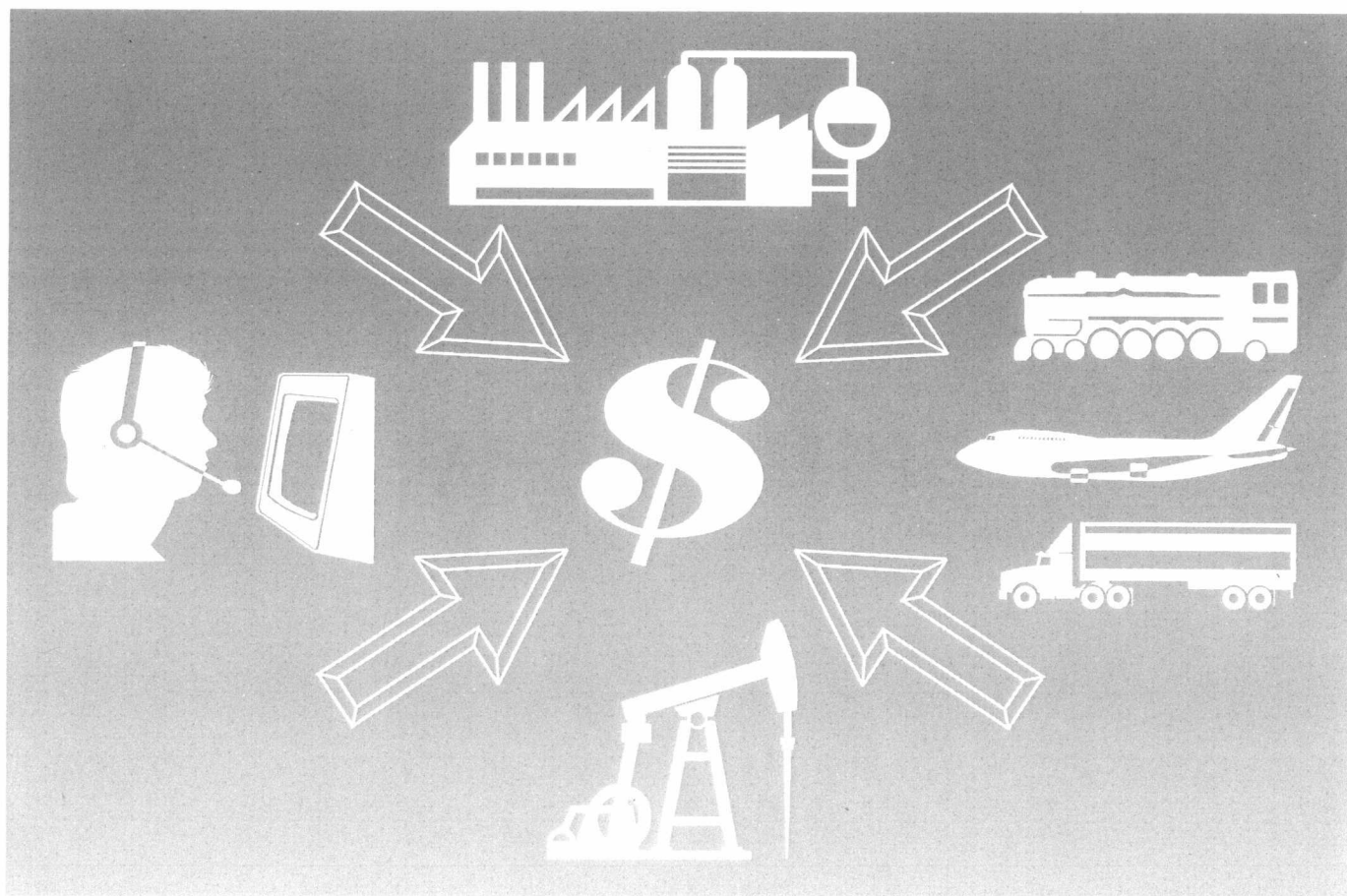


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Financial Performance Indicators for Canadian Business



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Statistics Canada
Industrial Organization and
Finance Division

Financial Performance Indicators for Canadian Business

SMALL AND MEDIUM FIRMS

*Principal Financial Ratios by Detailed Industries
(4 digit SIC-E)*

1997, 1998 and 1999 Reference Years

ONTARIO

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responsible for Statistics Canada

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#	SICE	Industry Name
1	0111	Dairy Farms
2	0112	Cattle Farms
3	0113	Hog Farms
4	0114	Poultry and Egg Farms
6	0119	Livestock Combination Farms
8	0122	Horse and Other Equine Farms
9	0123	Furs and Skins, Ranch
10	0129	Other Animal Specialty Farms n.e.c.
11	0131	Wheat Farms
12	0132	Small-Grain Farms (Except Wheat)
13	0133	Oilseed Farms (Except Corn)
14	0134	Grain Corn Farms
15	0135	Forage, Seed and Hay Farms
16	0136	Dry Field Pea and Bean Farms
17	0137	Tobacco Farms
18	0138	Potato Farms
19	0139	Other Field Crop Farms
20	0141	Field Crop Combination Farms
21	0151	Fruit Farms
22	0152	Other Vegetable Farms
23	0159	Fruit and Vegetable Combination Farms
24	0161	Mushrooms
25	0162	Greenhouse Products
26	0163	Nursery Products
27	0169	Other Horticultural Specialties
28	0171	Livestock, Field Crop and Horticultural Combination Farms
29	0211	Veterinary Services
30	0212	Farm Animal Breeding Services (Except Poultry)
31	0213	Poultry Services
32	0219	Other Services Incidental to Livestock and Animal Specialties
33	0221	Soil Preparation, Planting and Cultivating Services
34	0222	Crop Dusting and Spraying Services
35	0223	Harvesting, Baling and Threshing Services
36	0229	Other Services Incidental to Agricultural Crops
37	0231	Agricultural Management and Consulting Services
38	0239	Other Services Incidental to Agriculture n.e.c.
39	0311	Salt Water Fishing Industry
40	0312	Inland Fishing Industry
41	0321	Services Incidental to Fishing
42	0411	Logging Industry (Except Contract Logging)
43	0412	Contract Logging Industry
44	0511	Forestry Services Industry
49	0711	Conventional Crude Oil and Natural Gas Industry
50	0811	Granite Quarries
51	0812	Limestone Quarries
52	0821	Sand and Gravel Pits
53	0911	Contract Drilling, Oil and Gas Industry
54	0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas
55	0921	Contract Drilling Industry (Except Oil and Gas)
56	0929	Other Service Industries Incidental to Mining
57	1011	Meat and Meat Products Industry (Except Poultry)
58	1012	Poultry Products Industry
59	1021	Fish Products Industry
60	1031	Canned and Preserved Fruit and Vegetable Industry
62	1041	Fluid Milk Industry
63	1049	Other Dairy Products Industries
65	1053	Feed Industry
66	1071	Biscuit Industry
67	1072	Bread and Other Bakery Products Industry
68	1083	Sugar and Chocolate Confectionery Industry
69	1091	Tea and Coffee Industry
70	1092	Dry Pasta Products Industry
71	1099	Other Food Products Industries n.e.c.
72	1111	Soft Drink Industry
73	1131	Brewery Products Industry
74	1141	Wine Industry
75	1511	Tire and Tube Industry
76	1521	Rubber Hose and Belting Industry
77	1599	Other Rubber Products Industries
78	1611	Foamed and Expanded Plastic Products Industry
79	1621	Plastic Pipe and Pipe Fittings Industry
80	1631	Plastic Film and Sheeting Industry

81	1691	Plastic Bag Industry
82	1699	Other Plastic Products Industries n.e.c.
83	1711	Leather Tanneries
84	1712	Footwear Industry
85	1713	Luggage, Purse and Handbag Industry
86	1719	Other Leather and Allied Products Industry
87	1811	Man-Made Fibre and Filament Yarn Industry
89	1829	Other Spun Yarn and Woven Cloth Industries
90	1831	Broad Knitted Fabric Industry
91	1911	Natural Fibres Processing and Felt Products Industry
92	1921	Carpet, Mat and Rug Industry
93	1931	Canvas and Related Products Industry
94	1991	Narrow Fabric Industry
95	1992	Contract Textile Dyeing and Finishing Industry
96	1993	Household Products of Textile Materials Industry
98	1999	Other Textile Products Industries n.e.c.
99	2431	Mens's and Boys' Coat Industry
100	2432	Men's and Boys' Suit and Jacket Industry
101	2433	Men's and Boys' Pants Industry
102	2434	Men's and Boys' Shirt and Underwear Industry
103	2435	Men's and Boys' Clothing Contractors
104	2441	Women's Coat and Jacket Industry
105	2442	Women's Sportswear Industry
106	2443	Women's Dress Industry
108	2445	Women's Clothing Contractors
109	2451	Children's Clothing Industry
110	2491	Sweater Industry
111	2492	Occupational Clothing Industry
112	2493	Glove Industry
113	2494	Hosiery Industry
114	2495	Fur Goods Industry
116	2499	Other Clothing and Apparel Industries n.e.c.
118	2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)
120	2541	Prefabricated Wooden Buildings Industry
121	2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry
122	2543	Wooden Door and Window
123	2549	Other Millwork Industries
124	2561	Wooden Box and Pallet Industry
126	2591	Wood Preservation Industry
128	2599	Other Wood Industries n.e.c.
129	2611	Wooden Household Furniture Industry
130	2612	Upholstered Household Furniture Industry
131	2619	Other Household Furniture Industries
132	2641	Metal Office Furniture Industry
133	2649	Other Office Furniture Industries
134	2691	Bed Spring and Mattress Industry
135	2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry
136	2699	Other Furniture and Fixture Industries n.e.c.
139	2719	Other Paper Industries
140	2731	Folding Carton and Set-Up Box Industry
141	2732	Corrugated Box Industry
143	2791	Coated and Treated Paper Industry
144	2792	Stationery Paper Products Industry
146	2799	Other Converted Paper Products Industries n.e.c.
147	2811	Business Forms Printing Industry
148	2819	Other Commercial Printing Industries
149	2821	Platemaking, Typesetting and Bindery Industry
150	2831	Book Publishing Industry
151	2839	Other Publishing Industries
152	2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry
153	2849	Other Combined Publishing and Printing Industries
154	2912	Steel Foundries
156	2921	Steel Pipe and Tube Industry
157	2941	Iron Foundries
158	2961	Aluminum Rolling, Casting and Extruding Industry
159	2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry
160	2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries
161	3011	Power Boiler and Heat Exchanger Industry
162	3021	Metal Tanks (Heavy Gauge) Industry
163	3022	Plate Work Industry
164	3023	Pre-Engineered Metal Buildings Industry (Except Portable)
165	3029	Other Fabricated Structural Metal Products Industries
166	3031	Metal Door and Window Industry
167	3032	Prefabricated Portable Metal Buildings Industry
168	3039	Other Ornamental and Architectural Metal Products Industry
169	3041	Custom Coating of Metal Products Industry
170	3042	Metal Closure and Container Industry
171	3049	Other Stamped and Pressed Metal Products Industries

172	3051	Upholstery and Coil Spring Industry
173	3052	Wire and Wire Rope Industry
174	3053	Industrial Fastener Industry
175	3059	Other Wire Products Industries
176	3061	Basic Hardware Industry
177	3062	Metal Dies, Moulds and Patterns Industry
178	3063	Hand Tool and Implement Industry
179	3069	Other Hardware and Cutlery Industries
180	3071	Heating Equipment Industry
181	3081	Machine Shop Industry
182	3091	Metal Plumbing Fixtures and Fittings Industry
183	3092	Metal Valve Industry
184	3099	Other Metal Fabricating Industries n.e.c.
185	3111	Agricultural Implement Industry
186	3121	Commercial Refrigeration and Air Conditioning Equipment Industry
187	3191	Compressor, Pump and Industrial Fan Industry
188	3192	Construction and Mining Machinery and Materials Handling Equipment Industry
189	3193	Sawmill and Woodworking Machinery Industry
190	3194	Turbine and Mechanical Power Transmission Equipment Industry
191	3199	Other Machinery and Equipment Industries n.e.c.
192	3211	Aircraft and Aircraft Parts Industry
194	3241	Truck and Bus Body Industry
195	3242	Commercial Trailer Industry
196	3243	Non-Commercial Trailer Industry
198	3251	Motor Vehicle Engine and Engine Parts Industry
199	3252	Motor Vehicle Wiring Assemblies Industry
200	3253	Motor Vehicle Stampings Industry
201	3254	Motor Vehicle Steering and Suspension Parts Industry
202	3255	Motor Vehicle Wheel and Brake Industry
203	3256	Plastic Parts and Accessories For Motor Vehicles Industry
204	3257	Motor Vehicle Fabric Accessories Industry
205	3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries
206	3271	Shipbuilding and Repair Industry
207	3281	Boatbuilding and Repair Industry
209	3311	Small Electrical Appliance Industry
210	3321	Major Appliance Industry (Electric and Non-Electric)
211	3331	Lighting Fixture Industry
212	3332	Electric Lamp and Shade Industry (Except Bulb and Tube)
213	3333	Electric Lamp (Bulb and Tube) Industry
214	3341	Record Player, Radio and Television Receiver Industry
215	3351	Telecommunication Equipment Industry
216	3352	Electronic Parts and Components Industry
217	3359	Other Communication and Electronic Equipment Industries
218	3361	Electronic Computing and Peripheral Equipment Industry
219	3362	Electronic Office, Store and Business Machine Industry
220	3369	Other Office, Store and Business Machine Industries
221	3371	Electrical Transformer Industry
222	3372	Electrical Switchgear and Protective Equipment Industry
223	3379	Other Electrical Industrial Equipment Industries
224	3381	Communications and Energy Wire and Cable Industry
225	3391	Battery Industry
227	3399	Other Electrical Products Industries n.e.c.
228	3511	Clay Products Industry (From Domestic Clay)
229	3512	Clay Products Industry (From Imported Clay)
230	3521	Hydraulic Cement Industry
232	3542	Structural Concrete Products Industry
233	3549	Other Concrete Products Industries
234	3551	Ready-Mix Concrete Industry
235	3561	Primary Glass and Glass Containers Industry
236	3562	Glass Products Industry (Except Glass Containers)
237	3571	Abrasives Industry
238	3591	Refractories Industry
239	3593	Gypsum Products Industry
240	3594	Non-Metallic Mineral Insulating Materials Industry
241	3599	Other Non-Metallic Mineral Products Industries n.e.c.
242	3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)
243	3612	Lubricating Oil and Grease Industry
244	3699	Other Petroleum and Coal Products Industries
245	3711	Industrial Inorganic Chemical Industries n.e.c.
246	3712	Industrial Organic Chemical Industries n.e.c.
248	3722	Mixed Fertilizer Industry
249	3731	Plastic and Synthetic Resin Industry
250	3741	Pharmaceutical and Medicine Industry
251	3751	Paint and Varnish Industry
252	3761	Soap and Cleaning Compounds Industry
253	3771	Toilet Preparations Industry
254	3791	Printing Ink Industry
255	3792	Adhesives Industry

256	3799	Other Chemical Products Industries n.e.c.
257	3911	Indicating, Recording and Controlling Instruments Industry
258	3912	Other Instruments and Related Products Industry
259	3913	Clock and Watch Industry
260	3914	Ophthalmic Goods Industry
261	3921	Jewellery and Silverware Industry
262	3922	Precious Metal Secondary Refining Industry
263	3931	Sporting Goods Industry
264	3932	Toys and Games Industry
265	3971	Sign and Display Industry
266	3991	Broom, Brush and Mop Industry
268	3993	Floor Tile, Linoleum and Coated Fabric Industry
269	3994	Musical Instrument and Sound Recording Industry
270	3999	Other Manufactured Products Industries n.e.c.
271	4011	Single Family Housing
272	4012	Apartment and Other Multiple Housing
273	4013	Residential Renovation
274	4021	Manufacturing and Light Industrial Building
275	4022	Commercial Building
276	4023	Institutional Building
277	4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)
278	4113	Gas and Oil Pipelines
279	4119	Other Industrial Construction
280	4121	Highways, Streets and Bridges
281	4122	Waterworks and Sewage Systems
283	4124	Power and Telecommunication Transmission Lines
284	4129	Other Heavy Construction
285	4211	Wrecking and Demolition
286	4212	Water Well Drilling
287	4213	Septic System Installation
288	4214	Excavating and Grading
289	4215	Equipment Rental (With Operator)
290	4216	Asphalt Paving
291	4217	Fencing Installation
292	4219	Other Site Work
293	4221	Piledriving Work
294	4222	Form Work
295	4223	Steel Reinforcing
296	4224	Concrete Pouring and Finishing
297	4225	Precast Concrete Installation
298	4226	Rough and Framing Carpentry
299	4227	Structural Steel Erection
300	4229	Other Structural and Related Work
301	4231	Masonry Work
302	4232	Siding Work
303	4233	Glass and Glazing Work
304	4234	Insulation Work
305	4235	Roof Shingling
306	4236	Sheet Metal and Built-Up Roofing
307	4239	Other Exterior Close-In Work
308	4241	Plumbing
309	4242	Dry Heating and Gas Piping Work
310	4243	Wet Heating and Air Conditioning Work
311	4244	Sheet Metal and Other Duct Work
312	4251	Process Piping Work
313	4252	Automatic Sprinkler System Installation
314	4253	Commercial Refrigeration Work
315	4254	Environmental Control Work
316	4255	Millwright and Rigging
317	4256	Thermal Insulation Work
318	4259	Other Mechanical Specialty Work
319	4261	Electrical Work
320	4271	Plastering and Stucco Work
321	4272	Drywall Work
322	4273	Acoustical Work
323	4274	Finish Carpentry
324	4275	Painting and Decorating Work
325	4276	Terrazo and Tile Work
326	4277	Hardwood Flooring Installation
327	4278	Resilient Flooring and Carpet Work
328	4279	Other Interior and Finishing Work
329	4291	Elevator and Escalator Installation
330	4292	Ornamental and Miscellaneous Fabricated Metal Installation
331	4293	Residential Swimming Pool Installation
332	4299	Other Trade Work n.e.c.
333	4411	Project Management, Construction
334	4491	Land Developers
335	4499	Other Services Incidental to Construction n.e.c.

336	4511	Scheduled Air Transport Industry
337	4512	Non-Scheduled Air Transport, Chartered, Industry
338	4513	Non-Scheduled Air Transport, Specialty, Industry
339	4521	Airport Operations Industry
340	4522	Aircraft Rental Industry
341	4523	Aircraft Servicing Industry
342	4529	Other Service Industries Incidental to Air Transport
344	4532	Service Industry Incidental to Railway Transport
345	4541	Freight and Passenger Water Transport Industry
347	4543	Marine Towing Industry
348	4544	Ship Chartering Industry
349	4549	Other Water Transport Industries
350	4551	Marine Cargo Handling Industry
352	4555	Marine Shipping Agencies Industry
354	4561	General Freight Trucking Industry
355	4562	Used Goods Moving and Storage Industry
356	4563	Bulk Liquids Trucking Industry
357	4564	Dry Bulk Materials Trucking Industry
358	4565	Forest Products Trucking Industry
359	4569	Other Truck Transport Industries
360	4571	Urban Transit Systems Industry
361	4572	Interurban and Rural Transit Systems Industry
362	4573	School Bus Operations Industry
363	4574	Charter and Sightseeing Bus Services Industry
364	4575	Limousine Service to Airports and Stations Industry
365	4581	Taxicab Industry
366	4589	Other Transportation Industries n.e.c.
367	4591	Highway, Street and Bridge Maintenance Industry
368	4592	Freight Forwarding Industry
369	4599	Other Service Industries Incidental to Transportation n.e.c.
372	4711	Grain Elevator Industry
373	4791	Refrigerated Warehousing Industry
374	4799	Other Storage and Warehousing Industries n.e.c.
375	4811	Radio Broadcasting Industry
376	4812	Television Broadcasting Industry
378	4814	Cable Television Industry
379	4821	Telecommunication Carriers Industry
380	4839	Other Telecommunication Industries
381	4841	Postal Service Industry
382	4842	Courier Service Industry
383	4911	Electric Power Systems Industry
384	4921	Gas Distribution Systems Industry
385	4931	Water Systems Industry
386	4999	Other Utility Industries n.e.c.
387	5011	Livestock, Wholesale
388	5012	Grain, Wholesale
389	5019	Other Farm Products, Wholesale
390	5111	Petroleum Products, Wholesale
391	5211	Confectionery, Wholesale
392	5212	Frozen Foods (Packaged), Wholesale
393	5213	Dairy Products, Wholesale
394	5214	Poultry and Eggs, Wholesale
395	5215	Fish and Seafood, Wholesale
396	5216	Fresh Fruit and Vegetables, Wholesale
397	5217	Meat and Meat Products, Wholesale
398	5219	Other Foods, Wholesale
399	5221	Non-alcoholic beverages, Wholesale
400	5222	Alcoholic beverages, Wholesale
401	5231	Drugs, Wholesale
402	5232	Toilet Soaps and Preparations, Wholesale
403	5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale
404	5241	Tobacco Products, Wholesale
405	5311	Men's and Boys' Clothing and Furnishings, Wholesale
406	5312	Women's, Misses' and Children's Outerwear Wholesale
407	5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale
408	5314	Footwear, Wholesale
409	5319	Other Apparel, Wholesale
410	5321	Piece Goods, Wholesale
411	5329	Notions and Other Dry Goods, Wholesale
412	5411	Electrical Household Appliances, Wholesale
413	5412	Electronic Household Appliances, Wholesale
414	5421	Household Furniture, Wholesale
415	5431	China, Glassware, Crockery and Pottery, Wholesale
416	5432	Floor Coverings, Wholesale
417	5433	Linens, Draperies and Other Textile Furnishings, Wholesale
418	5439	Other Household Furnishings, Wholesale
419	5511	Automobiles, Wholesale
420	5512	Trucks and Buses, Wholesale

421	5519	Other Motor Vehicles and Trailers, Wholesale
422	5521	Tires and Tubes, Wholesale
423	5529	Other Motor Vehicle Parts and Accessories, Wholesale
424	5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale
425	5612	Other Iron and Steel Products, Wholesale
426	5613	Non-Ferrous Metal and Metal Products, Wholesale
427	5619	Combination Metal and Metal Products, Wholesale
428	5621	Hardware, Wholesale
429	5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale
430	5631	Lumber, Plywood and Millwork, Wholesale
431	5632	Paint, Glass and Wallpaper, Wholesale
432	5639	Other Building Materials, Wholesale
433	5711	Farm Machinery, Equipment and Supplies, Wholesale
434	5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale
435	5722	Mining Machinery, Equipment and Supplies, Wholesale
436	5731	Industrial Machinery, Equipment and Supplies, Wholesale
437	5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale
438	5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale
439	5743	Electronic Machinery, Equipment and Supplies, Wholesale
440	5744	Computer and Related Machinery, Equipment and Packaged Software, Wholesale
441	5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale
442	5791	Office and Store Machinery, Equipment and Supplies, Wholesale
443	5792	Service Machinery, Equipment and Supplies, Wholesale
444	5793	Professional Machinery, Equipment and Supplies, Wholesale
445	5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale
446	5911	Automobile Wrecking
447	5919	Other Waste Materials, Wholesale
448	5922	Stationery and Office Supplies, Wholesale
449	5929	Other Paper and Paper Products, Wholesale
450	5931	Agricultural Feeds, Wholesale
451	5932	Seeds and Seed Processing, Wholesale
452	5939	Agricultural Chemical and Other Farm Supplies, Wholesale
453	5941	Toys, Novelties and Fireworks, Wholesale
454	5942	Amusement and Sporting Goods, Wholesale
455	5951	Photographic Equipment and Supplies, Wholesale
456	5952	Musical Instruments and Accessories, Wholesale
457	5961	Jewellery and Watches, Wholesale
458	5971	Industrial and Household Chemicals, Wholesale
459	5981	General Merchandise, Wholesale
460	5991	Books, Periodicals and Newspapers, Wholesale
461	5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)
462	5993	Forest Products, Wholesale
463	5999	Other Products n.e.c., Wholesale
464	6011	Supermarkets
465	6012	Grocery stores (excluding supermarkets)
466	6013	Bakery products stores
467	6014	Candy and nut stores
468	6015	Fruit and vegetable stores
469	6016	Meat markets
470	6019	Other Food (Specialty) Stores n.e.c.
474	6031	Pharmacies
475	6032	Patent Medicine and Toiletries Stores
476	6111	Shoe Stores
477	6121	Men's Clothing Stores
478	6131	Women's Clothing Stores
479	6141	Children's clothing stores
480	6142	Fur stores
481	6149	Other clothing stores, n.e.c.
482	6151	Fabric and Yarn Stores
483	6211	Household Furniture Stores (With Appliances and Furnishings)
484	6212	Household Furniture Stores (Without Appliances and Furnishings)
485	6213	Furniture Refinishing and Repair Shops
486	6221	Appliance, Television, Radio and Stereo Stores
487	6222	Television, Radio and Stereo Stores
488	6223	Appliance, Television, Radio and Stereo Repair Shops
489	6231	Floor Covering Stores
490	6232	Drapery Stores
491	6239	Other Household Furnishings Stores
492	6311	Automobile (New) Dealers
493	6312	Automobile (Used) Dealers
494	6321	Motor Home and Travel Trailer Dealers
495	6322	Boats, Outboard Motors and Boating Accessories Dealers
496	6323	Motorcycle and Snowmobile Dealers
497	6329	Other Recreational Vehicle Dealers
498	6331	Gasoline Service Stations
499	6341	Home and Auto Supply Stores
500	6342	Tire, Battery, Parts and Accessories Stores
501	6351	Garages (General Repairs)

502	6352	Paint and Body Repair Shops
503	6353	Muffler Replacement Shops
504	6354	Motor Vehicle Glass Replacement Shops
505	6355	Motor Vehicle Transmission Repair and Replacement Shops
506	6359	Other Motor Vehicle Repair Shops
507	6391	Car Washes
508	6399	Other Motor Vehicle Services n.e.c.
509	6411	Department Stores
510	6412	General Stores
511	6413	Other General Merchandise Stores
512	6511	Book and Stationery Stores
513	6521	Florist Shops
514	6522	Lawn and Garden Centres
515	6531	Hardware Stores
516	6532	Paint, Glass and Wallpaper Stores
517	6541	Sporting Goods Stores
518	6542	Bicycle Shops
519	6551	Musical Instrument Stores
520	6552	Record and Tape Stores
521	6561	Jewellery Stores
522	6562	Watch and Jewellery Repair Shops
523	6571	Camera and Photographic Supply Stores
524	6581	Toy and Hobby Stores
525	6582	Gift, Novelty and Souvenir Stores
526	6591	Second-Hand Merchandise Stores n.e.c.
527	6592	Opticians' Shops
528	6593	Art Galleries and Artists' Supply Stores
529	6594	Luggage and Leather Goods Stores
530	6595	Monument and Tombstone Dealers
531	6596	Pet Stores
532	6597	Coin and Stamp Dealers
533	6598	Mobile Home Dealers
534	6599	Other Retail Stores n.e.c.
535	6911	Vending Machine Operators
536	6921	Direct Sellers
537	7511	Operators of Residential Buildings and Dwellings
538	7512	Operators of Non-Residential Buildings
539	7599	Other Real Estate Operators
540	7611	Insurance and Real Estate Agencies
541	7711	Employment Agencies
542	7712	Personnel Suppliers
543	7721	Computer Services
544	7722	Computer Equipment Maintenance and Repair
545	7731	Offices of Chartered and Certified Accountants
546	7739	Other Accounting and Bookkeeping Services
547	7741	Advertising Agencies
548	7742	Media Representatives
549	7743	Outdoor Display and Billboard Advertising
550	7749	Other Advertising Services
551	7751	Offices of Architects
552	7752	Offices of Engineers
553	7759	Other Scientific and Technical Services
554	7761	Offices of Lawyers and Notaries
555	7771	Management Consulting Services
556	7791	Security and Investigation Services
557	7792	Credit Bureau Services
558	7793	Collection Agencies
559	7794	Customs Brokers
560	7795	Telephone Answering Services
561	7796	Duplicating Services
562	7799	Other Business Services n.e.c.
563	8511	Elementary and Secondary Education
564	8521	Post-Secondary Non-University Education
566	8551	Museums and Archives
567	8599	Other Educational Services
570	8619	Other Specialty Hospitals
571	8621	Homes for Personal and Nursing Care
574	8624	Homes for Mentally Handicapped and/or Disabled
575	8625	Homes for Emotionally Disturbed Children
577	8629	Other Institutional Health and Social Services n.e.c.
578	8631	Ambulance Services
580	8633	Health Rehabilitation Clinics
581	8634	Home Care Services (Including Home Nursing)
582	8635	Public Health Clinics / Community Health Centres
583	8639	Other Non-Institutional Health Services
584	8641	Child Day Care and Nursery School Services
585	8643	Family Planning Services
586	8645	Home-Maker Services

587	8647	Social Rehabilitation Services
588	8649	Other Non-Institutional Social Services
589	8651	Offices of Physicians, General Practice
590	8652	Offices of Physicians and Surgeons, Specialists
591	8653	Offices of Dentists, General Practice
592	8654	Offices of Dentists, Specialists
593	8661	Offices of Chiropractors and Osteopaths
594	8662	Offices of Nurses, Registered
597	8665	Offices of Physiotherapists / Occupational Therapists
598	8666	Offices of Optometrists
599	8667	Offices of Podiatrists and Chiropodists
600	8668	Offices of Denturists
601	8669	Offices of Other Health Practitioners
602	8671	Offices of Psychologists
603	8672	Offices of Social Workers
605	8681	Medical Laboratories
606	8682	Radiological Laboratories
607	8683	Combined Medical and Radiological Laboratories
609	8689	Other Health Laboratories
610	8691	Health Care and Public Safety Promotion Associations and Agencies
611	8693	Health Care Research Agencies
612	8694	Social Service Planning and Advocacy Agencies
613	8699	Other Health and Social Services Associations and Agencies
614	9111	Hotels and Motor Hotels
615	9112	Motels
616	9113	Tourist Courts and Cabins
617	9114	Guest Houses and Tourist Homes
618	9121	Lodging Houses and Residential Clubs
619	9131	Camping Grounds and Travel Trailer Parks
620	9141	Outfitters (Hunting and Fishing Camps)
621	9149	Other Recreation and Vacation Camps
622	9211	Restaurants, Licensed
623	9212	Restaurants, Unlicensed (Including Drive-Ins)
624	9213	Take-Out Food Services
625	9214	Caterers
626	9221	Taverns, Bars and Night Clubs
627	9611	Motion Picture and Video Production
628	9612	Motion Picture and Video Distribution
629	9613	Motion Picture Laboratories and Video Production Facilities
630	9614	Sound Recording Services
631	9619	Other Motion Picture, Audio and Video Services
632	9621	Regular Motion Picture Theatres
634	9631	Entertainment Production Companies and Artists
635	9639	Other Theatrical and Staged Entertainment Services
636	9641	Professional Sports Clubs
637	9642	Professional Athletes and Promoters on Own Account
638	9643	Horse Race Tracks
639	9644	Other Race Tracks
640	9651	Golf Courses
641	9652	Curling Clubs
642	9653	Skiing Facilities
643	9654	Boat Rentals and Marinas
644	9659	Other Sports and Recreation Clubs
645	9661	Gambling Operations
646	9691	Bowling Alleys and Billiard Parlours
647	9692	Amusement Park, Carnival and Circus Operations
648	9693	Dance Halls, Studios and Schools
649	9694	Coin-Operated Amusement Services
651	9696	Botanical and Zoological Gardens
652	9699	Other Amusement and Recreational Services n.e.c.
653	9711	Barber shops
654	9712	Beauty Shops
655	9713	Combination Barber and Beauty Shops
656	9721	Power Laundries and / or Dry Cleaners
657	9722	Distributors and or / Agents for Dry Cleaners
658	9723	Self-Serve Laundries and / or Dry Cleaners
659	9724	Valet Services, Pressing and / or Repair
660	9725	Linen Supply
661	9726	Carpet Cleaning
663	9731	Funeral Homes
664	9732	Cemeteries and Crematoria
665	9741	Private Households
666	9791	Shoe Repair
668	9799	Other Personal and Household Services n.e.c.
669	9821	Business Associations
670	9831	Professional Health and Social Service Membership
671	9839	Other Professional Membership Associations
672	9841	Labour Organizations

673	9861	Civic and Fraternal Organizations
674	9911	Industrial Machinery and Equipment Rental and Leasing
675	9912	Audio-Visual Equipment Rental and Leasing
676	9913	Office Furniture and Machinery Rental and Leasing
677	9919	Other Machinery and Equipment Rental and Leasing
678	9921	Automobile and Truck Rental and Leasing Services
679	9931	Photographers
680	9941	Electric Motor Repair
681	9942	Welding
682	9949	Other Repair Services n.e.c.
683	9951	Disinfecting and Exterminating Services
684	9952	Window Cleaning Services
685	9953	Janitorial Services
686	9959	Other Services to Buildings and Dwellings
687	9961	Ticket and Travel Agencies
688	9962	Tour Wholesalers and Operators
689	9991	Parking Lots and Parking Garages
690	9999	Other Services n.e.c.
691		not applicable
		Total non-financial
692		not applicable
		Total mining
693		not applicable
		Total manufacturing
694		not applicable
		Total construction and real estate
695		not applicable
		Total transportation, storage, communications and utilities
696		not applicable
		Total wholesale trade
697		not applicable
		Total retail trade
698		not applicable
		Total services

SICE 0111 Dairy Farms

		Quartile Boundary (1)		
Number of firms (1998):	1,184	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	13.8	6.0	-2.4
	1998	13.1	5.2	-3.8
	1999	14.9	6.7	-1.9
Pretax Profit Margin	1997	16.6	7.6	-1.3
	1998	15.3	6.7	-2.9
	1999	18.2	8.1	-1.4
Gross Profit Margin	1997	72.7	58.2	40.5
	1998	73.2	58.8	40.3
	1999	70.1	55.1	37.0
Pretax Profit to Assets	1997	5.6	2.5	-0.6
	1998	5.6	2.3	-1.1
	1999	6.1	2.7	-0.5
Return on Equity	1997	10.0	4.7	-1.0
	1998	10.1	4.5	-2.2
	1999	11.9	5.6	-0.4
Liabilities to Assets	1997	0.36	0.57	0.72
	1998	0.35	0.57	0.73
	1999	0.35	0.56	0.74
Sales - % change year over year				
	1997-98		1.2	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	68.2	31.8	
	1999	72.5	27.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0112 Cattle Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	200	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.8	2.4	-4.6
	1998	10.6	1.7	-6.6
	1999	9.1	1.1	-8.6
Pretax Profit Margin	1997	14.9	3.8	-3.6
	1998	12.4	2.5	-5.6
	1999	10.9	1.9	-7.3
Gross Profit Margin	1997	50.5	29.2	18.0
	1998	44.4	21.2	11.1
	1999	40.7	22.2	15.1
Pretax Profit to Assets	1997	7.4	2.4	-1.6
	1998	6.4	1.6	-2.5
	1999	7.6	1.2	-3.0
Return on Equity	1997	16.2	5.1	-2.9
	1998	10.7	1.9	-5.1
	1999	13.0	6.0	-5.7
Liabilities to Assets	1997	0.35	0.61	0.84
	1998	0.34	0.63	0.85
	1999	0.30	0.56	0.82
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Sales - % change year over year				
	1997-98		4.8	
	1998-99		10.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.7	37.3	
	1998	60.0	40.0	
	1999	57.0	43.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0113 Hog Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	279	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	15.9	8.0	-0.3
	1998	6.0	-5.5	-18.1
	1999	3.4	-10.0	-24.5
Pretax Profit Margin	1997	18.0	9.4	0.3
	1998	7.5	-4.9	-17.5
	1999	4.5	-9.1	-23.7
Gross Profit Margin	1997	54.5	42.9	27.9
	1998	50.3	37.2	24.9
	1999	41.0	34.7	21.2
Pretax Profit to Assets	1997	12.1	6.4	0.2
	1998	3.5	-2.9	-8.9
	1999	2.8	-3.4	-10.9
Return on Equity	1997	26.6	13.8	2.6
	1998	8.6	-4.5	-20.2
	1999	5.1	-8.0	-25.5
Liabilities to Assets	1997	0.46	0.64	0.80
	1998	0.51	0.70	0.89
	1999	0.47	0.71	0.88
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Sales - % change year over year				
	1997-98		-6.5	
	1998-99		-15.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.9	24.1
	1998		40.1	59.9
	1999		32.9	67.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0114 Poultry and Egg Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	478	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.9	3.8	-2.1
	1998	10.0	4.6	0.0
	1999	13.2	6.3	0.8
Pretax Profit Margin	1997	12.2	5.0	-1.4
	1998	12.5	6.2	0.6
	1999	17.3	8.3	1.7
Gross Profit Margin	1997	41.0	31.9	26.0
	1998	41.3	32.6	27.2
	1999	46.9	37.4	30.3
Pretax Profit to Assets	1997	8.6	3.6	-0.9
	1998	8.6	4.2	0.4
	1999	11.4	5.4	1.1
Return on Equity	1997	16.2	7.6	-0.6
	1998	19.1	7.7	1.2
	1999	19.5	9.1	1.7
Liabilities to Assets	1997	0.33	0.60	0.85
	1998	0.28	0.57	0.85
	1999	0.24	0.53	0.79
Sales - % change year over year				
	1997-98		-2.0	
	1998-99		-0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.2	29.8	
	1998	77.2	22.8	
	1999	81.1	18.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0119 Livestock Combination Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	164	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.3	2.6	-5.7
	1998	11.7	2.5	-4.1
	1999	11.0	0.9	-10.0
Pretax Profit Margin	1997	12.0	2.8	-4.1
	1998	13.5	3.6	-4.0
	1999	12.5	1.7	-9.7
Gross Profit Margin	1997	64.1	36.5	21.5
	1998	58.8	38.4	25.2
	1999	53.3	38.6	24.1
Pretax Profit to Assets	1997	7.8	1.8	-2.1
	1998	5.2	1.8	-1.7
	1999	5.0	0.8	-3.5
Return on Equity	1997	16.3	7.0	-1.5
	1998	12.0	3.6	-3.6
	1999	11.3	2.6	-12.2
Liabilities to Assets	1997	0.34	0.64	0.89
	1998	0.45	0.63	0.83
	1999	0.46	0.64	0.81
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Sales - % change year over year				
	1997-98		-1.6	
	1998-99		0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.0	36.0	
	1998	63.4	36.6	
	1999	55.2	44.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0122 Horse and Other Equine Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	93	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.8	-0.4	-14.2
	1998	10.5	-0.3	-12.6
	1999	15.3	2.5	-7.6
Pretax Profit Margin	1997	14.7	-0.2	-12.4
	1998	11.2	0.3	-11.1
	1999	16.5	3.0	-7.6
Gross Profit Margin	1997	...	42.9	...
	1998	...	53.8	...
	1999	...	65.3	...
Pretax Profit to Assets	1997	8.6	-0.3	-7.5
	1998	7.6	0.5	-6.1
	1999	11.6	1.2	-5.2
Return on Equity	1997	26.9	3.4	-9.1
	1998	10.9	2.9	-4.8
	1999	...	4.2	...
Liabilities to Assets	1997	0.34	0.93	1.17
	1998	0.57	0.93	1.23
	1999	0.52	0.97	1.13
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Sales - % change year over year				
	1997-98		-1.2	
	1998-99		-5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		48.8	51.2
	1998		50.5	49.5
	1999		61.9	38.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0123 Furs and Skins, Ranch

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	23	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.1	...
	1998	...	-1.8	...
	1999	...	3.3	...
Pretax Profit Margin	1997	...	3.6	...
	1998	...	0.2	...
	1999	...	3.7	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.3	...
	1998	...	0.3	...
	1999	...	3.3	...
Return on Equity	1997	...	8.3	...
	1998	...	1.6	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.51	...
	1998	...	0.61	...
	1999	...	0.69	...
Sales - % change year over year				
	1997-98		-2.4	
	1998-99		-18.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.1	42.9
	1998		52.2	47.8
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three. 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0129 Other Animal Specialty Farms n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	26	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.0	3.7	-5.7
	1998	15.5	3.9	-18.0
	1999	12.5	2.6	-12.3
Pretax Profit Margin	1997	16.1	4.6	-5.7
	1998	18.4	3.0	-15.9
	1999	19.7	4.7	-9.2
Gross Profit Margin	1997	...	50.7	...
	1998	...	37.0	...
	1999	...	42.6	...
Pretax Profit to Assets	1997	10.4	2.6	-5.9
	1998	10.7	3.0	-4.6
	1999	11.8	3.5	-4.3
Return on Equity	1997	...	12.1	...
	1998	...	4.7	...
	1999	...	6.4	...
Liabilities to Assets	1997	0.21	0.69	1.02
	1998	0.27	0.51	0.93
	1999	0.46	0.63	0.96
Sales - % change year over year				
	1997-98		-17.3	
	1998-99		12.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.0	35.0
	1998		61.5	38.5
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0131

Wheat Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	19.3	6.8	-3.1
	1998	13.6	7.1	-2.5
	1999	13.3	3.8	-7.7
Pretax Profit Margin	1997	25.8	8.6	-1.5
	1998	18.6	8.3	-1.8
	1999	17.2	6.4	-3.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.3	4.2	-0.8
	1998	7.2	3.0	-0.6
	1999	5.8	2.3	-2.7
Return on Equity	1997	14.8	5.3	-4.1
	1998	13.4	3.5	-5.2
	1999	17.0	3.0	-4.3
Liabilities to Assets	1997	0.39	0.60	0.81
	1998	0.41	0.58	0.71
	1999	0.38	0.57	0.79
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Sales - % change year over year				
	1997-98		-4.1	
	1998-99		1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.2	27.8
	1998		73.3	26.7
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0132 Small-Grain Farms (Except Wheat)

		Quartile Boundary (1)		
Number of firms (1998):	34	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.8	7.3	-0.4
	1998	14.6	-0.7	-12.5
	1999	23.7	8.1	-14.6
Pretax Profit Margin	1997	15.0	8.3	-0.4
	1998	17.8	0.0	-11.4
	1999	27.3	9.0	-14.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	9.0	3.1	-0.1
	1998	6.1	-0.1	-3.3
	1999	17.1	2.1	-3.6
Return on Equity	1997	20.9	7.6	3.4
	1998	11.8	0.0	-9.7
	1999	...	8.7	...
Liabilities to Assets	1997	0.29	0.74	0.91
	1998	0.44	0.71	0.86
	1999	0.41	0.81	0.99
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Sales - % change year over year				
	1997-98		7.8	
	1998-99		-1.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.3	25.7	
	1998	50.0	50.0	
	1999	72.2	27.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0133 Oilseed Farms (Except Corn)

		Quartile Boundary (1)		
Number of firms (1998):	78	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	22.8	10.6	-0.2
	1998	16.0	3.7	-8.3
	1999	11.3	-3.7	-11.4
Pretax Profit Margin	1997	30.5	15.1	0.2
	1998	20.0	5.5	-8.1
	1999	14.7	-3.2	-10.9
Gross Profit Margin	1997	78.5	63.2	50.2
	1998	72.5	53.2	25.9
	1999	...	48.9	...
Pretax Profit to Assets	1997	9.3	4.6	0.0
	1998	6.8	2.4	-3.0
	1999	4.3	-0.9	-4.7
Return on Equity	1997	18.3	9.0	1.8
	1998	10.6	4.2	-6.6
	1999	8.0	-1.5	-6.9
Liabilities to Assets	1997	0.38	0.52	0.84
	1998	0.25	0.46	0.72
	1999	0.18	0.54	0.92
Sales - % change year over year				
	1997-98		1.2	
	1998-99		-10.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.0	25.0	
	1998	62.8	37.2	
	1999	44.4	55.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0134 Grain Corn Farms

		Quartile Boundary (1)		
Number of firms (1998):	60	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	20.0	8.6	-3.1
	1998	14.0	4.9	-2.7
	1999	17.5	1.4	-10.0
Pretax Profit Margin	1997	25.1	12.8	-3.1
	1998	18.4	6.5	-1.8
	1999	24.0	2.1	-8.9
Gross Profit Margin	1997	69.4	59.2	23.9
	1998	63.1	46.2	15.1
	1999	...	36.0	...
Pretax Profit to Assets	1997	9.0	4.7	-1.3
	1998	6.0	3.2	-0.6
	1999	5.7	0.7	-3.4
Return on Equity	1997	20.4	10.2	0.8
	1998	13.7	4.2	0.4
	1999	7.0	1.5	-8.6
Liabilities to Assets	1997	0.33	0.59	0.80
	1998	0.28	0.58	0.80
	1999	0.28	0.55	0.79
Sales - % change year over year				
	1997-98		-9.6	
	1998-99		-7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.6	26.4
	1998		73.3	26.7
	1999		53.1	46.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0135 Forage, Seed and Hay Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	138	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.4	2.2	-5.8
	1998	14.6	3.2	-4.1
	1999	16.3	3.5	-9.9
Pretax Profit Margin	1997	11.5	2.7	-5.6
	1998	17.3	4.6	-3.6
	1999	18.9	4.3	-4.6
Gross Profit Margin	1997	62.9	44.3	25.3
	1998	70.2	50.7	32.3
	1999	64.9	44.2	31.8
Pretax Profit to Assets	1997	6.4	1.5	-2.4
	1998	7.6	2.4	-1.9
	1999	7.9	1.5	-1.7
Return on Equity	1997	12.8	3.3	-3.6
	1998	15.2	4.5	-1.2
	1999	11.3	2.3	-5.9
Liabilities to Assets	1997	0.30	0.54	0.81
	1998	0.27	0.54	0.77
	1999	0.25	0.56	0.83
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Sales - % change year over year				
	1997-98		1.1	
	1998-99		-4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.4	38.6	
	1998	68.1	31.9	
	1999	62.9	37.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0136 Dry Field Pea and Bean Farms

		Quartile Boundary (1)		
Number of firms (1998):	7	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	8.6	...
	1998	...	6.9	...
	1999	...	...	...
Pretax Profit Margin	1997	...	9.8	...
	1998	...	6.9	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.3	...
	1998	...	3.8	...
	1999	...	...	...
Return on Equity	1997	...	8.8	...
	1998	...	7.7	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.64	...
	1998	...	0.54	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		-8.7	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.7	27.3
	1998		71.4	28.6
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0137 Tobacco Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	364	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	17.9	7.8	0.1
	1998	18.3	8.6	1.6
	1999	17.3	8.2	1.2
Pretax Profit Margin	1997	22.6	11.2	1.1
	1998	22.8	10.5	2.1
	1999	22.0	9.9	1.9
Gross Profit Margin	1997	69.2	51.5	37.4
	1998	57.9	49.9	38.3
	1999	69.6	49.0	38.4
Pretax Profit to Assets	1997	12.6	5.8	0.4
	1998	12.4	6.3	1.1
	1999	11.0	6.2	1.1
Return on Equity	1997	19.4	8.4	1.6
	1998	21.1	9.7	2.9
	1999	17.9	8.6	1.7
Liabilities to Assets	1997	0.23	0.50	0.73
	1998	0.25	0.50	0.71
	1999	0.21	0.47	0.70
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Sales - % change year over year				
	1997-98		4.8	
	1998-99		-2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	77.5	22.5	
	1998	79.4	20.6	
	1999	80.9	19.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0138 Potato Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin				
	1997	13.4	2.1	-4.9
	1998	20.4	8.9	-0.6
	1999	23.1	4.6	-1.3
Pretax Profit Margin				
	1997	15.6	2.9	-4.9
	1998	28.1	11.3	-0.2
	1999	26.3	5.1	-0.3
Gross Profit Margin				
	1997	...	51.6	...
	1998	...	46.4	...
	1999	...	39.0	...
Pretax Profit to Assets				
	1997	9.2	1.8	-4.0
	1998	15.0	7.0	0.1
	1999	11.4	4.2	-0.3
Return on Equity				
	1997	20.6	5.1	-4.8
	1998	14.6	9.8	-0.7
	1999	28.2	5.8	0.6
Liabilities to Assets				
	1997	0.38	0.66	0.96
	1998	0.39	0.69	0.95
	1999	0.36	0.69	0.93
Sales - % change year over year				
	1997-98		19.7	
	1998-99		-1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.8	41.2
	1998		75.6	24.4
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0139 Other Field Crop Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	60	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	20.9	5.7	-0.2
	1998	17.2	6.1	-1.8
	1999	14.8	7.1	-2.7
Pretax Profit Margin	1997	25.6	8.1	0.8
	1998	21.3	8.1	-1.0
	1999	18.9	8.6	-2.4
Gross Profit Margin	1997	62.3	50.5	33.6
	1998	66.2	52.5	29.0
	1999	...	44.0	...
Pretax Profit to Assets	1997	9.6	3.4	0.1
	1998	12.0	4.2	-1.0
	1999	13.0	3.7	-1.6
Return on Equity	1997	20.3	8.3	1.4
	1998	19.1	8.6	-1.3
	1999	21.5	5.0	-0.9
Liabilities to Assets	1997	0.35	0.56	0.89
	1998	0.41	0.53	0.78
	1999	0.39	0.57	0.81
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Sales - % change year over year				
	1997-98		0.2	
	1998-99		-2.7	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		68.3	31.7
	1999		73.8	26.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0141 Field Crop Combination Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	515	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	16.7	6.0	-1.9
	1998	13.5	2.6	-6.8
	1999	14.6	4.5	-8.1
Pretax Profit Margin	1997	19.9	8.4	-1.3
	1998	16.5	4.1	-5.1
	1999	17.8	6.2	-5.8
Gross Profit Margin	1997	73.2	55.9	31.7
	1998	68.7	54.3	30.6
	1999	61.5	49.1	29.3
Pretax Profit to Assets	1997	9.0	3.7	-0.4
	1998	6.8	1.7	-2.3
	1999	7.7	2.2	-2.2
Return on Equity	1997	19.0	8.1	-1.0
	1998	13.6	3.0	-5.1
	1999	15.3	4.3	-3.3
Liabilities to Assets	1997	0.37	0.60	0.79
	1998	0.36	0.57	0.80
	1999	0.36	0.58	0.80
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Sales - % change year over year				
	1997-98		-1.7	
	1998-99		-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.5	26.5
	1998		62.3	37.7
	1999		65.3	34.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0151 Fruit Farms

		Quartile Boundary (1)		
Number of firms (1998):	181	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.2	3.6	-4.3
	1998	12.8	2.9	-7.3
	1999	12.7	3.1	-6.1
Pretax Profit Margin	1997	14.7	3.8	-4.3
	1998	13.9	3.7	-6.6
	1999	14.3	3.9	-6.1
Gross Profit Margin	1997	74.3	44.0	22.1
	1998	74.8	30.0	15.6
	1999	59.7	30.4	15.9
Pretax Profit to Assets	1997	10.6	2.7	-3.0
	1998	9.9	3.0	-4.2
	1999	12.1	4.5	-4.6
Return on Equity	1997	20.4	8.9	-3.3
	1998	20.2	7.8	-6.2
	1999	25.7	9.8	-1.8
Liabilities to Assets	1997	0.43	0.73	1.02
	1998	0.39	0.71	0.98
	1999	0.33	0.64	0.95
Sales - % change year over year				
	1997-98		7.5	
	1998-99		6.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.4	38.6	
	1998	59.7	40.3	
	1999	62.7	37.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0152 Other Vegetable Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	194	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.9	4.6	-3.4
	1998	11.6	3.4	-2.6
	1999	14.0	5.3	-2.9
Pretax Profit Margin	1997	17.0	4.9	-3.4
	1998	12.8	4.4	-2.1
	1999	16.8	6.6	-1.0
Gross Profit Margin	1997	67.5	47.8	27.6
	1998	60.3	39.2	24.5
	1999	58.8	31.8	24.4
Pretax Profit to Assets	1997	12.0	4.8	-2.8
	1998	11.5	4.3	-1.6
	1999	15.6	5.7	-1.4
Return on Equity	1997	23.2	11.3	0.0
	1998	23.8	8.0	0.4
	1999	28.0	11.5	3.0
Liabilities to Assets	1997	0.28	0.62	0.91
	1998	0.33	0.66	0.97
	1999	0.34	0.68	0.96
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Sales - % change year over year				
	1997-98		23.1	
	1998-99		13.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.0	35.0
	1998		69.6	30.4
	1999		74.6	25.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0159 Fruit and Vegetable Combination Farms

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	26	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	2.7	-0.9
	1998	6.5	0.3	-13.2
	1999	11.4	1.4	-5.1
Pretax Profit Margin	1997	10.2	3.0	-0.9
	1998	8.2	0.7	-12.4
	1999	12.0	1.4	-5.1
Gross Profit Margin	1997	...	27.1	...
	1998	...	27.7	...
	1999	...	26.9	...
Pretax Profit to Assets	1997	14.3	6.0	-3.8
	1998	6.6	0.5	-15.2
	1999	9.8	2.2	-5.4
Return on Equity	1997	...	11.7	...
	1998	...	10.8	...
	1999	...	10.5	...
Liabilities to Assets	1997	...	0.69	...
	1998	0.64	0.84	1.20
	1999	0.57	0.77	1.15
Sales - % change year over year				
	1997-98		21.5	
	1998-99		-0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.7	27.3
	1998		53.8	46.2
	1999		56.3	43.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0161 Mushrooms

		Quartile Boundary (1)		
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.3	0.8	-15.9
	1998	9.7	3.1	-2.1
	1999	6.5	2.6	-0.5
Pretax Profit Margin	1997	11.1	1.2	-15.9
	1998	10.3	4.0	-2.0
	1999	...	3.5	...
Gross Profit Margin	1997	...	30.9	...
	1998	...	30.0	...
	1999	...	27.8	...
Pretax Profit to Assets	1997	15.5	0.8	-11.8
	1998	12.8	6.4	-3.3
	1999	11.1	3.6	-1.3
Return on Equity	1997	...	6.3	...
	1998	...	17.4	...
	1999	...	17.9	...
Liabilities to Assets	1997	0.48	0.72	0.96
	1998	0.67	0.87	1.34
	1999	...	0.71	...
Sales - % change year over year				
	1997-98		0.5	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.9	42.1
	1998		71.4	28.6
	1999		73.3	26.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0162 Greenhouse Products

		Quartile Boundary (1)		
Number of firms (1998):	230	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.6	4.4	0.4
	1998	10.7	5.6	0.7
	1999	11.1	5.9	-0.2
Pretax Profit Margin	1997	11.9	5.5	0.4
	1998	12.8	6.7	0.9
	1999	14.2	6.9	0.6
Gross Profit Margin	1997	55.2	40.0	22.6
	1998	52.9	37.0	25.4
	1999	50.4	35.7	24.0
Pretax Profit to Assets	1997	11.6	6.6	0.7
	1998	15.0	7.3	0.8
	1999	14.5	8.2	0.3
Return on Equity	1997	30.7	15.5	4.9
	1998	31.2	15.8	6.3
	1999	34.6	18.2	5.6
Liabilities to Assets	1997	0.46	0.73	0.95
	1998	0.43	0.72	0.94
	1999	0.43	0.67	0.91
Sales - % change year over year				
	1997-98		19.3	
	1998-99		11.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	79.1	20.9	
	1998	80.0	20.0	
	1999	77.6	22.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0163 Nursery Products

		Quartile Boundary (1)		
Number of firms (1998):	161	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.7	2.4	-3.6
	1998	12.2	3.9	0.4
	1999	10.3	3.7	-0.4
Pretax Profit Margin	1997	8.8	2.7	-3.3
	1998	12.9	5.1	0.6
	1999	12.2	4.6	-0.5
Gross Profit Margin	1997	64.7	47.9	31.5
	1998	64.2	45.1	27.5
	1999	64.2	44.3	30.4
Pretax Profit to Assets	1997	11.4	3.1	-3.1
	1998	13.9	6.5	0.7
	1999	15.1	5.8	-0.4
Return on Equity	1997	23.5	7.6	-3.5
	1998	26.6	12.7	1.9
	1999	28.1	13.4	1.7
Liabilities to Assets	1997	0.33	0.65	0.95
	1998	0.31	0.64	0.94
	1999	0.30	0.52	0.86
Sales - % change year over year				
	1997-98		10.5	
	1998-99		12.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.2	36.8	
	1998	77.6	22.4	
	1999	70.3	29.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0169 Other Horticultural Specialties

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	18.9	4.0	-2.9
	1998	14.1	4.8	-1.2
	1999	19.2	8.0	-6.0
Pretax Profit Margin	1997	24.5	6.1	-2.7
	1998	17.7	7.0	-1.2
	1999	24.5	9.1	-6.0
Gross Profit Margin	1997	78.0	40.6	19.0
	1998	68.7	46.4	25.9
	1999	63.7	37.6	14.8
Pretax Profit to Assets	1997	20.9	6.9	-2.3
	1998	15.4	5.9	-0.9
	1999	17.1	6.8	-7.2
Return on Equity	1997	25.9	10.5	-0.9
	1998	20.0	9.1	-0.6
	1999	28.8	14.0	-1.0
Liabilities to Assets	1997	0.26	0.60	0.88
	1998	0.23	0.56	0.85
	1999	0.21	0.54	0.85
Sales - % change year over year				
		1997-98	-6.7	
		1998-99	-6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
		1997	70.6	29.4
		1998	72.6	27.4
		1999	67.8	32.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0171 Livestock, Field Crop and Horticultural Combination Farms

		Quartile Boundary (1)		
Number of firms (1998):	746	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	14.3	5.1	-2.8
	1998	11.5	2.3	-8.2
	1999	12.9	2.4	-6.4
Pretax Profit Margin	1997	16.9	6.3	-1.8
	1998	14.4	3.2	-7.2
	1999	15.0	3.3	-6.3
Gross Profit Margin	1997	67.2	48.6	29.8
	1998	67.8	49.1	31.6
	1999	65.4	45.5	25.0
Pretax Profit to Assets	1997	8.3	3.0	-0.7
	1998	5.8	1.1	-2.6
	1999	6.0	1.3	-2.3
Return on Equity	1997	18.4	6.6	-1.3
	1998	12.6	2.9	-6.6
	1999	12.3	3.0	-4.1
Liabilities to Assets	1997	0.46	0.66	0.85
	1998	0.47	0.68	0.84
	1999	0.43	0.66	0.84
<hr/>				
Sales - % change year over year				
	1997-98		-0.2	
	1998-99		-4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.1	28.9
	1998		59.0	41.0
	1999		60.9	39.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0211 Veterinary Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	153	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	17.8	9.1	2.8
	1998	18.6	9.5	3.2
	1999	19.6	8.5	3.4
Pretax Profit Margin	1997	22.5	11.5	3.6
	1998	24.4	11.8	3.9
	1999	25.8	11.3	3.9
Gross Profit Margin	1997	70.2	52.9	26.0
	1998	64.3	51.8	30.4
	1999	64.4	58.2	33.7
Pretax Profit to Assets	1997	30.8	16.0	5.6
	1998	30.6	14.5	4.8
	1999	34.9	14.8	3.9
Return on Equity	1997	43.1	20.8	9.6
	1998	30.5	18.9	7.3
	1999	31.0	16.8	7.3
Liabilities to Assets	1997	0.23	0.47	0.81
	1998	0.14	0.43	0.77
	1999	0.16	0.40	0.76
Sales - % change year over year				
	1997-98		4.4	
	1998-99		8.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.6	16.4	
	1998	82.4	17.6	
	1999	83.7	16.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0212 Farm Animal Breeding Services (Except Poultry)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	13	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	...	2.3	...
	1999	...	-0.4	...
Pretax Profit Margin	1997	...	1.2	...
	1998	...	2.7	...
	1999	...	7.5	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.0	...
	1998	...	2.4	...
	1999	...	4.5	...
Return on Equity	1997	...	4.8	...
	1998	...	...	...
	1999	...	1.8	...
Liabilities to Assets	1997	...	0.82	...
	1998	...	0.77	...
	1999	...	0.77	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		26.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.9	42.1	
	1998	69.2	30.8	
	1999	61.5	38.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0213 Poultry Services

		Quartile Boundary (1)		
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.9	3.8	-1.4
	1998	10.5	2.9	-0.4
	1999	...	5.0	...
Pretax Profit Margin	1997	8.8	3.8	-1.1
	1998	12.9	3.5	-0.2
	1999	...	5.6	...
Gross Profit Margin	1997	...	31.9	...
	1998	...	33.9	...
	1999	...	36.2	...
Pretax Profit to Assets	1997	18.9	3.3	-1.1
	1998	19.8	5.2	0.1
	1999	...	4.3	...
Return on Equity	1997	...	6.1	...
	1998	...	11.3	...
	1999	...	12.5	...
Liabilities to Assets	1997	0.19	0.72	0.97
	1998	0.19	0.59	0.83
	1999	...	0.67	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		-3.2	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.7	26.3
	1998		76.2	23.8
	1999		71.4	28.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0219

Other Services Incidental to Livestock and Animal Specialties

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	66	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.4	0.8	-3.9
	1998	12.7	1.6	-3.9
	1999	14.1	2.1	-2.5
Pretax Profit Margin	1997	10.3	1.3	-3.8
	1998	14.9	3.0	-2.2
	1999	14.6	2.6	-2.5
Gross Profit Margin	1997	88.5	68.5	29.9
	1998	76.5	58.4	27.3
	1999	75.6	56.4	30.7
Pretax Profit to Assets	1997	14.5	2.5	-5.7
	1998	19.5	3.8	-7.0
	1999	23.5	5.6	-6.2
Return on Equity	1997	43.4	13.7	0.8
	1998	34.5	11.0	-2.7
	1999	29.9	15.8	5.2
Liabilities to Assets	1997	0.51	0.86	1.08
	1998	0.34	0.76	1.04
	1999	0.34	0.70	1.04
Sales - % change year over year				
	1997-98		9.8	
	1998-99		4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.9	43.1	
	1998	60.6	39.4	
	1999	65.5	34.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0221 *Soil Preparation, Planting and Cultivating Services*

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	8	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.6	...
	1998	...	2.7	...
	1999	...	3.4	...
Pretax Profit Margin	1997	...	3.5	...
	1998	...	3.7	...
	1999	...	3.8	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	11.2	...
	1998	...	7.1	...
	1999	...	8.8	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.73	...
	1998	...	0.63	...
	1999	...	0.75	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.7	35.3
	1998		100.0	0.0
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0222 Crop Dusting and Spraying Services

		Quartile Boundary (1)		
Number of firms (1998):	27	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.9	1.7	0.4
	1998	7.1	1.3	-2.8
	1999	9.9	3.1	-5.7
Pretax Profit Margin	1997	9.9	2.2	0.7
	1998	11.5	1.7	-1.9
	1999	10.8	0.3	-4.5
Gross Profit Margin	1997	...	52.6	...
	1998	...	53.6	...
	1999	...	59.7	...
Pretax Profit to Assets	1997	14.2	6.9	1.1
	1998	21.0	3.2	-2.8
	1999	19.3	4.3	-3.4
Return on Equity	1997	29.0	15.4	6.6
	1998	32.2	12.1	-6.0
	1999	...	16.5	...
Liabilities to Assets	1997	0.40	0.71	0.90
	1998	0.33	0.63	0.87
	1999	0.43	0.66	0.99
Sales - % change year over year				
	1997-98		-4.1	
	1998-99		2.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.8	16.2	
	1998	70.4	29.6	
	1999	57.9	42.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0223 Harvesting, Baling and Threshing Services

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.9	...
	1998	...	2.0	...
	1999	...	...	...
Pretax Profit Margin	1997	...	3.0	...
	1998	...	2.1	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.8	...
	1998	...	2.2	...
	1999	...	...	...
Return on Equity	1997	...	6.0	...
	1998	...	16.7	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.67	...
	1998	...	0.81	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		4.7	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.0	30.0
	1998		60.0	40.0
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0229 Other Services Incidental to Agricultural Crops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	107	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.5	1.8	-2.1
	1998	10.9	3.1	-1.8
	1999	13.3	3.7	-0.5
Pretax Profit Margin	1997	8.7	2.1	-2.2
	1998	12.8	3.7	-1.1
	1999	16.3	3.7	-0.4
Gross Profit Margin	1997	66.5	38.1	20.9
	1998	60.4	35.7	25.4
	1999	71.8	40.5	26.0
Pretax Profit to Assets	1997	17.9	4.6	-4.4
	1998	26.1	7.5	-1.6
	1999	27.5	6.5	-1.0
Return on Equity	1997	40.9	17.1	-3.4
	1998	46.4	19.4	-2.0
	1999	46.6	17.4	3.0
Liabilities to Assets	1997	0.57	0.83	1.06
	1998	0.42	0.76	1.03
	1999	0.44	0.79	1.00
Sales - % change year over year				
	1997-98		19.7	
	1998-99		0.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.0	40.0	
	1998	67.3	32.7	
	1999	70.5	29.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0231 Agricultural Management and Consulting Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	43	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	13.8	3.0	-4.8
	1998	18.3	6.1	-2.3
	1999	11.9	4.5	-2.8
Pretax Profit Margin	1997	18.5	5.1	-3.6
	1998	28.2	8.9	-2.0
	1999	15.3	5.2	-2.3
Gross Profit Margin	1997	...	46.9	...
	1998	...	...	...
	1999	...	46.1	...
Pretax Profit to Assets	1997	31.2	4.2	-3.3
	1998	29.6	13.1	-4.6
	1999	26.8	11.0	-2.4
Return on Equity	1997	48.2	11.4	-6.9
	1998	39.3	26.4	2.9
	1999	44.6	16.7	2.0
Liabilities to Assets	1997	0.30	0.72	0.88
	1998	0.35	0.65	0.93
	1999	0.38	0.64	1.02
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Sales - % change year over year				
	1997-98		-11.6	
	1998-99		-0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.5	37.5	
	1998	72.1	27.9	
	1999	71.4	28.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0239 Other Services Incidental to Agriculture n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	25	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	16.0	6.2	0.4
	1998	13.1	5.0	2.8
	1999	18.4	5.4	-1.8
Pretax Profit Margin	1997	24.1	9.4	1.0
	1998	18.6	6.5	2.8
	1999	20.7	6.8	-1.8
Gross Profit Margin	1997	...	39.5	...
	1998	...	31.5	...
	1999	...	35.4	...
Pretax Profit to Assets	1997	27.5	10.5	0.7
	1998	25.0	10.4	5.2
	1999	25.1	11.8	-0.8
Return on Equity	1997	...	20.7	...
	1998	...	21.1	...
	1999	...	22.7	...
Liabilities to Assets	1997	0.22	0.54	0.82
	1998	0.34	0.69	1.09
	1999	0.27	0.47	0.97
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Sales - % change year over year				
	1997-98		10.7	
	1998-99		-20.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		88.0	12.0
	1999		73.1	26.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0311 Salt Water Fishing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	14	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	5.0	...
	1998	...	4.3	...
	1999	...	2.1	...
Pretax Profit Margin	1997	...	7.0	...
	1998	...	8.9	...
	1999	...	3.2	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	12.1	...
	1998	...	11.1	...
	1999	...	5.0	...
Return on Equity	1997	...	12.8	...
	1998	...	18.8	...
	1999	...	27.9	...
Liabilities to Assets	1997	...	0.27	...
	1998	...	0.32	...
	1999	...	0.55	...
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Sales - % change year over year				
	1997-98		2.6	
	1998-99		15.5	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		82.6	17.4
	1998		71.4	28.6
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0312 Inland Fishing Industry

		Quartile Boundary (1)		
Number of firms (1998):	67	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	16.4	5.7	-1.4
	1998	15.3	4.6	-0.6
	1999	17.4	7.6	-1.1
Pretax Profit Margin	1997	21.1	7.9	-0.8
	1998	19.0	5.7	-0.3
	1999	22.5	9.2	-0.3
Gross Profit Margin	1997	...	37.8	...
	1998	45.5	31.8	17.0
	1999	46.0	30.4	17.0
Pretax Profit to Assets	1997	24.8	8.5	-0.5
	1998	21.4	7.1	-0.4
	1999	26.8	11.8	-0.4
Return on Equity	1997	24.9	10.7	3.4
	1998	25.0	16.7	1.1
	1999	39.6	21.9	0.3
Liabilities to Assets	1997	0.15	0.31	0.77
	1998	0.19	0.42	0.80
	1999	0.16	0.49	0.72
Sales - % change year over year				
	1997-98		13.9	
	1998-99		-2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.6	24.4
	1998		74.6	25.4
	1999		74.1	25.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0321 Services Incidental to Fishing

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	9.1	...
	1998	...	-0.6	...
	1999	...	11.1	...
Pretax Profit Margin	1997	...	11.1	...
	1998	...	-0.6	...
	1999	...	11.1	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	7.2	...
	1998	...	-0.5	...
	1999	...	8.3	...
Return on Equity	1997	...	8.8	...
	1998	...	-0.4	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.45	...
	1998	...	0.81	...
	1999	...	0.60	...
<hr/>				
Sales - % change year over year				
	1997-98		0.0	
	1998-99		-9.6	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	81.8	18.2	
	1998	40.0	60.0	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0411 Logging Industry (Except Contract Logging)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	187	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.6	2.2	-4.3
	1998	9.0	2.6	-3.0
	1999	8.3	2.4	-4.0
Pretax Profit Margin	1997	10.0	2.9	-3.6
	1998	11.8	3.8	-3.0
	1999	10.3	3.4	-3.1
Gross Profit Margin	1997	52.0	35.1	21.1
	1998	60.0	30.0	17.9
	1999	49.7	33.3	18.2
Pretax Profit to Assets	1997	17.5	4.8	-5.8
	1998	21.8	7.3	-5.5
	1999	16.9	5.0	-5.8
Return on Equity	1997	30.1	13.7	-5.4
	1998	48.4	11.0	-11.6
	1999	44.8	20.7	0.8
Liabilities to Assets	1997	0.44	0.73	0.96
	1998	0.54	0.77	0.97
	1999	0.55	0.78	0.99
Sales - % change year over year				
	1997-98		9.8	
	1998-99		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.7	37.3
	1998		63.1	36.9
	1999		64.2	35.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0412 Contract Logging Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	489	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.8	-3.9
	1998	7.9	2.5	-2.0
	1999	7.1	2.0	-3.3
Pretax Profit Margin	1997	8.8	2.1	-3.9
	1998	10.2	3.0	-2.0
	1999	9.1	2.9	-2.6
Gross Profit Margin	1997	66.2	32.4	19.6
	1998	70.8	39.9	18.4
	1999	59.5	36.9	15.2
Pretax Profit to Assets	1997	15.8	4.0	-6.8
	1998	17.4	6.5	-3.4
	1999	15.7	5.2	-4.9
Return on Equity	1997	39.8	16.7	0.8
	1998	35.8	15.5	0.4
	1999	32.1	13.0	-2.7
Liabilities to Assets	1997	0.49	0.83	1.00
	1998	0.42	0.74	0.98
	1999	0.41	0.71	0.94
<hr/>				
Sales - % change year over year				
	1997-98		8.5	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.6	40.4	
	1998	66.7	33.3	
	1999	65.4	34.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0511 Forestry Services Industry

		Quartile Boundary (1)		
Number of firms (1998):	53	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.4	4.7	0.5
	1998	10.8	4.2	-1.5
	1999	11.9	4.2	-1.1
Pretax Profit Margin	1997	13.4	5.8	0.5
	1998	14.7	4.9	-1.3
	1999	13.3	5.1	-1.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	28.2	10.1	1.1
	1998	28.7	10.5	-1.3
	1999	34.8	8.8	-1.3
Return on Equity	1997	61.6	20.9	4.2
	1998	50.7	23.1	1.1
	1999	61.2	20.7	2.2
Liabilities to Assets	1997	0.52	0.70	0.92
	1998	0.39	0.64	1.02
	1999	0.56	0.76	1.00
<hr/>				
Sales - % change year over year				
	1997-98		17.0	
	1998-99		14.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	78.6	21.4	
	1998	69.8	30.2	
	1999	69.4	30.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0711

Conventional Crude Oil and Natural Gas Industry

		Quartile Boundary (1)		
Number of firms (1998):	52	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	36.8	4.8	-11.2
	1998	25.6	2.1	-6.8
	1999	18.4	5.4	-20.1
Pretax Profit Margin	1997	41.9	5.0	-5.0
	1998	34.9	4.4	-5.0
	1999	36.2	5.4	-20.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	22.4	4.6	-3.8
	1998	14.0	1.2	-3.6
	1999	12.9	4.4	-6.6
Return on Equity	1997	16.2	4.8	-3.4
	1998	15.2	4.3	-3.8
	1999	14.7	3.4	-11.2
Liabilities to Assets	1997	0.07	0.25	0.77
	1998	0.13	0.39	0.73
	1999	0.06	0.35	0.76
<hr/>				
Sales - % change year over year				
	1997-98		10.9	
	1998-99		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.5	37.5	
	1998	55.8	44.2	
	1999	62.1	37.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0811 Granite Quarries

		Quartile Boundary (1)		
Number of firms (1998):	9	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.4	...
	1998	...	-0.7	...
	1999	...	...	...
Pretax Profit Margin	1997	...	2.7	...
	1998	...	-0.7	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.5	...
	1998	...	-0.9	...
	1999	...	...	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.75	...
	1998	...	0.81	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		-7.2	
	1998-99		9.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	33.3	66.7	
	1999	...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0812 Limestone Quarries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	20	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.6	...
	1998	11.3	4.5	0.9
	1999	9.6	1.2	-1.0
Pretax Profit Margin	1997	...	5.6	...
	1998	12.8	5.5	1.3
	1999	11.4	3.1	-0.3
Gross Profit Margin	1997	...	...	...
	1998	...	37.0	...
	1999	...	28.5	...
Pretax Profit to Assets	1997	...	3.1	...
	1998	13.4	6.6	0.3
	1999	9.1	3.1	-0.6
Return on Equity	1997	...	8.1	...
	1998	...	4.0	...
	1999	...	2.9	...
Liabilities to Assets	1997	...	0.30	...
	1998	0.27	0.46	0.81
	1999	0.31	0.65	0.93
Sales - % change year over year				
	1997-98		-12.7	
	1998-99		18.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		81.8	18.2
	1998		80.0	20.0
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0821 Sand and Gravel Pits

		Quartile Boundary (1)		
Number of firms (1998):	198	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.9	3.6	-2.4
	1998	9.4	2.5	-2.6
	1999	7.1	1.8	-4.6
Pretax Profit Margin	1997	13.3	4.5	-2.0
	1998	11.5	3.1	-2.6
	1999	8.9	2.8	-4.6
Gross Profit Margin	1997	52.5	29.5	20.1
	1998	53.3	27.2	17.8
	1999	62.7	28.7	15.5
Pretax Profit to Assets	1997	12.3	2.7	-1.3
	1998	10.8	3.8	-2.2
	1999	9.7	2.6	-5.3
Return on Equity	1997	24.6	8.8	1.1
	1998	16.2	6.0	-1.9
	1999	15.0	4.1	-2.6
Liabilities to Assets	1997	0.37	0.70	0.98
	1998	0.33	0.65	0.95
	1999	0.34	0.65	0.93
Sales - % change year over year				
	1997-98		10.3	
	1998-99		2.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.9	32.1	
	1998	64.6	35.4	
	1999	62.7	37.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0911 Contract Drilling, Oil and Gas Industry

		Quartile Boundary (1)		
Number of firms (1998):	7	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.6	...
	1998	...	5.6	...
	1999	...	1.4	...
Pretax Profit Margin	1997	...	3.8	...
	1998	...	6.7	...
	1999	...	2.2	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	3.8	...
	1998	...	11.0	...
	1999	...	2.8	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.72	...
	1998	...	0.49	...
	1999	...	0.56	...
Sales - % change year over year				
	1997-98		-1.6	
	1998-99		-14.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	57.1	42.9	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three. 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0919 *Other Service Industries Incidental to Crude Petroleum and Natural Gas*

		Quartile Boundary (1)		
Number of firms (1998):	32	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	28.5	9.0	-0.5
	1998	25.5	4.6	-5.1
	1999	9.7	0.1	-8.1
Pretax Profit Margin	1997	28.5	11.4	-0.5
	1998	41.9	5.9	-5.1
	1999	14.9	2.6	-3.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	17.1	3.5	-1.2
	1998	36.1	10.6	-8.8
	1999	25.6	1.0	-7.0
Return on Equity	1997	...	8.3	...
	1998	73.2	21.6	7.6
	1999	74.4	19.5	-2.7
Liabilities to Assets	1997	0.18	0.68	0.96
	1998	0.21	0.70	1.00
	1999	0.42	0.82	1.02
<hr/>				
Sales - % change year over year				
	1997-98		-10.8	
	1998-99		-12.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.6	29.4	
	1998	65.6	34.4	
	1999	54.1	45.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0921 Contract Drilling Industry (Except Oil and Gas)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	14	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.6	...
	1998	...	-0.4	...
	1999	...	-3.0	...
Pretax Profit Margin	1997	...	5.0	...
	1998	...	-0.3	...
	1999	...	-3.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	7.9	...
	1998	...	-0.9	...
	1999	...	-4.6	...
Return on Equity	1997	...	22.8	...
	1998	...	-1.1	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.54	...
	1998	...	0.30	...
	1999	...	0.68	...
Sales - % change year over year				
	1997-98		-8.3	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.5	38.5
	1998		42.9	57.1
	1999		46.2	53.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 0929 Other Service Industries Incidental to Mining

		Quartile Boundary (1)		
Number of firms (1998):	106	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-9.5	...
	1998	...	-2.6	...
	1999	...	-1.2	...
Pretax Profit Margin	1997	...	-3.4	...
	1998	...	-2.2	...
	1999	...	-1.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	6.2	-1.1	-5.4
	1998	4.1	-1.6	-9.0
	1999	8.0	0.0	-4.3
Return on Equity	1997	9.6	-1.6	-4.4
	1998	2.1	-2.6	-11.2
	1999	6.0	-0.4	-7.4
Liabilities to Assets	1997	0.03	0.15	0.64
	1998	0.04	0.26	0.83
	1999	0.06	0.43	0.92
Sales - % change year over year				
	1997-98		-21.8	
	1998-99		-22.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		43.2	56.8
	1998		41.5	58.5
	1999		48.4	51.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1011 Meat and Meat Products Industry (Except Poultry)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	125	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.8	0.4	-2.4
	1998	3.7	1.3	-0.9
	1999	5.8	1.5	-0.8
Pretax Profit Margin	1997	3.5	0.4	-2.3
	1998	4.6	1.4	-0.7
	1999	6.8	1.8	-0.6
Gross Profit Margin	1997	38.5	26.4	19.8
	1998	43.9	30.1	19.9
	1999	47.8	31.1	18.6
Pretax Profit to Assets	1997	8.9	1.1	-4.5
	1998	11.4	3.7	-2.3
	1999	15.1	5.0	-2.8
Return on Equity	1997	19.6	4.7	-4.0
	1998	22.1	8.3	-3.5
	1999	32.5	7.9	-1.3
Liabilities to Assets	1997	0.45	0.80	1.04
	1998	0.41	0.75	0.97
	1999	0.42	0.74	0.99
Sales - % change year over year				
	1997-98		5.4	
	1998-99		0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.2	40.8	
	1998	64.8	35.2	
	1999	68.0	32.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1012 Poultry Products Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	20	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.6	2.0	-1.4
	1998	5.3	1.5	-0.7
	1999	...	3.2	...
Pretax Profit Margin	1997	4.6	2.5	-1.4
	1998	6.9	2.1	-0.7
	1999	...	4.7	...
Gross Profit Margin	1997	...	13.5	...
	1998	...	17.7	...
	1999	...	23.7	...
Pretax Profit to Assets	1997	9.8	2.5	-8.2
	1998	18.5	5.1	-3.8
	1999	...	4.3	...
Return on Equity	1997	...	13.2	...
	1998	...	17.3	...
	1999	...	31.6	...
Liabilities to Assets	1997	0.42	0.74	1.08
	1998	0.33	0.73	1.09
	1999	...	0.92	...
<hr/>				
Sales - % change year over year				
	1997-98		17.3	
	1998-99		-0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	70.0	30.0	
	1999	73.3	26.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1021 Fish Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	21	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.2	-2.8
	1998	7.7	3.6	-2.2
	1999	8.7	4.2	2.0
Pretax Profit Margin	1997	6.4	1.2	-1.0
	1998	9.8	4.7	-2.2
	1999	10.9	4.9	2.6
Gross Profit Margin	1997	...	18.3	...
	1998	33.2	23.4	16.8
	1999	39.9	24.1	18.4
Pretax Profit to Assets	1997	17.0	0.8	-4.2
	1998	19.3	4.6	-8.2
	1999	25.8	9.6	3.2
Return on Equity	1997	...	0.8	...
	1998	...	7.2	...
	1999	...	...	...
Liabilities to Assets	1997	0.19	0.34	1.02
	1998	0.29	0.77	1.02
	1999	0.17	0.79	0.97
<hr/>				
Sales - % change year over year				
	1997-98		-8.0	
	1998-99		23.9	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.7	35.3
	1998		66.7	33.3
	1999		85.0	15.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1031

Canned and Preserved Fruit and Vegetable Industry

		Quartile Boundary (1)		
Number of firms (1998):	58	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.4	-1.6
	1998	4.0	1.1	-2.4
	1999	5.1	1.9	-0.9
Pretax Profit Margin	1997	4.8	0.4	-1.6
	1998	5.0	1.3	-2.4
	1999	5.9	2.1	-0.5
Gross Profit Margin	1997	38.8	22.0	13.7
	1998	34.7	26.7	16.4
	1999	43.8	28.6	16.4
Pretax Profit to Assets	1997	5.8	0.9	-5.1
	1998	12.6	1.1	-5.2
	1999	11.4	4.5	-0.9
Return on Equity	1997	19.0	10.7	2.4
	1998	17.8	9.8	0.4
	1999	20.5	13.2	-4.5
Liabilities to Assets	1997	0.48	0.90	1.10
	1998	0.61	0.86	1.08
	1999	0.59	0.92	1.04
Sales - % change year over year				
	1997-98		1.9	
	1998-99		12.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.3	40.7
	1998		62.1	37.9
	1999		65.9	34.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1041 Fluid Milk Industry

		Quartile Boundary (1)		
Number of firms (1998):	13	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-0.4	...
	1998	...	-2.7	...
	1999	...	-0.6	...
Pretax Profit Margin	1997	...	-0.2	...
	1998	...	-2.7	...
	1999	...	-0.6	...
Gross Profit Margin	1997	...	28.4	...
	1998	...	29.3	...
	1999	...	18.6	...
Pretax Profit to Assets	1997	...	-0.7	...
	1998	...	-2.8	...
	1999	...	-1.5	...
Return on Equity	1997	...	2.5	...
	1998	...	-3.7	...
	1999	...	-2.3	...
Liabilities to Assets	1997	...	0.61	...
	1998	...	0.51	...
	1999	...	0.59	...
<hr/>				
Sales - % change year over year				
	1997-98		-19.0	
	1998-99		-6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	40.0	60.0	
	1998	30.8	69.2	
	1999	50.0	50.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1049 Other Dairy Products Industries

		Quartile Boundary (1)		
Number of firms (1998):	170	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.1	2.7	-2.4
	1998	11.9	1.7	-7.0
	1999	11.8	1.1	-7.5
Pretax Profit Margin	1997	14.9	3.4	-1.4
	1998	16.0	2.2	-5.8
	1999	13.4	1.1	-7.4
Gross Profit Margin	1997	62.1	31.6	20.2
	1998	66.6	40.4	22.1
	1999	62.7	39.8	21.8
Pretax Profit to Assets	1997	11.2	4.1	-1.7
	1998	8.5	1.8	-4.0
	1999	8.3	0.7	-3.4
Return on Equity	1997	27.1	9.3	-0.8
	1998	22.2	5.4	-7.8
	1999	11.7	1.9	-7.4
Liabilities to Assets	1997	0.48	0.68	0.88
	1998	0.53	0.75	0.93
	1999	0.47	0.73	0.92
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Sales - % change year over year				
	1997-98		-5.9	
	1998-99		6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.2	28.8	
	1998	58.2	41.8	
	1999	57.0	43.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1053 Feed Industry

		Quartile Boundary (1)		
Number of firms (1998):	96	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.6	0.8	-0.6
	1998	4.1	1.4	-1.5
	1999	4.6	1.2	-0.3
Pretax Profit Margin	1997	5.8	0.9	-0.5
	1998	5.3	1.5	-1.4
	1999	5.8	1.6	-0.3
Gross Profit Margin	1997	42.8	23.1	16.7
	1998	36.6	20.4	16.9
	1999	40.2	22.9	19.8
Pretax Profit to Assets	1997	10.6	2.7	-0.9
	1998	10.7	4.3	-1.7
	1999	14.3	4.4	-0.7
Return on Equity	1997	17.4	8.1	-0.4
	1998	31.6	9.7	1.0
	1999	41.4	7.9	1.1
Liabilities to Assets	1997	0.39	0.63	0.91
	1998	0.46	0.73	0.94
	1999	0.43	0.68	0.87
<hr/>				
Sales - % change year over year				
	1997-98		1.6	
	1998-99		-8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.9	32.1	
	1998	69.8	30.2	
	1999	72.6	27.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1071 Biscuit Industry

		Quartile Boundary (1)		
Number of firms (1998):	12	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-0.2	...
	1998	...	0.4	...
	1999	...	-0.9	...
Pretax Profit Margin	1997	...	-0.2	...
	1998	...	0.6	...
	1999	...	-0.9	...
Gross Profit Margin	1997	...	40.8	...
	1998	...	43.5	...
	1999	...	39.4	...
Pretax Profit to Assets	1997	...	-0.4	...
	1998	...	1.5	...
	1999	...	-3.5	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		7.2	
	1998-99		-7.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	42.9	57.1	
	1998	50.0	50.0	
	1999	33.3	66.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1072 Bread and Other Bakery Products Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	169	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.1	0.8	-3.4
	1998	3.8	0.6	-2.9
	1999	3.7	0.7	-2.1
Pretax Profit Margin	1997	4.2	0.8	-3.2
	1998	4.7	0.7	-2.6
	1999	4.0	0.7	-1.9
Gross Profit Margin	1997	54.3	41.8	29.0
	1998	57.8	40.5	26.9
	1999	61.1	41.2	25.4
Pretax Profit to Assets	1997	9.0	1.7	-7.6
	1998	10.4	1.5	-7.4
	1999	10.2	1.9	-7.2
Return on Equity	1997	27.6	7.5	-4.7
	1998	20.8	10.9	1.7
	1999	32.4	9.9	-0.2
Liabilities to Assets	1997	0.50	0.85	1.08
	1998	0.46	0.93	1.24
	1999	0.43	0.87	1.15
<hr/>				
Sales - % change year over year				
	1997-98		2.6	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.7	44.3	
	1998	56.8	43.2	
	1999	60.2	39.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1083 Sugar and Chocolate Confectionery Industry

		Quartile Boundary (1)		
Number of firms (1998):	29	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.0	0.4	-4.7
	1998	5.0	1.9	-1.7
	1999	9.1	1.1	-5.8
Pretax Profit Margin	1997	7.8	0.4	-4.7
	1998	6.7	1.9	-1.7
	1999	10.4	1.5	-4.9
Gross Profit Margin	1997	69.1	50.9	36.8
	1998	64.4	47.0	36.9
	1999	67.3	49.2	25.2
Pretax Profit to Assets	1997	14.7	0.7	-9.5
	1998	18.3	3.3	-3.3
	1999	26.0	3.7	-3.9
Return on Equity	1997	...	30.5	...
	1998	...	20.7	...
	1999	...	21.5	...
Liabilities to Assets	1997	0.67	0.94	1.15
	1998	0.71	0.93	1.07
	1999	0.68	0.83	1.22
<hr/>				
Sales - % change year over year				
	1997-98		0.9	
	1998-99		4.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.6	41.4	
	1998	69.0	31.0	
	1999	65.2	34.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1091 Tea and Coffee Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.0	...
	1998	...	0.9	...
	1999	...	2.1	...
Pretax Profit Margin	1997	...	1.9	...
	1998	...	0.9	...
	1999	...	3.2	...
Gross Profit Margin	1997	...	29.1	...
	1998	...	35.0	...
	1999	...	39.9	...
Pretax Profit to Assets	1997	...	3.0	...
	1998	...	4.3	...
	1999	...	6.3	...
Return on Equity	1997
	1998	...	6.1	...
	1999	...	10.3	...
Liabilities to Assets	1997	...	0.95	...
	1998	...	0.87	...
	1999	...	0.73	...
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Sales - % change year over year				
	1997-98		1.7	
	1998-99		-4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	60.0	40.0	
	1999	100.0	0.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1092 Dry Pasta Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	23	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.3	-6.0
	1998	3.6	0.9	-2.3
	1999	3.9	0.8	-0.6
Pretax Profit Margin	1997	4.0	0.4	-6.0
	1998	3.7	1.1	-2.3
	1999	4.9	1.4	-0.6
Gross Profit Margin	1997	60.9	56.3	20.0
	1998	62.2	48.0	26.4
	1999	62.1	50.3	24.7
Pretax Profit to Assets	1997	10.3	1.2	-17.6
	1998	9.4	3.8	-4.7
	1999	10.5	2.6	-2.5
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		11.1	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		52.4	47.6
	1998		65.2	34.8
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1099 Other Food Products Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	107	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.8	-1.5
	1998	4.4	1.5	-1.1
	1999	5.9	1.6	-1.6
Pretax Profit Margin	1997	5.7	2.1	-1.5
	1998	5.7	1.9	-1.1
	1999	6.9	2.3	-0.7
Gross Profit Margin	1997	53.1	33.2	23.2
	1998	52.1	29.4	22.8
	1999	50.4	33.0	23.5
Pretax Profit to Assets	1997	13.1	5.7	-3.3
	1998	13.7	3.4	-1.3
	1999	12.7	4.6	-3.2
Return on Equity	1997	41.5	17.3	4.3
	1998	31.7	14.8	4.8
	1999	37.7	15.1	2.3
Liabilities to Assets	1997	0.48	0.81	1.06
	1998	0.43	0.78	1.04
	1999	0.48	0.79	1.06
Sales - % change year over year				
	1997-98		8.0	
	1998-99		14.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.0	33.0	
	1998	71.0	29.0	
	1999	65.9	34.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1111 Soft Drink Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	25	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.2	0.7	-4.0
	1998	3.3	0.6	-3.1
	1999	6.7	2.5	-1.2
Pretax Profit Margin	1997	3.8	1.2	-4.0
	1998	3.8	0.9	-3.1
	1999	7.3	2.9	-1.2
Gross Profit Margin	1997	63.2	33.2	26.3
	1998	77.2	47.9	29.3
	1999	...	38.6	...
Pretax Profit to Assets	1997	5.5	2.6	-3.1
	1998	6.9	0.3	-3.1
	1999	13.6	3.5	-3.7
Return on Equity	1997	20.5	2.0	-1.7
	1998	44.4	2.8	-6.1
	1999	...	...	...
Liabilities to Assets	1997	...	0.83	...
	1998	0.72	0.84	1.02
	1999	0.73	0.86	1.14
Sales - % change year over year				
	1997-98		22.6	
	1998-99		8.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.7	42.3	
	1998	52.0	48.0	
	1999	52.9	47.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1131

Brewery Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	50	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.6	2.6	-2.6
	1998	5.9	1.1	-4.8
	1999	1.6	0.2	-9.8
Pretax Profit Margin	1997	8.6	2.2	-1.6
	1998	5.9	1.1	-4.8
	1999	1.9	0.2	-9.8
Gross Profit Margin	1997	63.3	56.8	41.4
	1998	65.1	56.5	45.8
	1999	63.1	56.0	42.0
Pretax Profit to Assets	1997	20.0	3.8	-4.5
	1998	11.7	1.2	-9.5
	1999	7.9	0.3	-11.4
Return on Equity	1997	...	17.1	...
	1998	...	12.1	...
	1999	...	17.1	...
Liabilities to Assets	1997	0.73	1.00	1.32
	1998	0.86	1.03	1.28
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		2.8	
	1998-99		14.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.5	36.5
	1998		56.0	44.0
	1999		51.4	48.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1141 Wine Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	70	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.4	1.9	-13.1
	1998	4.4	0.8	-8.1
	1999	7.9	2.4	-3.4
Pretax Profit Margin	1997	10.6	2.3	-13.1
	1998	4.9	1.0	-8.1
	1999	9.5	2.4	-3.4
Gross Profit Margin	1997	63.5	54.2	38.5
	1998	58.9	51.9	37.1
	1999	58.9	52.4	45.6
Pretax Profit to Assets	1997	13.9	2.9	-14.6
	1998	9.3	1.1	-11.4
	1999	14.9	2.8	-4.8
Return on Equity	1997	...	29.9	...
	1998	...	17.1	...
	1999	...	21.3	...
Liabilities to Assets	1997	0.83	1.04	1.32
	1998	0.82	1.01	1.21
	1999	0.75	1.04	1.17
Sales - % change year over year				
	1997-98		11.8	
	1998-99		5.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.5	43.5	
	1998	54.3	45.7	
	1999	63.5	36.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1511 Tire and Tube Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	9	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	5.2	...
	1998	...	2.5	...
	1999	...	2.7	...
Pretax Profit Margin	1997	...	6.6	...
	1998	...	3.4	...
	1999	...	1.9	...
Gross Profit Margin	1997	...	29.2	...
	1998	...	22.2	...
	1999	...	27.9	...
Pretax Profit to Assets	1997	...	13.6	...
	1998	...	13.2	...
	1999	...	8.0	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.83	...
	1998	...	0.82	...
	1999	...	0.86	...
Sales - % change year over year				
	1997-98		34.8	
	1998-99		8.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	80.0	20.0	
	1998	66.7	33.3	
	1999	71.4	28.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1521 Rubber Hose and Belting Industry

		Quartile Boundary (1)		
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	5.9	1.9	-2.9
	1999	8.0	1.5	0.3
Pretax Profit Margin	1997	12.0	0.8	-7.4
	1998	8.4	2.1	-2.9
	1999	9.2	1.9	0.5
Gross Profit Margin	1997	...	33.4	...
	1998	...	39.1	...
	1999	...	33.6	...
Pretax Profit to Assets	1997	19.4	0.5	-7.4
	1998	15.1	3.0	-6.4
	1999	16.9	3.9	1.0
Return on Equity	1997	...	1.3	...
	1998	...	10.0	...
	1999	...	8.4	...
Liabilities to Assets	1997	...	0.66	...
	1998	0.52	0.62	0.89
	1999	0.40	0.62	0.89
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Sales - % change year over year				
	1997-98		5.2	
	1998-99		2.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.3	43.8
	1998		66.7	33.3
	1999		81.3	18.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1599 Other Rubber Products Industries

		Quartile Boundary (1)		
Number of firms (1998):	63	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.8	2.5	-1.9
	1998	9.1	3.7	-0.2
	1999	8.4	3.8	-0.4
Pretax Profit Margin	1997	8.1	4.2	-0.3
	1998	10.9	4.5	-0.5
	1999	8.9	4.2	0.2
Gross Profit Margin	1997	46.8	34.2	19.5
	1998	49.9	35.3	27.0
	1999	56.5	31.9	24.8
Pretax Profit to Assets	1997	16.9	7.3	-0.8
	1998	20.7	6.7	-0.3
	1999	21.4	5.8	0.4
Return on Equity	1997	40.9	21.6	7.1
	1998	34.3	15.3	6.3
	1999	27.2	13.7	3.1
Liabilities to Assets	1997	0.41	0.72	0.97
	1998	0.40	0.73	1.03
	1999	0.37	0.74	1.00
Sales - % change year over year				
	1997-98		6.9	
	1998-99		26.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.2	25.8	
	1998	74.6	25.4	
	1999	78.4	21.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1611 Foamed and Expanded Plastic Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	26	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.8	2.9	-2.4
	1998	8.2	3.7	0.6
	1999	6.3	0.9	-1.2
Pretax Profit Margin	1997	9.5	3.9	-2.4
	1998	10.8	5.5	0.6
	1999	8.1	0.9	-0.7
Gross Profit Margin	1997	41.7	36.4	27.9
	1998	48.0	36.8	30.5
	1999	...	28.4	...
Pretax Profit to Assets	1997	17.8	4.7	-3.7
	1998	16.4	12.7	1.3
	1999	17.0	2.7	-1.0
Return on Equity	1997	...	13.5	...
	1998	...	15.6	...
	1999	...	12.8	...
Liabilities to Assets	1997	0.43	0.55	0.89
	1998	0.35	0.73	0.96
	1999	0.49	0.79	0.99
Sales - % change year over year				
	1997-98		18.2	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.6	31.4	
	1998	80.8	19.2	
	1999	61.9	38.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1621 Plastic Pipe and Pipe Fittings Industry

		Quartile Boundary (1)		
Number of firms (1998):	32	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.9	2.1	-2.6
	1998	6.0	2.4	-0.8
	1999	6.6	3.2	-4.0
Pretax Profit Margin	1997	7.7	2.7	-2.6
	1998	7.7	3.2	-0.8
	1999	7.6	4.0	-4.0
Gross Profit Margin	1997	48.4	34.4	25.5
	1998	41.4	29.4	18.2
	1999	35.8	29.1	21.2
Pretax Profit to Assets	1997	13.3	4.6	-5.5
	1998	13.2	6.1	-1.7
	1999	12.8	7.2	-7.6
Return on Equity	1997	...	11.6	...
	1998	27.8	14.0	3.0
	1999	26.6	12.7	2.0
Liabilities to Assets	1997	0.46	0.59	0.78
	1998	0.42	0.62	0.79
	1999	0.36	0.55	0.76
Sales - % change year over year				
	1997-98		6.4	
	1998-99		-0.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.7	35.3	
	1998	71.9	28.1	
	1999	73.1	26.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1631 Plastic Film and Sheeting Industry

		Quartile Boundary (1)		
Number of firms (1998):	18	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.3	2.7	-1.1
	1998	6.4	1.8	-2.7
	1999	...	4.6	...
Pretax Profit Margin	1997	10.3	3.5	-1.0
	1998	8.3	2.3	-2.7
	1999	...	5.9	...
Gross Profit Margin	1997	...	29.8	...
	1998	...	37.6	...
	1999	...	38.3	...
Pretax Profit to Assets	1997	21.8	5.7	-2.6
	1998	18.6	3.8	-4.2
	1999	...	9.3	...
Return on Equity	1997	...	38.3	...
	1998	...	14.8	...
	1999	...	26.0	...
Liabilities to Assets	1997	0.66	0.87	1.00
	1998	0.58	0.73	0.89
	1999	...	0.66	...
Sales - % change year over year				
	1997-98		22.4	
	1998-99		25.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.2	27.8
	1998		72.2	27.8
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1691 Plastic Bag Industry

		Quartile Boundary (1)		
Number of firms (1998):	39	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	1.0	-4.0
	1998	5.0	2.0	0.6
	1999	4.2	1.5	0.5
Pretax Profit Margin	1997	4.2	1.0	-4.0
	1998	6.0	2.1	0.8
	1999	6.0	1.6	0.6
Gross Profit Margin	1997	33.0	23.6	16.3
	1998	33.2	27.9	16.5
	1999	35.0	23.9	15.1
Pretax Profit to Assets	1997	10.3	2.4	-4.5
	1998	11.1	5.1	1.0
	1999	10.4	3.3	0.7
Return on Equity	1997	51.3	20.8	-0.6
	1998	46.9	22.2	4.8
	1999	35.1	11.4	2.2
Liabilities to Assets	1997	0.71	0.92	1.03
	1998	0.68	0.88	1.03
	1999	0.70	0.86	0.95
Sales - % change year over year				
	1997-98		10.8	
	1998-99		10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.1	43.9	
	1998	87.2	12.8	
	1999	81.8	18.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1699 Other Plastic Products Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	395	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.5	3.4	0.3
	1998	8.7	4.1	0.2
	1999	9.2	4.1	0.5
Pretax Profit Margin	1997	9.6	4.3	0.5
	1998	10.7	4.9	0.4
	1999	11.4	4.9	0.7
Gross Profit Margin	1997	44.8	30.6	22.0
	1998	46.0	33.0	21.9
	1999	46.7	32.4	23.8
Pretax Profit to Assets	1997	16.1	7.5	0.8
	1998	19.4	9.1	0.5
	1999	19.5	8.3	1.1
Return on Equity	1997	31.8	17.3	5.9
	1998	39.1	20.8	7.4
	1999	34.4	18.3	3.1
Liabilities to Assets	1997	0.43	0.71	0.94
	1998	0.48	0.72	0.96
	1999	0.46	0.65	0.90
Sales - % change year over year				
	1997-98		11.5	
	1998-99		14.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.8	23.2
	1998		77.0	23.0
	1999		80.7	19.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1711 Leather Tanneries

		Quartile Boundary (1)		
Number of firms (1998):	20	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.3	...
	1998	6.3	0.3	-15.7
	1999	7.5	-0.7	-10.8
Pretax Profit Margin	1997	...	2.2	...
	1998	8.0	0.5	-15.7
	1999	7.9	-0.6	-9.8
Gross Profit Margin	1997	...	27.3	...
	1998	...	24.7	...
	1999	...	39.7	...
Pretax Profit to Assets	1997	...	3.2	...
	1998	8.7	0.9	-21.8
	1999	11.8	-1.6	-16.3
Return on Equity	1997	...	14.3	...
	1998	...	5.9	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.71	...
	1998	0.32	0.89	1.22
	1999	0.45	0.99	1.44
Sales - % change year over year				
	1997-98		-3.6	
	1998-99		-3.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	80.0	20.0	
	1998	55.0	45.0	
	1999	43.8	56.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1712 Footwear Industry

		Quartile Boundary (1)		
Number of firms (1998):	40	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.7	-6.7
	1998	7.5	3.4	-1.9
	1999	7.8	4.2	1.8
Pretax Profit Margin	1997	6.3	2.3	-6.7
	1998	9.2	4.0	-1.0
	1999	9.5	5.4	0.9
Gross Profit Margin	1997	51.9	22.0	18.1
	1998	55.2	32.6	19.6
	1999	72.0	46.9	23.0
Pretax Profit to Assets	1997	11.4	3.7	-8.6
	1998	20.4	8.9	-6.0
	1999	20.3	11.5	3.2
Return on Equity	1997	42.4	13.6	2.7
	1998	48.1	20.2	9.4
	1999	27.7	16.1	7.1
Liabilities to Assets	1997	0.44	0.70	1.02
	1998	0.51	0.72	1.10
	1999	0.43	0.69	1.06
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Sales - % change year over year				
	1997-98		-9.7	
	1998-99		-7.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.3	38.7	
	1998	67.5	32.5	
	1999	82.9	17.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1713 Luggage, Purse and Handbag Industry

		Quartile Boundary (1)		
Number of firms (1998):	29	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.3	-2.3
	1998	6.7	1.6	0.3
	1999	8.2	1.8	-1.8
Pretax Profit Margin	1997	5.8	1.3	-2.3
	1998	7.7	2.0	0.3
	1999	9.3	2.0	-1.8
Gross Profit Margin	1997	44.5	34.2	24.6
	1998	47.9	33.9	17.7
	1999	43.8	33.0	24.4
Pretax Profit to Assets	1997	7.7	2.3	-3.9
	1998	10.4	4.1	0.7
	1999	8.9	1.7	-3.6
Return on Equity	1997	...	6.5	...
	1998	...	7.2	...
	1999	...	9.1	...
Liabilities to Assets	1997	0.67	0.93	1.12
	1998	0.64	0.85	1.04
	1999	0.73	0.84	1.09
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Sales - % change year over year				
	1997-98		-6.9	
	1998-99		-0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.7	39.3	
	1998	79.3	20.7	
	1999	62.5	37.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1719 Other Leather and Allied Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	33	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	3.6	0.1
	1998	3.8	1.7	0.2
	1999	3.8	0.8	-1.4
Pretax Profit Margin	1997	9.1	4.0	0.2
	1998	4.3	1.9	0.2
	1999	4.5	0.9	-1.4
Gross Profit Margin	1997	52.0	37.3	21.7
	1998	50.7	33.6	23.4
	1999	49.3	36.2	18.1
Pretax Profit to Assets	1997	17.5	4.1	0.2
	1998	15.5	4.8	0.5
	1999	13.0	1.3	-3.0
Return on Equity	1997	34.0	10.8	2.9
	1998	50.3	9.3	1.8
	1999	25.6	5.8	-1.9
Liabilities to Assets	1997	0.58	0.81	1.02
	1998	0.58	0.79	1.02
	1999	0.47	0.66	0.98
Sales - % change year over year				
	1997-98		12.5	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.8	24.2	
	1998	78.8	21.2	
	1999	68.0	32.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1811 Man-Made Fibre and Filament Yarn Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	12	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.1	...
	1998	...	2.8	...
	1999	...	...	...
Pretax Profit Margin	1997	...	2.6	...
	1998	...	4.0	...
	1999	...	...	...
Gross Profit Margin	1997	...	25.6	...
	1998	...	28.9	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.9	...
	1998	...	9.8	...
	1999	...	...	...
Return on Equity	1997	...	11.7	...
	1998	...	26.5	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.64	...
	1998	...	0.71	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		8.6	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		58.3	41.7
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1829 Other Spun Yarn and Woven Cloth Industries

		Quartile Boundary (1)		
Number of firms (1998):	23	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.4	-1.8
	1998	6.2	2.0	-2.2
	1999	7.1	2.5	-2.4
Pretax Profit Margin	1997	5.0	0.4	-1.8
	1998	7.7	2.3	-2.2
	1999	8.9	2.8	-0.7
Gross Profit Margin	1997	...	32.0	...
	1998	...	32.7	...
	1999	...	35.8	...
Pretax Profit to Assets	1997	6.1	0.5	-5.4
	1998	12.7	4.4	-4.9
	1999	14.4	5.3	-5.5
Return on Equity	1997	...	2.4	...
	1998	...	11.5	...
	1999	...	14.5	...
Liabilities to Assets	1997	0.54	0.82	1.07
	1998	0.51	0.88	1.12
	1999	0.53	1.00	1.09
Sales - % change year over year				
	1997-98		-2.1	
	1998-99		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		52.9	47.1
	1998		73.9	26.1
	1999		76.2	23.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1831 Broad Knitted Fabric Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	14	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	0.1	...
	1998	...	-0.5	...
	1999	...	-0.8	...
Pretax Profit Margin	1997	...	0.1	...
	1998	...	-0.1	...
	1999	...	-0.8	...
Gross Profit Margin	1997	...	44.7	...
	1998	...	47.3	...
	1999	...	41.4	...
Pretax Profit to Assets	1997	...	0.3	...
	1998	...	-0.1	...
	1999	...	-2.0	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.93	...
	1998	...	0.95	...
	1999	...	0.84	...
<hr/>				
Sales - % change year over year				
	1997-98		26.4	
	1998-99		-4.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.5	45.5	
	1998	50.0	50.0	
	1999	33.3	66.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1911 Natural Fibres Processing and Felt Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	7	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.8	...
	1998	...	2.3	...
	1999	...	...	...
Pretax Profit Margin	1997	...	2.4	...
	1998	...	3.1	...
	1999	...	...	...
Gross Profit Margin	1997	...	22.3	...
	1998	...	29.9	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.1	...
	1998	...	4.1	...
	1999	...	...	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.57	...
	1998	...	0.40	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		2.4	
	1998-99		10.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.3	35.7
	1998		85.7	14.3
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1921 Carpet, Mat and Rug Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	-2.9	...
	1999	...	0.3	...
Pretax Profit Margin	1997	...	-0.4	...
	1998	...	-2.5	...
	1999	...	0.3	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	-3.1	...
	1998	...	-4.5	...
	1999	...	2.2	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.76	...
	1999	...	1.00	...
<hr/>				
Sales - % change year over year				
	1997-98		7.0	
	1998-99		23.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	42.9	57.1	
	1998	36.4	63.6	
	1999	57.1	42.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1931 Canvas and Related Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	69	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.8	-4.1
	1998	7.2	3.3	-0.5
	1999	6.7	2.8	-0.9
Pretax Profit Margin	1997	6.4	2.3	-2.7
	1998	8.7	4.1	-0.4
	1999	8.0	3.1	-0.5
Gross Profit Margin	1997	46.8	36.6	26.3
	1998	57.9	37.4	29.1
	1999	55.2	34.2	27.8
Pretax Profit to Assets	1997	14.5	5.6	-4.8
	1998	23.6	7.8	-1.3
	1999	17.6	6.9	-1.9
Return on Equity	1997	27.3	11.6	0.3
	1998	37.5	18.5	8.3
	1999	30.7	12.7	1.8
Liabilities to Assets	1997	0.48	0.78	0.98
	1998	0.44	0.70	1.04
	1999	0.37	0.66	0.90
Sales - % change year over year				
	1997-98		7.1	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.1	33.9	
	1998	73.9	26.1	
	1999	71.7	28.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1991 *Narrow Fabric Industry*

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	18	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.6	...
	1998	...	2.5	...
	1999	...	0.7	...
Pretax Profit Margin	1997	...	3.4	...
	1998	...	2.0	...
	1999	...	0.7	...
Gross Profit Margin	1997	...	30.5	...
	1998	...	33.0	...
	1999	...	34.6	...
Pretax Profit to Assets	1997	...	8.8	...
	1998	...	3.6	...
	1999	...	1.0	...
Return on Equity	1997	...	14.9	...
	1998	...	7.5	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.74	...
	1998	...	0.87	...
	1999	...	0.99	...
<hr/>				
Sales - % change year over year				
	1997-98		9.9	
	1998-99		-3.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	81.8	18.2	
	1998	77.8	22.2	
	1999	64.3	35.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1992 Contract Textile Dyeing and Finishing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.8	2.5	-0.1
	1998	7.2	2.2	-2.6
	1999	6.9	1.7	-6.1
Pretax Profit Margin	1997	6.4	2.7	-0.1
	1998	8.9	2.2	-2.0
	1999	8.2	1.7	-4.2
Gross Profit Margin	1997	52.8	33.2	22.6
	1998	45.3	34.1	24.7
	1999	46.2	33.8	22.4
Pretax Profit to Assets	1997	15.5	5.1	-0.4
	1998	21.4	4.0	-6.5
	1999	16.5	3.1	-12.9
Return on Equity	1997	28.1	8.3	0.2
	1998	43.4	13.1	2.4
	1999	35.2	11.1	-0.7
Liabilities to Assets	1997	0.49	0.77	1.00
	1998	0.49	0.78	0.97
	1999	0.40	0.82	1.01
Sales - % change year over year				
		1997-98	3.9	
		1998-99	-1.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	72.0	28.0
		1998	69.2	30.8
		1999	60.4	39.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1993 Household Products of Textile Materials Industry

		Quartile Boundary (1)		
Number of firms (1998):	72	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.2	1.1	-0.5
	1998	4.5	1.2	-0.6
	1999	5.6	1.3	0.2
Pretax Profit Margin	1997	3.7	1.1	-0.7
	1998	5.4	1.3	-0.3
	1999	6.9	2.2	0.3
Gross Profit Margin	1997	49.7	37.2	23.7
	1998	46.1	31.4	24.7
	1999	48.9	32.0	27.7
Pretax Profit to Assets	1997	13.6	4.1	-0.8
	1998	12.3	2.2	-1.3
	1999	12.6	6.1	0.5
Return on Equity	1997	50.0	16.4	1.7
	1998	35.2	11.3	2.2
	1999	38.1	17.5	6.5
Liabilities to Assets	1997	0.64	0.89	1.01
	1998	0.64	0.82	0.99
	1999	0.56	0.78	1.00
Sales - % change year over year				
	1997-98		3.1	
	1998-99		18.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.6	28.4	
	1998	69.4	30.6	
	1999	78.2	21.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 1999 Other Textile Products Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	72	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.4	2.4	-1.5
	1998	6.7	2.4	-1.0
	1999	6.9	2.0	-1.3
Pretax Profit Margin	1997	10.5	3.1	-1.5
	1998	8.4	2.9	-1.0
	1999	7.5	2.2	-1.2
Gross Profit Margin	1997	56.4	37.5	22.8
	1998	51.2	34.7	23.5
	1999	54.9	36.1	25.3
Pretax Profit to Assets	1997	16.4	4.7	-2.6
	1998	13.8	6.3	-1.7
	1999	17.6	5.1	-2.2
Return on Equity	1997	33.7	15.2	2.6
	1998	39.1	12.5	5.7
	1999	32.7	16.5	4.2
Liabilities to Assets	1997	0.42	0.70	1.01
	1998	0.44	0.75	0.97
	1999	0.44	0.76	0.99
Sales - % change year over year				
	1997-98		15.4	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.4	32.6
	1998		70.8	29.2
	1999		68.9	31.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2431 Mens's and Boys' Coat Industry

		Quartile Boundary (1)		
Number of firms (1998):	8	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.0	...
	1998	...	4.7	...
	1999	...	5.7	...
Pretax Profit Margin	1997	...	3.9	...
	1998	...	5.2	...
	1999	...	7.0	...
Gross Profit Margin	1997	...	31.9	...
	1998	...	34.1	...
	1999	...	28.0	...
Pretax Profit to Assets	1997	...	6.7	...
	1998	...	9.7	...
	1999	...	12.6	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.70	...
	1998	...	0.71	...
	1999	...	0.64	...
<hr/>				
Sales - % change year over year				
	1997-98		-12.5	
	1998-99		19.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		81.8	18.2
	1998		87.5	12.5
	1999		100.0	0.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2432 Men's and Boys' Suit and Jacket Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	24	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.6	0.7	-6.0
	1998	5.0	2.2	-0.6
	1999	4.8	1.8	-0.5
Pretax Profit Margin	1997	3.4	0.8	-5.6
	1998	6.0	2.7	-0.6
	1999	5.3	2.5	0.8
Gross Profit Margin	1997	31.8	25.1	16.4
	1998	42.9	27.2	14.6
	1999	28.8	19.7	13.4
Pretax Profit to Assets	1997	6.6	1.6	-10.8
	1998	18.8	6.8	-0.9
	1999	17.6	6.1	-3.8
Return on Equity	1997	...	9.3	...
	1998	...	27.6	...
	1999	...	34.8	...
Liabilities to Assets	1997	0.68	0.81	1.09
	1998	0.62	0.80	1.02
	1999	0.50	0.84	1.12
Sales - % change year over year				
	1997-98		2.8	
	1998-99		15.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.3	41.7
	1998		70.8	29.2
	1999		81.0	19.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2433

Men's and Boys' Pants Industry

		Quartile Boundary (1)		
Number of firms (1998):	...	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	-0.1	...
	1998	...	...	...
	1999	...	1.3	...
Pretax Profit Margin	1997	...	-0.1	...
	1998	...	...	...
	1999	...	1.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	-0.3	...
	1998	...	...	...
	1999	...	4.7	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.75	...
	1998	...	...	...
	1999	...	0.65	...
Sales - % change year over year				
	1997-98		13.6	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		42.9	57.1
	1998		...	...
	1999		71.4	28.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2434 Men's and Boys' Shirt and Underwear Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	22	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.9	1.1	-2.4
	1998	8.4	2.6	-4.0
	1999	...	1.4	...
Pretax Profit Margin	1997	5.0	1.5	-2.4
	1998	8.4	2.9	-4.0
	1999	...	1.6	...
Gross Profit Margin	1997	50.8	35.4	24.2
	1998	43.2	34.2	22.9
	1999	...	29.9	...
Pretax Profit to Assets	1997	9.7	1.1	-7.0
	1998	26.8	8.9	-12.6
	1999	...	3.5	...
Return on Equity	1997	...	16.9	...
	1998	...	15.8	...
	1999	...	...	...
Liabilities to Assets	1997	0.62	0.83	0.97
	1998	0.67	0.90	1.06
	1999	...	0.91	...
Sales - % change year over year				
	1997-98		1.5	
	1998-99		-4.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.5	43.5
	1998		63.6	36.4
	1999		57.1	42.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2435 Men's and Boys' Clothing Contractors

		Quartile Boundary (1)		
Number of firms (1998):	38	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.4	2.2	-5.1
	1998	6.7	2.3	-0.7
	1999	4.8	0.5	-1.0
Pretax Profit Margin	1997	8.5	3.1	-4.8
	1998	7.7	2.4	-0.7
	1999	5.6	0.9	-1.0
Gross Profit Margin	1997	43.3	27.0	15.2
	1998	48.3	32.3	18.1
	1999	52.5	34.7	18.2
Pretax Profit to Assets	1997	16.4	1.9	-16.2
	1998	23.7	10.2	-1.4
	1999	18.1	3.3	-3.4
Return on Equity	1997	...	8.1	...
	1998	68.6	24.6	5.9
	1999	67.0	26.7	-5.3
Liabilities to Assets	1997	0.46	0.91	1.02
	1998	0.64	0.84	1.02
	1999	0.58	0.88	1.01
Sales - % change year over year				
	1997-98		1.9	
	1998-99		10.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		68.4	31.6
	1999		58.8	41.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2441 Women's Coat and Jacket Industry

		Quartile Boundary (1)		
Number of firms (1998):	22	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.7	2.0	-3.0
	1998	4.3	1.9	-2.1
	1999	...	3.1	...
Pretax Profit Margin	1997	10.9	3.9	0.1
	1998	5.5	2.7	-0.6
	1999	...	3.8	...
Gross Profit Margin	1997	55.0	32.5	22.7
	1998	44.6	25.9	15.9
	1999	...	21.7	...
Pretax Profit to Assets	1997	15.3	6.6	-3.7
	1998	10.2	5.7	-4.4
	1999	...	9.1	...
Return on Equity	1997	...	15.9	...
	1998	...	18.2	...
	1999	...	32.8	...
Liabilities to Assets	1997	0.52	0.79	1.15
	1998	0.48	0.73	0.98
	1999	...	0.71	...
<hr/>				
Sales - % change year over year				
	1997-98		2.9	
	1998-99		-5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.0	24.0
	1998		77.3	22.7
	1999		92.3	7.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2442 Women's Sportswear Industry

		Quartile Boundary (1)		
Number of firms (1998):	49	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.4	-0.7
	1998	5.0	2.6	-0.7
	1999	4.8	1.6	-0.7
Pretax Profit Margin	1997	5.6	2.0	-0.5
	1998	5.5	2.9	-0.7
	1999	5.6	1.6	-0.8
Gross Profit Margin	1997	44.9	30.7	21.6
	1998	42.6	28.7	19.6
	1999	40.9	32.0	19.3
Pretax Profit to Assets	1997	13.1	2.6	-2.6
	1998	18.9	5.4	-0.7
	1999	14.6	3.6	-3.7
Return on Equity	1997	44.8	16.7	1.9
	1998	40.9	17.3	4.1
	1999	45.0	27.6	1.5
Liabilities to Assets	1997	0.63	0.91	1.09
	1998	0.65	0.81	1.03
	1999	0.63	0.80	0.99
Sales - % change year over year				
	1997-98		9.8	
	1998-99		7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.0	30.0	
	1998	73.5	26.5	
	1999	74.3	25.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2443 Women's Dress Industry

		Quartile Boundary (1)		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.0	0.1	-6.7
	1998	4.1	0.7	-8.8
	1999	4.9	0.9	-1.1
Pretax Profit Margin	1997	4.0	0.1	-6.7
	1998	5.2	0.8	-8.0
	1999	6.5	1.6	-1.1
Gross Profit Margin	1997	44.8	33.3	25.5
	1998	44.2	36.4	24.9
	1999	...	44.3	...
Pretax Profit to Assets	1997	10.6	0.5	-10.4
	1998	11.6	1.7	-9.2
	1999	17.1	3.0	-4.3
Return on Equity	1997	...	1.7	...
	1998	...	14.4	...
	1999	...	7.7	...
Liabilities to Assets	1997	0.51	0.78	0.93
	1998	0.63	0.89	1.06
	1999	0.65	0.85	1.00
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Sales - % change year over year				
	1997-98		1.8	
	1998-99		9.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		50.0	50.0
	1998		56.7	43.3
	1999		55.6	44.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2445 Women's Clothing Contractors

		Quartile Boundary (1)		
Number of firms (1998):	162	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.3	-1.9
	1998	5.6	1.4	-1.2
	1999	6.2	1.2	-0.9
Pretax Profit Margin	1997	6.4	1.4	-1.9
	1998	6.2	1.7	-1.0
	1999	7.0	1.7	-0.8
Gross Profit Margin	1997	56.3	37.2	22.6
	1998	57.0	35.0	22.3
	1999	55.2	38.2	21.6
Pretax Profit to Assets	1997	13.5	4.1	-3.4
	1998	14.0	5.1	-2.0
	1999	13.6	3.2	-2.4
Return on Equity	1997	41.6	17.1	4.1
	1998	38.7	20.5	6.5
	1999	36.3	19.0	1.7
Liabilities to Assets	1997	0.64	0.92	1.07
	1998	0.59	0.93	1.10
	1999	0.50	0.86	1.08
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Sales - % change year over year				
	1997-98		13.5	
	1998-99		-4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.9	34.1	
	1998	68.5	31.5	
	1999	65.2	34.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2451 Children's Clothing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.9	1.0	-1.4
	1998	10.1	3.2	0.4
	1999	...	0.6	...
Pretax Profit Margin	1997	13.0	1.8	-1.0
	1998	12.2	3.8	0.4
	1999	...	0.7	...
Gross Profit Margin	1997	...	31.7	...
	1998	...	34.2	...
	1999	...	29.1	...
Pretax Profit to Assets	1997	16.2	5.9	-2.4
	1998	22.0	5.0	0.5
	1999	...	1.5	...
Return on Equity	1997	...	6.8	...
	1998	...	7.4	...
	1999	...	1.8	...
Liabilities to Assets	1997	0.36	0.83	1.00
	1998	0.25	0.60	0.95
	1999	...	0.38	...
Sales - % change year over year				
	1997-98		26.3	
	1998-99		2.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.6	36.4
	1998		81.3	18.8
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2491 Sweater Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.1	...
	1998	...	-0.5	...
	1999	...	-0.9	...
Pretax Profit Margin	1997	...	2.9	...
	1998	...	-0.5	...
	1999	...	-0.3	...
Gross Profit Margin	1997	...	31.7	...
	1998	...	28.6	...
	1999	...	34.6	...
Pretax Profit to Assets	1997	...	7.4	...
	1998	...	-0.9	...
	1999	...	-0.7	...
Return on Equity	1997	...	20.6	...
	1998	...	10.4	...
	1999	...	4.8	...
Liabilities to Assets	1997	...	0.78	...
	1998	...	0.95	...
	1999	...	0.92	...
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Sales - % change year over year				
	1997-98		-11.9	
	1998-99		7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	47.4	52.6	
	1999	46.7	53.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2492 Occupational Clothing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	35	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.1	0.2	-6.2
	1998	4.9	1.5	-0.6
	1999	4.3	1.0	-1.6
Pretax Profit Margin	1997	3.7	0.2	-6.2
	1998	6.5	2.0	-0.6
	1999	5.0	1.3	-1.6
Gross Profit Margin	1997	46.3	27.8	15.7
	1998	42.0	31.5	17.3
	1999	42.6	28.7	18.8
Pretax Profit to Assets	1997	11.8	0.3	-10.5
	1998	15.9	3.3	-1.6
	1999	15.6	3.2	-1.3
Return on Equity	1997	42.8	9.7	-4.9
	1998	44.9	20.9	2.7
	1999	...	12.5	...
Liabilities to Assets	1997	0.55	0.92	1.25
	1998	0.50	0.69	1.01
	1999	0.37	0.75	1.04
Sales - % change year over year				
	1997-98		12.1	
	1998-99		8.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	51.3	48.7	
	1998	71.4	28.6	
	1999	66.7	33.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2493 Glove Industry

		Quartile Boundary (1)		
Number of firms (1998):	15	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.0	...
	1998	...	2.9	...
	1999	...	2.0	...
Pretax Profit Margin	1997	...	4.3	...
	1998	...	3.2	...
	1999	...	2.6	...
Gross Profit Margin	1997	...	27.1	...
	1998	...	27.1	...
	1999	...	25.0	...
Pretax Profit to Assets	1997	...	11.0	...
	1998	...	9.4	...
	1999	...	7.6	...
Return on Equity	1997	...	31.3	...
	1998	...	23.2	...
	1999	...	32.3	...
Liabilities to Assets	1997	...	0.70	...
	1998	...	0.84	...
	1999	...	0.82	...
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Sales - % change year over year				
	1997-98		0.7	
	1998-99		16.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		86.7	13.3
	1999		92.3	7.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2494 Hosiery Industry

		Quartile Boundary (1)		
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.3	-6.6
	1998	10.6	1.6	-4.2
	1999	2.9	0.6	-2.8
Pretax Profit Margin	1997	5.7	1.6	-6.6
	1998	13.9	2.4	-4.2
	1999	4.6	0.8	-1.9
Gross Profit Margin	1997	34.6	26.3	14.7
	1998	41.0	25.4	14.5
	1999	51.9	31.3	14.8
Pretax Profit to Assets	1997	8.4	2.7	-10.6
	1998	9.6	2.7	-7.4
	1999	3.9	0.9	-3.0
Return on Equity	1997	36.0	4.9	-5.6
	1998	...	5.3	...
	1999	9.4	2.3	-5.7
Liabilities to Assets	1997	0.23	0.69	0.88
	1998	0.26	0.52	0.87
	1999	0.19	0.54	0.85
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Sales - % change year over year				
	1997-98		-1.9	
	1998-99		-2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.4	31.6	
	1998	61.9	38.1	
	1999	60.0	40.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2495

Fur Goods Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	37	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.7	2.9	-3.6
	1998	6.4	1.3	-1.9
	1999	10.7	1.1	-5.2
Pretax Profit Margin	1997	11.3	2.5	-3.6
	1998	7.4	1.9	-1.6
	1999	13.1	1.3	-4.0
Gross Profit Margin	1997	49.2	30.3	20.1
	1998	44.2	38.6	22.7
	1999	50.1	34.5	23.7
Pretax Profit to Assets	1997	12.5	3.4	-3.0
	1998	12.9	2.3	-2.4
	1999	10.5	1.4	-6.4
Return on Equity	1997	16.1	3.2	-2.1
	1998	...	8.7	...
	1999	25.7	4.4	-1.9
Liabilities to Assets	1997	0.16	0.81	0.97
	1998	0.42	0.77	1.04
	1999	0.30	0.79	1.10
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Sales - % change year over year				
	1997-98		-7.3	
	1998-99		14.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.1	34.9
	1998		59.5	40.5
	1999		68.8	31.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2499 Other Clothing and Apparel Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	72	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.8	2.0	-0.6
	1998	5.2	2.4	-1.4
	1999	4.3	2.0	-1.0
Pretax Profit Margin	1997	6.8	2.6	-0.5
	1998	6.3	3.3	-1.1
	1999	5.8	2.7	-0.9
Gross Profit Margin	1997	40.4	32.0	18.0
	1998	45.4	35.0	24.4
	1999	45.4	35.8	25.0
Pretax Profit to Assets	1997	14.2	6.8	-1.3
	1998	16.2	7.4	-1.8
	1999	13.6	7.5	-1.6
Return on Equity	1997	30.8	13.6	2.0
	1998	25.1	10.3	3.1
	1999	23.5	9.6	-0.1
Liabilities to Assets	1997	0.46	0.88	1.02
	1998	0.41	0.75	1.00
	1999	0.40	0.72	1.02
Sales - % change year over year				
	1997-98		13.2	
	1998-99		-1.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.4	32.6	
	1998	73.6	26.4	
	1999	70.8	29.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2512 Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	105	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	3.2	0.1
	1998	5.9	2.1	-3.4
	1999	6.5	3.0	-1.5
Pretax Profit Margin	1997	8.2	3.5	0.2
	1998	7.5	2.9	-3.4
	1999	7.9	4.0	-1.0
Gross Profit Margin	1997	48.3	28.4	16.5
	1998	46.2	28.7	18.7
	1999	47.0	29.6	20.1
Pretax Profit to Assets	1997	14.5	6.2	0.3
	1998	15.8	5.8	-3.8
	1999	15.1	6.6	-1.9
Return on Equity	1997	26.1	9.2	1.0
	1998	24.9	10.8	0.2
	1999	23.8	10.6	-1.6
Liabilities to Assets	1997	0.24	0.56	0.81
	1998	0.38	0.61	0.87
	1999	0.38	0.61	0.86
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Sales - % change year over year				
	1997-98		15.4	
	1998-99		0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		79.8	20.2
	1998		65.7	34.3
	1999		71.9	28.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2541 Prefabricated Wooden Buildings Industry

		Quartile Boundary (1)		
Number of firms (1998):	22	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.5	-0.1	-5.9
	1998	5.3	3.3	-2.1
	1999	...	2.1	...
Pretax Profit Margin	1997	5.6	-0.1	-5.9
	1998	5.9	3.9	-2.1
	1999	...	2.9	...
Gross Profit Margin	1997	46.0	26.3	19.4
	1998	35.5	27.5	18.8
	1999	...	30.7	...
Pretax Profit to Assets	1997	15.4	-0.6	-11.8
	1998	21.8	8.5	-15.4
	1999	...	3.5	...
Return on Equity	1997	...	27.1	...
	1998	...	23.2	...
	1999	...	8.8	...
Liabilities to Assets	1997	0.43	0.77	1.03
	1998	0.48	0.83	1.14
	1999	...	0.88	...
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Sales - % change year over year				
	1997-98		10.1	
	1998-99		-13.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	47.6	52.4	
	1998	59.1	40.9	
	1999	78.6	21.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2542 Wooden Kitchen Cabinet and Bathroom Vanity Industry

		Quartile Boundary (1)		
Number of firms (1998):	199	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.6	1.2	-4.9
	1998	5.9	1.5	-1.7
	1999	6.3	1.9	-0.8
Pretax Profit Margin	1997	6.5	1.4	-4.7
	1998	7.3	1.9	-1.5
	1999	7.6	2.4	-0.7
Gross Profit Margin	1997	38.4	28.9	20.4
	1998	41.6	30.9	22.6
	1999	42.3	32.2	24.5
Pretax Profit to Assets	1997	16.0	4.0	-9.8
	1998	15.1	4.0	-5.0
	1999	18.4	7.5	-1.3
Return on Equity	1997	40.7	20.3	3.1
	1998	38.3	17.0	5.0
	1999	42.0	18.8	3.8
Liabilities to Assets	1997	0.58	0.90	1.10
	1998	0.52	0.82	1.08
	1999	0.49	0.79	1.05
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Sales - % change year over year				
	1997-98		14.5	
	1998-99		11.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.4	38.6	
	1998	63.3	36.7	
	1999	71.1	28.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2543 Wooden Door and Window

		Quartile Boundary (1)		
Number of firms (1998):	88	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.5	1.5	-1.7
	1998	5.0	1.3	-1.2
	1999	5.6	2.8	-0.7
Pretax Profit Margin	1997	6.1	1.9	-1.5
	1998	6.0	1.5	-1.1
	1999	7.2	3.2	-0.6
Gross Profit Margin	1997	38.8	25.9	18.2
	1998	36.3	23.0	15.4
	1999	44.3	26.1	18.6
Pretax Profit to Assets	1997	17.3	4.4	-2.4
	1998	16.4	3.0	-2.7
	1999	18.9	5.4	-1.5
Return on Equity	1997	39.3	14.6	2.3
	1998	42.0	13.2	1.4
	1999	36.4	15.6	4.1
Liabilities to Assets	1997	0.56	0.90	1.08
	1998	0.66	0.89	1.11
	1999	0.53	0.85	1.04
Sales - % change year over year				
	1997-98		8.2	
	1998-99		15.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.2	35.8	
	1998	63.6	36.4	
	1999	72.2	27.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2549 Other Millwork Industries

		Quartile Boundary (1)		
Number of firms (1998):	164	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.0	3.0	0.5
	1998	6.9	2.8	0.3
	1999	6.4	3.0	0.3
Pretax Profit Margin	1997	7.5	3.4	0.6
	1998	8.2	3.4	0.4
	1999	7.6	3.7	0.3
Gross Profit Margin	1997	39.5	26.2	18.3
	1998	42.4	27.9	19.8
	1999	44.2	30.5	22.1
Pretax Profit to Assets	1997	16.6	7.8	1.7
	1998	19.9	8.8	0.7
	1999	17.8	7.4	0.8
Return on Equity	1997	38.2	18.6	8.5
	1998	40.6	22.4	6.8
	1999	38.2	16.5	5.7
Liabilities to Assets	1997	0.60	0.82	1.02
	1998	0.55	0.80	0.99
	1999	0.50	0.75	0.99
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Sales - % change year over year				
	1997-98		14.6	
	1998-99		15.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		80.3	19.7
	1998		76.8	23.2
	1999		78.6	21.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2561 Wooden Box and Pallet Industry

Number of firms (1998):	99	Quartile Boundary (1)		
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	2.1	-0.1
	1998	6.8	3.4	1.0
	1999	5.1	2.7	0.6
Pretax Profit Margin	1997	6.1	2.7	0.0
	1998	9.2	4.2	1.3
	1999	7.0	3.5	0.7
Gross Profit Margin	1997	39.9	24.7	17.3
	1998	38.4	25.5	18.1
	1999	38.9	26.0	18.8
Pretax Profit to Assets	1997	15.4	6.2	-0.1
	1998	19.7	12.2	3.2
	1999	16.0	9.4	1.6
Return on Equity	1997	32.4	13.4	4.9
	1998	34.3	22.4	6.9
	1999	38.6	19.0	4.0
Liabilities to Assets	1997	0.44	0.70	0.97
	1998	0.37	0.58	0.87
	1999	0.33	0.58	0.87
Sales - % change year over year				
	1997-98		12.7	
	1998-99		5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.3	24.7	
	1998	82.8	17.2	
	1999	82.9	17.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2591 Wood Preservation Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-0.4	...
	1998	...	2.7	...
	1999	...	1.4	...
Pretax Profit Margin	1997	...	2.4	...
	1998	...	2.2	...
	1999	...	0.8	...
Gross Profit Margin	1997	...	28.7	...
	1998	...	27.0	...
	1999	...	22.4	...
Pretax Profit to Assets	1997	...	4.4	...
	1998	...	5.5	...
	1999	...	8.0	...
Return on Equity	1997	...	5.4	...
	1998	...	...	...
	1999	...	18.5	...
Liabilities to Assets	1997	...	0.49	...
	1998	...	0.78	...
	1999	...	0.83	...
Sales - % change year over year				
	1997-98		9.2	
	1998-99		-5.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.5	45.5	
	1998	58.8	41.2	
	1999	50.0	50.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2599 Other Wood Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	122	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.5	2.2	-1.4
	1998	8.2	2.2	-0.7
	1999	10.8	2.9	-0.9
Pretax Profit Margin	1997	8.6	2.6	-1.1
	1998	10.2	2.7	-0.7
	1999	13.1	3.2	-0.7
Gross Profit Margin	1997	50.6	36.9	23.2
	1998	52.1	34.6	25.4
	1999	52.0	37.3	24.9
Pretax Profit to Assets	1997	17.2	6.1	-2.4
	1998	18.9	6.3	-1.9
	1999	24.2	7.6	-1.4
Return on Equity	1997	35.4	11.9	-0.8
	1998	41.1	18.1	3.1
	1999	48.6	22.5	8.3
Liabilities to Assets	1997	0.45	0.81	1.04
	1998	0.50	0.86	1.08
	1999	0.50	0.85	1.08
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Sales - % change year over year				
	1997-98		12.4	
	1998-99		17.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.2	29.8	
	1998	73.0	27.0	
	1999	73.1	26.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2611

Wooden Household Furniture Industry

		Quartile Boundary (1)		
Number of firms (1998):	214	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	1.3	-1.8
	1998	5.5	1.7	-0.5
	1999	5.8	2.3	-0.1
Pretax Profit Margin	1997	5.2	1.5	-1.5
	1998	6.2	1.9	-0.5
	1999	7.2	3.0	0.1
Gross Profit Margin	1997	44.7	31.1	21.6
	1998	50.7	32.0	22.7
	1999	43.3	30.9	22.9
Pretax Profit to Assets	1997	16.0	3.8	-4.0
	1998	16.1	4.8	-1.4
	1999	18.5	6.1	0.4
Return on Equity	1997	28.1	12.6	1.8
	1998	32.9	14.4	3.6
	1999	38.3	17.8	6.1
Liabilities to Assets	1997	0.57	0.87	1.09
	1998	0.56	0.86	1.08
	1999	0.49	0.78	1.02
Sales - % change year over year				
	1997-98		14.6	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.7	32.3	
	1998	69.6	30.4	
	1999	76.6	23.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2612 Upholstered Household Furniture Industry

		Quartile Boundary (1)		
Number of firms (1998):	71	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	0.6	-1.1
	1998	4.8	1.7	-0.4
	1999	4.7	2.2	0.3
Pretax Profit Margin	1997	4.8	0.6	-1.1
	1998	5.3	2.0	-0.5
	1999	5.9	2.9	0.3
Gross Profit Margin	1997	40.2	26.4	17.6
	1998	38.8	25.6	14.4
	1999	33.8	20.9	17.4
Pretax Profit to Assets	1997	12.2	1.3	-3.9
	1998	14.5	5.3	-1.0
	1999	15.0	7.4	0.8
Return on Equity	1997	18.9	9.7	0.6
	1998	33.5	13.6	-1.6
	1999	25.8	11.4	1.2
Liabilities to Assets	1997	0.58	0.97	1.25
	1998	0.57	0.85	1.01
	1999	0.42	0.82	1.00
Sales - % change year over year				
	1997-98		11.8	
	1998-99		15.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.6	35.4	
	1998	70.4	29.6	
	1999	82.2	17.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2619 Other Household Furniture Industries

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	-0.3	-4.4
	1998	6.8	2.6	-1.0
	1999	6.6	1.9	-0.7
Pretax Profit Margin	1997	5.3	-0.4	-4.4
	1998	8.7	3.3	-1.0
	1999	8.5	1.6	-0.5
Gross Profit Margin	1997	39.9	28.0	18.0
	1998	47.6	33.6	28.5
	1999	56.9	41.6	24.1
Pretax Profit to Assets	1997	12.2	-0.6	-10.4
	1998	21.9	8.6	-0.9
	1999	14.5	4.5	-0.6
Return on Equity	1997	34.1	12.4	-1.3
	1998	...	...	...
	1999	33.2	12.4	-2.7
Liabilities to Assets	1997	0.45	0.84	1.13
	1998	0.48	0.79	1.02
	1999	0.56	0.77	0.99
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Sales - % change year over year				
	1997-98		14.2	
	1998-99		-2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		46.7	53.3
	1998		68.2	31.8
	1999		69.4	30.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2641 Metal Office Furniture Industry

		Quartile Boundary (1)		
Number of firms (1998):	36	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	3.0	0.4
	1998	8.7	3.2	0.2
	1999	10.2	3.9	0.5
Pretax Profit Margin	1997	7.7	3.7	0.5
	1998	11.8	4.1	0.3
	1999	13.0	5.0	0.7
Gross Profit Margin	1997	32.8	26.5	19.1
	1998	38.3	30.8	21.5
	1999	43.4	34.2	22.5
Pretax Profit to Assets	1997	25.0	8.0	1.3
	1998	24.4	8.5	0.6
	1999	27.2	12.7	1.7
Return on Equity	1997	57.8	26.2	8.2
	1998	74.6	36.6	7.8
	1999	68.6	21.6	7.9
Liabilities to Assets	1997	0.54	0.67	0.84
	1998	0.50	0.80	0.99
	1999	0.51	0.71	0.95
Sales - % change year over year				
	1997-98		18.3	
	1998-99		12.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		84.6	15.4
	1998		77.8	22.2
	1999		81.3	18.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2649

Other Office Furniture Industries

		Quartile Boundary (1)		
Number of firms (1998):	58	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.0	2.8	-0.5
	1998	6.5	1.9	0.3
	1999	7.2	2.9	-1.4
Pretax Profit Margin	1997	11.2	3.7	-0.5
	1998	8.6	2.3	0.4
	1999	9.6	3.2	-0.7
Gross Profit Margin	1997	37.9	27.8	15.6
	1998	37.2	28.1	19.8
	1999	34.7	28.7	23.5
Pretax Profit to Assets	1997	19.2	6.9	-0.9
	1998	15.9	6.4	0.4
	1999	18.4	9.9	-2.0
Return on Equity	1997	51.6	18.6	7.7
	1998	53.1	21.9	4.3
	1999	42.5	28.9	5.0
Liabilities to Assets	1997	0.44	0.69	0.97
	1998	0.50	0.72	0.98
	1999	0.41	0.63	0.93
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Sales - % change year over year				
	1997-98		40.4	
	1998-99		13.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.1	25.9	
	1998	79.3	20.7	
	1999	74.4	25.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2691 Bed Spring and Mattress Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.2	0.2	-3.8
	1998	4.3	1.2	-2.1
	1999	5.5	0.9	-0.9
Pretax Profit Margin	1997	7.8	0.3	-3.8
	1998	4.3	1.3	-1.6
	1999	6.8	1.2	-0.8
Gross Profit Margin	1997	33.3	23.0	14.3
	1998	37.4	28.4	16.3
	1999	36.0	23.7	15.2
Pretax Profit to Assets	1997	15.4	1.0	-9.3
	1998	10.3	2.7	-6.6
	1999	13.6	3.9	-3.6
Return on Equity	1997	...	9.0	...
	1998	38.9	15.5	2.6
	1999	30.8	10.7	2.4
Liabilities to Assets	1997	0.69	0.88	1.34
	1998	0.58	0.85	1.11
	1999	0.64	0.76	1.04
Sales - % change year over year				
	1997-98		-1.2	
	1998-99		6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.5	45.5	
	1998	63.6	36.4	
	1999	66.7	33.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2692

Hotel, Restaurant and Institutional Furniture and Fixture Industry

		Quartile Boundary (1)		
Number of firms (1998):	128	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	1.7	-1.3
	1998	6.3	2.9	0.1
	1999	5.4	1.9	-0.7
Pretax Profit Margin	1997	8.0	2.4	-1.0
	1998	8.2	3.8	0.4
	1999	7.4	2.4	-0.5
Gross Profit Margin	1997	38.1	27.7	20.1
	1998	44.5	29.7	23.0
	1999	45.0	30.6	23.0
Pretax Profit to Assets	1997	21.0	4.7	-1.5
	1998	21.6	8.7	0.2
	1999	19.1	5.5	-1.3
Return on Equity	1997	35.2	13.2	1.3
	1998	42.3	20.0	6.9
	1999	40.0	21.9	2.1
Liabilities to Assets	1997	0.46	0.72	0.99
	1998	0.46	0.69	0.95
	1999	0.52	0.67	0.96
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Sales - % change year over year				
	1997-98		21.5	
	1998-99		12.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.8	31.2
	1998		77.3	22.7
	1999		69.4	30.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2699

Other Furniture and Fixture Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	64	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.6	2.9	-0.4
	1998	6.2	2.7	0.3
	1999	8.1	3.7	0.2
Pretax Profit Margin	1997	6.4	3.0	-0.4
	1998	7.7	3.0	0.3
	1999	9.6	4.2	0.4
Gross Profit Margin	1997	52.3	32.2	18.9
	1998	49.5	32.5	24.3
	1999	55.5	32.7	23.3
Pretax Profit to Assets	1997	14.9	7.5	-1.0
	1998	17.2	7.5	0.8
	1999	23.3	9.3	0.5
Return on Equity	1997	36.1	17.5	4.2
	1998	33.3	17.1	4.7
	1999	38.7	21.0	0.1
Liabilities to Assets	1997	0.37	0.67	0.93
	1998	0.53	0.78	0.97
	1999	0.52	0.79	0.99
<hr/>				
Sales - % change year over year				
	1997-98		12.5	
	1998-99		11.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.8	28.2	
	1998	78.1	21.9	
	1999	77.5	22.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2719 Other Paper Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	10	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.9	...
	1998	...	1.6	...
	1999	...	1.6	...
Pretax Profit Margin	1997	...	4.5	...
	1998	...	2.3	...
	1999	...	2.1	...
Gross Profit Margin	1997	...	...	...
	1998	...	38.2	...
	1999	...	39.8	...
Pretax Profit to Assets	1997	...	24.6	...
	1998	...	9.0	...
	1999	...	7.8	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.78	...
	1999	...	0.79	...
<hr/>				
Sales - % change year over year				
	1997-98		-4.7	
	1998-99		-4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.1	42.9
	1998		80.0	20.0
	1999		80.0	20.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2731 Folding Carton and Set-Up Box Industry

		Quartile Boundary (1)		
Number of firms (1998):	25	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.6	0.9	-0.5
	1998	5.2	3.6	-0.7
	1999	7.9	1.7	0.6
Pretax Profit Margin	1997	5.8	1.3	-0.3
	1998	7.0	4.6	-0.7
	1999	11.7	3.6	0.7
Gross Profit Margin	1997	47.3	32.1	20.9
	1998	48.3	39.9	28.1
	1999	53.8	41.3	27.7
Pretax Profit to Assets	1997	9.8	2.4	-0.8
	1998	11.6	3.5	-1.8
	1999	12.9	5.5	1.6
Return on Equity	1997	...	11.0	...
	1998	...	17.5	...
	1999	...	26.1	...
Liabilities to Assets	1997	0.50	0.74	0.93
	1998	0.43	0.83	0.97
	1999	0.38	0.82	0.95
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Sales - % change year over year				
	1997-98		12.5	
	1998-99		-3.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	68.0	32.0	
	1999	80.0	20.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2732 Corrugated Box Industry

		Quartile Boundary (1)		
Number of firms (1998):	33	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	2.0	-1.9
	1998	6.0	2.9	0.1
	1999	5.1	2.1	-0.2
Pretax Profit Margin	1997	6.6	2.6	-1.8
	1998	7.1	2.9	0.2
	1999	5.7	2.9	-0.2
Gross Profit Margin	1997	39.9	30.9	26.0
	1998	46.6	31.1	25.9
	1999	46.8	31.4	24.2
Pretax Profit to Assets	1997	18.6	6.9	-4.0
	1998	19.0	6.2	0.6
	1999	16.4	8.3	-0.4
Return on Equity	1997	24.2	7.6	-4.6
	1998	31.2	14.2	1.1
	1999	23.8	17.4	4.2
Liabilities to Assets	1997	0.36	0.56	0.86
	1998	0.49	0.67	0.88
	1999	0.47	0.64	0.87
Sales - % change year over year				
	1997-98		4.9	
	1998-99		10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.7	32.3	
	1998	78.8	21.2	
	1999	74.2	25.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2791 Coated and Treated Paper Industry

		Quartile Boundary (1)		
Number of firms (1998):	33	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.3	1.9	-0.2
	1998	5.5	2.3	-1.0
	1999	7.3	2.9	1.2
Pretax Profit Margin	1997	9.9	2.4	-0.2
	1998	7.1	3.5	0.3
	1999	9.4	3.8	1.3
Gross Profit Margin	1997	58.6	38.0	28.9
	1998	42.2	34.7	18.0
	1999	49.8	36.4	23.6
Pretax Profit to Assets	1997	18.3	6.5	-0.4
	1998	20.0	5.7	0.3
	1999	23.6	8.5	2.5
Return on Equity	1997	42.8	12.3	2.0
	1998	30.5	15.2	-5.9
	1999	29.3	22.3	10.9
Liabilities to Assets	1997	0.55	0.70	0.93
	1998	0.47	0.66	0.86
	1999	0.47	0.66	0.84
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Sales - % change year over year				
	1997-98		11.0	
	1998-99		16.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	78.8	21.2	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2792 Stationery Paper Products Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.5	1.7	-1.4
	1998	7.9	4.0	-0.7
	1999	7.7	3.7	0.9
Pretax Profit Margin	1997	5.7	1.9	-1.4
	1998	9.0	4.5	-0.7
	1999	9.2	5.3	0.9
Gross Profit Margin	1997	...	31.5	...
	1998	60.9	39.2	29.7
	1999	63.5	43.0	21.9
Pretax Profit to Assets	1997	11.8	2.5	-2.7
	1998	17.8	9.6	-0.8
	1999	16.9	6.6	0.9
Return on Equity	1997	...	8.3	...
	1998	...	22.1	...
	1999	...	20.8	...
Liabilities to Assets	1997	...	0.51	...
	1998	0.27	0.52	0.86
	1999	0.38	0.75	1.00
<hr/>				
Sales - % change year over year				
	1997-98		19.4	
	1998-99		-0.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.8	31.3	
	1998	74.1	25.9	
	1999	79.2	20.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2799

Other Converted Paper Products Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	46	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.7	1.0	-5.2
	1998	5.8	2.9	0.4
	1999	7.4	4.1	0.1
Pretax Profit Margin	1997	8.7	1.4	-5.2
	1998	7.0	3.2	0.4
	1999	8.1	4.8	0.3
Gross Profit Margin	1997	51.1	37.4	22.3
	1998	49.6	29.5	20.3
	1999	43.9	26.4	18.9
Pretax Profit to Assets	1997	18.9	3.6	-7.7
	1998	15.1	5.5	0.8
	1999	15.4	9.9	0.4
Return on Equity	1997	42.5	26.2	0.7
	1998	42.3	28.0	9.2
	1999	59.3	31.1	6.2
Liabilities to Assets	1997	0.56	0.85	1.04
	1998	0.65	0.83	1.02
	1999	0.69	0.81	1.00
Sales - % change year over year				
	1997-98		12.2	
	1998-99		9.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.8	38.2	
	1998	80.4	19.6	
	1999	84.6	15.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2811 Business Forms Printing Industry

		Quartile Boundary (1)		
Number of firms (1998):	94	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.6	1.6	-1.4
	1998	7.7	2.6	-0.3
	1999	6.6	2.9	0.1
Pretax Profit Margin	1997	8.2	1.9	-0.4
	1998	9.3	3.1	-0.2
	1999	7.9	3.6	0.2
Gross Profit Margin	1997	45.7	33.7	25.0
	1998	49.6	37.7	27.8
	1999	48.8	38.3	29.5
Pretax Profit to Assets	1997	16.0	4.9	-1.3
	1998	19.9	5.1	-1.2
	1999	22.9	6.1	0.7
Return on Equity	1997	31.4	17.0	5.2
	1998	48.2	17.0	2.9
	1999	44.3	17.7	0.0
Liabilities to Assets	1997	0.44	0.75	1.01
	1998	0.43	0.75	1.04
	1999	0.45	0.77	1.02
Sales - % change year over year				
	1997-98		5.4	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.4	25.6	
	1998	74.5	25.5	
	1999	78.3	21.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2819 Other Commercial Printing Industries

		Quartile Boundary (1)		
Number of firms (1998):	1,302	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.6	-1.4
	1998	5.2	1.8	-1.3
	1999	5.5	1.9	-1.3
Pretax Profit Margin	1997	6.2	1.9	-1.3
	1998	6.2	2.0	-1.1
	1999	6.6	2.3	-1.1
Gross Profit Margin	1997	57.6	39.8	28.6
	1998	58.9	41.2	29.3
	1999	57.6	40.1	29.1
Pretax Profit to Assets	1997	13.6	4.1	-3.1
	1998	13.6	4.6	-2.5
	1999	14.2	4.9	-2.5
Return on Equity	1997	33.3	13.6	1.7
	1998	32.8	14.9	3.0
	1999	33.4	15.8	0.6
Liabilities to Assets	1997	0.50	0.79	1.02
	1998	0.54	0.82	1.03
	1999	0.49	0.76	0.99
<hr/>				
Sales - % change year over year				
	1997-98		8.8	
	1998-99		8.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.4	33.6
	1998		67.2	32.8
	1999		67.2	32.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2821 Platemaking, Typesetting and Bindery Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	324	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	1.8	-2.9
	1998	7.9	3.2	-1.8
	1999	6.8	2.9	-1.0
Pretax Profit Margin	1997	8.0	2.3	-2.6
	1998	9.8	4.2	-1.6
	1999	8.7	3.7	-1.0
Gross Profit Margin	1997	60.2	45.8	32.9
	1998	55.2	42.5	30.3
	1999	51.7	37.8	27.6
Pretax Profit to Assets	1997	14.8	4.4	-4.9
	1998	18.2	7.3	-3.9
	1999	14.8	6.5	-1.5
Return on Equity	1997	36.3	13.9	-2.3
	1998	37.4	15.7	-3.5
	1999	39.5	17.8	4.3
Liabilities to Assets	1997	0.45	0.78	1.02
	1998	0.44	0.75	0.96
	1999	0.45	0.72	0.97
<hr/>				
Sales - % change year over year				
	1997-98		5.0	
	1998-99		2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.8	38.2	
	1998	67.6	32.4	
	1999	72.2	27.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2831 Book Publishing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	108	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.8	1.8	-5.9
	1998	10.2	3.9	-1.7
	1999	13.2	3.6	-2.8
Pretax Profit Margin	1997	13.3	2.7	-4.8
	1998	12.4	4.5	-1.6
	1999	16.4	4.6	-2.0
Gross Profit Margin	1997	64.8	52.2	32.6
	1998	63.4	41.9	31.5
	1999	62.8	50.6	29.0
Pretax Profit to Assets	1997	18.5	2.3	-4.7
	1998	18.8	4.6	-3.1
	1999	14.2	4.9	-3.8
Return on Equity	1997	25.8	4.6	-4.4
	1998	32.6	9.8	0.0
	1999	29.9	10.3	0.6
Liabilities to Assets	1997	0.32	0.72	0.95
	1998	0.37	0.76	0.97
	1999	0.32	0.72	0.98
Sales - % change year over year				
	1997-98		4.5	
	1998-99		4.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.8	36.2
	1998		69.4	30.6
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2839

Other Publishing Industries

		Quartile Boundary (1)		
Number of firms (1998):	392	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.2	1.8	-1.6
	1998	7.5	2.1	-1.2
	1999	8.5	1.8	-2.0
Pretax Profit Margin	1997	10.5	2.4	-1.4
	1998	9.5	2.6	-0.9
	1999	9.9	2.3	-1.3
Gross Profit Margin	1997	61.6	44.7	31.4
	1998	60.4	48.0	29.6
	1999	59.9	47.2	31.7
Pretax Profit to Assets	1997	20.9	5.7	-3.5
	1998	19.8	6.0	-3.1
	1999	20.2	5.6	-3.7
Return on Equity	1997	41.7	16.5	-1.5
	1998	39.3	17.3	4.4
	1999	43.4	17.2	-0.6
Liabilities to Assets	1997	0.52	0.85	1.06
	1998	0.51	0.80	1.03
	1999	0.51	0.77	1.02
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Sales - % change year over year				
	1997-98		8.9	
	1998-99		6.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.9	35.1
	1998		67.9	32.1
	1999		65.8	34.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2841

Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	100	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	2.4	-1.2
	1998	8.6	3.1	0.4
	1999	9.3	3.3	0.1
Pretax Profit Margin	1997	8.7	2.5	-1.2
	1998	11.7	4.6	0.7
	1999	11.8	4.4	0.7
Gross Profit Margin	1997	63.0	49.6	28.4
	1998	69.9	47.5	33.1
	1999	74.4	56.7	35.4
Pretax Profit to Assets	1997	21.2	6.5	-2.4
	1998	23.8	10.7	0.9
	1999	21.3	9.3	0.9
Return on Equity	1997	35.7	14.2	-0.7
	1998	49.8	18.2	1.2
	1999	35.7	16.9	3.2
Liabilities to Assets	1997	0.46	0.80	1.09
	1998	0.37	0.65	0.97
	1999	0.42	0.68	0.96
Sales - % change year over year				
	1997-98		6.1	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.3	35.7
	1998		80.0	20.0
	1999		77.6	22.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2849

Other Combined Publishing and Printing Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.0	3.3	-3.5
	1998	10.1	2.3	-0.1
	1999	8.5	2.4	-3.4
Pretax Profit Margin	1997	13.9	3.5	-5.6
	1998	9.8	3.2	-0.1
	1999	10.1	2.2	-3.4
Gross Profit Margin	1997	61.6	47.1	33.8
	1998	67.0	45.8	24.2
	1999	...	43.9	...
Pretax Profit to Assets	1997	31.3	6.1	-10.3
	1998	34.5	4.9	0.0
	1999	24.9	3.3	-6.5
Return on Equity	1997	48.7	16.7	-4.9
	1998	56.8	21.0	0.9
	1999	...	10.6	...
Liabilities to Assets	1997	0.43	0.67	0.93
	1998	0.28	0.72	0.97
	1999	0.25	0.76	0.97
<hr/>				
Sales - % change year over year				
	1997-98		32.5	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.9	37.1
	1998		76.7	23.3
	1999		63.0	37.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2912 Steel Foundries

		Quartile Boundary (1)		
Number of firms (1998):	18	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.7	3.8	1.8
	1998	7.5	4.4	-0.9
	1999	8.0	1.5	-3.9
Pretax Profit Margin	1997	8.5	5.4	2.4
	1998	8.8	5.9	-0.9
	1999	8.9	1.7	-3.9
Gross Profit Margin	1997	39.3	31.4	22.3
	1998	39.2	29.1	21.3
	1999	...	32.5	...
Pretax Profit to Assets	1997	20.0	11.4	3.6
	1998	25.0	8.5	-1.7
	1999	16.3	6.0	-5.2
Return on Equity	1997	...	13.7	...
	1998	...	23.1	...
	1999	...	11.2	...
Liabilities to Assets	1997	0.63	0.79	1.16
	1998	0.46	0.77	1.03
	1999	0.54	0.79	1.06
Sales - % change year over year				
	1997-98		10.5	
	1998-99		14.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	85.7	14.3	
	1998	66.7	33.3	
	1999	73.7	26.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2921 Steel Pipe and Tube Industry

		Quartile Boundary (1)		
Number of firms (1998):	31	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.1	4.2	-8.7
	1998	9.0	3.8	-1.6
	1999	8.8	6.2	3.0
Pretax Profit Margin	1997	13.8	5.1	-8.7
	1998	10.9	5.8	-1.8
	1999	11.0	6.5	3.7
Gross Profit Margin	1997	...	37.6	...
	1998	...	35.5	...
	1999	...	30.8	...
Pretax Profit to Assets	1997	15.3	5.8	-11.6
	1998	18.1	11.6	-1.2
	1999	19.8	12.7	4.7
Return on Equity	1997	...	13.4	...
	1998	40.4	24.4	2.5
	1999	40.0	25.2	12.2
Liabilities to Assets	1997	0.22	0.70	0.90
	1998	0.42	0.67	0.99
	1999	0.42	0.60	0.75
Sales - % change year over year				
	1997-98		-0.3	
	1998-99		7.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.4	31.6	
	1998	74.2	25.8	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2941 Iron Foundries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	37	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.1	4.4	1.7
	1998	6.3	2.3	0.1
	1999	6.3	4.2	1.4
Pretax Profit Margin	1997	15.8	5.2	1.3
	1998	7.9	2.3	0.2
	1999	8.1	5.0	1.8
Gross Profit Margin	1997	44.5	29.7	19.2
	1998	36.0	25.9	16.9
	1999	49.7	32.0	17.2
Pretax Profit to Assets	1997	22.5	8.4	1.7
	1998	21.5	4.1	0.6
	1999	19.0	9.9	2.9
Return on Equity	1997	42.4	20.6	10.0
	1998	28.1	16.2	2.9
	1999	37.5	22.2	3.6
Liabilities to Assets	1997	0.51	0.68	0.97
	1998	0.40	0.69	0.90
	1999	0.31	0.64	0.82
Sales - % change year over year				
		1997-98	24.3	
		1998-99	12.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	82.4	17.6
		1998	78.4	21.6
		1999	88.5	11.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2961 Aluminum Rolling, Casting and Extruding Industry

		Quartile Boundary (1)		
Number of firms (1998):	26	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.3	4.4	2.2
	1998	9.5	3.3	-1.4
	1999	8.5	3.9	-1.1
Pretax Profit Margin	1997	12.1	4.9	2.8
	1998	14.0	4.5	-1.4
	1999	10.1	5.6	-1.1
Gross Profit Margin	1997	48.4	30.9	18.7
	1998	46.8	29.2	21.3
	1999	...	27.1	...
Pretax Profit to Assets	1997	21.0	13.9	6.3
	1998	16.4	11.4	-2.5
	1999	16.4	11.9	-2.5
Return on Equity	1997	57.0	22.5	10.6
	1998	58.1	28.6	1.0
	1999	...	30.7	...
Liabilities to Assets	1997	0.38	0.57	0.96
	1998	0.43	0.77	1.00
	1999	0.38	0.69	0.95
Sales - % change year over year				
	1997-98		0.6	
	1998-99		17.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	93.1	6.9	
	1998	69.2	30.8	
	1999	70.0	30.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2971

Copper and Copper Alloy Rolling, Casting and Extruding Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.3	...
	1998	...	1.9	...
	1999	...	11.9	...
Pretax Profit Margin	1997	...	4.2	...
	1998	...	2.7	...
	1999	...	15.4	...
Gross Profit Margin	1997	...	23.6	...
	1998	...	46.9	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	7.7	...
	1998	...	6.4	...
	1999	...	20.1	...
Return on Equity	1997	...	11.6	...
	1998	...	13.6	...
	1999	...	25.1	...
Liabilities to Assets	1997	...	0.63	...
	1998	...	0.70	...
	1999	...	0.50	...
<hr/>				
Sales - % change year over year				
	1997-98		7.2	
	1998-99		-1.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		85.7	14.3
	1999		90.0	10.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 2999 Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries

		Quartile Boundary (1)		
Number of firms (1998):	33	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.4	4.3	0.2
	1998	6.6	4.3	0.4
	1999	8.9	4.9	2.5
Pretax Profit Margin	1997	12.6	5.2	0.5
	1998	7.6	5.4	1.1
	1999	11.5	6.0	3.1
Gross Profit Margin	1997	43.3	28.2	19.3
	1998	40.8	28.7	16.5
	1999	41.8	35.6	21.9
Pretax Profit to Assets	1997	16.9	8.6	0.5
	1998	14.5	6.6	1.5
	1999	22.4	10.7	4.6
Return on Equity	1997	46.5	21.8	5.0
	1998	53.4	14.0	4.6
	1999	41.8	23.2	7.8
Liabilities to Assets	1997	0.38	0.79	1.01
	1998	0.42	0.71	0.88
	1999	0.45	0.62	0.85
Sales - % change year over year				
	1997-98		0.1	
	1998-99		17.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	80.8	19.2	
	1998	84.8	15.2	
	1999	93.1	6.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3011 Power Boiler and Heat Exchanger Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	17	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	2.6	-8.9
	1998	6.3	3.8	-2.3
	1999	...	4.1	...
Pretax Profit Margin	1997	7.1	3.3	-8.9
	1998	7.2	4.9	-2.3
	1999	...	5.4	...
Gross Profit Margin	1997	...	30.6	...
	1998	...	32.3	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	7.3	...
	1998	...	8.5	...
	1999	...	10.1	...
Return on Equity	1997	...	13.5	...
	1998	...	13.1	...
	1999	...	14.6	...
Liabilities to Assets	1997	0.41	0.47	1.20
	1998	0.38	0.63	0.93
	1999	...	0.46	...
Sales - % change year over year				
	1997-98		-4.0	
	1998-99		24.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	70.6	29.4	
	1999	90.0	10.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3021 Metal Tanks (Heavy Gauge) Industry

		Quartile Boundary (1)		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.4	...
	1998	6.2	1.6	-5.5
	1999	23.3	3.6	0.2
Pretax Profit Margin	1997	...	3.0	...
	1998	8.1	2.6	-3.7
	1999	11.8	4.6	0.9
Gross Profit Margin	1997	...	33.2	...
	1998	42.8	31.2	20.4
	1999	46.8	37.8	23.5
Pretax Profit to Assets	1997	...	6.9	...
	1998	16.7	4.9	-6.9
	1999	16.1	6.7	2.2
Return on Equity	1997	...	17.3	...
	1998	55.8	17.6	2.0
	1999	36.5	21.3	13.0
Liabilities to Assets	1997	...	0.86	...
	1998	0.40	0.62	0.96
	1999	0.43	0.65	0.90
Sales - % change year over year				
	1997-98		23.0	
	1998-99		23.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		86.7	13.3
	1998		70.0	30.0
	1999		80.6	19.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3022 Plate Work Industry

		Quartile Boundary (1)		
Number of firms (1998):	54	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	2.1	-6.2
	1998	9.1	4.3	0.9
	1999	8.8	4.3	1.0
Pretax Profit Margin	1997	9.2	2.6	-6.2
	1998	10.7	5.5	1.1
	1999	10.9	5.8	1.3
Gross Profit Margin	1997	33.1	29.2	21.6
	1998	32.9	27.1	19.9
	1999	32.6	28.8	24.5
Pretax Profit to Assets	1997	...	5.0	...
	1998	24.4	12.2	2.4
	1999	19.1	12.3	4.3
Return on Equity	1997	...	12.4	...
	1998	37.7	29.1	14.1
	1999	55.8	28.2	12.9
Liabilities to Assets	1997	0.38	0.75	1.06
	1998	0.45	0.66	0.92
	1999	0.40	0.72	0.93
Sales - % change year over year				
	1997-98		21.6	
	1998-99		14.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.0	37.0
	1998		79.6	20.4
	1999		84.9	15.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3023 Pre-Engineered Metal Buildings Industry (Except Portable)

		Quartile Boundary (1)		
Number of firms (1998):	11	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.0	...
	1998	...	3.9	...
	1999	...	...	...
Pretax Profit Margin	1997	...	3.7	...
	1998	...	4.9	...
	1999	...	...	...
Gross Profit Margin	1997	...	25.3	...
	1998	...	26.0	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	8.7	...
	1998	...	10.5	...
	1999	...	...	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.92	...
	1998	...	0.99	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		-10.2	
	1998-99		-0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.0	40.0	
	1998	81.8	18.2	
	1999	...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3029

Other Fabricated Structural Metal Products Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	161	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.6	3.5	0.4
	1998	7.8	4.2	0.6
	1999	8.1	4.4	1.4
Pretax Profit Margin	1997	9.0	4.5	0.4
	1998	9.6	5.3	0.7
	1999	10.1	5.9	2.0
Gross Profit Margin	1997	41.0	28.5	20.4
	1998	41.8	30.0	20.3
	1999	42.2	30.8	21.8
Pretax Profit to Assets	1997	22.0	9.5	0.9
	1998	22.2	11.3	1.3
	1999	20.7	10.4	3.5
Return on Equity	1997	43.9	23.2	5.8
	1998	43.3	21.8	7.6
	1999	37.8	18.9	5.9
Liabilities to Assets	1997	0.49	0.72	0.94
	1998	0.44	0.68	0.91
	1999	0.42	0.64	0.86
Sales - % change year over year				
	1997-98		19.5	
	1998-99		11.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.9	24.1
	1998		80.1	19.9
	1999		84.8	15.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3031

Metal Door and Window Industry

		Quartile Boundary (1)		
Number of firms (1998):	124	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.7	-1.0
	1998	4.5	2.0	-0.7
	1999	4.1	1.8	-0.5
Pretax Profit Margin	1997	5.6	1.8	-1.0
	1998	5.7	2.4	-0.6
	1999	5.4	2.5	-0.2
Gross Profit Margin	1997	38.6	25.4	17.6
	1998	33.6	27.3	18.7
	1999	33.8	26.2	17.4
Pretax Profit to Assets	1997	11.2	4.0	-1.5
	1998	12.7	5.8	-1.3
	1999	12.6	6.0	-0.7
Return on Equity	1997	37.7	14.7	1.2
	1998	29.1	15.4	5.2
	1999	28.5	12.9	-0.6
Liabilities to Assets	1997	0.51	0.83	1.01
	1998	0.45	0.81	1.01
	1999	0.49	0.76	0.95
Sales - % change year over year				
	1997-98		7.1	
	1998-99		15.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.6	28.4	
	1998	70.2	29.8	
	1999	72.1	27.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3032 Prefabricated Portable Metal Buildings Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	19	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.8	...
	1998	4.8	1.1	-1.0
	1999	7.6	2.8	-3.4
Pretax Profit Margin	1997	...	3.8	...
	1998	6.1	1.9	-1.7
	1999	11.3	4.7	-1.6
Gross Profit Margin	1997	...	27.4	...
	1998	38.9	30.8	16.9
	1999	39.9	29.3	17.7
Pretax Profit to Assets	1997	...	6.2	...
	1998	14.2	3.4	-4.7
	1999	20.0	1.2	-8.6
Return on Equity	1997	...	15.0	...
	1998	...	8.5	...
	1999	...	11.1	...
Liabilities to Assets	1997	...	0.58	...
	1998	0.41	0.66	0.87
	1999	0.41	0.55	0.86
<hr/>				
Sales - % change year over year				
	1997-98		11.1	
	1998-99		21.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		63.2	36.8
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3039

Other Ornamental and Architectural Metal Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	144	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	3.1	-1.0
	1998	7.4	3.2	-0.9
	1999	9.1	5.0	1.0
Pretax Profit Margin	1997	9.1	3.9	-0.8
	1998	9.1	3.6	-0.3
	1999	10.7	5.8	1.3
Gross Profit Margin	1997	46.6	33.3	22.7
	1998	48.5	32.3	24.8
	1999	50.7	32.5	23.5
Pretax Profit to Assets	1997	17.1	6.3	-1.2
	1998	17.4	7.4	-0.5
	1999	22.1	10.0	2.1
Return on Equity	1997	38.2	14.8	5.5
	1998	32.3	14.6	1.7
	1999	39.7	18.8	5.4
Liabilities to Assets	1997	0.33	0.67	1.01
	1998	0.34	0.61	0.90
	1999	0.35	0.63	0.91
<hr/>				
Sales - % change year over year				
	1997-98		18.1	
	1998-99		9.6	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.1	27.9
	1998		75.0	25.0
	1999		83.1	16.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3041 Custom Coating of Metal Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	210	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.7	3.7	-0.5
	1998	8.6	3.8	-0.3
	1999	8.7	3.6	-0.6
Pretax Profit Margin	1997	11.2	4.8	-0.5
	1998	10.4	4.7	0.1
	1999	11.6	4.5	-0.2
Gross Profit Margin	1997	51.3	37.4	23.7
	1998	53.8	39.8	30.4
	1999	52.8	41.1	30.8
Pretax Profit to Assets	1997	21.1	8.3	-1.1
	1998	20.5	9.2	0.3
	1999	21.2	8.5	-0.3
Return on Equity	1997	33.8	17.3	3.9
	1998	43.3	19.2	3.9
	1999	35.3	16.8	3.3
Liabilities to Assets	1997	0.39	0.68	0.99
	1998	0.39	0.66	0.96
	1999	0.34	0.64	0.93
<hr/>				
Sales - % change year over year				
	1997-98		11.3	
	1998-99		11.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.5	27.5	
	1998	75.7	24.3	
	1999	74.7	25.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3042 Metal Closure and Container Industry

		Quartile Boundary (1)		
Number of firms (1998):	30	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.6	1.7	-5.5
	1998	10.7	3.7	-1.9
	1999	6.8	2.8	-0.8
Pretax Profit Margin	1997	8.9	1.7	-5.5
	1998	15.2	4.4	-1.9
	1999	8.6	3.6	-0.8
Gross Profit Margin	1997	46.6	34.7	16.5
	1998	42.0	35.9	20.5
	1999	42.5	34.5	21.6
Pretax Profit to Assets	1997	11.8	3.5	-4.8
	1998	15.6	6.0	-4.3
	1999	12.5	6.9	-2.8
Return on Equity	1997	...	8.3	...
	1998	35.8	15.2	6.4
	1999	27.7	16.7	12.0
Liabilities to Assets	1997	0.43	0.71	0.94
	1998	0.52	0.69	0.99
	1999	0.39	0.69	1.00
<hr/>				
Sales - % change year over year				
	1997-98		21.8	
	1998-99		13.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.7	26.3	
	1998	73.3	26.7	
	1999	70.8	29.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3049 Other Stamped and Pressed Metal Products Industries

		Quartile Boundary (1)		
Number of firms (1998):	230	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.4	2.9	-0.2
	1998	8.1	3.6	0.2
	1999	7.5	3.2	0.4
Pretax Profit Margin	1997	12.1	3.6	-0.3
	1998	10.7	4.5	0.2
	1999	9.3	4.2	0.6
Gross Profit Margin	1997	44.8	33.3	22.5
	1998	46.0	31.7	21.8
	1999	47.1	31.4	20.1
Pretax Profit to Assets	1997	18.8	8.3	-0.6
	1998	22.2	8.9	0.2
	1999	17.6	8.8	1.6
Return on Equity	1997	28.3	14.5	5.2
	1998	37.3	19.3	3.5
	1999	34.0	13.6	4.2
Liabilities to Assets	1997	0.34	0.63	0.88
	1998	0.33	0.59	0.88
	1999	0.33	0.60	0.89
Sales - % change year over year				
	1997-98		12.1	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.5	26.5	
	1998	77.0	23.0	
	1999	79.2	20.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3051 Upholstery and Coil Spring Industry

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.6	...
	1998	...	2.3	...
	1999	...	4.5	...
Pretax Profit Margin	1997	...	3.9	...
	1998	...	2.8	...
	1999	...	5.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.6	...
	1998	...	4.3	...
	1999	...	7.4	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.66	...
	1998	...	0.52	...
	1999	...	0.42	...
Sales - % change year over year				
	1997-98		13.0	
	1998-99		21.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.0	25.0	
	1998	70.0	30.0	
	1999	100.0	0.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3052 Wire and Wire Rope Industry

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.1	...
	1998	...	3.5	...
	1999	...	2.8	...
Pretax Profit Margin	1997	...	3.6	...
	1998	...	4.5	...
	1999	...	3.8	...
Gross Profit Margin	1997	...	25.4	...
	1998	...	20.6	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	6.8	...
	1998	...	6.5	...
	1999	...	4.5	...
Return on Equity	1997	...	8.3	...
	1998	...	7.7	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.64	...
	1998	...	0.60	...
	1999	...	0.77	...
Sales - % change year over year				
	1997-98		10.8	
	1998-99		-10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	78.6	21.4	
	1998	90.0	10.0	
	1999	71.4	28.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3053 Industrial Fastener Industry

		Quartile Boundary (1)		
Number of firms (1998):	64	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.7	4.2	1.7
	1998	8.8	5.1	2.8
	1999	7.6	4.3	2.1
Pretax Profit Margin	1997	8.3	5.1	2.0
	1998	10.4	6.4	3.6
	1999	9.4	5.2	3.2
Gross Profit Margin	1997	37.3	28.3	22.5
	1998	40.2	28.2	22.1
	1999	45.6	29.0	22.8
Pretax Profit to Assets	1997	12.9	7.7	2.8
	1998	15.6	10.9	5.9
	1999	13.9	7.8	4.5
Return on Equity	1997	41.6	20.0	10.8
	1998	35.4	21.1	9.7
	1999	27.7	15.3	8.8
Liabilities to Assets	1997	0.47	0.70	0.91
	1998	0.38	0.59	0.86
	1999	0.35	0.58	0.84
Sales - % change year over year				
	1997-98		15.5	
	1998-99		9.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	85.5	14.5	
	1998	93.8	6.3	
	1999	88.7	11.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3059 Other Wire Products Industries

		Quartile Boundary (1)		
Number of firms (1998):	54	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.4	-2.8
	1998	7.8	3.9	0.5
	1999	8.5	4.4	1.8
Pretax Profit Margin	1997	8.9	0.8	-2.8
	1998	10.0	5.1	1.3
	1999	10.9	5.8	1.8
Gross Profit Margin	1997	48.7	34.7	24.6
	1998	46.8	34.4	23.2
	1999	55.1	34.8	25.6
Pretax Profit to Assets	1997	16.8	2.1	-5.0
	1998	18.4	10.0	3.6
	1999	22.5	13.1	2.7
Return on Equity	1997	39.9	16.6	-1.3
	1998	36.8	18.4	8.7
	1999	36.0	24.0	6.3
Liabilities to Assets	1997	0.42	0.84	1.01
	1998	0.46	0.62	0.97
	1999	0.35	0.54	0.84
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Sales - % change year over year				
	1997-98		18.2	
	1998-99		10.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	83.3	16.7	
	1999	88.9	11.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3061 Basic Hardware Industry

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	3.4	0.4
	1998	10.1	3.5	1.0
	1999	11.1	3.8	0.4
Pretax Profit Margin	1997	9.0	4.0	0.4
	1998	10.9	4.2	1.6
	1999	11.3	5.6	0.6
Gross Profit Margin	1997	46.9	28.9	23.0
	1998	45.1	32.2	24.2
	1999	60.3	34.5	23.2
Pretax Profit to Assets	1997	21.9	6.8	0.7
	1998	19.8	8.1	2.9
	1999	20.0	8.8	0.9
Return on Equity	1997	42.5	20.3	3.6
	1998	37.7	17.6	10.0
	1999	25.2	12.7	2.7
Liabilities to Assets	1997	0.46	0.80	0.97
	1998	0.40	0.70	0.94
	1999	0.31	0.66	0.90
<hr/>				
Sales - % change year over year				
	1997-98		10.0	
	1998-99		8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		79.4	20.6
	1998		81.8	18.2
	1999		80.0	20.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3062 Metal Dies, Moulds and Patterns Industry

		Quartile Boundary (1)		
Number of firms (1998):	515	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.9	4.6	0.7
	1998	10.8	5.0	0.3
	1999	10.7	4.9	0.3
Pretax Profit Margin	1997	12.3	5.7	0.9
	1998	13.6	6.3	0.6
	1999	12.8	6.1	0.5
Gross Profit Margin	1997	50.3	35.1	24.1
	1998	53.2	36.1	23.5
	1999	55.4	38.5	24.8
Pretax Profit to Assets	1997	18.6	8.9	1.7
	1998	19.0	10.1	1.0
	1999	17.9	9.0	0.8
Return on Equity	1997	37.0	19.2	6.4
	1998	36.0	18.4	6.1
	1999	33.2	16.0	3.9
Liabilities to Assets	1997	0.41	0.64	0.85
	1998	0.38	0.64	0.86
	1999	0.37	0.61	0.85
Sales - % change year over year				
	1997-98		12.6	
	1998-99		10.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	79.2	20.8	
	1998	77.3	22.7	
	1999	77.4	22.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3063

Hand Tool and Implement Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	81	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.0	5.2	0.4
	1998	8.9	3.2	-0.2
	1999	12.2	5.1	0.3
Pretax Profit Margin	1997	13.3	5.4	0.3
	1998	10.8	3.7	-0.1
	1999	14.4	5.7	0.6
Gross Profit Margin	1997	56.3	36.5	26.9
	1998	52.0	39.9	23.6
	1999	50.6	35.8	27.4
Pretax Profit to Assets	1997	16.9	9.4	0.5
	1998	17.4	6.8	-0.4
	1999	23.5	10.7	0.9
Return on Equity	1997	36.8	19.5	8.5
	1998	39.2	20.4	3.2
	1999	41.2	23.9	9.1
Liabilities to Assets	1997	0.47	0.71	0.90
	1998	0.45	0.67	0.97
	1999	0.36	0.63	0.96
Sales - % change year over year				
	1997-98		11.4	
	1998-99		13.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	78.9	21.1	
	1998	72.8	27.2	
	1999	78.3	21.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3069 Other Hardware and Cutlery Industries

		Quartile Boundary (1)		
Number of firms (1998):	108	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.1	4.2	0.3
	1998	8.8	4.9	1.7
	1999	11.0	5.0	0.0
Pretax Profit Margin	1997	10.5	5.2	0.4
	1998	12.2	6.3	2.6
	1999	12.7	6.2	0.1
Gross Profit Margin	1997	48.3	34.1	24.7
	1998	54.3	35.1	25.3
	1999	50.7	35.1	26.7
Pretax Profit to Assets	1997	14.9	6.5	1.0
	1998	18.6	9.5	2.6
	1999	18.1	9.1	-0.2
Return on Equity	1997	27.8	12.7	4.3
	1998	35.3	17.6	6.9
	1999	38.0	19.0	7.1
Liabilities to Assets	1997	0.29	0.58	0.89
	1998	0.37	0.59	0.81
	1999	0.38	0.61	0.91
Sales - % change year over year				
	1997-98		12.3	
	1998-99		9.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	77.7	22.3	
	1998	83.3	16.7	
	1999	76.0	24.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3071 Heating Equipment Industry

		Quartile Boundary (1)		
Number of firms (1998):	52	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.4	2.1	-4.8
	1998	6.9	1.4	-4.5
	1999	8.3	3.6	-0.3
Pretax Profit Margin	1997	6.9	2.7	-4.0
	1998	8.8	1.5	-3.9
	1999	10.1	5.0	-0.2
Gross Profit Margin	1997	34.0	26.8	19.0
	1998	39.2	26.7	18.6
	1999	42.8	27.8	19.7
Pretax Profit to Assets	1997	13.6	4.3	-8.8
	1998	16.8	2.5	-7.2
	1999	20.8	9.5	-0.9
Return on Equity	1997	40.7	14.5	-0.7
	1998	41.3	15.5	-2.4
	1999	46.6	15.1	2.1
Liabilities to Assets	1997	0.42	0.73	1.01
	1998	0.33	0.68	0.96
	1999	0.37	0.67	0.92
Sales - % change year over year				
	1997-98		10.7	
	1998-99		5.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.0	37.0	
	1998	61.5	38.5	
	1999	73.7	26.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3081 Machine Shop Industry

		Quartile Boundary (1)		
Number of firms (1998):	1,051	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.4	3.6	-0.2
	1998	9.5	4.3	0.4
	1999	9.8	4.4	0.2
Pretax Profit Margin	1997	11.9	4.5	0.2
	1998	11.9	5.3	0.6
	1999	12.1	5.5	0.4
Gross Profit Margin	1997	53.9	38.8	27.2
	1998	54.0	38.8	26.6
	1999	54.6	40.3	27.9
Pretax Profit to Assets	1997	19.2	8.0	-0.1
	1998	20.1	9.0	0.9
	1999	18.8	8.7	0.5
Return on Equity	1997	38.1	18.5	4.8
	1998	39.3	19.3	6.0
	1999	34.9	17.8	5.1
Liabilities to Assets	1997	0.42	0.67	0.90
	1998	0.40	0.64	0.87
	1999	0.35	0.61	0.85
Sales - % change year over year				
	1997-98		15.7	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.3	24.7
	1998		77.5	22.5
	1999		76.6	23.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3091 Metal Plumbing Fixtures and Fittings Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	30	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.0	4.3	0.3
	1998	9.2	3.7	-1.3
	1999	7.9	4.0	-0.9
Pretax Profit Margin	1997	10.2	5.5	0.4
	1998	10.2	4.6	-1.3
	1999	9.3	5.4	-0.9
Gross Profit Margin	1997	35.6	28.0	19.9
	1998	44.8	35.0	26.8
	1999	53.9	32.4	25.7
Pretax Profit to Assets	1997	27.0	10.5	0.9
	1998	19.7	10.3	-1.3
	1999	24.7	9.5	-2.8
Return on Equity	1997	...	12.7	...
	1998	42.7	23.7	12.7
	1999	31.8	16.7	-7.1
Liabilities to Assets	1997	0.43	0.73	1.06
	1998	0.52	0.76	1.01
	1999	0.37	0.72	1.02
<hr/>				
Sales - % change year over year				
	1997-98		14.2	
	1998-99		-1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	81.0	19.0	
	1998	70.0	30.0	
	1999	66.7	33.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3092 Metal Valve Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.3	...
	1998	...	4.1	...
	1999	...	0.6	...
Pretax Profit Margin	1997	...	3.5	...
	1998	...	5.2	...
	1999	...	1.4	...
Gross Profit Margin	1997	...	32.1	...
	1998	...	36.9	...
	1999	...	34.6	...
Pretax Profit to Assets	1997	...	12.7	...
	1998	...	10.7	...
	1999	...	2.8	...
Return on Equity	1997	...	31.0	...
	1998	...	18.7	...
	1999	...	14.4	...
Liabilities to Assets	1997	...	0.83	...
	1998	...	0.61	...
	1999	...	0.56	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		11.7	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	100.0	0.0	
	1998	86.7	13.3	
	1999	53.8	46.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3099 Other Metal Fabricating Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	193	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.4	3.7	0.1
	1998	7.2	3.8	-0.5
	1999	9.4	4.1	0.4
Pretax Profit Margin	1997	10.1	5.0	0.5
	1998	9.0	4.6	-0.5
	1999	11.7	5.2	1.0
Gross Profit Margin	1997	44.2	32.5	22.7
	1998	44.5	32.5	20.0
	1999	46.4	31.2	22.2
Pretax Profit to Assets	1997	16.8	8.9	0.6
	1998	17.5	7.1	-0.9
	1999	22.9	10.0	0.8
Return on Equity	1997	30.3	16.5	3.9
	1998	37.9	15.5	4.8
	1999	34.8	13.9	3.8
Liabilities to Assets	1997	0.31	0.61	0.90
	1998	0.38	0.69	0.95
	1999	0.34	0.64	0.89
Sales - % change year over year				
	1997-98		13.9	
	1998-99		9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.1	23.9
	1998		71.5	28.5
	1999		78.3	21.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3111 Agricultural Implement Industry

		Quartile Boundary (1)		
Number of firms (1998):	88	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.2	4.4	1.0
	1998	9.2	4.0	0.5
	1999	8.9	4.5	0.5
Pretax Profit Margin	1997	8.8	5.1	1.2
	1998	12.1	5.1	0.9
	1999	11.0	5.6	0.8
Gross Profit Margin	1997	34.7	26.0	20.4
	1998	40.9	30.4	24.2
	1999	37.2	30.3	25.2
Pretax Profit to Assets	1997	17.0	10.9	2.4
	1998	17.1	9.2	0.9
	1999	15.1	8.1	1.5
Return on Equity	1997	34.3	17.5	8.9
	1998	34.9	15.8	3.8
	1999	37.3	12.8	4.1
Liabilities to Assets	1997	0.37	0.69	0.89
	1998	0.29	0.64	0.85
	1999	0.25	0.57	0.84
Sales - % change year over year				
	1997-98		10.7	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.3	16.7	
	1998	78.4	21.6	
	1999	79.2	20.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3121

Commercial Refrigeration and Air Conditioning Equipment Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	45	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.6	2.6	1.0
	1998	4.9	0.3	-1.7
	1999	4.2	1.3	-1.3
Pretax Profit Margin	1997	9.3	3.3	1.2
	1998	5.5	0.4	-1.7
	1999	6.6	2.5	-0.1
Gross Profit Margin	1997	44.4	24.2	18.6
	1998	35.4	30.4	18.6
	1999	42.6	29.0	21.5
Pretax Profit to Assets	1997	15.6	7.6	2.2
	1998	10.6	0.8	-3.5
	1999	12.2	3.9	-2.8
Return on Equity	1997	...	15.5	...
	1998	27.7	15.1	-3.7
	1999	42.8	15.5	0.5
Liabilities to Assets	1997	0.29	0.88	1.01
	1998	0.42	0.84	1.01
	1999	0.61	0.74	0.93
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Sales - % change year over year				
	1997-98		9.6	
	1998-99		12.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.3	16.7	
	1998	55.6	44.4	
	1999	74.2	25.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3191 Compressor, Pump and Industrial Fan Industry

		Quartile Boundary (1)		
Number of firms (1998):	40	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.5	3.4	1.0
	1998	6.6	2.2	-0.3
	1999	4.7	2.3	0.2
Pretax Profit Margin	1997	8.0	4.5	1.4
	1998	8.3	2.8	-0.3
	1999	6.5	3.1	0.5
Gross Profit Margin	1997	41.8	32.8	23.7
	1998	40.8	30.9	25.0
	1999	40.4	31.9	25.3
Pretax Profit to Assets	1997	16.1	8.3	2.8
	1998	12.7	4.3	-0.8
	1999	13.4	4.9	0.8
Return on Equity	1997	23.9	15.3	5.5
	1998	33.2	9.8	2.9
	1999	32.9	7.2	1.7
Liabilities to Assets	1997	0.43	0.66	0.82
	1998	0.30	0.62	0.91
	1999	0.34	0.62	0.85
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Sales - % change year over year				
	1997-98		12.4	
	1998-99		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	90.0	10.0	
	1998	72.5	27.5	
	1999	80.6	19.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3192

Construction and Mining Machinery and Materials Handling Equipment Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	224	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.7	2.4	-1.5
	1998	6.3	3.4	-1.0
	1999	6.5	2.9	-0.5
Pretax Profit Margin	1997	8.3	2.6	-1.3
	1998	8.1	4.3	-0.8
	1999	8.2	3.8	-0.4
Gross Profit Margin	1997	42.0	32.6	25.3
	1998	41.4	31.8	23.5
	1999	42.0	32.2	24.2
Pretax Profit to Assets	1997	17.1	5.8	-2.5
	1998	19.3	8.8	-2.4
	1999	15.9	6.2	-1.1
Return on Equity	1997	33.0	15.0	0.4
	1998	35.1	21.1	8.1
	1999	29.5	14.4	2.3
Liabilities to Assets	1997	0.47	0.73	0.96
	1998	0.42	0.68	0.94
	1999	0.41	0.69	0.97
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Sales - % change year over year				
	1997-98		9.2	
	1998-99		7.0	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.0	33.0	
	1998	70.1	29.9	
	1999	73.0	27.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3193 Sawmill and Woodworking Machinery Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	23	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	3.5	-2.7
	1998	8.0	3.8	-0.5
	1999	9.0	4.0	0.1
Pretax Profit Margin	1997	8.1	4.5	-2.5
	1998	10.3	3.9	-0.4
	1999	10.3	4.1	0.2
Gross Profit Margin	1997	50.2	31.2	23.5
	1998	44.7	26.8	22.0
	1999	49.6	36.1	27.1
Pretax Profit to Assets	1997	22.6	5.2	-3.0
	1998	24.6	8.7	-0.5
	1999	30.4	11.7	0.0
Return on Equity	1997	...	11.2	...
	1998	...	34.0	...
	1999	...	29.1	...
Liabilities to Assets	1997	0.67	0.81	0.93
	1998	0.44	0.80	0.95
	1999	0.58	0.80	0.95
Sales - % change year over year				
	1997-98		7.0	
	1998-99		8.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.2	30.8
	1998		69.6	30.4
	1999		78.3	21.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3194 **Turbine and Mechanical Power Transmission Equipment Industry**

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	36	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	10.1	3.3	0.5
	1998	10.6	4.9	1.1
	1999	8.6	3.2	-1.4
Pretax Profit Margin	1997	12.1	3.2	0.6
	1998	12.3	6.8	1.4
	1999	11.2	4.7	-1.0
Gross Profit Margin	1997	46.6	37.0	27.3
	1998	44.4	36.6	26.2
	1999	46.7	37.9	25.2
Pretax Profit to Assets	1997	31.6	10.1	1.6
	1998	22.0	11.7	1.7
	1999	18.7	5.5	-2.7
Return on Equity	1997	45.5	14.9	5.2
	1998	46.9	22.8	0.6
	1999	31.9	21.9	9.3
Liabilities to Assets	1997	0.38	0.73	0.84
	1998	0.52	0.69	0.95
	1999	0.33	0.65	0.91
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Sales - % change year over year				
	1997-98		12.2	
	1998-99		1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.8	16.2	
	1998	83.3	16.7	
	1999	70.0	30.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3199 Other Machinery and Equipment Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	551	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.0	3.6	0.1
	1998	9.5	3.6	-0.3
	1999	10.2	3.8	-0.3
Pretax Profit Margin	1997	10.3	4.5	0.2
	1998	10.8	4.7	-0.3
	1999	12.9	4.7	0.2
Gross Profit Margin	1997	47.9	34.3	24.3
	1998	52.3	38.3	25.9
	1999	50.5	35.9	25.5
Pretax Profit to Assets	1997	19.4	7.3	0.3
	1998	22.0	8.2	-0.6
	1999	20.4	8.1	-0.1
Return on Equity	1997	42.3	17.5	3.3
	1998	43.1	21.1	5.9
	1999	38.2	17.6	2.6
Liabilities to Assets	1997	0.44	0.72	0.96
	1998	0.40	0.71	0.96
	1999	0.38	0.66	0.91
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Sales - % change year over year				
	1997-98		12.5	
	1998-99		5.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.7	23.3
	1998		73.3	26.7
	1999		75.2	24.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3211 Aircraft and Aircraft Parts Industry

		Quartile Boundary (1)		
Number of firms (1998):	67	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.7	1.8	-1.4
	1998	8.2	3.5	-0.3
	1999	8.7	4.0	-0.5
Pretax Profit Margin	1997	9.8	1.8	-1.4
	1998	10.0	4.8	0.0
	1999	11.3	5.1	-0.4
Gross Profit Margin	1997	48.9	31.0	21.3
	1998	57.4	36.3	21.6
	1999	52.8	34.9	23.8
Pretax Profit to Assets	1997	17.1	3.4	-2.2
	1998	21.0	9.1	0.2
	1999	21.3	8.4	-0.6
Return on Equity	1997	39.2	12.6	-9.1
	1998	38.6	15.9	3.9
	1999	38.5	20.3	-0.8
Liabilities to Assets	1997	0.55	0.79	0.97
	1998	0.48	0.69	0.88
	1999	0.44	0.69	0.90
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Sales - % change year over year				
	1997-98		10.3	
	1998-99		15.5	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.9	41.1
	1998		76.1	23.9
	1999		71.9	28.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3241 Truck and Bus Body Industry

		Quartile Boundary (1)		
Number of firms (1998):	36	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.1	2.8	1.0
	1998	5.9	2.6	1.0
	1999	7.3	3.4	0.1
Pretax Profit Margin	1997	7.6	3.7	1.4
	1998	7.4	3.1	1.2
	1999	9.2	4.3	0.1
Gross Profit Margin	1997	38.8	27.9	20.0
	1998	33.3	26.3	19.1
	1999	...	26.2	...
Pretax Profit to Assets	1997	19.4	7.8	2.8
	1998	16.7	6.8	3.1
	1999	22.4	10.0	0.7
Return on Equity	1997	45.3	22.4	10.8
	1998	35.0	14.8	8.0
	1999	46.2	20.1	9.5
Liabilities to Assets	1997	0.44	0.73	0.87
	1998	0.42	0.79	0.90
	1999	0.42	0.79	0.99
<hr/>				
Sales - % change year over year				
	1997-98		1.5	
	1998-99		9.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	89.3	10.7	
	1998	83.3	16.7	
	1999	78.6	21.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3242 Commercial Trailer Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	32	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.5	-0.3	-11.0
	1998	4.8	2.8	-5.2
	1999	5.3	3.3	0.2
Pretax Profit Margin	1997	3.2	-0.3	-11.0
	1998	6.8	3.0	-5.2
	1999	6.0	4.0	0.2
Gross Profit Margin	1997	38.2	27.6	16.0
	1998	43.9	29.2	19.6
	1999	40.0	32.1	20.3
Pretax Profit to Assets	1997	8.8	-0.6	-10.9
	1998	14.3	5.8	-8.4
	1999	17.3	8.0	0.3
Return on Equity	1997	...	19.5	...
	1998	...	16.1	...
	1999	...	29.5	...
Liabilities to Assets	1997	0.58	0.95	1.10
	1998	0.62	0.82	0.98
	1999	0.62	0.83	0.93
<hr/>				
Sales - % change year over year				
	1997-98		13.1	
	1998-99		23.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	48.3	51.7	
	1998	65.6	34.4	
	1999	75.9	24.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3243 Non-Commercial Trailer Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	26	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.0	0.8	-14.5
	1998	4.7	0.6	-2.5
	1999	7.5	2.5	-2.5
Pretax Profit Margin	1997	4.6	0.9	-14.5
	1998	5.4	0.9	-2.8
	1999	6.8	2.9	-1.7
Gross Profit Margin	1997	...	24.1	...
	1998	28.4	22.3	17.2
	1999	41.5	26.6	18.5
Pretax Profit to Assets	1997	...	2.8	...
	1998	13.6	3.7	-5.0
	1999	13.8	8.0	-2.0
Return on Equity	1997	...	22.1	...
	1998	...	16.0	...
	1999	...	15.4	...
Liabilities to Assets	1997	...	0.84	...
	1998	0.45	0.85	1.02
	1999	0.39	0.60	0.92
Sales - % change year over year				
	1997-98		21.7	
	1998-99		-0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.3	43.8
	1998		69.2	30.8
	1999		65.2	34.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3251 Motor Vehicle Engine and Engine Parts Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	27	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.3	0.6	-4.3
	1998	6.1	0.5	-3.3
	1999	7.1	1.3	-0.5
Pretax Profit Margin	1997	7.3	0.6	-4.2
	1998	7.6	0.5	-3.3
	1999	8.2	1.7	-0.4
Gross Profit Margin	1997	59.2	35.1	24.8
	1998	42.6	32.5	23.3
	1999	46.1	32.5	20.7
Pretax Profit to Assets	1997	17.8	0.3	-9.0
	1998	17.6	1.6	-5.9
	1999	21.8	6.4	-1.0
Return on Equity	1997	34.8	7.4	-12.8
	1998	29.2	5.0	-3.8
	1999	40.1	4.5	-3.7
Liabilities to Assets	1997	0.40	0.63	1.02
	1998	0.53	0.67	1.03
	1999	0.47	0.69	0.97
<hr/>				
Sales - % change year over year				
	1997-98		7.9	
	1998-99		28.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	51.9	48.1	
	1998	59.3	40.7	
	1999	72.0	28.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3252 Motor Vehicle Wiring Assemblies Industry

		Quartile Boundary (1)		
Number of firms (1998):	31	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.7	...
	1998	12.6	4.6	0.9
	1999	8.9	3.8	2.4
Pretax Profit Margin	1997	...	4.7	...
	1998	14.9	5.4	1.1
	1999	10.7	4.7	2.6
Gross Profit Margin	1997	...	36.3	...
	1998	...	41.8	...
	1999	...	44.9	...
Pretax Profit to Assets	1997	...	14.2	...
	1998	25.2	8.5	1.6
	1999	14.7	8.3	3.5
Return on Equity	1997	...	25.0	...
	1998	...	20.0	...
	1999	...	20.5	...
Liabilities to Assets	1997	...	0.51	...
	1998	0.32	0.80	0.98
	1999	0.24	0.83	0.95
Sales - % change year over year				
	1997-98		0.1	
	1998-99		25.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.3	26.7	
	1998	83.9	16.1	
	1999	88.2	11.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3253 Motor Vehicle Stampings Industry

		Quartile Boundary (1)		
Number of firms (1998):	32	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.9	...
	1998	6.7	4.1	-0.4
	1999	8.3	3.5	0.2
Pretax Profit Margin	1997	...	3.6	...
	1998	8.6	4.4	0.7
	1999	10.8	4.0	0.6
Gross Profit Margin	1997	...	22.7	...
	1998	37.7	20.8	16.2
	1999	39.0	20.4	15.7
Pretax Profit to Assets	1997	...	8.4	...
	1998	14.9	6.3	1.1
	1999	15.9	5.2	1.8
Return on Equity	1997	...	22.7	...
	1998	...	18.6	...
	1999	...	16.0	...
Liabilities to Assets	1997	...	0.72	...
	1998	0.44	0.71	1.04
	1999	0.50	0.63	1.12
Sales - % change year over year				
	1997-98		7.8	
	1998-99		10.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		78.1	21.9
	1999		80.0	20.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3254 Motor Vehicle Steering and Suspension Parts Industry

		Quartile Boundary (1)		
Number of firms (1998):	11	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-0.1	...
	1998	...	3.0	...
	1999	...	2.8	...
Pretax Profit Margin	1997	...	-0.1	...
	1998	...	4.2	...
	1999	...	3.3	...
Gross Profit Margin	1997	...	...	...
	1998	...	30.7	...
	1999	...	26.4	...
Pretax Profit to Assets	1997	...	-0.4	...
	1998	...	7.4	...
	1999	...	8.0	...
Return on Equity	1997	...	...	...
	1998	...	16.9	...
	1999	...	7.3	...
Liabilities to Assets	1997	...	0.50	...
	1998	...	0.67	...
	1999	...	0.62	...
Sales - % change year over year				
	1997-98		17.4	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	42.9	57.1	
	1998	72.7	27.3	
	1999	69.2	30.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3255 Motor Vehicle Wheel and Brake Industry

		Quartile Boundary (1)		
Number of firms (1998):	15	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.7	...
	1998	...	1.4	...
	1999	...	2.9	...
Pretax Profit Margin	1997	...	1.3	...
	1998	...	1.4	...
	1999	...	4.4	...
Gross Profit Margin	1997	...	40.9	...
	1998	...	41.5	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.4	...
	1998	...	2.0	...
	1999	...	9.9	...
Return on Equity	1997
	1998	...	9.5	...
	1999	...	11.8	...
Liabilities to Assets	1997	...	0.72	...
	1998	...	0.53	...
	1999	...	0.49	...
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Sales - % change year over year				
	1997-98		6.0	
	1998-99		12.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	90.9	9.1	
	1998	53.3	46.7	
	1999	80.0	20.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3256 Plastic Parts and Accessories For Motor Vehicles Industry

		Quartile Boundary (1)		
Number of firms (1998):	36	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.3	1.7	-13.0
	1998	8.2	2.8	-0.2
	1999	9.5	3.4	-2.0
Pretax Profit Margin	1997	8.3	1.7	-13.0
	1998	11.4	3.7	0.4
	1999	13.3	4.7	-2.0
Gross Profit Margin	1997	...	21.8	...
	1998	50.0	29.5	19.5
	1999	51.3	33.6	13.3
Pretax Profit to Assets	1997	15.7	2.4	-13.5
	1998	14.6	6.8	0.2
	1999	11.4	2.6	-1.3
Return on Equity	1997	...	24.3	...
	1998	47.8	14.5	5.8
	1999	44.6	8.0	-1.4
Liabilities to Assets	1997	0.60	0.79	1.35
	1998	0.35	0.72	0.93
	1999	0.23	0.71	0.89
Sales - % change year over year				
	1997-98		34.2	
	1998-99		7.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.9	42.1	
	1998	77.8	22.2	
	1999	66.7	33.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3257 Motor Vehicle Fabric Accessories Industry

		Quartile Boundary (1)		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	-1.8	...
	1999	...	3.9	...
Pretax Profit Margin	1997	...	...	...
	1998	...	-1.4	...
	1999	...	3.9	...
Gross Profit Margin	1997	...	...	...
	1998	...	38.9	...
	1999	...	30.4	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	-0.7	...
	1999	...	7.7	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.96	...
	1999	...	0.82	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		0.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		45.5	54.5
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3259 Other Motor Vehicle Accessories, Parts and Assemblies Industries

		Quartile Boundary (1)		
Number of firms (1998):	63	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.9	3.5	1.0
	1998	10.1	3.5	-1.4
	1999	7.4	1.8	-1.1
Pretax Profit Margin	1997	8.9	4.6	1.4
	1998	12.9	4.2	-1.4
	1999	9.3	2.3	-0.8
Gross Profit Margin	1997	40.7	29.1	22.0
	1998	49.6	36.1	26.5
	1999	48.4	34.0	25.6
Pretax Profit to Assets	1997	21.2	7.9	1.2
	1998	21.9	7.0	-1.7
	1999	22.8	7.2	-1.3
Return on Equity	1997	36.3	19.2	5.5
	1998	44.4	16.0	2.4
	1999	41.8	14.6	-1.3
Liabilities to Assets	1997	0.32	0.61	0.86
	1998	0.36	0.70	0.89
	1999	0.41	0.69	0.91
Sales - % change year over year				
	1997-98		6.2	
	1998-99		4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	82.3	17.7	
	1998	74.6	25.4	
	1999	74.5	25.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3271 Shipbuilding and Repair Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	13	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	5.7	...
	1998	...	4.5	...
	1999	...	2.1	...
Pretax Profit Margin	1997	...	6.5	...
	1998	...	5.6	...
	1999	...	2.3	...
Gross Profit Margin	1997	...	27.1	...
	1998	...	28.9	...
	1999	...	33.8	...
Pretax Profit to Assets	1997	...	12.7	...
	1998	...	6.2	...
	1999	...	4.1	...
Return on Equity	1997	...	10.8	...
	1998	...	18.0	...
	1999	...	21.0	...
Liabilities to Assets	1997	...	0.54	...
	1998	...	0.63	...
	1999	...	0.76	...
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Sales - % change year over year				
	1997-98		9.2	
	1998-99		-11.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		76.9	23.1
	1999		62.5	37.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3281 Boatbuilding and Repair Industry

		Quartile Boundary (1)		
Number of firms (1998):	69	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.1	-2.8
	1998	5.4	1.9	-2.5
	1999	5.9	1.3	-1.1
Pretax Profit Margin	1997	7.2	1.5	-2.8
	1998	5.9	2.1	-2.4
	1999	7.0	1.5	-1.2
Gross Profit Margin	1997	41.5	30.8	21.6
	1998	43.3	28.3	19.7
	1999	40.2	27.5	17.6
Pretax Profit to Assets	1997	11.4	2.1	-6.4
	1998	10.1	3.6	-3.8
	1999	13.6	2.9	-1.3
Return on Equity	1997	27.5	6.8	-5.7
	1998	39.6	13.3	4.2
	1999	34.1	10.2	-1.6
Liabilities to Assets	1997	0.53	0.86	1.06
	1998	0.58	0.87	1.05
	1999	0.50	0.79	0.99
Sales - % change year over year				
	1997-98		12.1	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	53.4	46.6	
	1998	69.6	30.4	
	1999	67.3	32.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3311 Small Electrical Appliance Industry

		Quartile Boundary (1)		
Number of firms (1998):	21	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	0.9	-1.5
	1998	5.2	2.0	-1.0
	1999	9.1	0.4	-4.5
Pretax Profit Margin	1997	7.6	1.1	-0.9
	1998	6.4	2.2	-1.0
	1999	...	1.2	...
Gross Profit Margin	1997	47.4	40.8	24.0
	1998	44.4	29.3	22.2
	1999	...	36.5	...
Pretax Profit to Assets	1997	18.5	2.4	-2.3
	1998	16.0	1.7	-5.4
	1999	...	0.7	...
Return on Equity	1997	...	5.0	...
	1998	...	8.4	...
	1999	...	3.9	...
Liabilities to Assets	1997	0.30	0.76	0.98
	1998	0.34	0.64	0.99
	1999	...	0.60	...
Sales - % change year over year				
	1997-98		7.1	
	1998-99		11.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.0	30.0	
	1998	66.7	33.3	
	1999	53.3	46.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3321 Major Appliance Industry (Electric and Non-Electric)

		Quartile Boundary (1)		
Number of firms (1998):	19	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	5.6	...
	1998	15.0	7.1	-0.6
	1999	10.2	3.2	-9.8
Pretax Profit Margin	1997	...	5.8	...
	1998	19.1	7.5	-0.4
	1999	16.7	4.2	-9.8
Gross Profit Margin	1997	...	33.0	...
	1998	...	33.0	...
	1999	...	46.8	...
Pretax Profit to Assets	1997	...	13.9	...
	1998	37.2	8.4	-1.0
	1999	26.8	15.7	-16.8
Return on Equity	1997	...	26.3	...
	1998	...	19.2	...
	1999	...	23.8	...
Liabilities to Assets	1997	...	0.76	...
	1998	0.20	0.69	1.09
	1999	0.31	0.88	1.11
Sales - % change year over year				
	1997-98		31.3	
	1998-99		-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	86.7	13.3	
	1998	78.9	21.1	
	1999	68.8	31.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3331 Lighting Fixture Industry

		Quartile Boundary (1)		
Number of firms (1998):	53	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.5	-3.9
	1998	6.3	1.5	-0.7
	1999	6.8	3.3	-0.3
Pretax Profit Margin	1997	5.5	1.5	-3.9
	1998	7.6	2.7	-0.6
	1999	8.0	3.8	0.0
Gross Profit Margin	1997	41.1	30.7	19.2
	1998	43.2	29.2	22.4
	1999	39.4	28.5	22.5
Pretax Profit to Assets	1997	13.0	3.7	-1.9
	1998	17.3	2.7	-0.5
	1999	17.2	7.3	-0.2
Return on Equity	1997	45.1	21.7	5.5
	1998	35.2	18.4	0.9
	1999	40.3	18.4	8.6
Liabilities to Assets	1997	0.70	0.83	1.07
	1998	0.53	0.76	1.02
	1999	0.42	0.69	1.00
Sales - % change year over year				
	1997-98		8.7	
	1998-99		12.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.3	27.7	
	1998	69.8	30.2	
	1999	75.0	25.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3332 Electric Lamp and Shade Industry (Except Bulb and Tube)

		Quartile Boundary (1)		
Number of firms (1998):	24	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	13.4	3.4	-1.9
	1998	12.6	3.8	0.2
	1999	10.3	4.1	0.4
Pretax Profit Margin	1997	15.0	3.9	-1.9
	1998	13.2	4.3	0.3
	1999	10.8	4.7	0.6
Gross Profit Margin	1997	47.2	39.0	26.2
	1998	51.6	43.0	25.7
	1999	51.9	34.1	21.8
Pretax Profit to Assets	1997	12.3	4.9	-2.5
	1998	17.7	5.7	0.7
	1999	16.0	5.8	1.9
Return on Equity	1997	...	20.0	...
	1998	...	8.4	...
	1999	...	8.8	...
Liabilities to Assets	1997	0.50	0.80	1.23
	1998	0.60	0.85	1.06
	1999	0.54	0.85	1.00
Sales - % change year over year				
	1997-98		10.7	
	1998-99		0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		79.2	20.8
	1999		87.0	13.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3333

Electric Lamp (Bulb and Tube) Industry

		Quartile Boundary (1)		
Number of firms (1998):	8	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-11.4	...
	1998	...	1.7	...
	1999	...	1.8	...
Pretax Profit Margin	1997	...	-10.3	...
	1998	...	3.3	...
	1999	...	2.7	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	-13.9	...
	1998	...	6.3	...
	1999	...	8.0	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.38	...
	1998	...	0.46	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		18.4	
	1998-99		29.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	30.0	70.0	
	1998	62.5	37.5	
	1999	57.1	42.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3341 Record Player, Radio and Television Receiver Industry

		Quartile Boundary (1)		
Number of firms (1998):	28	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.4	-2.4
	1998	10.4	3.6	-3.3
	1999	15.5	5.9	-2.6
Pretax Profit Margin	1997	7.8	1.9	-1.8
	1998	12.9	4.1	-3.3
	1999	16.2	6.9	-0.4
Gross Profit Margin	1997	50.3	33.7	20.9
	1998	50.6	33.5	25.8
	1999	56.6	40.1	21.6
Pretax Profit to Assets	1997	...	2.7	...
	1998	27.1	5.6	-6.3
	1999	33.5	10.4	-3.9
Return on Equity	1997	...	8.5	...
	1998	...	17.5	...
	1999
Liabilities to Assets	1997	0.52	0.65	1.06
	1998	0.44	0.67	1.00
	1999	0.47	0.61	0.91
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Sales - % change year over year				
	1997-98		0.1	
	1998-99		19.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	64.3	35.7	
	1999	77.3	22.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3351 Telecommunication Equipment Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-0.7	...
	1998	10.9	3.7	-0.2
	1999	13.3	3.1	-1.7
Pretax Profit Margin	1997	...	2.0	...
	1998	14.7	4.5	-0.2
	1999	18.8	4.8	-1.4
Gross Profit Margin	1997	...	39.4	...
	1998	...	45.5	...
	1999	...	43.3	...
Pretax Profit to Assets	1997	...	-2.7	...
	1998	30.2	13.4	-1.8
	1999	29.2	11.4	-4.3
Return on Equity	1997	...	...	...
	1998	...	22.6	...
	1999	...	15.1	...
Liabilities to Assets	1997	...	0.58	...
	1998	0.26	0.36	0.94
	1999	0.18	0.37	0.71
<hr/>				
Sales - % change year over year				
	1997-98		16.8	
	1998-99		-6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.0	50.0	
	1998	76.5	23.5	
	1999	72.2	27.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3352 Electronic Parts and Components Industry

		Quartile Boundary (1)		
Number of firms (1998):	165	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.3	3.4	-2.1
	1998	10.1	4.7	0.2
	1999	9.6	4.6	-1.6
Pretax Profit Margin	1997	9.6	4.4	-2.6
	1998	13.0	6.1	0.3
	1999	11.5	5.7	-1.3
Gross Profit Margin	1997	49.6	34.1	25.1
	1998	57.6	39.5	27.0
	1999	54.1	36.1	25.6
Pretax Profit to Assets	1997	20.6	7.6	-4.9
	1998	24.1	8.6	0.8
	1999	21.6	9.1	-2.4
Return on Equity	1997	34.3	18.8	5.2
	1998	39.6	21.1	5.8
	1999	38.7	17.2	5.3
Liabilities to Assets	1997	0.34	0.63	0.91
	1998	0.36	0.65	0.93
	1999	0.36	0.66	0.91
Sales - % change year over year				
	1997-98		15.7	
	1998-99		7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.5	30.5	
	1998	77.0	23.0	
	1999	69.4	30.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3359

Other Communication and Electronic Equipment Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	106	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.4	3.2	-1.7
	1998	12.9	4.4	-2.9
	1999	8.0	3.2	-0.9
Pretax Profit Margin	1997	8.6	4.0	-2.0
	1998	15.3	5.1	-2.5
	1999	9.9	3.3	-0.8
Gross Profit Margin	1997	57.6	41.1	26.6
	1998	54.8	43.1	31.0
	1999	55.9	43.3	32.5
Pretax Profit to Assets	1997	15.8	6.5	-3.6
	1998	22.8	8.4	-4.3
	1999	15.7	4.9	-1.4
Return on Equity	1997	27.6	15.1	-2.9
	1998	39.0	11.7	-4.7
	1999	33.0	12.4	-0.1
Liabilities to Assets	1997	0.31	0.57	0.90
	1998	0.29	0.64	0.96
	1999	0.24	0.59	0.93
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Sales - % change year over year				
	1997-98		11.9	
	1998-99		8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.4	32.6	
	1998	68.9	31.1	
	1999	70.0	30.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3361 Electronic Computing and Peripheral Equipment Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	108	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.4	2.1	-2.3
	1998	8.8	2.4	-0.8
	1999	9.3	2.2	-0.6
Pretax Profit Margin	1997	11.9	2.7	-2.3
	1998	11.0	3.4	-0.6
	1999	11.5	2.9	-0.3
Gross Profit Margin	1997	53.9	35.2	20.3
	1998	53.7	34.3	19.9
	1999	58.2	33.3	19.3
Pretax Profit to Assets	1997	17.9	5.5	-4.5
	1998	17.7	7.7	-2.0
	1999	21.7	8.9	-1.0
Return on Equity	1997	32.4	13.6	0.7
	1998	32.2	16.9	1.0
	1999	40.5	18.5	8.9
Liabilities to Assets	1997	0.40	0.67	1.00
	1998	0.39	0.66	0.93
	1999	0.39	0.75	1.00
Sales - % change year over year				
	1997-98		-1.0	
	1998-99		9.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.6	36.4
	1998		72.2	27.8
	1999		69.4	30.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3362 Electronic Office, Store and Business Machine Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	3.0	...
	1999	...	-0.3	...
Pretax Profit Margin	1997	...	...	...
	1998	...	0.3	...
	1999	...	-0.3	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	1.8	...
	1999	...	0.3	...
Return on Equity	1997
	1998
	1999
Liabilities to Assets	1997
	1998	...	0.97	...
	1999	...	0.98	...
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Sales - % change year over year				
	1997-98		13.6	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		72.7	27.3
	1999		50.0	50.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3369 Other Office, Store and Business Machine Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	38	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	3.4	-0.8
	1998	7.8	1.3	-2.1
	1999	9.4	1.1	-2.1
Pretax Profit Margin	1997	10.1	3.3	-0.8
	1998	8.7	2.2	-2.1
	1999	11.6	2.1	-2.1
Gross Profit Margin	1997	50.9	35.5	30.3
	1998	55.5	36.8	16.7
	1999	53.7	46.2	35.9
Pretax Profit to Assets	1997	28.0	9.0	-1.3
	1998	14.2	3.6	-3.8
	1999	16.0	4.9	-3.9
Return on Equity	1997	...	14.9	...
	1998	47.1	11.0	0.0
	1999	60.9	25.8	-2.9
Liabilities to Assets	1997	0.62	0.78	1.00
	1998	0.58	0.82	1.01
	1999	0.58	0.84	1.10
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Sales - % change year over year				
	1997-98		24.4	
	1998-99		4.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		63.2	36.8
	1999		64.7	35.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3371 Electrical Transformer Industry

		Quartile Boundary (1)		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.0	3.0	-4.1
	1998	5.9	3.1	0.5
	1999	7.4	3.3	0.7
Pretax Profit Margin	1997	10.7	4.1	-4.1
	1998	7.3	3.4	0.7
	1999	8.4	4.2	0.9
Gross Profit Margin	1997	43.6	37.4	24.1
	1998	41.7	30.7	23.6
	1999	40.9	30.8	23.2
Pretax Profit to Assets	1997	28.9	6.7	-4.5
	1998	24.7	8.0	1.7
	1999	23.1	8.3	2.4
Return on Equity	1997	...	23.7	...
	1998	...	16.3	...
	1999	...	15.7	...
Liabilities to Assets	1997	0.53	0.71	1.06
	1998	0.55	0.87	0.97
	1999	0.57	0.79	0.95
Sales - % change year over year				
	1997-98		5.6	
	1998-99		11.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.7	27.3	
	1998	83.3	16.7	
	1999	83.3	16.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3372 Electrical Switchgear and Protective Equipment Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	13.6	4.5	-0.9
	1998	10.7	3.4	-7.6
	1999	9.9	4.5	-4.4
Pretax Profit Margin	1997	17.3	5.2	-0.9
	1998	13.5	4.6	-7.6
	1999	14.0	5.1	-4.4
Gross Profit Margin	1997	50.7	41.7	23.9
	1998	49.2	34.3	25.3
	1999	51.4	38.2	32.1
Pretax Profit to Assets	1997	25.5	9.8	-1.0
	1998	18.8	8.8	-12.5
	1999	29.4	16.0	-4.7
Return on Equity	1997	32.6	19.2	3.8
	1998	29.0	19.5	-4.7
	1999	...	21.3	...
Liabilities to Assets	1997	0.37	0.71	0.91
	1998	0.31	0.72	0.88
	1999	0.44	0.65	0.97
Sales - % change year over year				
	1997-98		17.1	
	1998-99		3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.8	29.2
	1998		66.7	33.3
	1999		68.0	32.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3379 Other Electrical Industrial Equipment Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	74	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.4	5.3	1.7
	1998	8.8	3.0	-0.7
	1999	4.7	1.4	-0.9
Pretax Profit Margin	1997	13.2	6.8	2.1
	1998	9.7	4.0	-0.7
	1999	5.7	2.3	-0.9
Gross Profit Margin	1997	56.8	38.7	27.5
	1998	47.9	38.8	22.6
	1999	48.0	38.7	21.6
Pretax Profit to Assets	1997	22.2	14.5	4.2
	1998	21.5	8.9	-1.1
	1999	13.1	4.0	-1.4
Return on Equity	1997	42.5	22.9	12.6
	1998	45.3	17.2	0.9
	1999	30.0	11.5	-0.8
Liabilities to Assets	1997	0.35	0.64	0.82
	1998	0.41	0.64	0.94
	1999	0.35	0.62	0.95
Sales - % change year over year				
	1997-98		13.1	
	1998-99		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	84.1	15.9	
	1998	73.0	27.0	
	1999	64.8	35.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3381 Communications and Energy Wire and Cable Industry

		Quartile Boundary (1)		
Number of firms (1998):	32	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.4	3.6	-0.1
	1998	8.2	3.6	0.4
	1999	12.4	4.0	0.4
Pretax Profit Margin	1997	7.5	5.1	-0.1
	1998	11.2	5.0	0.6
	1999	13.0	4.6	1.2
Gross Profit Margin	1997	45.5	25.5	19.7
	1998	47.5	25.3	21.0
	1999	41.6	29.0	21.3
Pretax Profit to Assets	1997	26.1	8.2	-0.5
	1998	22.5	7.6	2.0
	1999	17.5	9.9	3.1
Return on Equity	1997	...	12.6	...
	1998	56.0	24.1	8.6
	1999	49.7	17.7	6.6
Liabilities to Assets	1997	0.47	0.74	0.98
	1998	0.39	0.70	0.93
	1999	0.35	0.64	0.81
<hr/>				
Sales - % change year over year				
	1997-98		9.1	
	1998-99		10.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	78.9	21.1	
	1998	87.5	12.5	
	1999	89.7	10.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3391 Battery Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	...	-0.2	...
	1999	...	2.5	...
Pretax Profit Margin	1997	...	1.6	...
	1998	...	0.6	...
	1999	...	3.3	...
Gross Profit Margin	1997	...	21.6	...
	1998	...	20.7	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	3.3	...
	1998	...	1.8	...
	1999	...	6.4	...
Return on Equity	1997	...	5.1	...
	1998	...	-1.9	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.74	...
	1998	...	0.62	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.6	36.4
	1998		63.6	36.4
	1999		71.4	28.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3399

Other Electrical Products Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	25	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	3.1	-0.8
	1998	10.4	4.4	0.9
	1999	...	4.5	...
Pretax Profit Margin	1997	10.0	3.5	-0.8
	1998	14.0	5.8	1.3
	1999	...	6.0	...
Gross Profit Margin	1997	47.9	37.6	24.8
	1998	47.8	34.2	23.4
	1999	...	30.1	...
Pretax Profit to Assets	1997	15.1	6.8	-1.1
	1998	24.0	8.6	1.5
	1999	...	11.9	...
Return on Equity	1997	21.6	12.9	4.0
	1998	19.6	14.1	0.6
	1999	...	14.8	...
Liabilities to Assets	1997	0.34	0.62	0.98
	1998	0.29	0.66	0.91
	1999	...	0.47	...
Sales - % change year over year				
	1997-98		4.7	
	1998-99		21.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.6	29.4	
	1998	88.0	12.0	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3511 Clay Products Industry (From Domestic Clay)

		Quartile Boundary (1)		
Number of firms (1998):	8	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	...	2.6	...
	1999	...	4.4	...
Pretax Profit Margin	1997	...	1.1	...
	1998	...	2.7	...
	1999	...	6.5	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	3.6	...
	1998	...	6.5	...
	1999	...	19.0	...
Return on Equity	1997	...	7.1	...
	1998	...	...	...
	1999	...	36.6	...
Liabilities to Assets	1997	...	0.84	...
	1998	...	0.79	...
	1999	...	0.65	...
<hr/>				
Sales - % change year over year				
	1997-98		23.8	
	1998-99		4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		87.5	12.5
	1999		100.0	0.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3512 Clay Products Industry (From Imported Clay)

		Quartile Boundary (1)		
Number of firms (1998):	32	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.0	2.4	-2.0
	1998	7.5	1.2	-9.0
	1999	9.2	-0.3	-5.3
Pretax Profit Margin	1997	11.4	2.6	-2.0
	1998	9.0	1.2	-9.0
	1999	10.9	-0.1	-5.3
Gross Profit Margin	1997	68.9	54.8	37.0
	1998	64.7	49.5	33.9
	1999	62.2	47.9	30.3
Pretax Profit to Assets	1997	11.5	4.6	-2.2
	1998	15.9	2.0	-10.8
	1999	16.8	-0.4	-5.4
Return on Equity	1997	...	20.6	...
	1998	51.0	11.7	-4.2
	1999	40.2	8.1	-11.7
Liabilities to Assets	1997	0.49	0.96	1.17
	1998	0.49	0.81	1.01
	1999	0.50	0.83	0.97
<hr/>				
Sales - % change year over year				
	1997-98		5.2	
	1998-99		15.6	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.7	27.3
	1998		59.4	40.6
	1999		48.1	51.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3521 Hydraulic Cement Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	12	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	2.8	...
	1999	...	3.3	...
Pretax Profit Margin	1997	...	...	...
	1998	...	3.1	...
	1999	...	4.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	4.6	...
	1999	...	8.6	...
Return on Equity	1997	...	...	...
	1998	...	8.4	...
	1999	...	9.8	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.57	...
	1999	...	0.37	...
Sales - % change year over year				
	1997-98		5.1	
	1998-99		-11.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	...	...
	1998	75.0	25.0	
	1999	88.9	11.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three. 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3542 Structural Concrete Products Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	29	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	2.5	-0.9
	1998	5.6	0.8	-1.0
	1999	13.1	2.7	-0.8
Pretax Profit Margin	1997	7.1	2.9	-0.7
	1998	5.6	1.2	-0.9
	1999	15.6	3.1	-0.8
Gross Profit Margin	1997	48.0	30.4	22.4
	1998	46.3	35.3	23.0
	1999	...	37.5	...
Pretax Profit to Assets	1997	15.6	5.6	-0.1
	1998	15.9	1.3	-1.1
	1999	23.2	4.3	-4.0
Return on Equity	1997	...	15.9	...
	1998	...	11.6	...
	1999	...	28.9	...
Liabilities to Assets	1997	0.58	0.81	0.99
	1998	0.61	0.79	1.06
	1999	0.55	0.73	1.01
Sales - % change year over year				
	1997-98		11.4	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.3	22.7
	1998		65.5	34.5
	1999		68.2	31.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3549 Other Concrete Products Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	64	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.6	2.3	-0.7
	1998	6.8	3.4	1.8
	1999	11.7	4.2	1.3
Pretax Profit Margin	1997	7.8	3.0	-0.7
	1998	8.8	3.9	2.2
	1999	13.2	4.6	2.0
Gross Profit Margin	1997	51.7	34.4	25.4
	1998	51.1	34.9	25.6
	1999	52.8	41.2	27.0
Pretax Profit to Assets	1997	13.3	5.3	-0.9
	1998	12.8	6.4	3.2
	1999	19.9	7.5	3.7
Return on Equity	1997	28.2	13.5	0.0
	1998	29.9	13.4	5.9
	1999	34.1	14.2	8.4
Liabilities to Assets	1997	0.36	0.62	0.86
	1998	0.35	0.54	0.87
	1999	0.31	0.55	0.92
<hr/>				
Sales - % change year over year				
	1997-98		16.4	
	1998-99		5.1	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.6	28.4
	1998		87.5	12.5
	1999		86.4	13.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3551 Ready-Mix Concrete Industry

		Quartile Boundary (1)		
Number of firms (1998):	80	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.1	2.0	-1.8
	1998	5.2	2.5	-0.8
	1999	5.8	1.0	-1.9
Pretax Profit Margin	1997	6.5	2.4	-1.5
	1998	6.3	3.0	-0.7
	1999	7.1	1.7	-1.3
Gross Profit Margin	1997	40.8	27.6	15.4
	1998	40.2	30.0	16.3
	1999	42.3	29.4	17.8
Pretax Profit to Assets	1997	10.8	3.3	-2.1
	1998	10.4	4.3	-1.7
	1999	10.6	2.8	-1.7
Return on Equity	1997	14.8	7.7	-0.3
	1998	13.8	8.1	2.6
	1999	19.2	5.3	0.9
Liabilities to Assets	1997	0.23	0.49	0.98
	1998	0.35	0.58	1.00
	1999	0.28	0.48	0.91
Sales - % change year over year				
	1997-98		18.0	
	1998-99		0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.7	31.3	
	1998	68.8	31.3	
	1999	64.5	35.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3561 Primary Glass and Glass Containers Industry

		Quartile Boundary (1)		
Number of firms (1998):	20	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	2.8	-2.3
	1998	6.0	2.2	-2.5
	1999	...	1.9	...
Pretax Profit Margin	1997	7.9	2.9	-2.2
	1998	8.2	3.3	-2.3
	1999	...	2.4	...
Gross Profit Margin	1997	...	27.6	...
	1998	...	26.4	...
	1999	...	21.2	...
Pretax Profit to Assets	1997	16.9	7.4	-3.7
	1998	17.7	4.7	-4.7
	1999	...	8.1	...
Return on Equity	1997	...	21.2	...
	1998	...	37.4	...
	1999	...	31.4	...
Liabilities to Assets	1997	0.50	0.83	1.00
	1998	0.68	0.81	1.08
	1999	...	0.88	...
Sales - % change year over year				
	1997-98		14.1	
	1998-99		-2.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.7	35.3	
	1998	55.0	45.0	
	1999	60.0	40.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3562 Glass Products Industry (Except Glass Containers)

		Quartile Boundary (1)		
Number of firms (1998):	87	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.3	-1.7
	1998	5.3	1.5	-0.6
	1999	6.4	1.6	0.1
Pretax Profit Margin	1997	5.6	1.4	-1.7
	1998	6.0	1.6	-0.6
	1999	7.9	2.1	0.2
Gross Profit Margin	1997	51.0	34.2	27.3
	1998	53.2	40.2	27.9
	1999	53.2	38.0	28.0
Pretax Profit to Assets	1997	13.4	2.5	-3.5
	1998	12.6	4.1	-1.9
	1999	15.0	5.4	0.5
Return on Equity	1997	41.0	17.4	0.9
	1998	30.3	14.4	2.6
	1999	40.5	18.6	5.2
Liabilities to Assets	1997	0.48	0.80	1.10
	1998	0.55	0.82	1.02
	1999	0.51	0.77	1.01
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Sales - % change year over year				
	1997-98		14.2	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.3	38.7
	1998		67.8	32.2
	1999		76.8	23.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3571 Abrasives Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.9	...
	1998	...	5.1	...
	1999	...	1.5	...
Pretax Profit Margin	1997	...	2.9	...
	1998	...	5.1	...
	1999	...	1.5	...
Gross Profit Margin	1997	...	28.5	...
	1998	...	44.3	...
	1999	...	28.2	...
Pretax Profit to Assets	1997	...	6.5	...
	1998	...	14.5	...
	1999	...	3.0	...
Return on Equity	1997	...	28.5	...
	1998	...	31.5	...
	1999
Liabilities to Assets	1997	...	0.74	...
	1998	...	0.80	...
	1999	...	0.78	...
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Sales - % change year over year				
	1997-98		-18.4	
	1998-99		-11.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.9	23.1
	1998		82.4	17.6
	1999		63.6	36.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3591 Refractories Industry

		Quartile Boundary (1)		
Number of firms (1998):	9	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	4.3	...
	1998	...	3.6	...
	1999	...	5.0	...
Pretax Profit Margin	1997	...	5.2	...
	1998	...	4.9	...
	1999	...	6.3	...
Gross Profit Margin	1997	...	28.4	...
	1998	...	31.1	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	12.5	...
	1998	...	14.0	...
	1999	...	11.2	...
Return on Equity	1997	...	...	...
	1998	...	32.3	...
	1999	...	25.0	...
Liabilities to Assets	1997	...	0.68	...
	1998	...	0.72	...
	1999	...	0.55	...
Sales - % change year over year				
	1997-98		16.1	
	1998-99		0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		88.9	11.1
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3593 Gypsum Products Industry

		Quartile Boundary (1)		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	6.9	...
	1998	...	3.9	...
	1999	...	3.6	...
Pretax Profit Margin	1997	...	9.7	...
	1998	...	5.1	...
	1999	...	5.5	...
Gross Profit Margin	1997	...	35.3	...
	1998	...	43.8	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	13.6	...
	1998	...	4.5	...
	1999	...	5.2	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.85	...
	1998	...	0.81	...
	1999	...	0.68	...
Sales - % change year over year				
	1997-98		16.4	
	1998-99		33.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		72.7	27.3
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3594 Non-Metallic Mineral Insulating Materials Industry

		Quartile Boundary (1)		
Number of firms (1998):	16	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	...	2.4	...
	1999	...	4.6	...
Pretax Profit Margin	1997	...	1.8	...
	1998	...	3.0	...
	1999	...	5.7	...
Gross Profit Margin	1997	...	21.4	...
	1998	...	28.3	...
	1999	...	38.2	...
Pretax Profit to Assets	1997	...	4.3	...
	1998	...	5.2	...
	1999	...	5.7	...
Return on Equity	1997	...	15.4	...
	1998	...	21.5	...
	1999	...	6.3	...
Liabilities to Assets	1997	...	0.67	...
	1998	...	0.82	...
	1999	...	0.57	...
Sales - % change year over year				
	1997-98		-3.3	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.8	22.2
	1998		62.5	37.5
	1999		64.3	35.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3599

Other Non-Metallic Mineral Products Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	73	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.4	2.8	-1.9
	1998	7.9	3.3	-0.6
	1999	6.2	2.7	-1.0
Pretax Profit Margin	1997	7.9	3.3	-1.0
	1998	8.9	4.6	-0.5
	1999	7.7	3.4	-0.8
Gross Profit Margin	1997	51.1	37.3	25.4
	1998	55.6	38.9	21.9
	1999	51.1	33.2	23.7
Pretax Profit to Assets	1997	12.9	5.4	-2.3
	1998	16.6	5.1	-1.4
	1999	12.5	3.9	-1.0
Return on Equity	1997	23.8	9.3	-0.8
	1998	24.2	7.0	-2.1
	1999	19.2	8.6	0.3
Liabilities to Assets	1997	0.36	0.64	0.97
	1998	0.40	0.72	1.02
	1999	0.42	0.71	0.98
Sales - % change year over year				
	1997-98		12.4	
	1998-99		10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.1	32.9	
	1998	72.6	27.4	
	1999	73.4	26.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3611 Refined Petroleum Products Industry (Except Lubricating Oil and Grease)

		Quartile Boundary (1)		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	6.4	...
	1999	...	1.8	...
Pretax Profit Margin	1997	...	...	...
	1998	...	11.5	...
	1999	...	2.1	...
Gross Profit Margin	1997	...	...	...
	1998	...	50.9	...
	1999	...	52.9	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	3.6	...
	1999	...	2.6	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		63.6	36.4
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3612 Lubricating Oil and Grease Industry

		Quartile Boundary (1)		
Number of firms (1998):	11	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.7	...
	1998	...	3.4	...
	1999	...	6.9	...
Pretax Profit Margin	1997	...	2.2	...
	1998	...	4.6	...
	1999	...	8.4	...
Gross Profit Margin	1997	...	57.4	...
	1998	...	34.5	...
	1999	...	35.5	...
Pretax Profit to Assets	1997	...	5.8	...
	1998	...	9.9	...
	1999	...	10.1	...
Return on Equity	1997	...	20.2	...
	1998	...	...	...
	1999	...	12.3	...
Liabilities to Assets	1997	...	0.74	...
	1998	...	0.58	...
	1999	...	0.46	...
<hr/>				
Sales - % change year over year				
	1997-98		0.1	
	1998-99		-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.5	38.5	
	1998	72.7	27.3	
	1999	81.8	18.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3699 Other Petroleum and Coal Products Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	13	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.2	...
	1998	...	1.3	...
	1999	...	2.0	...
Pretax Profit Margin	1997	...	4.6	...
	1998	...	2.2	...
	1999	...	3.5	...
Gross Profit Margin	1997	...	16.3	...
	1998	...	25.8	...
	1999	...	27.6	...
Pretax Profit to Assets	1997	...	6.0	...
	1998	...	3.7	...
	1999	...	5.4	...
Return on Equity	1997	...	6.1	...
	1998	...	...	...
	1999	...	15.6	...
Liabilities to Assets	1997	...	0.68	...
	1998	...	0.90	...
	1999	...	0.67	...
<hr/>				
Sales - % change year over year				
	1997-98		18.4	
	1998-99		-0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		78.6	21.4
	1998		61.5	38.5
	1999		91.7	8.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three. 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3711 Industrial Inorganic Chemical Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	8	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	5.9	...
	1998	...	1.3	...
	1999	...	7.5	...
Pretax Profit Margin	1997	...	7.9	...
	1998	...	4.2	...
	1999	...	9.7	...
Gross Profit Margin	1997	...	34.5	...
	1998	...	44.5	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	14.1	...
	1998	...	8.5	...
	1999	...	5.6	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.65	...
	1998	...	0.42	...
	1999	...	0.33	...
Sales - % change year over year				
	1997-98		-2.6	
	1998-99		0.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		87.5	12.5
	1999		85.7	14.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3712 Industrial Organic Chemical Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	13	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	2.7	...
	1998	...	-0.9	...
	1999	...	0.9	...
Pretax Profit Margin	1997	...	3.3	...
	1998	...	-0.9	...
	1999	...	2.1	...
Gross Profit Margin	1997	...	33.2	...
	1998	...	42.1	...
	1999	...	35.4	...
Pretax Profit to Assets	1997	...	7.8	...
	1998	...	-0.6	...
	1999	...	4.7	...
Return on Equity	1997	...	21.9	...
	1998	...	...	...
	1999	...	13.5	...
Liabilities to Assets	1997	...	0.69	...
	1998	...	0.57	...
	1999	...	0.67	...
Sales - % change year over year				
	1997-98		32.1	
	1998-99		25.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.3	16.7	
	1998	46.2	53.8	
	1999	60.0	40.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3722 Mixed Fertilizer Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	9	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	1.2	...
	1998	...	2.0	...
	1999	...	3.0	...
Pretax Profit Margin	1997	...	1.8	...
	1998	...	3.3	...
	1999	...	4.6	...
Gross Profit Margin	1997	...	23.2	...
	1998	...	27.5	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	5.3	...
	1998	...	9.2	...
	1999	...	9.5	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.83	...
	1998	...	0.63	...
	1999	...	0.64	...
<hr/>				
Sales - % change year over year				
	1997-98		6.6	
	1998-99		14.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.5	37.5
	1998		77.8	22.2
	1999		88.9	11.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3731 Plastic and Synthetic Resin Industry

		Quartile Boundary (1)		
Number of firms (1998):	30	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.5	2.7	-0.6
	1998	16.6	4.4	0.8
	1999	10.3	2.9	-0.1
Pretax Profit Margin	1997	10.5	3.3	-0.6
	1998	20.6	5.2	0.8
	1999	11.3	3.7	0.3
Gross Profit Margin	1997	47.2	37.3	18.3
	1998	43.8	34.5	20.2
	1999	49.6	34.8	18.9
Pretax Profit to Assets	1997	25.1	8.8	-1.0
	1998	23.7	7.7	0.6
	1999	17.4	7.6	0.3
Return on Equity	1997	51.9	27.5	4.6
	1998	44.9	23.3	2.1
	1999	...	18.1	...
Liabilities to Assets	1997	0.53	0.84	0.96
	1998	0.33	0.71	0.89
	1999	0.47	0.72	1.05
<hr/>				
Sales - % change year over year				
	1997-98		5.6	
	1998-99		16.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.3	26.7	
	1998	80.0	20.0	
	1999	75.0	25.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3741 Pharmaceutical and Medicine Industry

		Quartile Boundary (1)		
Number of firms (1998):	69	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	21.5	6.8	-2.9
	1998	15.2	3.5	-7.0
	1999	14.8	3.1	-6.6
Pretax Profit Margin	1997	25.6	8.5	-2.9
	1998	18.5	4.6	-7.0
	1999	17.4	5.0	-6.6
Gross Profit Margin	1997	65.0	47.4	33.4
	1998	68.2	50.1	33.6
	1999	69.0	51.0	36.5
Pretax Profit to Assets	1997	30.2	10.3	-1.2
	1998	...	6.4	...
	1999	26.8	10.4	-5.5
Return on Equity	1997	37.4	9.2	-4.6
	1998	...	16.6	...
	1999	45.1	22.1	2.0
Liabilities to Assets	1997	0.23	0.60	0.87
	1998	0.28	0.63	0.86
	1999	0.23	0.57	0.90
<hr/>				
Sales - % change year over year				
	1997-98		15.0	
	1998-99		12.1	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.9	27.1
	1998		60.9	39.1
	1999		65.5	34.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3751 Paint and Varnish Industry

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.5	4.2	0.6
	1998	7.0	3.6	-1.6
	1999	8.9	4.0	0.7
Pretax Profit Margin	1997	9.7	5.0	0.6
	1998	9.0	4.2	-1.6
	1999	8.9	5.0	0.8
Gross Profit Margin	1997	45.7	34.0	20.6
	1998	46.8	35.9	23.9
	1999	43.1	38.6	28.8
Pretax Profit to Assets	1997	20.7	9.5	1.2
	1998	20.6	7.1	-2.6
	1999	18.5	9.2	1.7
Return on Equity	1997	39.8	18.5	4.2
	1998	33.3	17.3	1.9
	1999	37.9	17.6	2.9
Liabilities to Assets	1997	0.43	0.72	0.96
	1998	0.41	0.72	1.02
	1999	0.39	0.67	0.98
Sales - % change year over year				
	1997-98		11.1	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		80.9	19.1
	1998		69.1	30.9
	1999		80.6	19.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3761 Soap and Cleaning Compounds Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	59	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	1.4	-4.3
	1998	6.5	2.7	-0.4
	1999	5.7	2.5	-1.6
Pretax Profit Margin	1997	7.4	2.0	-3.5
	1998	8.6	2.6	-0.2
	1999	7.3	3.2	-1.3
Gross Profit Margin	1997	52.4	39.0	29.2
	1998	51.1	39.5	27.4
	1999	51.1	43.8	29.2
Pretax Profit to Assets	1997	13.2	4.6	-4.0
	1998	18.5	5.2	-0.9
	1999	16.1	7.0	-3.3
Return on Equity	1997	37.0	16.2	3.6
	1998	45.7	11.0	0.5
	1999	20.0	10.0	-3.2
Liabilities to Assets	1997	0.35	0.79	0.96
	1998	0.34	0.73	0.99
	1999	0.27	0.58	1.05
Sales - % change year over year				
	1997-98		14.1	
	1998-99		-4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		74.6	25.4
	1999		61.9	38.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3771 Toilet Preparations Industry

		Quartile Boundary (1)		
Number of firms (1998):	49	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.5	3.6	0.3
	1998	6.8	3.5	-0.1
	1999	6.1	-0.9	-5.5
Pretax Profit Margin	1997	9.8	4.2	0.6
	1998	8.9	4.4	-0.1
	1999	8.7	-0.5	-5.1
Gross Profit Margin	1997	57.4	44.9	30.8
	1998	59.4	44.6	33.7
	1999	57.5	46.3	26.0
Pretax Profit to Assets	1997	22.9	8.7	1.1
	1998	18.0	9.1	-0.2
	1999	...	-1.4	...
Return on Equity	1997	51.9	14.0	1.8
	1998	52.8	23.1	3.4
	1999	...	18.1	...
Liabilities to Assets	1997	0.45	0.84	0.98
	1998	0.54	0.76	1.03
	1999	0.49	0.81	1.11
Sales - % change year over year				
	1997-98		21.8	
	1998-99		7.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	77.5	22.5	
	1998	73.5	26.5	
	1999	47.2	52.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3791 Printing Ink Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	14	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.4	...
	1998	...	3.2	...
	1999	...	3.9	...
Pretax Profit Margin	1997	...	0.5	...
	1998	...	3.9	...
	1999	...	4.9	...
Gross Profit Margin	1997	...	43.2	...
	1998	...	34.1	...
	1999	...	31.7	...
Pretax Profit to Assets	1997	...	0.8	...
	1998	...	9.1	...
	1999	...	9.4	...
Return on Equity	1997	...	7.5	...
	1998	...	14.4	...
	1999	...	11.1	...
Liabilities to Assets	1997	...	0.83	...
	1998	...	0.50	...
	1999	...	0.65	...
<hr/>				
Sales - % change year over year				
	1997-98		0.2	
	1998-99		12.2	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		53.8	46.2
	1998		71.4	28.6
	1999		69.2	30.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3792 Adhesives Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.7	...
	1998	...	1.9	...
	1999	...	2.1	...
Pretax Profit Margin	1997	...	3.5	...
	1998	...	3.1	...
	1999	...	2.7	...
Gross Profit Margin	1997	...	30.4	...
	1998	...	35.5	...
	1999	...	38.1	...
Pretax Profit to Assets	1997	...	6.8	...
	1998	...	6.8	...
	1999	...	5.0	...
Return on Equity	1997	...	8.2	...
	1998	...	6.1	...
	1999	...	10.0	...
Liabilities to Assets	1997	...	0.42	...
	1998	...	0.41	...
	1999	...	0.60	...
<hr/>				
Sales - % change year over year				
	1997-98		6.1	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.3	35.7	
	1998	66.7	33.3	
	1999	78.6	21.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3799 Other Chemical Products Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	80	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.6	-1.1
	1998	9.1	2.3	-1.5
	1999	8.7	2.8	-0.3
Pretax Profit Margin	1997	6.4	2.1	-1.1
	1998	10.3	2.2	-1.4
	1999	10.3	3.8	0.2
Gross Profit Margin	1997	55.2	43.0	28.6
	1998	54.8	44.2	29.4
	1999	59.9	46.4	34.5
Pretax Profit to Assets	1997	15.4	4.8	-2.2
	1998	13.9	6.0	-1.6
	1999	15.3	6.2	0.4
Return on Equity	1997	31.8	13.6	1.3
	1998	29.0	12.2	3.5
	1999	40.6	15.5	2.7
Liabilities to Assets	1997	0.37	0.61	1.03
	1998	0.45	0.75	0.99
	1999	0.43	0.73	0.99
<hr/>				
Sales - % change year over year				
	1997-98		-1.3	
	1998-99		13.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.9	31.1	
	1998	67.5	32.5	
	1999	77.3	22.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3911

Indicating, Recording and Controlling Instruments Industry

		Quartile Boundary (1)		
Number of firms (1998):	153	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.1	3.8	-0.5
	1998	9.3	3.4	0.3
	1999	8.3	2.9	-0.4
Pretax Profit Margin	1997	12.8	5.1	-0.3
	1998	12.2	3.7	0.3
	1999	9.9	4.2	-0.4
Gross Profit Margin	1997	54.5	41.3	27.4
	1998	57.5	40.6	30.1
	1999	56.4	40.6	29.8
Pretax Profit to Assets	1997	18.6	8.4	-0.5
	1998	20.1	7.3	0.6
	1999	19.3	6.5	-0.8
Return on Equity	1997	29.6	14.9	0.0
	1998	36.7	13.9	3.8
	1999	27.3	12.1	0.7
Liabilities to Assets	1997	0.34	0.51	0.77
	1998	0.34	0.53	0.80
	1999	0.35	0.52	0.86
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Sales - % change year over year				
	1997-98		12.7	
	1998-99		8.3	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.8	25.2	
	1998	77.1	22.9	
	1999	72.9	27.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3912 Other Instruments and Related Products Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	143	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.4	2.4	-1.8
	1998	9.1	3.3	-3.3
	1999	8.6	3.5	-1.2
Pretax Profit Margin	1997	11.6	3.8	-1.5
	1998	10.9	4.2	-3.0
	1999	10.2	4.4	-0.8
Gross Profit Margin	1997	57.7	41.6	28.5
	1998	60.6	44.5	32.8
	1999	65.7	49.9	33.3
Pretax Profit to Assets	1997	20.8	6.1	-2.9
	1998	18.3	8.9	-2.6
	1999	18.4	5.4	-1.9
Return on Equity	1997	34.8	16.4	-0.6
	1998	37.7	16.8	6.1
	1999	34.0	14.1	1.5
Liabilities to Assets	1997	0.38	0.67	0.92
	1998	0.36	0.62	0.90
	1999	0.29	0.63	0.94
Sales - % change year over year				
	1997-98		8.5	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	69.9	30.1	
	1999	73.5	26.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3913

Clock and Watch Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	12	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.3	...
	1998	...	3.5	...
	1999	...	1.7	...
Pretax Profit Margin	1997	...	0.3	...
	1998	...	3.6	...
	1999	...	1.9	...
Gross Profit Margin	1997	...	40.0	...
	1998	...	38.7	...
	1999	...	42.2	...
Pretax Profit to Assets	1997	...	0.6	...
	1998	...	9.0	...
	1999	...	3.0	...
Return on Equity	1997
	1998
	1999
Liabilities to Assets	1997	...	0.77	...
	1998	...	0.88	...
	1999	...	0.83	...
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Sales - % change year over year				
	1997-98		-7.6	
	1998-99		7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		75.0	25.0
	1999		60.0	40.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3914 Ophthalmic Goods Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	57	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	0.8	-3.4
	1998	9.2	2.9	-1.3
	1999	11.8	3.2	-1.2
Pretax Profit Margin	1997	8.6	0.9	-3.4
	1998	11.8	3.8	-1.3
	1999	14.7	4.1	-1.0
Gross Profit Margin	1997	53.5	42.0	22.9
	1998	54.6	42.2	24.4
	1999	54.6	44.0	24.5
Pretax Profit to Assets	1997	24.8	1.5	-9.3
	1998	26.0	5.6	-5.2
	1999	25.3	7.0	-1.6
Return on Equity	1997	37.7	13.3	-1.1
	1998	38.9	23.3	-2.5
	1999	30.5	18.1	-3.8
Liabilities to Assets	1997	0.37	0.65	1.09
	1998	0.29	0.66	1.19
	1999	0.28	0.65	1.09
<hr/>				
Sales - % change year over year				
	1997-98		6.1	
	1998-99		10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.3	43.8
	1998		64.9	35.1
	1999		68.9	31.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3921 Jewellery and Silverware Industry

		Quartile Boundary (1)		
Number of firms (1998):	177	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.9	-1.8
	1998	5.9	2.2	-0.4
	1999	6.0	2.8	-0.3
Pretax Profit Margin	1997	6.3	2.3	-1.7
	1998	7.5	2.8	0.0
	1999	7.1	3.2	0.0
Gross Profit Margin	1997	50.8	38.8	24.4
	1998	50.5	34.2	23.6
	1999	51.4	37.1	23.8
Pretax Profit to Assets	1997	10.2	3.6	-2.9
	1998	12.6	4.1	-0.3
	1999	13.2	5.2	-0.2
Return on Equity	1997	31.7	11.4	0.6
	1998	31.0	11.8	1.6
	1999	25.6	9.9	1.2
Liabilities to Assets	1997	0.46	0.80	0.97
	1998	0.40	0.74	0.95
	1999	0.38	0.69	0.95
<hr/>				
Sales - % change year over year				
	1997-98		4.1	
	1998-99		4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.2	31.8
	1998		75.1	24.9
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3922 Precious Metal Secondary Refining Industry

		Quartile Boundary (1)		
Number of firms (1998):	8	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.8	...
	1998	...	4.1	...
	1999	...	1.4	...
Pretax Profit Margin	1997	...	1.0	...
	1998	...	4.8	...
	1999	...	1.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	13.2	...
	1998	...	15.0	...
	1999	...	4.4	...
Return on Equity	1997
	1998
	1999
Liabilities to Assets	1997	...	0.72	...
	1998	...	0.75	...
	1999	...	0.58	...
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Sales - % change year over year				
	1997-98		3.4	
	1998-99		14.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		87.5	12.5
	1999		62.5	37.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3931 Sporting Goods Industry

		Quartile Boundary (1)		
Number of firms (1998):	118	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.8	0.8	-5.9
	1998	7.0	2.7	-1.1
	1999	8.0	3.6	0.0
Pretax Profit Margin	1997	6.7	1.1	-5.3
	1998	7.7	2.9	-1.1
	1999	10.3	4.6	0.5
Gross Profit Margin	1997	47.8	31.6	20.5
	1998	52.1	34.1	22.0
	1999	48.9	34.1	22.7
Pretax Profit to Assets	1997	11.9	2.4	-11.1
	1998	14.7	4.3	-1.7
	1999	18.4	8.4	0.6
Return on Equity	1997	27.1	10.6	-1.2
	1998	45.8	15.5	7.2
	1999	48.0	20.8	7.5
Liabilities to Assets	1997	0.48	0.80	1.00
	1998	0.50	0.75	1.01
	1999	0.50	0.71	1.00
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Sales - % change year over year				
	1997-98		16.7	
	1998-99		11.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.8	42.2	
	1998	72.9	27.1	
	1999	77.2	22.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3932 Toys and Games Industry

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.6	1.5	-3.2
	1998	4.4	1.4	-4.1
	1999	4.9	1.5	-6.6
Pretax Profit Margin	1997	5.3	1.3	-3.2
	1998	5.2	1.4	-4.1
	1999	6.3	2.3	-9.8
Gross Profit Margin	1997	57.4	38.2	24.4
	1998	59.0	34.2	26.1
	1999	61.0	35.9	27.6
Pretax Profit to Assets	1997	16.6	5.3	-3.8
	1998	14.5	4.5	-5.2
	1999	14.3	6.3	-11.3
Return on Equity	1997	35.5	18.7	-0.2
	1998	39.8	14.9	-2.7
	1999	25.4	14.3	-1.2
Liabilities to Assets	1997	0.57	0.82	1.08
	1998	0.43	0.76	0.99
	1999	0.43	0.82	1.09
Sales - % change year over year				
	1997-98		23.1	
	1998-99		34.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.8	41.2	
	1998	56.8	43.2	
	1999	60.0	40.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3971 Sign and Display Industry

		Quartile Boundary (1)		
Number of firms (1998):	307	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.3	1.9	-1.5
	1998	6.0	1.9	-1.3
	1999	6.2	2.5	-0.8
Pretax Profit Margin	1997	7.6	2.3	-1.5
	1998	7.3	2.4	-1.1
	1999	7.2	3.4	-0.4
Gross Profit Margin	1997	60.2	42.5	30.7
	1998	59.3	40.5	30.8
	1999	57.2	42.5	31.4
Pretax Profit to Assets	1997	16.5	4.8	-3.1
	1998	18.9	5.8	-2.2
	1999	18.1	7.7	-1.0
Return on Equity	1997	41.3	17.4	0.2
	1998	38.5	17.0	1.8
	1999	32.7	17.3	1.8
Liabilities to Assets	1997	0.53	0.80	1.01
	1998	0.50	0.78	1.00
	1999	0.47	0.76	1.00
Sales - % change year over year				
	1997-98		13.4	
	1998-99		5.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.6	32.4
	1998		67.4	32.6
	1999		73.3	26.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3991 Broom, Brush and Mop Industry

		Quartile Boundary (1)		
Number of firms (1998):	13	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.1	...
	1998	...	2.2	...
	1999	...	3.5	...
Pretax Profit Margin	1997	...	2.9	...
	1998	...	2.7	...
	1999	...	4.1	...
Gross Profit Margin	1997	...	34.8	...
	1998	...	33.2	...
	1999	...	35.3	...
Pretax Profit to Assets	1997	...	5.1	...
	1998	...	5.8	...
	1999	...	11.9	...
Return on Equity	1997	...	25.1	...
	1998	...	18.1	...
	1999	...	22.6	...
Liabilities to Assets	1997	...	0.73	...
	1998	...	0.71	...
	1999	...	0.68	...
<hr/>				
Sales - % change year over year				
	1997-98		0.3	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		69.2	30.8
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3993 Floor Tile, Linoleum and Coated Fabric Industry

		Quartile Boundary (1)		
Number of firms (1998):	7	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	0.2	...
	1999	...	2.8	...
Pretax Profit Margin	1997	...	...	...
	1998	...	0.2	...
	1999	...	2.8	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	0.3	...
	1999	...	5.1	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.99	...
	1999	...	0.79	...
<hr/>				
Sales - % change year over year				
	1997-98		23.3	
	1998-99		24.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	...	...
	1998	57.1	42.9	
	1999	71.4	28.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3994 Musical Instrument and Sound Recording Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	87	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.1	1.5	-3.6
	1998	9.8	2.7	-2.6
	1999	9.2	3.1	-1.8
Pretax Profit Margin	1997	9.8	1.8	-3.6
	1998	12.1	3.1	-2.6
	1999	12.1	3.2	-1.3
Gross Profit Margin	1997	60.2	43.3	30.3
	1998	61.3	47.8	36.0
	1999	65.7	42.6	31.2
Pretax Profit to Assets	1997	17.8	5.5	-3.3
	1998	23.9	6.8	-6.4
	1999	21.0	5.8	-2.6
Return on Equity	1997	51.3	21.4	-2.2
	1998	52.4	16.6	0.3
	1999	43.0	15.4	1.5
Liabilities to Assets	1997	0.66	0.93	1.08
	1998	0.48	0.76	1.06
	1999	0.45	0.74	0.98
<hr/>				
Sales - % change year over year				
	1997-98		6.3	
	1998-99		4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.5	38.5
	1998		60.9	39.1
	1999		71.2	28.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 3999 Other Manufactured Products Industries n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	488	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.9	-1.3
	1998	9.0	2.8	-0.6
	1999	10.2	3.0	-0.6
Pretax Profit Margin	1997	8.5	2.3	-1.2
	1998	10.8	3.5	-0.5
	1999	12.4	3.9	-0.4
Gross Profit Margin	1997	58.1	41.1	29.4
	1998	64.2	45.8	33.4
	1999	64.5	45.0	31.9
Pretax Profit to Assets	1997	17.3	5.1	-3.1
	1998	20.7	7.0	-1.5
	1999	22.4	8.6	-1.6
Return on Equity	1997	32.4	11.0	-0.8
	1998	39.1	18.8	3.1
	1999	41.7	19.0	3.6
Liabilities to Assets	1997	0.37	0.68	0.97
	1998	0.41	0.74	1.00
	1999	0.40	0.70	0.98
<hr/>				
Sales - % change year over year				
	1997-98		7.1	
	1998-99		14.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.5	33.5	
	1998	71.1	28.9	
	1999	72.7	27.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4011 Single Family Housing

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.0	1.4	-2.6
	1998	7.5	1.9	-1.6
	1999	8.0	2.2	-1.6
Pretax Profit Margin	1997	7.2	1.8	-2.3
	1998	9.1	2.5	-1.3
	1999	9.6	2.8	-1.3
Gross Profit Margin	1997	35.6	20.1	11.0
	1998	37.1	20.0	11.0
	1999	36.3	20.9	11.7
Pretax Profit to Assets	1997	13.4	2.6	-4.1
	1998	15.9	4.0	-2.5
	1999	16.9	4.4	-2.2
Return on Equity	1997	24.8	6.4	-3.1
	1998	32.4	9.4	-0.5
	1999	33.5	11.2	-0.5
Liabilities to Assets	1997	0.46	0.79	1.02
	1998	0.47	0.80	1.01
	1999	0.46	0.78	1.00
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Sales - % change year over year				
	1997-98		4.8	
	1998-99		1.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.2	37.8	
	1998	66.9	33.1	
	1999	67.7	32.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4012 Apartment and Other Multiple Housing

		Quartile Boundary (1)		
Number of firms (1998):	175	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.6	0.8	-4.6
	1998	9.6	1.8	-1.7
	1999	8.5	1.8	-1.6
Pretax Profit Margin	1997	8.5	1.0	-4.6
	1998	11.8	2.5	-1.0
	1999	9.7	2.5	-1.2
Gross Profit Margin	1997	34.5	20.7	10.6
	1998	31.0	17.2	9.9
	1999	40.7	18.9	10.6
Pretax Profit to Assets	1997	10.1	1.1	-5.6
	1998	12.5	3.1	-1.4
	1999	13.0	1.9	-1.9
Return on Equity	1997	23.6	4.7	-1.3
	1998	34.9	10.2	0.0
	1999	27.4	8.1	-1.9
Liabilities to Assets	1997	0.56	0.86	1.02
	1998	0.57	0.91	1.03
	1999	0.57	0.90	1.04
Sales - % change year over year				
	1997-98		-3.7	
	1998-99		-16.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.7	40.3
	1998		67.4	32.6
	1999		65.5	34.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4013 Residential Renovation

		Quartile Boundary (1)		
Number of firms (1998):	1,459	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.1	-2.4
	1998	5.8	1.6	-1.6
	1999	6.1	1.9	-1.2
Pretax Profit Margin	1997	6.3	1.5	-1.9
	1998	6.8	2.0	-1.2
	1999	7.3	2.4	-0.7
Gross Profit Margin	1997	40.2	28.0	17.9
	1998	39.4	27.1	17.5
	1999	41.7	28.5	18.2
Pretax Profit to Assets	1997	20.2	3.9	-8.5
	1998	21.6	5.7	-6.5
	1999	23.4	7.1	-3.1
Return on Equity	1997	45.7	16.0	-1.3
	1998	39.7	17.8	1.9
	1999	42.9	16.4	1.7
Liabilities to Assets	1997	0.57	0.88	1.07
	1998	0.58	0.87	1.07
	1999	0.54	0.82	1.04
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Sales - % change year over year				
	1997-98		11.2	
	1998-99		10.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.5	38.5	
	1998	66.3	33.7	
	1999	69.2	30.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4021 Manufacturing and Light Industrial Building

		Quartile Boundary (1)		
Number of firms (1998):	332	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.6	-1.6
	1998	9.2	2.9	-0.6
	1999	7.6	2.3	-0.9
Pretax Profit Margin	1997	6.1	1.8	-1.5
	1998	11.9	3.5	-0.6
	1999	10.0	3.1	-0.3
Gross Profit Margin	1997	37.1	24.9	14.6
	1998	33.4	20.8	12.9
	1999	37.1	23.7	15.1
Pretax Profit to Assets	1997	11.9	2.8	-1.3
	1998	24.8	7.2	-0.8
	1999	18.9	6.1	-0.5
Return on Equity	1997	26.1	7.3	-2.6
	1998	47.5	19.8	2.0
	1999	35.4	13.4	2.2
Liabilities to Assets	1997	0.48	0.73	0.97
	1998	0.44	0.70	0.95
	1999	0.38	0.72	0.95
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Sales - % change year over year				
	1997-98		19.1	
	1998-99		11.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.4	34.6
	1998		70.8	29.2
	1999		73.2	26.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4022

Commercial Building

		Quartile Boundary (1)		
Number of firms (1998):	658	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.7	2.6	-1.4
	1998	7.3	2.5	-0.8
	1999	7.5	2.3	-1.6
Pretax Profit Margin	1997	9.7	3.1	-1.3
	1998	9.3	3.2	-0.5
	1999	9.9	3.2	-0.9
Gross Profit Margin	1997	33.3	20.2	13.7
	1998	30.9	20.0	13.2
	1999	33.1	21.2	14.5
Pretax Profit to Assets	1997	14.8	3.5	-1.3
	1998	16.9	5.7	-0.8
	1999	18.2	4.7	-1.1
Return on Equity	1997	28.6	9.1	0.6
	1998	32.4	12.4	1.0
	1999	29.3	12.0	-0.6
Liabilities to Assets	1997	0.41	0.72	0.98
	1998	0.42	0.71	0.96
	1999	0.44	0.70	0.99
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Sales - % change year over year				
	1997-98		11.9	
	1998-99		8.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.2	30.8
	1998		71.6	28.4
	1999		70.2	29.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4023 Institutional Building

		Quartile Boundary (1)		
Number of firms (1998):	70	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.3	-0.3	-6.3
	1998	6.6	1.8	-1.8
	1999	12.1	3.4	0.3
Pretax Profit Margin	1997	4.3	0.1	-4.8
	1998	8.4	2.1	-1.0
	1999	14.0	5.3	0.7
Gross Profit Margin	1997	31.6	16.2	10.1
	1998	30.2	19.7	12.6
	1999	43.4	25.3	13.0
Pretax Profit to Assets	1997	9.8	-0.5	-13.0
	1998	17.4	5.0	-2.2
	1999	18.9	5.2	1.7
Return on Equity	1997	21.0	7.5	-8.7
	1998	15.8	4.7	-6.4
	1999	30.2	5.7	0.9
Liabilities to Assets	1997	0.37	0.73	1.02
	1998	0.39	0.71	1.00
	1999	0.31	0.66	1.00
Sales - % change year over year				
	1997-98		-12.4	
	1998-99		5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.0	50.0	
	1998	70.0	30.0	
	1999	83.3	16.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4112 Gas, Oil and Other Energy Related Structures (Except Pipelines)

		Quartile Boundary (1)		
Number of firms (1998):	18	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.5	...
	1998	...	2.0	...
	1999	...	1.6	...
Pretax Profit Margin	1997	...	4.7	...
	1998	...	2.3	...
	1999	...	1.8	...
Gross Profit Margin	1997	...	22.3	...
	1998	...	40.0	...
	1999	...	30.5	...
Pretax Profit to Assets	1997	...	11.2	...
	1998	...	4.1	...
	1999	...	4.1	...
Return on Equity	1997	...	13.4	...
	1998	...	21.0	...
	1999	...	11.6	...
Liabilities to Assets	1997	...	0.82	...
	1998	...	0.81	...
	1999	...	0.70	...
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Sales - % change year over year				
	1997-98		2.2	
	1998-99		-2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	61.1	38.9	
	1999	75.0	25.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4113 Gas and Oil Pipelines

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	-2.4	...
	1998	8.6	2.5	-1.6
	1999	16.3	1.2	-1.7
Pretax Profit Margin	1997	...	-2.4	...
	1998	11.0	3.3	-1.6
	1999	22.6	1.4	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	36.4	...
	1999	...	28.5	...
Pretax Profit to Assets	1997	...	-6.2	...
	1998	20.7	8.0	-4.9
	1999	22.5	1.1	-7.0
Return on Equity	1997	...	...	...
	1998	37.5	11.4	-8.6
	1999	33.5	11.1	-7.4
Liabilities to Assets	1997	...	0.82	...
	1998	0.26	0.60	0.87
	1999	0.37	0.65	0.86
Sales - % change year over year				
	1997-98		4.5	
	1998-99		14.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	44.4	55.6	
	1998	66.7	33.3	
	1999	54.2	45.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4119 Other Industrial Construction

		Quartile Boundary (1)		
Number of firms (1998):	38	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.5	0.9	-5.5
	1998	5.9	1.7	-0.2
	1999	4.3	1.1	-0.7
Pretax Profit Margin	1997	8.8	1.5	-4.6
	1998	8.9	2.2	0.5
	1999	7.2	2.1	0.4
Gross Profit Margin	1997	34.4	22.6	13.6
	1998	34.8	22.7	18.6
	1999	...	27.2	...
Pretax Profit to Assets	1997	16.7	1.9	-8.3
	1998	15.3	3.6	0.6
	1999	13.6	3.5	0.1
Return on Equity	1997	28.9	7.5	-5.9
	1998	31.3	9.5	-0.7
	1999	39.7	3.3	-1.6
Liabilities to Assets	1997	0.31	0.63	0.97
	1998	0.36	0.82	0.95
	1999	0.38	0.73	0.91
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Sales - % change year over year				
	1997-98		17.0	
	1998-99		12.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.0	41.0
	1998		78.9	21.1
	1999		78.1	21.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4121 Highways, Streets and Bridges

		Quartile Boundary (1)		
Number of firms (1998):	335	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.9	1.6	-2.7
	1998	6.1	1.6	-2.8
	1999	7.1	2.3	-2.7
Pretax Profit Margin	1997	7.3	2.0	-2.4
	1998	7.6	2.4	-2.6
	1999	9.1	2.8	-2.2
Gross Profit Margin	1997	36.2	24.4	15.8
	1998	38.4	24.9	15.6
	1999	48.3	29.5	17.0
Pretax Profit to Assets	1997	12.5	3.1	-4.6
	1998	13.8	3.9	-3.7
	1999	11.8	4.3	-3.5
Return on Equity	1997	22.2	8.3	-1.6
	1998	24.4	9.4	-2.2
	1999	20.2	7.5	-3.4
Liabilities to Assets	1997	0.36	0.66	0.94
	1998	0.33	0.61	0.91
	1999	0.38	0.61	0.88
Sales - % change year over year				
	1997-98		16.8	
	1998-99		0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.8	35.2
	1998		63.3	36.7
	1999		67.5	32.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4122 Waterworks and Sewage Systems

		Quartile Boundary (1)		
Number of firms (1998):	135	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	2.5	-0.8
	1998	5.7	2.6	-0.6
	1999	6.0	1.8	-2.4
Pretax Profit Margin	1997	8.0	3.1	-0.3
	1998	7.2	3.1	-0.6
	1999	7.6	2.7	-1.9
Gross Profit Margin	1997	30.7	18.6	11.4
	1998	32.2	19.5	10.2
	1999	38.1	21.7	12.1
Pretax Profit to Assets	1997	14.8	5.3	-0.7
	1998	12.1	4.5	-1.3
	1999	11.1	4.8	-2.3
Return on Equity	1997	35.2	11.0	-0.9
	1998	31.7	9.4	0.8
	1999	29.9	12.3	1.0
Liabilities to Assets	1997	0.36	0.66	0.87
	1998	0.42	0.66	0.86
	1999	0.37	0.65	0.90
Sales - % change year over year				
	1997-98		6.9	
	1998-99		11.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.6	26.4	
	1998	71.1	28.9	
	1999	67.2	32.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4124 Power and Telecommunication Transmission Lines

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	124	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.9	1.9	-2.3
	1998	12.5	4.3	0.5
	1999	8.7	2.5	-0.8
Pretax Profit Margin	1997	10.0	1.9	-2.3
	1998	14.8	4.9	0.7
	1999	11.7	3.2	-0.3
Gross Profit Margin	1997	57.0	42.2	28.2
	1998	47.0	32.8	22.7
	1999	50.0	35.6	24.8
Pretax Profit to Assets	1997	18.2	4.7	-6.5
	1998	24.1	10.2	2.2
	1999	21.0	6.8	-0.2
Return on Equity	1997	32.7	14.3	-0.2
	1998	43.6	20.5	5.9
	1999	49.3	14.8	2.4
Liabilities to Assets	1997	0.40	0.75	1.01
	1998	0.44	0.70	0.96
	1999	0.38	0.65	0.90
Sales - % change year over year				
	1997-98		18.5	
	1998-99		4.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.6	35.4
	1998		77.4	22.6
	1999		74.1	25.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4129 Other Heavy Construction

		Quartile Boundary (1)		
Number of firms (1998):	118	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.3	2.8	-1.1
	1998	8.4	3.8	-0.8
	1999	8.1	2.2	-3.2
Pretax Profit Margin	1997	9.9	3.8	-0.6
	1998	10.9	4.3	-0.7
	1999	10.3	3.1	-2.7
Gross Profit Margin	1997	48.0	32.1	21.8
	1998	46.7	32.8	20.3
	1999	47.0	30.9	20.0
Pretax Profit to Assets	1997	15.2	5.5	-1.0
	1998	18.4	8.2	-1.0
	1999	17.0	5.0	-3.2
Return on Equity	1997	27.9	15.1	1.6
	1998	42.0	15.1	2.9
	1999	35.2	16.1	1.3
Liabilities to Assets	1997	0.41	0.74	0.97
	1998	0.41	0.69	0.98
	1999	0.38	0.76	0.97
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Sales - % change year over year				
	1997-98		4.0	
	1998-99		2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.8	26.2
	1998		73.7	26.3
	1999		65.4	34.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4211 Wrecking and Demolition

		Quartile Boundary (1)		
Number of firms (1998):	43	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.8	0.7	-5.4
	1998	10.5	0.7	-4.9
	1999	22.2	6.5	-2.6
Pretax Profit Margin	1997	10.2	1.0	-4.7
	1998	12.4	1.2	-4.0
	1999	24.9	8.3	-2.1
Gross Profit Margin	1997	...	36.5	...
	1998	...	40.3	...
	1999	...	56.2	...
Pretax Profit to Assets	1997	15.9	1.4	-11.3
	1998	15.6	1.1	-6.7
	1999	32.5	7.2	-2.9
Return on Equity	1997	20.3	2.8	-6.8
	1998	37.5	16.1	-6.9
	1999	24.6	7.3	-8.7
Liabilities to Assets	1997	0.54	0.84	1.10
	1998	0.37	0.75	0.98
	1999	0.28	0.54	0.94
Sales - % change year over year				
	1997-98		-1.8	
	1998-99		7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.8	44.2	
	1998	53.5	46.5	
	1999	71.0	29.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4212 Water Well Drilling

		Quartile Boundary (1)		
Number of firms (1998):	99	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.2	-0.8	-8.1
	1998	9.5	3.2	-6.6
	1999	12.0	6.6	0.4
Pretax Profit Margin	1997	7.6	-0.5	-7.7
	1998	10.9	4.2	-6.8
	1999	14.4	6.9	0.7
Gross Profit Margin	1997	63.1	46.3	30.2
	1998	62.9	47.0	38.5
	1999	65.3	50.0	36.0
Pretax Profit to Assets	1997	11.9	-0.5	-10.0
	1998	20.4	7.7	-9.6
	1999	23.9	11.6	1.7
Return on Equity	1997	18.8	3.0	-11.0
	1998	27.9	13.5	-2.0
	1999	32.7	15.6	1.0
Liabilities to Assets	1997	0.24	0.52	0.87
	1998	0.27	0.47	1.00
	1999	0.26	0.56	0.96
Sales - % change year over year				
	1997-98		14.2	
	1998-99		16.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	49.1	50.9	
	1998	61.6	38.4	
	1999	78.4	21.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4213 Septic System Installation

		Quartile Boundary (1)		
Number of firms (1998):	58	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.2	1.6	-2.5
	1998	8.1	1.7	-4.0
	1999	8.6	5.2	-3.8
Pretax Profit Margin	1997	7.3	1.7	-2.2
	1998	9.9	1.9	-2.5
	1999	10.9	5.5	-3.7
Gross Profit Margin	1997	68.7	44.9	25.0
	1998	67.8	45.3	32.1
	1999	71.3	50.8	36.3
Pretax Profit to Assets	1997	10.7	2.0	-4.2
	1998	16.5	3.1	-5.5
	1999	17.4	6.2	-4.7
Return on Equity	1997	25.5	4.8	-4.7
	1998	32.2	12.1	-6.5
	1999	32.5	17.2	-3.7
Liabilities to Assets	1997	0.55	0.87	1.01
	1998	0.42	0.80	1.04
	1999	0.33	0.68	1.00
Sales - % change year over year				
	1997-98		5.7	
	1998-99		-1.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		62.1	37.9
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4214 Excavating and Grading

		Quartile Boundary (1)		
Number of firms (1998):	971	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.3	1.8	-2.7
	1998	8.1	2.6	-2.1
	1999	8.2	2.4	-2.0
Pretax Profit Margin	1997	8.9	2.2	-2.4
	1998	9.8	3.3	-1.8
	1999	9.8	2.9	-1.6
Gross Profit Margin	1997	58.5	37.0	21.3
	1998	56.7	37.5	22.0
	1999	61.9	37.2	24.1
Pretax Profit to Assets	1997	12.5	3.2	-4.3
	1998	13.7	4.8	-2.9
	1999	14.2	4.3	-2.2
Return on Equity	1997	26.8	8.9	-3.7
	1998	27.8	11.1	-2.5
	1999	28.5	10.1	-3.5
Liabilities to Assets	1997	0.45	0.75	0.98
	1998	0.46	0.73	0.97
	1999	0.45	0.73	0.95
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Sales - % change year over year				
	1997-98		13.5	
	1998-99		6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.8	38.2
	1998		66.6	33.4
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4215 Equipment Rental (With Operator)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	179	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.3	2.1	-2.7
	1998	9.3	2.5	-4.8
	1999	10.1	1.9	-6.0
Pretax Profit Margin	1997	13.3	3.0	-2.3
	1998	12.0	3.5	-3.5
	1999	11.6	3.0	-5.6
Gross Profit Margin	1997	54.8	36.5	20.8
	1998	57.9	36.5	21.6
	1999	58.3	34.5	19.0
Pretax Profit to Assets	1997	13.0	3.9	-3.2
	1998	14.6	4.2	-5.2
	1999	13.4	2.5	-5.6
Return on Equity	1997	27.5	7.6	-4.5
	1998	27.2	9.0	-6.0
	1999	28.7	6.5	-10.8
Liabilities to Assets	1997	0.41	0.71	0.96
	1998	0.38	0.66	0.91
	1999	0.37	0.68	0.93
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Sales - % change year over year				
	1997-98		13.8	
	1998-99		0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.5	36.5	
	1998	65.4	34.6	
	1999	57.6	42.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4216 Asphalt Paving

		Quartile Boundary (1)		
Number of firms (1998):	190	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	1.2	-1.8
	1998	5.8	1.3	-1.2
	1999	6.3	1.8	-1.0
Pretax Profit Margin	1997	5.6	1.5	-1.5
	1998	6.9	1.5	-1.2
	1999	7.2	2.3	-0.4
Gross Profit Margin	1997	51.8	29.9	18.7
	1998	56.5	32.9	17.9
	1999	57.6	33.7	19.8
Pretax Profit to Assets	1997	16.4	3.3	-4.8
	1998	16.3	4.6	-4.3
	1999	17.5	7.2	-1.0
Return on Equity	1997	37.4	14.2	-2.1
	1998	30.1	14.3	-0.6
	1999	34.1	13.3	-1.6
Liabilities to Assets	1997	0.53	0.85	1.05
	1998	0.54	0.83	1.07
	1999	0.44	0.68	1.00
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Sales - % change year over year				
	1997-98		9.4	
	1998-99		8.0	
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Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.1	39.9
	1998		60.5	39.5
	1999		69.7	30.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4217 Fencing Installation

		Quartile Boundary (1)		
Number of firms (1998):	99	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.7	-3.2
	1998	6.9	1.8	-1.0
	1999	7.2	2.8	-0.9
Pretax Profit Margin	1997	6.6	2.1	-3.2
	1998	7.8	2.9	-1.0
	1999	8.9	3.2	-0.6
Gross Profit Margin	1997	53.1	33.5	26.3
	1998	51.5	32.8	24.2
	1999	49.0	36.9	25.3
Pretax Profit to Assets	1997	13.0	5.1	-9.6
	1998	22.1	5.6	-3.5
	1999	24.9	11.4	-0.6
Return on Equity	1997	52.9	12.5	2.8
	1998	33.5	17.0	-0.3
	1999	50.1	28.1	4.6
Liabilities to Assets	1997	0.51	0.87	1.12
	1998	0.58	0.83	1.03
	1999	0.50	0.69	1.06
Sales - % change year over year				
	1997-98		6.5	
	1998-99		9.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	68.7	31.3	
	1999	75.3	24.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4219 Other Site Work

		Quartile Boundary (1)		
Number of firms (1998):	901	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.8	1.1	-2.9
	1998	5.7	1.9	-1.2
	1999	6.4	2.1	-1.0
Pretax Profit Margin	1997	5.6	1.4	-2.4
	1998	7.0	2.3	-1.1
	1999	7.6	2.6	-0.6
Gross Profit Margin	1997	54.6	35.3	24.1
	1998	55.1	35.9	24.8
	1999	56.0	37.8	24.3
Pretax Profit to Assets	1997	14.1	2.8	-7.4
	1998	17.4	5.1	-3.1
	1999	17.7	6.4	-2.1
Return on Equity	1997	26.8	11.9	-5.0
	1998	37.5	16.0	0.2
	1999	37.5	17.2	1.2
Liabilities to Assets	1997	0.53	0.83	1.06
	1998	0.49	0.78	1.03
	1999	0.49	0.75	0.99
Sales - % change year over year				
	1997-98		11.3	
	1998-99		12.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.6	39.4	
	1998	67.0	33.0	
	1999	69.9	30.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4221 Piledriving Work

		Quartile Boundary (1)		
Number of firms (1998):	18	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	5.0	...
	1998	...	2.2	...
	1999	...	1.8	...
Pretax Profit Margin	1997	...	6.5	...
	1998	...	2.3	...
	1999	...	2.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	15.8	...
	1998	...	5.6	...
	1999	...	5.2	...
Return on Equity	1997	...	...	...
	1998	...	9.4	...
	1999	...	4.0	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.56	...
	1999	...	0.77	...
Sales - % change year over year				
	1997-98		27.8	
	1998-99		14.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	85.7	14.3	
	1998	77.8	22.2	
	1999	80.0	20.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4222 Form Work

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.9	2.5	-2.5
	1998	6.7	2.1	-1.7
	1999	6.5	2.0	-2.7
Pretax Profit Margin	1997	8.5	2.8	-2.4
	1998	8.1	2.5	-1.5
	1999	7.6	2.6	-2.2
Gross Profit Margin	1997	35.7	22.3	13.4
	1998	40.5	23.7	14.9
	1999	39.6	26.1	16.2
Pretax Profit to Assets	1997	18.9	7.7	-3.5
	1998	22.7	4.3	-3.1
	1999	16.3	4.0	-3.6
Return on Equity	1997	51.3	17.1	0.0
	1998	37.7	14.6	0.6
	1999	37.7	13.7	1.5
Liabilities to Assets	1997	0.45	0.70	0.96
	1998	0.43	0.64	0.97
	1999	0.44	0.71	1.03
Sales - % change year over year				
	1997-98		22.6	
	1998-99		-1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	68.1	31.9	
	1999	67.4	32.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4223 Steel Reinforcing

		Quartile Boundary (1)		
Number of firms (1998):	15	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	-1.7	...
	1998	...	1.2	...
	1999	...	5.7	...
Pretax Profit Margin	1997	...	-1.1	...
	1998	...	1.7	...
	1999	...	6.9	...
Gross Profit Margin	1997	...	18.4	...
	1998	...	18.2	...
	1999	...	22.8	...
Pretax Profit to Assets	1997	...	-2.3	...
	1998	...	4.5	...
	1999	...	16.1	...
Return on Equity	1997	...	8.5	...
	1998	...	14.3	...
	1999	...	23.6	...
Liabilities to Assets	1997	...	0.65	...
	1998	...	0.81	...
	1999	...	0.67	...
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Sales - % change year over year				
	1997-98		31.7	
	1998-99		-25.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	46.7	53.3	
	1998	73.3	26.7	
	1999	85.7	14.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4224 Concrete Pouring and Finishing

		Quartile Boundary (1)		
Number of firms (1998):	388	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.3	1.8	-1.2
	1998	7.8	2.8	-1.3
	1999	7.5	1.9	-1.3
Pretax Profit Margin	1997	7.5	2.2	-1.1
	1998	9.7	3.6	-0.9
	1999	9.8	2.7	-1.1
Gross Profit Margin	1997	41.6	27.8	19.5
	1998	41.7	27.7	19.6
	1999	41.0	29.2	18.5
Pretax Profit to Assets	1997	16.6	4.9	-3.8
	1998	22.9	7.4	-2.4
	1999	19.3	6.5	-3.0
Return on Equity	1997	34.9	12.5	-2.2
	1998	34.0	13.6	0.6
	1999	34.5	12.5	-1.8
Liabilities to Assets	1997	0.41	0.74	1.00
	1998	0.41	0.70	0.97
	1999	0.37	0.64	0.95
Sales - % change year over year				
	1997-98		7.4	
	1998-99		8.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.4	35.6	
	1998	69.6	30.4	
	1999	67.5	32.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4225 Precast Concrete Installation

		Quartile Boundary (1)		
Number of firms (1998):	22	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	4.4	...
	1998	...	2.6	...
	1999	...	4.0	...
Pretax Profit Margin	1997	...	6.1	...
	1998	...	3.4	...
	1999	...	5.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	22.8	...
	1999	...	25.6	...
Pretax Profit to Assets	1997	...	12.0	...
	1998	...	6.7	...
	1999	...	11.5	...
Return on Equity	1997	...	36.8	...
	1998	...	14.9	...
	1999	...	17.2	...
Liabilities to Assets	1997	...	0.78	...
	1998	...	0.76	...
	1999	...	0.72	...
Sales - % change year over year				
	1997-98		17.7	
	1998-99		30.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		90.0	10.0
	1998		72.7	27.3
	1999		75.0	25.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4226

Rough and Framing Carpentry

		Quartile Boundary (1)		
Number of firms (1998):	296	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.3	2.4	-1.1
	1998	6.1	1.9	-0.8
	1999	7.3	3.4	-0.5
Pretax Profit Margin	1997	8.9	2.9	-0.5
	1998	7.2	2.5	-0.7
	1999	8.9	3.8	-0.3
Gross Profit Margin	1997	48.7	27.6	14.4
	1998	48.5	26.2	13.1
	1999	49.4	26.4	17.7
Pretax Profit to Assets	1997	26.7	7.8	-2.3
	1998	25.9	5.9	-2.1
	1999	25.1	9.5	-1.2
Return on Equity	1997	38.4	17.5	2.1
	1998	42.9	19.7	2.3
	1999	42.6	20.6	3.1
Liabilities to Assets	1997	0.45	0.78	1.02
	1998	0.40	0.75	1.01
	1999	0.39	0.70	0.98
Sales - % change year over year				
	1997-98		13.2	
	1998-99		8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.1	28.9	
	1998	67.2	32.8	
	1999	73.1	26.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4227 Structural Steel Erection

		Quartile Boundary (1)		
Number of firms (1998):	66	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.7	2.2	-3.4
	1998	7.5	3.0	-1.1
	1999	9.1	3.9	-0.2
Pretax Profit Margin	1997	9.4	2.7	-3.4
	1998	9.6	4.0	-0.8
	1999	12.0	4.6	-0.2
Gross Profit Margin	1997	37.0	28.6	20.2
	1998	44.3	27.3	18.8
	1999	45.5	28.8	17.2
Pretax Profit to Assets	1997	25.4	7.9	-6.0
	1998	18.5	7.6	-2.4
	1999	25.7	11.3	-0.7
Return on Equity	1997	35.6	23.5	-4.3
	1998	46.4	21.3	8.7
	1999	41.2	26.6	6.4
Liabilities to Assets	1997	0.42	0.77	1.09
	1998	0.43	0.62	1.00
	1999	0.38	0.59	0.95
Sales - % change year over year				
	1997-98		17.0	
	1998-99		8.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.3	35.7	
	1998	69.7	30.3	
	1999	76.1	23.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4229

Other Structural and Related Work

		Quartile Boundary (1)		
Number of firms (1998):	29	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.4	0.2	-5.3
	1998	8.6	4.0	-0.9
	1999	9.3	3.1	-1.1
Pretax Profit Margin	1997	7.1	0.2	-5.3
	1998	9.3	5.1	-0.8
	1999	10.4	5.4	-1.1
Gross Profit Margin	1997	36.1	22.2	12.5
	1998	72.5	29.4	19.7
	1999	...	26.7	...
Pretax Profit to Assets	1997	19.6	0.4	-17.4
	1998	29.2	8.3	-2.1
	1999	25.2	9.4	-2.7
Return on Equity	1997	54.1	6.8	-5.0
	1998	75.0	27.8	1.2
	1999	...	16.7	...
Liabilities to Assets	1997	0.42	0.69	0.97
	1998	0.48	0.68	1.05
	1999	0.40	0.74	0.91
Sales - % change year over year				
	1997-98		23.4	
	1998-99		2.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.0	48.0	
	1998	65.5	34.5	
	1999	68.2	31.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4231 Masonry Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	604	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.3	1.8	-1.8
	1998	7.5	2.5	-1.0
	1999	8.0	2.5	-1.2
Pretax Profit Margin	1997	7.2	2.3	-1.6
	1998	8.6	2.8	-0.8
	1999	9.4	3.0	-0.8
Gross Profit Margin	1997	43.8	27.4	15.4
	1998	46.3	28.9	16.7
	1999	47.1	29.6	16.9
Pretax Profit to Assets	1997	22.0	6.1	-4.7
	1998	24.9	8.3	-2.8
	1999	25.8	8.3	-1.7
Return on Equity	1997	44.3	15.9	-2.2
	1998	46.3	18.2	0.6
	1999	43.1	14.7	1.4
Liabilities to Assets	1997	0.48	0.79	1.02
	1998	0.49	0.77	1.03
	1999	0.43	0.72	0.98
Sales - % change year over year				
	1997-98		15.0	
	1998-99		11.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.8	35.2	
	1998	70.0	30.0	
	1999	71.2	28.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4232 Siding Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	349	Better	Average	Worse
		<u>Q3</u>	<u>Q2</u>	<u>Q1</u>
		75%	50%	25%
Net Profit Margin	1997	4.5	1.6	-1.1
	1998	4.8	1.7	-1.3
	1999	5.7	1.5	-1.1
Pretax Profit Margin	1997	5.6	2.0	-0.9
	1998	5.8	2.1	-1.3
	1999	6.9	1.8	-0.9
Gross Profit Margin	1997	41.5	30.7	21.2
	1998	40.7	30.3	21.5
	1999	42.4	30.4	20.4
Pretax Profit to Assets	1997	18.9	5.5	-3.8
	1998	19.3	6.9	-4.4
	1999	20.7	5.7	-3.5
Return on Equity	1997	36.0	17.9	-0.6
	1998	42.8	18.4	2.5
	1999	36.8	16.5	-1.0
Liabilities to Assets	1997	0.52	0.86	1.05
	1998	0.51	0.77	1.03
	1999	0.45	0.78	0.98
<hr/>				
Sales - % change year over year				
	1997-98		12.1	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.2	33.8	
	1998	67.9	32.1	
	1999	65.9	34.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4233 Glass and Glazing Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	197	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.1	0.6	-2.9
	1998	5.9	1.6	-0.8
	1999	5.5	1.3	-1.0
Pretax Profit Margin	1997	5.2	0.8	-2.6
	1998	6.5	2.1	-0.6
	1999	6.4	1.7	-0.8
Gross Profit Margin	1997	51.4	33.8	24.3
	1998	48.5	34.6	24.9
	1999	49.6	34.3	26.3
Pretax Profit to Assets	1997	16.1	1.9	-9.2
	1998	17.4	5.6	-1.7
	1999	13.9	3.6	-2.6
Return on Equity	1997	34.4	8.8	-2.4
	1998	30.9	12.5	1.7
	1999	33.6	11.1	-0.8
Liabilities to Assets	1997	0.57	0.86	1.07
	1998	0.45	0.73	0.99
	1999	0.42	0.75	1.04
<hr/>				
Sales - % change year over year				
	1997-98		9.5	
	1998-99		10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.4	41.6	
	1998	70.6	29.4	
	1999	69.4	30.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4234 *Insulation Work*

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	135	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.7	-1.2
	1998	6.2	3.2	0.4
	1999	7.2	3.3	0.1
Pretax Profit Margin	1997	6.1	1.9	-1.0
	1998	7.2	3.8	0.4
	1999	8.4	3.9	0.0
Gross Profit Margin	1997	35.7	26.1	18.9
	1998	36.8	28.4	17.6
	1999	39.8	26.7	16.7
Pretax Profit to Assets	1997	16.4	5.1	-3.7
	1998	20.9	9.7	0.7
	1999	25.5	12.1	0.3
Return on Equity	1997	41.5	14.2	1.8
	1998	43.2	22.0	7.1
	1999	35.2	20.0	2.8
Liabilities to Assets	1997	0.51	0.80	1.05
	1998	0.54	0.79	1.00
	1999	0.47	0.77	0.98
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Sales - % change year over year				
	1997-98		11.2	
	1998-99		12.1	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.4	32.6
	1998		76.3	23.7
	1999		75.7	24.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4235 Roof Shingling

		Quartile Boundary (1)		
Number of firms (1998):	366	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.5	-1.6
	1998	4.6	1.8	-0.8
	1999	5.1	1.4	-1.2
Pretax Profit Margin	1997	5.7	1.9	-1.1
	1998	5.6	2.1	-0.8
	1999	6.2	1.8	-0.5
Gross Profit Margin	1997	39.9	28.2	18.7
	1998	39.1	28.0	19.4
	1999	40.0	26.0	17.4
Pretax Profit to Assets	1997	21.4	6.5	-5.1
	1998	23.1	8.3	-3.3
	1999	21.8	7.4	-3.5
Return on Equity	1997	44.8	20.7	2.9
	1998	40.0	19.6	4.3
	1999	40.3	17.3	2.0
Liabilities to Assets	1997	0.48	0.86	1.11
	1998	0.46	0.77	1.04
	1999	0.42	0.73	1.02
Sales - % change year over year				
	1997-98		6.1	
	1998-99		2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.6	32.4	
	1998	69.7	30.3	
	1999	70.3	29.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4236

Sheet Metal and Built-Up Roofing

		Quartile Boundary (1)		
Number of firms (1998):	145	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.6	1.5	-1.1
	1998	5.4	1.4	-1.7
	1999	5.1	1.0	-3.2
Pretax Profit Margin	1997	7.2	2.1	-0.7
	1998	6.6	1.9	-1.6
	1999	6.1	1.1	-3.2
Gross Profit Margin	1997	37.1	24.6	17.2
	1998	38.1	24.3	16.5
	1999	34.2	23.4	14.5
Pretax Profit to Assets	1997	23.5	7.5	-3.4
	1998	26.9	5.1	-9.6
	1999	22.3	3.4	-7.7
Return on Equity	1997	39.6	16.7	-0.6
	1998	34.8	15.7	-1.6
	1999	29.7	7.6	-2.4
Liabilities to Assets	1997	0.40	0.69	1.01
	1998	0.40	0.75	1.00
	1999	0.35	0.70	1.03
Sales - % change year over year				
	1997-98		1.4	
	1998-99		1.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.8	34.2	
	1998	62.8	37.2	
	1999	63.0	37.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4239

Other Exterior Close-In Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	35	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.4	1.4	-1.5
	1998	12.4	2.6	0.3
	1999	8.4	5.1	1.6
Pretax Profit Margin	1997	7.9	2.4	-1.7
	1998	11.7	2.9	-0.6
	1999	12.1	5.8	2.1
Gross Profit Margin	1997	49.1	36.7	26.4
	1998	46.1	33.7	22.7
	1999	59.8	36.7	21.6
Pretax Profit to Assets	1997	15.0	5.9	-11.7
	1998	36.8	12.0	0.2
	1999	25.6	13.4	5.6
Return on Equity	1997	35.8	13.6	1.5
	1998	62.9	26.1	6.9
	1999	51.6	27.8	9.5
Liabilities to Assets	1997	0.47	0.71	1.00
	1998	0.41	0.62	0.95
	1999	0.37	0.59	0.85
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Sales - % change year over year				
	1997-98		13.7	
	1998-99		8.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.0	29.0	
	1998	74.3	25.7	
	1999	89.3	10.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4241 Plumbing

		Quartile Boundary (1)		
Number of firms (1998):	1,303	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.2	-1.7
	1998	6.0	1.7	-1.1
	1999	6.5	2.4	-0.6
Pretax Profit Margin	1997	6.0	1.5	-1.5
	1998	7.2	2.1	-0.9
	1999	8.0	3.0	-0.4
Gross Profit Margin	1997	45.5	31.8	20.6
	1998	44.3	32.0	21.6
	1999	47.7	33.0	22.5
Pretax Profit to Assets	1997	17.2	3.8	-5.4
	1998	20.0	5.9	-3.1
	1999	22.5	8.4	-1.2
Return on Equity	1997	33.3	11.5	-2.8
	1998	36.4	14.7	-1.2
	1999	41.2	17.6	3.8
Liabilities to Assets	1997	0.45	0.77	1.02
	1998	0.46	0.73	0.99
	1999	0.43	0.73	0.97
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Sales - % change year over year				
	1997-98		7.3	
	1998-99		11.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.8	37.2	
	1998	66.0	34.0	
	1999	72.9	27.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4242 Dry Heating and Gas Piping Work

		Quartile Boundary (1)		
Number of firms (1998):	233	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.1	-2.8
	1998	4.6	1.1	-2.9
	1999	5.3	1.4	-1.5
Pretax Profit Margin	1997	5.4	1.3	-2.6
	1998	5.0	1.5	-2.7
	1999	6.8	1.8	-1.0
Gross Profit Margin	1997	52.2	33.2	21.5
	1998	47.3	30.7	21.8
	1999	51.4	33.8	24.4
Pretax Profit to Assets	1997	19.3	5.9	-7.0
	1998	16.0	4.4	-10.6
	1999	19.7	4.0	-4.3
Return on Equity	1997	37.3	14.3	-8.3
	1998	41.6	18.2	-1.5
	1999	37.3	16.5	-9.2
Liabilities to Assets	1997	0.45	0.76	1.00
	1998	0.51	0.80	1.04
	1999	0.49	0.78	1.02
Sales - % change year over year				
	1997-98		6.3	
	1998-99		3.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.6	40.4
	1998		59.7	40.3
	1999		65.5	34.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4243 Wet Heating and Air Conditioning Work

		Quartile Boundary (1)		
Number of firms (1998):	831	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.5	-0.9
	1998	5.9	1.8	-1.0
	1999	6.1	2.1	-0.6
Pretax Profit Margin	1997	6.4	2.0	-0.7
	1998	7.1	2.4	-0.7
	1999	7.7	2.7	-0.4
Gross Profit Margin	1997	46.3	31.9	22.2
	1998	45.1	32.2	21.6
	1999	47.2	33.2	23.0
Pretax Profit to Assets	1997	18.1	6.2	-2.5
	1998	21.0	6.5	-2.4
	1999	22.3	7.6	-1.7
Return on Equity	1997	37.4	18.5	2.4
	1998	37.8	15.3	-0.5
	1999	35.2	19.0	3.2
Liabilities to Assets	1997	0.48	0.77	1.00
	1998	0.45	0.72	0.99
	1999	0.44	0.69	0.97
<hr/>				
Sales - % change year over year				
	1997-98		6.6	
	1998-99		10.8	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.8	31.2
	1998		68.2	31.8
	1999		72.3	27.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4244 Sheet Metal and Other Duct Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	193	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.4	1.8	-1.3
	1998	5.7	2.1	-0.5
	1999	6.3	1.7	-1.0
Pretax Profit Margin	1997	6.8	2.2	-0.8
	1998	7.2	2.8	-0.3
	1999	7.4	2.3	-0.8
Gross Profit Margin	1997	47.9	30.0	20.7
	1998	39.4	28.7	19.0
	1999	37.2	26.1	17.1
Pretax Profit to Assets	1997	20.1	5.7	-2.6
	1998	20.3	7.9	-1.0
	1999	17.8	6.0	-2.4
Return on Equity	1997	38.6	13.4	0.7
	1998	41.3	13.4	2.7
	1999	35.9	15.4	1.4
Liabilities to Assets	1997	0.40	0.72	1.02
	1998	0.41	0.75	1.02
	1999	0.31	0.73	0.97
Sales - % change year over year				
	1997-98		13.3	
	1998-99		4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.6	31.4	
	1998	72.5	27.5	
	1999	67.5	32.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4251 Process Piping Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.6	...
	1998	...	0.9	...
	1999	...	2.1	...
Pretax Profit Margin	1997	...	4.7	...
	1998	...	1.2	...
	1999	...	2.9	...
Gross Profit Margin	1997	...	26.7	...
	1998	...	23.2	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	15.3	...
	1998	...	4.2	...
	1999	...	9.8	...
Return on Equity	1997	...	16.7	...
	1998	...	1.1	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.45	...
	1998	...	0.52	...
	1999	...	0.69	...
<hr/>				
Sales - % change year over year				
	1997-98		-12.6	
	1998-99		-16.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		87.5	12.5
	1998		63.6	36.4
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4252 Automatic Sprinkler System Installation

		Quartile Boundary (1)		
Number of firms (1998):	74	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.0	2.7	-0.8
	1998	5.1	1.2	-2.7
	1999	8.7	3.3	-1.2
Pretax Profit Margin	1997	8.7	3.2	-0.7
	1998	6.3	1.5	-2.4
	1999	9.3	4.5	-0.6
Gross Profit Margin	1997	54.3	40.7	26.8
	1998	52.6	37.1	27.1
	1999	45.9	37.2	27.7
Pretax Profit to Assets	1997	21.2	8.3	-1.6
	1998	17.6	4.9	-9.1
	1999	27.0	11.6	-1.3
Return on Equity	1997	40.4	12.6	1.9
	1998	38.6	12.6	-8.0
	1999	55.9	32.6	8.0
Liabilities to Assets	1997	0.49	0.77	0.98
	1998	0.46	0.73	0.99
	1999	0.40	0.66	1.00
Sales - % change year over year				
	1997-98		15.7	
	1998-99		16.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.1	27.9	
	1998	64.9	35.1	
	1999	74.6	25.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4253 Commercial Refrigeration Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	101	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.5	3.0	-1.2
	1998	8.0	3.4	-0.9
	1999	7.3	4.0	-0.3
Pretax Profit Margin	1997	7.9	3.6	-1.4
	1998	9.8	4.2	-0.6
	1999	9.5	5.2	-0.2
Gross Profit Margin	1997	50.9	35.0	25.9
	1998	51.2	33.8	26.0
	1999	45.2	34.6	23.7
Pretax Profit to Assets	1997	19.5	8.6	-2.1
	1998	24.7	10.4	-1.9
	1999	21.9	10.4	-1.3
Return on Equity	1997	38.4	15.4	4.9
	1998	42.8	21.0	3.3
	1999	33.8	15.0	4.0
Liabilities to Assets	1997	0.40	0.63	0.96
	1998	0.44	0.67	0.97
	1999	0.31	0.56	0.91
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Sales - % change year over year				
	1997-98		10.1	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.0	32.0	
	1998	70.3	29.7	
	1999	74.1	25.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4254 Environmental Control Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	23	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.8	2.2	-1.0
	1998	4.2	1.2	-1.2
	1999	9.2	1.5	-2.4
Pretax Profit Margin	1997	7.9	3.0	-1.0
	1998	5.8	1.5	-0.1
	1999	12.6	3.4	0.8
Gross Profit Margin	1997	...	33.2	...
	1998	...	33.3	...
	1999	...	33.1	...
Pretax Profit to Assets	1997	21.3	6.9	-4.5
	1998	17.5	5.6	-4.5
	1999	26.3	9.4	-5.4
Return on Equity	1997	...	16.5	...
	1998	...	22.0	...
	1999	...	16.9	...
Liabilities to Assets	1997	0.29	0.83	1.10
	1998	0.39	0.63	0.96
	1999	0.35	0.56	0.84
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Sales - % change year over year				
	1997-98		-7.2	
	1998-99		7.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.2	31.8
	1998		78.3	21.7
	1999		79.2	20.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4255

Millwright and Rigging

		Quartile Boundary (1)		
Number of firms (1998):	99	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.3	2.2	-0.7
	1998	9.3	3.6	0.8
	1999	8.6	3.1	-0.9
Pretax Profit Margin	1997	10.1	3.9	-0.3
	1998	12.1	3.9	0.9
	1999	10.9	3.6	0.2
Gross Profit Margin	1997	46.6	30.0	22.4
	1998	63.6	33.2	26.8
	1999	51.4	32.1	23.1
Pretax Profit to Assets	1997	32.1	11.3	-1.1
	1998	25.1	9.7	1.9
	1999	24.1	8.6	0.1
Return on Equity	1997	49.8	25.4	11.6
	1998	53.3	24.9	10.2
	1999	43.4	21.2	9.7
Liabilities to Assets	1997	0.38	0.70	0.92
	1998	0.45	0.70	0.95
	1999	0.45	0.68	0.94
Sales - % change year over year				
	1997-98		10.5	
	1998-99		3.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.0	27.0	
	1998	80.8	19.2	
	1999	76.5	23.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4256 Thermal Insulation Work

		Quartile Boundary (1)		
Number of firms (1998):	35	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	1.2	-1.8
	1998	5.7	2.7	-0.3
	1999	6.1	3.1	-0.4
Pretax Profit Margin	1997	6.1	1.4	-1.8
	1998	7.3	3.3	-0.2
	1999	8.0	3.8	-0.4
Gross Profit Margin	1997	47.0	26.3	19.2
	1998	40.6	26.4	22.9
	1999	39.7	28.1	19.2
Pretax Profit to Assets	1997	17.9	3.0	-3.5
	1998	21.9	10.2	-0.8
	1999	15.8	10.9	-1.2
Return on Equity	1997	...	3.6	...
	1998	43.6	23.9	8.4
	1999	35.0	15.3	0.0
Liabilities to Assets	1997	0.25	0.48	1.00
	1998	0.35	0.71	0.98
	1999	0.31	0.63	0.89
Sales - % change year over year				
	1997-98		2.9	
	1998-99		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	77.1	22.9	
	1999	73.3	26.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4259 Other Mechanical Specialty Work

		Quartile Boundary (1)		
Number of firms (1998):	12	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.4	...
	1998	...	0.9	...
	1999	...	5.0	...
Pretax Profit Margin	1997	...	1.6	...
	1998	...	0.9	...
	1999	...	5.2	...
Gross Profit Margin	1997	...	34.6	...
	1998	...	...	...
	1999	...	33.0	...
Pretax Profit to Assets	1997	...	4.4	...
	1998	...	4.2	...
	1999	...	11.8	...
Return on Equity	1997	...	6.1	...
	1998	...	...	...
	1999	...	18.8	...
Liabilities to Assets	1997	...	0.70	...
	1998	...	0.82	...
	1999	...	0.77	...
Sales - % change year over year				
	1997-98		15.6	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.4	39.6
	1998		66.7	33.3
	1999		84.6	15.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4261 Electrical Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	2,322	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.8	-1.4
	1998	6.9	2.5	-1.0
	1999	7.0	2.6	-0.9
Pretax Profit Margin	1997	7.8	2.1	-1.3
	1998	8.6	3.1	-0.8
	1999	8.6	3.3	-0.6
Gross Profit Margin	1997	50.1	33.7	22.6
	1998	51.6	34.8	23.0
	1999	52.2	35.3	23.4
Pretax Profit to Assets	1997	20.2	5.6	-3.7
	1998	22.2	8.1	-2.5
	1999	22.6	8.3	-2.2
Return on Equity	1997	35.8	14.2	-1.5
	1998	40.7	17.2	1.3
	1999	39.4	17.3	1.6
Liabilities to Assets	1997	0.42	0.72	0.99
	1998	0.43	0.71	0.98
	1999	0.41	0.68	0.95
Sales - % change year over year				
	1997-98		11.2	
	1998-99		10.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.1	34.9
	1998		69.6	30.4
	1999		70.3	29.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4271 Plastering and Stucco Work

		Quartile Boundary (1)		
Number of firms (1998):	66	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.5	3.0	-1.2
	1998	7.6	2.7	-0.6
	1999	7.0	2.0	-3.2
Pretax Profit Margin	1997	9.3	3.4	-1.1
	1998	8.7	3.3	-0.6
	1999	8.4	2.6	-2.7
Gross Profit Margin	1997	51.1	32.7	20.5
	1998	53.3	33.9	20.9
	1999	37.1	25.8	20.9
Pretax Profit to Assets	1997	26.2	6.2	-2.1
	1998	25.8	7.8	-2.4
	1999	22.6	4.4	-5.2
Return on Equity	1997	48.6	7.6	-3.0
	1998	53.6	23.5	3.4
	1999	47.6	12.2	-7.2
Liabilities to Assets	1997	0.37	0.65	0.98
	1998	0.45	0.74	1.01
	1999	0.42	0.68	0.87
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Sales - % change year over year				
	1997-98		17.8	
	1998-99		11.1	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.7	31.3
	1998		72.7	27.3
	1999		63.0	37.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4272 Drywall Work

		Quartile Boundary (1)		
Number of firms (1998):	345	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.5	0.9	-3.3
	1998	6.4	2.7	-0.3
	1999	6.4	2.7	0.3
Pretax Profit Margin	1997	6.8	1.1	-2.9
	1998	7.2	3.2	-0.2
	1999	7.1	3.4	0.6
Gross Profit Margin	1997	33.4	21.8	13.7
	1998	32.2	20.6	13.4
	1999	35.6	20.9	13.6
Pretax Profit to Assets	1997	18.3	3.0	-8.1
	1998	24.3	8.4	-0.7
	1999	23.8	11.1	0.8
Return on Equity	1997	28.4	7.6	-5.4
	1998	36.1	13.3	1.0
	1999	45.8	19.0	1.7
Liabilities to Assets	1997	0.42	0.77	1.03
	1998	0.42	0.75	1.01
	1999	0.42	0.67	0.95
Sales - % change year over year				
	1997-98		18.9	
	1998-99		10.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.4	40.6
	1998		72.2	27.8
	1999		79.1	20.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4273 Acoustical Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	24	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.7	1.0	-2.3
	1998	7.7	1.9	-0.1
	1999	8.6	3.9	0.5
Pretax Profit Margin	1997	6.8	1.3	-2.3
	1998	9.3	2.5	-0.1
	1999	10.8	4.3	0.7
Gross Profit Margin	1997	41.6	23.8	19.5
	1998	40.7	25.6	15.4
	1999	50.8	30.1	20.5
Pretax Profit to Assets	1997	15.1	2.2	-6.1
	1998	22.6	10.8	-0.4
	1999	25.4	17.2	5.9
Return on Equity	1997	...	5.3	...
	1998	...	15.6	...
	1999	...	18.5	...
Liabilities to Assets	1997	0.32	0.77	1.04
	1998	0.39	0.73	1.25
	1999	0.38	0.75	1.30
Sales - % change year over year				
	1997-98		42.9	
	1998-99		-5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.1	37.9	
	1998	70.8	29.2	
	1999	79.2	20.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4274 Finish Carpentry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	764	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.1	1.5	-1.4
	1998	6.2	2.3	-0.8
	1999	7.0	2.1	-0.8
Pretax Profit Margin	1997	7.7	2.0	-1.2
	1998	7.4	2.8	-0.7
	1999	8.6	2.8	-0.5
Gross Profit Margin	1997	48.1	32.2	20.5
	1998	48.3	31.1	20.5
	1999	48.9	31.0	20.4
Pretax Profit to Assets	1997	23.3	5.2	-5.7
	1998	24.5	7.7	-2.9
	1999	25.0	7.0	-2.0
Return on Equity	1997	40.3	14.3	-1.0
	1998	41.4	18.4	1.3
	1999	39.2	17.2	3.2
Liabilities to Assets	1997	0.52	0.83	1.06
	1998	0.47	0.79	1.04
	1999	0.44	0.75	1.03
Sales - % change year over year				
	1997-98		15.5	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.5	35.5
	1998		69.5	30.5
	1999		70.6	29.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4275 Painting and Decorating Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.8	-2.1
	1998	7.3	2.3	-1.0
	1999	7.9	2.4	-1.3
Pretax Profit Margin	1997	7.7	2.4	-1.5
	1998	8.9	2.9	-0.7
	1999	9.5	3.0	-1.2
Gross Profit Margin	1997	49.8	32.6	21.0
	1998	51.8	34.2	23.0
	1999	49.1	32.4	21.0
Pretax Profit to Assets	1997	23.5	6.0	-6.7
	1998	26.4	8.3	-2.9
	1999	28.0	8.5	-3.7
Return on Equity	1997	39.1	15.0	-1.0
	1998	45.5	16.5	2.0
	1999	41.6	14.9	0.5
Liabilities to Assets	1997	0.41	0.76	1.02
	1998	0.42	0.72	0.99
	1999	0.41	0.67	0.95
Sales - % change year over year				
	1997-98		10.4	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.1	34.9	
	1998	71.3	28.8	
	1999	68.5	31.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4276 Terrazo and Tile Work

		Quartile Boundary (1)		
Number of firms (1998):	187	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.0	1.6	-1.5
	1998	6.4	1.8	-1.0
	1999	5.6	1.9	-0.7
Pretax Profit Margin	1997	7.1	1.9	-1.2
	1998	7.2	2.0	-0.9
	1999	6.9	2.1	-0.4
Gross Profit Margin	1997	46.9	28.1	18.4
	1998	44.4	27.6	16.9
	1999	41.9	27.3	18.9
Pretax Profit to Assets	1997	18.5	3.8	-4.7
	1998	26.3	6.0	-2.5
	1999	23.2	6.7	-0.7
Return on Equity	1997	23.4	7.1	-0.5
	1998	42.7	13.3	-0.6
	1999	43.6	18.8	3.5
Liabilities to Assets	1997	0.50	0.86	1.07
	1998	0.44	0.78	1.02
	1999	0.42	0.74	0.95
Sales - % change year over year				
	1997-98		15.8	
	1998-99		16.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.3	34.7
	1998		69.0	31.0
	1999		74.3	25.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4277 Hardwood Flooring Installation

		Quartile Boundary (1)		
Number of firms (1998):	133	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.4	-3.2
	1998	6.0	2.4	-0.9
	1999	6.2	2.4	-0.4
Pretax Profit Margin	1997	6.1	1.7	-2.8
	1998	6.4	2.8	-0.9
	1999	7.8	3.1	-0.3
Gross Profit Margin	1997	47.3	29.8	22.1
	1998	48.0	30.6	20.2
	1999	41.3	30.0	19.3
Pretax Profit to Assets	1997	17.6	5.6	-15.0
	1998	27.4	10.3	-1.9
	1999	23.7	9.0	-1.3
Return on Equity	1997	50.0	14.4	0.9
	1998	55.5	29.2	4.6
	1999	49.6	22.9	7.5
Liabilities to Assets	1997	0.51	0.82	1.02
	1998	0.43	0.73	0.99
	1999	0.41	0.72	0.98
Sales - % change year over year				
	1997-98		16.0	
	1998-99		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.2	32.8	
	1998	71.4	28.6	
	1999	74.4	25.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4278 Resilient Flooring and Carpet Work

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	177	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.3	-0.9
	1998	4.7	1.9	-0.9
	1999	5.1	2.4	-0.1
Pretax Profit Margin	1997	5.7	1.7	-1.0
	1998	5.4	2.0	-0.6
	1999	6.4	2.6	0.2
Gross Profit Margin	1997	41.6	28.8	19.8
	1998	40.4	27.1	20.7
	1999	40.2	28.7	21.5
Pretax Profit to Assets	1997	19.9	5.7	-2.5
	1998	22.5	6.1	-2.0
	1999	21.0	9.1	0.6
Return on Equity	1997	36.8	11.8	0.4
	1998	39.8	17.3	2.0
	1999	43.0	22.0	4.9
Liabilities to Assets	1997	0.47	0.84	1.03
	1998	0.50	0.81	1.00
	1999	0.53	0.80	1.07
Sales - % change year over year				
	1997-98		10.8	
	1998-99		9.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.6	35.4	
	1998	68.4	31.6	
	1999	77.0	23.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4279 Other Interior and Finishing Work

		Quartile Boundary (1)		
Number of firms (1998):	30	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.8	3.5	-2.2
	1998	6.6	2.3	-0.9
	1999	11.9	2.4	-0.7
Pretax Profit Margin	1997	13.8	4.1	-1.5
	1998	7.3	2.6	-0.9
	1999	12.3	3.4	0.1
Gross Profit Margin	1997	45.4	35.2	27.6
	1998	69.3	38.0	22.3
	1999	50.0	38.7	21.3
Pretax Profit to Assets	1997	40.9	8.8	-5.4
	1998	21.9	10.1	-2.1
	1999	23.1	7.5	-0.5
Return on Equity	1997	...	5.3	...
	1998	62.6	18.1	-5.0
	1999	53.6	8.6	-6.3
Liabilities to Assets	1997	0.41	0.69	0.96
	1998	0.31	0.71	0.86
	1999	0.33	0.69	1.00
Sales - % change year over year				
	1997-98		12.9	
	1998-99		-16.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.5	37.5	
	1998	73.3	26.7	
	1999	75.9	24.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4291 Elevator and Escalator Installation

		Quartile Boundary (1)		
Number of firms (1998):	51	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.7	0.2
	1998	5.6	1.5	-0.1
	1999	3.6	1.1	-1.7
Pretax Profit Margin	1997	6.3	2.7	0.3
	1998	6.9	2.0	-0.1
	1999	4.8	1.4	-1.5
Gross Profit Margin	1997	54.2	35.0	18.6
	1998	56.6	33.6	19.4
	1999	66.6	39.4	33.4
Pretax Profit to Assets	1997	21.9	7.2	0.9
	1998	16.8	5.7	0.0
	1999	10.9	2.9	-3.0
Return on Equity	1997	38.2	14.3	5.8
	1998	37.9	14.1	1.2
	1999	20.1	5.4	-4.8
Liabilities to Assets	1997	0.41	0.71	0.99
	1998	0.33	0.71	0.95
	1999	0.36	0.69	0.97
Sales - % change year over year				
	1997-98		0.0	
	1998-99		11.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	78.7	21.3	
	1998	76.5	23.5	
	1999	64.4	35.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4292

Ornamental and Miscellaneous Fabricated Metal Installation

		Quartile Boundary (1)		
Number of firms (1998):	49	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.9	1.8	-0.3
	1998	7.3	3.4	-0.5
	1999	8.9	3.6	-0.3
Pretax Profit Margin	1997	9.8	1.9	0.0
	1998	7.9	4.5	-0.5
	1999	10.5	4.2	-0.3
Gross Profit Margin	1997	52.7	35.4	21.2
	1998	53.1	35.4	23.5
	1999	65.5	46.5	24.6
Pretax Profit to Assets	1997	20.2	7.6	-1.0
	1998	23.4	9.7	-1.9
	1999	28.9	11.3	-0.6
Return on Equity	1997	56.4	30.4	9.4
	1998	61.1	30.3	10.2
	1999	60.9	22.1	-2.7
Liabilities to Assets	1997	0.61	0.85	1.02
	1998	0.57	0.77	1.08
	1999	0.57	0.74	0.97
Sales - % change year over year				
	1997-98		5.7	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.5	24.5	
	1998	71.4	28.6	
	1999	72.3	27.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4293 Residential Swimming Pool Installation

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	115	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.1	-0.5
	1998	5.8	2.1	-0.2
	1999	6.9	3.0	0.3
Pretax Profit Margin	1997	4.8	1.4	-0.5
	1998	6.8	2.7	-0.1
	1999	8.6	3.6	0.7
Gross Profit Margin	1997	38.6	26.6	19.2
	1998	38.2	24.2	18.3
	1999	38.8	27.1	19.2
Pretax Profit to Assets	1997	18.1	4.7	-1.4
	1998	24.6	8.1	0.0
	1999	29.5	12.4	2.9
Return on Equity	1997	32.0	6.7	-1.9
	1998	55.8	24.4	4.3
	1999	42.5	20.8	5.5
Liabilities to Assets	1997	0.59	0.87	1.10
	1998	0.46	0.77	0.97
	1999	0.43	0.70	0.99
Sales - % change year over year				
	1997-98		25.6	
	1998-99		21.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.0	33.0	
	1998	74.8	25.2	
	1999	78.7	21.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4299 Other Trade Work n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	293	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.2	2.2	-2.0
	1998	7.4	2.6	-1.1
	1999	8.8	3.5	0.2
Pretax Profit Margin	1997	8.6	3.0	-1.6
	1998	8.7	3.0	-1.1
	1999	10.6	4.1	0.4
Gross Profit Margin	1997	51.2	36.7	25.8
	1998	49.8	35.7	23.0
	1999	53.4	37.5	22.3
Pretax Profit to Assets	1997	20.7	6.5	-4.6
	1998	22.9	6.4	-2.5
	1999	23.8	8.4	1.1
Return on Equity	1997	38.0	14.5	-1.7
	1998	44.1	17.3	-0.4
	1999	44.4	20.6	3.4
Liabilities to Assets	1997	0.42	0.70	0.99
	1998	0.45	0.74	0.99
	1999	0.42	0.69	0.94
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Sales - % change year over year				
	1997-98		5.1	
	1998-99		16.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.9	33.1	
	1998	68.6	31.4	
	1999	77.7	22.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4411 Project Management, Construction

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	531	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	14.7	2.7	-1.9
	1998	18.5	4.3	-1.3
	1999	22.3	4.5	-1.0
Pretax Profit Margin	1997	19.6	3.8	-1.4
	1998	24.2	6.0	-1.0
	1999	29.0	6.3	-0.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	28.9	6.7	-3.7
	1998	31.3	8.6	-2.4
	1999	35.0	10.7	-1.4
Return on Equity	1997	46.3	22.0	1.1
	1998	44.9	20.0	0.5
	1999	49.3	23.0	3.6
Liabilities to Assets	1997	0.40	0.75	0.99
	1998	0.33	0.70	1.00
	1999	0.32	0.69	0.96
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Sales - % change year over year				
	1997-98		10.4	
	1998-99		-0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.5	33.5	
	1998	69.7	30.3	
	1999	72.8	27.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4491 Land Developers

		Quartile Boundary (1)		
Number of firms (1998):	1,540	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	25.7	6.0	-7.2
	1998	27.3	6.3	-5.2
	1999	31.9	8.6	-2.4
Pretax Profit Margin	1997	33.8	7.6	-5.4
	1998	35.9	8.4	-4.2
	1999	41.4	12.5	-1.1
Gross Profit Margin	1997	48.6	28.7	13.1
	1998	49.9	28.7	11.2
	1999	49.2	30.2	15.7
Pretax Profit to Assets	1997	8.3	1.9	-1.1
	1998	10.1	2.0	-0.9
	1999	12.2	2.9	-0.3
Return on Equity	1997	19.3	5.6	-0.7
	1998	22.8	6.2	-0.7
	1999	25.5	7.9	-0.4
Liabilities to Assets	1997	0.46	0.86	1.02
	1998	0.48	0.85	1.01
	1999	0.44	0.80	1.00
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Sales - % change year over year				
	1997-98		-15.2	
	1998-99		-11.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.5	34.5	
	1998	66.9	33.1	
	1999	71.8	28.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4499 Other Services Incidental to Construction n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	88	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.0	2.9	-1.6
	1998	10.9	3.4	-1.6
	1999	12.5	4.4	-1.7
Pretax Profit Margin	1997	10.7	2.9	-1.4
	1998	14.0	4.2	-1.3
	1999	16.8	6.5	-1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	23.9	8.7	-4.1
	1998	31.1	10.3	-3.6
	1999	38.6	13.1	-2.4
Return on Equity	1997	45.1	17.2	-5.2
	1998	44.7	20.7	-2.3
	1999	41.4	19.4	-4.5
Liabilities to Assets	1997	0.48	0.80	1.01
	1998	0.44	0.73	1.01
	1999	0.38	0.66	0.93
Sales - % change year over year				
	1997-98		9.7	
	1998-99		11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.4	34.6
	1998		70.5	29.5
	1999		71.1	28.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4511 Scheduled Air Transport Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.3	-15.2
	1998	5.7	0.7	-0.4
	1999	13.9	1.5	-0.8
Pretax Profit Margin	1997	5.9	0.6	-11.2
	1998	8.7	1.4	0.2
	1999	14.8	1.8	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.2	0.7	-19.4
	1998	22.5	3.6	0.7
	1999	25.5	4.6	-2.3
Return on Equity	1997	...	0.9	...
	1998	...	21.7	...
	1999	...	14.6	...
Liabilities to Assets	1997	0.28	0.89	1.05
	1998	0.57	0.82	1.03
	1999	0.65	0.83	1.00
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Sales - % change year over year				
	1997-98		-2.4	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.1	40.9	
	1998	82.4	17.6	
	1999	73.7	26.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4512 Non-Scheduled Air Transport, Chartered, Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	94	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.5	0.6	-8.8
	1998	8.8	0.7	-8.5
	1999	10.8	2.4	-14.5
Pretax Profit Margin	1997	9.3	0.6	-8.8
	1998	11.1	1.6	-7.9
	1999	12.2	3.7	-12.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.5	1.0	-7.4
	1998	13.6	1.7	-5.4
	1999	13.7	3.5	-11.0
Return on Equity	1997	21.9	5.6	-14.8
	1998	28.8	11.4	-3.1
	1999	33.8	14.6	-3.6
Liabilities to Assets	1997	0.39	0.76	1.03
	1998	0.45	0.73	0.98
	1999	0.45	0.73	0.95
Sales - % change year over year				
	1997-98		14.5	
	1998-99		20.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	53.3	46.7	
	1998	58.5	41.5	
	1999	56.8	43.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4513 Non-Scheduled Air Transport, Specialty, Industry

		Quartile Boundary (1)		
Number of firms (1998):	83	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.5	0.6	-3.8
	1998	9.1	4.4	-2.9
	1999	9.1	1.9	-6.1
Pretax Profit Margin	1997	7.7	0.9	-2.5
	1998	10.6	4.9	-2.9
	1999	13.0	3.3	-4.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	9.0	1.1	-6.9
	1998	18.8	6.5	-5.7
	1999	19.3	5.0	-4.5
Return on Equity	1997	28.8	8.3	-6.9
	1998	40.6	15.5	3.8
	1999	40.7	18.9	3.5
Liabilities to Assets	1997	0.49	0.79	0.95
	1998	0.41	0.77	0.97
	1999	0.42	0.68	1.05
Sales - % change year over year				
	1997-98		3.5	
	1998-99		8.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.7	42.3	
	1998	68.7	31.3	
	1999	67.1	32.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4521 Airport Operations Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.5	...
	1998	...	5.6	...
	1999	...	5.4	...
Pretax Profit Margin	1997	...	5.3	...
	1998	...	6.9	...
	1999	...	7.7	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	11.0	...
	1998	...	13.1	...
	1999	...	11.8	...
Return on Equity	1997
	1998	...	17.5	...
	1999	...	16.0	...
Liabilities to Assets	1997	...	0.59	...
	1998	...	0.80	...
	1999	...	0.81	...
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Sales - % change year over year				
	1997-98		17.1	
	1998-99		-12.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		73.3	26.7
	1999		90.0	10.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4522 Aircraft Rental Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	49	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	34.7	7.8	-3.2
	1998	26.0	4.8	-8.8
	1999	12.5	0.4	-22.5
Pretax Profit Margin	1997	36.5	10.3	-2.1
	1998	31.5	5.8	-7.8
	1999	13.8	0.4	-22.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.6	2.0	-1.8
	1998	16.3	2.6	-3.7
	1999	7.5	-0.1	-4.3
Return on Equity	1997	40.2	6.7	0.0
	1998	47.9	11.8	0.1
	1999	35.6	5.6	-10.5
Liabilities to Assets	1997	0.64	0.88	1.03
	1998	0.61	0.84	1.00
	1999	0.54	0.88	0.98
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Sales - % change year over year				
	1997-98		4.0	
	1998-99		-2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.4	32.6	
	1998	65.3	34.7	
	1999	50.0	50.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4523 Aircraft Servicing Industry

		Quartile Boundary (1)		
Number of firms (1998):	55	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.9	2.3	-3.3
	1998	10.4	2.5	-2.9
	1999	14.4	2.9	-2.3
Pretax Profit Margin	1997	13.7	2.6	-3.8
	1998	13.3	2.8	-2.1
	1999	17.9	3.5	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.5	8.0	-8.9
	1998	19.5	7.5	-2.3
	1999	26.3	9.6	-2.7
Return on Equity	1997	39.2	19.5	-0.3
	1998	51.6	19.5	-2.2
	1999	51.9	24.1	0.7
Liabilities to Assets	1997	0.52	0.82	1.09
	1998	0.44	0.78	1.06
	1999	0.44	0.79	1.02
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Sales - % change year over year				
	1997-98		6.7	
	1998-99		15.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.0	37.0	
	1998	61.8	38.2	
	1999	69.4	30.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4529

Other Service Industries Incidental to Air Transport

		Quartile Boundary (1)		
Number of firms (1998):	20	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.6	3.4	-0.7
	1998	10.4	3.2	-1.9
	1999	29.1	5.9	-0.2
Pretax Profit Margin	1997	10.2	4.7	-2.5
	1998	15.3	5.8	-0.4
	1999	32.8	8.0	-0.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	26.3	8.9	-1.9
	1998	25.8	10.0	-1.0
	1999	23.4	6.5	-1.7
Return on Equity	1997	...	17.7	...
	1998	...	19.1	...
	1999	...	30.4	...
Liabilities to Assets	1997	0.53	0.70	1.08
	1998	0.40	0.57	0.92
	1999	0.36	0.69	1.26
Sales - % change year over year				
	1997-98		-10.6	
	1998-99		1.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.0	28.0	
	1998	75.0	25.0	
	1999	75.0	25.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4532 Service Industry Incidental to Railway Transport

		Quartile Boundary (1)		
Number of firms (1998):	22	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.0	...
	1998	18.0	6.0	3.0
	1999	9.6	3.7	-1.4
Pretax Profit Margin	1997	...	3.5	...
	1998	23.2	6.0	3.5
	1999	11.6	4.7	-1.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	9.4	...
	1998	46.9	13.7	7.8
	1999	20.3	8.9	-6.4
Return on Equity	1997	...	10.8	...
	1998	...	46.8	...
	1999	...	17.0	...
Liabilities to Assets	1997	...	0.63	...
	1998	0.37	0.54	0.91
	1999	0.37	0.61	1.01
Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.3	26.7
	1998		90.9	9.1
	1999		61.9	38.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4541 Freight and Passenger Water Transport Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	10	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.5	...
	1998	...	-0.4	...
	1999	...	1.0	...
Pretax Profit Margin	1997	...	4.9	...
	1998	...	2.4	...
	1999	...	2.2	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	3.0	...
	1998	...	-1.6	...
	1999	...	13.9	...
Return on Equity	1997
	1998
	1999
Liabilities to Assets	1997
	1998	...	0.70	...
	1999	...	0.71	...
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Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		50.0	50.0
	1999		60.0	40.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4543 Marine Towing Industry

		Quartile Boundary (1)		
Number of firms (1998):	14	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.9	...
	1998	...	7.2	...
	1999	...	7.0	...
Pretax Profit Margin	1997	...	7.2	...
	1998	...	9.0	...
	1999	...	8.5	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	19.8	...
	1998	...	10.4	...
	1999	...	21.0	...
Return on Equity	1997	...	20.6	...
	1998	...	5.5	...
	1999	...	28.7	...
Liabilities to Assets	1997	...	0.56	...
	1998	...	0.52	...
	1999	...	0.52	...
Sales - % change year over year				
	1997-98		3.4	
	1998-99		25.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	82.4	17.6	
	1998	92.9	7.1	
	1999	81.8	18.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4544

Ship Chartering Industry

		Quartile Boundary (1)		
Number of firms (1998):	80	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	21.8	6.7	-11.2
	1998	16.8	0.8	-9.6
	1999	31.2	8.8	-5.3
Pretax Profit Margin	1997	25.8	6.7	-7.6
	1998	28.0	2.9	-7.9
	1999	47.4	10.5	-3.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.3	2.1	-1.7
	1998	6.6	0.7	-1.6
	1999	8.3	1.8	-0.8
Return on Equity	1997	20.0	3.8	-0.7
	1998	18.8	3.8	-3.2
	1999	25.3	12.7	0.9
Liabilities to Assets	1997	0.47	0.74	1.03
	1998	0.42	0.95	1.01
	1999	0.51	0.97	1.02
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Sales - % change year over year				
	1997-98		-1.0	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.4	28.6
	1998		60.0	40.0
	1999		68.8	31.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4549 Other Water Transport Industries

		Quartile Boundary (1)		
Number of firms (1998):	24	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.4	4.1	-6.5
	1998	11.6	2.9	-6.4
	1999	12.8	4.2	2.2
Pretax Profit Margin	1997	16.7	4.9	-6.5
	1998	13.3	3.4	-6.4
	1999	13.4	5.6	3.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.3	3.4	-6.1
	1998	11.1	3.2	-11.7
	1999	17.4	10.2	4.0
Return on Equity	1997	...	15.2	...
	1998	...	7.1	...
	1999	...	12.2	...
Liabilities to Assets	1997	...	0.60	...
	1998	...	0.78	...
	1999	...	0.62	...
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Sales - % change year over year				
	1997-98		15.2	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.8	31.3
	1998		62.5	37.5
	1999		81.3	18.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4551 Marine Cargo Handling Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	10	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	6.8	...
	1998	...	6.0	...
	1999	...	5.4	...
Pretax Profit Margin	1997	...	16.3	...
	1998	...	8.6	...
	1999	...	6.8	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	9.6	...
	1998	...	6.6	...
	1999	...	8.2	...
Return on Equity	1997	...	14.2	...
	1998	...	10.8	...
	1999
Liabilities to Assets	1997	...	0.51	...
	1998	...	0.42	...
	1999	...	0.81	...
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Sales - % change year over year				
	1997-98		3.0	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		90.9	9.1
	1998		90.0	10.0
	1999		85.7	14.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4555 Marine Shipping Agencies Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	0.1	...
	1998	...	3.5	...
	1999	...	2.4	...
Pretax Profit Margin	1997	...	0.7	...
	1998	...	5.0	...
	1999	...	2.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	0.1	...
	1998	...	13.2	...
	1999	...	7.6	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.89	...
	1998	...	0.62	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		-3.6	
	1998-99		12.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.0	50.0	
	1998	70.6	29.4	
	1999	64.7	35.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4561 General Freight Trucking Industry

		Quartile Boundary (1)		
Number of firms (1998):	2,396	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.8	1.3	-2.8
	1998	6.4	1.8	-1.9
	1999	6.7	1.9	-1.7
Pretax Profit Margin	1997	6.9	1.6	-2.6
	1998	7.7	2.2	-1.8
	1999	7.8	2.3	-1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.7	3.2	-6.2
	1998	17.4	5.0	-4.5
	1999	18.0	5.2	-3.6
Return on Equity	1997	36.4	12.8	-3.0
	1998	45.9	20.5	2.5
	1999	42.3	20.0	-0.8
Liabilities to Assets	1997	0.56	0.85	1.04
	1998	0.62	0.88	1.05
	1999	0.59	0.86	1.04
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Sales - % change year over year				
	1997-98		10.4	
	1998-99		10.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.7	39.3	
	1998	64.9	35.1	
	1999	65.5	34.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4562 Used Goods Moving and Storage Industry

		Quartile Boundary (1)		
Number of firms (1998):	222	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	2.0	-1.0
	1998	6.8	2.0	-1.3
	1999	4.9	1.2	-3.3
Pretax Profit Margin	1997	6.1	2.5	-0.5
	1998	7.9	2.5	-1.2
	1999	6.5	1.7	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.5	6.4	-2.1
	1998	20.4	6.2	-3.1
	1999	16.3	3.1	-6.8
Return on Equity	1997	37.1	13.4	0.7
	1998	38.2	15.6	2.5
	1999	42.7	12.6	-0.8
Liabilities to Assets	1997	0.55	0.77	1.03
	1998	0.50	0.77	0.98
	1999	0.47	0.80	1.03
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Sales - % change year over year				
	1997-98		5.7	
	1998-99		3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.1	31.9	
	1998	68.0	32.0	
	1999	61.7	38.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4563 Bulk Liquids Trucking Industry

		Quartile Boundary (1)		
Number of firms (1998):	183	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.8	2.6	-1.9
	1998	9.0	2.2	-2.0
	1999	7.5	3.0	-1.8
Pretax Profit Margin	1997	10.8	3.5	-1.8
	1998	10.1	3.1	-1.7
	1999	9.5	3.6	-1.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	16.9	5.6	-3.3
	1998	16.2	4.2	-3.8
	1999	14.5	5.9	-2.3
Return on Equity	1997	25.7	8.0	-2.8
	1998	25.4	10.4	0.1
	1999	22.7	6.2	-4.3
Liabilities to Assets	1997	0.26	0.68	0.97
	1998	0.33	0.66	0.99
	1999	0.30	0.68	0.98
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Sales - % change year over year				
	1997-98		1.2	
	1998-99		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.7	35.3	
	1998	67.2	32.8	
	1999	67.9	32.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4564 Dry Bulk Materials Trucking Industry

		Quartile Boundary (1)		
Number of firms (1998):	493	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.4	-4.2
	1998	6.9	1.3	-3.2
	1999	6.6	1.6	-4.1
Pretax Profit Margin	1997	6.5	1.8	-4.1
	1998	8.4	1.6	-3.2
	1999	8.2	2.0	-3.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.1	3.1	-6.0
	1998	12.4	2.8	-6.3
	1999	13.9	3.3	-5.5
Return on Equity	1997	18.6	6.5	-7.5
	1998	25.4	9.4	-6.1
	1999	28.8	9.7	-7.9
Liabilities to Assets	1997	0.49	0.76	1.02
	1998	0.50	0.76	1.01
	1999	0.46	0.77	1.00
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Sales - % change year over year				
	1997-98		5.0	
	1998-99		3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.8	41.2	
	1998	61.3	38.7	
	1999	61.1	38.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4565 Forest Products Trucking Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	240	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	1.5	-6.2
	1998	8.0	2.0	-2.8
	1999	6.2	1.1	-3.8
Pretax Profit Margin	1997	8.8	2.2	-6.1
	1998	10.5	2.6	-2.0
	1999	7.2	1.4	-3.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.4	3.5	-10.6
	1998	15.5	4.5	-4.4
	1999	11.5	2.4	-5.8
Return on Equity	1997	36.8	11.7	2.6
	1998	37.1	15.2	1.3
	1999	36.4	12.6	-7.5
Liabilities to Assets	1997	0.47	0.79	1.00
	1998	0.49	0.79	0.99
	1999	0.49	0.77	1.00
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Sales - % change year over year				
	1997-98		1.2	
	1998-99		-0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.6	40.4
	1998		69.2	30.8
	1999		56.7	43.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4569 Other Truck Transport Industries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	350	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	2.3	-1.9
	1998	6.8	2.4	-1.1
	1999	7.5	2.6	-1.5
Pretax Profit Margin	1997	6.2	2.7	-1.6
	1998	7.9	2.8	-1.0
	1999	9.2	3.2	-1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.2	5.3	-3.3
	1998	15.9	5.5	-2.2
	1999	19.6	7.3	-2.9
Return on Equity	1997	32.2	14.0	0.9
	1998	40.0	14.6	2.6
	1999	42.5	19.3	3.3
Liabilities to Assets	1997	0.53	0.82	1.00
	1998	0.47	0.78	1.01
	1999	0.50	0.76	0.99
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Sales - % change year over year				
	1997-98		11.8	
	1998-99		11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.8	30.2
	1998		68.3	31.7
	1999		68.8	31.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4571 Urban Transit Systems Industry

		Quartile Boundary (1)		
Number of firms (1998):	12	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	2.4	...
	1998	...	-0.1	...
	1999	...	...	...
Pretax Profit Margin	1997	...	3.2	...
	1998	...	-0.1	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.1	...
	1998	...	-0.4	...
	1999	...	...	...
Return on Equity	1997	...	9.4	...
	1998	...	2.1	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.62	...
	1998	...	0.74	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		2.8	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.3	35.7
	1998		41.7	58.3
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4572 Interurban and Rural Transit Systems Industry

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.0	...
	1998	...	-1.5	...
	1999	...	0.4	...
Pretax Profit Margin	1997	...	5.2	...
	1998	...	-1.5	...
	1999	...	0.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.0	...
	1998	...	-1.0	...
	1999	...	2.8	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.41	...
	1998	...	0.81	...
	1999	...	0.94	...
Sales - % change year over year				
	1997-98		2.1	
	1998-99		6.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	80.0	20.0	
	1998	40.0	60.0	
	1999	58.3	41.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4573 School Bus Operations Industry

		Quartile Boundary (1)		
Number of firms (1998):	302	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.5	3.4	-1.7
	1998	9.3	3.5	-1.0
	1999	9.0	4.4	0.5
Pretax Profit Margin	1997	10.4	3.8	-1.3
	1998	12.4	4.7	-0.7
	1999	11.7	5.9	1.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.3	4.5	-1.8
	1998	12.6	4.8	-0.9
	1999	13.1	5.8	0.8
Return on Equity	1997	19.7	7.3	-1.3
	1998	18.2	8.4	0.6
	1999	21.2	10.4	2.5
Liabilities to Assets	1997	0.25	0.55	0.82
	1998	0.24	0.54	0.85
	1999	0.24	0.55	0.82
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Sales - % change year over year				
	1997-98		0.0	
	1998-99		6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.0	31.0	
	1998	72.5	27.5	
	1999	77.9	22.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4574 Charter and Sightseeing Bus Services Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.8	1.8	-1.4
	1998	7.2	2.1	-3.5
	1999	5.9	2.9	-0.8
Pretax Profit Margin	1997	10.8	4.3	0.2
	1998	9.0	3.0	-2.1
	1999	8.9	4.3	0.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.4	4.4	1.1
	1998	11.1	5.0	-3.0
	1999	9.8	4.8	-0.8
Return on Equity	1997	...	8.5	...
	1998	...	11.8	...
	1999	...	26.0	...
Liabilities to Assets	1997	0.30	0.57	0.94
	1998	0.71	0.95	1.16
	1999	0.64	0.94	1.00
Sales - % change year over year				
	1997-98		-6.1	
	1998-99		-5.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.5	22.5
	1998		73.5	26.5
	1999		80.0	20.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4575

Limousine Service to Airports and Stations Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.8	-1.8
	1998	9.1	4.1	-1.1
	1999	...	3.4	...
Pretax Profit Margin	1997	5.5	2.2	-1.8
	1998	11.7	5.5	-1.1
	1999	...	3.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	17.4	6.6	-1.8
	1998	26.5	11.3	-4.2
	1999	...	5.4	...
Return on Equity	1997	...	17.7	...
	1998	...	26.4	...
	1999	...	32.2	...
Liabilities to Assets	1997	0.45	0.89	1.15
	1998	0.39	0.76	0.93
	1999	...	0.89	...
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Sales - % change year over year				
	1997-98		12.4	
	1998-99		-1.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.1	26.9
	1998		71.4	28.6
	1999		60.0	40.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4581 Taxicab Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	213	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.9	1.7	-3.3
	1998	7.6	1.6	-1.9
	1999	7.7	2.0	-2.1
Pretax Profit Margin	1997	7.6	2.0	-2.7
	1998	9.2	1.5	-2.1
	1999	8.9	2.5	-1.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.5	3.4	-4.2
	1998	13.1	4.0	-2.8
	1999	14.6	3.0	-2.8
Return on Equity	1997	22.2	7.8	-0.2
	1998	24.5	6.5	-2.1
	1999	23.0	6.6	-1.6
Liabilities to Assets	1997	0.33	0.75	1.04
	1998	0.32	0.71	1.00
	1999	0.37	0.70	0.96
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Sales - % change year over year				
	1997-98		2.6	
	1998-99		0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.0	35.0	
	1998	65.3	34.7	
	1999	66.9	33.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4589

Other Transportation Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	134	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.6	1.1	-4.2
	1998	8.0	1.7	-4.6
	1999	9.0	3.0	-3.5
Pretax Profit Margin	1997	7.1	1.6	-4.3
	1998	10.0	3.2	-4.6
	1999	11.3	3.6	-2.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.6	3.3	-12.4
	1998	17.0	4.7	-10.7
	1999	22.2	6.7	-8.3
Return on Equity	1997	46.8	19.7	4.4
	1998	46.2	21.7	5.4
	1999	45.5	18.5	7.5
Liabilities to Assets	1997	0.54	0.92	1.11
	1998	0.57	0.89	1.12
	1999	0.51	0.87	1.02
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Sales - % change year over year				
	1997-98		8.1	
	1998-99		12.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.3	41.7
	1998		62.7	37.3
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4591 Highway, Street and Bridge Maintenance Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	113	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.9	1.7	-1.7
	1998	8.9	3.2	-1.5
	1999	6.3	2.0	-1.4
Pretax Profit Margin	1997	9.2	2.1	-1.7
	1998	9.9	3.5	-1.5
	1999	7.5	3.2	-1.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.0	3.1	-4.1
	1998	16.1	5.1	-3.0
	1999	12.3	4.6	-1.8
Return on Equity	1997	25.5	10.5	-5.7
	1998	33.4	13.6	-2.8
	1999	26.8	11.6	1.3
Liabilities to Assets	1997	0.52	0.86	1.06
	1998	0.43	0.87	1.04
	1999	0.41	0.80	0.99
<hr/>				
Sales - % change year over year				
	1997-98		-7.2	
	1998-99		14.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.7	38.3
	1998		65.5	34.5
	1999		71.1	28.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4592 Freight Forwarding Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	304	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	1.2	-1.0
	1998	5.6	1.6	-0.3
	1999	5.0	1.6	-0.4
Pretax Profit Margin	1997	6.1	1.6	-0.9
	1998	7.1	1.8	-0.1
	1999	6.0	2.2	-0.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	21.7	5.3	-2.4
	1998	22.1	6.7	-0.9
	1999	20.7	7.3	-1.2
Return on Equity	1997	50.2	18.9	2.2
	1998	44.0	22.5	8.6
	1999	41.7	22.3	5.5
Liabilities to Assets	1997	0.67	0.88	1.01
	1998	0.63	0.85	1.02
	1999	0.56	0.84	1.02
Sales - % change year over year				
	1997-98		12.3	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.5	33.5	
	1998	74.3	25.7	
	1999	70.9	29.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4599

Other Service Industries Incidental to Transportation n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	187	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.6	-2.2
	1998	5.5	1.4	-1.2
	1999	7.2	1.8	-1.6
Pretax Profit Margin	1997	6.6	1.8	-1.5
	1998	6.7	1.7	-1.0
	1999	9.0	2.3	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.2	4.8	-4.6
	1998	19.8	7.1	-3.0
	1999	22.6	7.5	-4.4
Return on Equity	1997	44.0	22.2	2.6
	1998	56.9	29.0	10.4
	1999	51.8	31.4	10.1
Liabilities to Assets	1997	0.54	0.85	1.07
	1998	0.68	0.96	1.09
	1999	0.56	0.91	1.04
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Sales - % change year over year				
	1997-98		9.7	
	1998-99		17.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.6	36.4
	1998		65.8	34.2
	1999		64.8	35.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4711 Grain Elevator Industry

		Quartile Boundary (1)		
Number of firms (1998):	28	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.3	1.7	-1.8
	1998	2.5	0.7	-4.3
	1999	3.8	2.1	-2.1
Pretax Profit Margin	1997	7.3	2.5	-1.7
	1998	4.2	0.7	-3.5
	1999	4.4	2.6	-2.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.1	6.1	-1.1
	1998	9.3	1.3	-4.9
	1999	10.6	5.8	-2.5
Return on Equity	1997	...	13.7	...
	1998	...	8.2	...
	1999	...	14.7	...
Liabilities to Assets	1997	0.44	0.65	1.02
	1998	0.57	0.85	1.08
	1999	0.61	0.80	1.04
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Sales - % change year over year				
	1997-98		-6.2	
	1998-99		2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	57.1	42.9	
	1999	72.7	27.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4791 Refrigerated Warehousing Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	42	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.6	3.1	-2.1
	1998	6.0	0.3	-11.5
	1999	4.6	0.9	-2.8
Pretax Profit Margin	1997	12.7	4.4	-2.1
	1998	10.1	1.0	-10.7
	1999	6.9	0.9	-2.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.5	3.6	-1.5
	1998	12.7	2.0	-8.3
	1999	11.8	1.6	-6.5
Return on Equity	1997	...	13.3	...
	1998	...	24.8	...
	1999	...	26.7	...
Liabilities to Assets	1997	0.48	0.79	1.06
	1998	0.61	0.98	1.14
	1999	0.66	0.96	1.15
<hr/>				
Sales - % change year over year				
	1997-98		19.5	
	1998-99		2.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.0	32.0	
	1998	54.8	45.2	
	1999	57.6	42.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4799

Other Storage and Warehousing Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	346	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.1	1.7	-3.4
	1998	11.8	3.2	-1.7
	1999	12.6	3.0	-1.8
Pretax Profit Margin	1997	12.1	2.3	-3.3
	1998	15.2	4.0	-1.4
	1999	16.6	5.4	-1.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.5	2.7	-2.4
	1998	15.0	4.5	-1.0
	1999	15.7	5.1	-0.6
Return on Equity	1997	33.0	7.7	-2.1
	1998	39.8	15.0	2.2
	1999	42.1	15.0	0.1
Liabilities to Assets	1997	0.62	0.91	1.04
	1998	0.54	0.87	1.01
	1999	0.53	0.82	0.99
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Sales - % change year over year				
	1997-98		5.3	
	1998-99		5.5	
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Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.9	37.1
	1998		69.4	30.6
	1999		69.5	30.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4811 Radio Broadcasting Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	65	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.8	4.8	-1.1
	1998	16.4	5.4	-2.5
	1999	13.4	5.5	-2.1
Pretax Profit Margin	1997	18.2	6.8	-1.1
	1998	19.1	7.6	-1.4
	1999	16.0	7.3	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	25.1	10.6	-1.9
	1998	35.8	7.8	-3.9
	1999	24.3	11.5	-1.1
Return on Equity	1997	49.0	17.8	6.4
	1998	42.3	17.9	3.9
	1999	39.1	13.3	0.6
Liabilities to Assets	1997	0.36	0.62	1.12
	1998	0.32	0.61	0.96
	1999	0.24	0.45	0.79
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Sales - % change year over year				
	1997-98		7.6	
	1998-99		8.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.2	29.8
	1998		72.3	27.7
	1999		75.5	24.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4812 Television Broadcasting Industry

		Quartile Boundary (1)		
Number of firms (1998):	25	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	12.2	...
	1998	...	-1.1	...
	1999	...	3.9	...
Pretax Profit Margin	1997	...	10.8	...
	1998	...	-1.1	...
	1999	...	1.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	18.2	...
	1998	...	-1.7	...
	1999	...	9.0	...
Return on Equity	1997
	1998	...	6.7	...
	1999	...	9.5	...
Liabilities to Assets	1997	...	0.51	...
	1998	...	0.78	...
	1999	...	0.32	...
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Sales - % change year over year				
	1997-98		4.6	
	1998-99		23.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		85.7	14.3
	1998		36.0	64.0
	1999		53.3	46.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4814 Cable Television Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	59	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	10.1	4.1	0.1
	1998	9.6	5.2	0.5
	1999	8.1	4.7	1.2
Pretax Profit Margin	1997	12.2	5.0	0.1
	1998	13.1	6.8	0.7
	1999	10.8	6.0	2.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.1	6.1	0.0
	1998	13.9	5.5	1.2
	1999	12.4	6.1	3.2
Return on Equity	1997	27.4	12.6	-0.1
	1998	21.4	12.0	1.0
	1999	22.4	14.3	7.0
Liabilities to Assets	1997	0.27	0.64	0.87
	1998	0.27	0.67	0.90
	1999	0.33	0.64	0.91
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Sales - % change year over year				
	1997-98		5.6	
	1998-99		11.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.4	24.6
	1998		88.1	11.9
	1999		85.7	14.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4821 Telecommunication Carriers Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	162	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.4	3.3	-1.5
	1998	10.9	2.0	-2.2
	1999	11.8	2.7	-1.8
Pretax Profit Margin	1997	17.1	4.4	-1.3
	1998	13.3	2.5	-1.8
	1999	15.6	4.2	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	24.6	9.7	-3.3
	1998	22.5	6.1	-3.8
	1999	19.7	10.4	-2.8
Return on Equity	1997	51.1	15.2	8.1
	1998	40.0	9.3	-0.5
	1999	39.8	20.1	2.8
Liabilities to Assets	1997	0.47	0.78	1.04
	1998	0.42	0.80	1.02
	1999	0.46	0.81	1.03
<hr/>				
Sales - % change year over year				
	1997-98		13.0	
	1998-99		16.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.3	31.7
	1998		63.6	36.4
	1999		71.3	28.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4839 Other Telecommunication Industries

		Quartile Boundary (1)		
Number of firms (1998):	29	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	3.4	-2.5
	1998	10.8	3.2	0.3
	1999	17.3	5.3	2.7
Pretax Profit Margin	1997	8.5	2.6	-2.4
	1998	14.2	4.2	0.4
	1999	17.3	6.8	3.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.0	7.5	-4.0
	1998	30.7	8.9	1.1
	1999	40.4	15.8	3.5
Return on Equity	1997	...	11.6	...
	1998	...	22.0	...
	1999	...	42.1	...
Liabilities to Assets	1997	0.46	0.79	1.09
	1998	0.40	0.65	1.02
	1999	0.43	0.59	0.89
Sales - % change year over year				
	1997-98		28.5	
	1998-99		11.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.4	32.6	
	1998	82.8	17.2	
	1999	94.4	5.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4841 Postal Service Industry

		Quartile Boundary (1)		
Number of firms (1998):	106	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.0	0.3	-2.9
	1998	4.7	0.9	-2.4
	1999	3.5	0.2	-3.0
Pretax Profit Margin	1997	4.0	0.1	-2.9
	1998	5.0	0.8	-2.4
	1999	4.2	0.4	-3.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	17.0	1.0	-8.9
	1998	22.6	3.3	-6.1
	1999	14.4	2.0	-11.3
Return on Equity	1997	35.7	8.5	-9.2
	1998	38.0	8.3	-11.1
	1999	38.7	4.5	-20.5
Liabilities to Assets	1997	0.60	1.00	1.17
	1998	0.59	0.81	1.09
	1999	0.60	0.84	1.10
Sales - % change year over year				
	1997-98		2.2	
	1998-99		13.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	51.1	48.9	
	1998	59.4	40.6	
	1999	55.7	44.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4842 Courier Service Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	266	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.0	1.2	-0.8
	1998	4.4	1.1	-1.3
	1999	4.8	1.4	-1.1
Pretax Profit Margin	1997	5.0	1.5	-0.6
	1998	5.7	1.5	-1.3
	1999	5.8	1.8	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.4	6.3	-2.7
	1998	21.1	4.6	-5.6
	1999	19.8	5.9	-3.8
Return on Equity	1997	43.8	19.8	4.5
	1998	57.1	33.3	7.3
	1999	44.4	23.4	2.9
Liabilities to Assets	1997	0.62	0.90	1.06
	1998	0.61	0.90	1.06
	1999	0.57	0.86	1.08
Sales - % change year over year				
	1997-98		10.0	
	1998-99		9.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.2	29.8	
	1998	64.7	35.3	
	1999	68.7	31.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4911 Electric Power Systems Industry

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	19	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	30.4	1.5	-13.9
	1998	21.5	1.8	-19.9
	1999	29.8	4.1	-9.4
Pretax Profit Margin	1997	37.4	1.7	-13.9
	1998	22.6	4.7	-19.9
	1999	37.5	4.8	-9.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.1	2.0	-6.3
	1998	21.6	8.9	-4.3
	1999	31.8	8.0	-4.3
Return on Equity	1997	...	18.6	...
	1998	...	34.9	...
	1999	...	26.6	...
Liabilities to Assets	1997	0.68	0.77	0.97
	1998	0.58	0.81	1.08
	1999	0.61	0.72	1.05
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Sales - % change year over year				
	1997-98		-4.3	
	1998-99		-7.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.3	43.8	
	1998	68.4	31.6	
	1999	65.0	35.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4921 Gas Distribution Systems Industry

		Quartile Boundary (1)		
Number of firms (1998):	17	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.2	...
	1998	...	2.4	...
	1999	...	1.0	...
Pretax Profit Margin	1997	...	0.2	...
	1998	...	3.2	...
	1999	...	1.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.5	...
	1998	...	5.1	...
	1999	...	4.5	...
Return on Equity	1997	...	2.4	...
	1998	...	9.4	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.93	...
	1998	...	0.88	...
	1999	...	0.82	...
Sales - % change year over year				
	1997-98		9.3	
	1998-99		-3.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.5	38.5
	1998		76.5	23.5
	1999		62.5	37.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4931 Water Systems Industry

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	14.0	2.7	-4.1
	1998	5.9	2.4	-6.2
	1999	13.3	3.1	-1.7
Pretax Profit Margin	1997	16.7	3.0	-2.0
	1998	6.7	2.4	-5.3
	1999	16.0	3.9	-1.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	27.8	8.0	-6.6
	1998	29.4	6.3	-7.5
	1999	35.9	8.0	-5.0
Return on Equity	1997	...	32.3	...
	1998	...	20.4	...
	1999	...	10.4	...
Liabilities to Assets	1997	0.64	1.00	1.31
	1998	0.55	0.89	1.07
	1999	0.53	0.90	1.02
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Sales - % change year over year				
	1997-98		10.7	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		61.4	38.6
	1999		65.0	35.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 4999 Other Utility Industries n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	271	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	2.1	-2.5
	1998	7.5	2.9	-1.9
	1999	8.3	2.9	-1.8
Pretax Profit Margin	1997	8.9	2.4	-2.5
	1998	9.8	3.7	-1.9
	1999	9.8	3.8	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.8	4.2	-3.9
	1998	16.7	5.9	-3.1
	1999	18.2	5.4	-2.8
Return on Equity	1997	30.4	13.3	0.9
	1998	43.3	18.3	2.2
	1999	35.9	17.6	2.8
Liabilities to Assets	1997	0.42	0.71	0.98
	1998	0.48	0.76	0.99
	1999	0.45	0.75	0.98
Sales - % change year over year				
	1997-98		15.8	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.6	35.4
	1998		66.8	33.2
	1999		69.3	30.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5011 Livestock, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	76	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.0	0.3	-2.5
	1998	6.6	1.7	-0.6
	1999	7.0	1.6	-0.7
Pretax Profit Margin	1997	5.5	0.5	-2.5
	1998	8.1	2.0	-0.6
	1999	8.4	1.9	-0.2
Gross Profit Margin	1997	32.6	17.1	8.3
	1998	34.0	19.7	8.6
	1999	36.7	26.2	8.8
Pretax Profit to Assets	1997	8.3	0.6	-6.7
	1998	14.1	4.6	-3.8
	1999	13.0	3.1	-1.2
Return on Equity	1997	18.8	3.5	-10.4
	1998	24.9	7.3	-1.2
	1999	21.8	6.8	-2.2
Liabilities to Assets	1997	0.26	0.64	0.98
	1998	0.17	0.58	0.86
	1999	0.25	0.64	0.92
Sales - % change year over year				
	1997-98		7.3	
	1998-99		-5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.3	43.8	
	1998	61.8	38.2	
	1999	69.0	31.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5012 Grain, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	27	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.6	1.2	0.2
	1998	3.8	1.6	0.1
	1999	1.3	0.2	-0.7
Pretax Profit Margin	1997	4.4	1.7	0.3
	1998	6.7	2.3	-0.1
	1999	1.6	0.2	-0.7
Gross Profit Margin	1997	16.6	11.5	7.9
	1998	26.8	15.3	8.3
	1999	...	12.3	...
Pretax Profit to Assets	1997	13.1	4.8	1.4
	1998	11.2	3.5	0.3
	1999	6.1	1.7	-1.4
Return on Equity	1997	47.4	22.9	4.5
	1998	27.9	9.5	1.5
	1999	13.1	5.5	-0.3
Liabilities to Assets	1997	0.56	0.79	0.95
	1998	0.44	0.64	0.93
	1999	0.43	0.67	0.90
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Sales - % change year over year				
	1997-98		-6.1	
	1998-99		-1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		84.0	16.0
	1998		74.1	25.9
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5019 Other Farm Products, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	125	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.5	0.8	-1.9
	1998	6.8	2.4	-0.1
	1999	6.3	1.7	-0.1
Pretax Profit Margin	1997	5.1	1.0	-1.1
	1998	8.5	3.3	0.2
	1999	8.3	1.9	-0.1
Gross Profit Margin	1997	46.7	28.6	19.1
	1998	47.1	29.8	19.5
	1999	37.0	27.0	18.3
Pretax Profit to Assets	1997	9.2	1.7	-4.5
	1998	16.5	6.4	-0.2
	1999	12.4	4.2	-0.2
Return on Equity	1997	19.5	10.0	-10.9
	1998	32.7	13.7	3.2
	1999	28.6	10.9	2.0
Liabilities to Assets	1997	0.47	0.81	1.00
	1998	0.45	0.78	1.00
	1999	0.41	0.75	0.98
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Sales - % change year over year				
	1997-98		5.3	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.3	40.7	
	1998	76.0	24.0	
	1999	74.3	25.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5111 Petroleum Products, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	344	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	1.3	-1.3
	1998	5.6	2.1	-0.6
	1999	6.4	2.6	-0.3
Pretax Profit Margin	1997	6.2	1.7	-1.1
	1998	7.4	3.0	-0.4
	1999	8.6	3.3	0.1
Gross Profit Margin	1997	39.4	25.7	13.9
	1998	45.6	28.5	16.9
	1999	48.9	29.0	17.0
Pretax Profit to Assets	1997	11.1	3.8	-2.3
	1998	14.8	5.8	-1.4
	1999	15.3	7.1	-0.2
Return on Equity	1997	26.3	8.8	0.3
	1998	30.7	12.6	2.1
	1999	27.8	14.0	1.3
Liabilities to Assets	1997	0.37	0.68	0.94
	1998	0.31	0.62	0.91
	1999	0.33	0.58	0.87
Sales - % change year over year				
	1997-98		-6.0	
	1998-99		-0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.1	32.9
	1998		72.7	27.3
	1999		76.0	24.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5211 Confectionery, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	63	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.2	-1.0
	1998	2.7	0.3	-3.9
	1999	4.2	0.2	-1.6
Pretax Profit Margin	1997	6.3	1.5	-1.0
	1998	3.3	0.4	-3.2
	1999	4.8	0.4	-1.6
Gross Profit Margin	1997	30.7	20.6	13.5
	1998	45.6	20.0	14.0
	1999	31.3	19.0	13.1
Pretax Profit to Assets	1997	22.5	3.3	-3.3
	1998	10.8	0.8	-11.5
	1999	18.7	0.9	-6.5
Return on Equity	1997	38.9	10.5	0.9
	1998	27.8	17.3	0.3
	1999	24.0	9.6	-5.9
Liabilities to Assets	1997	0.33	0.86	1.23
	1998	0.40	0.87	1.18
	1999	0.52	0.88	1.15
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Sales - % change year over year				
	1997-98		-1.7	
	1998-99		-6.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.0	32.0	
	1998	55.6	44.4	
	1999	56.4	43.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5212 Frozen Foods (Packaged), Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	58	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.9	0.4	-5.2
	1998	3.2	0.8	-1.2
	1999	3.5	1.2	-0.3
Pretax Profit Margin	1997	3.3	0.5	-4.3
	1998	4.7	1.3	-0.5
	1999	5.5	1.6	-0.2
Gross Profit Margin	1997	37.0	22.2	14.4
	1998	38.2	23.9	16.7
	1999	29.8	24.1	16.0
Pretax Profit to Assets	1997	11.4	2.3	-12.3
	1998	15.8	5.0	-4.4
	1999	14.4	5.2	-2.1
Return on Equity	1997	48.1	14.4	9.0
	1998	39.7	20.7	9.3
	1999	33.9	14.5	-0.5
Liabilities to Assets	1997	0.71	0.95	1.24
	1998	0.56	0.86	1.09
	1999	0.54	0.80	0.99
Sales - % change year over year				
	1997-98		7.3	
	1998-99		-7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.7	41.3	
	1998	72.4	27.6	
	1999	71.1	28.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5213 Dairy Products, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	85	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.8	0.8	-1.8
	1998	5.4	0.9	-0.9
	1999	6.9	0.9	-1.3
Pretax Profit Margin	1997	5.0	1.0	-1.8
	1998	6.3	1.0	-0.8
	1999	8.6	0.9	-1.3
Gross Profit Margin	1997	46.3	26.3	17.1
	1998	41.2	25.8	18.8
	1999	55.0	27.5	18.0
Pretax Profit to Assets	1997	15.0	2.7	-6.3
	1998	18.7	3.2	-2.5
	1999	25.7	4.5	-5.6
Return on Equity	1997	22.6	7.9	-3.9
	1998	36.3	7.3	-1.4
	1999	35.7	11.1	-3.1
Liabilities to Assets	1997	0.32	0.77	1.01
	1998	0.37	0.65	0.98
	1999	0.28	0.50	0.92
Sales - % change year over year				
	1997-98		8.8	
	1998-99		14.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.4	40.6	
	1998	62.4	37.6	
	1999	59.7	40.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5214 Poultry and Eggs, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	26	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	0.5	-0.5
	1998	5.1	0.9	0.2
	1999	6.7	0.3	-0.4
Pretax Profit Margin	1997	4.5	0.6	-0.5
	1998	7.1	1.2	0.2
	1999	9.0	0.4	-0.4
Gross Profit Margin	1997	28.1	13.0	8.2
	1998	19.1	12.7	8.3
	1999	...	13.3	...
Pretax Profit to Assets	1997	18.8	4.1	-2.4
	1998	21.9	8.0	2.0
	1999	12.2	2.3	-1.6
Return on Equity	1997	...	3.2	...
	1998	...	12.3	...
	1999	...	11.9	...
Liabilities to Assets	1997	0.43	0.75	0.99
	1998	0.29	0.64	0.87
	1999	0.22	0.62	0.91
Sales - % change year over year				
	1997-98		-7.5	
	1998-99		6.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.8	29.2
	1998		84.6	15.4
	1999		64.7	35.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5215 Fish and Seafood, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	76	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.7	0.3	-2.6
	1998	2.1	0.3	-2.7
	1999	2.1	0.6	-2.7
Pretax Profit Margin	1997	3.1	0.3	-2.4
	1998	2.5	0.4	-2.5
	1999	2.4	0.6	-2.7
Gross Profit Margin	1997	29.3	17.4	10.8
	1998	24.8	14.2	10.4
	1999	21.6	14.2	7.7
Pretax Profit to Assets	1997	9.5	2.0	-8.8
	1998	10.8	1.3	-11.4
	1999	11.3	2.2	-7.5
Return on Equity	1997	17.6	8.7	-7.6
	1998	38.7	13.9	-6.3
	1999	30.6	14.3	1.5
Liabilities to Assets	1997	0.58	0.97	1.11
	1998	0.75	1.01	1.15
	1999	0.68	0.97	1.20
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Sales - % change year over year				
	1997-98		19.9	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		55.9	44.1
	1998		55.3	44.7
	1999		64.4	35.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5216 Fresh Fruit and Vegetables, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	169	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.9	1.0	-0.8
	1998	3.2	0.7	-1.7
	1999	2.9	0.6	-1.2
Pretax Profit Margin	1997	3.6	1.1	-0.8
	1998	4.1	0.9	-1.4
	1999	3.2	0.6	-1.1
Gross Profit Margin	1997	26.9	19.7	12.8
	1998	27.7	19.1	12.7
	1999	30.2	19.8	12.8
Pretax Profit to Assets	1997	13.7	3.6	-2.4
	1998	10.4	2.8	-3.3
	1999	10.0	2.3	-4.8
Return on Equity	1997	29.7	11.4	2.6
	1998	42.9	15.0	4.9
	1999	37.4	7.3	-1.1
Liabilities to Assets	1997	0.44	0.76	1.02
	1998	0.60	0.90	1.09
	1999	0.60	0.92	1.10
Sales - % change year over year				
	1997-98		12.8	
	1998-99		9.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.2	33.8	
	1998	65.1	34.9	
	1999	61.2	38.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5217 Meat and Meat Products, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	91	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.0	0.3	-0.7
	1998	2.3	0.5	-0.8
	1999	2.3	0.4	-0.8
Pretax Profit Margin	1997	2.7	0.4	-0.7
	1998	2.7	0.6	-0.6
	1999	2.6	0.5	-0.8
Gross Profit Margin	1997	23.8	16.4	11.0
	1998	25.5	16.2	10.1
	1999	30.1	18.8	11.2
Pretax Profit to Assets	1997	10.8	1.9	-4.7
	1998	11.7	3.0	-4.0
	1999	11.7	2.7	-2.2
Return on Equity	1997	38.3	10.8	0.7
	1998	26.9	9.7	-2.4
	1999	28.8	8.6	0.8
Liabilities to Assets	1997	0.48	0.88	1.12
	1998	0.37	0.86	1.03
	1999	0.39	0.83	1.04
Sales - % change year over year				
	1997-98		7.4	
	1998-99		13.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.9	45.1	
	1998	60.4	39.6	
	1999	69.0	31.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5219 Other Foods, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	499	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.2	0.5	-1.7
	1998	4.0	0.8	-1.4
	1999	3.5	0.8	-1.6
Pretax Profit Margin	1997	3.9	0.7	-1.2
	1998	4.8	1.0	-1.3
	1999	4.6	1.0	-1.3
Gross Profit Margin	1997	37.4	23.1	14.2
	1998	39.7	24.2	14.8
	1999	43.8	26.3	15.6
Pretax Profit to Assets	1997	13.4	2.1	-5.3
	1998	13.2	3.1	-4.1
	1999	13.6	2.7	-4.8
Return on Equity	1997	36.7	13.7	0.6
	1998	35.6	16.1	4.7
	1999	28.4	13.3	2.3
Liabilities to Assets	1997	0.64	0.90	1.08
	1998	0.63	0.91	1.06
	1999	0.61	0.89	1.07
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Sales - % change year over year				
	1997-98		4.5	
	1998-99		7.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.1	37.9
	1998		64.5	35.5
	1999		64.4	35.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5221 Non-alcoholic beverages, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	58	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.7	0.8	-4.2
	1998	6.2	1.4	-1.3
	1999	5.5	1.8	-0.7
Pretax Profit Margin	1997	3.7	1.1	-3.5
	1998	6.7	1.6	-1.9
	1999	6.8	2.6	-0.2
Gross Profit Margin	1997	51.6	32.5	18.1
	1998	54.5	33.9	16.0
	1999	56.6	36.0	22.3
Pretax Profit to Assets	1997	9.5	2.7	-5.2
	1998	15.4	3.2	-3.3
	1999	17.2	6.7	-1.3
Return on Equity	1997	48.4	16.1	4.9
	1998	35.3	20.5	2.5
	1999	42.3	21.8	-1.8
Liabilities to Assets	1997	0.79	0.98	1.18
	1998	0.61	0.91	1.20
	1999	0.57	0.89	1.12
<hr/>				
Sales - % change year over year				
	1997-98		22.2	
	1998-99		7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.9	43.1
	1998		60.3	39.7
	1999		70.8	29.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5222 Alcoholic beverages, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	41	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.6	2.3	-0.7
	1998	13.4	3.0	0.2
	1999	12.0	1.9	-1.3
Pretax Profit Margin	1997	16.9	3.4	-0.4
	1998	20.4	4.0	0.2
	1999	16.8	3.8	-0.7
Gross Profit Margin	1997	50.3	24.1	15.3
	1998	52.0	30.3	15.2
	1999	55.4	25.5	14.1
Pretax Profit to Assets	1997	32.5	6.1	-1.0
	1998	24.0	8.0	1.1
	1999	20.0	6.3	-2.6
Return on Equity	1997	...	8.8	...
	1998	59.3	21.3	13.8
	1999	60.5	21.1	0.3
Liabilities to Assets	1997	0.25	0.89	1.17
	1998	0.40	0.87	1.07
	1999	0.57	0.87	1.07
Sales - % change year over year				
	1997-98		31.7	
	1998-99		13.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.9	28.1
	1998		78.0	22.0
	1999		68.8	31.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5231 Drugs, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	49	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.0	0.9	-3.5
	1998	5.4	0.4	-8.4
	1999	7.2	1.0	-1.4
Pretax Profit Margin	1997	8.3	1.8	-1.6
	1998	6.3	0.6	-8.4
	1999	8.9	2.2	-1.4
Gross Profit Margin	1997	52.0	36.3	24.0
	1998	51.3	33.8	19.9
	1999	48.9	33.0	20.6
Pretax Profit to Assets	1997	16.6	3.8	-4.9
	1998	13.2	2.6	-14.1
	1999	15.0	3.8	-4.4
Return on Equity	1997	39.2	18.4	5.5
	1998	20.7	8.5	-8.0
	1999	40.6	7.9	-0.8
Liabilities to Assets	1997	0.52	0.83	1.02
	1998	0.59	0.94	1.15
	1999	0.43	0.81	1.04
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Sales - % change year over year				
	1997-98		10.8	
	1998-99		11.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.8	35.2
	1998		51.0	49.0
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5232 Toilet Soaps and Preparations, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	173	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.0	-2.5
	1998	5.6	1.8	-1.2
	1999	6.1	1.9	-1.6
Pretax Profit Margin	1997	5.1	1.2	-1.9
	1998	6.7	2.2	-0.9
	1999	7.7	2.5	-1.3
Gross Profit Margin	1997	45.6	37.9	26.0
	1998	46.7	38.5	27.0
	1999	50.4	39.8	30.9
Pretax Profit to Assets	1997	11.4	2.3	-6.3
	1998	16.0	4.0	-2.3
	1999	18.1	5.7	-3.1
Return on Equity	1997	25.4	10.4	-0.6
	1998	51.4	19.6	8.5
	1999	50.6	24.3	6.1
Liabilities to Assets	1997	0.48	0.86	1.06
	1998	0.51	0.83	1.07
	1999	0.53	0.81	1.12
Sales - % change year over year				
	1997-98		1.9	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.8	39.2	
	1998	65.9	34.1	
	1999	67.4	32.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5239

Drug Sundries and Other Drugs and Toilet Preparations, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	49	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.0	2.1	-0.9
	1998	7.6	2.1	-1.3
	1999	5.2	1.7	-1.9
Pretax Profit Margin	1997	7.0	2.3	-1.3
	1998	7.9	2.5	-1.3
	1999	5.6	1.9	-1.4
Gross Profit Margin	1997	43.7	33.9	24.4
	1998	47.6	36.1	26.3
	1999	42.4	33.1	25.7
Pretax Profit to Assets	1997	22.6	9.0	-1.4
	1998	18.1	6.1	-2.6
	1999	13.2	3.9	-4.6
Return on Equity	1997	37.4	13.2	4.7
	1998	16.9	10.9	4.3
	1999	48.6	14.4	3.8
Liabilities to Assets	1997	0.38	0.73	1.16
	1998	0.44	0.89	1.14
	1999	0.39	0.79	1.02
Sales - % change year over year				
	1997-98		8.1	
	1998-99		14.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.7	34.3	
	1998	67.3	32.7	
	1999	69.6	30.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5241 Tobacco Products, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	14	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	1.9	...
	1998	...	3.2	...
	1999	...	-0.6	...
Pretax Profit Margin	1997	...	4.1	...
	1998	...	8.4	...
	1999	...	-0.6	...
Gross Profit Margin	1997	...	26.6	...
	1998	...	17.9	...
	1999	...	14.3	...
Pretax Profit to Assets	1997	...	3.3	...
	1998	...	3.9	...
	1999	...	-0.8	...
Return on Equity	1997	...	7.4	...
	1998	...	10.2	...
	1999	...	-2.0	...
Liabilities to Assets	1997	...	0.36	...
	1998	...	0.69	...
	1999	...	0.63	...
Sales - % change year over year				
	1997-98		-20.1	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.9	23.1
	1998		78.6	21.4
	1999		45.5	54.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5311 Men's and Boys' Clothing and Furnishings, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	112	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.0	-2.7
	1998	6.2	1.2	-1.2
	1999	9.1	2.9	-0.6
Pretax Profit Margin	1997	6.8	1.1	-2.7
	1998	8.1	1.6	-1.0
	1999	11.6	3.7	-0.3
Gross Profit Margin	1997	41.7	29.7	19.4
	1998	37.5	29.2	16.1
	1999	37.9	30.5	21.9
Pretax Profit to Assets	1997	12.5	2.4	-3.3
	1998	12.5	2.6	-2.9
	1999	21.2	5.1	-0.9
Return on Equity	1997	39.4	10.2	-3.3
	1998	30.0	7.4	-0.5
	1999	43.3	23.6	4.6
Liabilities to Assets	1997	0.61	0.92	1.04
	1998	0.57	0.87	1.01
	1999	0.44	0.76	1.00
Sales - % change year over year				
	1997-98		5.5	
	1998-99		5.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.4	34.6	
	1998	67.9	32.1	
	1999	73.3	26.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5312 Women's, Misses' and Children's Outerwear Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	96	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.0	0.5	-5.6
	1998	10.5	3.1	-1.2
	1999	6.3	1.8	-2.2
Pretax Profit Margin	1997	8.1	0.8	-4.6
	1998	13.1	4.0	-1.2
	1999	7.4	3.2	-1.2
Gross Profit Margin	1997	41.0	31.6	20.9
	1998	43.9	31.3	23.4
	1999	44.2	33.6	25.7
Pretax Profit to Assets	1997	16.2	1.5	-5.5
	1998	21.9	6.0	-1.8
	1999	14.2	2.9	-2.3
Return on Equity	1997	28.2	4.8	-3.5
	1998	42.1	16.5	3.7
	1999	26.8	6.3	-0.8
Liabilities to Assets	1997	0.29	0.81	1.08
	1998	0.46	0.82	1.08
	1999	0.49	0.87	1.06
Sales - % change year over year				
	1997-98		-8.0	
	1998-99		11.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.9	44.1	
	1998	70.8	29.2	
	1999	64.1	35.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5313 Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.4	1.0	-1.9
	1998	2.7	0.5	-4.0
	1999	3.8	0.2	-4.7
Pretax Profit Margin	1997	4.8	1.3	-1.6
	1998	4.0	0.3	-4.0
	1999	4.5	0.4	-4.2
Gross Profit Margin	1997	45.9	35.1	21.9
	1998	40.0	30.2	18.1
	1999	40.9	29.6	23.4
Pretax Profit to Assets	1997	12.0	3.7	-3.8
	1998	10.5	1.2	-8.9
	1999	12.1	0.7	-8.1
Return on Equity	1997	39.4	13.6	-0.9
	1998	19.7	2.7	-7.9
	1999	30.9	12.6	-3.0
Liabilities to Assets	1997	0.57	0.93	1.14
	1998	0.61	0.83	1.02
	1999	0.66	0.91	1.21
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Sales - % change year over year				
	1997-98		24.9	
	1998-99		8.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.1	36.9	
	1998	53.2	46.8	
	1999	52.2	47.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5314 Footwear, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	90	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	-0.4	-11.8
	1998	10.0	2.3	-0.6
	1999	6.5	1.9	-2.0
Pretax Profit Margin	1997	5.7	0.1	-11.8
	1998	13.0	3.1	-0.5
	1999	8.5	2.7	-1.7
Gross Profit Margin	1997	37.6	28.7	19.4
	1998	45.0	30.1	21.4
	1999	40.0	29.6	21.1
Pretax Profit to Assets	1997	9.0	-0.4	-12.1
	1998	18.3	5.7	-1.8
	1999	17.1	3.9	-5.8
Return on Equity	1997	14.1	3.7	-10.1
	1998	35.5	11.0	2.5
	1999	33.0	9.9	1.2
Liabilities to Assets	1997	0.50	0.85	1.09
	1998	0.44	0.78	1.01
	1999	0.31	0.68	0.97
Sales - % change year over year				
	1997-98		29.1	
	1998-99		-5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.6	49.4	
	1998	72.2	27.8	
	1999	67.1	32.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5319

Other Apparel, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	169	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.4	-3.6
	1998	5.3	1.4	-1.9
	1999	7.3	2.0	-2.3
Pretax Profit Margin	1997	5.6	1.6	-3.5
	1998	6.4	1.8	-1.6
	1999	7.6	2.7	-1.4
Gross Profit Margin	1997	40.1	26.0	19.0
	1998	39.4	28.6	19.9
	1999	43.4	30.4	22.3
Pretax Profit to Assets	1997	12.2	1.9	-6.9
	1998	14.6	3.0	-3.1
	1999	15.9	4.2	-5.0
Return on Equity	1997	32.2	17.3	3.9
	1998	39.9	16.3	0.5
	1999	43.2	16.4	2.3
Liabilities to Assets	1997	0.59	0.93	1.05
	1998	0.62	0.90	1.06
	1999	0.54	0.83	1.03
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Sales - % change year over year				
	1997-98		14.7	
	1998-99		0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.4	39.6
	1998		65.1	34.9
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5321 Piece Goods, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	145	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.8	1.7	-0.6
	1998	5.3	1.8	-1.0
	1999	4.9	1.7	-0.1
Pretax Profit Margin	1997	7.7	2.1	-0.3
	1998	6.4	2.1	-1.0
	1999	6.6	2.0	-0.3
Gross Profit Margin	1997	38.5	29.2	17.7
	1998	37.5	28.6	19.7
	1999	37.0	28.5	21.2
Pretax Profit to Assets	1997	13.0	3.2	-0.6
	1998	14.6	3.6	-1.5
	1999	11.2	3.1	-0.1
Return on Equity	1997	30.5	8.7	1.8
	1998	37.9	11.2	3.2
	1999	29.5	10.0	2.5
Liabilities to Assets	1997	0.50	0.83	0.99
	1998	0.40	0.78	0.99
	1999	0.42	0.77	1.00
Sales - % change year over year				
	1997-98		9.3	
	1998-99		-0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.5	27.5
	1998		69.0	31.0
	1999		74.8	25.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5329 *Notions and Other Dry Goods, Wholesale*

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	35	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.7	2.2	-1.5
	1998	8.7	1.6	-0.1
	1999	4.1	1.2	-4.6
Pretax Profit Margin	1997	9.9	2.9	-0.7
	1998	12.3	2.0	0.2
	1999	6.6	1.6	-4.6
Gross Profit Margin	1997	41.0	35.1	26.1
	1998	38.7	34.9	25.4
	1999	42.9	33.2	24.8
Pretax Profit to Assets	1997	15.2	4.7	-3.3
	1998	23.1	5.8	-0.4
	1999	12.5	5.6	-7.3
Return on Equity	1997	35.1	16.3	-2.1
	1998	33.5	11.3	3.2
	1999	31.9	13.1	-3.5
Liabilities to Assets	1997	0.49	0.70	0.99
	1998	0.41	0.66	0.90
	1999	0.44	0.68	0.97
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Sales - % change year over year				
	1997-98		12.8	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.4	31.6
	1998		80.0	20.0
	1999		61.3	38.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5411 Electrical Household Appliances, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	74	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.2	1.3	-3.6
	1998	7.2	2.5	-1.2
	1999	4.9	2.5	-0.9
Pretax Profit Margin	1997	9.3	1.7	-3.4
	1998	7.7	2.9	-1.2
	1999	6.7	2.9	-0.5
Gross Profit Margin	1997	43.3	27.4	21.9
	1998	45.2	32.2	24.5
	1999	46.4	30.1	21.2
Pretax Profit to Assets	1997	12.6	1.8	-6.6
	1998	19.8	4.8	-3.3
	1999	13.9	3.3	-1.6
Return on Equity	1997	47.1	12.3	1.0
	1998	57.1	21.1	-3.6
	1999	37.1	17.2	2.5
Liabilities to Assets	1997	0.43	0.72	0.96
	1998	0.58	0.81	0.99
	1999	0.49	0.74	0.99
Sales - % change year over year				
	1997-98		14.2	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.9	38.1	
	1998	67.6	32.4	
	1999	72.1	27.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5412 *Electronic Household Appliances, Wholesale*

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	122	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.8	0.8	-2.0
	1998	5.9	1.6	-1.4
	1999	6.0	1.3	-2.5
Pretax Profit Margin	1997	5.0	1.3	-2.0
	1998	7.3	2.1	-1.1
	1999	7.2	1.6	-2.5
Gross Profit Margin	1997	47.6	33.3	21.5
	1998	41.6	29.2	20.8
	1999	41.6	29.3	18.0
Pretax Profit to Assets	1997	10.5	2.6	-3.6
	1998	13.8	3.8	-1.7
	1999	17.0	3.7	-5.8
Return on Equity	1997	42.2	11.5	3.4
	1998	41.2	10.5	-0.7
	1999	30.5	10.3	-3.0
Liabilities to Assets	1997	0.52	0.83	1.04
	1998	0.49	0.84	1.05
	1999	0.45	0.82	1.03
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Sales - % change year over year				
	1997-98		-3.8	
	1998-99		0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.4	33.6	
	1998	65.6	34.4	
	1999	59.2	40.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5421 Household Furniture, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	95	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.8	2.1	-2.4
	1998	10.6	2.4	-1.2
	1999	12.4	3.6	0.1
Pretax Profit Margin	1997	10.1	2.4	-1.0
	1998	11.2	3.2	0.0
	1999	16.1	4.9	0.4
Gross Profit Margin	1997	42.6	32.6	20.0
	1998	45.6	33.5	19.9
	1999	45.5	35.4	22.5
Pretax Profit to Assets	1997	20.8	4.6	-4.0
	1998	24.4	6.3	-1.4
	1999	23.4	8.8	1.0
Return on Equity	1997	43.7	9.3	-2.1
	1998	50.4	10.4	1.5
	1999	57.5	19.3	2.9
Liabilities to Assets	1997	0.29	0.76	1.07
	1998	0.42	0.80	1.03
	1999	0.40	0.76	1.01
Sales - % change year over year				
	1997-98		25.1	
	1998-99		12.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.9	29.1	
	1998	75.8	24.2	
	1999	82.1	17.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5431 China, Glassware, Crockery and Pottery, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	54	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	1.8	-0.1	-3.8
	1998	5.5	2.3	0.4
	1999	6.5	2.9	0.8
Pretax Profit Margin	1997	2.6	0.1	-3.2
	1998	6.7	2.8	0.0
	1999	6.8	2.8	1.1
Gross Profit Margin	1997	43.2	35.3	27.9
	1998	42.9	34.9	28.7
	1999	41.8	34.4	26.7
Pretax Profit to Assets	1997	5.6	-0.1	-6.7
	1998	10.3	4.7	0.1
	1999	13.6	5.9	1.6
Return on Equity	1997	7.7	-1.2	-10.8
	1998	35.5	9.7	1.6
	1999	30.8	17.1	3.4
Liabilities to Assets	1997	0.51	0.77	1.02
	1998	0.61	0.79	0.95
	1999	0.55	0.68	0.89
Sales - % change year over year				
	1997-98		18.9	
	1998-99		15.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.0	50.0	
	1998	75.9	24.1	
	1999	90.5	9.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5432 Floor Coverings, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	84	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.6	1.1	-3.0
	1998	5.8	1.8	-1.2
	1999	5.0	1.1	-2.0
Pretax Profit Margin	1997	7.0	1.4	-2.5
	1998	7.0	2.0	-0.9
	1999	7.4	1.3	-1.2
Gross Profit Margin	1997	38.5	29.8	21.6
	1998	35.1	28.7	22.1
	1999	34.4	31.0	21.7
Pretax Profit to Assets	1997	15.3	3.4	-4.2
	1998	13.9	3.9	-2.2
	1999	15.7	2.5	-3.3
Return on Equity	1997	34.4	15.9	-3.0
	1998	56.2	22.6	6.1
	1999	40.9	17.7	1.7
Liabilities to Assets	1997	0.55	0.91	1.09
	1998	0.57	0.91	1.04
	1999	0.55	0.79	1.01
Sales - % change year over year				
	1997-98		17.7	
	1998-99		11.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.8	38.2	
	1998	67.9	32.1	
	1999	62.7	37.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5433 Linens, Draperies and Other Textile Furnishings, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	0.7	-3.2
	1998	6.7	1.8	-0.5
	1999	4.5	1.9	-0.5
Pretax Profit Margin	1997	6.3	1.9	-1.6
	1998	7.1	2.3	-0.5
	1999	5.1	3.1	-0.5
Gross Profit Margin	1997	41.4	29.4	21.9
	1998	45.6	32.8	21.3
	1999	43.3	35.7	25.8
Pretax Profit to Assets	1997	11.9	2.1	-5.2
	1998	13.2	4.7	-1.1
	1999	10.1	6.5	-0.4
Return on Equity	1997	25.6	13.8	2.4
	1998	34.9	14.8	1.7
	1999	29.2	16.7	0.7
Liabilities to Assets	1997	0.57	0.77	1.09
	1998	0.39	0.73	0.98
	1999	0.54	0.82	1.00
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Sales - % change year over year				
	1997-98		12.6	
	1998-99		11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.2	37.8	
	1998	68.6	31.4	
	1999	72.1	27.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5439 Other Household Furnishings, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	119	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.1	-1.0
	1998	4.7	1.7	-1.1
	1999	4.6	1.7	-0.9
Pretax Profit Margin	1997	5.6	1.3	-0.9
	1998	5.5	2.1	-0.9
	1999	5.6	2.0	-0.8
Gross Profit Margin	1997	45.9	36.2	24.0
	1998	47.0	35.9	25.4
	1999	47.2	35.9	26.8
Pretax Profit to Assets	1997	8.8	2.4	-2.2
	1998	11.2	3.3	-2.9
	1999	10.7	3.2	-1.8
Return on Equity	1997	27.8	9.6	2.8
	1998	29.4	13.6	2.4
	1999	33.3	14.4	2.8
Liabilities to Assets	1997	0.49	0.90	1.06
	1998	0.57	0.86	1.07
	1999	0.38	0.79	1.03
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Sales - % change year over year				
	1997-98		9.1	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.3	32.7	
	1998	69.7	30.3	
	1999	61.8	38.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5511 Automobiles, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	158	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.9	-0.1	-2.8
	1998	4.2	0.5	-1.9
	1999	2.9	0.5	-2.3
Pretax Profit Margin	1997	2.4	0.1	-2.7
	1998	5.0	0.5	-1.5
	1999	3.6	0.7	-2.0
Gross Profit Margin	1997	25.0	11.4	5.6
	1998	22.7	10.8	6.0
	1999	19.5	10.4	6.6
Pretax Profit to Assets	1997	8.7	0.3	-17.0
	1998	17.3	1.8	-6.7
	1999	16.0	2.4	-8.2
Return on Equity	1997	42.3	12.7	-2.2
	1998	41.4	16.7	-1.0
	1999	40.9	18.0	-2.4
Liabilities to Assets	1997	0.61	0.95	1.15
	1998	0.66	0.96	1.12
	1999	0.57	0.94	1.12
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Sales - % change year over year				
	1997-98		9.0	
	1998-99		4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	51.3	48.7	
	1998	59.5	40.5	
	1999	61.1	38.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5512 Trucks and Buses, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	249	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.7	1.8	-0.4
	1998	5.5	2.0	-0.6
	1999	6.0	2.6	-1.0
Pretax Profit Margin	1997	7.4	2.3	-0.3
	1998	6.7	2.5	-0.5
	1999	7.5	3.0	-0.8
Gross Profit Margin	1997	44.3	31.7	20.7
	1998	47.3	32.5	21.6
	1999	45.5	33.4	22.8
Pretax Profit to Assets	1997	16.4	5.5	-1.2
	1998	18.3	5.9	-1.4
	1999	17.7	7.2	-1.4
Return on Equity	1997	37.5	19.1	3.2
	1998	40.3	18.5	0.0
	1999	34.4	16.7	3.2
Liabilities to Assets	1997	0.55	0.79	1.00
	1998	0.51	0.76	0.98
	1999	0.45	0.70	0.91
Sales - % change year over year				
	1997-98		12.1	
	1998-99		8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.7	26.3	
	1998	69.9	30.1	
	1999	71.4	28.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5519 Other Motor Vehicles and Trailers, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.7	1.9	0.2
	1998	7.1	1.7	-0.6
	1999	5.4	1.7	-1.3
Pretax Profit Margin	1997	5.5	2.5	0.2
	1998	8.8	2.3	-0.6
	1999	7.0	2.0	-0.8
Gross Profit Margin	1997	40.7	25.0	11.1
	1998	52.2	27.5	16.5
	1999	56.5	29.4	15.1
Pretax Profit to Assets	1997	19.0	7.1	1.2
	1998	18.0	7.0	-2.9
	1999	19.2	4.9	-4.1
Return on Equity	1997	56.2	27.3	8.0
	1998	38.3	17.6	5.5
	1999	47.9	17.7	4.2
Liabilities to Assets	1997	0.57	0.83	1.01
	1998	0.55	0.74	1.02
	1999	0.47	0.66	1.05
Sales - % change year over year				
		1997-98	8.9	
		1998-99	9.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	79.3	20.7
		1998	69.4	30.6
		1999	64.0	36.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5521 Tires and Tubes, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	100	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.8	-0.6
	1998	5.1	1.9	0.2
	1999	4.7	1.7	-0.5
Pretax Profit Margin	1997	4.4	1.0	-0.5
	1998	5.7	2.4	0.3
	1999	5.2	1.9	-0.2
Gross Profit Margin	1997	38.3	27.4	19.5
	1998	36.6	26.8	20.6
	1999	36.4	24.6	18.0
Pretax Profit to Assets	1997	11.5	3.2	-1.1
	1998	16.7	6.1	0.9
	1999	11.9	4.4	-0.4
Return on Equity	1997	38.9	10.1	1.8
	1998	33.2	14.1	2.5
	1999	33.6	15.7	0.9
Liabilities to Assets	1997	0.55	0.81	1.05
	1998	0.55	0.74	0.96
	1999	0.51	0.72	0.94
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Sales - % change year over year				
	1997-98		2.9	
	1998-99		12.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.6	34.4	
	1998	80.0	20.0	
	1999	72.6	27.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5529 Other Motor Vehicle Parts and Accessories, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	603	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.7	1.4	-0.8
	1998	4.6	1.7	-0.5
	1999	4.6	1.6	-0.8
Pretax Profit Margin	1997	5.9	1.8	-0.7
	1998	5.7	2.3	-0.2
	1999	5.9	2.0	-0.6
Gross Profit Margin	1997	40.7	33.3	27.1
	1998	38.4	32.6	25.5
	1999	40.4	33.2	25.3
Pretax Profit to Assets	1997	12.7	4.2	-1.3
	1998	13.2	5.2	-0.8
	1999	13.0	4.6	-1.3
Return on Equity	1997	25.9	10.5	2.0
	1998	24.6	11.0	1.1
	1999	27.1	12.4	1.6
Liabilities to Assets	1997	0.43	0.72	0.97
	1998	0.43	0.71	0.97
	1999	0.40	0.70	0.94
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Sales - % change year over year				
	1997-98		5.3	
	1998-99		5.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.5	31.5
	1998		72.6	27.4
	1999		68.9	31.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5611 Iron and Steel Primary Forms and Structural Shapes, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	79	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.3	3.3	-0.5
	1998	8.1	3.8	0.5
	1999	6.9	2.5	-0.2
Pretax Profit Margin	1997	9.3	4.3	0.1
	1998	10.5	4.3	1.4
	1999	9.2	3.7	0.5
Gross Profit Margin	1997	43.6	29.0	18.5
	1998	42.0	30.1	19.3
	1999	36.2	26.4	18.4
Pretax Profit to Assets	1997	20.3	8.1	-0.7
	1998	23.7	9.9	2.3
	1999	22.4	9.5	0.5
Return on Equity	1997	50.1	23.1	3.0
	1998	47.0	23.2	4.1
	1999	43.2	15.8	0.5
Liabilities to Assets	1997	0.41	0.74	0.91
	1998	0.40	0.65	0.88
	1999	0.37	0.62	0.88
Sales - % change year over year				
	1997-98		26.3	
	1998-99		2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.0	25.0	
	1998	82.3	17.7	
	1999	80.9	19.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5612 Other Iron and Steel Products, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	113	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.4	2.1	-0.1
	1998	6.2	2.5	-0.1
	1999	5.7	1.6	-0.3
Pretax Profit Margin	1997	6.7	2.6	0.0
	1998	7.9	2.7	0.2
	1999	7.0	2.4	-0.2
Gross Profit Margin	1997	37.5	26.3	18.8
	1998	42.8	29.0	21.1
	1999	43.3	29.7	22.2
Pretax Profit to Assets	1997	17.1	5.7	-0.1
	1998	19.4	6.4	0.0
	1999	17.6	5.3	-0.5
Return on Equity	1997	32.6	14.9	1.7
	1998	35.3	18.8	2.7
	1999	28.2	12.0	1.4
Liabilities to Assets	1997	0.40	0.72	0.97
	1998	0.39	0.64	0.88
	1999	0.35	0.60	0.88
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Sales - % change year over year				
	1997-98		12.5	
	1998-99		5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		76.1	23.9
	1999		74.2	25.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5613 Non-Ferrous Metal and Metal Products, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.0	-7.5
	1998	8.2	2.6	0.1
	1999	8.0	3.5	-1.7
Pretax Profit Margin	1997	9.3	1.2	-7.5
	1998	10.7	3.0	0.1
	1999	10.2	4.6	-1.4
Gross Profit Margin	1997	45.5	35.5	25.1
	1998	43.2	30.3	19.7
	1999	41.8	26.9	17.6
Pretax Profit to Assets	1997	17.5	3.7	-16.3
	1998	22.6	10.4	0.4
	1999	18.3	6.4	-3.7
Return on Equity	1997	...	18.5	...
	1998	38.6	18.5	3.4
	1999	54.4	27.8	14.1
Liabilities to Assets	1997	0.38	0.85	1.11
	1998	0.37	0.69	1.01
	1999	0.39	0.74	0.99
Sales - % change year over year				
	1997-98		7.2	
	1998-99		21.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss	
	1997	57.7	42.3	
	1998	75.0	25.0	
	1999	73.7	26.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5619 Combination Metal and Metal Products, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.4	2.0	-3.0
	1998	6.5	1.6	-1.0
	1999	13.7	1.6	-3.0
Pretax Profit Margin	1997	7.1	2.5	-2.7
	1998	8.4	1.8	-1.0
	1999	12.8	3.5	-2.2
Gross Profit Margin	1997	...	35.5	...
	1998	...	21.9	...
	1999	...	20.5	...
Pretax Profit to Assets	1997	26.0	10.2	-3.4
	1998	28.1	2.3	-3.1
	1999	25.7	7.4	-1.6
Return on Equity	1997	...	13.3	...
	1998	...	5.3	...
	1999	...	7.2	...
Liabilities to Assets	1997	0.38	0.63	0.94
	1998	0.37	0.67	0.93
	1999	0.16	0.55	0.76
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Sales - % change year over year				
	1997-98		-4.1	
	1998-99		-9.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.4	29.6	
	1998	58.8	41.2	
	1999	52.9	47.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5621 Hardware, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	373	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.4	2.0	-0.8
	1998	5.8	2.4	0.2
	1999	5.8	2.4	0.1
Pretax Profit Margin	1997	6.7	2.5	-0.6
	1998	7.1	3.1	0.3
	1999	7.0	3.0	0.2
Gross Profit Margin	1997	37.8	30.8	24.7
	1998	38.2	30.7	24.1
	1999	37.4	29.0	24.0
Pretax Profit to Assets	1997	13.5	5.3	-1.2
	1998	16.3	6.3	0.5
	1999	15.8	6.2	0.5
Return on Equity	1997	34.9	14.7	2.2
	1998	36.1	18.3	5.7
	1999	30.0	13.9	2.9
Liabilities to Assets	1997	0.50	0.73	0.95
	1998	0.51	0.72	0.95
	1999	0.42	0.70	0.92
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Sales - % change year over year				
	1997-98		9.0	
	1998-99		5.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.8	28.2
	1998		78.3	21.7
	1999		77.8	22.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5622

Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.4	1.7	-0.6
	1998	5.5	1.5	-1.0
	1999	5.3	1.8	-0.5
Pretax Profit Margin	1997	5.5	2.2	-0.5
	1998	6.8	1.8	-0.9
	1999	6.8	2.0	-0.4
Gross Profit Margin	1997	39.5	30.1	23.6
	1998	41.8	29.7	22.2
	1999	39.8	29.8	23.1
Pretax Profit to Assets	1997	14.1	5.4	-1.4
	1998	16.4	5.1	-2.6
	1999	16.3	4.7	-1.2
Return on Equity	1997	28.5	13.4	-0.5
	1998	35.8	16.4	1.9
	1999	35.9	16.1	2.3
Liabilities to Assets	1997	0.48	0.77	0.98
	1998	0.47	0.78	0.99
	1999	0.49	0.75	0.98
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Sales - % change year over year				
	1997-98		11.3	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.7	32.3	
	1998	68.8	31.2	
	1999	69.3	30.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5631 Lumber, Plywood and Millwork, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	348	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.3	-0.6
	1998	5.2	1.8	-0.2
	1999	5.0	1.9	-0.2
Pretax Profit Margin	1997	5.3	1.7	-0.4
	1998	6.7	2.2	-0.2
	1999	6.3	2.3	-0.1
Gross Profit Margin	1997	29.9	24.1	19.5
	1998	31.6	24.6	18.8
	1999	33.5	24.1	17.9
Pretax Profit to Assets	1997	12.0	3.3	-0.6
	1998	14.5	4.7	-0.6
	1999	15.0	5.6	-0.2
Return on Equity	1997	21.9	8.0	0.6
	1998	26.2	10.7	0.9
	1999	32.1	12.5	1.1
Liabilities to Assets	1997	0.40	0.68	0.91
	1998	0.44	0.72	0.96
	1999	0.42	0.72	0.93
Sales - % change year over year				
	1997-98		6.7	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		71.8	28.2
	1998		71.6	28.4
	1999		74.0	26.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5632 Paint, Glass and Wallpaper, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	74	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.8	1.5	-0.6
	1998	5.5	1.4	-0.2
	1999	5.2	0.7	-2.0
Pretax Profit Margin	1997	6.8	2.1	-0.4
	1998	7.3	1.4	-0.2
	1999	6.1	1.3	-1.6
Gross Profit Margin	1997	45.8	33.8	22.6
	1998	38.0	33.4	22.2
	1999	35.7	29.7	23.0
Pretax Profit to Assets	1997	12.6	4.1	-1.3
	1998	10.5	2.9	-0.5
	1999	18.5	3.6	-2.4
Return on Equity	1997	40.4	11.2	2.8
	1998	33.6	9.2	2.3
	1999	30.2	9.5	1.9
Liabilities to Assets	1997	0.51	0.80	1.01
	1998	0.55	0.88	1.03
	1999	0.67	0.88	1.02
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Sales - % change year over year				
	1997-98		22.0	
	1998-99		8.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.3	30.7	
	1998	68.9	31.1	
	1999	65.5	34.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5639 Other Building Materials, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	697	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	1.5	-1.5
	1998	4.6	1.5	-0.9
	1999	5.1	1.5	-1.1
Pretax Profit Margin	1997	5.8	1.9	-1.3
	1998	5.7	1.9	-0.6
	1999	6.2	2.0	-0.8
Gross Profit Margin	1997	35.2	26.9	21.0
	1998	33.9	26.7	21.1
	1999	34.9	27.6	21.0
Pretax Profit to Assets	1997	12.3	3.6	-2.9
	1998	11.2	3.8	-1.4
	1999	12.4	4.1	-1.5
Return on Equity	1997	26.7	9.1	0.5
	1998	25.6	9.1	1.8
	1999	24.2	8.8	0.6
Liabilities to Assets	1997	0.46	0.74	0.99
	1998	0.48	0.76	1.00
	1999	0.46	0.74	0.97
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Sales - % change year over year				
	1997-98		7.3	
	1998-99		7.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.0	33.0
	1998		68.7	31.3
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5711 Farm Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	416	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	1.4	-0.4
	1998	5.1	1.7	-0.2
	1999	4.3	1.5	-0.7
Pretax Profit Margin	1997	5.2	1.7	-0.3
	1998	5.8	2.1	-0.2
	1999	5.2	1.8	-0.5
Gross Profit Margin	1997	33.2	24.4	16.7
	1998	32.6	23.0	16.6
	1999	35.3	24.5	17.9
Pretax Profit to Assets	1997	10.2	3.5	-0.6
	1998	12.0	4.0	-0.3
	1999	11.2	3.3	-0.9
Return on Equity	1997	18.8	9.4	1.0
	1998	24.2	9.9	2.7
	1999	21.5	9.0	-0.1
Liabilities to Assets	1997	0.44	0.71	0.90
	1998	0.46	0.75	0.94
	1999	0.44	0.75	0.93
Sales - % change year over year				
	1997-98		8.0	
	1998-99		3.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.6	28.4	
	1998	73.3	26.7	
	1999	70.7	29.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5721 Construction and Forestry Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	162	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.5	2.4	-0.5
	1998	7.2	2.4	-0.8
	1999	5.5	2.0	-0.5
Pretax Profit Margin	1997	8.0	2.9	0.0
	1998	8.7	3.1	-0.5
	1999	7.8	2.7	-0.3
Gross Profit Margin	1997	47.7	28.3	19.6
	1998	49.0	32.1	22.0
	1999	46.5	32.1	22.0
Pretax Profit to Assets	1997	21.1	6.2	-0.4
	1998	18.3	5.6	-1.3
	1999	13.5	4.4	-0.8
Return on Equity	1997	50.2	17.8	4.1
	1998	34.8	14.0	0.9
	1999	29.5	10.7	0.2
Liabilities to Assets	1997	0.53	0.77	0.96
	1998	0.52	0.76	0.95
	1999	0.44	0.73	0.96
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Sales - % change year over year				
	1997-98		7.8	
	1998-99		0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.2	24.8	
	1998	72.2	27.8	
	1999	72.7	27.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5722 Mining Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	72	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.1	2.4	-1.4
	1998	6.0	1.6	-1.8
	1999	7.4	0.9	-1.4
Pretax Profit Margin	1997	9.3	3.4	-1.4
	1998	7.3	1.9	-1.8
	1999	9.4	1.3	-1.4
Gross Profit Margin	1997	44.1	31.4	18.2
	1998	44.2	29.5	17.3
	1999	44.3	31.0	20.5
Pretax Profit to Assets	1997	19.2	6.7	-2.8
	1998	20.4	5.1	-3.2
	1999	16.7	4.1	-2.9
Return on Equity	1997	38.0	16.7	1.4
	1998	40.2	9.3	-1.2
	1999	20.0	5.4	-1.2
Liabilities to Assets	1997	0.32	0.65	0.98
	1998	0.35	0.63	0.96
	1999	0.29	0.63	1.02
Sales - % change year over year				
	1997-98		-11.9	
	1998-99		4.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.0	28.0	
	1998	66.7	33.3	
	1999	66.7	33.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5731 Industrial Machinery, Equipment and Supplies, Wholesale

Number of firms (1998):	1,235	Quartile Boundary (1)		
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.8	-0.4
	1998	6.2	2.4	-0.3
	1999	6.2	2.5	-0.2
Pretax Profit Margin	1997	6.7	2.4	-0.4
	1998	8.1	3.1	-0.2
	1999	7.8	3.2	0.2
Gross Profit Margin	1997	42.9	33.0	24.6
	1998	42.0	31.8	24.2
	1999	40.9	31.6	24.9
Pretax Profit to Assets	1997	14.6	5.6	-0.9
	1998	17.5	7.3	-0.2
	1999	17.1	7.1	0.2
Return on Equity	1997	33.3	15.0	3.0
	1998	34.4	16.7	3.6
	1999	30.4	15.4	3.3
Liabilities to Assets	1997	0.45	0.72	0.96
	1998	0.47	0.71	0.95
	1999	0.41	0.68	0.93
<hr/>				
Sales - % change year over year				
	1997-98		10.0	
	1998-99		6.7	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.2	27.8
	1998		74.4	25.6
	1999		76.2	23.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5741

Electrical Wiring Supplies and Electrical Construction Material, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	208	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.7	-0.8
	1998	6.0	1.9	-0.7
	1999	8.8	2.2	0.0
Pretax Profit Margin	1997	8.4	2.2	-0.8
	1998	7.5	2.4	-0.3
	1999	11.4	3.0	0.3
Gross Profit Margin	1997	43.0	32.2	24.1
	1998	40.1	31.0	21.7
	1999	41.2	31.9	23.0
Pretax Profit to Assets	1997	15.8	4.9	-1.3
	1998	16.1	6.3	-0.9
	1999	17.9	7.6	0.3
Return on Equity	1997	37.7	15.7	4.3
	1998	34.3	17.3	4.2
	1999	37.4	18.5	5.1
Liabilities to Assets	1997	0.47	0.77	0.99
	1998	0.45	0.78	1.01
	1999	0.42	0.74	0.99
Sales - % change year over year				
	1997-98		9.2	
	1998-99		11.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.4	31.6	
	1998	72.1	27.9	
	1999	76.7	23.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5742 Electrical Generating and Transmission Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	104	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.0	1.2	-0.5
	1998	7.1	2.2	-0.4
	1999	6.5	2.4	-0.3
Pretax Profit Margin	1997	5.3	1.7	-0.3
	1998	9.7	2.9	-0.3
	1999	8.4	2.9	-0.1
Gross Profit Margin	1997	39.3	30.2	21.8
	1998	43.6	32.9	20.3
	1999	42.0	29.5	23.8
Pretax Profit to Assets	1997	13.5	4.4	-0.8
	1998	16.7	5.6	-0.5
	1999	20.9	7.0	-0.2
Return on Equity	1997	32.6	14.2	1.8
	1998	50.1	16.1	5.5
	1999	39.0	17.8	5.5
Liabilities to Assets	1997	0.53	0.77	0.97
	1998	0.45	0.70	0.95
	1999	0.44	0.74	0.98
Sales - % change year over year				
	1997-98		11.3	
	1998-99		10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.3	27.7	
	1998	73.1	26.9	
	1999	74.2	25.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5743 Electronic Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	520	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	1.6	-2.0
	1998	5.3	1.4	-1.6
	1999	7.0	2.3	-0.8
Pretax Profit Margin	1997	8.3	2.2	-1.6
	1998	6.4	1.7	-1.4
	1999	8.6	2.8	-0.3
Gross Profit Margin	1997	47.2	35.6	25.2
	1998	46.3	35.1	24.1
	1999	47.4	36.8	26.1
Pretax Profit to Assets	1997	17.7	5.1	-3.9
	1998	17.1	4.2	-3.6
	1999	22.1	6.1	-1.4
Return on Equity	1997	40.2	16.6	1.3
	1998	39.1	15.0	1.1
	1999	42.3	21.6	2.3
Liabilities to Assets	1997	0.48	0.80	1.00
	1998	0.53	0.81	1.03
	1999	0.48	0.74	0.99
Sales - % change year over year				
	1997-98		9.7	
	1998-99		10.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.9	33.1	
	1998	63.5	36.5	
	1999	72.6	27.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5744 Computer and Related Machinery, Equipment and Packaged Software, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	994	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	0.7	-1.6
	1998	4.4	0.8	-1.4
	1999	4.6	0.9	-1.4
Pretax Profit Margin	1997	5.3	0.9	-1.5
	1998	5.2	0.9	-1.2
	1999	5.9	1.1	-1.3
Gross Profit Margin	1997	38.1	22.7	14.2
	1998	35.2	21.2	14.1
	1999	39.3	23.0	15.0
Pretax Profit to Assets	1997	18.5	3.5	-6.8
	1998	19.3	3.8	-5.4
	1999	19.4	4.7	-6.0
Return on Equity	1997	46.0	22.7	5.8
	1998	48.9	25.4	3.8
	1999	41.6	20.1	3.5
Liabilities to Assets	1997	0.61	0.90	1.08
	1998	0.62	0.89	1.07
	1999	0.57	0.86	1.06
Sales - % change year over year				
	1997-98		8.4	
	1998-99		12.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.2	37.8
	1998		63.1	36.9
	1999		62.6	37.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5749

Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	56	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.5	1.6	-3.7
	1998	7.7	3.1	-0.2
	1999	9.0	2.8	-0.2
Pretax Profit Margin	1997	7.6	1.9	-2.1
	1998	7.8	4.1	0.4
	1999	10.0	3.6	0.0
Gross Profit Margin	1997	52.1	35.5	24.2
	1998	46.1	34.2	24.0
	1999	49.8	32.7	21.4
Pretax Profit to Assets	1997	15.2	4.6	-7.1
	1998	17.2	8.6	0.1
	1999	17.0	9.1	0.0
Return on Equity	1997	27.9	13.8	-3.9
	1998	34.2	21.4	8.0
	1999	27.5	12.3	2.0
Liabilities to Assets	1997	0.48	0.76	1.02
	1998	0.36	0.66	0.93
	1999	0.39	0.63	0.88
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Sales - % change year over year				
	1997-98		7.1	
	1998-99		6.2	
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Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.8	39.2
	1998		78.6	21.4
	1999		76.2	23.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5791

Office and Store Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	536	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.5	-0.7
	1998	5.6	2.0	-0.6
	1999	5.6	1.9	-0.5
Pretax Profit Margin	1997	6.3	1.9	-0.6
	1998	7.2	2.5	-0.5
	1999	7.0	2.4	-0.3
Gross Profit Margin	1997	50.9	38.1	27.5
	1998	49.0	35.5	25.7
	1999	50.0	36.1	26.1
Pretax Profit to Assets	1997	17.4	4.8	-2.0
	1998	18.6	6.1	-1.3
	1999	17.8	6.3	-1.3
Return on Equity	1997	33.3	13.4	2.7
	1998	39.4	15.3	1.7
	1999	34.3	14.3	1.2
Liabilities to Assets	1997	0.50	0.76	0.98
	1998	0.42	0.73	0.97
	1999	0.42	0.70	0.94
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Sales - % change year over year				
	1997-98		6.9	
	1998-99		6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.4	30.6
	1998		71.6	28.4
	1999		71.9	28.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5792 Service Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	286	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.0	-1.4
	1998	5.2	1.7	-1.4
	1999	6.2	2.1	-0.5
Pretax Profit Margin	1997	6.4	1.2	-1.3
	1998	6.6	2.1	-1.4
	1999	7.4	2.7	-0.2
Gross Profit Margin	1997	45.0	31.8	23.8
	1998	47.1	32.8	24.2
	1999	50.5	33.6	21.9
Pretax Profit to Assets	1997	13.7	3.2	-3.8
	1998	15.5	4.4	-3.2
	1999	18.2	6.0	-0.9
Return on Equity	1997	30.9	11.3	-0.6
	1998	35.1	14.1	4.0
	1999	44.3	16.8	3.4
Liabilities to Assets	1997	0.43	0.78	0.98
	1998	0.46	0.79	1.00
	1999	0.34	0.73	0.97
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Sales - % change year over year				
	1997-98		5.2	
	1998-99		11.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.3	34.7	
	1998	67.8	32.2	
	1999	73.6	26.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5793 Professional Machinery, Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	500	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	2.3	-0.8
	1998	6.7	2.0	-0.7
	1999	7.8	2.7	-0.3
Pretax Profit Margin	1997	8.3	2.9	-0.8
	1998	8.4	2.6	-0.6
	1999	9.3	3.5	0.1
Gross Profit Margin	1997	49.6	37.1	26.9
	1998	49.7	34.6	26.9
	1999	51.7	37.3	27.1
Pretax Profit to Assets	1997	19.7	6.7	-1.8
	1998	18.7	6.8	-1.6
	1999	20.2	8.5	-0.1
Return on Equity	1997	33.2	16.3	3.7
	1998	35.4	15.4	2.2
	1999	39.9	16.5	3.7
Liabilities to Assets	1997	0.44	0.70	0.97
	1998	0.43	0.72	0.96
	1999	0.41	0.68	0.94
Sales - % change year over year				
	1997-98		4.6	
	1998-99		9.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.7	30.3
	1998		70.0	30.0
	1999		75.2	24.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5799 Other Machinery, Equipment and Supplies n.e.c., Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	267	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.3	1.3	-1.8
	1998	7.0	2.3	-1.6
	1999	8.4	2.1	-1.3
Pretax Profit Margin	1997	8.1	1.8	-1.6
	1998	8.3	2.8	-1.3
	1999	10.2	3.1	-0.7
Gross Profit Margin	1997	43.6	31.2	21.4
	1998	44.4	32.8	22.5
	1999	48.8	35.1	25.2
Pretax Profit to Assets	1997	16.9	4.0	-2.6
	1998	17.7	5.6	-1.9
	1999	18.8	7.1	-1.3
Return on Equity	1997	31.8	11.9	-0.3
	1998	31.3	15.2	-0.5
	1999	33.7	17.6	0.3
Liabilities to Assets	1997	0.44	0.75	0.98
	1998	0.49	0.76	0.99
	1999	0.43	0.71	0.95
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Sales - % change year over year				
	1997-98		5.9	
	1998-99		11.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.6	32.4	
	1998	67.8	32.2	
	1999	69.1	30.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5911 Automobile Wrecking

		Quartile Boundary (1)		
Number of firms (1998):	170	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.2	-1.6
	1998	5.5	1.2	-2.2
	1999	5.9	1.6	-0.5
Pretax Profit Margin	1997	5.3	1.5	-1.5
	1998	7.3	1.5	-1.3
	1999	7.1	2.0	-0.4
Gross Profit Margin	1997	59.0	41.9	27.2
	1998	57.3	42.2	27.8
	1999	59.7	40.1	27.7
Pretax Profit to Assets	1997	11.5	3.3	-2.2
	1998	12.6	3.2	-2.2
	1999	12.8	3.0	-1.1
Return on Equity	1997	18.9	3.7	-2.3
	1998	23.6	10.6	-0.3
	1999	27.8	9.1	-1.7
Liabilities to Assets	1997	0.34	0.67	0.96
	1998	0.29	0.69	0.98
	1999	0.30	0.68	0.94
Sales - % change year over year				
	1997-98		2.4	
	1998-99		2.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.1	36.9
	1998		64.1	35.9
	1999		71.0	29.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5919 Other Waste Materials, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	324	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.4	1.5	-2.2
	1998	6.3	1.6	-2.9
	1999	7.3	1.7	-2.3
Pretax Profit Margin	1997	8.0	2.0	-1.7
	1998	7.2	1.6	-2.8
	1999	8.3	2.2	-2.2
Gross Profit Margin	1997	47.9	32.6	19.4
	1998	47.8	32.5	18.4
	1999	52.9	36.1	21.6
Pretax Profit to Assets	1997	16.1	4.9	-4.5
	1998	15.9	4.0	-6.0
	1999	17.6	5.1	-3.9
Return on Equity	1997	34.6	12.3	-1.6
	1998	35.3	12.6	-3.8
	1999	33.4	12.2	-3.4
Liabilities to Assets	1997	0.47	0.77	0.99
	1998	0.47	0.73	0.97
	1999	0.45	0.71	0.96
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Sales - % change year over year				
	1997-98		11.2	
	1998-99		-3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.5	36.5	
	1998	62.0	38.0	
	1999	62.9	37.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5922 Stationery and Office Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	151	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.3	0.8	-2.1
	1998	4.3	1.0	-2.4
	1999	5.0	1.0	-1.8
Pretax Profit Margin	1997	5.9	1.2	-1.8
	1998	5.3	1.1	-2.2
	1999	5.8	1.3	-1.6
Gross Profit Margin	1997	46.8	37.4	27.5
	1998	45.3	35.9	27.7
	1999	45.9	35.3	28.5
Pretax Profit to Assets	1997	13.2	2.7	-5.3
	1998	12.3	3.4	-5.9
	1999	13.3	3.8	-4.6
Return on Equity	1997	28.5	12.9	-5.0
	1998	38.7	11.4	-1.5
	1999	33.5	9.8	0.5
Liabilities to Assets	1997	0.50	0.81	1.02
	1998	0.57	0.84	1.04
	1999	0.52	0.81	1.04
<hr/>				
Sales - % change year over year				
	1997-98		7.2	
	1998-99		9.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.2	41.8	
	1998	60.3	39.7	
	1999	60.5	39.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5929 Other Paper and Paper Products, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	140	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.5	2.1	-0.9
	1998	5.6	1.6	-1.0
	1999	5.7	2.0	-0.1
Pretax Profit Margin	1997	7.3	2.9	-0.7
	1998	7.1	2.3	-0.7
	1999	7.3	2.5	0.1
Gross Profit Margin	1997	38.7	29.5	21.3
	1998	41.5	30.7	22.3
	1999	37.8	27.0	19.9
Pretax Profit to Assets	1997	16.2	6.7	-2.1
	1998	16.3	5.5	-2.0
	1999	14.3	5.8	0.2
Return on Equity	1997	42.0	15.1	6.2
	1998	36.7	14.1	6.0
	1999	27.9	12.8	3.9
Liabilities to Assets	1997	0.35	0.71	0.98
	1998	0.41	0.78	1.02
	1999	0.41	0.68	0.94
<hr/>				
Sales - % change year over year				
	1997-98		7.6	
	1998-99		4.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.1	26.9
	1998		72.1	27.9
	1999		77.4	22.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5931 Agricultural Feeds, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	109	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.6	0.9	-0.9
	1998	3.5	1.6	-0.5
	1999	3.7	1.1	-0.9
Pretax Profit Margin	1997	3.1	1.0	-0.8
	1998	4.6	2.0	-0.3
	1999	4.8	1.4	-0.5
Gross Profit Margin	1997	32.2	19.8	14.9
	1998	29.7	20.0	15.6
	1999	28.5	19.2	15.1
Pretax Profit to Assets	1997	10.0	3.5	-2.8
	1998	13.6	4.0	-0.9
	1999	11.7	4.5	-1.3
Return on Equity	1997	38.4	13.4	3.7
	1998	31.9	11.7	0.6
	1999	30.1	7.9	-0.6
Liabilities to Assets	1997	0.53	0.80	1.02
	1998	0.55	0.76	0.99
	1999	0.47	0.74	0.96
Sales - % change year over year				
	1997-98		1.7	
	1998-99		-0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.1	31.9
	1998		71.6	28.4
	1999		69.3	30.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5932 Seeds and Seed Processing, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.0	2.4	-0.6
	1998	7.6	3.6	0.5
	1999	6.4	4.4	0.4
Pretax Profit Margin	1997	11.5	3.1	-0.6
	1998	10.2	5.2	0.7
	1999	9.3	5.3	0.4
Gross Profit Margin	1997	33.2	18.6	13.2
	1998	41.7	28.7	16.3
	1999	42.4	24.3	15.7
Pretax Profit to Assets	1997	16.6	5.5	-0.5
	1998	19.8	8.9	0.8
	1999	19.5	7.8	1.6
Return on Equity	1997	31.2	17.1	3.9
	1998	27.5	10.7	0.6
	1999	33.0	14.4	6.9
Liabilities to Assets	1997	0.29	0.77	0.98
	1998	0.22	0.63	0.85
	1999	0.15	0.62	0.86
Sales - % change year over year				
	1997-98		7.8	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	72.2	27.8	
	1998	84.2	15.8	
	1999	83.9	16.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5939 Agricultural Chemical and Other Farm Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	67	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	2.4	-1.8
	1998	6.7	2.6	-0.8
	1999	5.0	1.3	-1.4
Pretax Profit Margin	1997	6.4	2.7	-1.8
	1998	7.7	3.5	-1.1
	1999	6.2	2.4	-0.8
Gross Profit Margin	1997	38.9	26.6	18.3
	1998	37.6	23.9	16.2
	1999	34.4	26.4	19.8
Pretax Profit to Assets	1997	15.4	5.8	-1.6
	1998	19.5	7.1	-1.7
	1999	15.5	3.7	-2.7
Return on Equity	1997	26.6	15.1	2.9
	1998	28.8	12.9	-2.0
	1999	31.8	15.7	-1.3
Liabilities to Assets	1997	0.31	0.65	0.97
	1998	0.37	0.72	0.96
	1999	0.39	0.61	0.95
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Sales - % change year over year				
	1997-98		4.6	
	1998-99		1.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.0	31.0	
	1998	67.2	32.8	
	1999	63.3	36.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5941 *Toys, Novelties and Fireworks, Wholesale*

		Quartile Boundary (1)		
Number of firms (1998):	131	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.2	-3.0
	1998	3.6	1.0	-1.7
	1999	5.6	1.8	-1.4
Pretax Profit Margin	1997	6.7	1.5	-2.9
	1998	4.7	1.5	-1.7
	1999	6.7	2.3	-1.2
Gross Profit Margin	1997	45.6	35.5	26.2
	1998	43.0	33.3	23.3
	1999	45.6	32.7	25.3
Pretax Profit to Assets	1997	11.5	2.6	-5.0
	1998	8.5	3.6	-3.0
	1999	11.3	4.3	-1.7
Return on Equity	1997	25.2	6.3	-3.6
	1998	27.5	7.4	-0.8
	1999	27.7	11.5	1.6
Liabilities to Assets	1997	0.52	0.74	0.96
	1998	0.53	0.71	1.00
	1999	0.39	0.72	1.01
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Sales - % change year over year				
	1997-98		4.8	
	1998-99		14.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.8	40.2	
	1998	65.6	34.4	
	1999	65.2	34.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5942 Amusement and Sporting Goods, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	190	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.6	1.8	-3.6
	1998	5.4	1.5	-2.1
	1999	5.9	1.8	-2.5
Pretax Profit Margin	1997	7.3	1.8	-3.6
	1998	6.5	1.7	-2.3
	1999	7.2	2.0	-2.5
Gross Profit Margin	1997	39.4	29.2	22.0
	1998	38.7	31.7	23.4
	1999	41.2	30.3	21.4
Pretax Profit to Assets	1997	17.2	4.1	-6.1
	1998	12.3	2.8	-5.6
	1999	14.1	2.9	-5.0
Return on Equity	1997	35.4	14.2	3.4
	1998	33.1	15.1	2.4
	1999	38.4	14.4	0.4
Liabilities to Assets	1997	0.58	0.83	1.04
	1998	0.49	0.81	1.04
	1999	0.37	0.82	1.03
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Sales - % change year over year				
	1997-98		9.2	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.8	34.2	
	1998	63.7	36.3	
	1999	63.8	36.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5951 Photographic Equipment and Supplies, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	50	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.5	0.7	-1.5
	1998	6.0	1.1	-0.6
	1999	6.0	1.2	-2.5
Pretax Profit Margin	1997	7.1	0.6	-1.5
	1998	7.0	1.5	-0.6
	1999	7.9	1.6	-0.9
Gross Profit Margin	1997	52.5	36.7	28.8
	1998	45.7	33.8	22.2
	1999	47.6	33.1	20.5
Pretax Profit to Assets	1997	15.0	2.5	-4.3
	1998	11.9	3.2	-2.2
	1999	15.5	2.3	-2.3
Return on Equity	1997	43.6	11.4	1.8
	1998	32.7	11.9	1.7
	1999	31.2	9.2	-9.9
Liabilities to Assets	1997	0.46	0.69	0.98
	1998	0.48	0.81	1.00
	1999	0.32	0.75	0.96
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Sales - % change year over year				
	1997-98		8.2	
	1998-99		9.2	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.0	36.0
	1998		64.0	36.0
	1999		57.9	42.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5952 Musical Instruments and Accessories, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	52	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.8	-0.4	-7.9
	1998	6.3	-0.1	-6.6
	1999	13.7	1.8	-11.5
Pretax Profit Margin	1997	5.4	-0.4	-7.9
	1998	8.2	-0.3	-6.6
	1999	15.6	2.3	-11.5
Gross Profit Margin	1997	43.4	31.3	17.1
	1998	48.7	32.2	20.8
	1999	49.9	34.5	21.8
Pretax Profit to Assets	1997	10.8	-1.2	-15.2
	1998	9.7	-0.1	-10.2
	1999	30.1	6.0	-9.9
Return on Equity	1997	28.1	11.6	-4.2
	1998	...	13.9	...
	1999	36.8	11.2	-1.7
Liabilities to Assets	1997	0.49	0.96	1.16
	1998	0.48	0.84	1.04
	1999	0.28	0.51	0.95
Sales - % change year over year				
	1997-98		6.5	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		45.5	54.5
	1998		48.1	51.9
	1999		65.8	34.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5961 Jewellery and Watches, Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.9	1.1	-1.9
	1998	4.8	1.3	-1.4
	1999	4.7	1.4	-0.8
Pretax Profit Margin	1997	5.0	1.4	-1.2
	1998	6.0	1.6	-1.4
	1999	5.9	1.8	-0.8
Gross Profit Margin	1997	44.3	30.3	18.1
	1998	41.3	29.0	17.5
	1999	44.1	30.5	19.2
Pretax Profit to Assets	1997	7.2	1.4	-3.1
	1998	10.5	2.0	-2.0
	1999	9.6	2.5	-1.1
Return on Equity	1997	22.6	10.5	2.3
	1998	25.5	7.2	-0.4
	1999	23.2	8.7	1.5
Liabilities to Assets	1997	0.61	0.91	1.04
	1998	0.50	0.83	1.01
	1999	0.51	0.82	1.00
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Sales - % change year over year				
	1997-98		15.3	
	1998-99		11.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.0	35.0	
	1998	63.5	36.5	
	1999	70.2	29.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5971 Industrial and Household Chemicals, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	319	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.5	-1.9
	1998	6.2	1.9	-1.0
	1999	5.4	1.9	-1.0
Pretax Profit Margin	1997	5.9	1.9	-1.9
	1998	7.4	2.4	-0.9
	1999	6.8	2.4	-0.9
Gross Profit Margin	1997	52.2	36.5	26.8
	1998	48.1	34.0	25.6
	1999	48.1	35.0	24.3
Pretax Profit to Assets	1997	18.2	4.9	-4.0
	1998	14.8	5.1	-1.8
	1999	15.0	5.5	-2.7
Return on Equity	1997	33.8	12.7	2.1
	1998	43.8	17.1	5.2
	1999	36.0	13.8	1.1
Liabilities to Assets	1997	0.48	0.78	1.00
	1998	0.48	0.81	1.03
	1999	0.52	0.79	1.00
Sales - % change year over year				
	1997-98		7.8	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.8	32.2	
	1998	70.8	29.2	
	1999	68.3	31.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5981 General Merchandise, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	483	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.0	1.5	-2.1
	1998	8.7	1.4	-1.7
	1999	10.8	2.1	-1.1
Pretax Profit Margin	1997	10.2	2.0	-1.9
	1998	11.9	2.2	-1.4
	1999	13.3	3.1	-0.7
Gross Profit Margin	1997	41.5	27.1	16.2
	1998	43.0	29.7	16.6
	1999	46.1	29.7	18.3
Pretax Profit to Assets	1997	24.0	5.5	-7.2
	1998	26.0	6.0	-5.9
	1999	27.7	7.0	-2.8
Return on Equity	1997	49.3	23.9	3.8
	1998	52.0	25.3	7.9
	1999	44.8	25.4	8.3
Liabilities to Assets	1997	0.57	0.91	1.08
	1998	0.54	0.89	1.09
	1999	0.44	0.85	1.07
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Sales - % change year over year				
	1997-98		3.9	
	1998-99		9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.5	35.5	
	1998	62.9	37.1	
	1999	67.9	32.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5991 Books, Periodicals and Newspapers, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	131	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.8	-1.3
	1998	4.0	0.4	-1.7
	1999	4.4	1.0	-0.6
Pretax Profit Margin	1997	5.5	1.3	-1.2
	1998	5.3	0.7	-1.7
	1999	5.8	1.3	-0.5
Gross Profit Margin	1997	50.1	34.3	25.9
	1998	49.1	33.6	22.1
	1999	45.1	33.2	20.7
Pretax Profit to Assets	1997	16.0	3.6	-5.4
	1998	15.7	1.7	-5.9
	1999	14.5	2.5	-5.7
Return on Equity	1997	38.5	15.9	1.8
	1998	34.0	12.3	-0.6
	1999	26.1	8.1	-3.1
Liabilities to Assets	1997	0.49	0.82	1.06
	1998	0.54	0.82	1.05
	1999	0.47	0.73	1.00
Sales - % change year over year				
	1997-98		6.5	
	1998-99		5.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.4	35.6
	1998		55.7	44.3
	1999		67.0	33.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5992 Second-Hand Goods, Wholesale (Except Machinery and Automotive)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	18	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.5	-0.9
	1998	2.6	0.7	-1.3
	1999	4.3	2.3	-2.4
Pretax Profit Margin	1997	6.6	1.8	-0.7
	1998	3.1	0.9	-1.3
	1999	5.7	2.9	-2.4
Gross Profit Margin	1997	57.3	30.0	18.2
	1998	57.8	28.1	21.3
	1999	46.8	30.3	18.3
Pretax Profit to Assets	1997	21.3	5.1	-2.7
	1998	17.2	3.4	-5.0
	1999	16.6	6.1	-15.8
Return on Equity	1997	...	29.4	...
	1998	...	20.6	...
	1999	...	29.0	...
Liabilities to Assets	1997	0.64	0.82	1.02
	1998	0.62	0.84	0.94
	1999	...	0.76	...
Sales - % change year over year				
	1997-98		...	
	1998-99		4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.4	28.6	
	1998	66.7	33.3	
	1999	77.8	22.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5993 Forest Products, Wholesale

		Quartile Boundary (1)		
Number of firms (1998):	16	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.6	0.3	-9.3
	1998	22.0	5.6	2.3
	1999	...	1.9	...
Pretax Profit Margin	1997	8.5	-0.4	-8.5
	1998	39.7	5.9	3.1
	1999	...	3.3	...
Gross Profit Margin	1997	...	23.1	...
	1998	...	19.5	...
	1999	...	26.3	...
Pretax Profit to Assets	1997	24.3	2.6	-15.2
	1998	32.4	18.5	4.7
	1999	...	4.3	...
Return on Equity	1997	...	5.4	...
	1998	...	18.7	...
	1999	...	4.4	...
Liabilities to Assets	1997	0.37	0.79	1.22
	1998	0.19	0.62	1.13
	1999	...	0.53	...
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Sales - % change year over year				
	1997-98		9.7	
	1998-99		2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.0	50.0	
	1998	93.8	6.3	
	1999	64.3	35.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 5999 Other Products n.e.c., Wholesale

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	1,339	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.1	1.3	-1.9
	1998	6.2	1.4	-1.5
	1999	7.2	1.9	-1.1
Pretax Profit Margin	1997	7.8	1.8	-1.7
	1998	7.7	1.8	-1.2
	1999	8.7	2.7	-0.6
Gross Profit Margin	1997	43.3	30.9	20.3
	1998	42.7	30.3	20.5
	1999	45.1	32.1	21.1
Pretax Profit to Assets	1997	15.5	3.7	-5.0
	1998	16.9	4.1	-3.4
	1999	17.7	5.4	-2.1
Return on Equity	1997	35.2	15.6	1.4
	1998	37.7	17.3	2.6
	1999	38.4	17.1	3.3
Liabilities to Assets	1997	0.49	0.84	1.03
	1998	0.51	0.84	1.05
	1999	0.46	0.79	1.01
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Sales - % change year over year				
	1997-98		6.8	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.2	35.8	
	1998	66.4	33.6	
	1999	70.8	29.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6011 Supermarkets

		Quartile Boundary (1)		
Number of firms (1998):	396	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.7	0.3	-1.7
	1998	2.3	0.4	-1.5
	1999	2.6	0.7	-1.0
Pretax Profit Margin	1997	2.0	0.4	-1.4
	1998	2.8	0.5	-1.4
	1999	3.4	0.8	-0.8
Gross Profit Margin	1997	27.9	22.0	18.2
	1998	26.1	22.0	18.8
	1999	27.0	22.2	18.5
Pretax Profit to Assets	1997	7.6	1.4	-6.5
	1998	9.3	1.9	-5.7
	1999	12.0	2.7	-3.0
Return on Equity	1997	16.3	4.4	-5.9
	1998	29.6	8.6	-2.3
	1999	23.7	9.6	-1.2
Liabilities to Assets	1997	0.41	0.79	1.05
	1998	0.49	0.85	1.08
	1999	0.42	0.77	1.06
Sales - % change year over year				
	1997-98		-2.8	
	1998-99		-2.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.3	43.7	
	1998	58.8	41.2	
	1999	65.8	34.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6012 Grocery stores (excluding supermarkets)

		Quartile Boundary (1)		
Number of firms (1998):	1,158	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	1.7	0.1	-2.0
	1998	1.7	0.2	-1.8
	1999	2.0	0.3	-1.8
Pretax Profit Margin	1997	2.0	0.2	-1.7
	1998	2.0	0.2	-1.6
	1999	2.2	0.3	-1.5
Gross Profit Margin	1997	35.5	24.9	18.7
	1998	30.6	23.1	17.6
	1999	30.5	23.3	17.7
Pretax Profit to Assets	1997	8.6	0.3	-7.6
	1998	8.4	0.8	-7.5
	1999	9.8	1.3	-5.9
Return on Equity	1997	27.5	6.8	-4.3
	1998	37.4	11.1	-1.8
	1999	35.0	11.7	-2.4
Liabilities to Assets	1997	0.70	0.99	1.13
	1998	0.72	0.99	1.12
	1999	0.63	0.93	1.10
Sales - % change year over year				
	1997-98		2.6	
	1998-99		1.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.0	48.0	
	1998	53.7	46.3	
	1999	56.3	43.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6013 Bakery products stores

		Quartile Boundary (1)		
Number of firms (1998):	401	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.5	0.0	-4.0
	1998	2.2	0.2	-3.2
	1999	3.1	0.4	-2.3
Pretax Profit Margin	1997	2.8	0.1	-3.7
	1998	2.4	0.3	-2.9
	1999	3.5	0.5	-2.3
Gross Profit Margin	1997	63.5	50.9	36.1
	1998	63.2	52.8	37.9
	1999	64.8	52.1	37.6
Pretax Profit to Assets	1997	9.1	0.2	-11.3
	1998	7.6	0.7	-8.9
	1999	11.8	1.6	-7.0
Return on Equity	1997	38.0	11.6	-5.4
	1998	33.0	10.6	1.3
	1999	34.7	13.9	-3.3
Liabilities to Assets	1997	0.75	1.00	1.18
	1998	0.69	1.00	1.15
	1999	0.66	0.96	1.15
Sales - % change year over year				
	1997-98		4.5	
	1998-99		0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.6	49.4	
	1998	52.6	47.4	
	1999	57.0	43.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6014 Candy and nut stores

		Quartile Boundary (1)		
Number of firms (1998):	86	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.3	-0.1	-3.5
	1998	2.7	0.3	-6.1
	1999	3.7	0.4	-6.3
Pretax Profit Margin	1997	2.9	0.2	-3.2
	1998	3.3	0.8	-4.7
	1999	4.7	0.5	-6.3
Gross Profit Margin	1997	59.1	41.9	18.6
	1998	56.0	41.4	21.1
	1999	55.6	41.7	19.0
Pretax Profit to Assets	1997	7.4	-0.1	-9.0
	1998	13.8	1.9	-18.7
	1999	18.6	2.0	-12.0
Return on Equity	1997	37.6	9.1	3.7
	1998	39.8	11.5	-4.1
	1999	...	10.2	...
Liabilities to Assets	1997	0.64	1.00	1.18
	1998	0.58	0.94	1.34
	1999	0.59	0.87	1.14
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Sales - % change year over year				
	1997-98		7.0	
	1998-99		6.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		52.0	48.0
	1998		53.5	46.5
	1999		52.4	47.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6015 Fruit and vegetable stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	128	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.5	0.3	-1.2
	1998	1.9	0.5	-0.9
	1999	2.1	0.6	-0.8
Pretax Profit Margin	1997	1.8	0.4	-1.0
	1998	2.1	0.4	-0.8
	1999	2.4	0.8	-0.8
Gross Profit Margin	1997	32.4	25.4	21.8
	1998	33.3	26.3	20.6
	1999	34.3	25.6	20.2
Pretax Profit to Assets	1997	8.8	1.9	-4.4
	1998	14.7	2.6	-2.8
	1999	15.1	3.1	-4.8
Return on Equity	1997	20.5	10.6	1.5
	1998	25.4	9.7	1.5
	1999	24.9	11.8	-3.4
Liabilities to Assets	1997	0.47	0.85	1.06
	1998	0.48	0.85	1.10
	1999	0.43	0.77	1.01
Sales - % change year over year				
	1997-98		1.5	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.0	40.0	
	1998	62.5	37.5	
	1999	61.7	38.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6016 Meat markets

		Quartile Boundary (1)		
Number of firms (1998):	343	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.1	0.2	-1.4
	1998	2.2	0.7	-0.7
	1999	2.0	0.5	-0.8
Pretax Profit Margin	1997	2.4	0.2	-1.3
	1998	2.8	0.7	-0.7
	1999	2.2	0.6	-0.4
Gross Profit Margin	1997	30.8	28.3	21.4
	1998	31.3	28.6	21.6
	1999	31.2	28.6	22.3
Pretax Profit to Assets	1997	9.2	1.1	-7.2
	1998	14.3	4.2	-3.4
	1999	11.3	3.2	-2.0
Return on Equity	1997	27.2	13.2	-2.6
	1998	32.7	11.0	-1.6
	1999	30.0	10.9	-0.5
Liabilities to Assets	1997	0.56	0.91	1.10
	1998	0.47	0.84	1.08
	1999	0.48	0.84	1.13
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Sales - % change year over year				
	1997-98		1.2	
	1998-99		0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.2	44.8	
	1998	63.3	36.7	
	1999	67.7	32.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6019 Other Food (Specialty) Stores n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	481	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.4	0.1	-4.3
	1998	3.0	0.5	-2.2
	1999	3.9	0.7	-1.5
Pretax Profit Margin	1997	2.7	0.2	-3.9
	1998	3.6	0.7	-2.0
	1999	4.6	0.9	-1.3
Gross Profit Margin	1997	46.3	35.9	27.6
	1998	42.3	35.3	27.4
	1999	43.6	35.4	28.1
Pretax Profit to Assets	1997	9.3	0.6	-11.3
	1998	10.7	2.1	-6.9
	1999	13.1	3.2	-4.7
Return on Equity	1997	36.0	13.0	-1.9
	1998	43.1	16.9	1.1
	1999	40.3	16.3	2.0
Liabilities to Assets	1997	0.66	0.98	1.15
	1998	0.67	0.95	1.10
	1999	0.63	0.94	1.12
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Sales - % change year over year				
	1997-98		6.9	
	1998-99		7.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		52.4	47.6
	1998		59.3	40.7
	1999		62.9	37.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6031 Pharmacies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	1,316	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.3	-0.1
	1998	4.7	1.7	0.1
	1999	5.0	2.2	0.2
Pretax Profit Margin	1997	5.6	1.8	0.1
	1998	6.0	2.1	0.2
	1999	6.4	2.8	0.4
Gross Profit Margin	1997	31.6	28.8	26.5
	1998	31.3	28.6	26.3
	1999	31.4	28.8	26.2
Pretax Profit to Assets	1997	14.7	5.6	0.2
	1998	16.2	6.9	0.5
	1999	18.6	8.3	1.2
Return on Equity	1997	28.6	12.6	3.4
	1998	33.0	15.7	4.8
	1999	36.3	18.2	5.5
Liabilities to Assets	1997	0.35	0.68	0.96
	1998	0.36	0.67	0.96
	1999	0.36	0.64	0.93
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Sales - % change year over year				
	1997-98		4.0	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.6	24.4	
	1998	77.7	22.3	
	1999	81.8	18.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6032 Patent Medicine and Toiletries Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	170	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.7	-4.0
	1998	5.2	0.9	-2.8
	1999	5.2	1.3	-2.4
Pretax Profit Margin	1997	5.2	1.0	-4.0
	1998	5.5	0.9	-2.8
	1999	6.4	1.6	-2.2
Gross Profit Margin	1997	56.8	46.1	34.3
	1998	49.8	43.6	36.9
	1999	50.9	45.1	35.2
Pretax Profit to Assets	1997	15.9	2.9	-8.3
	1998	15.2	1.9	-7.9
	1999	19.1	3.9	-8.2
Return on Equity	1997	33.5	18.7	2.9
	1998	39.7	14.9	3.1
	1999	45.8	24.7	4.3
Liabilities to Assets	1997	0.64	0.95	1.16
	1998	0.59	0.94	1.14
	1999	0.56	0.92	1.10
Sales - % change year over year				
	1997-98		6.7	
	1998-99		3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.7	42.3	
	1998	55.3	44.7	
	1999	59.2	40.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6111 Shoe Stores

		Quartile Boundary (1)		
Number of firms (1998):	279	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.7	0.6	-3.3
	1998	3.2	0.9	-1.5
	1999	3.5	0.9	-1.5
Pretax Profit Margin	1997	4.7	0.8	-3.0
	1998	4.1	1.0	-1.4
	1999	4.3	1.2	-1.4
Gross Profit Margin	1997	46.3	41.2	34.0
	1998	45.7	40.9	34.0
	1999	46.1	41.7	33.5
Pretax Profit to Assets	1997	9.5	1.7	-6.5
	1998	8.5	2.3	-2.5
	1999	10.3	2.7	-2.9
Return on Equity	1997	27.7	8.7	-1.8
	1998	23.5	9.5	-1.6
	1999	23.2	10.7	-0.1
Liabilities to Assets	1997	0.53	0.83	1.06
	1998	0.56	0.81	1.03
	1999	0.50	0.77	1.00
Sales - % change year over year				
	1997-98		3.2	
	1998-99		1.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.4	41.6	
	1998	63.8	36.2	
	1999	66.2	33.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6121 Men's Clothing Stores

		Quartile Boundary (1)		
Number of firms (1998):	358	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.9	0.9	-1.8
	1998	4.5	1.4	-0.7
	1999	4.4	1.2	-0.9
Pretax Profit Margin	1997	4.3	0.9	-1.5
	1998	5.3	1.5	-0.7
	1999	4.8	1.4	-0.7
Gross Profit Margin	1997	46.9	41.1	35.7
	1998	46.7	41.2	36.0
	1999	45.9	40.2	34.3
Pretax Profit to Assets	1997	9.9	1.8	-3.0
	1998	12.3	3.7	-1.4
	1999	9.8	3.3	-2.5
Return on Equity	1997	20.0	4.5	-2.7
	1998	24.9	8.7	0.6
	1999	26.4	7.7	-0.6
Liabilities to Assets	1997	0.50	0.83	1.06
	1998	0.54	0.85	1.08
	1999	0.49	0.84	1.02
Sales - % change year over year				
	1997-98		3.4	
	1998-99		1.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.8	38.2	
	1998	68.2	31.8	
	1999	68.6	31.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6131 Women's Clothing Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	699	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.1	0.2	-4.9
	1998	3.4	0.3	-3.5
	1999	3.9	0.8	-2.1
Pretax Profit Margin	1997	3.5	0.2	-4.6
	1998	4.0	0.4	-3.4
	1999	4.4	0.9	-1.9
Gross Profit Margin	1997	46.4	39.2	31.8
	1998	47.2	39.3	32.5
	1999	46.9	39.6	32.7
Pretax Profit to Assets	1997	7.9	0.7	-10.4
	1998	9.6	1.1	-8.1
	1999	12.8	2.3	-5.1
Return on Equity	1997	24.9	7.2	-1.8
	1998	28.6	9.9	-2.5
	1999	37.7	12.5	0.3
Liabilities to Assets	1997	0.60	0.98	1.19
	1998	0.64	0.98	1.17
	1999	0.59	0.94	1.12
Sales - % change year over year				
	1997-98		3.8	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.1	47.9	
	1998	54.1	45.9	
	1999	60.9	39.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6141 Children's clothing stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	145	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	-0.2	-5.7
	1998	3.1	0.6	-2.5
	1999	4.8	0.6	-2.8
Pretax Profit Margin	1997	4.0	0.2	-5.1
	1998	3.9	0.7	-2.2
	1999	4.8	0.6	-2.6
Gross Profit Margin	1997	44.6	37.9	30.3
	1998	44.8	36.9	30.4
	1999	47.7	38.5	31.4
Pretax Profit to Assets	1997	8.0	0.2	-17.7
	1998	10.6	1.5	-5.3
	1999	15.5	1.7	-5.6
Return on Equity	1997	32.3	13.6	0.3
	1998	29.6	12.7	1.1
	1999	34.4	10.8	-4.3
Liabilities to Assets	1997	0.73	1.02	1.27
	1998	0.61	0.98	1.16
	1999	0.54	0.86	1.08
Sales - % change year over year				
	1997-98		3.7	
	1998-99		6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	51.7	48.3	
	1998	60.0	40.0	
	1999	59.5	40.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6142 Fur stores

		Quartile Boundary (1)		
Number of firms (1998):	45	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.8	1.7	-2.5
	1998	6.8	0.6	-4.9
	1999	5.8	1.1	-3.9
Pretax Profit Margin	1997	7.8	1.7	-2.5
	1998	7.6	0.6	-4.9
	1999	6.3	1.3	-2.5
Gross Profit Margin	1997	64.6	55.9	31.6
	1998	60.1	48.1	37.7
	1999	60.9	50.6	38.8
Pretax Profit to Assets	1997	12.8	2.5	-2.9
	1998	8.3	0.6	-4.0
	1999	6.2	1.0	-3.7
Return on Equity	1997	25.9	5.6	-2.4
	1998	15.7	1.9	-11.9
	1999	11.4	5.5	-0.1
Liabilities to Assets	1997	0.33	0.81	0.97
	1998	0.37	0.69	0.97
	1999	0.45	0.74	1.03
Sales - % change year over year				
	1997-98		-7.1	
	1998-99		-2.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.6	34.4	
	1998	60.0	40.0	
	1999	60.0	40.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6149 Other clothing stores, n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	338	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.1	0.1	-5.2
	1998	4.1	1.1	-2.7
	1999	4.5	1.0	-1.8
Pretax Profit Margin	1997	4.0	0.2	-5.0
	1998	4.7	1.2	-2.3
	1999	5.0	1.2	-1.5
Gross Profit Margin	1997	45.2	39.0	31.3
	1998	44.5	38.7	32.3
	1999	45.7	39.3	32.5
Pretax Profit to Assets	1997	8.7	0.3	-9.6
	1998	11.2	2.9	-6.5
	1999	12.5	3.1	-4.2
Return on Equity	1997	23.1	5.9	-4.7
	1998	35.3	13.5	1.2
	1999	39.3	14.7	2.9
Liabilities to Assets	1997	0.64	0.92	1.10
	1998	0.58	0.91	1.09
	1999	0.60	0.90	1.06
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Sales - % change year over year				
	1997-98		5.1	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.2	47.8	
	1998	60.1	39.9	
	1999	63.1	36.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6151 Fabric and Yarn Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.0	0.8	-3.2
	1998	4.8	1.1	-2.8
	1999	6.0	1.1	-1.5
Pretax Profit Margin	1997	5.3	1.0	-3.0
	1998	6.1	1.1	-2.1
	1999	7.1	1.4	-1.5
Gross Profit Margin	1997	50.8	41.3	34.7
	1998	52.8	45.0	33.7
	1999	54.1	45.0	34.2
Pretax Profit to Assets	1997	8.3	1.7	-5.7
	1998	9.2	2.3	-3.7
	1999	9.7	2.2	-3.0
Return on Equity	1997	17.2	4.3	-7.7
	1998	28.0	10.2	2.1
	1999	22.6	6.8	-1.6
Liabilities to Assets	1997	0.46	0.81	1.09
	1998	0.49	0.85	1.09
	1999	0.44	0.84	1.06
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Sales - % change year over year				
	1997-98		-1.8	
	1998-99		-3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.6	39.4	
	1998	65.6	34.4	
	1999	63.6	36.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6211 Household Furniture Stores (With Appliances and Furnishings)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	258	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.7	-1.8
	1998	4.1	1.9	-0.8
	1999	5.0	2.2	-0.2
Pretax Profit Margin	1997	5.2	0.8	-1.8
	1998	5.3	2.2	-0.5
	1999	6.2	2.6	-0.2
Gross Profit Margin	1997	41.2	35.1	27.9
	1998	40.6	34.8	28.4
	1999	41.3	34.7	28.6
Pretax Profit to Assets	1997	7.8	2.0	-3.8
	1998	10.3	4.0	-0.9
	1999	11.2	4.9	-0.1
Return on Equity	1997	15.8	5.1	-1.6
	1998	21.9	9.2	1.0
	1999	27.5	11.1	2.6
Liabilities to Assets	1997	0.35	0.74	1.02
	1998	0.37	0.74	0.99
	1999	0.42	0.72	0.97
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Sales - % change year over year				
	1997-98		8.4	
	1998-99		5.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.7	38.3
	1998		70.2	29.8
	1999		74.7	25.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6212

Household Furniture Stores (Without Appliances and Furnishings)

		Quartile Boundary (1)		
Number of firms (1998):	340	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.7	-2.0
	1998	4.4	1.2	-1.1
	1999	4.9	2.1	-0.3
Pretax Profit Margin	1997	4.0	0.9	-1.8
	1998	5.2	1.5	-1.1
	1999	5.8	2.4	-0.2
Gross Profit Margin	1997	43.1	37.0	31.1
	1998	42.2	36.9	31.4
	1999	41.9	37.2	31.9
Pretax Profit to Assets	1997	9.6	1.8	-4.0
	1998	13.5	2.8	-2.7
	1999	16.0	6.4	-0.6
Return on Equity	1997	25.2	8.8	-0.1
	1998	31.9	13.4	-0.4
	1999	36.1	15.8	1.2
Liabilities to Assets	1997	0.49	0.84	1.06
	1998	0.56	0.85	1.06
	1999	0.54	0.82	1.02
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Sales - % change year over year				
	1997-98		8.0	
	1998-99		8.6	
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Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.2	40.8
	1998		63.8	36.2
	1999		71.6	28.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6213 Furniture Refinishing and Repair Shops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	161	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	1.2	-1.7
	1998	6.7	1.4	-1.0
	1999	5.8	1.6	-1.1
Pretax Profit Margin	1997	6.7	1.8	-1.4
	1998	6.9	1.5	-0.9
	1999	7.8	2.0	-0.8
Gross Profit Margin	1997	60.5	42.1	28.0
	1998	63.6	44.4	30.2
	1999	64.4	40.2	27.7
Pretax Profit to Assets	1997	17.5	4.2	-6.6
	1998	21.8	4.8	-3.6
	1999	22.1	6.5	-3.7
Return on Equity	1997	27.2	8.7	-2.9
	1998	41.4	13.6	1.7
	1999	35.7	12.3	5.2
Liabilities to Assets	1997	0.46	0.79	1.09
	1998	0.53	0.94	1.15
	1999	0.48	0.78	1.14
Sales - % change year over year				
	1997-98		7.5	
	1998-99		10.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.3	39.7	
	1998	66.5	33.5	
	1999	68.2	31.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6221 Appliance, Television, Radio and Stereo Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.9	-2.7
	1998	3.9	1.1	-1.2
	1999	4.0	1.0	-1.4
Pretax Profit Margin	1997	4.2	1.1	-2.4
	1998	4.6	1.2	-1.0
	1999	4.5	1.4	-0.9
Gross Profit Margin	1997	48.3	36.0	25.9
	1998	48.6	35.1	25.3
	1999	47.2	35.2	25.0
Pretax Profit to Assets	1997	10.6	2.3	-7.7
	1998	12.2	3.3	-3.3
	1999	11.1	3.5	-2.7
Return on Equity	1997	24.4	7.8	-2.3
	1998	32.3	9.6	-0.8
	1999	28.2	9.4	1.4
Liabilities to Assets	1997	0.47	0.84	1.06
	1998	0.53	0.84	1.04
	1999	0.51	0.81	1.04
Sales - % change year over year				
		1997-98	11.1	
		1998-99	2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	60.0	40.0
		1998	66.8	33.2
		1999	67.5	32.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6222 Television, Radio and Stereo Stores

		Quartile Boundary (1)		
Number of firms (1998):	487	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.3	0.6	-3.0
	1998	3.7	1.0	-1.6
	1999	4.4	1.2	-1.1
Pretax Profit Margin	1997	3.7	0.8	-2.8
	1998	4.6	1.2	-1.6
	1999	5.4	1.5	-0.9
Gross Profit Margin	1997	42.8	30.4	23.6
	1998	45.8	32.0	23.6
	1999	46.1	32.6	24.5
Pretax Profit to Assets	1997	10.9	1.6	-7.0
	1998	12.1	3.3	-4.1
	1999	14.9	4.5	-2.5
Return on Equity	1997	34.8	11.7	-0.5
	1998	32.0	12.2	-0.6
	1999	41.4	15.8	1.3
Liabilities to Assets	1997	0.61	0.92	1.09
	1998	0.57	0.85	1.07
	1999	0.55	0.80	1.01
Sales - % change year over year				
	1997-98		7.6	
	1998-99		9.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.5	40.5	
	1998	63.4	36.6	
	1999	68.9	31.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6223

Appliance, Television, Radio and Stereo Repair Shops

		Quartile Boundary (1)		
Number of firms (1998):	204	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	1.2	-2.0
	1998	6.6	1.2	-2.1
	1999	4.9	1.3	-2.5
Pretax Profit Margin	1997	6.1	1.4	-2.0
	1998	7.8	1.4	-2.0
	1999	6.0	1.5	-1.9
Gross Profit Margin	1997	67.1	49.1	32.7
	1998	68.0	52.2	30.9
	1999	67.5	52.6	32.3
Pretax Profit to Assets	1997	18.1	4.1	-6.7
	1998	22.4	6.2	-5.3
	1999	16.2	4.7	-4.2
Return on Equity	1997	34.7	9.7	-6.7
	1998	35.4	13.9	-6.6
	1999	34.9	15.0	-3.4
Liabilities to Assets	1997	0.41	0.72	1.00
	1998	0.43	0.79	1.04
	1999	0.43	0.78	1.01
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Sales - % change year over year				
	1997-98		4.2	
	1998-99		-1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.0	38.0
	1998		61.8	38.2
	1999		64.2	35.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6231 Floor Covering Stores

		Quartile Boundary (1)		
Number of firms (1998):	436	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	0.9	-1.3
	1998	3.5	1.4	-0.8
	1999	3.7	1.6	-0.3
Pretax Profit Margin	1997	4.1	1.2	-1.2
	1998	4.3	1.5	-0.8
	1999	4.3	2.0	-0.2
Gross Profit Margin	1997	39.6	31.7	24.6
	1998	39.7	32.0	24.5
	1999	41.4	31.2	24.4
Pretax Profit to Assets	1997	12.0	3.0	-3.2
	1998	14.0	4.6	-2.5
	1999	14.6	5.5	-0.6
Return on Equity	1997	34.1	11.2	-1.7
	1998	36.4	15.6	2.5
	1999	32.1	14.4	3.1
Liabilities to Assets	1997	0.59	0.87	1.06
	1998	0.55	0.84	1.04
	1999	0.52	0.82	1.05
<hr/>				
Sales - % change year over year				
	1997-98		8.5	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.7	36.3
	1998		66.7	33.3
	1999		72.9	27.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6232 Drapery Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.9	0.9	-2.0
	1998	4.3	1.1	-1.4
	1999	5.1	0.6	-1.0
Pretax Profit Margin	1997	4.4	1.1	-1.7
	1998	4.9	1.3	-1.3
	1999	6.3	0.9	-1.0
Gross Profit Margin	1997	47.6	38.2	30.6
	1998	49.2	40.9	29.8
	1999	48.8	40.7	31.4
Pretax Profit to Assets	1997	14.5	2.8	-7.2
	1998	15.3	3.0	-6.2
	1999	13.7	2.0	-4.9
Return on Equity	1997	26.8	11.2	-5.0
	1998	44.2	11.7	-3.5
	1999	38.6	8.3	-3.3
Liabilities to Assets	1997	0.65	0.96	1.11
	1998	0.77	0.94	1.16
	1999	0.76	0.94	1.15
<hr/>				
Sales - % change year over year				
	1997-98		8.4	
	1998-99		4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.2	37.8	
	1998	61.7	38.3	
	1999	62.7	37.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6239 Other Household Furnishings Stores

		Quartile Boundary (1)		
Number of firms (1998):	352	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.0	0.8	-2.1
	1998	4.6	1.6	-0.8
	1999	4.7	1.7	-0.6
Pretax Profit Margin	1997	4.5	1.0	-2.0
	1998	5.4	1.8	-0.5
	1999	5.2	2.2	-0.4
Gross Profit Margin	1997	47.2	40.3	32.8
	1998	47.4	40.6	32.4
	1999	47.6	40.8	32.2
Pretax Profit to Assets	1997	12.4	2.0	-5.3
	1998	14.4	4.7	-1.6
	1999	15.0	5.6	-1.1
Return on Equity	1997	38.3	13.8	1.3
	1998	37.6	16.1	2.6
	1999	42.5	18.2	3.9
Liabilities to Assets	1997	0.66	0.92	1.08
	1998	0.62	0.91	1.08
	1999	0.55	0.84	1.04
Sales - % change year over year				
	1997-98		9.7	
	1998-99		2.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.2	39.8	
	1998	67.6	32.4	
	1999	70.4	29.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6311 Automobile (New) Dealers

		Quartile Boundary (1)		
Number of firms (1998):	260	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.7	-0.6
	1998	2.3	0.4	-1.2
	1999	2.4	0.4	-1.7
Pretax Profit Margin	1997	3.9	0.8	-0.5
	1998	3.1	0.5	-1.0
	1999	3.2	0.5	-1.3
Gross Profit Margin	1997	19.5	12.9	9.6
	1998	15.2	11.6	8.5
	1999	15.0	11.3	9.4
Pretax Profit to Assets	1997	6.0	1.7	-1.3
	1998	4.8	1.0	-1.8
	1999	4.8	0.7	-1.5
Return on Equity	1997	18.5	5.6	0.4
	1998	14.5	3.8	-2.1
	1999	10.8	3.0	-1.9
Liabilities to Assets	1997	0.52	0.80	0.98
	1998	0.47	0.76	0.93
	1999	0.41	0.69	0.90
Sales - % change year over year				
	1997-98		5.8	
	1998-99		7.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.5	31.5	
	1998	60.0	40.0	
	1999	62.3	37.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6312 Automobile (Used) Dealers

		Quartile Boundary (1)		
Number of firms (1998):	740	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.1	0.3	-2.3
	1998	2.8	0.4	-2.1
	1999	2.9	0.6	-1.7
Pretax Profit Margin	1997	2.6	0.4	-2.3
	1998	3.3	0.4	-2.0
	1999	3.4	0.8	-1.5
Gross Profit Margin	1997	23.6	14.2	9.3
	1998	23.1	13.9	8.9
	1999	22.0	14.0	8.9
Pretax Profit to Assets	1997	9.4	1.6	-7.1
	1998	9.6	1.7	-5.9
	1999	10.8	2.7	-4.0
Return on Equity	1997	30.8	10.5	0.5
	1998	30.5	10.0	-1.5
	1999	31.3	12.1	1.3
Liabilities to Assets	1997	0.63	0.92	1.09
	1998	0.61	0.92	1.07
	1999	0.59	0.89	1.05
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Sales - % change year over year				
	1997-98		8.7	
	1998-99		12.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.4	42.6
	1998		58.0	42.0
	1999		62.3	37.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6321 Motor Home and Travel Trailer Dealers

		Quartile Boundary (1)		
Number of firms (1998):	123	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.2	0.8	-0.8
	1998	2.6	0.8	-2.4
	1999	4.6	1.5	0.2
Pretax Profit Margin	1997	3.7	0.9	-0.6
	1998	3.3	0.8	-2.2
	1999	5.4	1.7	0.2
Gross Profit Margin	1997	26.8	18.8	12.6
	1998	26.1	18.2	12.7
	1999	27.8	19.0	13.4
Pretax Profit to Assets	1997	9.0	1.7	-1.4
	1998	6.4	1.6	-2.6
	1999	10.2	3.3	0.3
Return on Equity	1997	26.7	8.2	-1.8
	1998	27.2	9.2	-0.4
	1999	26.9	13.6	4.4
Liabilities to Assets	1997	0.56	0.82	0.96
	1998	0.61	0.85	1.00
	1999	0.63	0.85	1.01
Sales - % change year over year				
	1997-98		10.0	
	1998-99		11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.5	32.5	
	1998	65.0	35.0	
	1999	76.6	23.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6322 Boats, Outboard Motors and Boating Accessories Dealers

		Quartile Boundary (1)		
Number of firms (1998):	195	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.4	0.7	-1.9
	1998	3.0	1.1	-0.8
	1999	3.9	1.5	-0.4
Pretax Profit Margin	1997	2.9	0.8	-1.7
	1998	3.6	1.4	-0.8
	1999	4.9	1.7	-0.4
Gross Profit Margin	1997	38.3	24.7	17.3
	1998	37.9	25.2	17.2
	1999	39.6	25.9	16.5
Pretax Profit to Assets	1997	4.7	1.6	-2.5
	1998	6.3	2.0	-1.4
	1999	8.4	3.2	-0.6
Return on Equity	1997	15.8	3.8	-4.4
	1998	18.8	8.6	0.2
	1999	28.5	9.8	2.3
Liabilities to Assets	1997	0.63	0.90	1.08
	1998	0.62	0.88	1.04
	1999	0.62	0.89	1.12
Sales - % change year over year				
	1997-98		12.2	
	1998-99		11.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	66.2	33.8	
	1999	71.3	28.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6323 Motorcycle and Snowmobile Dealers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	126	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.5	0.7	-2.4
	1998	2.4	0.9	-0.3
	1999	2.7	1.1	0.2
Pretax Profit Margin	1997	3.2	0.9	-2.3
	1998	2.9	1.1	-0.3
	1999	3.3	1.3	0.3
Gross Profit Margin	1997	28.2	20.1	15.0
	1998	23.9	17.9	13.8
	1999	23.8	17.9	14.4
Pretax Profit to Assets	1997	6.4	1.6	-3.1
	1998	7.5	2.5	-0.9
	1999	8.0	3.2	0.5
Return on Equity	1997	25.2	9.1	0.6
	1998	27.2	13.4	4.0
	1999	29.6	17.5	3.7
Liabilities to Assets	1997	0.71	0.86	1.00
	1998	0.69	0.88	1.00
	1999	0.66	0.86	1.00
Sales - % change year over year				
	1997-98		18.4	
	1998-99		17.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.6	36.4	
	1998	69.0	31.0	
	1999	81.7	18.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6329 Other Recreational Vehicle Dealers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	33	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	1.0	-1.6
	1998	4.0	0.5	-3.4
	1999	4.1	0.4	-1.5
Pretax Profit Margin	1997	6.5	1.3	-1.6
	1998	4.4	0.4	-3.4
	1999	4.6	0.6	-1.1
Gross Profit Margin	1997	28.0	17.8	11.5
	1998	25.8	18.5	11.0
	1999	23.6	19.8	12.3
Pretax Profit to Assets	1997	10.8	1.6	-2.7
	1998	11.1	1.3	-3.4
	1999	13.0	1.4	-9.2
Return on Equity	1997	...	15.9	...
	1998	...	16.4	...
	1999	...	13.9	...
Liabilities to Assets	1997	0.56	0.81	0.99
	1998	0.69	0.92	1.04
	1999	0.68	0.86	0.99
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Sales - % change year over year				
	1997-98		15.4	
	1998-99		14.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		60.6	39.4
	1999		68.0	32.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6331 Gasoline Service Stations

		Quartile Boundary (1)		
Number of firms (1998):	1,311	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.3	0.4	-1.0
	1998	2.6	0.6	-0.8
	1999	3.3	0.9	-0.5
Pretax Profit Margin	1997	2.6	0.5	-0.8
	1998	3.2	0.8	-0.6
	1999	3.8	1.0	-0.4
Gross Profit Margin	1997	48.8	22.8	11.9
	1998	49.1	24.5	12.4
	1999	52.9	28.1	13.2
Pretax Profit to Assets	1997	12.5	2.3	-4.2
	1998	15.9	3.8	-3.4
	1999	17.5	5.0	-2.1
Return on Equity	1997	27.4	9.3	-1.1
	1998	33.5	11.5	0.6
	1999	34.5	13.2	1.4
Liabilities to Assets	1997	0.45	0.82	1.05
	1998	0.49	0.84	1.05
	1999	0.43	0.80	1.01
Sales - % change year over year				
	1997-98		-4.2	
	1998-99		-2.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.3	38.7	
	1998	65.8	34.2	
	1999	68.5	31.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6341 Home and Auto Supply Stores

		Quartile Boundary (1)		
Number of firms (1998):	63	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.7	-2.0
	1998	3.9	1.8	-0.3
	1999	5.0	2.0	0.0
Pretax Profit Margin	1997	5.1	1.2	-1.8
	1998	4.7	2.3	0.1
	1999	5.7	2.3	0.0
Gross Profit Margin	1997	32.3	24.5	21.5
	1998	24.7	23.0	21.5
	1999	26.2	23.0	21.1
Pretax Profit to Assets	1997	6.4	2.0	-2.7
	1998	12.2	4.0	0.0
	1999	7.4	2.9	0.0
Return on Equity	1997	19.2	2.6	-0.2
	1998	54.5	12.5	-1.3
	1999	56.3	33.0	0.1
Liabilities to Assets	1997	0.26	0.75	1.01
	1998	0.48	0.94	1.01
	1999	0.48	0.92	1.01
Sales - % change year over year				
	1997-98		...	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.3	39.7	
	1998	76.2	23.8	
	1999	76.6	23.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6342 Tire, Battery, Parts and Accessories Stores

		Quartile Boundary (1)		
Number of firms (1998):	504	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	1.2	-1.5
	1998	3.5	1.0	-1.3
	1999	3.4	1.1	-1.2
Pretax Profit Margin	1997	4.4	1.4	-1.2
	1998	4.2	1.2	-1.1
	1999	4.3	1.4	-1.1
Gross Profit Margin	1997	39.9	32.2	25.7
	1998	40.3	31.8	23.9
	1999	41.1	32.1	25.2
Pretax Profit to Assets	1997	11.2	3.6	-3.2
	1998	10.7	3.0	-2.6
	1999	11.3	3.3	-2.4
Return on Equity	1997	31.2	12.3	1.5
	1998	29.6	11.2	-0.8
	1999	30.5	11.6	1.7
Liabilities to Assets	1997	0.54	0.85	1.03
	1998	0.58	0.84	1.03
	1999	0.54	0.82	1.01
Sales - % change year over year				
	1997-98		7.3	
	1998-99		4.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.1	34.9	
	1998	64.5	35.5	
	1999	64.9	35.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6351 Garages (General Repairs)

		Quartile Boundary (1)		
Number of firms (1998):	2,223	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.6	-2.1
	1998	3.6	0.8	-1.6
	1999	4.0	0.9	-1.3
Pretax Profit Margin	1997	4.0	0.8	-2.1
	1998	4.2	0.9	-1.6
	1999	4.7	1.1	-1.1
Gross Profit Margin	1997	53.0	38.4	25.8
	1998	53.5	39.6	25.9
	1999	54.0	39.6	26.7
Pretax Profit to Assets	1997	11.7	2.3	-6.9
	1998	12.0	2.6	-5.6
	1999	13.1	3.3	-3.9
Return on Equity	1997	30.4	10.1	-1.5
	1998	30.4	11.1	-1.7
	1999	30.0	11.8	-0.5
Liabilities to Assets	1997	0.58	0.90	1.14
	1998	0.56	0.88	1.12
	1999	0.54	0.84	1.08
Sales - % change year over year				
	1997-98		1.3	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.2	41.8	
	1998	59.8	40.2	
	1999	63.1	36.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6352 Paint and Body Repair Shops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	866	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.5	0.5	-3.7
	1998	3.6	0.5	-3.5
	1999	4.9	1.5	-1.7
Pretax Profit Margin	1997	4.1	0.7	-3.4
	1998	4.2	0.7	-3.2
	1999	5.8	1.9	-1.4
Gross Profit Margin	1997	46.8	35.3	24.8
	1998	48.2	35.2	25.0
	1999	48.6	34.8	25.9
Pretax Profit to Assets	1997	11.1	1.4	-8.3
	1998	11.5	1.5	-7.8
	1999	15.2	4.9	-3.6
Return on Equity	1997	25.1	6.5	-3.2
	1998	28.9	8.1	-2.6
	1999	31.3	13.0	-1.0
Liabilities to Assets	1997	0.48	0.84	1.09
	1998	0.47	0.84	1.10
	1999	0.47	0.78	1.04
Sales - % change year over year				
	1997-98		2.5	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.0	45.0	
	1998	56.5	43.5	
	1999	65.3	34.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6353 Muffler Replacement Shops

		Quartile Boundary (1)		
Number of firms (1998):	117	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.5	-0.9
	1998	4.6	1.0	-1.3
	1999	5.3	1.1	-1.4
Pretax Profit Margin	1997	6.1	1.7	-0.9
	1998	5.6	1.3	-1.2
	1999	6.6	1.2	-1.1
Gross Profit Margin	1997	65.3	51.5	37.4
	1998	65.8	48.6	34.3
	1999	67.4	53.5	34.5
Pretax Profit to Assets	1997	12.6	4.2	-1.6
	1998	10.8	3.1	-3.9
	1999	14.7	3.7	-2.7
Return on Equity	1997	29.5	12.4	2.4
	1998	22.0	9.1	1.1
	1999	25.0	12.3	1.2
Liabilities to Assets	1997	0.43	0.80	1.08
	1998	0.50	0.84	1.13
	1999	0.45	0.76	1.12
Sales - % change year over year				
	1997-98		-1.8	
	1998-99		1.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.3	34.7
	1998		65.8	34.2
	1999		65.6	34.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6354 Motor Vehicle Glass Replacement Shops

		Quartile Boundary (1)		
Number of firms (1998):	174	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.8	0.5	-3.4
	1998	2.1	-1.2	-6.2
	1999	4.7	0.8	-4.3
Pretax Profit Margin	1997	6.1	0.8	-3.0
	1998	2.6	-1.1	-6.1
	1999	5.6	1.0	-3.5
Gross Profit Margin	1997	57.9	46.9	35.8
	1998	55.8	45.7	35.4
	1999	54.8	43.8	32.9
Pretax Profit to Assets	1997	18.0	2.4	-12.3
	1998	7.6	-2.8	-20.8
	1999	16.4	1.8	-11.3
Return on Equity	1997	26.3	11.1	-5.7
	1998	18.8	-1.3	-16.9
	1999	30.8	8.2	-10.8
Liabilities to Assets	1997	0.50	0.81	1.03
	1998	0.44	0.75	1.03
	1999	0.43	0.79	1.06
Sales - % change year over year				
	1997-98		-13.1	
	1998-99		0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.1	44.9	
	1998	39.7	60.3	
	1999	54.5	45.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6355 Motor Vehicle Transmission Repair and Replacement Shops

		Quartile Boundary (1)		
Number of firms (1998):	157	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.0	-2.2
	1998	4.2	1.3	-1.5
	1999	5.1	1.9	-1.1
Pretax Profit Margin	1997	5.6	1.3	-2.0
	1998	5.0	1.6	-1.1
	1999	6.2	2.4	-1.0
Gross Profit Margin	1997	67.3	47.4	33.4
	1998	61.7	44.7	32.5
	1999	59.6	44.3	31.6
Pretax Profit to Assets	1997	14.2	4.0	-5.3
	1998	11.4	3.1	-4.3
	1999	15.7	5.6	-2.2
Return on Equity	1997	16.9	6.5	-6.0
	1998	31.8	11.1	0.7
	1999	34.8	11.4	3.1
Liabilities to Assets	1997	0.44	0.81	1.09
	1998	0.48	0.83	1.04
	1999	0.46	0.80	1.03
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Sales - % change year over year				
	1997-98		2.6	
	1998-99		10.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.2	36.8	
	1998	61.8	38.2	
	1999	69.3	30.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6359 Other Motor Vehicle Repair Shops

		Quartile Boundary (1)		
Number of firms (1998):	261	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.5	1.2	-1.8
	1998	4.7	1.3	-1.6
	1999	5.0	1.3	-1.8
Pretax Profit Margin	1997	5.6	1.6	-1.6
	1998	5.6	1.5	-1.5
	1999	5.9	1.7	-1.7
Gross Profit Margin	1997	55.4	40.6	27.9
	1998	55.5	42.0	27.8
	1999	56.5	38.9	26.8
Pretax Profit to Assets	1997	12.2	3.9	-4.6
	1998	11.5	3.4	-4.7
	1999	13.4	3.1	-4.8
Return on Equity	1997	24.2	10.6	-2.0
	1998	25.5	8.8	-0.5
	1999	23.1	8.4	0.5
Liabilities to Assets	1997	0.45	0.76	1.06
	1998	0.42	0.80	1.07
	1999	0.37	0.72	1.06
Sales - % change year over year				
	1997-98		1.4	
	1998-99		4.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.9	38.1	
	1998	64.0	36.0	
	1999	63.8	36.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6391 Car Washes

		Quartile Boundary (1)		
Number of firms (1998):	258	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.0	0.6	-4.3
	1998	7.1	1.7	-1.3
	1999	7.6	1.8	-2.2
Pretax Profit Margin	1997	6.3	0.7	-3.6
	1998	8.7	2.3	-1.2
	1999	9.0	2.0	-1.9
Gross Profit Margin	1997	60.2	43.7	22.4
	1998	66.3	44.1	20.1
	1999	70.6	46.6	25.0
Pretax Profit to Assets	1997	10.2	0.7	-4.7
	1998	11.8	2.0	-2.3
	1999	12.4	2.4	-2.9
Return on Equity	1997	22.7	6.1	-8.3
	1998	28.5	9.4	-0.8
	1999	31.1	16.3	-0.9
Liabilities to Assets	1997	0.50	0.90	1.08
	1998	0.53	0.94	1.08
	1999	0.50	0.91	1.05
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Sales - % change year over year				
	1997-98		1.0	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.3	42.7
	1998		64.3	35.7
	1999		60.7	39.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6399 Other Motor Vehicle Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	292	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	0.5	-3.2
	1998	5.7	1.2	-3.9
	1999	5.6	1.1	-3.8
Pretax Profit Margin	1997	5.4	0.6	-3.0
	1998	6.4	1.5	-3.8
	1999	7.0	1.4	-3.0
Gross Profit Margin	1997	67.9	49.7	31.3
	1998	66.1	47.5	29.4
	1999	66.9	47.9	31.1
Pretax Profit to Assets	1997	12.9	1.8	-10.0
	1998	16.5	3.4	-10.1
	1999	17.5	2.4	-8.8
Return on Equity	1997	28.6	13.5	0.0
	1998	35.7	14.3	-1.8
	1999	38.0	14.7	1.0
Liabilities to Assets	1997	0.61	0.93	1.15
	1998	0.64	0.95	1.18
	1999	0.59	0.95	1.11
Sales - % change year over year				
	1997-98		6.1	
	1998-99		9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.8	43.2	
	1998	56.8	43.2	
	1999	58.1	41.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6411 Department Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	8	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.2	...
	1998	...	3.4	...
	1999	...	...	...
Pretax Profit Margin	1997	...	0.5	...
	1998	...	5.3	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	1.0	...
	1998	...	16.0	...
	1999	...	...	...
Return on Equity	1997	...	3.8	...
	1998	...	16.0	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.94	...
	1998	...	0.41	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		3.2	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		87.5	12.5
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6412 General Stores

		Quartile Boundary (1)		
Number of firms (1998):	116	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	1.9	0.3	-1.9
	1998	2.8	0.4	-1.5
	1999	2.9	1.0	-0.8
Pretax Profit Margin	1997	2.7	0.3	-1.7
	1998	3.4	0.5	-1.4
	1999	3.8	1.4	-0.7
Gross Profit Margin	1997	31.8	21.0	15.8
	1998	34.3	21.9	16.8
	1999	34.9	24.1	17.3
Pretax Profit to Assets	1997	7.1	0.7	-5.5
	1998	8.6	1.2	-3.0
	1999	10.9	3.4	-1.1
Return on Equity	1997	17.8	6.9	-4.7
	1998	20.3	4.7	-3.2
	1999	23.8	12.8	-0.8
Liabilities to Assets	1997	0.41	0.83	1.09
	1998	0.60	0.90	1.06
	1999	0.53	0.82	1.02
Sales - % change year over year				
	1997-98		8.9	
	1998-99		3.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.1	43.9	
	1998	59.5	40.5	
	1999	65.0	35.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6413 Other General Merchandise Stores

		Quartile Boundary (1)		
Number of firms (1998):	609	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.2	0.2	-2.3
	1998	2.8	0.7	-1.4
	1999	2.6	0.6	-1.6
Pretax Profit Margin	1997	2.4	0.3	-2.1
	1998	3.4	0.8	-1.3
	1999	3.3	0.9	-1.1
Gross Profit Margin	1997	37.3	28.3	20.1
	1998	39.0	30.6	20.6
	1999	38.8	30.9	21.4
Pretax Profit to Assets	1997	7.9	0.9	-6.8
	1998	11.4	2.6	-4.0
	1999	10.5	2.3	-3.7
Return on Equity	1997	24.4	7.8	-3.5
	1998	33.6	13.6	2.0
	1999	40.3	14.5	1.2
Liabilities to Assets	1997	0.63	0.96	1.12
	1998	0.59	0.94	1.10
	1999	0.57	0.88	1.05
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Sales - % change year over year				
	1997-98		9.6	
	1998-99		3.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.6	45.4	
	1998	62.7	37.3	
	1999	62.7	37.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6511 Book and Stationery Stores

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.1	0.5	-2.4
	1998	4.1	0.5	-2.8
	1999	3.6	0.6	-2.3
Pretax Profit Margin	1997	3.7	0.6	-2.3
	1998	4.6	0.7	-2.7
	1999	4.6	0.7	-2.2
Gross Profit Margin	1997	46.2	39.3	32.3
	1998	45.6	38.5	31.2
	1999	46.2	38.1	31.3
Pretax Profit to Assets	1997	10.7	1.6	-6.5
	1998	12.2	1.8	-6.8
	1999	11.9	2.2	-4.6
Return on Equity	1997	28.2	10.3	-1.0
	1998	27.1	6.6	-9.1
	1999	24.7	9.0	-4.7
Liabilities to Assets	1997	0.54	0.85	1.06
	1998	0.55	0.85	1.07
	1999	0.56	0.84	1.04
Sales - % change year over year				
		1997-98	1.5	
		1998-99	5.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	56.5	43.5
		1998	55.8	44.2
		1999	59.1	40.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6521 Florist Shops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	407	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.3	0.3	-2.9
	1998	3.5	0.9	-1.7
	1999	4.5	1.1	-1.5
Pretax Profit Margin	1997	4.0	0.4	-2.8
	1998	4.1	1.1	-1.6
	1999	5.4	1.3	-1.2
Gross Profit Margin	1997	57.3	50.9	41.8
	1998	58.3	50.5	41.9
	1999	58.9	50.3	42.1
Pretax Profit to Assets	1997	10.9	0.8	-10.1
	1998	13.5	2.7	-7.0
	1999	15.5	3.9	-3.9
Return on Equity	1997	27.0	9.1	-2.7
	1998	32.6	8.7	-3.4
	1999	31.0	11.0	-1.0
Liabilities to Assets	1997	0.59	0.90	1.15
	1998	0.59	0.91	1.13
	1999	0.55	0.89	1.08
Sales - % change year over year				
	1997-98		4.4	
	1998-99		7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	53.0	47.0	
	1998	60.0	40.0	
	1999	64.2	35.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6522 Lawn and Garden Centres

		Quartile Boundary (1)		
Number of firms (1998):	152	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.2	1.2	-1.0
	1998	4.8	1.1	-0.5
	1999	6.1	2.8	-0.7
Pretax Profit Margin	1997	5.0	1.6	-1.0
	1998	6.1	1.6	-0.4
	1999	7.6	3.4	-0.3
Gross Profit Margin	1997	46.7	35.4	24.6
	1998	47.7	38.0	28.2
	1999	48.7	37.9	28.5
Pretax Profit to Assets	1997	12.0	2.4	-1.8
	1998	12.0	3.0	-0.8
	1999	15.6	5.8	-0.4
Return on Equity	1997	31.1	10.5	1.8
	1998	28.1	11.1	1.1
	1999	31.5	16.0	5.4
Liabilities to Assets	1997	0.44	0.80	1.03
	1998	0.40	0.79	1.02
	1999	0.44	0.75	1.02
Sales - % change year over year				
	1997-98		4.6	
	1998-99		11.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	68.4	31.6	
	1999	72.4	27.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6531 Hardware Stores

		Quartile Boundary (1)		
Number of firms (1998):	525	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.9	1.4	-0.6
	1998	3.9	1.5	-0.5
	1999	4.6	1.9	-0.2
Pretax Profit Margin	1997	4.9	1.7	-0.5
	1998	4.8	1.8	-0.4
	1999	5.7	2.3	-0.1
Gross Profit Margin	1997	37.2	33.1	27.6
	1998	36.8	32.7	27.5
	1999	37.4	33.0	28.7
Pretax Profit to Assets	1997	9.6	3.2	-0.9
	1998	9.0	3.2	-0.8
	1999	10.5	4.3	-0.2
Return on Equity	1997	21.6	10.0	0.8
	1998	22.4	9.6	1.0
	1999	24.8	10.1	1.4
Liabilities to Assets	1997	0.48	0.74	0.97
	1998	0.47	0.73	0.97
	1999	0.46	0.73	0.94
<hr/>				
Sales - % change year over year				
	1997-98		4.3	
	1998-99		7.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.8	29.2
	1998		71.0	29.0
	1999		74.4	25.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6532 Paint, Glass and Wallpaper Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	286	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.7	1.1	-1.3
	1998	4.4	1.2	-1.5
	1999	4.6	1.5	-0.8
Pretax Profit Margin	1997	4.5	1.3	-1.1
	1998	5.0	1.5	-1.3
	1999	5.8	1.7	-0.6
Gross Profit Margin	1997	45.0	37.9	30.7
	1998	46.3	38.0	31.7
	1999	45.3	39.3	33.8
Pretax Profit to Assets	1997	13.7	2.9	-3.4
	1998	14.0	3.7	-4.4
	1999	13.8	5.3	-2.2
Return on Equity	1997	30.1	12.1	-0.1
	1998	31.1	12.8	1.8
	1999	28.3	12.9	1.5
Liabilities to Assets	1997	0.53	0.88	1.09
	1998	0.46	0.87	1.07
	1999	0.42	0.78	1.01
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Sales - % change year over year				
	1997-98		6.0	
	1998-99		2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.2	36.8
	1998		65.0	35.0
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6541 Sporting Goods Stores

		Quartile Boundary (1)		
Number of firms (1998):	586	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.5	0.9	-1.9
	1998	3.9	1.1	-1.8
	1999	4.5	1.3	-1.2
Pretax Profit Margin	1997	4.3	1.0	-1.8
	1998	4.7	1.3	-1.6
	1999	5.4	1.7	-1.1
Gross Profit Margin	1997	40.6	33.2	26.5
	1998	40.7	33.3	27.0
	1999	40.4	33.2	27.6
Pretax Profit to Assets	1997	10.2	2.4	-3.9
	1998	10.2	2.6	-3.7
	1999	12.1	3.3	-2.4
Return on Equity	1997	24.7	9.3	-0.9
	1998	29.4	11.6	1.4
	1999	27.6	10.1	2.0
Liabilities to Assets	1997	0.57	0.88	1.09
	1998	0.54	0.86	1.08
	1999	0.47	0.79	1.02
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Sales - % change year over year				
	1997-98		7.9	
	1998-99		2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.6	40.4	
	1998	62.6	37.4	
	1999	66.9	33.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6542 Bicycle Shops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	95	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.0	1.1	-2.7
	1998	4.3	1.0	-2.2
	1999	4.6	2.0	-1.7
Pretax Profit Margin	1997	3.2	1.3	-2.3
	1998	4.7	1.2	-1.5
	1999	5.5	2.0	-1.2
Gross Profit Margin	1997	41.9	33.2	26.9
	1998	37.3	31.5	23.4
	1999	39.4	32.0	20.9
Pretax Profit to Assets	1997	7.7	2.1	-4.9
	1998	10.9	2.5	-3.0
	1999	12.2	6.1	-2.8
Return on Equity	1997	32.6	11.5	2.0
	1998	35.0	15.9	-1.8
	1999	47.9	19.1	7.4
Liabilities to Assets	1997	0.65	0.97	1.12
	1998	0.73	0.97	1.11
	1999	0.67	0.92	1.08
Sales - % change year over year				
	1997-98		10.9	
	1998-99		5.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.3	38.7	
	1998	61.1	38.9	
	1999	62.0	38.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6551 Musical Instrument Stores

		Quartile Boundary (1)		
Number of firms (1998):	136	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.8	1.0	-1.4
	1998	5.3	1.6	-1.0
	1999	6.9	2.8	-0.9
Pretax Profit Margin	1997	5.6	1.4	-1.2
	1998	6.6	1.8	-1.0
	1999	8.0	3.1	-0.7
Gross Profit Margin	1997	43.7	34.8	29.5
	1998	43.8	34.9	29.8
	1999	43.2	35.4	29.9
Pretax Profit to Assets	1997	9.7	2.9	-2.4
	1998	11.0	3.4	-1.7
	1999	14.5	6.1	-1.6
Return on Equity	1997	27.1	9.1	0.9
	1998	26.9	11.6	-0.4
	1999	28.9	13.3	0.0
Liabilities to Assets	1997	0.50	0.72	0.98
	1998	0.40	0.74	0.97
	1999	0.41	0.70	0.89
Sales - % change year over year				
	1997-98		5.2	
	1998-99		8.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.3	32.7
	1998		67.6	32.4
	1999		71.8	28.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6552 Record and Tape Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	86	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.3	0.5	-4.0
	1998	4.3	1.1	-2.2
	1999	3.4	0.7	-2.0
Pretax Profit Margin	1997	6.0	1.0	-4.0
	1998	4.9	1.5	-1.8
	1999	4.2	0.8	-2.0
Gross Profit Margin	1997	44.2	32.6	29.0
	1998	41.9	30.4	24.0
	1999	34.1	29.7	25.7
Pretax Profit to Assets	1997	10.8	1.8	-13.6
	1998	13.7	2.4	-7.5
	1999	11.2	2.2	-5.6
Return on Equity	1997	25.6	6.5	-18.8
	1998	37.6	12.9	-1.6
	1999	28.8	3.6	-8.0
Liabilities to Assets	1997	0.51	0.80	1.04
	1998	0.49	0.82	0.97
	1999	0.51	0.73	0.99
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Sales - % change year over year				
	1997-98		14.7	
	1998-99		0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		56.1	43.9
	1998		64.0	36.0
	1999		56.7	43.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6561 Jewellery Stores

		Quartile Boundary (1)		
Number of firms (1998):	612	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	0.9	-2.4
	1998	5.2	1.4	-1.2
	1999	5.2	2.2	-0.5
Pretax Profit Margin	1997	4.6	1.0	-2.3
	1998	5.9	1.6	-1.1
	1999	6.2	2.3	-0.3
Gross Profit Margin	1997	52.4	45.3	36.2
	1998	53.0	45.5	36.5
	1999	52.7	45.8	37.8
Pretax Profit to Assets	1997	6.1	1.5	-2.9
	1998	8.4	2.4	-1.6
	1999	9.7	3.3	-0.6
Return on Equity	1997	17.7	6.0	-2.6
	1998	23.3	8.6	-0.7
	1999	26.6	11.2	2.2
Liabilities to Assets	1997	0.52	0.86	1.03
	1998	0.53	0.85	1.03
	1999	0.48	0.82	0.99
Sales - % change year over year				
	1997-98		10.9	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.5	39.5	
	1998	66.0	34.0	
	1999	71.6	28.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6562 Watch and Jewellery Repair Shops

		Quartile Boundary (1)		
Number of firms (1998):	89	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	1.9	-1.1
	1998	7.0	2.8	0.4
	1999	4.7	0.9	-3.7
Pretax Profit Margin	1997	5.7	2.1	-0.7
	1998	8.6	3.2	0.5
	1999	6.6	1.0	-2.6
Gross Profit Margin	1997	64.4	48.6	37.8
	1998	66.0	52.3	38.9
	1999	67.7	49.8	37.7
Pretax Profit to Assets	1997	11.7	4.4	-0.7
	1998	16.5	6.1	0.7
	1999	13.9	1.3	-3.7
Return on Equity	1997	24.4	10.7	-1.4
	1998	...	14.3	...
	1999	29.8	7.0	-2.8
Liabilities to Assets	1997	0.48	0.82	1.01
	1998	0.52	0.81	1.02
	1999	0.44	0.83	1.03
Sales - % change year over year				
	1997-98		7.9	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.8	29.2	
	1998	78.7	21.3	
	1999	58.1	41.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6571 Camera and Photographic Supply Stores

		Quartile Boundary (1)		
Number of firms (1998):	202	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.7	0.8	-2.8
	1998	3.4	0.4	-4.0
	1999	4.6	1.4	-1.8
Pretax Profit Margin	1997	4.9	0.9	-3.1
	1998	3.8	0.6	-3.9
	1999	5.2	1.8	-1.7
Gross Profit Margin	1997	57.3	48.0	36.3
	1998	59.2	51.7	40.0
	1999	58.3	50.0	37.9
Pretax Profit to Assets	1997	11.6	2.2	-4.6
	1998	8.0	1.2	-7.7
	1999	10.8	3.8	-3.9
Return on Equity	1997	29.3	9.4	-2.3
	1998	26.0	5.9	-12.1
	1999	32.5	16.7	2.1
Liabilities to Assets	1997	0.60	0.95	1.25
	1998	0.61	0.95	1.19
	1999	0.68	0.93	1.15
Sales - % change year over year				
	1997-98		6.7	
	1998-99		9.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.7	41.3	
	1998	56.4	43.6	
	1999	67.9	32.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6581 Toy and Hobby Stores

		Quartile Boundary (1)		
Number of firms (1998):	138	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.6	0.6	-2.7
	1998	4.2	1.0	-4.0
	1999	4.7	1.1	-2.0
Pretax Profit Margin	1997	4.3	0.6	-2.4
	1998	4.8	1.0	-3.7
	1999	5.4	1.1	-1.3
Gross Profit Margin	1997	45.2	38.5	30.6
	1998	44.4	35.1	28.6
	1999	46.1	37.2	30.0
Pretax Profit to Assets	1997	13.4	1.0	-6.3
	1998	14.0	2.4	-9.1
	1999	15.3	3.1	-3.8
Return on Equity	1997	39.1	14.6	2.9
	1998	33.2	16.8	3.9
	1999	42.9	14.3	-4.1
Liabilities to Assets	1997	0.63	0.92	1.18
	1998	0.68	0.94	1.09
	1999	0.60	0.91	1.08
Sales - % change year over year				
	1997-98		8.7	
	1998-99		10.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.7	42.3	
	1998	60.1	39.9	
	1999	64.3	35.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6582 Gift, Novelty and Souvenir Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	618	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.7	0.4	-4.3
	1998	4.2	1.0	-1.8
	1999	5.5	1.4	-1.9
Pretax Profit Margin	1997	4.6	0.5	-3.9
	1998	4.7	1.3	-1.7
	1999	6.6	1.8	-1.6
Gross Profit Margin	1997	50.4	43.1	33.9
	1998	49.9	43.5	35.1
	1999	50.2	44.2	37.1
Pretax Profit to Assets	1997	9.6	0.9	-10.5
	1998	11.4	2.6	-3.7
	1999	15.2	3.7	-4.1
Return on Equity	1997	30.6	11.5	-1.4
	1998	30.1	12.5	1.8
	1999	33.0	14.8	4.8
Liabilities to Assets	1997	0.64	0.95	1.13
	1998	0.57	0.91	1.08
	1999	0.46	0.83	1.09
Sales - % change year over year				
	1997-98		8.4	
	1998-99		6.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	53.1	46.9	
	1998	62.8	37.2	
	1999	64.6	35.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6591 Second-Hand Merchandise Stores n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	305	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.6	-1.3
	1998	5.2	1.0	-2.0
	1999	6.6	1.7	-2.1
Pretax Profit Margin	1997	6.3	1.9	-1.0
	1998	7.0	1.3	-1.8
	1999	7.9	2.2	-1.9
Gross Profit Margin	1997	56.0	45.2	33.1
	1998	61.0	45.4	36.1
	1999	60.6	48.2	36.0
Pretax Profit to Assets	1997	13.7	3.3	-2.8
	1998	11.7	2.0	-4.8
	1999	11.8	3.7	-5.1
Return on Equity	1997	38.9	15.4	2.3
	1998	40.0	11.9	-1.2
	1999	34.1	9.3	-1.9
Liabilities to Assets	1997	0.56	0.89	1.04
	1998	0.58	0.90	1.09
	1999	0.54	0.91	1.09
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Sales - % change year over year				
	1997-98		15.7	
	1998-99		7.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.7	34.3	
	1998	59.7	40.3	
	1999	63.6	36.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6592 Opticians' Shops

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.5	1.4	-0.8
	1998	6.4	1.9	-0.5
	1999	7.2	1.6	-0.6
Pretax Profit Margin	1997	6.8	1.9	-0.7
	1998	7.9	2.3	-0.4
	1999	7.6	2.1	-0.5
Gross Profit Margin	1997	63.6	56.8	50.2
	1998	63.3	56.4	49.5
	1999	63.2	56.1	48.1
Pretax Profit to Assets	1997	18.6	4.3	-1.8
	1998	16.7	5.8	-1.2
	1999	16.9	5.5	-1.3
Return on Equity	1997	44.8	18.9	3.1
	1998	40.0	17.6	5.4
	1999	34.6	15.8	3.2
Liabilities to Assets	1997	0.52	0.88	1.04
	1998	0.43	0.85	1.04
	1999	0.38	0.80	1.02
Sales - % change year over year				
		1997-98	8.2	
		1998-99	3.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	67.7	32.3
		1998	70.4	29.6
		1999	67.9	32.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6593

Art Galleries and Artists' Supply Stores

		Quartile Boundary (1)		
Number of firms (1998):	161	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	0.6	-4.2
	1998	6.3	1.7	-2.8
	1999	8.3	2.8	-1.2
Pretax Profit Margin	1997	5.3	0.8	-3.9
	1998	7.9	2.1	-2.1
	1999	10.3	3.4	-1.1
Gross Profit Margin	1997	56.6	43.6	33.3
	1998	57.3	45.1	34.4
	1999	57.1	44.6	33.2
Pretax Profit to Assets	1997	9.7	1.3	-4.1
	1998	11.8	2.8	-5.5
	1999	14.4	4.0	-2.9
Return on Equity	1997	33.6	9.0	-3.8
	1998	27.1	10.8	-2.8
	1999	35.2	14.8	0.8
Liabilities to Assets	1997	0.45	0.91	1.08
	1998	0.57	0.88	1.09
	1999	0.46	0.81	1.08
<hr/>				
Sales - % change year over year				
	1997-98		5.4	
	1998-99		7.4	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		55.9	44.1
	1998		63.4	36.6
	1999		71.0	29.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6594 Luggage and Leather Goods Stores

		Quartile Boundary (1)		
Number of firms (1998):	88	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.8	0.1	-6.8
	1998	3.7	0.7	-3.7
	1999	5.1	0.8	-2.3
Pretax Profit Margin	1997	2.4	0.3	-5.5
	1998	4.1	0.7	-3.0
	1999	5.1	0.6	-2.3
Gross Profit Margin	1997	48.7	41.6	35.2
	1998	49.3	43.9	39.7
	1999	50.1	45.6	38.1
Pretax Profit to Assets	1997	5.1	0.3	-13.9
	1998	9.9	1.4	-7.0
	1999	10.9	1.7	-5.2
Return on Equity	1997	23.6	11.5	-2.0
	1998	33.8	12.4	-3.0
	1999	42.1	16.2	-2.2
Liabilities to Assets	1997	0.84	1.01	1.30
	1998	0.77	1.01	1.22
	1999	0.71	0.95	1.21
Sales - % change year over year				
	1997-98		6.3	
	1998-99		2.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.7	47.3	
	1998	59.1	40.9	
	1999	55.9	44.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6595

Monument and Tombstone Dealers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	53	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.8	1.9	-2.9
	1998	4.9	1.4	-4.9
	1999	5.4	1.4	-2.8
Pretax Profit Margin	1997	8.5	2.6	-2.9
	1998	6.0	2.6	-4.2
	1999	7.0	2.8	-2.8
Gross Profit Margin	1997	61.9	50.5	40.1
	1998	62.6	52.9	42.7
	1999	62.3	51.4	42.1
Pretax Profit to Assets	1997	12.2	4.2	-3.3
	1998	9.5	2.3	-8.9
	1999	10.4	4.1	-2.8
Return on Equity	1997	13.3	6.5	-1.9
	1998	20.8	7.1	-4.2
	1999	18.7	4.7	-1.6
Liabilities to Assets	1997	0.40	0.71	0.99
	1998	0.34	0.60	0.95
	1999	0.30	0.57	0.98
Sales - % change year over year				
	1997-98		3.8	
	1998-99		-8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.0	40.0	
	1998	54.7	45.3	
	1999	62.8	37.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6596 Pet Stores

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	298	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.7	-0.3	-2.6
	1998	2.2	0.4	-1.9
	1999	2.8	0.8	-1.2
Pretax Profit Margin	1997	2.0	-0.3	-2.5
	1998	2.8	0.5	-1.8
	1999	3.3	0.9	-0.8
Gross Profit Margin	1997	41.8	35.2	32.5
	1998	40.6	35.5	33.0
	1999	39.5	35.7	32.2
Pretax Profit to Assets	1997	9.2	-1.0	-9.8
	1998	11.3	1.8	-7.3
	1999	14.2	3.5	-4.7
Return on Equity	1997	33.1	11.2	-7.9
	1998	31.7	12.7	-1.8
	1999	36.1	15.0	-0.9
Liabilities to Assets	1997	0.63	0.90	1.09
	1998	0.58	0.91	1.09
	1999	0.47	0.88	1.09
Sales - % change year over year				
	1997-98		3.6	
	1998-99		-4.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	47.1	52.9	
	1998	56.4	43.6	
	1999	63.0	37.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6597 Coin and Stamp Dealers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	46	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.5	0.9	-0.7
	1998	3.4	0.9	-2.0
	1999	4.8	0.6	-1.4
Pretax Profit Margin	1997	4.3	1.0	-0.6
	1998	4.3	0.7	-2.0
	1999	6.6	1.2	-1.0
Gross Profit Margin	1997	47.8	36.4	23.7
	1998	46.3	34.8	25.1
	1999	43.8	35.2	26.1
Pretax Profit to Assets	1997	9.8	1.4	-1.6
	1998	12.3	1.7	-4.8
	1999	11.5	1.2	-4.7
Return on Equity	1997	24.8	4.2	-4.6
	1998	19.2	4.6	-4.4
	1999	31.8	5.0	-10.2
Liabilities to Assets	1997	0.71	0.83	1.04
	1998	0.67	0.82	1.08
	1999	0.60	0.71	1.01
Sales - % change year over year				
	1997-98		3.7	
	1998-99		0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.9	31.1	
	1998	56.5	43.5	
	1999	59.4	40.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6598 Mobile Home Dealers

		Quartile Boundary (1)		
Number of firms (1998):	32	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.1	1.6	-9.2
	1998	5.5	2.6	-0.5
	1999	4.5	1.1	-0.5
Pretax Profit Margin	1997	9.3	2.8	-7.9
	1998	7.5	2.8	-0.3
	1999	5.1	1.5	-0.2
Gross Profit Margin	1997	64.7	20.4	12.8
	1998	71.6	16.5	11.2
	1999	42.1	26.2	8.9
Pretax Profit to Assets	1997	7.5	2.5	-7.1
	1998	7.4	2.8	-0.4
	1999	8.3	1.2	-0.3
Return on Equity	1997	10.8	3.6	-3.9
	1998	12.7	5.4	-7.9
	1999	15.0	4.7	-1.6
Liabilities to Assets	1997	0.26	0.71	0.99
	1998	0.38	0.71	0.97
	1999	0.21	0.72	0.97
Sales - % change year over year				
	1997-98		-14.7	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.0	37.0
	1998		65.6	34.4
	1999		73.9	26.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6599 Other Retail Stores n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	785	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.5	1.0	-1.8
	1998	5.1	1.3	-1.3
	1999	5.9	1.4	-1.3
Pretax Profit Margin	1997	5.4	1.1	-1.8
	1998	5.9	1.5	-1.3
	1999	7.0	1.6	-1.1
Gross Profit Margin	1997	53.8	42.2	28.9
	1998	56.1	43.2	29.4
	1999	54.2	42.8	30.8
Pretax Profit to Assets	1997	13.5	2.9	-5.0
	1998	15.8	3.6	-3.3
	1999	18.6	4.5	-3.0
Return on Equity	1997	34.4	10.4	-3.0
	1998	40.3	16.5	0.7
	1999	37.1	16.7	2.8
Liabilities to Assets	1997	0.52	0.87	1.08
	1998	0.57	0.92	1.11
	1999	0.52	0.88	1.07
Sales - % change year over year				
	1997-98		8.0	
	1998-99		9.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.5	38.5	
	1998	64.1	35.9	
	1999	65.1	34.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6911 Vending Machine Operators

		Quartile Boundary (1)		
Number of firms (1998):	156	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.8	0.9	-3.6
	1998	5.1	1.1	-2.1
	1999	4.9	1.0	-2.6
Pretax Profit Margin	1997	4.6	1.0	-3.4
	1998	6.7	1.2	-2.0
	1999	6.1	1.1	-2.5
Gross Profit Margin	1997	53.5	46.5	34.9
	1998	53.9	47.3	36.1
	1999	49.7	42.9	31.6
Pretax Profit to Assets	1997	10.2	2.7	-5.9
	1998	12.5	2.4	-5.5
	1999	12.5	2.0	-7.0
Return on Equity	1997	26.2	12.4	-0.7
	1998	33.6	19.0	-0.7
	1999	41.7	16.1	0.3
Liabilities to Assets	1997	0.57	0.92	1.13
	1998	0.60	0.90	1.13
	1999	0.50	0.81	1.09
<hr/>				
Sales - % change year over year				
	1997-98		5.5	
	1998-99		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.3	38.7	
	1998	60.9	39.1	
	1999	62.1	37.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 6921 Direct Sellers

		Quartile Boundary (1)		
Number of firms (1998):	302	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.7	1.8	-2.3
	1998	5.1	1.4	-2.3
	1999	5.6	1.6	-2.0
Pretax Profit Margin	1997	6.9	2.9	-1.7
	1998	6.5	1.8	-2.1
	1999	7.2	2.2	-1.2
Gross Profit Margin	1997	53.6	39.3	25.2
	1998	54.5	38.4	25.1
	1999	53.8	38.0	25.8
Pretax Profit to Assets	1997	20.0	5.9	-7.6
	1998	18.9	4.7	-7.5
	1999	20.6	5.9	-5.3
Return on Equity	1997	46.7	18.6	3.6
	1998	35.9	19.0	5.1
	1999	41.7	17.7	6.7
Liabilities to Assets	1997	0.61	0.88	1.07
	1998	0.56	0.89	1.10
	1999	0.48	0.84	1.07
<hr/>				
Sales - % change year over year				
	1997-98		7.9	
	1998-99		1.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.6	35.4	
	1998	62.3	37.7	
	1999	66.9	33.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7511 Operators of Residential Buildings and Dwellings

		Quartile Boundary (1)		
Number of firms (1998):	3,308	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	19.2	5.3	-2.0
	1998	19.2	6.1	-1.5
	1999	19.8	5.8	-1.8
Pretax Profit Margin	1997	31.0	8.0	-1.4
	1998	31.2	9.0	-0.9
	1999	31.6	9.3	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	7.6	1.9	-0.4
	1998	8.7	2.3	-0.2
	1999	9.2	2.2	-0.2
Return on Equity	1997	16.5	5.5	0.1
	1998	18.3	6.3	0.2
	1999	18.0	6.1	-0.2
Liabilities to Assets	1997	0.44	0.85	1.02
	1998	0.46	0.85	1.02
	1999	0.44	0.85	1.01
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Sales - % change year over year				
	1997-98		-0.8	
	1998-99		-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		69.9	30.1
	1998		71.6	28.4
	1999		71.7	28.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7512 Operators of Non-Residential Buildings

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	5,463	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	21.5	5.4	-2.3
	1998	22.5	7.0	-1.6
	1999	22.1	7.1	-1.5
Pretax Profit Margin	1997	32.5	7.6	-1.5
	1998	34.5	10.3	-1.0
	1999	33.8	10.7	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	7.5	1.8	-0.4
	1998	7.6	2.0	-0.2
	1999	7.7	2.2	-0.2
Return on Equity	1997	19.8	6.6	0.2
	1998	20.8	7.1	0.5
	1999	21.2	6.9	0.3
Liabilities to Assets	1997	0.52	0.91	1.02
	1998	0.52	0.89	1.01
	1999	0.50	0.88	1.01
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Sales - % change year over year				
	1997-98		2.6	
	1998-99		1.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.7	31.3
	1998		71.8	28.2
	1999		72.6	27.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7599 Other Real Estate Operators

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	363	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	26.7	7.3	-2.4
	1998	26.9	8.1	-1.1
	1999	24.7	7.2	-2.7
Pretax Profit Margin	1997	38.7	12.5	-1.1
	1998	39.5	11.6	-0.2
	1999	37.1	10.5	-1.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.9	2.3	-0.2
	1998	8.0	2.5	-0.1
	1999	6.3	1.9	-0.3
Return on Equity	1997	19.7	6.3	0.0
	1998	19.5	6.0	0.5
	1999	18.8	5.4	0.1
Liabilities to Assets	1997	0.33	0.81	0.99
	1998	0.43	0.83	1.00
	1999	0.44	0.81	1.00
Sales - % change year over year				
	1997-98		-0.7	
	1998-99		0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.5	26.5
	1998		74.9	25.1
	1999		72.0	28.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7611 Insurance and Real Estate Agencies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.5	3.6	-0.9
	1998	13.3	3.7	-1.3
	1999	14.1	3.7	-1.3
Pretax Profit Margin	1997	16.6	5.4	-0.4
	1998	18.0	5.2	-1.0
	1999	18.6	5.2	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	26.0	7.3	-0.9
	1998	26.6	7.2	-1.6
	1999	25.5	7.1	-1.1
Return on Equity	1997	34.9	13.2	1.2
	1998	38.1	14.2	0.4
	1999	36.4	14.5	0.6
Liabilities to Assets	1997	0.39	0.71	0.99
	1998	0.36	0.70	0.98
	1999	0.35	0.67	0.96
Sales - % change year over year				
	1997-98		1.6	
	1998-99		1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.3	26.7	
	1998	70.3	29.7	
	1999	72.0	28.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7711 Employment Agencies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	381	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.3	3.0	-0.6
	1998	10.7	3.6	-0.5
	1999	13.0	4.8	-0.5
Pretax Profit Margin	1997	12.2	4.0	-0.3
	1998	13.9	4.9	0.1
	1999	17.3	6.4	0.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	35.0	13.1	-1.3
	1998	37.7	15.4	-0.9
	1999	40.5	18.4	-1.1
Return on Equity	1997	50.3	29.2	4.1
	1998	57.4	30.0	6.9
	1999	54.8	30.2	8.0
Liabilities to Assets	1997	0.43	0.73	1.03
	1998	0.41	0.72	0.97
	1999	0.42	0.67	0.98
Sales - % change year over year				
	1997-98		12.9	
	1998-99		11.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.9	27.1
	1998		75.3	24.7
	1999		75.9	24.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7712 Personnel Suppliers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	340	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.0	1.9	-0.4
	1998	8.1	2.3	-0.4
	1999	10.9	2.8	-0.1
Pretax Profit Margin	1997	7.9	2.5	-0.4
	1998	9.9	2.9	-0.2
	1999	13.7	3.6	0.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	29.2	10.2	-1.7
	1998	32.8	10.8	-1.6
	1999	31.6	12.3	-0.1
Return on Equity	1997	54.6	27.7	7.3
	1998	48.6	21.2	5.2
	1999	45.3	20.1	7.0
Liabilities to Assets	1997	0.46	0.73	0.99
	1998	0.38	0.70	0.96
	1999	0.36	0.67	0.93
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Sales - % change year over year				
	1997-98		19.8	
	1998-99		8.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.4	29.6	
	1998	72.4	27.6	
	1999	75.6	24.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7721 Computer Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	18.0	4.9	-1.2
	1998	21.2	7.1	-0.8
	1999	23.8	8.7	-0.5
Pretax Profit Margin	1997	23.6	6.8	-1.0
	1998	27.2	9.5	-0.7
	1999	30.5	11.6	0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	44.3	15.0	-2.7
	1998	48.1	19.7	-1.4
	1999	50.0	22.0	0.4
Return on Equity	1997	61.2	30.9	8.0
	1998	59.7	34.7	12.0
	1999	58.2	34.2	12.2
Liabilities to Assets	1997	0.37	0.70	1.00
	1998	0.33	0.64	0.98
	1999	0.30	0.60	0.92
Sales - % change year over year				
	1997-98		16.5	
	1998-99		17.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.2	29.8	
	1998	73.4	26.6	
	1999	76.2	23.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7722 Computer Equipment Maintenance and Repair

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	137	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.6	-2.3
	1998	6.2	1.0	-2.0
	1999	6.9	1.9	-1.5
Pretax Profit Margin	1997	7.8	1.7	-2.7
	1998	7.6	1.6	-2.0
	1999	7.8	2.1	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	29.3	5.9	-5.8
	1998	17.4	5.7	-5.0
	1999	22.9	7.6	-3.8
Return on Equity	1997	61.5	22.8	-2.0
	1998	41.5	16.5	0.0
	1999	52.5	28.6	5.9
Liabilities to Assets	1997	0.38	0.75	1.00
	1998	0.43	0.83	1.05
	1999	0.51	0.86	1.06
Sales - % change year over year				
	1997-98		10.0	
	1998-99		3.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.0	39.0	
	1998	62.8	37.2	
	1999	65.7	34.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7731 Offices of Chartered and Certified Accountants

		Quartile Boundary (1)		
Number of firms (1998):	293	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	12.9	4.9	-1.2
	1998	15.9	4.5	-0.9
	1999	15.4	6.3	0.3
Pretax Profit Margin	1997	16.9	5.0	-0.7
	1998	19.2	6.1	-0.7
	1999	19.7	7.7	0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	23.4	5.6	-1.3
	1998	29.2	7.9	-1.6
	1999	30.5	9.2	1.0
Return on Equity	1997	43.0	19.4	2.4
	1998	37.8	14.3	1.2
	1999	46.9	20.8	4.5
Liabilities to Assets	1997	0.46	0.77	1.00
	1998	0.39	0.72	0.99
	1999	0.32	0.66	0.95
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Sales - % change year over year				
	1997-98		4.2	
	1998-99		8.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		72.2	27.8
	1998		72.4	27.6
	1999		78.7	21.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7739

Other Accounting and Bookkeeping Services

		Quartile Boundary (1)		
Number of firms (1998):	608	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	14.8	3.6	-1.2
	1998	14.9	5.2	-0.9
	1999	16.5	5.6	-0.7
Pretax Profit Margin	1997	19.3	5.0	-0.9
	1998	19.0	6.1	-0.8
	1999	20.7	6.9	-0.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	28.1	8.7	-1.7
	1998	30.9	11.1	-0.9
	1999	30.4	9.4	-0.8
Return on Equity	1997	38.2	17.5	1.0
	1998	42.7	20.0	4.1
	1999	41.8	15.2	4.7
Liabilities to Assets	1997	0.39	0.75	1.00
	1998	0.33	0.70	1.01
	1999	0.28	0.63	0.98
Sales - % change year over year				
	1997-98		-1.0	
	1998-99		8.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.4	29.6	
	1998	72.9	27.1	
	1999	74.1	25.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7741 Advertising Agencies

		Quartile Boundary (1)		
Number of firms (1998):	951	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.4	2.1	-1.7
	1998	8.7	2.5	-1.2
	1999	9.0	3.0	-1.5
Pretax Profit Margin	1997	10.1	2.5	-1.4
	1998	11.3	3.5	-0.8
	1999	11.5	3.9	-1.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	24.5	7.0	-4.5
	1998	27.2	7.7	-3.7
	1999	25.9	8.9	-3.1
Return on Equity	1997	43.7	19.6	-1.2
	1998	47.3	19.8	1.7
	1999	42.8	21.6	2.5
Liabilities to Assets	1997	0.50	0.80	1.03
	1998	0.42	0.75	1.00
	1999	0.44	0.75	1.00
Sales - % change year over year				
	1997-98		10.5	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.3	34.7	
	1998	68.6	31.4	
	1999	69.7	30.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7742 Media Representatives

		Quartile Boundary (1)		
Number of firms (1998):	102	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.4	3.5	-0.9
	1998	18.2	5.1	-0.5
	1999	16.4	4.1	-1.0
Pretax Profit Margin	1997	16.6	4.6	-0.9
	1998	24.4	7.1	-0.2
	1999	22.4	5.6	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	27.9	10.2	-1.6
	1998	34.5	12.3	-0.7
	1999	32.6	14.7	-0.9
Return on Equity	1997	38.8	18.6	0.0
	1998	47.1	23.8	2.8
	1999	46.3	19.5	1.7
Liabilities to Assets	1997	0.32	0.65	0.94
	1998	0.44	0.72	0.98
	1999	0.35	0.69	0.87
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Sales - % change year over year				
	1997-98		15.5	
	1998-99		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.7	32.3	
	1998	72.5	27.5	
	1999	72.9	27.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7743 Outdoor Display and Billboard Advertising

		Quartile Boundary (1)		
Number of firms (1998):	76	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.9	2.5	-4.0
	1998	7.5	3.3	-2.7
	1999	8.5	3.1	-4.1
Pretax Profit Margin	1997	9.7	3.1	-4.0
	1998	10.4	4.0	-2.4
	1999	12.3	4.3	-2.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.6	5.3	-10.0
	1998	24.7	7.0	-7.5
	1999	21.3	7.2	-7.4
Return on Equity	1997	47.4	16.5	-1.6
	1998	50.5	17.3	3.7
	1999	36.0	17.7	7.2
Liabilities to Assets	1997	0.56	0.72	0.98
	1998	0.44	0.72	1.01
	1999	0.32	0.74	1.10
Sales - % change year over year				
	1997-98		10.7	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.1	40.9	
	1998	64.5	35.5	
	1999	69.2	30.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7749 Other Advertising Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	1,492	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.3	2.7	-1.6
	1998	9.7	3.5	-0.8
	1999	10.3	3.6	-0.9
Pretax Profit Margin	1997	12.1	3.4	-1.1
	1998	12.6	4.4	-0.6
	1999	13.0	4.9	-0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	27.5	8.1	-3.5
	1998	28.1	10.1	-2.2
	1999	28.3	10.9	-1.6
Return on Equity	1997	47.4	24.4	4.3
	1998	48.9	23.6	4.0
	1999	44.4	22.1	5.6
Liabilities to Assets	1997	0.49	0.76	1.02
	1998	0.43	0.72	0.99
	1999	0.38	0.69	0.98
Sales - % change year over year				
	1997-98		10.9	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.5	32.5	
	1998	71.4	28.6	
	1999	72.8	27.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7751 Offices of Architects

		Quartile Boundary (1)		
Number of firms (1998):	500	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	10.9	3.2	-2.0
	1998	14.6	5.1	-0.5
	1999	14.6	5.4	-0.6
Pretax Profit Margin	1997	14.1	4.4	-1.7
	1998	17.9	6.5	0.2
	1999	17.7	7.2	0.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	25.8	7.7	-3.0
	1998	28.7	10.7	-0.4
	1999	30.8	12.7	0.1
Return on Equity	1997	38.5	16.0	-2.4
	1998	40.6	20.3	4.0
	1999	43.1	19.7	1.9
Liabilities to Assets	1997	0.39	0.69	0.99
	1998	0.35	0.66	0.95
	1999	0.35	0.64	0.90
Sales - % change year over year				
	1997-98		17.3	
	1998-99		7.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.2	32.8	
	1998	75.2	24.8	
	1999	75.2	24.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7752 Offices of Engineers

		Quartile Boundary (1)		
Number of firms (1998):	2,192	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	13.6	4.4	-1.0
	1998	15.0	4.6	-0.7
	1999	16.4	5.1	-0.7
Pretax Profit Margin	1997	17.7	5.7	-0.8
	1998	19.1	5.9	-0.4
	1999	20.4	6.8	0.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	30.8	10.5	-1.8
	1998	31.6	11.8	-1.1
	1999	33.4	12.5	-0.5
Return on Equity	1997	45.2	20.3	2.7
	1998	43.7	22.1	3.5
	1999	43.2	21.0	3.5
Liabilities to Assets	1997	0.32	0.63	0.93
	1998	0.28	0.61	0.90
	1999	0.28	0.55	0.89
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Sales - % change year over year				
	1997-98		9.2	
	1998-99		7.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.9	28.1	
	1998	73.6	26.4	
	1999	75.0	25.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7759 Other Scientific and Technical Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.7	4.0	-1.2
	1998	15.0	4.8	-1.4
	1999	17.8	5.6	-0.9
Pretax Profit Margin	1997	16.3	5.0	-1.0
	1998	19.6	6.3	-1.0
	1999	21.7	7.0	0.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	29.5	8.7	-2.9
	1998	34.1	10.8	-2.6
	1999	37.8	12.3	-0.4
Return on Equity	1997	39.9	15.8	1.0
	1998	47.0	19.9	1.1
	1999	50.9	21.6	4.3
Liabilities to Assets	1997	0.35	0.62	0.95
	1998	0.32	0.62	0.94
	1999	0.30	0.60	0.93
Sales - % change year over year				
	1997-98		4.0	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.7	29.3	
	1998	70.7	29.3	
	1999	75.1	24.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7761

Offices of Lawyers and Notaries

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	199	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	16.3	7.3	0.8
	1998	17.5	8.7	0.5
	1999	16.3	8.0	-0.1
Pretax Profit Margin	1997	21.4	9.6	2.1
	1998	24.0	11.0	1.3
	1999	22.5	10.8	0.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	18.8	2.3
	1998	45.2	18.5	1.6
	1999	42.3	17.1	0.0
Return on Equity	1997	45.7	14.9	1.8
	1998	48.7	25.0	7.7
	1999	42.6	21.6	6.0
Liabilities to Assets	1997	0.22	0.56	0.95
	1998	0.26	0.56	0.96
	1999	0.27	0.57	1.00
<hr/>				
Sales - % change year over year				
	1997-98		4.8	
	1998-99		4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		82.6	17.4
	1998		80.4	19.6
	1999		75.9	24.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7771 Management Consulting Services

		Quartile Boundary (1)		
Number of firms (1998):	7,205	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	25.5	7.7	-0.9
	1998	28.0	9.4	-0.2
	1999	29.3	10.0	-0.3
Pretax Profit Margin	1997	33.9	11.0	-0.4
	1998	37.2	13.2	0.8
	1999	38.7	13.5	0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	41.8	13.6	-1.0
	1998	45.9	15.6	0.4
	1999	45.0	16.0	0.5
Return on Equity	1997	48.3	21.4	4.1
	1998	50.0	24.0	5.6
	1999	49.9	23.0	5.0
Liabilities to Assets	1997	0.29	0.61	0.96
	1998	0.28	0.60	0.95
	1999	0.25	0.57	0.92
Sales - % change year over year				
	1997-98		5.4	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.0	26.0	
	1998	77.1	22.9	
	1999	76.8	23.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7791 Security and Investigation Services

		Quartile Boundary (1)		
Number of firms (1998):	395	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.9	1.1	-2.3
	1998	5.7	1.0	-2.9
	1999	6.0	1.5	-1.3
Pretax Profit Margin	1997	5.9	1.4	-2.2
	1998	7.2	1.2	-2.6
	1999	7.8	1.7	-1.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.1	4.1	-7.7
	1998	23.8	3.1	-10.8
	1999	25.7	6.3	-4.4
Return on Equity	1997	45.4	18.2	-7.5
	1998	42.9	14.2	-9.1
	1999	37.3	15.9	-1.9
Liabilities to Assets	1997	0.57	0.83	1.08
	1998	0.52	0.80	1.07
	1999	0.51	0.79	1.08
Sales - % change year over year				
	1997-98		4.2	
	1998-99		8.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.7	39.3	
	1998	60.3	39.7	
	1999	65.2	34.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7792 Credit Bureau Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	28	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	14.9	6.5	2.6
	1998	13.0	7.3	1.1
	1999	12.2	5.7	1.7
Pretax Profit Margin	1997	17.8	8.3	4.0
	1998	19.1	9.1	5.5
	1999	18.5	8.4	3.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	31.9	24.2	11.4
	1998	38.4	26.1	13.6
	1999	23.1	15.3	7.3
Return on Equity	1997	48.5	34.5	20.0
	1998	54.7	29.1	16.1
	1999	24.3	16.1	8.4
Liabilities to Assets	1997	0.39	0.58	0.80
	1998	0.20	0.47	0.74
	1999	...	...	...
Sales - % change year over year				
	1997-98		4.4	
	1998-99		0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		87.0	13.0
	1998		82.1	17.9
	1999		91.7	8.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7793

Collection Agencies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	80	Better	Average	Worse
		<u>Q3</u>	<u>Q2</u>	<u>Q1</u>
		75%	50%	25%
Net Profit Margin	1997	8.7	1.8	-1.6
	1998	8.0	1.5	-1.5
	1999	8.8	2.4	-2.6
Pretax Profit Margin	1997	10.0	2.5	-1.4
	1998	9.6	2.1	-1.2
	1999	11.3	2.5	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	23.4	7.8	-4.5
	1998	28.8	7.7	-4.9
	1999	22.6	6.3	-1.1
Return on Equity	1997	36.9	17.2	-4.6
	1998	59.3	32.5	11.4
	1999	41.8	16.9	3.9
Liabilities to Assets	1997	0.47	0.75	0.99
	1998	0.47	0.77	1.04
	1999	0.47	0.74	0.94
Sales - % change year over year				
	1997-98		17.3	
	1998-99		19.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	63.8	36.3	
	1999	70.0	30.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7794 Customs Brokers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	89	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.9	4.3	0.0
	1998	12.8	5.3	0.7
	1999	13.0	5.8	1.4
Pretax Profit Margin	1997	15.8	5.6	0.3
	1998	16.7	7.3	1.5
	1999	16.9	7.3	2.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.5	5.8	0.4
	1998	14.7	7.1	2.1
	1999	15.5	8.2	3.0
Return on Equity	1997	33.0	17.5	6.3
	1998	35.9	19.5	5.7
	1999	31.0	19.9	6.8
Liabilities to Assets	1997	0.47	0.74	0.88
	1998	0.51	0.73	0.89
	1999	0.46	0.73	0.88
Sales - % change year over year				
	1997-98		6.4	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.5	23.5
	1998		85.4	14.6
	1999		85.9	14.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7795 Telephone Answering Services

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.2	1.8	-1.5
	1998	6.7	1.3	-3.3
	1999	6.5	0.8	-4.8
Pretax Profit Margin	1997	7.6	2.0	-1.5
	1998	8.2	1.8	-2.2
	1999	7.3	2.0	-4.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.8	4.3	-2.3
	1998	20.6	3.9	-5.6
	1999	15.1	3.8	-8.2
Return on Equity	1997	14.2	4.3	-13.0
	1998	27.9	6.5	-2.0
	1999	...	10.2	...
Liabilities to Assets	1997	0.56	0.80	1.16
	1998	0.42	0.77	1.06
	1999	0.51	0.83	1.20
Sales - % change year over year				
	1997-98		0.9	
	1998-99		-0.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.8	31.3	
	1998	63.6	36.4	
	1999	64.5	35.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7796 Duplicating Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.9	1.4	-2.2
	1998	7.2	1.5	-1.9
	1999	6.3	1.9	-3.1
Pretax Profit Margin	1997	6.8	1.5	-2.0
	1998	8.4	1.7	-1.9
	1999	7.6	2.5	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.5	4.7	-4.7
	1998	16.2	3.8	-4.6
	1999	16.3	4.4	-5.8
Return on Equity	1997	43.2	23.5	6.8
	1998	43.2	22.4	8.6
	1999	38.1	19.8	3.5
Liabilities to Assets	1997	0.67	0.98	1.18
	1998	0.69	0.93	1.19
	1999	0.60	0.92	1.12
Sales - % change year over year				
	1997-98		11.4	
	1998-99		7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		62.1	37.9
	1998		65.6	34.4
	1999		65.5	34.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 7799

Other Business Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	2,849	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	16.9	4.5	-1.1
	1998	14.3	3.6	-1.3
	1999	16.1	4.2	-1.0
Pretax Profit Margin	1997	21.7	6.1	-0.8
	1998	18.5	4.6	-1.1
	1999	20.8	5.7	-0.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	29.4	9.3	-1.9
	1998	30.0	9.1	-3.1
	1999	33.3	10.5	-1.6
Return on Equity	1997	39.8	16.7	2.8
	1998	45.8	19.7	3.3
	1999	46.0	20.7	3.1
Liabilities to Assets	1997	0.31	0.68	0.98
	1998	0.35	0.74	1.02
	1999	0.32	0.68	0.99
Sales - % change year over year				
	1997-98		5.3	
	1998-99		7.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	71.2	28.8	
	1998	69.3	30.7	
	1999	73.0	27.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8511 Elementary and Secondary Education

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	127	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.3	3.2	-1.6
	1998	7.1	1.4	-1.5
	1999	6.8	2.5	-0.8
Pretax Profit Margin	1997	8.6	4.5	-1.5
	1998	8.9	2.0	-1.2
	1999	9.1	3.2	-0.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	21.2	5.2	-5.1
	1998	22.1	4.2	-3.2
	1999	20.2	6.6	-1.0
Return on Equity	1997	43.2	17.9	8.6
	1998	30.9	20.3	-1.0
	1999	...	20.8	...
Liabilities to Assets	1997	0.68	0.96	1.18
	1998	0.71	0.96	1.12
	1999	0.61	0.88	1.05
Sales - % change year over year				
	1997-98		15.7	
	1998-99		15.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.6	32.4
	1998		64.6	35.4
	1999		73.5	26.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8521 Post-Secondary Non-University Education

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	459	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.3	2.5	-2.1
	1998	9.1	2.1	-2.3
	1999	8.1	1.8	-4.2
Pretax Profit Margin	1997	13.5	3.2	-2.0
	1998	11.1	2.6	-2.3
	1999	10.0	2.6	-4.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	28.2	6.3	-5.7
	1998	23.6	5.9	-5.3
	1999	23.6	5.3	-9.8
Return on Equity	1997	57.5	20.7	4.2
	1998	48.8	24.0	1.7
	1999	47.0	19.8	-0.6
Liabilities to Assets	1997	0.55	0.85	1.07
	1998	0.53	0.86	1.08
	1999	0.48	0.76	1.02
<hr/>				
Sales - % change year over year				
	1997-98		1.1	
	1998-99		-0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.4	33.6	
	1998	64.3	35.7	
	1999	62.9	37.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8551 Museums and Archives

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	19	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	15.3	1.3	-6.6
	1998	4.9	0.1	-9.9
	1999	...	6.0	...
Pretax Profit Margin	1997	19.8	1.9	-3.9
	1998	6.4	1.6	-5.6
	1999	...	6.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	30.5	3.3	-14.4
	1998	13.0	2.2	-16.2
	1999	...	3.8	...
Return on Equity	1997	...	10.1	...
	1998	...	13.4	...
	1999	...	8.0	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.79	...
	1999	...	0.60	...
Sales - % change year over year				
	1997-98		39.4	
	1998-99		12.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.1	38.9
	1998		57.9	42.1
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8599

Other Educational Services

		Quartile Boundary (1)		
Number of firms (1998):	309	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.4	3.0	-2.4
	1998	10.9	3.0	-2.5
	1999	10.7	2.8	-1.8
Pretax Profit Margin	1997	12.1	4.0	-2.2
	1998	13.3	3.7	-1.9
	1999	12.4	3.4	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	27.9	7.5	-8.1
	1998	32.0	8.1	-6.6
	1999	33.7	10.9	-5.3
Return on Equity	1997	48.8	17.2	0.3
	1998	56.6	25.2	4.4
	1999	53.6	20.7	0.0
Liabilities to Assets	1997	0.52	0.80	1.07
	1998	0.46	0.78	1.05
	1999	0.44	0.75	1.06
Sales - % change year over year				
	1997-98		7.7	
	1998-99		12.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	63.1	36.9	
	1998	66.7	33.3	
	1999	65.7	34.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8619 Other Specialty Hospitals

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	9	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	8.2	...
	1999	...	9.5	...
Pretax Profit Margin	1997	...	...	...
	1998	...	11.1	...
	1999	...	11.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	13.7	...
	1999	...	16.8	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.67	...
	1999	...	0.77	...
<hr/>				
Sales - % change year over year				
	1997-98		...	
	1998-99		13.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		77.8	22.2
	1999		77.8	22.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three. 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8621 Homes for Personal and Nursing Care

		Quartile Boundary (1)		
Number of firms (1998):	270	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.2	2.0	-2.5
	1998	6.0	2.1	-1.9
	1999	5.6	1.5	-2.6
Pretax Profit Margin	1997	7.0	3.0	-2.2
	1998	7.4	2.3	-1.6
	1999	7.0	2.3	-1.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	7.5	1.8	-1.6
	1998	7.4	2.0	-1.0
	1999	6.6	1.9	-1.5
Return on Equity	1997	18.4	6.6	-0.8
	1998	25.9	11.6	-0.4
	1999	19.4	8.6	-0.3
Liabilities to Assets	1997	0.66	0.96	1.14
	1998	0.72	0.95	1.08
	1999	0.67	0.94	1.10
Sales - % change year over year				
	1997-98		3.9	
	1998-99		-4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.3	34.7	
	1998	67.8	32.2	
	1999	65.3	34.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8624 Homes for Mentally Handicapped and/or Disabled

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	0.0	...
	1999	...	4.4	...
Pretax Profit Margin	1997	...	...	...
	1998	...	1.0	...
	1999	...	5.7	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	-1.7	...
	1999	...	2.3	...
Return on Equity	1997	...	...	...
	1998	...	25.0	...
	1999	...	21.6	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.52	...
	1999	...	0.70	...
Sales - % change year over year				
	1997-98		1.7	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		55.6	44.4
	1999		60.0	40.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8625 Homes for Emotionally Disturbed Children

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	11	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	...	...
	1998	...	1.8	...
	1999	...	0.2	...
Pretax Profit Margin	1997	...	...	...
	1998	...	1.8	...
	1999	...	0.3	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	...	...
	1998	...	9.4	...
	1999	...	0.6	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	...	...
	1998	...	0.68	...
	1999	...	0.73	...
Sales - % change year over year				
	1997-98		...	
	1998-99		-13.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		...	...
	1998		63.6	36.4
	1999		55.6	44.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8629

Other Institutional Health and Social Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	44	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.9	1.5	-2.1
	1998	8.2	2.0	-0.5
	1999	6.4	3.2	-1.7
Pretax Profit Margin	1997	9.1	2.3	-2.1
	1998	10.7	2.3	-0.3
	1999	8.5	4.5	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	16.8	2.7	-2.8
	1998	24.9	3.9	-0.5
	1999	23.6	7.8	-1.9
Return on Equity	1997	30.3	16.8	2.3
	1998	55.2	21.5	10.3
	1999	52.6	23.9	7.2
Liabilities to Assets	1997	0.54	0.89	1.03
	1998	0.49	0.84	1.04
	1999	0.58	0.80	1.06
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Sales - % change year over year				
	1997-98		7.6	
	1998-99		26.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	68.1	31.9	
	1998	72.7	27.3	
	1999	73.0	27.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8631 Ambulance Services

		Quartile Boundary (1)		
Number of firms (1998):	20	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.5	1.3	0.2
	1998	12.9	1.2	-1.4
	1999	22.0	2.9	-6.7
Pretax Profit Margin	1997	12.4	1.4	0.2
	1998	18.6	1.9	0.2
	1999	28.7	3.2	-6.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.7	7.8	2.0
	1998	27.7	8.2	-0.8
	1999	20.4	9.9	-12.7
Return on Equity	1997	...	20.0	...
	1998	...	16.2	...
	1999
Liabilities to Assets	1997	0.60	0.82	1.02
	1998	0.45	0.71	0.95
	1999	0.45	0.66	0.86
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Sales - % change year over year				
	1997-98		-6.4	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	85.7	14.3	
	1998	80.0	20.0	
	1999	64.7	35.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8633 Health Rehabilitation Clinics

		Quartile Boundary (1)		
Number of firms (1998):	60	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	15.5	5.7	0.7
	1998	14.6	4.1	-1.6
	1999	16.7	6.4	0.0
Pretax Profit Margin	1997	19.9	7.2	0.8
	1998	19.2	5.4	-1.6
	1999	20.2	7.5	0.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	38.4	13.4	3.4
	1998	40.6	9.8	-2.3
	1999	45.3	8.8	1.9
Return on Equity	1997	62.2	31.9	8.7
	1998	49.4	21.6	6.0
	1999	36.4	15.6	4.0
Liabilities to Assets	1997	0.21	0.59	0.94
	1998	0.20	0.51	0.99
	1999	0.21	0.52	0.85
Sales - % change year over year				
	1997-98		-3.1	
	1998-99		5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		71.7	28.3
	1999		78.2	21.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8634 Home Care Services (Including Home Nursing)

		Quartile Boundary (1)		
Number of firms (1998):	52	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.6	3.4	-1.0
	1998	9.3	3.9	-0.9
	1999	14.2	4.7	0.4
Pretax Profit Margin	1997	12.4	3.7	-1.0
	1998	12.7	4.9	-0.9
	1999	15.7	6.4	0.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	30.5	7.1	-2.0
	1998	26.3	12.9	-3.6
	1999	35.7	14.3	1.0
Return on Equity	1997	...	20.4	...
	1998	52.4	31.5	8.3
	1999	56.7	36.2	9.8
Liabilities to Assets	1997	0.48	0.69	0.91
	1998	0.53	0.80	1.00
	1999	0.48	0.68	0.98
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Sales - % change year over year				
	1997-98		15.1	
	1998-99		26.6	
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Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		70.0	30.0
	1998		69.2	30.8
	1999		79.1	20.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8635 Public Health Clinics / Community Health Centres

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	30	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	23.6	9.8	-1.2
	1998	24.6	4.4	-4.8
	1999	27.5	9.9	3.1
Pretax Profit Margin	1997	32.1	12.7	0.7
	1998	30.2	5.5	-4.8
	1999	35.9	12.8	3.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	20.0	-1.3
	1998	30.7	7.0	-7.1
	1999	39.0	21.8	7.0
Return on Equity	1997	...	18.2	...
	1998	...	34.9	...
	1999	...	46.8	...
Liabilities to Assets	1997	0.19	0.66	0.95
	1998	0.55	0.89	1.05
	1999	0.29	0.85	0.99
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Sales - % change year over year				
	1997-98		2.7	
	1998-99		20.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		79.2	20.8
	1998		70.0	30.0
	1999		87.5	12.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8639 Other Non-Institutional Health Services

		Quartile Boundary (1)		
Number of firms (1998):	41	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	25.3	12.9	-2.0
	1998	23.4	8.5	2.0
	1999	28.9	17.0	5.4
Pretax Profit Margin	1997	31.1	16.8	0.0
	1998	30.2	12.0	2.5
	1999	34.5	21.9	6.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	28.0	-0.7
	1998	42.8	16.6	3.9
	1999	50.0	27.4	9.7
Return on Equity	1997	...	17.4	...
	1998	62.9	30.0	15.9
	1999	75.0	53.9	28.8
Liabilities to Assets	1997	0.21	0.69	1.02
	1998	0.19	0.62	0.86
	1999	0.15	0.58	0.82
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Sales - % change year over year				
	1997-98		9.8	
	1998-99		11.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.8	22.2
	1998		82.9	17.1
	1999		85.3	14.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8641 Child Day Care and Nursery School Services

		Quartile Boundary (1)		
Number of firms (1998):	225	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	0.6	-2.6
	1998	5.8	1.1	-1.7
	1999	6.9	1.9	-1.2
Pretax Profit Margin	1997	5.9	0.6	-2.6
	1998	6.6	1.5	-1.3
	1999	9.2	2.5	-0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.0	1.8	-11.1
	1998	20.9	4.9	-5.1
	1999	24.9	6.4	-2.6
Return on Equity	1997	34.3	13.2	-1.6
	1998	44.2	17.8	6.0
	1999	46.1	19.5	3.9
Liabilities to Assets	1997	0.43	0.89	1.13
	1998	0.55	0.90	1.10
	1999	0.32	0.82	1.08
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Sales - % change year over year				
	1997-98		4.4	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		55.3	44.7
	1998		65.8	34.2
	1999		69.7	30.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8643 Family Planning Services

		Quartile Boundary (1)		
Number of firms (1998):	10	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	5.5	...
	1998	...	3.4	...
	1999	...	9.2	...
Pretax Profit Margin	1997	...	9.6	...
	1998	...	4.6	...
	1999	...	16.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	16.1	...
	1998	...	7.9	...
	1999	...	12.0	...
Return on Equity	1997	...	20.8	...
	1998	...	6.6	...
	1999	...	4.7	...
Liabilities to Assets	1997	...	0.48	...
	1998
	1999	...	0.48	...
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Sales - % change year over year				
	1997-98		-6.6	
	1998-99		4.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		70.0	30.0
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8645 Home-Maker Services

		Quartile Boundary (1)		
Number of firms (1998):	24	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.5	0.0	-2.2
	1998	5.6	1.4	-1.5
	1999	5.0	0.5	-4.3
Pretax Profit Margin	1997	3.3	0.4	-1.9
	1998	7.0	2.4	-0.9
	1999	7.8	1.3	-3.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.8	0.8	-19.4
	1998	20.9	4.5	-5.6
	1999	20.7	0.9	-17.4
Return on Equity	1997	...	25.2	...
	1998	...	15.7	...
	1999	...	26.0	...
Liabilities to Assets	1997	0.68	0.97	1.07
	1998	0.61	0.81	1.04
	1999	0.49	0.84	1.02
Sales - % change year over year				
	1997-98		23.8	
	1998-99		21.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.5	38.5
	1998		70.8	29.2
	1999		61.9	38.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8647 Social Rehabilitation Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	98	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.3	3.7	-2.9
	1998	13.2	4.0	-0.8
	1999	15.3	3.8	-1.8
Pretax Profit Margin	1997	14.4	4.8	-2.5
	1998	16.5	5.5	-0.7
	1999	18.0	4.2	-1.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	30.9	13.4	-6.6
	1998	40.6	11.1	-2.4
	1999	36.4	11.8	-4.8
Return on Equity	1997	56.0	22.8	8.3
	1998	54.1	25.0	6.5
	1999	35.6	16.3	-7.1
Liabilities to Assets	1997	0.36	0.68	1.05
	1998	0.30	0.60	0.97
	1999	0.29	0.63	1.01
Sales - % change year over year				
	1997-98		-5.8	
	1998-99		-4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.0	30.0	
	1998	71.4	28.6	
	1999	69.6	30.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8649 Other Non-Institutional Social Services

		Quartile Boundary (1)		
Number of firms (1998):	42	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.8	1.3	-2.4
	1998	10.2	3.2	-1.5
	1999	3.5	-0.1	-12.7
Pretax Profit Margin	1997	7.8	3.0	-1.7
	1998	10.2	3.6	-0.3
	1999	4.3	0.7	-8.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	26.3	0.7	-8.1
	1998	19.3	3.8	-1.8
	1999	15.8	2.7	-3.6
Return on Equity	1997	...	18.0	...
	1998	...	14.0	...
	1999
Liabilities to Assets	1997	0.34	0.78	1.12
	1998	0.23	0.80	0.99
	1999	0.25	0.89	1.03
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Sales - % change year over year				
	1997-98		-10.4	
	1998-99		1.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.5	38.5
	1998		73.8	26.2
	1999		50.0	50.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8651 Offices of Physicians, General Practice

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	277	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	22.3	9.1	0.5
	1998	24.3	11.2	1.6
	1999	27.0	12.2	1.7
Pretax Profit Margin	1997	29.2	12.2	0.9
	1998	35.0	15.0	1.8
	1999	36.4	17.6	2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	39.5	13.5	0.6
	1998	39.9	17.3	2.5
	1999	48.7	18.3	4.3
Return on Equity	1997	44.6	16.9	4.6
	1998	43.8	20.9	6.8
	1999	41.8	19.0	6.9
Liabilities to Assets	1997	0.18	0.53	0.96
	1998	0.23	0.54	0.92
	1999	0.20	0.43	0.80
<hr/>				
Sales - % change year over year				
	1997-98		-0.5	
	1998-99		-2.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		78.9	21.1
	1998		79.4	20.6
	1999		82.9	17.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8652 Offices of Physicians and Surgeons, Specialists

		Quartile Boundary (1)		
Number of firms (1998):	141	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	27.9	11.6	2.3
	1998	25.2	11.8	2.2
	1999	24.2	12.5	4.1
Pretax Profit Margin	1997	36.0	15.6	3.0
	1998	31.3	15.9	3.6
	1999	32.4	15.3	5.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	41.6	18.3	5.3
	1998	45.0	21.5	5.1
	1999	42.1	22.2	7.8
Return on Equity	1997	54.6	23.9	7.6
	1998	46.8	21.9	7.8
	1999	46.1	25.2	9.6
Liabilities to Assets	1997	0.22	0.61	0.94
	1998	0.26	0.50	0.88
	1999	0.20	0.52	0.94
Sales - % change year over year				
	1997-98		23.4	
	1998-99		7.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		84.1	15.9
	1998		83.0	17.0
	1999		90.1	9.9

(1) .Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8653 Offices of Dentists, General Practice

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	287	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	36.2	22.8	10.5
	1998	34.8	24.5	12.7
	1999	33.9	23.7	13.4
Pretax Profit Margin	1997	49.6	30.7	16.5
	1998	46.2	31.9	17.6
	1999	45.8	31.4	17.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	27.2	11.4
	1998	50.0	30.5	12.4
	1999	50.0	28.4	12.9
Return on Equity	1997	55.8	28.5	12.1
	1998	47.6	28.7	12.2
	1999	56.1	27.5	12.2
Liabilities to Assets	1997	0.18	0.45	0.77
	1998	0.15	0.36	0.69
	1999	0.17	0.43	0.81
<hr/>				
Sales - % change year over year				
	1997-98		-3.1	
	1998-99		4.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		91.9	8.1
	1998		93.0	7.0
	1999		92.1	7.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8654 Offices of Dentists, Specialists

		Quartile Boundary (1)		
Number of firms (1998):	89	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	28.2	19.9	10.7
	1998	34.7	25.4	16.3
	1999	33.8	25.7	15.2
Pretax Profit Margin	1997	36.3	25.6	14.7
	1998	45.1	33.8	21.2
	1999	43.2	33.2	20.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	46.3	27.5	14.2
	1998	50.0	39.6	13.8
	1999	50.0	42.0	15.5
Return on Equity	1997	47.0	31.5	15.4
	1998	55.8	31.3	13.2
	1999	61.6	37.3	15.8
Liabilities to Assets	1997	0.22	0.50	0.93
	1998	0.18	0.46	0.85
	1999	0.18	0.49	0.85
Sales - % change year over year				
	1997-98		0.5	
	1998-99		0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	95.2	4.8	
	1998	94.4	5.6	
	1999	95.4	4.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8661

Offices of Chiropractors and Osteopaths

		Quartile Boundary (1)		
Number of firms (1998):	90	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	26.5	7.4	0.6
	1998	17.8	5.9	-0.8
	1999	22.3	6.6	-3.5
Pretax Profit Margin	1997	32.3	9.7	1.3
	1998	23.9	7.9	-0.6
	1999	29.4	8.2	-1.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	31.2	15.0	2.4
	1998	26.8	6.7	-0.6
	1999	26.0	8.4	-3.7
Return on Equity	1997	75.0	28.2	3.5
	1998	34.7	13.3	2.4
	1999	49.3	14.0	-2.2
Liabilities to Assets	1997	0.40	0.67	0.92
	1998	0.33	0.60	0.85
	1999	0.24	0.64	0.93
Sales - % change year over year				
	1997-98		3.0	
	1998-99		4.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	81.1	18.9	
	1998	74.4	25.6	
	1999	61.3	38.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8662 Offices of Nurses, Registered

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.2	-0.9	-8.7
	1998	3.7	-0.1	-4.8
	1999	...	5.3	...
Pretax Profit Margin	1997	5.2	-0.6	-8.7
	1998	3.5	-0.3	-4.8
	1999	...	6.2	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	23.0	-4.9	-46.7
	1998	27.1	-1.5	-28.8
	1999	...	...	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.79	...
	1998	...	...	...
	1999	...	0.78	...
Sales - % change year over year				
	1997-98		8.4	
	1998-99		34.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		38.1	61.9
	1998		44.4	55.6
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8665

Offices of Physiotherapists / Occupational Therapists

		Quartile Boundary (1)		
Number of firms (1998):	155	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	13.6	5.2	-1.2
	1998	13.7	6.3	0.1
	1999	14.5	5.7	-1.1
Pretax Profit Margin	1997	18.0	6.7	-1.0
	1998	17.5	7.2	0.7
	1999	19.9	6.8	-0.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	39.6	13.8	-3.4
	1998	36.4	17.2	0.2
	1999	41.3	17.3	-1.5
Return on Equity	1997	52.6	26.5	6.1
	1998	47.0	29.8	12.8
	1999	46.9	23.0	5.3
Liabilities to Assets	1997	0.30	0.60	1.00
	1998	0.26	0.62	0.94
	1999	0.20	0.46	0.87
Sales - % change year over year				
	1997-98		5.8	
	1998-99		6.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.3	29.7	
	1998	76.1	23.9	
	1999	74.2	25.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8666 Offices of Optometrists

		Quartile Boundary (1)		
Number of firms (1998):	53	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	14.8	8.5	0.7
	1998	14.2	3.6	-0.1
	1999	12.2	5.4	0.8
Pretax Profit Margin	1997	19.8	11.0	0.7
	1998	17.2	4.6	0.2
	1999	15.5	6.1	0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	35.3	19.4	2.3
	1998	31.2	15.5	0.8
	1999	31.8	14.7	1.5
Return on Equity	1997	45.8	25.0	7.1
	1998	36.1	18.3	1.1
	1999	34.3	17.2	3.3
Liabilities to Assets	1997	0.21	0.44	0.84
	1998	0.23	0.50	0.84
	1999	0.17	0.47	0.84
Sales - % change year over year				
	1997-98		9.6	
	1998-99		9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	83.7	16.3	
	1998	77.4	22.6	
	1999	84.8	15.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8667

Offices of Podiatrists and Chiropodists

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	11.8	...
	1998	...	7.1	...
	1999	...	12.5	...
Pretax Profit Margin	1997	...	15.9	...
	1998	...	9.5	...
	1999	...	14.4	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	30.8	...
	1998	...	16.2	...
	1999	...	17.8	...
Return on Equity	1997	...	...	...
	1998	...	16.3	...
	1999	...	18.1	...
Liabilities to Assets	1997	...	0.56	...
	1998	...	0.64	...
	1999	...	0.64	...
Sales - % change year over year				
		1997-98	13.1	
		1998-99	0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
		1997	90.0	10.0
		1998	64.3	35.7
		1999	81.8	18.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8668 Offices of Denturists

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	10.0	...
	1998	...	5.0	...
	1999	...	4.9	...
Pretax Profit Margin	1997	...	12.8	...
	1998	...	5.0	...
	1999	...	4.9	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	21.5	...
	1998	...	6.7	...
	1999	...	12.5	...
Return on Equity	1997	...	18.7	...
	1998	...	9.1	...
	1999	...	7.3	...
Liabilities to Assets	1997	...	0.39	...
	1998	...	0.30	...
	1999	...	0.31	...
Sales - % change year over year				
	1997-98		7.6	
	1998-99		11.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		83.3	16.7
	1998		86.7	13.3
	1999		93.3	6.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8669 Offices of Other Health Practitioners

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	121	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	34.3	17.0	2.6
	1998	35.1	22.2	4.5
	1999	36.1	22.1	5.1
Pretax Profit Margin	1997	45.0	23.6	3.5
	1998	45.7	29.0	8.9
	1999	47.1	28.5	7.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	37.1	11.0
	1998	50.0	50.0	12.8
	1999	50.0	49.0	17.9
Return on Equity	1997	63.0	48.1	24.4
	1998	65.0	46.4	26.2
	1999	64.4	43.7	21.9
Liabilities to Assets	1997	0.23	0.60	0.99
	1998	0.19	0.43	0.89
	1999	0.19	0.45	0.90
Sales - % change year over year				
	1997-98		9.9	
	1998-99		6.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	86.4	13.6	
	1998	87.6	12.4	
	1999	85.3	14.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8671 Offices of Psychologists

		Quartile Boundary (1)		
Number of firms (1998):	17	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.7	4.3	-0.2
	1998	12.5	2.4	-1.0
	1999	12.6	-0.7	-1.7
Pretax Profit Margin	1997	...	5.5	...
	1998	...	3.8	...
	1999	...	-0.5	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	24.1	12.8	-2.4
	1998	31.9	7.0	-4.1
	1999	41.9	-2.9	-15.6
Return on Equity	1997	...	22.2	...
	1998	...	25.2	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.59	...
	1998	...	0.74	...
	1999	...	0.74	...
Sales - % change year over year				
	1997-98		1.2	
	1998-99		-6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		85.7	14.3
	1998		64.7	35.3
	1999		46.7	53.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8672

Offices of Social Workers

		Quartile Boundary (1)		
Number of firms (1998):	9	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	7.1	...
	1998	...	4.8	...
	1999	...	2.6	...
Pretax Profit Margin	1997	...	8.7	...
	1998	...	6.2	...
	1999	...	5.7	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	13.4	...
	1998	...	10.1	...
	1999	...	6.2	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.55	...
	1998	...	0.58	...
	1999	...	0.57	...
Sales - % change year over year				
	1997-98		-23.8	
	1998-99		15.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		77.8	22.2
	1999		85.7	14.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8681 Medical Laboratories

		Quartile Boundary (1)		
Number of firms (1998):	115	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	26.8	11.6	0.5
	1998	27.3	13.3	-1.5
	1999	27.7	9.9	0.7
Pretax Profit Margin	1997	34.8	15.4	2.0
	1998	36.4	18.2	-1.5
	1999	36.6	13.0	0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	47.7	18.1	0.9
	1998	43.7	17.7	-2.1
	1999	33.5	15.9	1.8
Return on Equity	1997	57.9	29.4	3.9
	1998	52.6	29.2	5.7
	1999	44.5	21.5	7.3
Liabilities to Assets	1997	0.27	0.58	0.90
	1998	0.28	0.60	0.95
	1999	0.23	0.53	0.87
Sales - % change year over year				
	1997-98		-1.5	
	1998-99		-10.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		76.8	23.2
	1998		73.0	27.0
	1999		77.0	23.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8682 Radiological Laboratories

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	16.7	6.8	1.4
	1998	16.4	7.6	1.0
	1999	16.1	8.7	3.4
Pretax Profit Margin	1997	20.3	8.2	1.5
	1998	21.7	9.4	2.1
	1999	21.3	11.4	4.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	31.7	11.3	2.6
	1998	34.6	14.1	1.3
	1999	32.4	18.3	6.6
Return on Equity	1997	41.7	14.6	5.0
	1998	39.5	20.8	6.2
	1999	37.9	23.2	11.5
Liabilities to Assets	1997	0.18	0.45	0.76
	1998	0.23	0.45	0.73
	1999	0.18	0.45	0.80
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Sales - % change year over year				
	1997-98		11.2	
	1998-99		-0.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	81.8	18.2	
	1998	79.0	21.0	
	1999	88.9	11.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8683

Combined Medical and Radiological Laboratories

		Quartile Boundary (1)		
Number of firms (1998):	12	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	4.9	...
	1998	...	7.4	...
	1999	...	5.7	...
Pretax Profit Margin	1997	...	6.4	...
	1998	...	10.4	...
	1999	...	8.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	4.5	...
	1998	...	12.6	...
	1999	...	11.5	...
Return on Equity	1997	...	5.9	...
	1998	...	18.5	...
	1999	...	14.5	...
Liabilities to Assets	1997	...	0.41	...
	1998	...	0.47	...
	1999	...	0.54	...
<hr/>				
Sales - % change year over year				
	1997-98		15.7	
	1998-99		-3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.7	33.3	
	1998	83.3	16.7	
	1999	90.0	10.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8689

Other Health Laboratories

		Quartile Boundary (1)		
Number of firms (1998):	74	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	25.3	11.8	2.7
	1998	29.5	10.6	4.5
	1999	29.7	8.1	2.5
Pretax Profit Margin	1997	32.1	15.3	2.9
	1998	38.2	14.1	5.7
	1999	34.2	10.7	3.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	49.8	22.3	4.5
	1998	49.0	18.3	6.1
	1999	38.2	16.2	6.3
Return on Equity	1997	46.0	24.7	5.9
	1998	42.7	18.4	6.5
	1999	43.2	23.6	6.2
Liabilities to Assets	1997	0.20	0.49	0.90
	1998	0.18	0.41	0.79
	1999	0.11	0.42	0.68
Sales - % change year over year				
	1997-98		27.5	
	1998-99		-6.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	84.9	15.1	
	1998	86.5	13.5	
	1999	86.9	13.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8691 Health Care and Public Safety Promotion Associations and Agencies

		Quartile Boundary (1)		
Number of firms (1998):	14	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	4.9	...
	1998	...	2.9	...
	1999	...	6.9	...
Pretax Profit Margin	1997	...	6.1	...
	1998	...	3.5	...
	1999	...	10.0	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	9.5	...
	1998	...	6.7	...
	1999	...	9.6	...
Return on Equity	1997	...	23.8	...
	1998	...	8.0	...
	1999	...	7.9	...
Liabilities to Assets	1997	...	0.90	...
	1998	...	0.55	...
	1999	...	0.36	...
Sales - % change year over year				
	1997-98		-3.0	
	1998-99		10.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		75.0	25.0
	1998		71.4	28.6
	1999		80.0	20.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8693

Health Care Research Agencies

		Quartile Boundary (1)		
Number of firms (1998):	21	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	37.8	11.1	-13.9
	1998	36.6	18.2	2.5
	1999	42.3	16.0	-0.1
Pretax Profit Margin	1997	48.4	13.7	-13.9
	1998	42.2	21.2	3.1
	1999	54.3	17.9	-0.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	50.0	17.7	-12.6
	1998	50.0	24.0	4.9
	1999	50.0	23.8	-0.1
Return on Equity	1997	...	21.1	...
	1998	...	25.5	...
	1999	...	16.2	...
Liabilities to Assets	1997	0.19	0.37	0.86
	1998	0.28	0.45	0.83
	1999	0.23	0.64	0.94
Sales - % change year over year				
	1997-98		28.1	
	1998-99		2.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.1	38.9	
	1998	85.7	14.3	
	1999	76.2	23.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8694 Social Service Planning and Advocacy Agencies

		Quartile Boundary (1)		
Number of firms (1998):	18	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.3	...
	1998	...	3.3	...
	1999	...	12.7	...
Pretax Profit Margin	1997	...	4.3	...
	1998	...	9.8	...
	1999	...	18.2	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	5.9	...
	1998	...	10.7	...
	1999	...	25.1	...
Return on Equity	1997	...	...	...
	1998	...	23.8	...
	1999	...	33.1	...
Liabilities to Assets	1997	...	0.75	...
	1998	...	0.62	...
	1999	...	0.51	...
<hr/>				
Sales - % change year over year				
	1997-98		2.4	
	1998-99		24.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.7	33.3
	1998		66.7	33.3
	1999		88.9	11.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 8699

Other Health and Social Services Associations and Agencies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	13	Better	Average	Worse
		<u>Q3</u>	<u>Q2</u>	<u>Q1</u>
		75%	50%	25%
Net Profit Margin	1997	...	4.9	...
	1998	...	5.1	...
	1999	...	...	...
Pretax Profit Margin	1997	...	6.7	...
	1998	...	5.2	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	11.5	...
	1998	...	8.3	...
	1999	...	...	...
Return on Equity	1997	...	23.0	...
	1998	...	28.5	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.66	...
	1998	...	0.68	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		2.7	
	1998-99		6.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.7	32.3
	1998		69.2	30.8
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9111 Hotels and Motor Hotels

		Quartile Boundary (1)		
Number of firms (1998):	499	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.0	1.2	-4.9
	1998	7.6	2.6	-2.5
	1999	8.9	3.6	-1.7
Pretax Profit Margin	1997	7.4	1.6	-4.5
	1998	9.0	3.3	-2.0
	1999	11.1	4.3	-1.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	5.9	1.2	-4.1
	1998	7.5	2.4	-1.4
	1999	8.7	3.0	-0.7
Return on Equity	1997	20.5	8.4	-0.6
	1998	26.9	8.7	0.7
	1999	27.6	10.8	-0.6
Liabilities to Assets	1997	0.63	0.92	1.09
	1998	0.65	0.89	1.05
	1999	0.59	0.86	1.02
<hr/>				
Sales - % change year over year				
	1997-98		7.0	
	1998-99		4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.5	41.5
	1998		67.5	32.5
	1999		70.9	29.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9112 Motels

		Quartile Boundary (1)		
Number of firms (1998):	430	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.4	3.2	-1.5
	1998	12.0	4.2	-1.2
	1999	14.0	5.9	0.5
Pretax Profit Margin	1997	10.8	3.3	-1.5
	1998	14.0	5.2	-1.2
	1999	17.2	7.3	0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	6.3	1.7	-0.7
	1998	7.6	2.6	-0.6
	1999	9.6	3.7	0.3
Return on Equity	1997	21.8	7.2	0.4
	1998	21.0	9.4	1.6
	1999	27.1	12.8	2.9
Liabilities to Assets	1997	0.62	0.89	1.03
	1998	0.63	0.93	1.04
	1999	0.57	0.85	1.01
Sales - % change year over year				
	1997-98		9.2	
	1998-99		1.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.9	32.1	
	1998	72.1	27.9	
	1999	79.2	20.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9113 Tourist Courts and Cabins

		Quartile Boundary (1)		
Number of firms (1998):	133	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.2	-4.5
	1998	10.3	3.6	-0.2
	1999	11.9	4.9	0.3
Pretax Profit Margin	1997	9.1	1.8	-4.3
	1998	12.1	4.6	0.4
	1999	14.9	6.5	1.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	5.1	1.5	-3.3
	1998	8.7	2.4	0.2
	1999	9.4	3.4	0.6
Return on Equity	1997	12.9	4.6	-4.4
	1998	22.5	7.6	0.5
	1999	19.6	9.5	2.7
Liabilities to Assets	1997	0.43	0.81	1.05
	1998	0.46	0.82	1.03
	1999	0.48	0.81	1.06
<hr/>				
Sales - % change year over year				
	1997-98		4.8	
	1998-99		5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	58.9	41.1	
	1998	76.7	23.3	
	1999	78.0	22.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9114 Guest Houses and Tourist Homes

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.0	0.6	-7.2
	1998	5.5	2.5	-0.9
	1999	7.4	-0.4	-25.5
Pretax Profit Margin	1997	4.8	0.7	-7.2
	1998	6.5	2.5	-0.9
	1999	8.4	-0.4	-25.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	2.5	0.4	-5.7
	1998	10.4	2.1	-1.4
	1999	10.1	-1.5	-16.8
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	0.76	1.00	1.11
	1998	0.87	0.97	1.17
	1999	...	...	...
Sales - % change year over year				
	1997-98		6.5	
	1998-99		12.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.8	45.2	
	1998	75.0	25.0	
	1999	50.0	50.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9121 Lodging Houses and Residential Clubs

		Quartile Boundary (1)		
Number of firms (1998):	38	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	1.7	-2.7
	1998	6.2	-0.2	-5.9
	1999	4.0	0.6	-6.6
Pretax Profit Margin	1997	7.1	2.0	-2.5
	1998	6.4	-0.1	-5.9
	1999	4.3	1.5	-5.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	4.8	1.1	-1.7
	1998	3.1	-0.1	-2.2
	1999	4.0	0.6	-2.7
Return on Equity	1997	...	6.1	...
	1998	...	5.3	...
	1999	...	7.4	...
Liabilities to Assets	1997	0.62	0.93	1.08
	1998	...	...	...
	1999	0.71	0.97	1.06
Sales - % change year over year				
	1997-98		3.4	
	1998-99		2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.4	38.6
	1998		47.4	52.6
	1999		55.9	44.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9131 Camping Grounds and Travel Trailer Parks

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	240	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	11.5	5.2	-0.5
	1998	13.1	3.9	-0.7
	1999	11.8	5.4	0.1
Pretax Profit Margin	1997	14.1	6.3	-0.3
	1998	15.5	5.4	-0.6
	1999	15.0	6.5	0.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.5	2.6	-0.2
	1998	7.9	2.5	-0.3
	1999	9.5	3.3	0.3
Return on Equity	1997	24.3	11.2	1.9
	1998	21.3	8.4	1.8
	1999	25.9	10.7	4.6
Liabilities to Assets	1997	0.48	0.82	1.00
	1998	0.43	0.81	1.00
	1999	0.43	0.79	1.01
Sales - % change year over year				
	1997-98		11.1	
	1998-99		5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	74.8	25.2	
	1998	72.5	27.5	
	1999	76.4	23.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9141 Outfitters (Hunting and Fishing Camps)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	163	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.0	1.7	-3.1
	1998	9.1	3.6	-1.6
	1999	12.0	4.5	-0.8
Pretax Profit Margin	1997	11.0	2.3	-2.6
	1998	11.1	4.9	-0.3
	1999	13.7	5.9	0.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	9.6	2.5	-1.9
	1998	11.3	3.8	-0.4
	1999	13.1	5.2	0.2
Return on Equity	1997	18.5	8.9	-1.7
	1998	29.2	11.4	2.4
	1999	27.8	14.8	2.6
Liabilities to Assets	1997	0.43	0.75	1.00
	1998	0.41	0.71	1.00
	1999	0.47	0.67	1.00
Sales - % change year over year				
	1997-98		11.3	
	1998-99		6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.0	37.0
	1998		74.8	25.2
	1999		77.0	23.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9149 Other Recreation and Vacation Camps

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	87	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	2.9	-0.6
	1998	8.5	3.0	-1.0
	1999	7.4	3.8	-2.1
Pretax Profit Margin	1997	8.8	3.8	-0.4
	1998	11.0	4.2	-1.0
	1999	9.8	4.8	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.1	5.4	-0.5
	1998	14.4	5.7	-1.3
	1999	13.0	7.0	-1.8
Return on Equity	1997	22.6	9.0	0.8
	1998	25.9	11.6	0.6
	1999	18.3	10.1	1.6
Liabilities to Assets	1997	0.41	0.64	0.98
	1998	0.41	0.70	1.04
	1999	0.33	0.57	0.91
Sales - % change year over year				
	1997-98		10.6	
	1998-99		9.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	73.0	27.0	
	1998	72.4	27.6	
	1999	73.2	26.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9211 Restaurants, Licensed

		Quartile Boundary (1)		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	2.5	-0.4	-5.1
	1998	3.0	0.4	-3.9
	1999	3.2	0.5	-3.2
Pretax Profit Margin	1997	2.9	-0.3	-4.9
	1998	3.5	0.5	-3.6
	1999	3.7	0.7	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.7	-0.8	-15.1
	1998	11.1	1.0	-11.5
	1999	12.6	2.0	-9.1
Return on Equity	1997	29.5	7.7	-6.0
	1998	36.4	13.4	0.0
	1999	36.2	14.6	0.5
Liabilities to Assets	1997	0.69	1.00	1.24
	1998	0.70	1.00	1.24
	1999	0.66	0.96	1.20
Sales - % change year over year				
	1997-98		2.2	
	1998-99		2.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		47.9	52.1
	1998		54.0	46.0
	1999		56.7	43.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9212 Restaurants, Unlicensed (Including Drive-Ins)

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	1,676	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.4	-0.3	-4.9
	1998	2.9	0.2	-4.1
	1999	3.5	0.8	-2.5
Pretax Profit Margin	1997	2.8	-0.1	-4.6
	1998	3.5	0.4	-3.7
	1999	4.0	1.0	-2.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	7.8	-0.4	-12.8
	1998	9.9	0.8	-11.5
	1999	12.7	2.7	-7.5
Return on Equity	1997	27.2	8.5	-3.2
	1998	35.5	11.1	-3.1
	1999	36.1	13.8	-1.5
Liabilities to Assets	1997	0.68	1.00	1.21
	1998	0.69	0.99	1.19
	1999	0.62	0.95	1.15
<hr/>				
Sales - % change year over year				
	1997-98		4.1	
	1998-99		3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	49.8	50.2	
	1998	52.9	47.1	
	1999	59.5	40.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9213 Take-Out Food Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	2,608	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	2.3	-0.4	-5.0
	1998	2.8	0.2	-3.5
	1999	3.6	0.6	-3.2
Pretax Profit Margin	1997	2.6	-0.3	-4.8
	1998	3.2	0.4	-3.3
	1999	4.0	0.7	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.3	-0.8	-12.8
	1998	10.2	0.7	-10.1
	1999	13.2	1.7	-9.1
Return on Equity	1997	35.0	11.2	-4.0
	1998	37.8	13.3	-0.9
	1999	40.0	15.8	1.1
Liabilities to Assets	1997	0.79	1.02	1.24
	1998	0.76	1.01	1.21
	1999	0.68	0.98	1.19
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Sales - % change year over year				
	1997-98		9.0	
	1998-99		7.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		47.8	52.2
	1998		52.4	47.6
	1999		56.5	43.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9214 Caterers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.1	0.5	-3.5
	1998	4.3	1.1	-2.3
	1999	4.6	1.1	-1.4
Pretax Profit Margin	1997	4.4	0.7	-3.1
	1998	5.5	1.2	-2.1
	1999	5.7	1.4	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.7	1.5	-11.2
	1998	17.1	3.6	-8.8
	1999	16.6	5.1	-3.3
Return on Equity	1997	35.4	18.2	-0.1
	1998	44.0	18.2	1.3
	1999	37.1	15.5	1.0
Liabilities to Assets	1997	0.64	0.97	1.17
	1998	0.62	0.91	1.11
	1999	0.57	0.90	1.11
Sales - % change year over year				
	1997-98		6.6	
	1998-99		4.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.7	43.3	
	1998	61.2	38.8	
	1999	65.6	34.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9221 Taverns, Bars and Night Clubs

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	672	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.1	-0.3	-5.5
	1998	3.4	0.2	-4.0
	1999	3.7	0.3	-3.5
Pretax Profit Margin	1997	3.7	-0.3	-5.5
	1998	4.1	0.3	-3.9
	1999	4.2	0.4	-3.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	7.8	-0.5	-10.7
	1998	9.3	0.6	-10.0
	1999	10.9	0.8	-8.4
Return on Equity	1997	28.0	5.4	-9.4
	1998	24.6	7.1	-8.1
	1999	25.9	7.8	-4.3
Liabilities to Assets	1997	0.64	0.96	1.13
	1998	0.62	0.97	1.16
	1999	0.60	0.92	1.10
Sales - % change year over year				
	1997-98		-0.4	
	1998-99		-0.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		48.4	51.6
	1998		51.8	48.2
	1999		52.4	47.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9611 Motion Picture and Video Production

		Quartile Boundary (1)		
Number of firms (1998):	1,099	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	16.2	3.5	-2.0
	1998	16.6	4.6	-1.5
	1999	16.3	3.6	-2.2
Pretax Profit Margin	1997	21.4	5.4	-1.8
	1998	21.9	6.5	-1.2
	1999	22.1	5.2	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	35.7	8.9	-5.5
	1998	38.4	10.7	-3.2
	1999	35.6	8.5	-4.3
Return on Equity	1997	48.2	21.4	-0.4
	1998	50.0	26.5	4.9
	1999	41.7	19.4	-2.3
Liabilities to Assets	1997	0.33	0.68	1.00
	1998	0.32	0.68	0.99
	1999	0.29	0.62	0.98
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Sales - % change year over year				
	1997-98		3.9	
	1998-99		0.4	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.2	34.8
	1998		68.6	31.4
	1999		65.8	34.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9612 Motion Picture and Video Distribution

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	100	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.3	2.4	-1.9
	1998	5.5	0.4	-2.8
	1999	10.9	1.6	-2.4
Pretax Profit Margin	1997	14.4	2.9	-1.5
	1998	8.9	0.7	-2.2
	1999	14.1	2.8	-1.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.0	2.7	-4.2
	1998	11.6	2.0	-4.1
	1999	25.6	3.9	-3.9
Return on Equity	1997	38.0	7.2	-0.5
	1998	22.1	1.6	-6.6
	1999	43.1	4.6	-7.5
Liabilities to Assets	1997	0.37	0.89	1.07
	1998	0.50	0.86	1.05
	1999	0.50	0.79	0.97
Sales - % change year over year				
	1997-98		13.0	
	1998-99		-6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		66.3	33.7
	1998		56.0	44.0
	1999		65.5	34.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9613

Motion Picture Laboratories and Video Production Facilities

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	153	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	13.5	3.0	-3.5
	1998	12.0	4.1	-1.8
	1999	15.3	4.3	-2.5
Pretax Profit Margin	1997	17.0	3.5	-2.6
	1998	15.7	5.2	-1.5
	1999	18.3	6.5	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	25.4	4.9	-4.7
	1998	29.0	9.1	-3.6
	1999	29.7	12.3	-3.9
Return on Equity	1997	50.0	19.1	-2.8
	1998	45.3	18.0	2.0
	1999	37.3	22.3	3.5
Liabilities to Assets	1997	0.42	0.72	0.98
	1998	0.37	0.68	1.03
	1999	0.23	0.58	0.89
Sales - % change year over year				
	1997-98		3.8	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.1	34.9
	1998		65.4	34.6
	1999		68.5	31.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9614 Sound Recording Services

		Quartile Boundary (1)		
Number of firms (1998):	93	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.5	0.8	-2.7
	1998	14.6	4.1	-3.0
	1999	15.5	5.0	-2.1
Pretax Profit Margin	1997	14.4	0.9	-2.6
	1998	16.7	5.9	-2.3
	1999	18.7	7.7	-1.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.9	2.3	-6.1
	1998	28.8	8.8	-5.3
	1999	26.5	14.5	-3.2
Return on Equity	1997	28.5	5.6	-5.2
	1998	41.0	15.4	-0.5
	1999	36.1	21.9	0.8
Liabilities to Assets	1997	0.37	0.70	1.04
	1998	0.33	0.72	1.04
	1999	0.29	0.62	0.94
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Sales - % change year over year				
	1997-98		3.4	
	1998-99		-3.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.6	42.4	
	1998	67.7	32.3	
	1999	66.2	33.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9619 Other Motion Picture, Audio and Video Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	83	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	10.6	4.8	-1.2
	1998	17.4	3.9	-1.2
	1999	20.4	4.6	1.0
Pretax Profit Margin	1997	14.3	6.1	-1.1
	1998	22.5	4.3	-1.1
	1999	24.6	6.6	0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	40.7	12.5	-2.0
	1998	33.5	6.7	-2.5
	1999	41.0	11.6	1.6
Return on Equity	1997	44.2	19.9	-0.6
	1998	57.2	22.5	3.6
	1999	50.0	31.1	8.5
Liabilities to Assets	1997	0.29	0.55	0.88
	1998	0.40	0.64	0.96
	1999	0.29	0.51	0.98
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Sales - % change year over year				
	1997-98		-1.2	
	1998-99		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	70.7	29.3	
	1998	69.9	30.1	
	1999	77.8	22.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9621

Regular Motion Picture Theatres

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	50	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.5	0.8	-3.5
	1998	7.9	3.2	-1.4
	1999	12.6	2.6	-2.8
Pretax Profit Margin	1997	7.6	0.8	-3.5
	1998	10.0	4.2	-1.2
	1999	16.7	3.4	-2.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.4	1.2	-5.8
	1998	14.6	5.6	-1.5
	1999	23.1	6.2	-4.3
Return on Equity	1997	14.6	5.3	-4.5
	1998	20.0	9.5	5.0
	1999	41.4	9.0	-1.3
Liabilities to Assets	1997	0.42	0.76	1.02
	1998	0.37	0.66	0.96
	1999	0.22	0.62	0.91
Sales - % change year over year				
	1997-98		16.8	
	1998-99		-2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	55.3	44.7	
	1998	74.0	26.0	
	1999	62.5	37.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9631 Entertainment Production Companies and Artists

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	15.1	2.6	-2.2
	1998	20.0	5.4	-1.4
	1999	17.4	4.3	-1.9
Pretax Profit Margin	1997	19.9	3.6	-1.8
	1998	26.8	7.4	-1.1
	1999	23.4	6.0	-1.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	30.3	5.7	-6.1
	1998	41.9	11.5	-2.9
	1999	32.7	10.1	-3.8
Return on Equity	1997	40.1	14.1	-5.0
	1998	44.0	17.5	2.9
	1999	42.0	17.4	-0.6
Liabilities to Assets	1997	0.27	0.63	1.00
	1998	0.24	0.54	0.95
	1999	0.18	0.50	0.91
Sales - % change year over year				
		1997-98	2.3	
		1998-99	-10.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
		1997	62.2	37.8
		1998	70.4	29.6
		1999	67.2	32.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9639 Other Theatrical and Staged Entertainment Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	133	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	13.9	3.1	-0.9
	1998	12.3	4.9	-0.5
	1999	11.8	3.8	-1.5
Pretax Profit Margin	1997	18.8	3.9	-0.2
	1998	16.0	6.0	0.7
	1999	14.0	5.3	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	31.1	10.9	-1.4
	1998	38.9	13.2	-0.7
	1999	32.0	9.8	-1.7
Return on Equity	1997	48.8	19.1	6.3
	1998	53.9	24.4	8.3
	1999	46.8	16.9	5.0
Liabilities to Assets	1997	0.34	0.74	1.01
	1998	0.34	0.66	0.99
	1999	0.46	0.68	0.96
Sales - % change year over year				
	1997-98		-0.4	
	1998-99		1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		73.3	26.7
	1998		76.7	23.3
	1999		73.7	26.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9641 Professional Sports Clubs

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	21	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.4	-0.8	-16.1
	1998	9.8	0.7	-10.2
	1999	4.6	-1.3	-13.9
Pretax Profit Margin	1997	6.4	-0.7	-18.4
	1998	11.2	1.0	-12.1
	1999	5.3	-1.0	-18.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	9.2	-1.9	-41.3
	1998	13.5	1.7	-43.4
	1999	16.2	-2.3	-23.8
Return on Equity	1997	...	6.9	...
	1998	...	12.6	...
	1999	...	6.2	...
Liabilities to Assets	1997	0.32	0.82	1.11
	1998	0.41	0.74	1.07
	1999	...	0.77	...
<hr/>				
Sales - % change year over year				
	1997-98		-5.4	
	1998-99		-4.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		47.8	52.2
	1998		61.9	38.1
	1999		42.1	57.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9642 Professional Athletes and Promoters on Own Account

		Quartile Boundary (1)		
Number of firms (1998):	57	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	13.8	2.6	-0.6
	1998	16.9	6.4	-2.1
	1999	17.7	5.5	0.9
Pretax Profit Margin	1997	17.1	2.6	0.7
	1998	21.9	7.1	-1.0
	1999	19.9	6.8	1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	35.7	12.4	0.7
	1998	...	...	...
	1999	44.2	21.7	3.3
Return on Equity	1997	64.4	31.0	9.2
	1998	59.9	33.3	2.6
	1999	59.2	35.0	14.4
Liabilities to Assets	1997	0.51	0.79	1.05
	1998	0.39	0.78	1.11
	1999	0.50	0.80	1.19
Sales - % change year over year				
	1997-98		12.9	
	1998-99		-8.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	80.5	19.5	
	1998	71.9	28.1	
	1999	79.3	20.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9643

Horse Race Tracks

		Quartile Boundary (1)		
Number of firms (1998):	90	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.6	-2.9	-19.7
	1998	8.7	-2.4	-16.0
	1999	13.2	2.9	-9.2
Pretax Profit Margin	1997	7.0	-2.9	-19.7
	1998	11.5	-2.1	-16.3
	1999	15.8	3.3	-9.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.0	-2.8	-22.4
	1998	17.2	-1.3	-17.1
	1999	23.8	2.1	-7.5
Return on Equity	1997	20.1	2.2	-18.7
	1998	25.3	-1.2	-12.5
	1999	59.4	12.9	-5.2
Liabilities to Assets	1997	0.33	0.72	1.07
	1998	0.26	0.72	1.08
	1999	0.22	0.72	1.10
<hr/>				
Sales - % change year over year				
	1997-98		7.8	
	1998-99		8.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		42.0	58.0
	1998		43.3	56.7
	1999		55.9	44.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9644 Other Race Tracks

		Quartile Boundary (1)		
Number of firms (1998):	26	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	3.1	-0.6	-21.0
	1998	4.0	0.6	-16.0
	1999	8.1	1.1	-9.5
Pretax Profit Margin	1997	3.9	1.0	-18.5
	1998	6.2	2.0	-5.8
	1999	8.8	1.3	-9.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	5.1	0.7	-13.3
	1998	12.6	2.6	-10.9
	1999	20.9	4.3	-19.2
Return on Equity	1997	...	2.2	...
	1998	...	1.8	...
	1999	...	...	...
Liabilities to Assets	1997	0.58	0.83	1.16
	1998	0.56	0.91	1.13
	1999	0.77	0.84	1.16
<hr/>				
Sales - % change year over year				
	1997-98		16.2	
	1998-99		14.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		53.8	46.2
	1998		65.4	34.6
	1999		68.4	31.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9651

Golf Courses

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	353	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	10.7	4.8	-0.4
	1998	12.1	6.3	1.2
	1999	12.2	6.2	1.2
Pretax Profit Margin	1997	13.2	5.7	0.1
	1998	14.4	7.6	1.3
	1999	15.7	7.4	1.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.0	4.1	0.0
	1998	12.2	5.0	0.9
	1999	14.0	5.4	1.0
Return on Equity	1997	23.3	11.3	3.0
	1998	27.1	12.8	4.4
	1999	26.8	12.7	4.2
Liabilities to Assets	1997	0.42	0.75	0.98
	1998	0.43	0.70	0.99
	1999	0.38	0.67	0.92
<hr/>				
Sales - % change year over year				
	1997-98		10.3	
	1998-99		2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.6	24.4	
	1998	81.0	19.0	
	1999	79.8	20.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9652 Curling Clubs

		Quartile Boundary (1)		
Number of firms (1998):	10	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	3.5	...
	1998	...	4.0	...
	1999	...	1.4	...
Pretax Profit Margin	1997	...	7.2	...
	1998	...	2.1	...
	1999	...	1.6	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	5.3	...
	1998	...	3.8	...
	1999	...	1.2	...
Return on Equity	1997	...	13.2	...
	1998	...	4.9	...
	1999	...	4.1	...
Liabilities to Assets	1997	...	0.62	...
	1998	...	0.31	...
	1999	...	0.31	...
Sales - % change year over year				
	1997-98		-2.4	
	1998-99		-3.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		60.0	40.0
	1998		50.0	50.0
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9653 Skiing Facilities

		Quartile Boundary (1)		
Number of firms (1998):	35	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.6	-2.9	-8.2
	1998	3.8	-1.6	-7.6
	1999	7.2	1.9	-2.9
Pretax Profit Margin	1997	7.7	-2.9	-8.2
	1998	5.2	-1.5	-8.3
	1999	9.7	2.4	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	5.6	-3.6	-11.2
	1998	3.7	-2.6	-8.8
	1999	11.1	1.6	-2.7
Return on Equity	1997	...	5.2	...
	1998	...	1.2	...
	1999	...	10.7	...
Liabilities to Assets	1997	0.31	0.93	1.17
	1998	0.42	0.83	1.17
	1999	0.32	0.80	1.08
<hr/>				
Sales - % change year over year				
	1997-98		3.9	
	1998-99		12.3	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		39.1	60.9
	1998		42.9	57.1
	1999		59.1	40.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9654 Boat Rentals and Marinas

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	230	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.2	1.3	-2.9
	1998	7.3	2.5	-1.9
	1999	8.0	2.0	-1.8
Pretax Profit Margin	1997	8.1	1.8	-2.9
	1998	8.8	2.7	-1.7
	1999	9.8	2.6	-1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	6.2	1.5	-2.6
	1998	8.3	2.1	-1.5
	1999	7.4	2.2	-1.1
Return on Equity	1997	20.7	8.2	1.7
	1998	28.1	12.0	3.5
	1999	26.6	12.3	2.6
Liabilities to Assets	1997	0.63	0.92	1.07
	1998	0.60	0.89	1.06
	1999	0.59	0.86	1.03
Sales - % change year over year				
	1997-98		6.5	
	1998-99		13.4	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.3	36.7
	1998		67.0	33.0
	1999		68.5	31.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9659 Other Sports and Recreation Clubs

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.5	-0.4	-6.3
	1998	7.0	1.3	-5.7
	1999	6.4	2.0	-4.0
Pretax Profit Margin	1997	5.2	-0.4	-6.3
	1998	9.0	1.6	-5.5
	1999	7.6	3.0	-3.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.7	-0.9	-16.0
	1998	15.1	3.1	-21.4
	1999	19.2	5.0	-14.3
Return on Equity	1997	44.6	14.8	-4.7
	1998	34.1	22.7	8.6
	1999	45.7	24.6	9.9
Liabilities to Assets	1997	0.78	0.98	1.15
	1998	0.74	0.97	1.23
	1999	0.69	0.95	1.21
<hr/>				
Sales - % change year over year				
	1997-98		6.5	
	1998-99		2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	47.5	52.5	
	1998	60.0	40.0	
	1999	65.8	34.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9661 Gambling Operations

		Quartile Boundary (1)		
Number of firms (1998):	178	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.5	0.6	-1.8
	1998	6.9	1.5	-0.6
	1999	8.0	1.2	-1.5
Pretax Profit Margin	1997	6.6	0.7	-2.2
	1998	8.8	1.8	-0.7
	1999	10.2	1.6	-1.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.3	1.9	-8.2
	1998	18.4	5.3	-1.6
	1999	15.2	2.4	-4.0
Return on Equity	1997	35.2	13.3	0.6
	1998	41.3	14.1	0.8
	1999	42.9	16.4	2.3
Liabilities to Assets	1997	0.51	0.85	1.07
	1998	0.50	0.87	1.03
	1999	0.49	0.88	1.04
Sales - % change year over year				
	1997-98		4.0	
	1998-99		-10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.2	40.8	
	1998	66.9	33.1	
	1999	65.3	34.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9691 Bowling Alleys and Billiard Parlours

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	213	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.9	0.2	-7.1
	1998	5.5	0.3	-6.8
	1999	6.2	0.9	-5.1
Pretax Profit Margin	1997	5.6	0.2	-7.1
	1998	6.7	0.3	-6.8
	1999	7.0	1.0	-5.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.0	0.3	-9.9
	1998	8.7	0.4	-11.8
	1999	9.5	1.1	-6.9
Return on Equity	1997	17.8	4.2	-7.9
	1998	27.3	6.0	-5.8
	1999	31.3	10.5	1.2
Liabilities to Assets	1997	0.55	1.00	1.23
	1998	0.58	0.94	1.16
	1999	0.65	0.98	1.24
Sales - % change year over year				
	1997-98		0.8	
	1998-99		0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	50.9	49.1	
	1998	51.6	48.4	
	1999	56.4	43.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9692 Amusement Park, Carnival and Circus Operations

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.7	1.7	-11.0
	1998	6.0	1.5	-4.7
	1999	6.4	0.7	-11.2
Pretax Profit Margin	1997	8.2	1.9	-11.0
	1998	6.7	1.7	-4.7
	1999	7.3	0.6	-5.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.9	2.9	-7.4
	1998	11.7	0.9	-6.0
	1999	9.8	0.4	-12.5
Return on Equity	1997	40.1	8.3	-7.6
	1998	59.3	20.0	-0.9
	1999	...	13.8	...
Liabilities to Assets	1997	0.49	0.85	1.10
	1998	0.65	0.99	1.14
	1999	0.63	0.97	1.13
Sales - % change year over year				
	1997-98		7.9	
	1998-99		6.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	54.3	45.7	
	1998	58.7	41.3	
	1999	56.3	43.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9693 Dance Halls, Studios and Schools

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	45	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.3	-0.1	-4.5
	1998	5.8	1.7	-4.0
	1999	3.2	-0.7	-4.5
Pretax Profit Margin	1997	5.4	0.3	-3.5
	1998	6.2	1.3	-4.0
	1999	3.8	-0.8	-6.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	16.1	0.6	-25.0
	1998	24.5	4.4	-16.6
	1999	12.7	-1.5	-19.1
Return on Equity	1997	39.3	10.8	-40.1
	1998	57.8	17.5	4.3
	1999	56.5	24.9	14.5
Liabilities to Assets	1997	0.64	0.84	1.15
	1998	0.64	0.89	1.20
	1999	0.60	1.07	1.26
Sales - % change year over year				
	1997-98		9.3	
	1998-99		4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.8	42.2	
	1998	57.8	42.2	
	1999	47.8	52.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9694 Coin-Operated Amusement Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	91	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.5	2.5	-3.8
	1998	8.1	-0.9	-7.5
	1999	7.0	1.0	-4.6
Pretax Profit Margin	1997	11.8	2.7	-3.4
	1998	8.4	-0.8	-7.5
	1999	8.7	1.1	-4.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.7	1.9	-3.8
	1998	8.7	-0.9	-7.9
	1999	8.1	1.6	-5.4
Return on Equity	1997	26.7	9.3	-9.4
	1998	16.5	0.6	-15.8
	1999	19.5	5.5	-6.0
Liabilities to Assets	1997	0.65	0.84	1.07
	1998	0.54	0.83	1.02
	1999	0.59	0.84	1.00
Sales - % change year over year				
	1997-98		0.5	
	1998-99		-10.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	62.9	37.1	
	1998	47.3	52.7	
	1999	65.7	34.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9696

Botanical and Zoological Gardens

		Quartile Boundary (1)		
Number of firms (1998):	9	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	0.6	...
	1998	...	2.6	...
	1999	...	...	...
Pretax Profit Margin	1997	...	0.6	...
	1998	...	2.6	...
	1999	...	...	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	0.6	...
	1998	...	3.5	...
	1999	...	...	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.93	...
	1998	...	0.67	...
	1999	...	...	...
<hr/>				
Sales - % change year over year				
	1997-98		8.4	
	1998-99		8.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		55.6	44.4
	1998		88.9	11.1
	1999		...	...

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9699 Other Amusement and Recreational Services n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	258	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	8.6	0.9	-6.7
	1998	10.1	1.8	-3.7
	1999	9.1	1.4	-3.2
Pretax Profit Margin	1997	9.5	1.2	-6.8
	1998	11.9	2.0	-3.6
	1999	10.5	1.7	-2.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.0	2.1	-11.4
	1998	21.7	3.5	-9.3
	1999	19.6	3.7	-4.8
Return on Equity	1997	35.4	11.1	-3.7
	1998	50.9	16.1	4.8
	1999	37.6	14.2	-0.7
Liabilities to Assets	1997	0.73	0.98	1.24
	1998	0.67	0.98	1.22
	1999	0.60	0.93	1.10
Sales - % change year over year				
	1997-98		10.3	
	1998-99		11.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		54.7	45.3
	1998		59.7	40.3
	1999		61.0	39.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9699 Other Amusement and Recreational Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	258	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.6	0.9	-6.7
	1998	10.1	1.8	-3.7
	1999	9.1	1.4	-3.2
Pretax Profit Margin	1997	9.5	1.2	-6.8
	1998	11.9	2.0	-3.6
	1999	10.5	1.7	-2.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.0	2.1	-11.4
	1998	21.7	3.5	-9.3
	1999	19.6	3.7	-4.8
Return on Equity	1997	35.4	11.1	-3.7
	1998	50.9	16.1	4.8
	1999	37.6	14.2	-0.7
Liabilities to Assets	1997	0.73	0.98	1.24
	1998	0.67	0.98	1.22
	1999	0.60	0.93	1.10
<hr/>				
Sales - % change year over year				
	1997-98		10.3	
	1998-99		11.8	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		54.7	45.3
	1998		59.7	40.3
	1999		61.0	39.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9711 Barber shops

		Quartile Boundary (1)		
Number of firms (1998):	44	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.7	0.6	-3.4
	1998	6.9	0.4	-2.8
	1999	5.1	0.6	-1.5
Pretax Profit Margin	1997	7.1	1.2	-2.3
	1998	8.6	0.7	-2.7
	1999	6.6	0.8	-1.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	28.0	2.2	-17.0
	1998	17.7	1.0	-11.4
	1999	20.4	0.8	-10.4
Return on Equity	1997	...	21.4	...
	1998	...	4.1	...
	1999	...	3.2	...
Liabilities to Assets	1997	0.34	0.67	1.12
	1998	0.43	0.86	1.11
	1999	0.49	0.76	1.04
Sales - % change year over year				
	1997-98		3.4	
	1998-99		2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.0	44.0	
	1998	61.4	38.6	
	1999	61.5	38.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9712 Beauty Shops

		Quartile Boundary (1)		
Number of firms (1998):	633	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.1	0.7	-2.9
	1998	4.2	1.0	-2.3
	1999	4.4	1.0	-2.5
Pretax Profit Margin	1997	4.9	0.8	-2.7
	1998	4.5	1.2	-2.1
	1999	5.6	1.0	-2.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.5	3.6	-13.6
	1998	19.6	4.7	-11.1
	1999	23.5	4.5	-9.0
Return on Equity	1997	31.6	10.3	-8.0
	1998	41.0	16.8	-0.3
	1999	42.3	17.2	-2.2
Liabilities to Assets	1997	0.55	0.92	1.22
	1998	0.55	0.92	1.21
	1999	0.55	0.88	1.20
Sales - % change year over year				
	1997-98		4.3	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.0	43.0	
	1998	61.5	38.5	
	1999	59.1	40.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9713 Combination Barber and Beauty Shops

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	387	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.2	0.8	-2.3
	1998	3.9	1.3	-1.7
	1999	4.2	1.3	-1.5
Pretax Profit Margin	1997	5.0	1.0	-2.0
	1998	4.8	1.6	-1.6
	1999	5.4	1.5	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	23.2	3.6	-10.1
	1998	22.0	6.4	-8.5
	1999	23.1	5.3	-6.5
Return on Equity	1997	35.4	12.5	-6.5
	1998	38.3	17.3	-4.4
	1999	38.1	18.1	4.4
Liabilities to Assets	1997	0.61	0.98	1.24
	1998	0.55	0.95	1.21
	1999	0.50	0.88	1.19
Sales - % change year over year				
	1997-98		6.8	
	1998-99		4.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.4	41.6
	1998		62.5	37.5
	1999		68.5	31.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9721 Power Laundries and / or Dry Cleaners

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	400	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.3	-4.8
	1998	5.0	0.5	-3.6
	1999	5.2	1.3	-3.5
Pretax Profit Margin	1997	4.9	0.5	-4.6
	1998	5.5	0.6	-3.6
	1999	6.4	1.3	-2.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.1	0.8	-10.4
	1998	11.7	1.5	-6.9
	1999	13.1	2.3	-6.3
Return on Equity	1997	27.9	7.8	-4.3
	1998	30.7	10.0	-5.6
	1999	29.6	10.7	-5.0
Liabilities to Assets	1997	0.63	0.96	1.16
	1998	0.64	0.98	1.21
	1999	0.58	0.91	1.16
<hr/>				
Sales - % change year over year				
	1997-98		1.7	
	1998-99		1.2	
<hr/>				
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	52.8	47.2	
	1998	53.5	46.5	
	1999	59.2	40.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9722 Distributors and or / Agents for Dry Cleaners

		Quartile Boundary (1)		
Number of firms (1998):	64	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.4	-3.8	-10.3
	1998	4.3	-0.6	-7.1
	1999	5.4	1.8	-4.9
Pretax Profit Margin	1997	2.1	-2.5	-10.3
	1998	5.2	0.4	-6.7
	1999	7.4	3.1	-3.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	2.2	-4.3	-18.7
	1998	10.6	-0.2	-9.2
	1999	14.7	3.9	-7.7
Return on Equity	1997	...	5.1	...
	1998	...	...	...
	1999	...	13.0	...
Liabilities to Assets	1997	...	...	...
	1998	0.82	1.03	1.17
	1999	0.65	0.96	1.19
<hr/>				
Sales - % change year over year				
	1997-98		19.6	
	1998-99		12.8	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		34.9	65.1
	1998		51.6	48.4
	1999		61.5	38.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9723 Self-Serve Laundries and / or Dry Cleaners

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	164	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.8	1.6	-3.6
	1998	6.9	0.7	-4.4
	1999	9.2	0.5	-4.6
Pretax Profit Margin	1997	8.5	1.9	-3.3
	1998	8.2	0.7	-4.5
	1999	10.2	1.1	-4.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.0	2.1	-5.4
	1998	8.5	1.1	-6.8
	1999	8.2	1.1	-6.5
Return on Equity	1997	23.4	7.0	-2.5
	1998	19.5	12.3	-1.7
	1999	27.3	7.7	-3.8
Liabilities to Assets	1997	0.44	0.97	1.18
	1998	0.60	1.00	1.18
	1999	0.67	0.98	1.16
Sales - % change year over year				
	1997-98		1.5	
	1998-99		4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	57.2	42.8	
	1998	51.2	48.8	
	1999	54.9	45.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9724 Valet Services, Pressing and / or Repair

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	41	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	1.2	-0.4	-3.6
	1998	4.4	1.0	-3.9
	1999	4.7	0.9	-3.0
Pretax Profit Margin	1997	1.2	-0.7	-3.6
	1998	5.2	1.7	-3.9
	1999	6.4	2.0	-2.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	5.2	-1.6	-9.2
	1998	20.0	4.4	-14.8
	1999	23.6	2.2	-9.8
Return on Equity	1997	...	0.8	...
	1998	...	12.9	...
	1999	...	11.2	...
Liabilities to Assets	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Sales - % change year over year				
	1997-98		10.4	
	1998-99		7.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		40.0	60.0
	1998		63.4	36.6
	1999		61.3	38.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9725 Linen Supply

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	42	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.8	0.8	-4.7
	1998	5.8	3.2	-1.0
	1999	9.1	1.9	-1.2
Pretax Profit Margin	1997	5.7	1.0	-4.7
	1998	8.7	3.3	-0.6
	1999	9.6	2.3	-0.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.3	2.6	-9.8
	1998	11.3	6.4	-1.9
	1999	18.6	4.4	-1.7
Return on Equity	1997	24.4	8.1	-4.5
	1998	47.8	13.6	1.9
	1999	30.7	10.2	-4.7
Liabilities to Assets	1997	0.52	0.80	1.05
	1998	0.61	0.82	1.08
	1999	0.60	0.84	1.08
Sales - % change year over year				
	1997-98		9.9	
	1998-99		5.2	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	56.4	43.6	
	1998	71.4	28.6	
	1999	72.5	27.5	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9726 Carpet Cleaning

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	159	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.2	-3.0
	1998	6.3	1.8	-2.4
	1999	6.6	2.0	-1.0
Pretax Profit Margin	1997	5.2	0.6	-3.0
	1998	7.3	2.6	-2.4
	1999	8.4	2.9	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.6	1.1	-9.8
	1998	18.4	5.8	-9.9
	1999	22.5	7.1	-2.5
Return on Equity	1997	30.6	12.9	2.0
	1998	34.2	14.4	2.6
	1999	33.3	14.3	5.5
Liabilities to Assets	1997	0.56	0.90	1.12
	1998	0.56	0.87	1.15
	1999	0.45	0.83	1.08
Sales - % change year over year				
	1997-98		8.1	
	1998-99		8.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		53.6	46.4
	1998		61.6	38.4
	1999		71.0	29.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9731 Funeral Homes

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	11.8	7.2	1.6
	1998	11.5	6.2	0.9
	1999	11.4	6.3	0.7
Pretax Profit Margin	1997	15.4	9.4	2.4
	1998	15.0	7.7	1.2
	1999	14.6	8.1	1.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.6	5.7	1.5
	1998	12.7	5.1	0.5
	1999	11.4	4.6	0.7
Return on Equity	1997	22.2	12.5	4.4
	1998	20.6	10.5	4.4
	1999	23.0	10.6	3.0
Liabilities to Assets	1997	0.33	0.67	0.86
	1998	0.30	0.65	0.86
	1999	0.42	0.69	0.88
Sales - % change year over year				
	1997-98		-1.1	
	1998-99		4.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	82.0	18.0	
	1998	78.4	21.6	
	1999	79.0	21.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9732 Cemeteries and Crematoria

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	16	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	21.1	8.4	-3.2
	1998	19.6	6.5	-2.1
	1999	...	3.0	...
Pretax Profit Margin	1997	30.1	10.1	-3.2
	1998	28.5	8.4	4.2
	1999	...	5.3	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.9	4.6	-0.6
	1998	17.0	4.6	0.7
	1999	...	5.0	...
Return on Equity	1997	...	26.1	...
	1998	...	15.8	...
	1999	...	18.2	...
Liabilities to Assets	1997	...	0.68	...
	1998	...	0.59	...
	1999	...	0.52	...
Sales - % change year over year				
	1997-98		18.5	
	1998-99		-1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.8	22.2
	1998		87.5	12.5
	1999		83.3	16.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9741 Private Households

		Quartile Boundary (1)		
Number of firms (1998):	15	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.8	-0.5	-3.3
	1998	6.8	0.9	-10.2
	1999	16.6	0.2	-6.5
Pretax Profit Margin	1997	3.5	-0.5	-2.4
	1998	...	0.9	...
	1999	18.6	0.8	-4.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	10.5	-1.3	-6.3
	1998	...	1.2	...
	1999	17.9	0.4	-9.1
Return on Equity	1997	...	8.9	...
	1998	...	...	...
	1999	...	15.1	...
Liabilities to Assets	1997	0.35	0.89	1.03
	1998	...	...	...
	1999	0.56	0.92	1.07
Sales - % change year over year				
	1997-98		35.7	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	45.5	54.5	
	1998	60.0	40.0	
	1999	52.9	47.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9791 Shoe Repair

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	43	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.1	0.5	-2.7
	1998	4.6	0.6	-2.8
	1999	6.7	1.0	-1.9
Pretax Profit Margin	1997	7.5	0.1	-2.7
	1998	4.7	0.6	-2.7
	1999	9.0	1.0	-1.9
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.2	1.5	-7.5
	1998	9.9	0.9	-5.9
	1999	12.6	4.3	-3.3
Return on Equity	1997	...	-4.6	...
	1998	...	-4.5	...
	1999	...	...	...
Liabilities to Assets	1997	0.48	0.99	1.18
	1998	...	...	...
	1999	0.61	0.97	1.13
Sales - % change year over year				
	1997-98		25.3	
	1998-99		6.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		50.0	50.0
	1998		53.5	46.5
	1999		60.7	39.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9799 Other Personal and Household Services n.e.c.

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.1	0.3	-5.0
	1998	6.5	1.2	-3.8
	1999	7.7	1.9	-2.2
Pretax Profit Margin	1997	6.3	0.6	-4.3
	1998	7.7	1.6	-3.5
	1999	9.5	2.7	-1.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	13.2	1.1	-12.4
	1998	18.4	3.1	-10.0
	1999	19.9	4.8	-6.2
Return on Equity	1997	40.6	13.0	-3.8
	1998	46.3	19.1	-2.1
	1999	43.3	15.3	-4.4
Liabilities to Assets	1997	0.71	1.00	1.24
	1998	0.68	0.98	1.22
	1999	0.63	0.94	1.15
<hr/>				
Sales - % change year over year				
	1997-98		11.6	
	1998-99		13.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	53.6	46.4	
	1998	58.8	41.2	
	1999	61.6	38.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9821 Business Associations

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	45	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.9	-0.6	-5.8
	1998	8.1	2.2	-6.8
	1999	9.0	1.3	-11.6
Pretax Profit Margin	1997	7.1	-0.7	-6.3
	1998	8.6	2.2	-6.8
	1999	17.0	1.6	-9.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	25.9	-0.7	-13.1
	1998	20.2	6.6	-9.3
	1999	28.4	2.1	-10.7
Return on Equity	1997	33.5	3.5	-12.2
	1998	41.1	16.7	-2.7
	1999	47.6	9.1	-11.9
Liabilities to Assets	1997	0.35	0.99	1.25
	1998	0.47	0.76	1.10
	1999	0.20	0.69	0.96
Sales - % change year over year				
	1997-98		0.9	
	1998-99		-15.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		42.1	57.9
	1998		57.8	42.2
	1999		59.6	40.4

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9831 Professional Health and Social Service Membership

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	11.2	...
	1998	...	1.9	...
	1999	...	-2.1	...
Pretax Profit Margin	1997	...	16.2	...
	1998	...	4.5	...
	1999	...	-2.1	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	16.2	...
	1998	...	10.7	...
	1999	...	-9.1	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.48	...
	1998	...	0.75	...
	1999	...	0.85	...
<hr/>				
Sales - % change year over year				
	1997-98		8.8	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		77.8	22.2
	1998		63.6	36.4
	1999		44.4	55.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9839 Other Professional Membership Associations

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	32	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	...	8.4	...
	1998	10.7	1.4	-2.3
	1999	12.0	4.0	-1.3
Pretax Profit Margin	1997	...	5.6	...
	1998	17.1	1.4	-2.3
	1999	17.2	3.6	-1.3
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	18.1	...
	1998	32.0	3.7	-11.9
	1999	42.3	3.0	-2.2
Return on Equity	1997	...	...	...
	1998	55.4	9.5	-20.2
	1999	59.0	4.0	-4.5
Liabilities to Assets	1997	...	0.77	...
	1998	0.29	0.68	1.07
	1999	0.42	0.67	0.98
Sales - % change year over year				
	1997-98		-7.0	
	1998-99		...	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		58.3	41.7
	1998		65.6	34.4
	1999		66.7	33.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9841 Labour Organizations

		Quartile Boundary (1)		
Number of firms (1998):	9	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	...	3.7	...
	1998	...	-1.0	...
	1999	...	4.5	...
Pretax Profit Margin	1997	...	4.5	...
	1998	...	-1.0	...
	1999	...	2.1	...
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	...	5.0	...
	1998	...	-0.8	...
	1999	...	5.3	...
Return on Equity	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Liabilities to Assets	1997	...	0.59	...
	1998	...	0.44	...
	1999	...	0.50	...
Sales - % change year over year				
	1997-98		0.1	
	1998-99		5.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	75.0	25.0	
	1998	44.4	55.6	
	1999	57.1	42.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9861

Civic and Fraternal Organizations

		Quartile Boundary (1)		
Number of firms (1998):	50	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	9.3	2.3	-5.0
	1998	11.1	1.2	-4.7
	1999	12.3	3.1	-4.7
Pretax Profit Margin	1997	10.5	2.3	-5.0
	1998	20.6	3.7	-2.7
	1999	22.1	5.1	-4.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	25.4	1.2	-12.3
	1998	20.5	0.7	-6.8
	1999	25.0	2.7	-4.2
Return on Equity	1997	34.1	3.4	0.4
	1998	19.0	2.3	-0.6
	1999	20.7	2.8	-3.8
Liabilities to Assets	1997	0.20	0.76	1.17
	1998	0.14	0.37	0.99
	1999	0.07	0.28	0.99
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Sales - % change year over year				
	1997-98		-12.2	
	1998-99		-1.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		61.4	38.6
	1998		64.0	36.0
	1999		61.1	38.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9911 Industrial Machinery and Equipment Rental and Leasing

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	17.0	3.9	-2.6
	1998	13.4	4.0	-1.7
	1999	14.8	4.2	-2.5
Pretax Profit Margin	1997	20.8	5.0	-2.1
	1998	16.2	5.2	-1.3
	1999	18.8	5.4	-2.2
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	14.2	3.9	-1.5
	1998	11.4	3.8	-1.1
	1999	13.3	3.7	-1.0
Return on Equity	1997	31.2	9.5	-1.8
	1998	29.5	9.4	-0.2
	1999	31.1	10.4	-1.4
Liabilities to Assets	1997	0.47	0.70	0.92
	1998	0.43	0.72	0.95
	1999	0.41	0.73	0.96
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Sales - % change year over year				
	1997-98		0.8	
	1998-99		4.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.9	30.1	
	1998	69.6	30.4	
	1999	68.9	31.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9912 Audio-Visual Equipment Rental and Leasing

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	409	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.2	0.9	-4.7
	1998	5.7	1.1	-3.5
	1999	6.0	1.0	-3.8
Pretax Profit Margin	1997	6.1	1.0	-4.3
	1998	6.3	1.1	-3.4
	1999	7.1	1.3	-3.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.9	1.9	-7.6
	1998	13.6	2.4	-5.4
	1999	12.3	2.4	-5.8
Return on Equity	1997	32.1	10.6	-4.2
	1998	28.2	13.1	-1.9
	1999	27.6	11.9	1.2
Liabilities to Assets	1997	0.60	0.90	1.06
	1998	0.59	0.91	1.08
	1999	0.51	0.85	1.06
Sales - % change year over year				
	1997-98		4.4	
	1998-99		1.1	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.7	42.3
	1998		58.7	41.3
	1999		60.4	39.6

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9913

Office Furniture and Machinery Rental and Leasing

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	69	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	16.0	4.7	-1.3
	1998	23.4	4.4	-1.2
	1999	21.0	5.4	-1.5
Pretax Profit Margin	1997	21.7	9.6	0.4
	1998	29.0	7.6	0.0
	1999	26.8	8.8	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	8.7	3.7	-1.4
	1998	12.1	4.2	-0.7
	1999	11.9	2.5	-0.5
Return on Equity	1997	18.3	9.3	-3.1
	1998	23.0	8.3	-1.8
	1999	20.3	8.4	-1.5
Liabilities to Assets	1997	0.30	0.73	0.96
	1998	0.51	0.73	0.98
	1999	0.40	0.74	1.00
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Sales - % change year over year				
	1997-98		2.3	
	1998-99		7.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	77.6	22.4	
	1998	75.4	24.6	
	1999	70.4	29.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9919 Other Machinery and Equipment Rental and Leasing

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	497	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	15.3	3.8	-2.1
	1998	14.4	4.2	-1.4
	1999	15.9	4.7	-1.3
Pretax Profit Margin	1997	19.4	4.5	-1.9
	1998	18.6	5.2	-1.0
	1999	21.0	6.2	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.4	2.9	-1.2
	1998	9.9	2.5	-0.4
	1999	12.5	2.6	-0.4
Return on Equity	1997	30.4	12.4	0.9
	1998	28.1	13.1	2.6
	1999	25.4	10.2	0.3
Liabilities to Assets	1997	0.51	0.87	1.01
	1998	0.56	0.89	1.02
	1999	0.47	0.83	1.01
Sales - % change year over year				
	1997-98		6.2	
	1998-99		6.5	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		67.0	33.0
	1998		70.6	29.4
	1999		72.5	27.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9921 Automobile and Truck Rental and Leasing Services

		Quartile Boundary (1)		
Number of firms (1998):	642	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	9.3	1.0	-4.6
	1998	12.4	2.2	-3.1
	1999	12.5	2.9	-2.5
Pretax Profit Margin	1997	11.1	1.6	-3.9
	1998	14.3	3.0	-2.8
	1999	15.7	3.9	-1.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	6.8	1.3	-2.9
	1998	8.6	2.3	-2.7
	1999	9.4	3.0	-1.7
Return on Equity	1997	19.7	5.0	-4.0
	1998	32.8	9.2	-0.4
	1999	31.0	11.3	-1.2
Liabilities to Assets	1997	0.56	0.85	0.98
	1998	0.57	0.85	0.98
	1999	0.62	0.85	0.99
Sales - % change year over year				
	1997-98		3.3	
	1998-99		6.8	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	60.9	39.1	
	1998	64.6	35.4	
	1999	67.1	32.9	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9931 Photographers

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	337	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.5	1.1	-4.1
	1998	7.8	1.8	-2.5
	1999	8.7	2.5	-1.9
Pretax Profit Margin	1997	9.3	1.3	-4.1
	1998	8.7	2.0	-2.3
	1999	10.7	2.8	-1.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.0	3.4	-8.2
	1998	19.1	4.6	-6.4
	1999	21.4	5.1	-5.5
Return on Equity	1997	30.2	8.0	-6.3
	1998	35.4	15.3	0.4
	1999	35.5	12.3	-5.3
Liabilities to Assets	1997	0.44	0.73	1.05
	1998	0.46	0.75	1.07
	1999	0.39	0.71	1.04
Sales - % change year over year				
	1997-98		9.1	
	1998-99		-0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		57.7	42.3
	1998		62.9	37.1
	1999		63.9	36.1

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9941 Electric Motor Repair

		Quartile Boundary (1)		
Number of firms (1998):	122	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.2	0.9	-2.2
	1998	5.0	1.3	-1.3
	1999	5.3	1.7	-0.5
Pretax Profit Margin	1997	6.5	1.2	-2.2
	1998	5.9	1.3	-1.0
	1999	6.8	2.3	-0.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	11.5	4.0	-3.0
	1998	12.3	3.3	-1.8
	1999	14.6	5.8	-1.5
Return on Equity	1997	30.6	10.5	-3.8
	1998	29.9	12.8	-1.0
	1999	35.0	14.9	2.3
Liabilities to Assets	1997	0.50	0.79	0.99
	1998	0.38	0.78	1.00
	1999	0.45	0.74	1.00
Sales - % change year over year				
	1997-98		10.8	
	1998-99		3.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.4	38.6	
	1998	62.3	37.7	
	1999	70.9	29.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9942 Welding

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	358	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.7	2.9	-1.3
	1998	8.0	3.2	-1.0
	1999	8.7	2.9	-1.0
Pretax Profit Margin	1997	9.5	3.8	-1.2
	1998	10.0	4.0	-1.0
	1999	10.2	3.7	-0.7
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.1	6.4	-2.7
	1998	19.6	6.9	-1.7
	1999	20.9	7.5	-1.2
Return on Equity	1997	36.5	14.3	2.3
	1998	38.5	15.6	1.7
	1999	32.8	14.1	-0.2
Liabilities to Assets	1997	0.36	0.68	0.96
	1998	0.38	0.67	0.93
	1999	0.29	0.61	0.90
Sales - % change year over year				
	1997-98		8.4	
	1998-99		5.6	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		68.5	31.5
	1998		70.7	29.3
	1999		71.8	28.2

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9949 Other Repair Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	367	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	4.6	1.1	-2.2
	1998	5.8	1.6	-1.5
	1999	6.7	2.0	-0.8
Pretax Profit Margin	1997	5.4	1.5	-2.0
	1998	7.0	2.0	-1.5
	1999	8.3	2.5	-0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	12.3	3.5	-5.3
	1998	14.8	3.9	-4.0
	1999	15.8	4.6	-1.8
Return on Equity	1997	32.5	11.5	0.6
	1998	40.2	14.7	1.6
	1999	40.5	13.8	2.3
Liabilities to Assets	1997	0.43	0.75	0.98
	1998	0.50	0.82	1.00
	1999	0.45	0.78	0.98
Sales - % change year over year				
	1997-98		9.6	
	1998-99		10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.8	33.2	
	1998	63.8	36.2	
	1999	68.8	31.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9951 Disinfecting and Exterminating Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	92	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.7	1.2	-2.2
	1998	7.8	2.6	-2.2
	1999	10.4	3.0	-1.3
Pretax Profit Margin	1997	7.4	1.2	-2.1
	1998	9.0	2.6	-2.2
	1999	13.0	3.2	-1.1
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	18.1	3.3	-5.1
	1998	24.9	6.7	-6.0
	1999	23.1	8.7	-3.5
Return on Equity	1997	28.3	5.9	-4.4
	1998	31.2	9.1	-5.6
	1999	33.6	15.7	4.2
Liabilities to Assets	1997	0.43	0.82	1.13
	1998	0.38	0.72	1.08
	1999	0.36	0.68	1.04
Sales - % change year over year				
	1997-98		4.8	
	1998-99		-2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	61.3	38.7	
	1998	64.1	35.9	
	1999	69.3	30.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9952

Window Cleaning Services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	67	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.5	1.3	-2.4
	1998	5.2	1.7	-1.2
	1999	7.7	2.8	-0.6
Pretax Profit Margin	1997	7.9	1.8	-1.7
	1998	6.4	1.9	-1.2
	1999	10.1	3.0	0.4
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	16.1	4.3	-6.0
	1998	20.0	8.3	-3.2
	1999	24.5	6.8	-2.5
Return on Equity	1997	24.6	10.3	-1.4
	1998	33.3	8.4	-5.5
	1999	36.8	12.5	-3.3
Liabilities to Assets	1997	0.28	0.63	0.98
	1998	0.30	0.63	0.95
	1999	0.22	0.57	0.88
Sales - % change year over year				
	1997-98		2.6	
	1998-99		10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	67.3	32.7	
	1998	64.2	35.8	
	1999	77.3	22.7	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9953 Janitorial Services

		Quartile Boundary (1)		
Number of firms (1998):	737	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	5.1	1.2	-1.6
	1998	5.2	1.4	-1.6
	1999	5.7	1.8	-1.1
Pretax Profit Margin	1997	6.6	1.5	-1.3
	1998	6.6	1.8	-1.4
	1999	7.0	2.2	-0.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.1	5.0	-6.3
	1998	19.4	5.1	-5.1
	1999	21.3	6.9	-2.6
Return on Equity	1997	33.7	13.9	-2.2
	1998	39.7	18.8	-0.4
	1999	40.0	14.8	1.6
Liabilities to Assets	1997	0.49	0.83	1.03
	1998	0.47	0.76	1.03
	1999	0.45	0.76	1.00
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Sales - % change year over year				
	1997-98		4.9	
	1998-99		2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss
	1997		63.2	36.8
	1998		62.6	37.4
	1999		68.3	31.7

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9959

Other Services to Buildings and Dwellings

		Quartile Boundary (1)		
Number of firms (1998):	522	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.9	1.5	-2.2
	1998	6.3	1.8	-1.5
	1999	6.9	2.1	-2.0
Pretax Profit Margin	1997	8.7	1.9	-1.8
	1998	7.6	2.2	-1.2
	1999	8.6	2.6	-1.8
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	20.9	4.7	-7.0
	1998	18.1	5.1	-3.1
	1999	20.0	6.0	-3.3
Return on Equity	1997	42.4	17.6	2.9
	1998	39.9	19.3	0.2
	1999	42.0	19.6	2.5
Liabilities to Assets	1997	0.50	0.80	1.04
	1998	0.53	0.83	1.04
	1999	0.48	0.80	1.03
Sales - % change year over year				
	1997-98		6.9	
	1998-99		9.5	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.0	36.0	
	1998	66.9	33.1	
	1999	63.7	36.3	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9961 Ticket and Travel Agencies

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	1,079	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.1	0.6	-1.2
	1998	5.3	1.0	-0.7
	1999	6.0	0.8	-0.6
Pretax Profit Margin	1997	5.2	0.8	-1.1
	1998	6.2	1.2	-0.6
	1999	7.0	0.9	-0.5
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	15.8	3.9	-5.3
	1998	17.8	5.7	-3.4
	1999	16.8	5.9	-2.0
Return on Equity	1997	27.6	10.7	0.8
	1998	35.4	15.0	2.3
	1999	33.1	13.8	2.5
Liabilities to Assets	1997	0.40	0.68	0.97
	1998	0.41	0.69	0.99
	1999	0.41	0.68	0.98
Sales - % change year over year				
	1997-98		-0.5	
	1998-99		-2.3	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		65.2	34.8
	1998		68.1	31.9
	1999		70.0	30.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9962 Tour Wholesalers and Operators

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	162	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	4.3	0.8	-1.3
	1998	4.7	1.8	-1.7
	1999	8.6	1.5	-1.2
Pretax Profit Margin	1997	4.3	0.9	-0.9
	1998	6.0	2.1	-0.9
	1999	9.8	1.7	-0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	17.3	3.9	-8.2
	1998	17.9	6.5	-6.9
	1999	15.8	5.5	-4.3
Return on Equity	1997	42.9	13.1	-0.6
	1998	44.3	20.8	5.4
	1999	42.6	23.3	6.2
Liabilities to Assets	1997	0.61	0.84	1.09
	1998	0.57	0.84	1.10
	1999	0.56	0.83	1.07
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Sales - % change year over year				
	1997-98		14.6	
	1998-99		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.2	34.8	
	1998	70.4	29.6	
	1999	69.4	30.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9991 Parking Lots and Parking Garages

		Quartile Boundary (1)		
Number of firms (1998):	87	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	7.1	1.4	-3.2
	1998	9.6	1.0	-1.5
	1999	14.7	1.1	-1.8
Pretax Profit Margin	1997	9.2	2.1	-2.6
	1998	13.3	1.3	-1.5
	1999	20.7	2.8	-0.6
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	19.0	2.4	-3.9
	1998	11.2	2.4	-1.3
	1999	11.0	2.5	-1.3
Return on Equity	1997	31.7	9.8	0.2
	1998	23.2	7.9	-0.9
	1999	21.8	7.3	-1.8
Liabilities to Assets	1997	0.52	0.83	1.04
	1998	0.60	0.84	1.05
	1999	0.51	0.82	1.02
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Sales - % change year over year				
	1997-98		9.3	
	1998-99		2.9	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.4	35.6	
	1998	67.8	32.2	
	1999	66.2	33.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

SICE 9999

Other Services n.e.c.

		Quartile Boundary (1)		
Number of firms (1998):	575	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	12.3	2.4	-1.8
	1998	16.7	4.6	-1.3
	1999	17.0	4.2	-1.3
Pretax Profit Margin	1997	15.9	3.4	-1.6
	1998	23.5	6.3	-0.9
	1999	22.4	5.5	-1.0
Gross Profit Margin	1997	...	...	...
	1998	...	...	...
	1999	...	...	...
Pretax Profit to Assets	1997	27.7	7.4	-5.2
	1998	36.3	10.5	-2.6
	1999	31.8	8.8	-2.4
Return on Equity	1997	38.1	15.7	-1.2
	1998	53.0	23.2	4.4
	1999	45.1	15.6	1.0
Liabilities to Assets	1997	0.33	0.77	1.03
	1998	0.31	0.67	0.99
	1999	0.25	0.62	0.95
Sales - % change year over year				
	1997-98		5.2	
	1998-99		3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.5	34.5	
	1998	71.1	28.9	
	1999	70.2	29.8	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total non-financial

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	155,247	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	7.4	1.7	-1.9
	1998	8.3	2.1	-1.4
	1999	9.0	2.4	-1.2
Pretax Profit Margin	1997	9.3	2.1	-1.6
	1998	10.3	2.7	-1.1
	1999	11.3	3.1	-0.8
Gross Profit Margin	1997	53.8	36.0	23.5
	1998	54.0	36.1	23.7
	1999	54.5	36.8	24.3
Pretax Profit to Assets	1997	16.0	3.8	-3.5
	1998	18.0	4.7	-2.5
	1999	19.3	5.5	-1.7
Return on Equity	1997	32.7	12.0	0.3
	1998	35.8	14.1	1.4
	1999	36.3	14.8	1.6
Liabilities to Assets	1997	0.46	0.79	1.02
	1998	0.45	0.78	1.02
	1999	0.42	0.75	1.00
Sales - % change year over year				
	1997-98		7.0	
	1998-99		5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		64.9	35.1
	1998		67.6	32.4
	1999		69.7	30.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total mining

		Quartile Boundary (1)		
Number of firms (1998):	480	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.6	1.5	-12.9
	1998	10.0	1.4	-6.6
	1999	7.9	1.3	-9.4
Pretax Profit Margin	1997	14.4	2.7	-10.2
	1998	12.8	2.0	-6.4
	1999	9.9	2.2	-8.3
Gross Profit Margin	1997	52.7	29.9	21.0
	1998	56.7	31.9	18.9
	1999	60.1	30.5	18.0
Pretax Profit to Assets	1997	11.1	1.7	-3.5
	1998	11.3	1.5	-4.1
	1999	11.1	2.0	-5.1
Return on Equity	1997	20.7	3.3	-2.8
	1998	15.5	3.4	-4.0
	1999	15.2	3.0	-3.7
Liabilities to Assets	1997	0.15	0.54	0.91
	1998	0.21	0.55	0.89
	1999	0.23	0.60	0.93
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Sales - % change year over year				
	1997-98		1.3	
	1998-99		-3.0	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	59.2	40.8	
	1998	57.3	42.7	
	1999	59.6	40.4	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total manufacturing

		Quartile Boundary (1)		
Number of firms (1998):	15,016	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	6.7	2.4	-1.1
	1998	7.2	2.7	-0.7
	1999	7.4	2.8	-0.6
Pretax Profit Margin	1997	8.3	2.9	-0.9
	1998	8.9	3.4	-0.6
	1999	9.1	3.6	-0.3
Gross Profit Margin	1997	50.3	35.0	23.9
	1998	51.0	35.6	24.4
	1999	51.3	36.1	24.9
Pretax Profit to Assets	1997	15.9	5.7	-1.9
	1998	17.1	6.5	-1.2
	1999	17.0	6.7	-0.7
Return on Equity	1997	33.9	15.1	2.3
	1998	36.2	16.5	3.8
	1999	35.1	15.9	2.8
Liabilities to Assets	1997	0.45	0.74	0.98
	1998	0.44	0.73	0.98
	1999	0.42	0.70	0.96
Sales - % change year over year				
	1997-98		10.7	
	1998-99		8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	69.5	30.5	
	1998	71.7	28.3	
	1999	73.0	27.0	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total construction and real estate

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	31,804	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	8.9	2.1	-2.0
	1998	10.0	2.8	-1.3
	1999	10.6	3.0	-1.2
Pretax Profit Margin	1997	11.4	2.7	-1.7
	1998	13.0	3.6	-1.0
	1999	13.8	4.0	-0.7
Gross Profit Margin	1997	45.4	29.1	17.8
	1998	45.6	29.2	17.9
	1999	46.8	30.1	18.6
Pretax Profit to Assets	1997	14.0	3.0	-2.2
	1998	15.9	4.1	-1.2
	1999	16.6	4.3	-0.9
Return on Equity	1997	28.4	9.0	-0.8
	1998	31.5	11.1	0.4
	1999	31.8	11.6	0.4
Liabilities to Assets	1997	0.46	0.80	1.02
	1998	0.46	0.79	1.01
	1999	0.44	0.77	1.00
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Sales - % change year over year				
	1997-98		7.1	
	1998-99		5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	65.6	34.4	
	1998	69.3	30.7	
	1999	70.8	29.2	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total transportation, storage, communications and utilities

		Quartile Boundary (1)		
Number of firms (1998):	7,238	Better	Average	Worse
		<u>Q3</u> 75%	<u>Q2</u> 50%	<u>Q1</u> 25%
Net Profit Margin	1997	6.2	1.6	-2.4
	1998	7.2	2.0	-1.9
	1999	7.4	2.1	-1.9
Pretax Profit Margin	1997	7.7	2.0	-2.2
	1998	8.9	2.5	-1.6
	1999	8.9	2.6	-1.5
Gross Profit Margin	1997	52.7	33.2	19.6
	1998	51.9	34.0	20.8
	1999	53.7	34.8	22.2
Pretax Profit to Assets	1997	14.5	3.8	-4.6
	1998	16.6	4.8	-3.6
	1999	16.7	5.1	-3.1
Return on Equity	1997	33.2	11.6	-1.0
	1998	38.8	15.5	1.3
	1999	37.5	15.6	0.2
Liabilities to Assets	1997	0.51	0.82	1.03
	1998	0.53	0.83	1.03
	1999	0.51	0.81	1.01
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Sales - % change year over year				
	1997-98		8.0	
	1998-99		8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		63.4	36.6
	1998		66.3	33.7
	1999		66.5	33.5

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median). 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total wholesale trade

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	15,961	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	5.0	1.3	-1.4
	1998	5.5	1.6	-0.9
	1999	5.6	1.7	-0.8
Pretax Profit Margin	1997	6.3	1.7	-1.2
	1998	6.8	2.0	-0.8
	1999	7.0	2.2	-0.6
Gross Profit Margin	1997	42.0	29.9	20.0
	1998	41.8	29.8	20.2
	1999	42.3	30.5	20.9
Pretax Profit to Assets	1997	14.4	3.8	-3.2
	1998	15.7	4.7	-2.1
	1999	15.9	5.0	-1.6
Return on Equity	1997	32.3	13.0	1.5
	1998	34.7	14.3	2.3
	1999	33.3	14.3	1.9
Liabilities to Assets	1997	0.49	0.79	1.01
	1998	0.48	0.78	1.01
	1999	0.45	0.75	0.99
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Sales - % change year over year				
	1997-98		7.6	
	1998-99		6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	66.2	33.8	
	1998	68.4	31.6	
	1999	69.9	30.1	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total retail trade

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	24,352	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	3.4	0.6	-2.0
	1998	3.7	0.9	-1.5
	1999	4.2	1.1	-1.1
Pretax Profit Margin	1997	4.0	0.8	-1.8
	1998	4.4	1.0	-1.4
	1999	5.0	1.3	-0.9
Gross Profit Margin	1997	47.5	34.9	24.7
	1998	47.4	34.9	24.8
	1999	47.5	35.4	25.4
Pretax Profit to Assets	1997	10.7	2.0	-5.3
	1998	11.9	2.7	-4.1
	1999	13.4	3.7	-2.7
Return on Equity	1997	26.8	9.3	-1.3
	1998	30.5	11.3	0.2
	1999	31.8	13.0	1.3
Liabilities to Assets	1997	0.54	0.88	1.07
	1998	0.54	0.87	1.07
	1999	0.50	0.83	1.04
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Sales - % change year over year				
	1997-98		4.5	
	1998-99		5.0	
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
	1997		59.7	40.3
	1998		62.5	37.5
	1999		66.1	33.9

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

Total services

		Quartile Boundary ⁽¹⁾		
Number of firms (1998):	53,668	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%
Net Profit Margin	1997	10.5	2.1	-2.0
	1998	11.9	2.9	-1.5
	1999	13.6	3.4	-1.2
Pretax Profit Margin	1997	13.6	2.8	-1.8
	1998	15.2	3.6	-1.2
	1999	17.3	4.3	-0.9
Gross Profit Margin	1997	65.7	54.1	33.9
	1998	66.3	54.8	35.0
	1999	66.8	54.6	35.0
Pretax Profit to Assets	1997	23.7	5.3	-4.6
	1998	26.8	6.9	-3.2
	1999	29.2	8.3	-2.0
Return on Equity	1997	40.7	16.4	1.3
	1998	45.1	19.7	3.1
	1999	44.7	20.0	3.3
Liabilities to Assets	1997	0.42	0.78	1.04
	1998	0.41	0.76	1.03
	1999	0.37	0.72	1.00
Sales - % change year over year				
	1997-98		6.7	
	1998-99		5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>	
	1997	64.9	35.1	
	1998	67.9	32.1	
	1999	70.4	29.6	

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.

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