

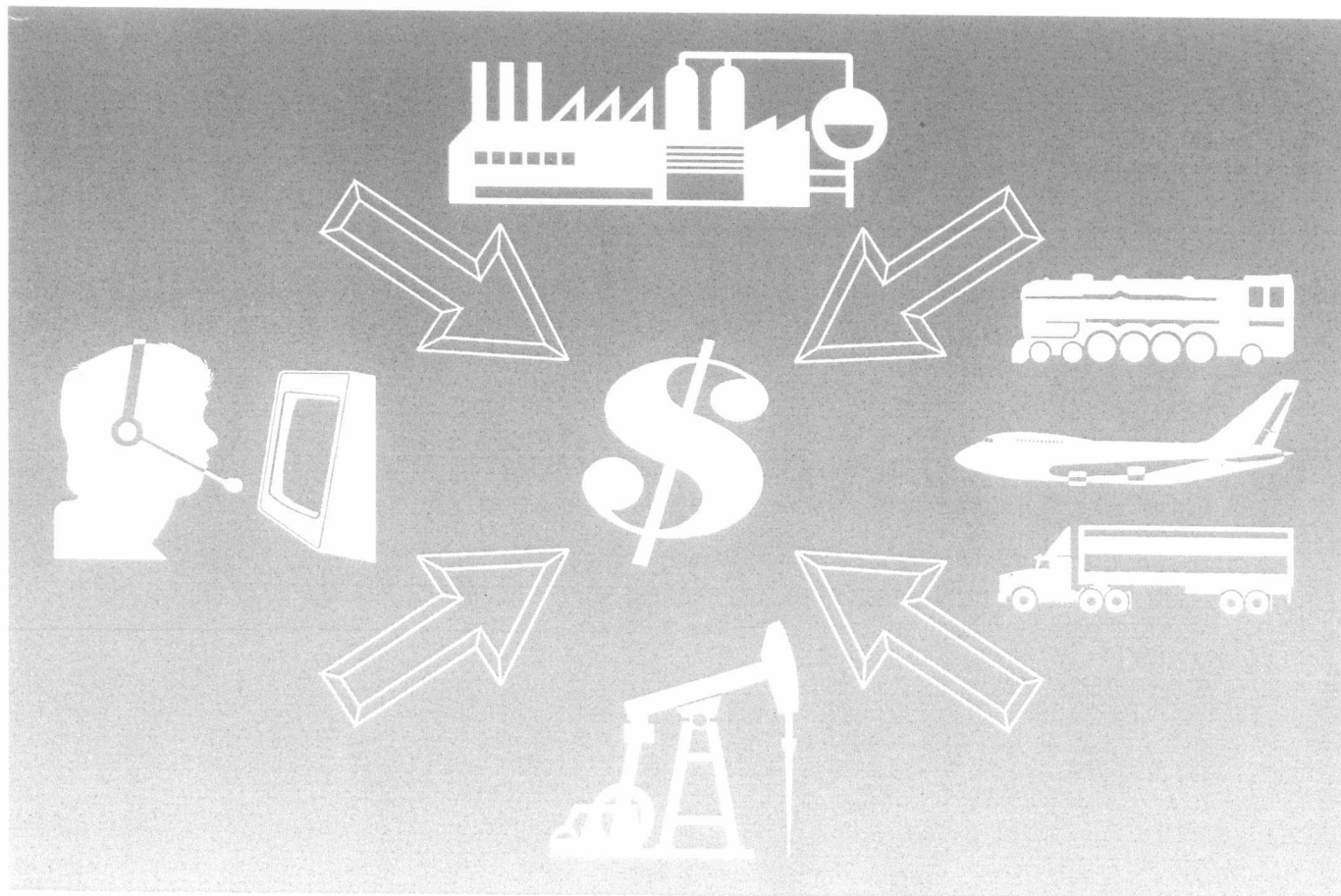
Financial Performance Indicators for Canadian Business

VOLUME 3

SMALL AND MEDIUM FIRMS

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

1997, 1998 and 1999 Reference Years



Statistics
Canada

Statistique
Canada

Canada



Statistics Canada

Industrial Organization and
Finance Division

Financial Performance Indicators for Canadian Business

VOLUME 3

SMALL AND MEDIUM FIRMS

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

1997, 1998 and 1999 Reference Years

Published by authority of the Minister
responsible for Statistics Canada

© Minister of Industry, 2001

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise without prior written permission from Licence Services, Marketing Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

January 2001

Price: \$720.00

Note of Appreciation

Canada owes the success of its statistical system to a long-standing cooperation involving Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

SICE Industry Name

0111	Dairy Farms
0112	Cattle Farms
0113	Hog Farms
0114	Poultry and Egg Farms
0115	Sheep and Goat Farms
0119	Livestock Combination Farms
0121	Honey and Other Apiary Product Farms
0122	Horse and Other Equine Farms
0123	Furs and Skins, Ranch
0129	Other Animal Specialty Farms n.e.c.
0131	Wheat Farms
0132	Small-Grain Farms (Except Wheat)
0133	Oilseed Farms (Except Corn)
0134	Grain Corn Farms
0135	Forage, Seed and Hay Farms
0136	Dry Field Pea and Bean Farms
0137	Tobacco Farms
0138	Potato Farms
0139	Other Field Crop Farms
0141	Field Crop Combination Farms
0151	Fruit Farms
0152	Other Vegetable Farms
0159	Fruit and Vegetable Combination Farms
0161	Mushrooms
0162	Greenhouse Products
0163	Nursery Products
0169	Other Horticultural Specialties
0171	Livestock, Field Crop and Horticultural Combination Farms
0211	Veterinary Services
0212	Farm Animal Breeding Services (Except Poultry)
0213	Poultry Services
0219	Other Services Incidental to Livestock and Animal Specialties
0221	Soil Preparation, Planting and Cultivating Services
0222	Crop Dusting and Spraying Services
0223	Harvesting, Baling and Threshing Services
0229	Other Services Incidental to Agricultural Crops
0231	Agricultural Management and Consulting Services
0239	Other Services Incidental to Agriculture n.e.c.
0311	Salt Water Fishing Industry
0312	Inland Fishing Industry
0321	Services Incidental to Fishing
0411	Logging Industry (Except Contract Logging)
0412	Contract Logging Industry
0511	Forestry Services Industry
0611	Gold Mines
0622	Peat Industry
0629	Other Non-Metal Mines (Except Coal)
0631	Bituminous Coal Mines
0711	Conventional Crude Oil and Natural Gas Industry
0811	Granite Quarries
0812	Limestone Quarries
0821	Sand and Gravel Pits
0911	Contract Drilling, Oil and Gas Industry
0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas
0921	Contract Drilling Industry (Except Oil and Gas)
0929	Other Service Industries Incidental to Mining
1011	Meat and Meat Products Industry (Except Poultry)
1012	Poultry Products Industry
1021	Fish Products Industry
1031	Canned and Preserved Fruit and Vegetable Industry
1032	Frozen Fruit and Vegetable Industry
1041	Fluid Milk Industry
1049	Other Dairy Products Industries
1051	Cereal Grain Flour Industry
1053	Feed Industry
1071	Biscuit Industry
1072	Bread and Other Bakery Products Industry
1083	Sugar and Chocolate Confectionery Industry
1091	Tea and Coffee Industry
1092	Dry Pasta Products Industry
1099	Other Food Products Industries n.e.c.
1111	Soft Drink Industry

1131 Brewery Products Industry
 1141 Wine Industry
 1511 Tire and Tube Industry
 1521 Rubber Hose and Belting Industry
 1599 Other Rubber Products Industries
 1611 Foamed and Expanded Plastic Products Industry
 1621 Plastic Pipe and Pipe Fittings Industry
 1631 Plastic Film and Sheeting Industry
 1691 Plastic Bag Industry
 1699 Other Plastic Products Industries n.e.c.
 1711 Leather Tanneries
 1712 Footwear Industry
 1713 Luggage, Purse and Handbag Industry
 1719 Other Leather and Allied Products Industry
 1811 Man-Made Fibre and Filament Yarn Industry
 1821 Wool Yarn and Woven Cloth Industry
 1829 Other Spun Yarn and Woven Cloth Industries
 1831 Broad Knitted Fabric Industry
 1911 Natural Fibres Processing and Felt Products Industry
 1921 Carpet, Mat and Rug Industry
 1931 Canvas and Related Products Industry
 1991 Narrow Fabric Industry
 1992 Contract Textile Dyeing and Finishing Industry
 1993 Household Products of Textile Materials Industry
 1994 Hygiene Products of Textile Materials Industry
 1999 Other Textile Products Industries n.e.c.
 2431 Men's and Boys' Coat Industry
 2432 Men's and Boys' Suit and Jacket Industry
 2433 Men's and Boys' Pants Industry
 2434 Men's and Boys' Shirt and Underwear Industry
 2435 Men's and Boys' Clothing Contractors
 2441 Women's Coat and Jacket Industry
 2442 Women's Sportswear Industry
 2443 Women's Dress Industry
 2444 Women's Blouse and Shirt Industry
 2445 Women's Clothing Contractors
 2451 Children's Clothing Industry
 2491 Sweater Industry
 2492 Occupational Clothing Industry
 2493 Glove Industry
 2494 Hosiery Industry
 2495 Fur Goods Industry
 2496 Foundation Garment Industry
 2499 Other Clothing and Apparel Industries n.e.c.
 2511 Shingle and Shake Industry
 2512 Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)
 2521 Hardwood Veneer and Plywood Industry
 2541 Prefabricated Wooden Buildings Industry
 2542 Wooden Kitchen Cabinet and Bathroom Vanity Industry
 2543 Wooden Door and Window
 2549 Other Millwork Industries
 2561 Wooden Box and Pallet Industry
 2581 Coffin and Casket Industry
 2591 Wood Preservation Industry
 2592 Particle Board Industry
 2599 Other Wood Industries n.e.c.
 2611 Wooden Household Furniture Industry
 2612 Upholstered Household Furniture Industry
 2619 Other Household Furniture Industries
 2641 Metal Office Furniture Industry
 2649 Other Office Furniture Industries
 2691 Bed Spring and Mattress Industry
 2692 Hotel, Restaurant and Institutional Furniture and Fixture Industry
 2699 Other Furniture and Fixture Industries n.e.c.
 2711 Pulp Industry
 2713 Paperboard Industry
 2719 Other Paper Industries
 2731 Folding Carton and Set-Up Box Industry
 2732 Corrugated Box Industry
 2733 Paper Bag Industry
 2791 Coated and Treated Paper Industry
 2792 Stationery Paper Products Industry
 2793 Paper Consumer Products Industry
 2799 Other Converted Paper Products Industries n.e.c.
 2811 Business Forms Printing Industry
 2819 Other Commercial Printing Industries
 2821 Platemaking, Typesetting and Bindery Industry
 2831 Book Publishing Industry

2839 Other Publishing Industries
 2841 Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry
 2849 Other Combined Publishing and Printing Industries
 2912 Steel Foundries
 2919 Other Primary Steel Industries
 2921 Steel Pipe and Tube Industry
 2941 Iron Foundries
 2961 Aluminum Rolling, Casting and Extruding Industry
 2971 Copper and Copper Alloy Rolling, Casting and Extruding Industry
 2999 Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries
 3011 Power Boiler and Heat Exchanger Industry
 3021 Metal Tanks (Heavy Gauge) Industry
 3022 Plate Work Industry
 3023 Pre-Engineered Metal Buildings Industry (Except Portable)
 3029 Other Fabricated Structural Metal Products Industries
 3031 Metal Door and Window Industry
 3032 Prefabricated Portable Metal Buildings Industry
 3039 Other Ornamental and Architectural Metal Products Industry
 3041 Custom Coating of Metal Products Industry
 3042 Metal Closure and Container Industry
 3049 Other Stamped and Pressed Metal Products Industries
 3051 Upholstery and Coil Spring Industry
 3052 Wire and Wire Rope Industry
 3053 Industrial Fastener Industry
 3059 Other Wire Products Industries
 3061 Basic Hardware Industry
 3062 Metal Dies, Moulds and Patterns Industry
 3063 Hand Tool and Implement Industry
 3069 Other Hardware and Cutlery Industries
 3071 Heating Equipment Industry
 3081 Machine Shop Industry
 3091 Metal Plumbing Fixtures and Fittings Industry
 3092 Metal Valve Industry
 3099 Other Metal Fabricating Industries n.e.c.
 3111 Agricultural Implement Industry
 3121 Commercial Refrigeration and Air Conditioning Equipment Industry
 3191 Compressor, Pump and Industrial Fan Industry
 3192 Construction and Mining Machinery and Materials Handling Equipment Industry
 3193 Sawmill and Woodworking Machinery Industry
 3194 Turbine and Mechanical Power Transmission Equipment Industry
 3199 Other Machinery and Equipment Industries n.e.c.
 3211 Aircraft and Aircraft Parts Industry
 3231 Motor Vehicle Industry
 3241 Truck and Bus Body Industry
 3242 Commercial Trailer Industry
 3243 Non-Commercial Trailer Industry
 3244 Mobile Home Industry
 3251 Motor Vehicle Engine and Engine Parts Industry
 3252 Motor Vehicle Wiring Assemblies Industry
 3253 Motor Vehicle Stampings Industry
 3254 Motor Vehicle Steering and Suspension Parts Industry
 3255 Motor Vehicle Wheel and Brake Industry
 3256 Plastic Parts and Accessories For Motor Vehicles Industry
 3257 Motor Vehicle Fabric Accessories Industry
 3259 Other Motor Vehicle Accessories, Parts and Assemblies Industries
 3271 Shipbuilding and Repair Industry
 3281 Boatbuilding and Repair Industry
 3299 Other Transportation Equipment Industries
 3311 Small Electrical Appliance Industry
 3321 Major Appliance Industry (Electric and Non-Electric)
 3331 Lighting Fixture Industry
 3332 Electric Lamp and Shade Industry (Except Bulb and Tube)
 3333 Electric Lamp (Bulb and Tube) Industry
 3341 Record Player, Radio and Television Receiver Industry
 3351 Telecommunication Equipment Industry
 3352 Electronic Parts and Components Industry
 3359 Other Communication and Electronic Equipment Industries
 3361 Electronic Computing and Peripheral Equipment Industry
 3362 Electronic Office, Store and Business Machine Industry
 3369 Other Office, Store and Business Machine Industries
 3371 Electrical Transformer Industry
 3372 Electrical Switchgear and Protective Equipment Industry
 3379 Other Electrical Industrial Equipment Industries
 3381 Communications and Energy Wire and Cable Industry
 3391 Battery Industry
 3392 Non-Current Carrying Wiring Devices Industry
 3399 Other Electrical Products Industries n.e.c.
 3511 Clay Products Industry (From Domestic Clay)

3512 Clay Products Industry (From Imported Clay)
3521 Hydraulic Cement Industry
3541 Concrete Pipe Industry
3542 Structural Concrete Products Industry
3549 Other Concrete Products Industries
3551 Ready-Mix Concrete Industry
3561 Primary Glass and Glass Containers Industry
3562 Glass Products Industry (Except Glass Containers)
3571 Abrasives Industry
3591 Refractories Industry
3593 Gypsum Products Industry
3594 Non-Metallic Mineral Insulating Materials Industry
3599 Other Non-Metallic Mineral Products Industries n.e.c.
3611 Refined Petroleum Products Industry (Except Lubricating Oil and Grease)
3612 Lubricating Oil and Grease Industry
3699 Other Petroleum and Coal Products Industries
3711 Industrial Inorganic Chemical Industries n.e.c.
3712 Industrial Organic Chemical Industries n.e.c.
3721 Chemical Fertilizer and Fertilizer Materials Industry
3722 Mixed Fertilizer Industry
3731 Plastic and Synthetic Resin Industry
3741 Pharmaceutical and Medicine Industry
3751 Paint and Varnish Industry
3761 Soap and Cleaning Compounds Industry
3771 Toilet Preparations Industry
3791 Printing Ink Industry
3792 Adhesives Industry
3799 Other Chemical Products Industries n.e.c.
3911 Indicating, Recording and Controlling Instruments Industry
3912 Other Instruments and Related Products Industry
3913 Clock and Watch Industry
3914 Ophthalmic Goods Industry
3921 Jewellery and Silverware Industry
3922 Precious Metal Secondary Refining Industry
3931 Sporting Goods Industry
3932 Toys and Games Industry
3971 Sign and Display Industry
3991 Broom, Brush and Mop Industry
3992 Button, Buckle and Clothes Fastener Industry
3993 Floor Tile, Linoleum and Coated Fabric Industry
3994 Musical Instrument and Sound Recording Industry
3999 Other Manufactured Products Industries n.e.c.
4011 Single Family Housing
4012 Apartment and Other Multiple Housing
4013 Residential Renovation
4021 Manufacturing and Light Industrial Building
4022 Commercial Building
4023 Institutional Building
4112 Gas, Oil and Other Energy Related Structures (Except Pipelines)
4113 Gas and Oil Pipelines
4119 Other Industrial Construction
4121 Highways, Streets and Bridges
4122 Waterworks and Sewage Systems
4123 Hydroelectric Power Plants and Related Structures (Except Transmission Lines)
4124 Power and Telecommunication Transmission Lines
4129 Other Heavy Construction
4211 Wrecking and Demolition
4212 Water Well Drilling
4213 Septic System Installation
4214 Excavating and Grading
4215 Equipment Rental (With Operator)
4216 Asphalt Paving
4217 Fencing Installation
4219 Other Site Work
4221 Piledriving Work
4222 Form Work
4223 Steel Reinforcing
4224 Concrete Pouring and Finishing
4225 Precast Concrete Installation
4226 Rough and Framing Carpentry
4227 Structural Steel Erection
4229 Other Structural and Related Work
4231 Masonry Work
4232 Siding Work
4233 Glass and Glazing Work
4234 Insulation Work
4235 Roof Shingling
4236 Sheet Metal and Built-Up Roofing

4239 Other Exterior Close-In Work
4241 Plumbing
4242 Dry Heating and Gas Piping Work
4243 Wet Heating and Air Conditioning Work
4244 Sheet Metal and Other Duct Work
4251 Process Piping Work
4252 Automatic Sprinkler System Installation
4253 Commercial Refrigeration Work
4254 Environmental Control Work
4255 Millwright and Rigging
4256 Thermal Insulation Work
4259 Other Mechanical Specialty Work
4261 Electrical Work
4271 Plastering and Stucco Work
4272 Drywall Work
4273 Acoustical Work
4274 Finish Carpentry
4275 Painting and Decorating Work
4276 Terrazo and Tile Work
4277 Hardwood Flooring Installation
4278 Resilient Flooring and Carpet Work
4279 Other Interior and Finishing Work
4291 Elevator and Escalator Installation
4292 Ornamental and Miscellaneous Fabricated Metal Installation
4293 Residential Swimming Pool Installation
4299 Other Trade Work n.e.c.
4411 Project Management, Construction
4491 Land Developers
4499 Other Services Incidental to Construction n.e.c.
4511 Scheduled Air Transport Industry
4512 Non-Scheduled Air Transport, Chartered, Industry
4513 Non-Scheduled Air Transport, Specialty, Industry
4521 Airport Operations Industry
4522 Aircraft Rental Industry
4523 Aircraft Servicing Industry
4529 Other Service Industries Incidental to Air Transport
4531 Railway Transport Industry
4532 Service Industry Incidental to Railway Transport
4541 Freight and Passenger Water Transport Industry
4542 Ferry Industry
4543 Marine Towing Industry
4544 Ship Chartering Industry
4549 Other Water Transport Industries
4551 Marine Cargo Handling Industry
4552 Harbour and Port Operation
4555 Marine Shipping Agencies Industry
4559 Other Service Industries Incidental to Water Transport
4561 General Freight Trucking Industry
4562 Used Goods Moving and Storage Industry
4563 Bulk Liquids Trucking Industry
4564 Dry Bulk Materials Trucking Industry
4565 Forest Products Trucking Industry
4569 Other Truck Transport Industries
4571 Urban Transit Systems Industry
4572 Interurban and Rural Transit Systems Industry
4573 School Bus Operations Industry
4574 Charter and Sightseeing Bus Services Industry
4575 Limousine Service to Airports and Stations Industry
4581 Taxicab Industry
4589 Other Transportation Industries n.e.c.
4591 Highway, Street and Bridge Maintenance Industry
4592 Freight Forwarding Industry
4599 Other Service Industries Incidental to Transportation n.e.c.
4611 Natural Gas Pipeline Transport Industry
4612 Crude Oil Pipeline Transport Industry
4711 Grain Elevator Industry
4791 Refrigerated Warehousing Industry
4799 Other Storage and Warehousing Industries n.e.c.
4811 Radio Broadcasting Industry
4812 Television Broadcasting Industry
4814 Cable Television Industry
4821 Telecommunication Carriers Industry
4839 Other Telecommunication Industries
4841 Postal Service Industry
4842 Courier Service Industry
4911 Electric Power Systems Industry
4921 Gas Distribution Systems Industry
4931 Water Systems Industry

4999 Other Utility Industries n.e.c.
 5011 Livestock, Wholesale
 5012 Grain, Wholesale
 5019 Other Farm Products, Wholesale
 5111 Petroleum Products, Wholesale
 5211 Confectionery, Wholesale
 5212 Frozen Foods (Packaged), Wholesale
 5213 Dairy Products, Wholesale
 5214 Poultry and Eggs, Wholesale
 5215 Fish and Seafood, Wholesale
 5216 Fresh Fruit and Vegetables, Wholesale
 5217 Meat and Meat Products, Wholesale
 5219 Other Foods, Wholesale
 5221 Non-alcoholic beverages, Wholesale
 5222 Alcoholic beverages, Wholesale
 5231 Drugs, Wholesale
 5232 Toilet Soaps and Preparations, Wholesale
 5239 Drug Sundries and Other Drugs and Toilet Preparations, Wholesale
 5241 Tobacco Products, Wholesale
 5311 Men's and Boys' Clothing and Furnishings, Wholesale
 5312 Women's, Misses' and Children's Outerwear Wholesale
 5313 Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale
 5314 Footwear, Wholesale
 5319 Other Apparel, Wholesale
 5321 Piece Goods, Wholesale
 5329 Notions and Other Dry Goods, Wholesale
 5411 Electrical Household Appliances, Wholesale
 5412 Electronic Household Appliances, Wholesale
 5421 Household Furniture, Wholesale
 5431 China, Glassware, Crockery and Pottery, Wholesale
 5432 Floor Coverings, Wholesale
 5433 Linens, Draperies and Other Textile Furnishings, Wholesale
 5439 Other Household Furnishings, Wholesale
 5511 Automobiles, Wholesale
 5512 Trucks and Buses, Wholesale
 5519 Other Motor Vehicles and Trailers, Wholesale
 5521 Tires and Tubes, Wholesale
 5529 Other Motor Vehicle Parts and Accessories, Wholesale
 5611 Iron and Steel Primary Forms and Structural Shapes, Wholesale
 5612 Other Iron and Steel Products, Wholesale
 5613 Non-Ferrous Metal and Metal Products, Wholesale
 5619 Combination Metal and Metal Products, Wholesale
 5621 Hardware, Wholesale
 5622 Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale
 5631 Lumber, Plywood and Millwork, Wholesale
 5632 Paint, Glass and Wallpaper, Wholesale
 5639 Other Building Materials, Wholesale
 5711 Farm Machinery, Equipment and Supplies, Wholesale
 5721 Construction and Forestry Machinery, Equipment and Supplies, Wholesale
 5722 Mining Machinery, Equipment and Supplies, Wholesale
 5731 Industrial Machinery, Equipment and Supplies, Wholesale
 5741 Electrical Wiring Supplies and Electrical Construction Material, Wholesale
 5742 Electrical Generating and Transmission Equipment and Supplies, Wholesale
 5743 Electronic Machinery, Equipment and Supplies, Wholesale
 5744 Computer and Related Machinery, Equipment and Packaged Software, Wholesale
 5749 Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale
 5791 Office and Store Machinery, Equipment and Supplies, Wholesale
 5792 Service Machinery, Equipment and Supplies, Wholesale
 5793 Professional Machinery, Equipment and Supplies, Wholesale
 5799 Other Machinery, Equipment and Supplies n.e.c., Wholesale
 5911 Automobile Wrecking
 5919 Other Waste Materials, Wholesale
 5922 Stationery and Office Supplies, Wholesale
 5929 Other Paper and Paper Products, Wholesale
 5931 Agricultural Feeds, Wholesale
 5932 Seeds and Seed Processing, Wholesale
 5939 Agricultural Chemical and Other Farm Supplies, Wholesale
 5941 Toys, Novelties and Fireworks, Wholesale
 5942 Amusement and Sporting Goods, Wholesale
 5951 Photographic Equipment and Supplies, Wholesale
 5952 Musical Instruments and Accessories, Wholesale
 5961 Jewellery and Watches, Wholesale
 5971 Industrial and Household Chemicals, Wholesale
 5981 General Merchandise, Wholesale
 5991 Books, Periodicals and Newspapers, Wholesale
 5992 Second-Hand Goods, Wholesale (Except Machinery and Automotive)
 5993 Forest Products, Wholesale
 5999 Other Products n.e.c., Wholesale

6011 Supermarkets
6012 Grocery stores (excluding supermarkets)
6013 Bakery products stores
6014 Candy and nut stores
6015 Fruit and vegetable stores
6016 Meat markets
6019 Other Food (Specialty) Stores n.e.c.
6021 Liquor Stores
6022 Wine Stores
6023 Beer Stores
6031 Pharmacies
6032 Patent Medicine and Toiletries Stores
6111 Shoe Stores
6121 Men's Clothing Stores
6131 Women's Clothing Stores
6141 Children's clothing stores
6142 Fur stores
6149 Other clothing stores, n.e.c.
6151 Fabric and Yarn Stores
6211 Household Furniture Stores (With Appliances and Furnishings)
6212 Household Furniture Stores (Without Appliances and Furnishings)
6213 Furniture Refinishing and Repair Shops
6221 Appliance, Television, Radio and Stereo Stores
6222 Television, Radio and Stereo Stores
6223 Appliance, Television, Radio and Stereo Repair Shops
6231 Floor Covering Stores
6232 Drapery Stores
6239 Other Household Furnishings Stores
6311 Automobile (New) Dealers
6312 Automobile (Used) Dealers
6321 Motor Home and Travel Trailer Dealers
6322 Boats, Outboard Motors and Boating Accessories Dealers
6323 Motorcycle and Snowmobile Dealers
6329 Other Recreational Vehicle Dealers
6331 Gasoline Service Stations
6341 Home and Auto Supply Stores
6342 Tire, Battery, Parts and Accessories Stores
6351 Garages (General Repairs)
6352 Paint and Body Repair Shops
6353 Muffler Replacement Shops
6354 Motor Vehicle Glass Replacement Shops
6355 Motor Vehicle Transmission Repair and Replacement Shops
6359 Other Motor Vehicle Repair Shops
6391 Car Washes
6399 Other Motor Vehicle Services n.e.c.
6411 Department Stores
6412 General Stores
6413 Other General Merchandise Stores
6511 Book and Stationery Stores
6521 Florist Shops
6522 Lawn and Garden Centres
6531 Hardware Stores
6532 Paint, Glass and Wallpaper Stores
6541 Sporting Goods Stores
6542 Bicycle Shops
6551 Musical Instrument Stores
6552 Record and Tape Stores
6561 Jewellery Stores
6562 Watch and Jewellery Repair Shops
6571 Camera and Photographic Supply Stores
6581 Toy and Hobby Stores
6582 Gift, Novelty and Souvenir Stores
6591 Second-Hand Merchandise Stores n.e.c.
6592 Opticians' Shops
6593 Art Galleries and Artists' Supply Stores
6594 Luggage and Leather Goods Stores
6595 Monument and Tombstone Dealers
6596 Pet Stores
6597 Coin and Stamp Dealers
6598 Mobile Home Dealers
6599 Other Retail Stores n.e.c.
6911 Vending Machine Operators
6921 Direct Sellers
7511 Operators of Residential Buildings and Dwellings
7512 Operators of Non-Residential Buildings
7599 Other Real Estate Operators
7611 Insurance and Real Estate Agencies
7711 Employment Agencies

7712 Personnel Suppliers
 7721 Computer Services
 7722 Computer Equipment Maintenance and Repair
 7731 Offices of Chartered and Certified Accountants
 7739 Other Accounting and Bookkeeping Services
 7741 Advertising Agencies
 7742 Media Representatives
 7743 Outdoor Display and Billboard Advertising
 7749 Other Advertising Services
 7751 Offices of Architects
 7752 Offices of Engineers
 7759 Other Scientific and Technical Services
 7761 Offices of Lawyers and Notaries
 7771 Management Consulting Services
 7791 Security and Investigation Services
 7792 Credit Bureau Services
 7793 Collection Agencies
 7794 Customs Brokers
 7795 Telephone Answering Services
 7796 Duplicating Services
 7799 Other Business Services n.e.c.
 8511 Elementary and Secondary Education
 8521 Post-Secondary Non-University Education
 8531 University Education
 8551 Museums and Archives
 8599 Other Educational Services
 8611 General Hospitals
 8613 Extended Care Hospitals
 8619 Other Specialty Hospitals
 8621 Homes for Personal and Nursing Care
 8622 Homes for Physically Handicapped and/or Disabled
 8623 Homes for Mentally Retarded
 8624 Homes for Mentally Handicapped and/or Disabled
 8625 Homes for Emotionally Disturbed Children
 8627 Homes for Children in Need of Protection
 8629 Other Institutional Health and Social Services n.e.c.
 8631 Ambulance Services
 8632 Drug Addiction and Alcoholism Treatment Clinics
 8633 Health Rehabilitation Clinics
 8634 Home Care Services (Including Home Nursing)
 8635 Public Health Clinics / Community Health Centres
 8639 Other Non-Institutional Health Services
 8641 Child Day Care and Nursery School Services
 8643 Family Planning Services
 8645 Home-Maker Services
 8647 Social Rehabilitation Services
 8649 Other Non-Institutional Social Services
 8651 Offices of Physicians, General Practice
 8652 Offices of Physicians and Surgeons, Specialists
 8653 Offices of Dentists, General Practice
 8654 Offices of Dentists, Specialists
 8661 Offices of Chiropractors and Osteopaths
 8662 Offices of Nurses, Registered
 8663 Offices of Nurses, Practical
 8664 Offices of Nutritionists / Dietitians
 8665 Offices of Physiotherapists / Occupational Therapists
 8666 Offices of Optometrists
 8667 Offices of Podiatrists and Chiropodists
 8668 Offices of Denturists
 8669 Offices of Other Health Practitioners
 8671 Offices of Psychologists
 8672 Offices of Social Workers
 8679 Offices of Other Social Service Practitioners
 8681 Medical Laboratories
 8682 Radiological Laboratories
 8683 Combined Medical and Radiological Laboratories
 8684 Public Health Laboratories
 8689 Other Health Laboratories
 8691 Health Care and Public Safety Promotion Associations and Agencies
 8693 Health Care Research Agencies
 8694 Social Service Planning and Advocacy Agencies
 8699 Other Health and Social Services Associations and Agencies
 9111 Hotels and Motor Hotels
 9112 Motels
 9113 Tourist Courts and Cabins
 9114 Guest Houses and Tourist Homes
 9121 Lodging Houses and Residential Clubs
 9131 Camping Grounds and Travel Trailer Parks

9141 Outfitters (Hunting and Fishing Camps)
 9149 Other Recreation and Vacation Camps
 9211 Restaurants, Licensed
 9212 Restaurants, Unlicensed (Including Drive-Ins)
 9213 Take-Out Food Services
 9214 Caterers
 9221 Taverns, Bars and Night Clubs
 9611 Motion Picture and Video Production
 9612 Motion Picture and Video Distribution
 9613 Motion Picture Laboratories and Video Production Facilities
 9614 Sound Recording Services
 9619 Other Motion Picture, Audio and Video Services
 9621 Regular Motion Picture Theatres
 9622 Outdoor Motion Picture Theatres
 9631 Entertainment Production Companies and Artists
 9639 Other Theatrical and Staged Entertainment Services
 9641 Professional Sports Clubs
 9642 Professional Athletes and Promoters on Own Account
 9643 Horse Race Tracks
 9644 Other Race Tracks
 9651 Golf Courses
 9652 Curling Clubs
 9653 Skiing Facilities
 9654 Boat Rentals and Marinas
 9659 Other Sports and Recreation Clubs
 9661 Gambling Operations
 9691 Bowling Alleys and Billiard Parlours
 9692 Amusement Park, Carnival and Circus Operations
 9693 Dance Halls, Studios and Schools
 9694 Coin-Operated Amusement Services
 9695 Roller Skating Facilities
 9696 Botanical and Zoological Gardens
 9699 Other Amusement and Recreational Services n.e.c.
 9711 Barber shops
 9712 Beauty Shops
 9713 Combination Barber and Beauty Shops
 9721 Power Laundries and / or Dry Cleaners
 9722 Distributors and or / Agents for Dry Cleaners
 9723 Self-Serve Laundries and / or Dry Cleaners
 9724 Valet Services, Pressing and / or Repair
 9725 Linen Supply
 9726 Carpet Cleaning
 9729 Other Laundry and Dry Cleaning Services
 9731 Funeral Homes
 9732 Cemeteries and Crematoria
 9741 Private Households
 9791 Shoe Repair
 9792 Fur Cleaning, Repair and Storage
 9799 Other Personal and Household Services n.e.c.
 9821 Business Associations
 9831 Professional Health and Social Service Membership
 9839 Other Professional Membership Associations
 9841 Labour Organizations
 9861 Civic and Fraternal Organizations
 9911 Industrial Machinery and Equipment Rental and Leasing
 9912 Audio-Visual Equipment Rental and Leasing
 9913 Office Furniture and Machinery Rental and Leasing
 9919 Other Machinery and Equipment Rental and Leasing
 9921 Automobile and Truck Rental and Leasing Services
 9931 Photographers
 9941 Electric Motor Repair
 9942 Welding
 9949 Other Repair Services n.e.c.
 9951 Disinfecting and Exterminating Services
 9952 Window Cleaning Services
 9953 Janitorial Services
 9959 Other Services to Buildings and Dwellings
 9961 Ticket and Travel Agencies
 9962 Tour Wholesalers and Operators
 9991 Parking Lots and Parking Garages
 9999 Other Services n.e.c.
 not applicable
 Total non-financial
 not applicable
 Total mining
 not applicable
 Total manufacturing
 not applicable

Total construction and real estate
not applicable
Total transportation, storage, communications and utilities
not applicable
Total wholesale trade
not applicable
Total retail trade
not applicable
Total services

SICE: 0111

Industry: Dairy Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 5,159		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	12.4	4.9	-3.4	4.6	5.6	...
	1998	13.3	5.7	-3.0	5.7	5.8	...
	1999	15.3	7.4	-1.1	7.8	6.4	...
Pretax profit margin	1997	14.7	6.1	-2.5	5.9	6.8	...
	1998	15.7	7.0	-2.0	7.0	7.2	...
	1999	18.2	9.0	0.3	9.4	7.8	...
Gross profit margin	1997	71.1	51.4	33.3	52.6	46.8	...
	1998	69.9	49.3	33.0	50.0	47.5	...
	1999	67.4	45.0	33.3	45.0	45.9	...
Pretax profit to assets	1997	6.0	2.4	-0.9	2.2	3.0	...
	1998	6.6	2.8	-0.8	2.7	3.0	...
	1999	7.5	3.6	0.1	3.7	3.5	...
Return on equity	1997	12.5	4.9	-2.1	4.5	6.7	...
	1998	13.8	5.7	-1.5	5.5	6.8	...
	1999	15.5	7.1	0.3	6.8	8.1	...
Liabilities to assets	1997	0.45	0.67	0.86	0.67	0.64	...
	1998	0.43	0.66	0.87	0.67	0.64	...
	1999	0.43	0.66	0.87	0.66	0.65	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.4	...
1998-99		3.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.8	31.2
1998		71.0	29.0
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: 0112
Industry: Cattle Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,555							
Net profit margin	1997	16.3	4.2	-6.9	3.6	4.9	1.7
	1998	13.5	2.1	-9.7	2.1	2.1	0.9
	1999	14.2	2.4	-7.9	2.6	2.2	0.1
Pretax profit margin	1997	18.6	5.1	-5.8	4.8	5.3	2.3
	1998	15.5	2.8	-8.4	3.2	2.5	1.0
	1999	16.5	3.1	-7.0	3.6	2.6	0.2
Gross profit margin	1997	62.1	34.1	19.0	50.5	25.3	10.7
	1998	69.2	35.6	16.4	53.2	22.0	9.9
	1999	56.6	31.3	16.6	51.4	22.9	7.8
Pretax profit to assets	1997	8.8	2.5	-2.4	1.6	4.6	8.2
	1998	7.5	1.5	-3.4	1.0	2.4	1.8
	1999	7.6	1.9	-2.6	1.3	2.4	0.5
Return on equity	1997	17.3	5.5	-3.2	3.8	9.6	19.3
	1998	13.7	3.4	-5.6	2.4	5.4	5.6
	1999	15.9	4.2	-4.4	3.2	6.0	0.6
Liabilities to assets	1997	0.35	0.60	0.85	0.60	0.59	0.71
	1998	0.35	0.63	0.88	0.64	0.62	0.72
	1999	0.32	0.61	0.88	0.60	0.62	0.79

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	3.3	12.0
	1998-99	2.3	-2.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.8	35.2
1998		59.8	40.2
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: 0113

Industry: Hog Farms

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,399							
Net profit margin	1997	11.9	4.4	-2.5	2.8	5.3	3.8
	1998	6.0	-2.7	-13.0	-2.7	-2.8	-0.9
	1999	6.2	-0.9	-14.4	-0.6	-1.5	0.3
Pretax profit margin	1997	13.7	5.1	-2.0	3.7	6.0	4.4
	1998	6.9	-2.1	-12.7	-1.9	-2.4	-0.9
	1999	7.1	-0.5	-13.9	0.2	-0.9	0.3
Gross profit margin	1997	46.6	32.7	19.9	32.9	32.4	29.2
	1998	43.5	29.0	15.4	31.7	26.0	17.0
	1999	41.8	28.6	16.8	30.6	27.2	16.7
Pretax profit to assets	1997	10.2	3.7	-1.4	2.0	5.1	8.1
	1998	4.4	-1.3	-8.2	-1.0	-1.9	-3.0
	1999	4.8	-0.3	-7.5	0.1	-0.8	0.5
Return on equity	1997	22.1	9.2	-0.7	6.5	11.5	24.7
	1998	10.8	0.6	-16.0	0.8	0.4	9.9
	1999	13.5	1.9	-14.5	1.9	2.0	24.2
Liabilities to assets	1997	0.43	0.67	0.88	0.68	0.67	0.78
	1998	0.50	0.73	0.94	0.72	0.74	0.78
	1999	0.48	0.74	0.95	0.72	0.75	0.82

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-7.5	1.1
1998-99		-6.8	-2.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.6	30.4
1998		44.2	55.8
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: 0114

Industry: Poultry and Egg Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,382		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	8.4	3.1	-2.1	2.2	3.5	3.3
	1998	9.5	4.4	-0.5	3.8	4.6	1.0
	1999	11.1	5.2	-0.8	3.2	6.0	0.8
Pretax profit margin	1997	10.6	4.0	-1.6	3.2	4.4	3.9
	1998	12.0	5.6	0.2	5.2	5.9	1.7
	1999	13.8	6.6	-0.1	4.5	7.1	1.5
Gross profit margin	1997	38.8	29.3	21.5	31.0	28.3	24.5
	1998	39.8	31.0	23.4	33.2	29.6	17.2
	1999	42.0	32.1	24.3	35.0	30.8	20.2
Pretax profit to assets	1997	8.6	3.3	-1.2	2.0	4.2	8.3
	1998	9.8	4.2	0.1	3.0	5.2	3.7
	1999	10.7	4.7	-0.0	2.8	5.9	3.0
Return on equity	1997	16.9	7.3	-0.8	5.8	7.8	19.9
	1998	19.3	8.6	0.7	7.1	9.1	7.5
	1999	19.5	9.2	0.2	5.9	10.5	9.9
Liabilities to assets	1997	0.34	0.63	0.87	0.68	0.59	0.67
	1998	0.32	0.61	0.88	0.66	0.59	0.66
	1999	0.32	0.61	0.86	0.66	0.56	0.63

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	-0.6	0.6
	1998-99	-2.4	11.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.2	30.8
	1998	75.6	24.4
	1999	74.9	25.1

(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: 0115

Industry: Sheep and Goat Farms

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 31							
Net profit margin	1997	12.1	-0.3	-25.1	-2.0	...	...
	1998	21.6	0.3	-19.0	0.3	...	...
	1999	12.5	-1.9	-42.4	-1.9	...	...
Pretax profit margin	1997	12.1	-0.3	-25.1	-2.0	...	...
	1998	21.6	0.3	-19.0	0.3	...	...
	1999	14.3	0.9	-16.9	-1.9	...	...
Gross profit margin	1997	...	37.8	...	40.1	...	...
	1998	...	42.1	...	44.1	...	...
	1999	...	31.3	...	46.8	...	...
Pretax profit to assets	1997	8.4	-0.0	-6.8	-0.7	...	...
	1998	10.3	0.2	-10.9	0.2	...	...
	1999	14.6	-0.8	-8.9	-0.8	...	...
Return on equity	1997	48.9	2.2	-6.2	-0.8	...	...
	1998	27.7	14.8	-13.3	19.0	...	...
	1999	...	1.9	...	...	...	...
Liabilities to assets	1997	0.50	0.75	0.95	0.82	...	...
	1998	0.44	0.87	1.06	0.92	...	...
	1999	...	...	...	1.02	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		1.0	...
1998-99		2.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		50.0	50.0
1998		51.6	48.4
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: 0119

Industry: Livestock Combination Farms

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 708		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	12.1	3.4	-5.0	3.3	3.4	...
	1998	11.1	2.7	-6.4	2.7	3.1	...
	1999	11.1	3.1	-5.3	3.2	2.8	...
Pretax profit margin	1997	14.8	4.2	-4.4	3.9	4.5	...
	1998	13.0	3.7	-5.8	3.9	3.6	...
	1999	13.2	3.8	-5.2	4.5	3.4	...
Gross profit margin	1997	58.2	37.4	19.7	48.7	25.9	...
	1998	55.2	34.0	19.7	45.5	28.1	...
	1999	53.3	35.4	22.4	42.1	30.0	...
Pretax profit to assets	1997	7.7	2.7	-2.4	2.0	3.6	...
	1998	6.6	1.8	-2.4	1.4	3.0	...
	1999	6.8	2.0	-2.7	1.9	2.4	...
Return on equity	1997	16.7	5.8	-3.7	4.9	7.0	...
	1998	13.3	3.7	-4.5	3.3	4.6	...
	1999	15.1	4.4	-5.1	4.1	5.6	...
Liabilities to assets	1997	0.39	0.63	0.87	0.65	0.60	...
	1998	0.45	0.64	0.87	0.66	0.60	...
	1999	0.46	0.66	0.86	0.69	0.60	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-2.6	...
	1998-99		-2.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.5	34.5
	1998	63.4	36.6
	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: 0121

Industry: Honey and Other Apiary Product Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 104							
Net profit margin	1997	23.7	10.1	1.6	11.3	6.6	...
	1998	27.6	10.5	-0.4	10.5	12.2	...
	1999	22.6	7.9	-6.1	8.1	5.8	...
Pretax profit margin	1997	29.1	12.5	3.1	14.1	9.5	...
	1998	31.9	12.7	0.4	12.7	14.0	...
	1999	27.6	10.4	-2.5	10.5	8.3	...
Gross profit margin	1997	67.5	53.2	30.0	56.4	24.6	...
	1998	74.9	54.8	27.7	58.6	41.2	...
	1999	72.4	42.6	24.8	60.1	33.5	...
Pretax profit to assets	1997	29.4	11.5	1.4	9.6	15.4	...
	1998	20.9	12.0	0.4	7.2	17.7	...
	1999	20.6	7.1	-2.0	5.2	9.8	...
Return on equity	1997	34.7	13.9	4.3	12.6	30.1	...
	1998	34.3	20.3	1.6	16.5	24.1	...
	1999	26.8	17.1	1.6	16.1	22.4	...
Liabilities to assets	1997	0.33	0.57	0.79	0.55	0.61	...
	1998	0.29	0.50	0.79	0.53	0.45	...
	1999	0.30	0.54	0.86	0.54	0.48	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	23.2	...
		1998-99	8.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	84.1	15.9
	1998	76.6	23.4
	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: 0122

Industry: Horse and Other Equine Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 246							
Net profit margin	1997	11.4	0.9	-15.1	0.4	1.7	...
	1998	11.9	1.1	-16.8	-0.5	2.7	...
	1999	16.8	4.5	-8.3	4.1	5.6	...
Pretax profit margin	1997	13.4	0.9	-14.6	0.5	1.7	...
	1998	13.4	1.5	-16.4	1.0	3.3	...
	1999	16.9	4.9	-7.6	4.8	6.6	...
Gross profit margin	1997	77.3	43.6	27.6	50.9	32.0	...
	1998	79.8	54.7	31.2	57.1	43.0	...
	1999	74.5	43.4	28.3	41.0	43.4	...
Pretax profit to assets	1997	8.6	0.8	-6.5	0.5	3.8	...
	1998	8.4	1.1	-8.8	0.4	2.8	...
	1999	11.6	3.3	-2.0	3.0	10.3	...
Return on equity	1997	20.3	5.3	-9.0	3.1	10.0	...
	1998	21.6	7.6	-2.0	8.1	7.0	...
	1999	19.4	10.2	1.8	9.6	13.4	...
Liabilities to assets	1997	0.37	0.73	1.10	0.75	0.66	...
	1998	0.50	0.83	1.15	0.87	0.75	...
	1999	0.44	0.89	1.12	0.90	0.87	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.6	...
	1998-99		4.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	54.3	45.7
	1998	54.4	45.6
	1999	66.0	34.0

(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: 0123

Industry: Furs and Skins, Ranch

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 93							
Net profit margin	1997	13.4	3.4	-10.5	-0.4	6.0	...
	1998	13.6	2.2	-11.1	2.2	3.2	...
	1999	8.9	3.4	-16.6	2.8	6.6	...
Pretax profit margin	1997	15.6	4.0	-10.0	0.9	7.7	...
	1998	14.4	2.2	-9.8	2.2	3.5	...
	1999	9.8	3.8	-14.9	2.9	8.1	...
Gross profit margin	1997	86.0	50.7	31.2	57.7	43.3	...
	1998	50.0	39.0	27.9	37.9	39.3	...
	1999	81.4	44.5	29.0	60.1	44.1	...
Pretax profit to assets	1997	13.2	2.4	-6.1	0.2	7.8	...
	1998	13.0	1.4	-6.0	1.0	2.3	...
	1999	8.9	2.2	-6.4	1.0	7.8	...
Return on equity	1997	26.6	13.3	-4.0	4.4	15.8	...
	1998	22.5	4.2	-11.9	4.0	5.1	...
	1999	19.8	7.4	-8.9	3.5	14.2	...
Liabilities to assets	1997	0.38	0.66	1.05	0.78	0.53	...
	1998	0.32	0.62	0.88	0.64	0.50	...
	1999	0.30	0.66	0.93	0.67	0.59	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.0	...
1998-99	-2.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.2	39.8
1998	55.3	44.7
1999	60.8	39.2

(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: 0129

Industry: Other Animal Specialty Farms n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 138		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	32.1	4.4	-6.8	3.5	10.8	...
	1998	23.6	4.8	-11.0	4.3	6.5	...
	1999	16.1	3.8	-16.6	-2.6	2.7	...
Pretax profit margin	1997	37.8	5.8	-7.5	4.4	13.4	...
	1998	24.2	6.5	-14.0	5.7	6.9	...
	1999	9.8	5.2	-10.6	3.8	8.1	...
Gross profit margin	1997	64.1	42.3	18.8	39.5	48.9	...
	1998	80.7	43.8	24.1	46.1	34.2	...
	1999	81.5	51.7	24.4	54.0	36.7	...
Pretax profit to assets	1997	17.3	3.3	-5.1	2.3	6.7	...
	1998	13.7	3.8	-5.5	3.0	6.6	...
	1999	9.6	2.5	-4.5	-1.3	3.5	...
Return on equity	1997	31.7	11.5	0.8	5.0	14.6	...
	1998	23.8	8.9	-9.6	5.5	14.4	...
	1999	14.9	0.9	-8.9	-3.5	9.1	...
Liabilities to assets	1997	0.33	0.66	1.00	0.66	0.66	...
	1998	0.31	0.62	0.91	0.61	0.63	...
	1999	0.41	0.74	1.01	0.74	0.84	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-2.1	...
1998-99		-1.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		63.5	36.5
1998		61.6	38.4
1999		51.8	48.2

(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: 0131

Industry: Wheat Farms

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,148							
Net profit margin	1997	25.7	9.6	-4.0	9.4	10.0	...
	1998	20.8	7.4	-6.3	7.4	7.8	...
	1999	17.5	5.3	-10.2	5.4	5.2	...
Pretax profit margin	1997	31.5	12.1	-2.6	12.2	11.7	...
	1998	25.9	9.8	-4.8	9.8	9.5	...
	1999	22.3	7.2	-7.8	7.5	6.0	...
Gross profit margin	1997	77.6	56.1	35.0	60.3	45.5	...
	1998	75.7	45.8	29.0	47.4	43.0	...
	1999	77.8	50.1	35.3	50.1	50.6	...
Pretax profit to assets	1997	11.1	4.4	-1.0	4.1	5.5	...
	1998	9.3	3.3	-1.8	3.1	4.5	...
	1999	8.2	2.4	-2.9	2.3	2.9	...
Return on equity	1997	16.0	6.3	-1.8	6.0	8.3	...
	1998	14.6	5.2	-3.2	4.8	6.6	...
	1999	12.5	3.5	-4.3	3.2	6.9	...
Liabilities to assets	1997	0.22	0.49	0.69	0.47	0.51	...
	1998	0.23	0.47	0.71	0.46	0.52	...
	1999	0.21	0.47	0.71	0.45	0.55	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-0.8	...
1998-99	-6.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.3	28.7
1998	67.4	32.6
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: 0132

Industry: Small-Grain Farms (Except Wheat)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,297		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	21.7	7.4	-5.6	7.7	6.8	...
	1998	18.6	5.5	-10.0	5.7	3.8	...
	1999	18.8	5.1	-11.1	4.7	5.7	...
Pretax profit margin	1997	25.8	9.9	-3.6	10.5	7.9	...
	1998	23.4	7.4	-8.1	7.7	6.6	...
	1999	23.2	6.8	-9.0	6.8	6.8	...
Gross profit margin	1997	67.1	48.6	31.5	48.6	40.0	...
	1998	78.8	57.2	31.6	60.0	43.3	...
	1999	76.0	52.1	33.0	55.8	42.1	...
Pretax profit to assets	1997	11.0	4.0	-1.3	3.9	4.6	...
	1998	9.0	3.0	-3.2	3.0	3.0	...
	1999	8.1	2.4	-2.8	2.2	3.7	...
Return on equity	1997	18.3	6.5	-2.7	6.1	7.8	...
	1998	15.7	4.8	-5.9	4.7	5.7	...
	1999	14.4	4.6	-5.0	4.2	7.1	...
Liabilities to assets	1997	0.29	0.52	0.77	0.53	0.50	...
	1998	0.30	0.55	0.80	0.55	0.56	...
	1999	0.29	0.52	0.78	0.53	0.49	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.7	...
	1998-99		-5.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.7	30.3
	1998	63.7	36.3
	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: 0133

Industry: Oilseed Farms (Except Corn)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 148		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	20.9	8.3	-1.4	8.1	8.5
	1998	13.5	2.2	-9.8	2.7	0.6
	1999	13.1	-2.6	-11.8	-4.1	1.5
Pretax profit margin	1997	27.0	10.3	-0.6	10.9	9.2
	1998	16.7	3.5	-8.3	3.9	2.7
	1999	15.8	-0.5	-10.9	-3.4	4.7
Gross profit margin	1997	79.7	63.2	48.7	67.9	...
	1998	72.5	49.0	26.5	47.9	49.5
	1999	63.8	44.0	12.6	52.9	23.0
Pretax profit to assets	1997	9.2	3.9	-0.2	3.0	5.7
	1998	6.2	1.4	-3.4	1.3	1.4
	1999	4.8	-0.1	-6.9	-1.2	2.6
Return on equity	1997	18.1	6.9	0.8	5.6	10.5
	1998	10.6	2.1	-7.4	2.1	1.5
	1999	9.1	0.1	-8.5	-0.9	4.1
Liabilities to assets	1997	0.37	0.53	0.77	0.57	0.50
	1998	0.25	0.51	0.76	0.52	0.49
	1999	0.21	0.54	0.83	0.52	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-3.7	...
1998-99		-6.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.7	26.3
1998		56.8	43.2
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: 0134
 Industry: Grain Corn Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 183							
Net profit margin	1997	18.9	7.8	-1.7	6.6	8.5	...
	1998	13.6	5.6	-2.7	6.8	4.9	...
	1999	12.9	4.1	-6.0	3.3	4.7	...
Pretax profit margin	1997	24.5	9.1	-1.4	8.0	9.5	...
	1998	16.1	7.9	-1.7	8.4	6.8	...
	1999	16.4	5.3	-3.2	6.4	5.3	...
Gross profit margin	1997	62.3	34.0	19.5	46.9	33.8	...
	1998	57.0	36.3	17.9	42.4	18.8	...
	1999	66.6	35.9	20.1	34.7	59.3	...
Pretax profit to assets	1997	8.8	3.9	-1.3	3.2	5.7	...
	1998	7.1	3.2	-0.8	3.0	3.5	...
	1999	6.2	1.7	-1.7	1.4	2.8	...
Return on equity	1997	18.4	6.9	-0.5	5.6	9.0	...
	1998	16.3	6.3	-0.9	6.4	6.3	...
	1999	9.5	3.5	-4.8	2.0	6.8	...
Liabilities to assets	1997	0.35	0.62	0.81	0.64	0.60	...
	1998	0.33	0.57	0.80	0.54	0.60	...
	1999	0.33	0.55	0.77	0.51	0.69	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	-4.7	0.0
	1998-99	0.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		72.8	27.2
1997		71.9	28.1
1998		63.2	36.8
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: 0135

Industry: Forage, Seed and Hay Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 481		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	12.3	2.7	-6.8	1.5	4.5
	1998	14.7	2.5	-7.2	2.1	4.5
	1999	13.1	3.2	-9.6	1.2	5.1
Pretax profit margin	1997	14.7	3.8	-6.1	2.5	5.4
	1998	17.9	4.0	-6.2	3.6	6.5
	1999	16.9	4.3	-7.3	2.7	6.9
Gross profit margin	1997	64.0	44.1	25.4	48.9	35.0
	1998	67.2	46.2	27.0	55.1	33.4
	1999	61.6	43.8	32.6	44.0	43.4
Pretax profit to assets	1997	8.0	2.0	-3.0	1.3	3.4
	1998	7.8	2.1	-3.0	1.5	4.0
	1999	7.8	2.1	-3.1	1.2	4.8
Return on equity	1997	13.3	4.1	-4.6	2.6	7.2
	1998	15.8	4.2	-3.9	2.9	7.2
	1999	13.6	3.9	-5.7	2.0	7.8
Liabilities to assets	1997	0.30	0.56	0.83	0.55	0.59
	1998	0.28	0.56	0.83	0.57	0.54
	1999	0.28	0.56	0.83	0.55	0.56

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.4	...
1998-99		-6.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.3	38.7
1998		64.2	35.8
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: 0136

Industry: Dry Field Pea and Bean Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 23		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	22.0	8.6	-10.0	0.7	9.3	...
	1998	26.5	6.9	-2.7	6.8	...	...
	1999	...	-0.5	...	7.1	...	...
Pretax profit margin	1997	28.9	9.3	-6.7	6.2	9.3	...
	1998	30.4	9.8	-1.8	9.8	5.4	...
	1999	...	0.4	...	10.2	...	...
Gross profit margin	1997	...	37.3	...	...	...	...
	1998	...	51.2	...	...	...	...
	1999	...	31.6	...	...	...	...
Pretax profit to assets	1997	8.9	3.8	-2.5	1.8	7.7	...
	1998	9.8	4.0	-1.0	4.0	2.6	...
	1999	...	0.3	...	3.7	...	...
Return on equity	1997	22.6	10.3	-13.4	7.3	10.3	...
	1998	14.9	5.9	-2.7	7.7	1.5	...
	1999	...	6.9	...	...	...	...
Liabilities to assets	1997	0.34	0.49	0.85	0.68	0.49	...
	1998	0.34	0.51	0.85	0.54	0.50	...
	1999	...	0.86	...	0.86	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.9	...
	1998-99		8.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.1	37.9
	1998	76.0	24.0
	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: 0137

Industry: Tobacco Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 423		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	16.7	7.4	-0.6	7.4	7.9
	1998	17.5	8.5	1.3	8.1	9.4
	1999	16.7	7.3	0.5	7.5	6.0
Pretax profit margin	1997	21.5	9.7	0.3	9.4	11.1
	1998	21.6	10.2	1.7	10.0	11.7
	1999	20.8	9.3	1.0	9.4	8.4
Gross profit margin	1997	67.9	51.5	36.8	56.3	41.9
	1998	58.1	49.4	37.4	50.0	41.6
	1999	64.9	46.8	37.2	43.3	60.6
Pretax profit to assets	1997	12.0	5.2	0.1	5.0	6.9
	1998	12.3	6.2	0.9	5.8	7.8
	1999	10.6	5.5	0.5	4.8	6.3
Return on equity	1997	18.8	8.3	0.6	7.4	9.4
	1998	20.5	9.7	2.9	9.6	10.9
	1999	17.3	7.8	0.8	7.0	9.2
Liabilities to assets	1997	0.24	0.52	0.75	0.52	0.49
	1998	0.25	0.52	0.74	0.54	0.46
	1999	0.23	0.47	0.72	0.46	0.51

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.3	...
	1998-99		-3.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.7	24.3
	1998	78.3	21.7
	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: 0138
 Industry: Potato Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 404							
Net profit margin	1997	13.7	4.1	-5.0	2.5	6.5	...
	1998	14.9	6.7	-2.2	5.6	6.8	3.7
	1999	14.0	4.7	-1.4	4.6	5.2	...
Pretax profit margin	1997	14.9	4.5	-4.4	2.4	7.1	...
	1998	16.4	7.6	-1.8	6.9	7.7	3.9
	1999	15.8	5.4	-1.0	4.7	5.9	...
Gross profit margin	1997	62.0	36.2	21.7	42.6	34.4	...
	1998	60.5	40.9	21.1	44.4	34.3	...
	1999	53.6	36.7	18.5	33.7	36.9	...
Pretax profit to assets	1997	9.3	2.6	-2.7	1.4	4.5	...
	1998	10.2	4.6	-1.1	3.6	4.9	3.8
	1999	9.0	4.0	-0.5	2.8	4.5	...
Return on equity	1997	21.7	8.3	-3.3	4.6	11.0	...
	1998	22.4	11.1	0.7	9.4	11.3	14.6
	1999	20.4	9.8	1.4	8.3	10.1	...
Liabilities to assets	1997	0.42	0.65	0.85	0.67	0.63	...
	1998	0.40	0.64	0.83	0.70	0.63	0.73
	1999	0.42	0.66	0.86	0.70	0.64	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.6	9.4
1998-99	8.6	-0.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.7	35.3
1998	72.5	27.5
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SIC: 0139

Industry: Other Field Crop Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 182						Median
Net profit margin	1997	15.5	4.7	-4.1	5.7	3.7
	1998	14.6	5.0	-4.1	5.1	4.4
	1999	14.5	4.4	-4.1	4.1	4.8
Pretax profit margin	1997	18.9	6.3	-3.1	7.4	4.4
	1998	17.7	6.6	-3.4	6.8	6.0
	1999	16.4	5.8	-3.7	5.8	7.8
Gross profit margin	1997	68.6	50.6	32.1	55.7	36.8
	1998	67.6	49.2	31.2	50.4	48.9
	1999	62.4	48.2	27.6	38.0	54.8
Pretax profit to assets	1997	9.1	3.4	-1.1	3.6	2.7
	1998	10.8	3.7	-1.9	3.4	4.2
	1999	8.1	2.9	-2.3	1.8	4.1
Return on equity	1997	16.9	5.9	-2.4	5.8	7.1
	1998	19.4	8.0	-1.8	6.9	10.4
	1999	19.3	6.0	-2.4	4.0	9.0
Liabilities to assets	1997	0.32	0.59	0.86	0.57	0.60
	1998	0.41	0.63	0.84	0.63	0.63
	1999	0.44	0.62	0.83	0.64	0.58

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
	4.3	-1.7	...
			...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.7	31.3
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: 0141

Industry: Field Crop Combination Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 1,977		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	19.0	6.6	-5.1	7.0	6.3	1.1
	1998	16.0	3.7	-7.6	3.8	3.7	1.0
	1999	15.2	3.5	-10.6	3.0	4.5	0.8
Pretax profit margin	1997	23.4	8.9	-3.3	9.3	8.2	1.3
	1998	19.1	5.3	-6.3	5.6	5.1	1.2
	1999	18.4	5.2	-8.9	4.4	6.0	1.1
Gross profit margin	1997	71.9	53.6	29.2	61.3	45.8	...
	1998	71.8	52.0	28.0	54.3	48.6	12.9
	1999	68.3	50.0	28.9	55.2	36.8	...
Pretax profit to assets	1997	10.6	3.9	-1.6	3.6	4.9	3.7
	1998	8.1	2.2	-2.7	2.0	2.9	6.1
	1999	7.5	2.2	-3.2	1.7	3.6	4.1
Return on equity	1997	19.2	7.1	-2.9	6.6	8.2	13.9
	1998	14.0	3.9	-5.5	3.0	5.1	18.3
	1999	13.4	3.4	-5.2	2.5	6.8	12.4
Liabilities to assets	1997	0.34	0.55	0.77	0.56	0.52	0.75
	1998	0.32	0.53	0.76	0.53	0.54	0.77
	1999	0.30	0.52	0.78	0.51	0.56	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		1.5	21.7
1998-99		-4.0	-10.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.8	30.2
1998	63.2	36.8
1999	61.4	38.6

(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: 0151

Industry: Fruit Farms

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 579							
Net profit margin	1997	11.8	2.1	-8.6	1.3	3.9	...
	1998	12.9	1.7	-10.1	0.9	2.4	2.3
	1999	12.8	2.0	-10.1	2.0	1.8	...
Pretax profit margin	1997	14.4	2.4	-8.3	2.0	4.1	...
	1998	15.0	2.0	-9.5	1.0	3.2	2.1
	1999	17.0	3.0	-9.7	3.0	2.7	...
Gross profit margin	1997	66.6	41.4	23.5	44.9	29.2	...
	1998	65.8	38.1	16.6	42.4	28.7	18.8
	1999	59.9	35.5	19.7	40.6	29.0	...
Pretax profit to assets	1997	11.6	1.6	-4.1	0.8	4.8	...
	1998	10.1	1.9	-5.1	0.8	3.4	4.6
	1999	10.7	2.1	-5.2	1.7	3.3	...
Return on equity	1997	23.8	8.1	-4.6	4.8	13.3	...
	1998	20.7	6.2	-7.3	3.4	11.9	...
	1999	27.5	9.6	-3.8	8.9	10.5	...
Liabilities to assets	1997	0.45	0.75	1.01	0.79	0.64	...
	1998	0.46	0.77	1.00	0.79	0.71	0.75
	1999	0.42	0.75	0.99	0.76	0.71	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.4	...
1998-99		1.7	-19.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.1	41.9
1998		57.1	42.9
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: 0152

Industry: Other Vegetable Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 516							
Net profit margin	1997	11.5	3.2	-5.4	2.3	3.6	2.6
	1998	11.1	3.6	-2.7	3.3	4.9	3.0
	1999	12.8	5.3	-2.3	4.3	6.4	2.1
Pretax profit margin	1997	13.5	3.6	-5.3	3.0	4.1	3.4
	1998	12.9	4.9	-2.2	4.1	5.9	3.4
	1999	15.5	6.8	-1.3	5.4	8.0	2.3
Gross profit margin	1997	64.7	39.4	21.7	46.3	29.4	10.7
	1998	60.7	39.5	24.6	49.6	32.0	17.3
	1999	57.2	31.8	21.1	37.9	30.3	...
Pretax profit to assets	1997	10.4	2.9	-4.3	1.8	3.7	5.5
	1998	10.9	4.0	-1.9	2.4	6.3	7.1
	1999	12.5	6.0	-0.9	3.5	7.7	6.1
Return on equity	1997	21.8	8.8	-3.2	5.4	11.9	13.1
	1998	23.1	9.2	0.4	6.5	11.8	23.2
	1999	27.8	12.3	3.0	9.0	13.7	17.5
Liabilities to assets	1997	0.34	0.63	0.92	0.62	0.64	0.71
	1998	0.37	0.67	0.92	0.71	0.62	0.73
	1999	0.35	0.64	0.91	0.69	0.55	0.68

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	14.6	19.1
	1998-99	7.5	12.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	60.4	39.6
	1998	68.4	31.6
	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: 0159

Industry: Fruit and Vegetable Combination Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 97		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	7.8	1.7	-7.9	-0.3	2.6	...
	1998	9.0	1.5	-8.0	-1.6	2.1	...
	1999	10.3	1.0	-6.0	-3.1	5.2	...
Pretax profit margin	1997	9.9	1.9	-7.9	0.3	3.3	...
	1998	10.1	2.1	-6.6	0.5	3.4	...
	1999	11.5	2.6	-5.0	-0.9	6.1	...
Gross profit margin	1997	63.9	29.5	16.9	39.8	26.2	...
	1998	53.6	29.4	16.7	37.0	27.6	...
	1999	53.3	33.0	22.9	40.3	29.2	...
Pretax profit to assets	1997	11.4	2.4	-6.3	0.1	5.9	...
	1998	8.8	2.1	-6.3	-0.3	4.0	...
	1999	8.9	1.9	-5.8	-0.3	5.6	...
Return on equity	1997	20.8	9.0	-6.9	4.5	12.3	...
	1998	20.3	10.5	-2.7	5.6	14.8	...
	1999	23.9	9.8	0.4	7.8	13.9	...
Liabilities to assets	1997	0.35	0.71	0.95	0.83	0.60	...
	1998	0.42	0.75	1.02	0.81	0.73	...
	1999	0.54	0.76	0.96	0.83	0.61	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.1	...
1998-99		3.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.6	41.4
1998		57.6	42.4
1999		58.9	41.1

(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: 0161
Industry: Mushrooms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 95							
Net profit margin	1997	3.6	-0.3	-9.1	-2.1	0.1	...
	1998	4.9	-0.7	-11.3	-6.7	1.3	...
	1999	4.5	0.5	-3.8	-1.9	2.3	...
Pretax profit margin	1997	4.6	-0.3	-9.1	-2.1	0.1	...
	1998	5.4	-0.6	-12.2	-6.9	1.6	...
	1999	5.8	0.5	-3.8	-3.6	2.8	...
Gross profit margin	1997	58.2	37.8	24.6	50.0	35.1	...
	1998	59.0	43.9	26.2	46.2	37.4	...
	1999	52.9	27.5	19.7	33.9	25.8	...
Pretax profit to assets	1997	4.8	-0.4	-7.6	-3.0	0.3	...
	1998	6.0	-0.4	-8.9	-4.8	1.7	...
	1999	7.0	1.0	-5.2	-2.1	3.6	...
Return on equity	1997	23.5	3.2	-4.2	-5.8	8.7	...
	1998	30.3	7.9	-1.5	-6.6	14.6	...
	1999	32.5	12.3	-0.6	2.3	17.9	...
Liabilities to assets	1997	0.64	0.95	1.05	0.95	0.94	...
	1998	0.72	0.97	1.12	1.04	0.95	...
	1999	0.53	0.86	1.04	1.00	0.77	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-2.3	...
	1998-99		10.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	43.8	56.3
	1998	49.0	51.0
	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: 0162

Industry: Greenhouse Products

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 527							
Net profit margin	1997	8.8	3.3	-2.3	2.2	4.1	2.7
	1998	10.3	5.1	-0.0	4.2	5.4	5.0
	1999	11.0	4.7	-0.8	3.3	5.3	3.8
Pretax profit margin	1997	10.2	4.0	-1.9	2.9	4.8	2.9
	1998	12.3	5.6	0.1	5.0	6.4	7.4
	1999	12.7	5.5	-0.2	3.5	6.5	5.0
Gross profit margin	1997	59.2	41.7	24.0	48.5	35.9	26.1
	1998	57.8	41.6	25.9	50.6	35.9	27.9
	1999	58.5	41.6	27.2	52.3	33.9	28.8
Pretax profit to assets	1997	10.7	4.0	-1.9	3.0	6.0	3.9
	1998	13.9	5.9	0.1	4.4	6.8	6.5
	1999	13.9	6.6	-0.5	3.9	8.3	6.5
Return on equity	1997	28.0	13.0	2.2	9.9	14.5	14.2
	1998	31.5	15.6	4.1	11.6	17.1	19.5
	1999	33.4	16.1	4.1	10.4	18.5	15.6
Liabilities to assets	1997	0.50	0.74	0.97	0.81	0.70	0.72
	1998	0.44	0.73	0.96	0.75	0.71	0.81
	1999	0.42	0.68	0.93	0.73	0.67	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	14.2	15.6
1998-99	12.5	2.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.5	29.5
1998	75.9	24.1
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: 0163
 Industry: Nursery Products

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 527							
Net profit margin	1997	7.6	1.8	-4.1	0.4	2.8	2.1
	1998	10.4	3.4	-1.0	2.7	4.3	1.0
	1999	9.9	3.7	-0.7	2.0	5.0	2.7
Pretax profit margin	1997	8.9	2.4	-3.8	1.0	3.3	2.6
	1998	12.2	4.3	-0.8	3.1	5.3	1.3
	1999	12.0	4.5	-0.5	2.4	5.6	2.8
Gross profit margin	1997	58.1	43.4	26.6	49.2	37.4	42.3
	1998	60.8	45.8	29.7	51.2	36.7	36.4
	1999	63.0	47.2	33.3	53.1	41.2	40.5
Pretax profit to assets	1997	9.2	2.3	-3.7	0.4	4.1	3.2
	1998	12.4	4.4	-1.0	2.5	6.9	2.5
	1999	13.2	4.7	-0.5	2.4	7.8	5.6
Return on equity	1997	21.8	7.2	-3.4	4.3	11.1	12.3
	1998	26.9	10.6	1.3	8.2	12.3	9.1
	1999	25.5	12.0	1.1	7.7	14.3	16.3
Liabilities to assets	1997	0.43	0.70	0.95	0.78	0.63	0.76
	1998	0.42	0.69	0.95	0.80	0.62	0.73
	1999	0.35	0.64	0.93	0.75	0.55	0.65

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	7.8	13.8
	1998-99	8.6	11.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		61.7	38.3
		72.7	27.3
		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: 0169

Industry: Other Horticultural Specialties

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 393							
Net profit margin	1997	17.3	4.0	-3.8	4.5	3.6	...
	1998	18.5	5.9	-4.4	7.5	3.1	...
	1999	22.1	8.4	-3.5	9.5	6.7	...
Pretax profit margin	1997	20.6	5.2	-2.9	5.6	5.1	...
	1998	21.2	6.8	-3.8	8.4	4.4	...
	1999	26.7	9.2	-2.3	10.8	8.1	...
Gross profit margin	1997	65.7	44.9	23.6	50.2	26.0	...
	1998	67.8	47.0	24.0	51.4	39.9	...
	1999	65.7	45.9	26.6	50.3	29.9	...
Pretax profit to assets	1997	14.6	4.4	-2.7	3.6	7.2	...
	1998	13.7	4.4	-1.9	4.4	4.5	...
	1999	15.3	5.3	-1.2	5.0	6.0	...
Return on equity	1997	27.1	10.2	0.4	9.8	10.7	...
	1998	31.2	12.4	1.5	14.0	8.3	...
	1999	30.1	15.6	1.8	16.5	14.4	...
Liabilities to assets	1997	0.35	0.70	0.93	0.75	0.60	...
	1998	0.42	0.70	0.93	0.72	0.61	...
	1999	0.47	0.73	0.96	0.75	0.63	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		2.3	...
	1998-99		-0.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.8	30.2
	1998	68.8	31.2
	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: 0171

Industry: Livestock, Field Crop and Horticultural Combination Farms

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 3,827							
Net profit margin	1997	16.9	5.5	-5.0	5.5	5.4	2.3
	1998	14.3	2.7	-10.0	2.8	2.6	0.2
	1999	14.7	3.0	-9.1	3.0	3.0	1.2
Pretax profit margin	1997	20.4	7.0	-3.7	7.1	6.9	2.8
	1998	16.9	4.1	-8.7	4.3	3.7	0.7
	1999	17.7	4.0	-8.3	4.0	3.9	1.5
Gross profit margin	1997	70.3	48.0	28.1	57.3	35.8	18.3
	1998	71.6	47.4	28.7	54.8	37.9	12.7
	1999	67.3	45.3	27.4	51.9	34.6	11.1
Pretax profit to assets	1997	9.3	3.2	-1.8	2.7	4.3	4.4
	1998	7.4	1.6	-3.5	1.5	2.0	1.9
	1999	7.0	1.6	-3.0	1.4	2.2	4.7
Return on equity	1997	19.0	6.2	-2.8	5.3	8.5	8.5
	1998	14.1	3.3	-6.9	3.0	4.0	4.7
	1999	13.6	3.3	-6.1	2.8	4.2	13.0
Liabilities to assets	1997	0.38	0.62	0.84	0.63	0.60	0.66
	1998	0.38	0.60	0.82	0.61	0.59	0.74
	1999	0.35	0.59	0.81	0.59	0.59	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	0.2	1.5
1998-99	-4.5	-3.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.9	32.1
1998	59.8	40.2
1999	59.8	40.2

(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: 0211

Industry: Veterinary Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 976						
Net profit margin	1997	11.3	4.9	0.2	4.5	5.2
	1998	12.0	5.4	0.7	5.0	5.7
	1999	11.9	5.4	0.5	5.1	5.5
Pretax profit margin	1997	13.9	6.3	0.4	5.9	6.7
	1998	15.3	6.6	0.9	5.7	7.2
	1999	15.1	6.6	0.9	6.4	7.1
Gross profit margin	1997	66.9	49.2	33.1	55.1	45.6
	1998	67.4	50.0	34.4	57.5	45.4
	1999	67.9	53.6	37.0	60.9	46.6
Pretax profit to assets	1997	25.7	11.5	0.7	10.3	13.4
	1998	25.7	11.2	1.4	9.1	14.7
	1999	27.2	11.7	1.7	9.2	14.4
Return on equity	1997	36.9	19.0	4.1	17.4	19.8
	1998	34.6	17.4	5.7	16.0	18.8
	1999	34.9	16.5	5.8	15.4	18.1
Liabilities to assets	1997	0.29	0.58	0.91	0.65	0.53
	1998	0.30	0.57	0.89	0.63	0.50
	1999	0.26	0.57	0.88	0.64	0.50

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.8	...
	1998-99		5.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	77.0	23.0
	1998	78.9	21.1
	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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 0212

Industry: Farm Animal Breeding Services (Except Poultry)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 88							
Net profit margin	1997	12.5	1.9	-6.8	0.9	2.5	...
	1998	13.6	2.9	-10.4	3.1	2.6	...
	1999	9.8	-0.4	-13.1	-0.9	1.2	...
Pretax profit margin	1997	13.5	1.9	-6.8	1.1	2.7	...
	1998	13.6	3.6	-10.4	3.6	3.6	...
	1999	13.4	0.4	-13.1	-0.6	1.6	...
Gross profit margin	1997	53.9	36.6	20.6	51.5	35.4	...
	1998	59.8	36.0	24.2	52.7	28.3	...
	1999	69.1	44.6	23.2	45.9	35.2	...
Pretax profit to assets	1997	14.9	1.4	-7.7	0.5	3.3	...
	1998	14.5	3.5	-6.3	2.6	7.4	...
	1999	12.1	0.5	-9.9	-0.4	4.1	...
Return on equity	1997	15.7	2.7	-8.6	-0.5	7.6	...
	1998	35.2	10.6	-9.2	7.5	15.2	...
	1999	23.6	0.8	-17.7	-0.5	7.3	...
Liabilities to assets	1997	0.44	0.72	1.07	0.78	0.66	...
	1998	0.56	0.73	1.02	0.74	0.67	...
	1999	0.49	0.73	0.97	0.70	0.74	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-3.5	...
1998-99	8.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	59.1	40.9
1998	60.9	39.1
1999	52.7	47.3

(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: 0213

Industry: Poultry Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 61		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	5.3	1.4	-3.1	-0.9	2.1	...
	1998	9.5	1.7	-3.9	0.5	2.4	1.6
	1999	8.3	1.9	-3.0	1.4	4.4	...
Pretax profit margin	1997	6.3	2.0	-2.4	-0.8	2.7	...
	1998	11.8	2.3	-1.8	0.9	3.6	2.1
	1999	11.0	2.7	-3.0	1.7	5.0	...
Gross profit margin	1997	39.8	28.5	15.5	35.1	27.1	...
	1998	39.1	30.2	15.7	30.4	30.2	...
	1999	42.6	35.7	25.5	38.8	34.4	...
Pretax profit to assets	1997	10.4	2.2	-2.4	-0.6	5.3	...
	1998	15.1	3.7	-4.2	0.6	4.8	6.9
	1999	16.8	2.2	-4.7	0.7	5.1	...
Return on equity	1997	28.8	6.3	-3.1	-2.7	6.6	...
	1998	21.7	9.4	1.0	1.4	10.5	17.9
	1999	19.9	5.4	-2.0	1.3	10.3	...
Liabilities to assets	1997	0.41	0.69	0.92	0.85	0.65	...
	1998	0.35	0.67	0.89	0.67	0.61	0.73
	1999	0.33	0.73	0.92	0.75	0.73	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-3.4	...
	1998-99		10.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.6	34.4
	1998	70.6	29.4
	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: 0219

Industry: Other Services Incidental to Livestock and Animal Specialties

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 237							
Net profit margin	1997	7.5	1.5	-5.0	0.9	3.7	...
	1998	8.7	1.1	-4.1	1.0	1.4	...
	1999	9.2	1.6	-5.0	1.4	4.4	...
Pretax profit margin	1997	8.4	1.5	-5.2	1.3	4.0	...
	1998	9.7	1.3	-4.0	1.2	1.4	...
	1999	10.1	2.0	-5.0	1.7	5.1	...
Gross profit margin	1997	82.4	58.8	35.6	64.8	34.4	...
	1998	79.2	59.0	38.6	63.4	27.3	...
	1999	78.4	58.7	40.4	60.8	41.0	...
Pretax profit to assets	1997	15.1	2.5	-5.5	1.4	11.9	...
	1998	17.9	2.7	-7.0	2.3	5.6	...
	1999	19.7	2.6	-7.1	1.8	14.7	...
Return on equity	1997	32.0	15.4	0.4	10.3	27.8	...
	1998	34.3	10.5	-3.5	10.3	11.9	...
	1999	38.6	15.8	-1.8	15.7	21.0	...
Liabilities to assets	1997	0.57	0.93	1.10	0.94	0.74	...
	1998	0.50	0.87	1.05	0.89	0.81	...
	1999	0.51	0.84	1.05	0.85	0.71	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.6	...
1998-99	2.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	56.8	43.2
1998	58.6	41.4
1999	59.8	40.2

(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: 0221

Industry: Soil Preparation, Planting and Cultivating Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 69							
Net profit margin	1997	7.8	2.8	-4.1	-0.7	4.7	...
	1998	11.2	2.0	-3.9	1.4	2.9	...
	1999	11.3	3.0	-5.5	2.4	3.0	...
Pretax profit margin	1997	11.6	3.8	-3.8	-0.5	5.9	...
	1998	12.8	2.6	-3.4	2.1	3.9	...
	1999	13.2	3.8	-5.1	3.1	5.1	...
Gross profit margin	1997	48.5	31.0	17.9	31.8	29.8	...
	1998	47.0	26.8	19.8	32.2	24.9	...
	1999	39.2	29.6	16.2	36.5	23.1	...
Pretax profit to assets	1997	17.5	6.7	-5.0	-0.6	8.3	...
	1998	14.9	3.0	-6.5	2.1	7.1	...
	1999	19.3	5.6	-6.1	2.5	11.3	...
Return on equity	1997	28.3	12.9	-6.0	11.4	15.0	...
	1998	19.2	9.2	-8.0	5.2	11.6	...
	1999	31.8	11.8	-11.8	6.6	14.4	...
Liabilities to assets	1997	0.42	0.72	0.92	0.73	0.71	...
	1998	0.44	0.72	0.98	0.76	0.64	...
	1999	0.40	0.67	0.90	0.74	0.62	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.6	...
1998-99	-4.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	57.9	42.1
1998	62.0	38.0
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: 0222

Industry: Crop Dusting and Spraying Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 136		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	8.5	1.5	-3.5	1.1	2.7	...
	1998	7.0	1.1	-4.4	1.1	1.2	...
	1999	9.1	1.8	-8.4	2.2	1.2	...
Pretax profit margin	1997	11.5	1.8	-3.2	1.5	3.4	...
	1998	8.4	1.3	-3.4	1.3	1.4	...
	1999	10.4	1.6	-7.1	2.2	0.7	...
Gross profit margin	1997	75.2	51.8	29.5	54.7	16.4	...
	1998	80.1	44.1	16.5	54.7	16.2	...
	1999	68.4	53.6	22.2	61.0	32.4	...
Pretax profit to assets	1997	15.0	3.7	-5.8	2.2	8.1	...
	1998	20.0	2.1	-3.8	1.5	6.6	...
	1999	14.9	2.7	-6.8	3.2	1.4	...
Return on equity	1997	37.3	18.6	3.9	17.7	22.0	...
	1998	35.6	11.6	-5.1	8.3	15.9	...
	1999	38.5	13.6	-8.7	13.4	16.5	...
Liabilities to assets	1997	0.48	0.83	1.00	0.86	0.70	...
	1998	0.50	0.83	1.03	0.85	0.77	...
	1999	0.52	0.81	1.09	0.85	0.68	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-3.3	...
	1998-99		2.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.8	37.2
	1998	57.7	42.3
	1999	58.7	41.3

(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: 0223

Industry: Harvesting, Baling and Threshing Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 58							
Net profit margin	1997	12.5	3.1	-2.5	2.8	3.2	...
	1998	9.5	-0.3	-9.0	-0.3	-0.1	...
	1999	11.8	3.1	-5.6	-0.1	3.5	...
Pretax profit margin	1997	16.5	4.0	-1.6	4.0	3.2	...
	1998	11.2	-0.3	-8.6	-0.3	0.1	...
	1999	12.5	3.5	-5.6	3.4	3.5	...
Gross profit margin	1997	...	40.6	...	...	...	...
	1998	...	50.0	...	54.9	...	...
	1999	...	40.1	...	45.1	...	...
Pretax profit to assets	1997	13.6	4.0	-4.2	2.8	4.2	...
	1998	9.7	-0.6	-7.8	-0.6	0.7	...
	1999	10.2	2.9	-7.5	0.9	5.5	...
Return on equity	1997	28.5	14.5	1.0	15.5	11.8	...
	1998	35.2	7.2	-7.5	5.6	7.2	...
	1999	33.8	20.6	-6.2	11.3	25.2	...
Liabilities to assets	1997	0.42	0.65	1.00	0.71	0.63	...
	1998	0.54	0.83	0.98	0.85	0.76	...
	1999	0.64	0.89	1.04	0.90	0.77	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	12.0	...
1998-99	8.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.4	34.6
1998	48.3	51.7
1999	57.7	42.3

(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: 0229

Industry: Other Services Incidental to Agricultural Crops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 546							
Net profit margin	1997	9.7	2.6	-2.8	2.9	1.9	1.8
	1998	10.8	3.5	-1.6	3.6	2.9	2.0
	1999	12.4	3.7	-1.3	4.2	2.5	1.3
Pretax profit margin	1997	11.2	3.1	-2.4	3.3	2.5	2.1
	1998	13.5	4.3	-1.1	5.0	3.3	2.2
	1999	15.2	4.2	-0.9	4.9	3.0	1.5
Gross profit margin	1997	61.8	32.6	18.0	51.1	25.2	10.5
	1998	61.3	33.1	16.8	49.9	23.0	9.9
	1999	65.5	35.9	19.4	50.2	27.3	14.4
Pretax profit to assets	1997	13.2	3.8	-4.0	3.4	4.5	8.3
	1998	17.9	6.1	-1.6	5.6	7.2	7.8
	1999	18.6	5.9	-1.7	6.2	5.7	5.3
Return on equity	1997	27.3	7.9	-0.4	7.5	10.8	17.4
	1998	30.4	10.0	-0.1	8.2	14.8	15.6
	1999	31.9	11.1	1.5	10.1	14.4	13.5
Liabilities to assets	1997	0.31	0.71	0.97	0.71	0.71	0.60
	1998	0.30	0.68	0.96	0.71	0.62	0.70
	1999	0.33	0.70	0.95	0.71	0.68	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.7	3.8
1998-99		3.1	8.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.7	35.3
1998		70.7	29.3
1999		69.8	30.2

(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: 0231

Industry: Agricultural Management and Consulting Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 225							
Net profit margin	1997	17.8	4.1	-1.5	4.2	2.0	...
	1998	25.9	6.6	-1.1	6.6	7.0	...
	1999	24.4	5.9	-2.1	6.2	3.7	...
Pretax profit margin	1997	21.2	5.8	-1.2	6.6	2.1	...
	1998	33.5	8.6	-0.4	8.4	9.1	...
	1999	28.7	7.4	-1.2	8.0	3.7	...
Gross profit margin	1997	63.7	39.9	21.7	43.7	32.1	...
	1998	87.6	50.0	37.6	55.0	31.4	...
	1999	78.9	37.5	23.3	40.6	27.9	...
Pretax profit to assets	1997	31.5	5.8	-2.8	6.4	2.4	...
	1998	34.4	13.0	-0.9	12.2	1.1	...
	1999	38.2	11.3	-1.7	11.7	5.7	...
Return on equity	1997	44.8	13.0	1.0	13.9	9.5	...
	1998	48.8	26.2	3.4	25.9	26.2	...
	1999	39.4	18.0	1.6	15.8	29.2	...
Liabilities to assets	1997	0.35	0.67	0.90	0.67	0.72	...
	1998	0.29	0.57	0.93	0.55	0.71	...
	1999	0.33	0.57	0.96	0.56	0.70	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-2.8	...
1998-99		-6.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		70.2	29.8
1998		74.3	25.7
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: 0239

Industry: Other Services Incidental to Agriculture n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 146							
Net profit margin	1997	14.8	3.4	-2.7	5.0	3.1	2.6
	1998	11.1	3.7	-1.3	4.2	2.8	...
	1999	13.8	4.0	-1.8	4.5	2.1	...
Pretax profit margin	1997	17.7	5.2	-2.7	6.8	4.5	3.2
	1998	13.2	4.5	-1.1	5.1	3.4	...
	1999	16.0	4.7	-1.7	5.4	2.1	...
Gross profit margin	1997	61.3	37.7	25.2	48.9	32.9	15.3
	1998	61.2	35.2	20.1	44.6	29.8	...
	1999	63.7	34.6	21.4	38.2	22.7	...
Pretax profit to assets	1997	20.0	5.0	-3.1	4.6	7.6	6.5
	1998	21.5	6.9	-2.0	5.8	7.7	...
	1999	19.4	6.6	-2.3	6.9	4.1	...
Return on equity	1997	28.4	13.2	1.8	11.0	17.6	12.5
	1998	34.5	12.7	1.9	11.4	17.3	...
	1999	31.3	10.1	-1.6	9.1	14.3	...
Liabilities to assets	1997	0.33	0.66	0.93	0.67	0.65	0.74
	1998	0.38	0.72	1.00	0.73	0.66	...
	1999	0.34	0.69	0.95	0.71	0.64	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.3	...
	1998-99		-7.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.6	28.4
	1998	75.0	25.0
	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: 0311

Industry: Salt Water Fishing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,695							
Net profit margin	1997	15.7	5.2	-4.5	4.8	6.9	1.5
	1998	15.5	4.4	-6.7	3.7	6.6	0.8
	1999	19.0	5.6	-5.7	4.9	7.2	3.9
Pretax profit margin	1997	19.0	6.3	-4.1	5.9	8.5	1.9
	1998	18.4	5.4	-6.2	4.6	7.5	1.6
	1999	22.4	6.8	-4.7	6.1	9.2	4.4
Gross profit margin	1997	55.8	33.3	17.4	41.8	26.5	16.9
	1998	56.6	32.5	16.4	36.7	22.0	...
	1999	53.6	38.7	19.0	42.4	29.7	13.6
Pretax profit to assets	1997	17.6	5.7	-3.5	4.7	9.6	6.0
	1998	16.8	4.9	-4.4	3.9	9.4	5.0
	1999	20.5	6.4	-3.5	5.2	9.6	12.7
Return on equity	1997	24.6	9.0	-2.5	7.9	13.9	...
	1998	29.0	9.1	-3.8	6.7	15.0	12.7
	1999	30.7	10.6	-3.1	9.1	14.3	22.7
Liabilities to assets	1997	0.21	0.46	0.82	0.48	0.40	0.91
	1998	0.21	0.48	0.83	0.48	0.47	0.76
	1999	0.19	0.44	0.78	0.43	0.48	0.66

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-5.1	-5.3
1998-99	6.4	13.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.0	34.0
1998	63.6	36.4
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: 0312

Industry: Inland Fishing Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 227							
Net profit margin	1997	16.6	3.9	-5.5	1.8	4.8	...
	1998	15.8	3.3	-3.2	2.3	5.5	...
	1999	17.2	5.6	-6.1	6.3	4.0	...
Pretax profit margin	1997	19.0	5.4	-5.5	2.9	6.1	...
	1998	18.1	4.6	-3.2	3.4	6.6	...
	1999	22.3	6.4	-4.4	7.4	5.4	...
Gross profit margin	1997	66.3	32.8	17.2	35.9	17.7	...
	1998	53.1	33.0	15.5	37.1	22.7	...
	1999	62.7	33.1	19.4	46.0	28.7	...
Pretax profit to assets	1997	19.1	3.9	-4.8	1.8	7.4	...
	1998	19.8	5.1	-2.9	3.2	10.1	...
	1999	22.7	6.8	-2.2	6.3	9.5	...
Return on equity	1997	29.6	10.0	-4.5	10.2	9.0	...
	1998	30.9	13.7	-0.4	10.6	17.3	...
	1999	35.1	15.0	-3.4	12.8	19.1	...
Liabilities to assets	1997	0.22	0.62	0.96	0.69	0.49	...
	1998	0.26	0.61	0.96	0.64	0.47	...
	1999	0.22	0.52	0.83	0.51	0.55	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		13.4	...
	1998-99		3.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	64.2	35.8
	1998	66.2	33.8
	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: 0321

Industry: Services Incidental to Fishing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 126		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	15.7	4.1	-6.9	2.5	4.4	0.6
	1998	10.9	2.1	-6.2	1.5	2.4	...
	1999	13.3	5.1	-2.2	4.1	5.3	...
Pretax profit margin	1997	17.1	4.3	-5.9	2.5	5.6	0.7
	1998	12.2	2.5	-6.2	1.8	4.0	...
	1999	13.4	5.6	-1.3	5.9	5.4	...
Gross profit margin	1997	53.1	31.8	20.2	37.3	27.8	17.4
	1998	64.0	31.7	17.9	45.0	23.9	...
	1999	45.3	29.7	15.1	41.9	29.0	...
Pretax profit to assets	1997	16.7	4.2	-6.4	2.2	6.0	2.3
	1998	13.8	2.1	-4.4	2.5	2.1	...
	1999	14.7	6.1	-0.7	5.7	7.8	...
Return on equity	1997	43.0	11.6	-2.9	9.7	14.0	5.6
	1998	28.4	11.2	-5.5	11.1	11.2	...
	1999	31.4	13.9	2.0	11.8	23.5	...
Liabilities to assets	1997	0.36	0.74	0.98	0.72	0.76	0.67
	1998	0.36	0.76	1.02	0.77	0.73	...
	1999	0.29	0.60	0.91	0.57	0.72	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.3	10.4
1998-99		-1.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		62.9	37.1
1998		58.9	41.1
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: 0411

Industry: Logging Industry (Except Contract Logging)

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,670							
Net profit margin	1997	8.6	2.5	-4.1	2.0	2.9	1.3
	1998	10.7	3.0	-2.7	2.9	3.2	0.6
	1999	10.9	3.2	-3.4	2.9	3.5	2.2
Pretax profit margin	1997	10.6	3.1	-3.7	2.7	3.5	1.7
	1998	12.9	4.0	-2.2	4.0	3.9	0.8
	1999	12.9	4.1	-2.7	3.8	4.2	2.6
Gross profit margin	1997	52.3	27.5	14.7	37.9	19.2	10.3
	1998	49.8	28.7	14.7	40.0	18.2	10.5
	1999	53.0	28.4	14.5	38.7	18.5	15.2
Pretax profit to assets	1997	15.4	4.2	-5.5	3.2	5.6	4.6
	1998	18.9	5.8	-4.2	4.8	7.3	2.9
	1999	18.2	5.4	-3.4	4.1	7.0	7.6
Return on equity	1997	28.6	11.0	-3.4	8.2	13.7	12.7
	1998	37.5	15.5	-0.5	13.9	19.0	13.1
	1999	38.3	15.2	-1.6	12.1	18.6	21.7
Liabilities to assets	1997	0.39	0.68	0.94	0.69	0.66	0.66
	1998	0.46	0.75	0.99	0.78	0.71	0.82
	1999	0.48	0.74	0.97	0.76	0.71	0.67

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.0	2.3
1998-99		3.5	-6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.7	37.3
1998	66.4	33.6
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.

SICE: 0412

Industry: Contract Logging Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 4,029							
Net profit margin	1997	8.3	2.1	-4.2	1.7	2.5	0.8
	1998	9.1	2.5	-3.7	2.1	2.9	1.5
	1999	9.0	2.7	-3.3	2.1	3.1	1.5
Pretax profit margin	1997	10.2	2.6	-4.0	2.3	3.1	1.1
	1998	10.8	3.2	-3.4	2.6	3.7	1.9
	1999	10.7	3.4	-3.1	2.8	3.8	1.9
Gross profit margin	1997	49.1	26.4	14.7	34.6	19.5	10.4
	1998	53.5	27.4	15.3	35.9	20.1	9.3
	1999	50.6	28.0	15.0	35.7	22.3	13.5
Pretax profit to assets	1997	16.4	4.5	-6.4	3.6	6.1	2.5
	1998	16.7	5.0	-5.4	3.7	6.5	4.7
	1999	15.7	4.8	-4.4	3.3	6.7	4.2
Return on equity	1997	37.7	14.5	-2.7	13.5	15.7	6.3
	1998	32.8	12.9	-2.2	11.2	14.5	10.9
	1999	31.0	11.8	-3.1	9.5	13.9	12.1
Liabilities to assets	1997	0.48	0.75	0.98	0.77	0.74	0.76
	1998	0.41	0.72	0.94	0.73	0.69	0.70
	1999	0.39	0.69	0.93	0.69	0.68	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.2	-8.3
1998-99		2.0	-8.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.6	38.4
1998		64.3	35.7
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: 0511

Industry: Forestry Services Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 906							
Net profit margin	1997	10.0	3.1	-2.1	2.8	3.3	2.2
	1998	12.8	3.8	-1.5	4.5	3.4	1.4
	1999	15.8	3.9	-1.2	5.0	3.3	1.2
Pretax profit margin	1997	12.5	3.8	-2.0	3.4	4.2	2.6
	1998	15.6	4.9	-1.3	5.6	4.2	1.7
	1999	18.7	5.1	-0.8	6.6	3.8	1.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	21.0	6.8	-4.0	4.8	10.2	6.8
	1998	26.0	7.1	-2.4	5.6	9.3	5.3
	1999	24.8	7.2	-1.0	7.4	6.9	4.8
Return on equity	1997	45.9	21.9	2.8	16.7	24.3	17.0
	1998	47.3	17.5	0.4	13.8	21.7	...
	1999	38.2	15.4	0.5	14.0	19.0	...
Liabilities to assets	1997	0.42	0.71	0.97	0.74	0.68	0.69
	1998	0.35	0.64	0.95	0.64	0.62	0.78
	1999	0.28	0.64	0.92	0.62	0.66	0.76

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.1	9.4
1998-99		-1.3	-12.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.8	32.2
1998		69.2	30.8
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: 0611

Industry: Gold Mines

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 63							
Net profit margin	1997	11.8	-15.0	-100.0	-15.1	-6.4	18.2
	1998	15.6	-4.3	-54.7	-7.1	9.0	9.8
	1999	14.5	0.8	-15.0	-1.1	7.1	12.4
Pretax profit margin	1997	20.3	-11.2	-100.0	-11.7	-6.4	18.2
	1998	19.1	-4.5	-63.2	-14.4	10.2	11.5
	1999	16.6	1.0	-15.3	0.7	7.4	13.2
Gross profit margin	1997	...	34.6	...	...	...	...
	1998	...	32.7	...	...	...	...
	1999	...	46.4	...	...	...	...
Pretax profit to assets	1997	4.2	-2.2	-10.2	-2.9	-1.2	4.3
	1998	9.9	-1.3	-12.2	-4.4	4.6	5.0
	1999	19.3	0.2	-11.7	-1.6	19.5	8.7
Return on equity	1997	8.5	-1.3	-5.8	-1.8	-0.3	...
	1998	9.8	0.0	-17.4	-4.6	5.9	...
	1999	22.2	3.6	-4.9	2.8	...	...
Liabilities to assets	1997	0.03	0.24	0.90	0.29	0.15	...
	1998	0.17	0.56	1.08	0.63	0.40	...
	1999	0.14	0.48	1.14	0.48	0.58	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		-9.7	...
		-6.7	-4.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997	1998	
	40.7	47.9	59.3
	62.0	62.0	52.1
			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: 0622
Industry: Peat Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 33							
Net profit margin	1997	8.8	2.3	-12.2	1.7	3.4	-0.2
	1998	8.1	3.4	-8.9	-7.5	5.4	3.7
	1999	15.7	3.7	-10.1	1.6	7.7	...
Pretax profit margin	1997	13.2	3.7	-10.2	3.0	4.3	-0.2
	1998	9.1	3.7	-8.8	-7.5	5.8	5.0
	1999	17.3	4.1	-9.1	1.6	7.9	...
Gross profit margin	1997	49.4	32.2	19.8	29.3	45.9	20.4
	1998	45.4	30.8	12.9	15.7	32.7	19.2
	1999	...	29.0	...	29.0	24.8	...
Pretax profit to assets	1997	6.9	2.5	-4.8	1.9	2.8	-0.5
	1998	5.7	1.6	-4.6	-1.6	3.6	4.4
	1999	9.2	2.4	-3.9	2.1	4.4	...
Return on equity	1997	15.9	4.1	-12.3	2.2	5.0	-0.2
	1998	13.2	4.1	-8.0	-4.3	9.9	15.1
	1999	25.1	7.3	-0.4	3.9	17.9	...
Liabilities to assets	1997	0.38	0.53	0.77	0.50	0.57	0.55
	1998	0.28	0.50	0.79	0.29	0.64	0.57
	1999	0.32	0.51	0.85	0.43	0.55	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	14.2	14.9
	1998-99	10.9	6.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		63.4	36.6
1998		62.8	37.2
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: 0629

Industry: Other Non-Metal Mines (Except Coal)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 27							
Net profit margin	1997	...	-3.2	...	1.6	...	...
	1998	3.9	-2.7	-59.9	-5.2	-0.4	...
	1999	...	-0.0	...	-0.0	...	...
Pretax profit margin	1997	...	-3.6	...	-19.6	...	...
	1998	5.0	-4.2	-100.0	-6.3	-0.4	...
	1999	...	-0.0	...	-0.0	...	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	15.3	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	...	-0.4	...	0.1	...	...
	1998	6.3	-1.2	-9.4	-2.1	-0.5	...
	1999	...	0.0	...	0.0	...	...
Return on equity	1997	...	-0.5	...	...	...	...
	1998	22.0	0.4	-14.2	3.1	...	...
	1999	...	-0.5	...	...	...	...
Liabilities to assets	1997	...	0.57	...	0.60	...	...
	1998	0.21	0.57	1.04	0.41	0.71	...
	1999	...	0.53	...	0.53	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-8.2	...
1998-99		-10.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		53.3	46.7
1998		43.3	56.7
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: 0631

Industry: Bituminous Coal Mines

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 7						
Net profit margin	1997	...	8.3	...	...	...
	1998	...	3.7	...	...	...
	1999	...	...	...	...	...
Pretax profit margin	1997	...	10.1	...	...	...
	1998	...	5.7	...	...	...
	1999	...	...	...	...	...
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	...	9.5	...	...	...
	1998	...	9.0	...	...	...
	1999	...	...	...	...	...
Return on equity	1997	...	16.6	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Liabilities to assets	1997	...	0.48	...	...	...
	1998	...	0.59	...	...	...
	1999	...	...	...	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	
1998-99	

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		84.6	15.4
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: 0711

Industry: Conventional Crude Oil and Natural Gas Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms under	Firms	
Number of firms (1998): 1,579		Q3 75%	Q2 50%	Q1 25%	\$500,000	\$500,000 to \$5 million	
Net profit margin	1997	28.3	10.4	-7.1	10.3	10.7	13.5
	1998	24.0	6.5	-10.8	7.6	3.8	0.9
	1999	25.9	7.4	-7.7	7.5	6.5	3.0
Pretax profit margin	1997	37.1	14.9	-4.0	15.4	13.7	15.7
	1998	32.3	8.8	-8.7	10.4	5.5	0.9
	1999	33.0	10.1	-5.5	10.9	8.8	3.2
Gross profit margin	1997	76.1	53.1	33.0	55.6	39.6	48.1
	1998	79.3	49.3	26.5	59.8	36.6	86.0
	1999	77.3	55.9	39.2	59.6	48.1	...
Pretax profit to assets	1997	18.4	6.1	-1.8	6.2	5.8	5.0
	1998	16.3	4.3	-3.8	4.9	2.9	0.3
	1999	17.3	4.6	-3.6	4.8	4.3	2.4
Return on equity	1997	22.5	7.2	-1.9	6.6	8.9	7.9
	1998	20.8	5.0	-4.0	5.0	4.9	2.0
	1999	19.9	5.3	-4.7	5.0	6.6	6.0
Liabilities to assets	1997	0.11	0.32	0.64	0.29	0.38	0.45
	1998	0.12	0.33	0.66	0.29	0.43	0.44
	1999	0.09	0.29	0.64	0.25	0.43	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-10.8	-6.8
	1998-99		-4.0	-20.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.6	29.4
	1998	63.3	36.7
	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: 0811

Industry: Granite Quarries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 45							
Net profit margin	1997	6.0	0.4	-12.7	-9.5	2.0	6.1
	1998	10.3	-0.1	-8.2	-3.5	4.4	...
	1999	15.4	4.7	-4.3	4.7	5.0	...
Pretax profit margin	1997	8.3	1.6	-12.7	-7.5	2.8	7.4
	1998	13.0	0.3	-8.2	-3.5	5.4	...
	1999	16.4	5.8	-4.3	5.3	6.4	...
Gross profit margin	1997	30.0	20.1	12.3	19.2	21.1	20.9
	1998	50.4	28.1	14.7	33.7	27.0	...
	1999	74.1	27.8	16.2	71.7	21.3	...
Pretax profit to assets	1997	7.6	1.2	-6.7	-5.7	2.6	5.6
	1998	8.7	0.2	-9.0	-2.2	5.3	...
	1999	10.0	3.7	-1.9	3.7	3.8	...
Return on equity	1997	19.4	1.5	-10.7	-2.2	2.6	10.2
	1998	37.2	1.7	-24.2	-3.5	6.1	...
	1999	25.6	9.4	-1.2	...	9.4	...
Liabilities to assets	1997	0.33	0.66	0.94	0.71	0.61	0.57
	1998	0.49	0.78	0.99	0.83	0.65	...
	1999	0.42	0.70	0.96	0.96	0.62	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.4	5.2
1998-99	4.9	-0.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	56.1	43.9
1998	56.9	43.1
1999	76.3	23.7

(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: 0812

Industry: Limestone Quarries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 39		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	20.6	6.3	0.7	23.5	5.5	...
	1998	11.1	4.8	-0.9	12.1	4.2	2.1
	1999	9.5	2.1	-1.0	2.9	1.5	1.6
Pretax profit margin	1997	25.9	7.1	1.5	30.0	6.4	...
	1998	12.8	5.6	-0.9	13.8	5.3	3.1
	1999	13.4	3.6	-0.3	2.9	3.9	2.7
Gross profit margin	1997	49.9	24.8	16.0	...	21.4	...
	1998	41.5	29.0	13.8	...	25.8	23.7
	1999	45.4	31.9	19.0	...	31.8	18.1
Pretax profit to assets	1997	18.3	8.4	1.0	11.0	6.0	...
	1998	11.7	4.3	-1.4	7.1	2.5	3.4
	1999	9.4	3.2	-0.5	1.1	3.3	2.9
Return on equity	1997	34.3	15.8	3.0	...	12.4	...
	1998	23.2	4.0	-2.8	...	2.7	7.9
	1999	14.6	5.7	-1.0	...	5.6	4.7
Liabilities to assets	1997	0.26	0.44	0.73	0.15	0.44	...
	1998	0.26	0.48	0.78	0.43	0.56	0.63
	1999	0.25	0.52	0.94	...	0.47	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.0	...
1998-99	7.1	0.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	85.7	14.3
1998	73.6	26.4
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: 0821

Industry: Sand and Gravel Pits

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 561							
Net profit margin	1997	10.6	3.4	-2.9	3.0	3.5	2.1
	1998	10.2	3.0	-2.8	2.6	3.3	1.5
	1999	9.7	2.2	-3.6	0.6	3.1	1.2
Pretax profit margin	1997	13.1	4.2	-2.7	3.5	4.8	2.8
	1998	12.7	3.8	-2.6	3.5	4.1	2.1
	1999	11.9	3.2	-3.2	1.5	4.1	1.9
Gross profit margin	1997	53.0	27.9	18.3	43.5	23.8	22.3
	1998	57.8	28.9	18.3	51.2	23.6	21.9
	1999	60.5	28.9	16.8	51.8	24.5	21.4
Pretax profit to assets	1997	12.4	3.2	-1.5	2.0	4.9	3.7
	1998	11.3	3.7	-2.0	2.3	4.4	2.4
	1999	11.2	2.8	-2.9	1.3	3.5	2.5
Return on equity	1997	22.3	8.4	-0.8	4.7	10.3	5.9
	1998	19.4	6.2	-3.2	4.2	8.3	5.0
	1999	18.6	5.5	-3.5	3.0	6.5	4.7
Liabilities to assets	1997	0.32	0.64	0.91	0.71	0.62	0.61
	1998	0.33	0.62	0.89	0.62	0.62	0.70
	1999	0.30	0.60	0.86	0.59	0.62	0.70

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.4	2.4
	1998-99		0.3	-1.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	67.8	32.2
	1998	66.6	33.4
	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: 0911

Industry: Contract Drilling, Oil and Gas Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 286		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	14.8	6.7	-0.7	8.0	5.4	2.2
	1998	17.3	6.9	-1.3	7.7	4.9	3.4
	1999	15.4	3.9	-4.2	4.2	3.2	4.0
Pretax profit margin	1997	19.1	8.9	0.5	10.6	6.2	2.8
	1998	21.9	9.3	-1.0	10.5	6.5	3.8
	1999	18.7	4.9	-3.4	6.2	4.0	4.9
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	32.6	12.3	-0.4	13.3	10.7	5.4
	1998	32.3	11.2	-2.5	13.2	8.7	6.2
	1999	27.7	6.5	-4.4	9.3	4.1	5.2
Return on equity	1997	45.9	18.3	1.9	20.4	15.5	14.5
	1998	50.0	21.1	2.3	23.1	19.6	16.3
	1999	35.0	13.2	-2.9	15.1	10.8	11.8
Liabilities to assets	1997	0.33	0.59	0.84	0.58	0.62	0.77
	1998	0.29	0.57	0.89	0.56	0.58	0.74
	1999	0.30	0.57	0.93	0.57	0.59	0.70

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.0	11.7
1998-99	-27.5	-26.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	76.0	24.0
1998	74.7	25.3
1999	66.4	33.6

(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: 0919

Industry: Other Service Industries Incidental to Crude Petroleum and Natural Gas

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,711							
Net profit margin	1997	15.6	6.3	-0.3	6.7	5.7	1.5
	1998	13.9	5.5	-1.4	5.7	4.9	2.2
	1999	11.7	2.4	-5.6	2.4	2.1	2.0
Pretax profit margin	1997	19.4	8.1	0.7	8.6	7.3	1.9
	1998	17.2	6.9	-1.1	7.2	6.2	2.5
	1999	14.2	3.1	-5.1	3.1	3.2	2.7
Gross profit margin	1997	74.1	45.5	26.9	64.8	35.8	29.1
	1998	78.3	47.2	30.5	67.7	37.1	33.5
	1999	74.1	47.7	29.7	61.3	36.3	30.7
Pretax profit to assets	1997	30.1	13.4	0.5	13.4	13.3	3.4
	1998	28.8	11.4	-2.0	11.3	11.5	4.7
	1999	20.5	4.1	-7.7	4.1	4.3	3.6
Return on equity	1997	49.0	24.7	5.7	24.1	25.2	11.5
	1998	44.6	20.8	3.7	20.2	21.9	17.0
	1999	33.0	10.1	-8.2	10.1	10.9	7.6
Liabilities to assets	1997	0.36	0.63	0.88	0.63	0.63	0.79
	1998	0.33	0.63	0.88	0.63	0.63	0.75
	1999	0.32	0.63	0.92	0.63	0.64	0.77

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	4.5	5.0
	1998-99	-19.8	-24.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		75.9	24.1
		71.6	28.4
		58.9	41.1

(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: 0921

Industry: Contract Drilling Industry (Except Oil and Gas)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 100							
Net profit margin	1997	11.6	4.7	-0.8	4.9	4.7	2.1
	1998	8.2	1.5	-4.1	-0.3	3.0	2.9
	1999	9.0	2.5	-12.0	-0.5	5.5	...
Pretax profit margin	1997	14.2	5.1	-0.3	6.0	5.1	2.6
	1998	10.4	1.8	-3.8	0.3	4.4	3.4
	1999	10.6	1.9	-12.0	-0.5	7.4	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	20.9	7.0	-0.5	6.3	7.9	8.3
	1998	15.9	2.8	-6.6	-0.4	10.8	7.1
	1999	16.2	3.3	-6.6	-0.5	9.2	...
Return on equity	1997	38.8	17.9	0.7	20.0	16.5	16.5
	1998	26.9	11.5	-8.2	5.9	13.2	16.2
	1999	31.6	6.2	-9.5	3.2	11.1	...
Liabilities to assets	1997	0.32	0.68	0.89	0.51	0.70	0.50
	1998	0.38	0.59	0.81	0.61	0.59	0.67
	1999	0.30	0.64	0.89	0.68	0.62	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-9.1	-25.5
	1998-99		-28.4	-16.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	76.0	24.0
	1998	60.4	39.6
	1999	58.7	41.3

(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: 0929

Industry: Other Service Industries Incidental to Mining

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 511							
Net profit margin	1997	10.7	0.3	-100.0	-3.4	4.0	-0.1
	1998	12.8	-0.1	-46.8	-1.6	1.5	1.7
	1999	14.8	1.3	-15.3	0.1	1.9	0.2
Pretax profit margin	1997	13.7	0.6	-100.0	-3.2	5.3	1.0
	1998	15.3	0.3	-47.5	-1.4	1.9	1.9
	1999	17.0	1.3	-14.9	0.7	2.6	0.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	15.0	0.4	-5.9	-1.3	4.3	2.4
	1998	13.5	0.2	-8.3	-0.8	1.9	2.3
	1999	15.9	0.8	-6.8	0.2	2.5	2.4
Return on equity	1997	19.5	-0.2	-5.9	-2.0	6.3	1.7
	1998	18.0	-0.3	-8.8	-2.2	4.7	11.5
	1999	18.8	0.7	-7.7	-0.1	6.7	6.5
Liabilities to assets	1997	0.06	0.32	0.76	0.25	0.49	0.80
	1998	0.08	0.40	0.81	0.35	0.58	0.70
	1999	0.12	0.44	0.80	0.36	0.58	0.77

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-12.1	-1.1
1998-99		-14.2	-22.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	51.9	48.1
1998	50.7	49.3
1999	54.7	45.3

(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: 1011

Industry: Meat and Meat Products Industry (Except Poultry)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 387							
Net profit margin	1997	4.0	0.7	-2.6	-0.3	1.1	0.9
	1998	4.3	1.6	-1.1	1.2	1.7	1.4
	1999	4.8	1.6	-1.0	0.6	2.0	1.3
Pretax profit margin	1997	4.9	1.0	-2.5	-0.2	1.4	1.3
	1998	4.9	1.8	-1.1	1.3	2.1	1.9
	1999	5.9	2.0	-0.7	1.0	2.4	1.6
Gross profit margin	1997	40.9	30.2	19.6	39.0	25.2	13.3
	1998	44.6	31.3	20.4	44.3	27.7	13.2
	1999	48.2	35.1	20.0	47.6	27.6	14.4
Pretax profit to assets	1997	11.1	2.4	-5.3	-0.3	4.1	6.2
	1998	14.0	4.6	-2.5	2.0	6.5	7.1
	1999	14.1	4.6	-2.6	1.7	6.5	5.9
Return on equity	1997	23.7	8.1	-3.9	4.1	9.4	11.0
	1998	27.5	10.0	-0.2	7.4	14.3	13.8
	1999	35.3	12.4	2.2	8.8	12.8	13.8
Liabilities to assets	1997	0.40	0.77	1.03	0.85	0.68	0.59
	1998	0.39	0.70	0.97	0.79	0.64	0.61
	1999	0.42	0.73	0.98	0.91	0.63	0.63

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.0	5.3
1998-99		1.6	-2.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.8	35.2
1998		70.5	29.5
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: 1012

Industry: Poultry Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 55							
Net profit margin	1997	4.1	1.9	-1.9	1.8	2.0	1.0
	1998	4.8	1.2	-1.9	1.2	1.3	1.1
	1999	6.8	1.5	-0.3	5.5	1.3	1.2
Pretax profit margin	1997	5.0	2.1	-1.9	1.8	2.3	1.2
	1998	5.7	1.5	-1.9	1.2	1.6	1.4
	1999	8.0	2.0	-0.3	6.0	1.6	1.5
Gross profit margin	1997	36.2	22.6	11.1	34.1	13.5	14.8
	1998	35.4	20.9	13.2	29.3	17.8	13.3
	1999	48.7	21.6	15.1	34.5	15.4	12.0
Pretax profit to assets	1997	9.9	2.6	-5.5	1.5	5.9	3.5
	1998	15.4	3.8	-2.2	1.6	6.4	5.6
	1999	17.1	4.6	-0.9	4.9	4.3	4.9
Return on equity	1997	27.2	13.2	3.8	3.8	18.7	8.2
	1998	32.4	15.4	2.9	6.8	18.9	17.6
	1999	51.5	25.0	2.2	23.6	28.3	14.0
Liabilities to assets	1997	0.34	0.75	1.03	0.71	0.81	0.76
	1998	0.41	0.86	1.08	0.89	0.86	0.73
	1999	0.42	0.89	1.02	0.69	0.94	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.9	14.2
	1998-99	5.6	6.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.9	30.1
1998		69.3	30.7
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: 1021

Industry: Fish Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 430							
Net profit margin	1997	5.2	1.1	-5.3	1.2	1.1	1.2
	1998	6.6	1.2	-4.0	1.4	1.1	1.3
	1999	7.5	1.9	-3.8	1.7	2.0	1.3
Pretax profit margin	1997	6.0	1.2	-5.3	1.2	1.2	1.5
	1998	7.9	1.6	-3.4	2.0	1.4	1.7
	1999	9.7	2.4	-3.6	2.7	2.2	1.7
Gross profit margin	1997	31.7	20.1	10.4	29.3	17.0	12.3
	1998	32.6	19.9	10.8	33.7	17.2	12.6
	1999	32.8	20.3	11.0	32.9	18.7	13.5
Pretax profit to assets	1997	12.6	1.7	-7.9	0.7	2.6	4.3
	1998	14.8	3.1	-3.8	1.4	3.9	7.1
	1999	16.1	4.3	-4.6	1.6	5.2	5.7
Return on equity	1997	26.2	7.2	-2.2	5.4	7.5	10.3
	1998	30.7	8.5	-1.3	6.3	9.6	11.5
	1999	39.1	13.6	0.1	11.0	14.1	11.4
Liabilities to assets	1997	0.32	0.65	0.99	0.65	0.63	0.62
	1998	0.32	0.66	0.99	0.69	0.63	0.64
	1999	0.37	0.65	0.94	0.68	0.63	0.61

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.2	1.4
1998-99	11.1	12.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.4	39.6
1998	67.2	32.8
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.

SICE: 1031

Industry: Canned and Preserved Fruit and Vegetable Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 154							
Net profit margin	1997	4.3	0.6	-2.1	-0.1	1.3	2.0
	1998	5.7	1.5	-4.6	0.8	1.6	1.9
	1999	5.7	1.5	-2.4	0.3	1.9	2.7
Pretax profit margin	1997	5.3	0.7	-2.1	-0.4	1.7	2.6
	1998	6.5	1.5	-4.6	0.8	1.8	2.5
	1999	6.9	1.7	-2.1	0.6	2.2	3.5
Gross profit margin	1997	42.8	30.3	17.5	35.1	25.7	23.8
	1998	43.2	30.2	18.8	30.3	29.2	20.4
	1999	49.1	32.1	21.9	42.4	28.6	21.3
Pretax profit to assets	1997	9.6	1.3	-4.6	-0.1	2.7	6.1
	1998	13.5	2.0	-7.3	1.2	2.7	5.3
	1999	14.1	3.0	-3.2	1.4	5.7	9.6
Return on equity	1997	22.7	10.9	0.7	14.5	10.7	21.0
	1998	25.9	11.2	-0.1	12.9	10.9	17.3
	1999	21.2	11.5	-7.3	5.4	14.2	18.2
Liabilities to assets	1997	0.44	0.75	1.03	0.85	0.71	0.80
	1998	0.47	0.75	1.04	0.91	0.72	0.71
	1999	0.50	0.86	1.01	0.92	0.77	0.66

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.0	5.7
1998-99		16.2	17.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.1	36.9
1998	62.9	37.1
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: 1032

Industry: Frozen Fruit and Vegetable Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 30							
Net profit margin	1997	6.3	-0.1	-10.9	1.7	-2.0	...
	1998	5.6	0.4	-5.0	1.5	-0.6	0.8
	1999	11.1	-0.4	-7.6	0.7	-0.4	...
Pretax profit margin	1997	7.7	0.1	-9.6	2.0	-2.0	...
	1998	6.9	0.7	-5.0	3.2	0.1	2.0
	1999	6.7	-0.0	-7.6	0.7	-0.0	...
Gross profit margin	1997	48.0	28.0	16.1	47.5	19.8	...
	1998	48.8	29.8	14.6	...	26.1	...
	1999	...	36.4	41.6	...	31.1	...
Pretax profit to assets	1997	7.1	0.1	-9.9	2.7	-3.4	...
	1998	9.3	0.7	-8.6	1.0	0.2	3.4
	1999	8.1	0.7	-9.0	-1.3	0.7	...
Return on equity	1997	...	0.6	...	...	-8.4	...
	1998	19.5	9.0	-3.0	...	6.5	...
	1999	...	15.6	...	...	...	...
Liabilities to assets	1997	0.41	0.86	1.10	1.10	0.76	...
	1998	0.48	0.87	1.09	0.95	0.76	0.69
	1999	0.55	0.88	1.05	0.88	0.86	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	16.3	...
		1998-99	5.6	7.1

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	55.6	44.4
	1998	55.3	44.7
	1999	48.3	51.7

(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: 1041

Industry: Fluid Milk Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 37							
Net profit margin	1997	6.1	-0.2	-3.5	-1.8	0.8	0.9
	1998	7.8	1.1	-3.5	-0.7	2.3	0.4
	1999	7.0	1.1	-2.4	1.4	0.2	0.3
Pretax profit margin	1997	6.8	0.8	-3.3	-1.8	0.8	1.1
	1998	7.4	0.5	-3.5	-0.7	2.7	0.6
	1999	8.2	0.8	-2.4	3.6	0.2	0.7
Gross profit margin	1997	42.1	28.4	18.9	...	25.7	19.0
	1998	44.1	28.1	16.7	38.8	27.1	18.2
	1999	42.6	23.7	15.2	44.8	19.6	17.7
Pretax profit to assets	1997	8.4	0.5	-7.7	-1.1	1.9	3.2
	1998	10.0	3.0	-5.4	-0.1	5.1	3.5
	1999	13.8	3.7	-4.5	4.1	0.8	2.0
Return on equity	1997	18.6	6.6	-1.7	...	9.4	8.5
	1998	44.4	14.0	-5.4	14.3	13.9	5.5
	1999	32.9	2.7	-15.5	1.5	25.4	1.4
Liabilities to assets	1997	0.30	0.66	0.93	0.70	0.66	0.57
	1998	0.52	0.76	1.02	0.79	0.73	0.68
	1999	0.49	0.82	1.07	0.74	0.94	0.77

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	-5.3	5.3
	1998-99	2.7	-3.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		59.3	40.7
		52.6	47.4
		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: 1049

Industry: Other Dairy Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 616							
Net profit margin	1997	14.1	2.1	-3.2	3.7	1.7	1.1
	1998	18.5	3.7	-11.8	4.8	2.8	1.1
	1999	16.6	2.6	-9.9	3.1	1.9	1.4
Pretax profit margin	1997	17.1	2.8	-3.1	5.3	2.2	1.5
	1998	23.0	4.9	-9.6	6.7	3.5	1.5
	1999	19.7	3.9	-9.1	4.3	2.5	1.7
Gross profit margin	1997	48.8	27.2	17.8	40.9	21.5	13.2
	1998	65.9	40.6	19.2	60.6	22.0	13.9
	1999	62.7	36.2	22.8	59.5	25.2	15.9
Pretax profit to assets	1997	12.6	3.6	-3.2	3.2	4.1	4.0
	1998	12.8	3.5	-4.8	2.2	5.2	2.9
	1999	13.7	2.3	-4.8	2.0	4.0	4.0
Return on equity	1997	22.6	9.3	-1.7	9.5	9.2	11.2
	1998	29.9	8.3	-8.5	7.9	8.9	8.8
	1999	27.5	7.0	-7.3	5.9	9.2	10.5
Liabilities to assets	1997	0.46	0.68	0.92	0.68	0.67	0.62
	1998	0.47	0.69	0.92	0.70	0.69	0.55
	1999	0.39	0.68	0.92	0.67	0.75	0.57

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.8	4.6
1998-99		2.3	3.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.0	32.0
1998		61.4	38.6
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1051

Industry: Cereal Grain Flour Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Firms \$500,000 to \$5 million	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000		
Number of firms (1998): 41							
Net profit margin	1997	7.0	1.1	-1.5	2.8	1.0	1.3
	1998	4.3	1.2	-0.8	-0.3	1.5	...
	1999	3.2	1.3	-3.1	-0.9	2.3	...
Pretax profit margin	1997	8.6	1.5	-1.5	2.8	1.1	1.7
	1998	5.7	1.5	-0.6	-0.3	1.6	...
	1999	4.4	1.3	-3.1	-1.8	2.5	...
Gross profit margin	1997	45.3	21.1	11.8	50.8	17.8	13.3
	1998	41.9	25.9	19.4	30.8	23.6	...
	1999	39.2	23.2	13.5	44.4	21.8	...
Pretax profit to assets	1997	10.4	3.9	-3.7	2.7	4.2	6.1
	1998	9.6	3.5	-1.5	-0.2	4.6	...
	1999	10.5	4.8	-2.6	-1.0	6.2	...
Return on equity	1997	26.2	10.6	1.3	5.8	11.3	9.4
	1998	44.2	10.3	4.0	42.5	10.2	...
	1999	29.1	11.7	3.9	...	11.3	...
Liabilities to assets	1997	0.41	0.66	0.99	0.69	0.66	0.46
	1998	0.42	0.73	1.01	0.93	0.69	...
	1999	0.29	0.85	1.00	1.00	0.82	...

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		1.0		...
	1998-99		2.6		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.5	34.5
	1998	68.1	31.9
	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: 1053

Industry: Feed Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 282							
Net profit margin	1997	5.2	1.4	-0.5	0.6	1.6	1.3
	1998	4.5	1.3	-1.6	0.4	1.4	1.1
	1999	4.1	1.2	-1.4	0.9	1.4	1.0
Pretax profit margin	1997	6.4	1.7	-0.5	0.7	1.9	1.5
	1998	5.4	1.6	-1.2	0.8	1.7	1.3
	1999	5.4	1.5	-1.0	1.2	1.6	1.1
Gross profit margin	1997	35.4	21.8	15.5	36.8	19.1	14.4
	1998	32.5	21.0	14.8	37.0	19.0	14.7
	1999	33.8	22.7	16.7	35.0	20.6	16.4
Pretax profit to assets	1997	13.3	4.3	-1.0	1.1	5.5	4.8
	1998	10.9	3.8	-1.7	1.5	5.7	4.4
	1999	12.3	3.7	-2.0	1.1	4.7	3.4
Return on equity	1997	21.7	9.4	1.1	5.7	9.9	13.3
	1998	26.2	9.6	-0.7	-0.4	10.9	11.6
	1999	27.9	8.2	-0.3	7.5	8.3	9.6
Liabilities to assets	1997	0.39	0.61	0.85	0.76	0.58	0.67
	1998	0.40	0.65	0.88	0.81	0.61	0.66
	1999	0.42	0.68	0.89	0.83	0.62	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.6	-6.5
	1998-99		-4.0	-6.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	74.3	25.7
	1998	73.4	26.6
	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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1071

Industry: Biscuit Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 36		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	4.7	-1.3	-19.7	-11.0	3.1	...
	1998	3.8	1.2	-5.4	-0.9	2.4	...
	1999	3.5	-0.4	-2.7	0.5	-0.6	...
Pretax profit margin	1997	5.1	-0.2	-14.8	-8.5	3.3	...
	1998	4.4	1.4	-5.4	-0.9	2.8	...
	1999	4.0	-0.4	-1.8	1.0	-0.6	...
Gross profit margin	1997	56.0	41.0	27.6	43.1	36.5	...
	1998	62.0	41.5	21.9	59.0	22.8	...
	1999	49.8	37.9	21.1	40.5	26.6	...
Pretax profit to assets	1997	10.5	-1.4	-31.1	-11.2	8.1	...
	1998	11.5	3.6	-12.1	-2.9	5.9	...
	1999	9.1	-0.6	-5.0	3.2	-1.3	...
Return on equity	1997	...	...	...	...	...	...
	1998	36.5	12.5	3.9	9.8	13.0	...
	1999	...	12.8	...	...	14.2	...
Liabilities to assets	1997	...	...	...	1.09	0.90	...
	1998	0.56	0.79	1.10	0.78	0.81	...
	1999	0.63	0.89	1.12	1.07	0.86	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		7.5		...
	1998-99		1.9		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	53.8	46.2
	1998	59.5	40.5
	1999	54.8	45.2

(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: 1072

Industry: Bread and Other Bakery Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 536							
Net profit margin	1997	3.9	0.8	-2.4	0.2	1.4	2.7
	1998	3.7	0.7	-2.5	-0.5	1.3	2.2
	1999	4.1	0.7	-2.0	-0.6	1.2	1.8
Pretax profit margin	1997	4.5	0.8	-2.3	0.3	1.7	3.1
	1998	4.5	0.8	-2.4	-0.4	1.6	2.6
	1999	4.7	0.9	-1.9	-0.5	1.5	2.2
Gross profit margin	1997	58.0	41.4	26.3	47.3	35.5	30.0
	1998	59.9	40.2	25.5	50.0	33.9	32.4
	1999	61.1	40.8	26.1	50.7	34.9	32.1
Pretax profit to assets	1997	11.3	2.7	-6.3	0.9	4.1	6.5
	1998	11.2	1.9	-6.4	-1.2	3.4	5.9
	1999	14.2	2.1	-5.6	-1.1	4.4	3.8
Return on equity	1997	27.5	9.2	-2.7	4.4	11.3	17.8
	1998	25.0	9.4	-2.2	6.3	11.1	14.8
	1999	37.7	11.1	-1.2	12.8	11.0	10.6
Liabilities to assets	1997	0.44	0.81	1.06	0.85	0.76	0.62
	1998	0.45	0.81	1.07	0.91	0.73	0.68
	1999	0.43	0.79	1.05	0.91	0.73	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.6	7.4
1998-99	5.3	5.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.2	38.8
1998	59.4	40.6
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: 1083

Industry: Sugar and Chocolate Confectionery Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 110							
Net profit margin	1997	6.1	0.9	-7.1	-1.9	3.2	1.6
	1998	5.5	1.0	-3.1	0.0	2.8	...
	1999	7.5	2.2	-3.7	0.6	3.8	4.5
Pretax profit margin	1997	7.4	0.9	-7.1	-1.9	4.6	2.3
	1998	6.5	1.2	-3.0	0.5	3.8	...
	1999	9.5	2.7	-2.2	1.1	4.3	6.3
Gross profit margin	1997	58.0	39.4	23.7	49.2	32.5	27.6
	1998	57.0	40.1	26.0	51.3	30.0	...
	1999	58.9	36.4	23.4	50.0	27.9	...
Pretax profit to assets	1997	13.8	1.8	-11.0	-5.0	7.6	2.7
	1998	13.5	1.6	-8.2	0.2	7.6	...
	1999	16.9	5.7	-2.2	0.9	10.5	10.3
Return on equity	1997	34.7	12.2	1.5	19.0	11.9	3.7
	1998	36.3	13.4	1.9	9.8	15.6	...
	1999	36.8	19.0	5.0	38.7	19.0	...
Liabilities to assets	1997	0.51	0.88	1.16	1.01	0.63	0.64
	1998	0.58	0.81	1.06	0.97	0.71	...
	1999	0.56	0.79	1.07	0.95	0.67	0.73

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		6.6		...
	1998-99		10.2		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	59.8	40.2
	1998	60.3	39.7
	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: 1091

Industry: Tea and Coffee Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 45							
Net profit margin	1997	5.3	3.4	-1.6	3.7	2.7	2.1
	1998	6.0	2.1	-2.4	2.1	2.0	0.9
	1999	8.2	3.4	-1.0	2.9	4.4	3.6
Pretax profit margin	1997	6.2	3.4	-1.6	4.6	3.2	3.1
	1998	6.4	2.1	-2.4	2.1	2.6	1.1
	1999	10.9	3.9	-0.0	3.4	4.4	4.2
Gross profit margin	1997	55.4	32.5	23.7	48.5	31.0	23.7
	1998	54.2	38.0	24.2	51.0	34.8	18.5
	1999	58.8	43.6	27.7	47.8	40.6	24.9
Pretax profit to assets	1997	19.0	7.1	-3.2	11.1	6.9	6.9
	1998	14.4	6.1	-4.5	5.8	6.2	2.4
	1999	17.5	6.3	-1.2	5.7	6.3	7.8
Return on equity	1997	33.1	18.6	10.7	...	21.1	14.0
	1998	45.6	15.4	6.1	26.5	13.1	4.7
	1999	34.3	14.5	4.3	16.3	13.4	16.1
Liabilities to assets	1997	0.55	0.77	0.98	0.89	0.67	0.67
	1998	0.44	0.80	1.04	0.97	0.68	0.68
	1999	0.24	0.56	0.98	0.90	0.53	0.59

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.1	11.1
1998-99		-0.8	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		79.1	20.9
1998		63.8	36.2
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: 1092

Industry: Dry Pasta Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 72							
Net profit margin	1997	4.4	0.4	-4.2	-1.1	1.2	...
	1998	2.7	-0.4	-3.4	-1.1	0.8	...
	1999	4.6	0.6	-2.7	-0.5	2.0	...
Pretax profit margin	1997	4.8	1.1	-4.2	-0.8	1.7	...
	1998	2.9	-0.2	-3.4	-1.1	0.8	...
	1999	5.1	0.7	-2.7	-0.5	2.1	...
Gross profit margin	1997	59.2	51.7	26.9	54.0	41.1	...
	1998	61.3	48.0	26.2	53.6	35.3	...
	1999	60.2	50.6	27.2	52.5	36.7	...
Pretax profit to assets	1997	9.3	1.7	-7.6	-2.2	3.3	...
	1998	8.3	-0.2	-6.2	-1.6	1.9	...
	1999	10.5	1.6	-3.5	-0.8	3.8	...
Return on equity	1997	24.4	9.5	-7.4	7.5	14.6	...
	1998	20.0	7.7	-4.9	7.6	10.5	...
	1999	24.6	5.6	-2.2	4.6	5.6	...
Liabilities to assets	1997	0.58	0.95	1.20	1.07	0.79	...
	1998	0.60	0.93	1.18	1.03	0.77	...
	1999	0.51	0.90	1.35	1.08	0.62	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		10.5	...
	1998-99		4.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	55.1	44.9
	1998	50.0	50.0
	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: 1099

Industry: Other Food Products Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 322							
Net profit margin	1997	5.7	1.6	-3.4	-0.3	1.9	1.8
	1998	5.4	1.5	-2.3	1.0	2.0	1.8
	1999	5.8	1.1	-2.7	0.7	1.6	2.4
Pretax profit margin	1997	6.4	1.8	-3.2	0.0	2.3	2.4
	1998	6.2	1.9	-2.0	1.1	2.3	2.4
	1999	6.6	1.5	-2.4	0.8	2.2	3.0
Gross profit margin	1997	52.1	32.0	21.7	49.0	28.3	22.8
	1998	54.0	33.2	22.8	47.7	28.1	23.9
	1999	51.8	34.0	23.3	42.1	27.9	23.8
Pretax profit to assets	1997	13.4	3.5	-5.5	-0.4	4.9	5.7
	1998	12.6	3.5	-5.2	1.6	4.5	6.5
	1999	11.3	2.9	-4.3	1.3	5.1	7.2
Return on equity	1997	31.2	13.5	1.6	7.9	15.6	14.5
	1998	33.6	14.6	3.0	6.8	17.7	15.8
	1999	33.8	12.5	0.3	6.6	15.1	21.8
Liabilities to assets	1997	0.46	0.77	1.00	0.81	0.76	0.65
	1998	0.45	0.79	1.06	0.94	0.73	0.69
	1999	0.51	0.83	1.04	0.95	0.74	0.66

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.8	5.3
1998-99	13.2	11.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.3	35.7
1998	70.7	29.3
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: 1111

Industry: Soft Drink Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 107							
Net profit margin	1997	8.3	0.7	-3.6	2.5	0.7	5.6
	1998	8.1	0.7	-4.2	1.9	0.6	1.8
	1999	10.0	2.5	-5.3	2.6	-0.4	4.1
Pretax profit margin	1997	9.6	1.3	-3.6	2.9	1.1	6.2
	1998	7.6	1.2	-4.6	1.9	0.9	2.1
	1999	10.8	2.7	-5.3	2.9	-0.4	4.6
Gross profit margin	1997	57.7	38.3	25.1	45.8	29.1	33.7
	1998	70.8	49.5	31.3	60.7	42.4	34.0
	1999	67.7	49.6	29.7	54.8	32.5	28.1
Pretax profit to assets	1997	7.7	1.6	-5.3	1.2	1.7	7.0
	1998	10.7	1.9	-5.7	2.0	1.5	2.7
	1999	15.2	3.5	-7.6	4.5	-0.5	5.4
Return on equity	1997	15.0	5.6	-1.2	3.3	5.8	13.5
	1998	25.5	4.7	-6.3	3.8	4.8	19.9
	1999	35.5	10.1	-3.3	14.0	2.9	8.8
Liabilities to assets	1997	0.28	0.74	1.10	0.68	0.77	0.56
	1998	0.47	0.84	1.13	0.96	0.77	0.65
	1999	0.35	0.82	1.06	0.87	0.64	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		13.3	5.8
1998-99		8.6	-0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		57.9	42.1
1998		54.0	46.0
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: 1131

Industry: Brewery Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 96							
Net profit margin	1997	5.0	0.6	-6.5	1.3	-0.4	3.4
	1998	4.2	-0.7	-11.8	-0.8	1.2	2.9
	1999	1.6	-0.7	-15.6	-0.6	-3.9	0.8
Pretax profit margin	1997	5.6	0.6	-6.2	1.1	-0.4	3.4
	1998	4.5	-0.4	-11.8	-0.7	1.4	3.0
	1999	1.6	-0.7	-15.6	-0.6	-3.9	1.3
Gross profit margin	1997	60.6	47.4	30.5	50.4	35.9	26.4
	1998	62.4	52.6	38.9	56.0	43.5	38.3
	1999	59.3	47.1	36.4	47.1	46.5	40.6
Pretax profit to assets	1997	14.2	1.3	-8.5	1.4	-1.5	2.5
	1998	8.7	-0.7	-14.4	-1.7	1.5	4.8
	1999	5.0	-1.7	-17.7	-1.5	-6.9	2.7
Return on equity	1997	49.6	17.1	-3.6	19.1	14.5	4.7
	1998	32.5	9.5	-9.1	2.3	15.9	5.6
	1999	43.5	7.1	1.3	6.0	9.4	...
Liabilities to assets	1997	0.75	0.99	1.31	1.08	0.81	0.55
	1998	0.69	0.95	1.21	1.04	0.83	0.60
	1999	0.63	1.03	1.33	1.05	0.77	0.66

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.0	23.9
	1998-99		15.4	7.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	54.1	45.9
	1998	52.8	47.2
	1999	48.7	51.3

(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: 1141

Industry: Wine Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 129							
Net profit margin	1997	5.8	0.6	-9.1	-0.5	3.1	2.9
	1998	5.4	1.0	-8.0	-0.4	4.5	5.3
	1999	7.5	1.4	-4.7	0.5	4.9	6.7
Pretax profit margin	1997	6.3	0.7	-9.1	-0.5	4.2	4.6
	1998	6.5	1.0	-8.0	0.4	4.9	6.5
	1999	8.4	1.4	-4.0	0.6	6.1	8.1
Gross profit margin	1997	60.2	51.3	37.0	52.6	48.3	33.2
	1998	58.5	51.9	36.8	53.2	38.4	38.4
	1999	57.5	51.4	40.1	52.7	42.4	...
Pretax profit to assets	1997	13.0	1.1	-10.6	-2.1	4.6	6.2
	1998	11.8	2.0	-12.3	0.2	4.3	6.5
	1999	14.1	2.8	-9.6	1.2	4.6	6.1
Return on equity	1997	40.4	16.4	-2.3	18.8	15.2	12.8
	1998	46.0	18.0	-1.2	23.6	14.5	7.8
	1999	32.6	17.6	5.0	22.9	12.1	11.5
Liabilities to assets	1997	0.67	0.98	1.14	1.03	0.67	0.61
	1998	0.74	0.98	1.17	1.06	0.80	0.62
	1999	0.70	0.98	1.13	1.04	0.75	0.52

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.7	8.5
1998-99		7.1	-1.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		56.4	43.6
1998		60.8	39.2
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: 1511

Industry: Tire and Tube Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 17							
Net profit margin	1997	8.3	4.1	-4.4	-0.4	6.3	...
	1998	5.4	0.1	-16.1	-7.4	...	...
	1999	...	3.7	...	...	1.1	...
Pretax profit margin	1997	10.7	5.4	-4.4	-0.4	8.1	...
	1998	6.1	1.9	-16.1	-6.9	...	...
	1999	...	3.4	...	...	1.4	...
Gross profit margin	1997	49.8	29.6	19.8	35.4	29.6	...
	1998	...	23.5	...	36.6	...	...
	1999	...	24.8	...	...	22.4	...
Pretax profit to assets	1997	19.0	11.1	-2.6	-1.8	19.0	...
	1998	24.1	9.9	-3.4	-17.2	...	...
	1999	...	9.6	...	...	6.0	...
Return on equity	1997	...	28.0	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	25.0	...	...	...	...
Liabilities to assets	1997	...	0.77	...	0.98	0.61	...
	1998	...	0.86	...	1.25	...	...
	1999	...	0.83	...	...	0.82	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		37.0	...
1998-99		13.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		77.3	22.7
1998		60.0	40.0
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: 1521

Industry: Rubber Hose and Belting Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 48							
Net profit margin	1997	8.8	2.6	-4.5	1.0	5.1	...
	1998	7.1	2.8	0.1	1.0	4.4	...
	1999	11.0	3.2	-0.1	-0.4	4.4	...
Pretax profit margin	1997	11.6	2.8	-1.9	1.4	4.6	...
	1998	9.1	4.7	0.8	1.4	5.8	...
	1999	13.1	3.7	-0.1	-0.2	5.3	...
Gross profit margin	1997	42.1	32.7	23.7	32.7	31.8	...
	1998	41.8	30.6	21.1	37.8	29.1	...
	1999	48.2	31.7	22.3	46.8	30.7	...
Pretax profit to assets	1997	18.1	7.5	-3.0	0.5	12.3	...
	1998	15.2	8.3	-0.6	3.0	11.0	...
	1999	19.3	6.8	0.0	0.1	10.7	...
Return on equity	1997	25.3	15.1	-3.9	4.8	20.5	...
	1998	36.4	16.9	7.1	15.1	18.1	...
	1999	27.6	14.8	0.3	-1.3	20.3	...
Liabilities to assets	1997	0.31	0.63	0.88	0.71	0.56	...
	1998	0.35	0.66	0.89	0.87	0.62	...
	1999	0.28	0.58	0.86	0.43	0.59	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
1997-98		7.7	...
1998-99		4.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.0	30.0
1998		77.4	22.6
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1599

Industry: Other Rubber Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 153							
Net profit margin	1997	8.0	3.0	-2.0	0.8	3.7	3.9
	1998	9.8	3.9	0.2	1.6	5.1	2.4
	1999	9.7	3.9	-0.6	2.3	4.6	3.7
Pretax profit margin	1997	10.4	4.3	-0.9	2.0	4.9	4.6
	1998	11.8	4.7	0.5	1.6	6.8	3.1
	1999	11.5	4.3	-0.5	1.7	6.2	5.4
Gross profit margin	1997	47.7	34.6	21.6	40.6	32.3	29.8
	1998	49.0	36.6	26.6	35.4	37.3	32.8
	1999	48.7	37.1	28.9	37.5	36.8	28.6
Pretax profit to assets	1997	19.3	7.5	-2.6	2.5	9.4	9.5
	1998	23.5	8.0	0.7	2.9	12.8	7.6
	1999	22.1	8.2	-0.9	3.9	10.6	8.9
Return on equity	1997	42.3	19.8	2.8	14.0	21.0	15.4
	1998	39.5	20.1	6.9	20.9	18.9	19.5
	1999	37.5	16.9	0.5	11.7	20.8	19.5
Liabilities to assets	1997	0.39	0.73	0.93	0.82	0.65	0.64
	1998	0.36	0.67	0.96	0.90	0.58	0.64
	1999	0.39	0.68	0.95	0.85	0.64	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		13.1	11.4
	1998-99		17.5	5.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.3	24.7
	1998	79.6	20.4
	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: 1611

Industry: Foamed and Expanded Plastic Products Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 58							
Net profit margin	1997	6.5	2.1	-4.3	-4.5	2.9	2.5
	1998	9.1	3.3	-0.9	1.1	3.7	3.1
	1999	10.4	2.8	-0.4	2.2	2.8	2.0
Pretax profit margin	1997	8.1	2.2	-4.3	-4.5	3.9	3.2
	1998	12.3	5.2	-0.7	1.1	5.5	5.5
	1999	11.8	3.1	-0.3	2.2	3.1	6.7
Gross profit margin	1997	38.5	33.5	23.4	34.0	31.8	23.8
	1998	39.0	33.3	23.0	36.1	29.6	24.1
	1999	39.6	28.6	22.4	45.1	27.0	22.0
Pretax profit to assets	1997	12.9	3.8	-6.5	-6.0	7.3	7.2
	1998	17.2	9.0	-1.3	1.3	11.2	8.9
	1999	19.1	7.7	-0.6	4.6	7.7	7.0
Return on equity	1997	31.9	11.2	0.2	2.5	12.9	13.6
	1998	31.7	15.6	2.9	24.7	12.9	20.4
	1999	30.3	13.9	2.1	...	13.3	16.8
Liabilities to assets	1997	0.47	0.66	0.91	0.94	0.63	0.63
	1998	0.41	0.68	0.96	0.99	0.64	0.56
	1999	0.32	0.74	0.96	0.92	0.72	0.54

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		18.7	2.8
	1998-99		6.2	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.8	28.2
	1998	77.9	22.1
	1999	75.8	24.2

(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: 1621

Industry: Plastic Pipe and Pipe Fittings Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 56							
Net profit margin	1997	7.9	4.2	-0.4	8.0	4.1	1.2
	1998	6.1	2.4	-3.4	-2.0	3.3	1.6
	1999	5.4	3.0	-3.9	-5.4	3.2	1.9
Pretax profit margin	1997	10.0	4.5	-0.3	8.4	4.1	1.4
	1998	7.7	3.2	-3.2	-2.0	3.6	2.3
	1999	6.7	3.7	-3.9	-4.0	3.9	2.3
Gross profit margin	1997	47.7	36.1	23.7	39.8	31.3	24.0
	1998	39.5	29.4	18.4	35.6	23.9	24.1
	1999	35.7	27.7	18.4	27.7	27.7	22.5
Pretax profit to assets	1997	17.0	5.7	-0.4	5.8	5.7	3.0
	1998	11.9	5.9	-3.6	-3.1	6.8	3.5
	1999	12.0	4.8	-5.9	-2.6	7.2	3.9
Return on equity	1997	31.9	15.9	2.3	9.5	18.0	12.2
	1998	26.3	12.8	-2.4	-3.9	14.4	10.0
	1999	20.4	11.6	0.1	5.8	12.5	8.9
Liabilities to assets	1997	0.46	0.72	0.98	0.80	0.65	0.64
	1998	0.44	0.62	0.79	0.72	0.62	0.64
	1999	0.40	0.59	0.82	0.69	0.55	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.8	25.6
1998-99	-1.0	6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.6	26.4
1998	70.1	29.9
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: 1631

Industry: Plastic Film and Sheeting Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 43							
Net profit margin	1997	7.7	3.4	0.5	3.7	3.4	3.0
	1998	6.5	1.8	-2.1	0.5	2.0	2.1
	1999	9.1	3.9	0.2	4.0	3.7	2.0
Pretax profit margin	1997	10.3	4.3	0.5	4.2	4.3	4.7
	1998	8.3	2.3	-2.1	1.6	2.4	2.4
	1999	13.3	4.6	1.3	8.4	4.5	2.4
Gross profit margin	1997	39.7	29.5	20.1	35.9	26.9	17.5
	1998	47.0	33.9	24.9	46.0	30.3	23.5
	1999	51.4	41.5	27.9	...	38.3	23.9
Pretax profit to assets	1997	21.8	7.1	1.2	5.6	7.6	8.3
	1998	19.2	3.7	-4.5	0.4	3.8	5.8
	1999	23.4	9.9	1.7	5.1	13.0	4.0
Return on equity	1997	53.5	27.8	10.7	...	28.2	14.8
	1998	23.6	12.2	3.9	...	12.6	15.3
	1999	35.5	20.3	3.5	...	23.2	13.4
Liabilities to assets	1997	0.57	0.75	1.02	1.03	0.69	0.71
	1998	0.57	0.79	1.03	0.96	0.76	0.65
	1999	0.45	0.69	1.00	0.79	0.66	0.74

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	15.4	5.8
	1998-99	20.2	8.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		82.8	17.2
		67.8	32.2
		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: 1691

Industry: Plastic Bag Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 110							
Net profit margin	1997	6.1	1.9	-2.3	-4.9	2.7	2.0
	1998	5.5	2.3	0.5	1.5	2.7	1.9
	1999	6.5	1.7	-0.5	1.6	1.8	3.2
Pretax profit margin	1997	7.2	2.4	-2.1	-4.9	3.4	2.3
	1998	7.1	2.8	0.6	1.5	3.2	2.5
	1999	6.8	2.1	-0.2	1.4	2.3	3.6
Gross profit margin	1997	36.7	25.2	17.4	32.9	22.9	19.7
	1998	33.6	26.5	18.3	31.6	26.3	20.0
	1999	40.0	29.3	18.4	39.3	24.6	25.4
Pretax profit to assets	1997	12.0	4.6	-3.8	-4.5	6.4	4.3
	1998	13.0	5.1	0.9	1.2	6.9	4.4
	1999	10.9	3.4	-0.3	1.9	4.7	7.1
Return on equity	1997	37.0	18.0	8.3	13.7	20.5	12.5
	1998	34.0	17.1	6.0	3.8	21.6	12.6
	1999	33.8	10.4	3.0	5.1	13.6	15.7
Liabilities to assets	1997	0.58	0.82	1.01	1.00	0.76	0.73
	1998	0.49	0.81	1.00	0.93	0.78	0.70
	1999	0.48	0.81	0.96	0.83	0.80	0.62

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.7	5.9
1998-99	11.7	2.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.4	27.6
1998	80.8	19.2
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: 1699

Industry: Other Plastic Products Industries n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 918							
Net profit margin	1997	7.6	3.3	-0.7	1.9	3.9	3.2
	1998	8.3	3.8	-0.7	3.2	4.0	4.0
	1999	9.0	3.8	-0.3	3.1	4.0	3.4
Pretax profit margin	1997	9.6	4.2	-0.4	2.4	4.9	4.2
	1998	10.1	4.5	-0.4	3.6	4.8	5.0
	1999	10.8	4.6	-0.2	3.4	4.8	4.2
Gross profit margin	1997	43.2	29.8	21.1	39.0	27.3	22.4
	1998	45.2	32.3	22.4	41.0	29.4	24.3
	1999	45.4	32.2	23.4	40.3	30.0	25.6
Pretax profit to assets	1997	16.7	7.0	-0.9	3.4	8.8	8.8
	1998	17.9	7.6	-0.8	4.8	8.8	9.7
	1999	18.6	7.4	-0.3	4.3	8.9	8.8
Return on equity	1997	33.6	17.3	5.7	12.0	19.0	20.9
	1998	39.0	20.3	6.7	20.7	20.2	21.7
	1999	35.6	19.0	2.8	12.3	20.8	19.1
Liabilities to assets	1997	0.43	0.72	0.94	0.85	0.66	0.66
	1998	0.47	0.73	0.97	0.84	0.66	0.64
	1999	0.44	0.68	0.91	0.73	0.66	0.65

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.5	11.0
1998-99	12.1	10.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.9	24.1
1998	76.0	24.0
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: 1711

Industry: Leather Tanneries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 64							
Net profit margin	1997	7.5	1.2	-3.8	-2.1	4.8	1.9
	1998	5.6	1.1	-7.1	-1.5	2.4	1.8
	1999	6.3	-0.4	-6.2	-0.9	0.1	...
Pretax profit margin	1997	9.9	1.6	-3.8	-2.1	6.2	2.5
	1998	6.9	1.5	-7.1	0.4	3.7	2.2
	1999	8.3	0.3	-6.2	-0.4	0.9	...
Gross profit margin	1997	46.0	29.2	18.5	40.6	24.4	11.4
	1998	44.0	26.6	19.0	33.8	23.0	14.1
	1999	46.8	31.9	21.4	43.0	26.4	...
Pretax profit to assets	1997	24.8	3.1	-11.6	-4.3	10.1	7.7
	1998	15.7	2.4	-9.4	-1.3	5.5	7.3
	1999	15.2	0.5	-11.4	-0.6	1.4	...
Return on equity	1997	41.2	14.3	-12.3	-0.3	16.0	...
	1998	58.7	24.5	1.2	17.8	25.2	15.4
	1999	68.1	22.9	1.1	...	14.5	...
Liabilities to assets	1997	0.42	0.76	1.00	0.95	0.58	0.74
	1998	0.42	0.86	1.10	0.97	0.66	0.55
	1999	0.57	0.91	1.12	1.06	0.58	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.1	-5.0
1998-99	-7.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.3	34.7
1998	66.2	33.8
1999	54.0	46.0

(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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1712

Industry: Footwear Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 101							
Net profit margin	1997	4.6	1.8	-3.6	0.8	2.3	2.1
	1998	6.3	1.9	-3.6	1.2	2.4	2.6
	1999	6.5	3.1	-1.5	3.4	3.1	2.4
Pretax profit margin	1997	6.2	2.5	-4.2	1.6	3.0	2.8
	1998	8.0	2.5	-2.9	1.9	2.7	2.9
	1999	7.8	3.8	-1.5	3.7	4.1	3.3
Gross profit margin	1997	47.0	26.7	17.2	34.6	20.9	22.1
	1998	45.9	27.8	18.3	41.6	23.2	22.5
	1999	53.3	33.7	20.9	48.9	28.4	21.0
Pretax profit to assets	1997	10.1	3.5	-6.9	1.3	4.6	5.2
	1998	16.4	3.5	-6.0	2.4	3.6	5.0
	1999	16.0	6.0	-2.9	5.5	6.0	6.6
Return on equity	1997	20.5	11.8	1.8	9.7	11.8	10.3
	1998	37.4	11.7	-0.5	20.0	11.3	9.8
	1999	27.8	12.1	3.3	16.1	11.7	12.2
Liabilities to assets	1997	0.41	0.68	0.96	0.74	0.63	0.56
	1998	0.50	0.71	0.98	0.83	0.67	0.59
	1999	0.44	0.67	1.04	0.86	0.58	0.54

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.3	0.5
	1998-99		3.0	5.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	64.0	36.0
	1998	67.0	33.0
	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: 1713

Industry: Luggage, Purse and Handbag Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 89						Median
Net profit margin	1997	7.1	1.4	-3.3	1.7	1.3
	1998	6.5	1.3	-2.9	1.2	1.4
	1999	6.3	1.3	-3.8	-0.4	2.8
						...
Pretax profit margin	1997	8.7	1.4	-3.3	1.8	1.3
	1998	7.2	1.5	-2.9	1.5	1.8
	1999	7.7	1.5	-3.8	0.5	3.2
						...
Gross profit margin	1997	40.7	29.0	19.7	31.3	26.7
	1998	40.7	32.0	20.6	35.9	26.1
	1999	44.3	32.9	23.6	43.2	27.0
						...
Pretax profit to assets	1997	15.2	3.6	-5.7	5.1	3.4
	1998	14.0	2.5	-3.4	1.1	4.1
	1999	14.3	2.3	-5.5	0.1	5.0
						...
Return on equity	1997	50.8	16.9	-1.7	9.4	19.1
	1998	40.4	17.5	2.4	9.5	20.0
	1999	37.9	12.4	-3.4	4.8	19.6
						...
Liabilities to assets	1997	0.53	0.82	1.08	0.82	0.82
	1998	0.54	0.84	1.07	0.98	0.69
	1999	0.55	0.79	1.03	0.98	0.69
						...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	0.3	6.8
1998-99	5.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.8	36.3
1998	65.9	34.1
1999	58.0	42.0

(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: 1719

Industry: Other Leather and Allied Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 90							
Net profit margin	1997	7.1	2.9	-1.3	2.2	3.6	3.3
	1998	4.9	2.1	-3.8	1.3	2.8	2.9
	1999	5.4	1.3	-3.6	0.7	1.9	2.6
Pretax profit margin	1997	8.2	3.3	-1.3	2.3	4.6	4.3
	1998	5.7	2.7	-3.8	1.9	3.4	3.6
	1999	6.8	1.5	-3.3	0.7	2.1	3.3
Gross profit margin	1997	44.2	32.4	21.8	38.9	26.1	27.2
	1998	46.4	33.4	22.0	39.6	24.7	24.5
	1999	47.9	35.5	20.0	40.3	25.2	26.7
Pretax profit to assets	1997	16.2	4.3	-2.0	2.2	12.9	10.3
	1998	14.9	5.1	-6.4	3.1	9.1	8.1
	1999	13.6	2.8	-4.8	0.8	5.6	5.6
Return on equity	1997	43.7	19.2	3.8	10.9	28.5	20.9
	1998	45.6	19.0	1.8	19.4	18.6	18.0
	1999	34.5	12.5	1.3	11.8	14.9	7.7
Liabilities to assets	1997	0.53	0.81	1.02	0.88	0.75	0.51
	1998	0.50	0.78	0.94	0.79	0.78	0.55
	1999	0.51	0.75	1.02	0.81	0.67	0.49

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	6.8	2.2
	1998-99	0.5	4.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		71.7	28.3
1998		72.1	27.9
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: 1811

Industry: Man-Made Fibre and Filament Yarn Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 42							
Net profit margin	1997	10.1	2.6	-1.0	1.2	4.0	...
	1998	9.6	2.9	-2.8	-0.9	4.4	3.0
	1999	9.0	3.8	-0.2	3.0	4.2	...
Pretax profit margin	1997	12.5	3.2	-0.9	1.4	5.3	...
	1998	11.8	3.4	-2.8	-0.9	5.5	3.3
	1999	13.0	5.6	0.5	5.6	5.3	...
Gross profit margin	1997	48.6	29.0	20.5	31.5	27.2	...
	1998	47.4	31.6	20.8	47.4	24.7	...
	1999	49.9	29.4	23.0	49.9	27.0	...
Pretax profit to assets	1997	15.3	5.1	-2.9	2.1	9.8	...
	1998	16.0	7.1	-9.6	-2.8	9.9	8.0
	1999	21.8	4.1	-0.1	3.6	6.8	...
Return on equity	1997	31.6	15.3	-1.2	5.5	17.0	...
	1998	39.2	15.7	8.4	11.8	16.4	18.8
	1999	34.5	16.1	5.8	9.4	22.5	...
Liabilities to assets	1997	0.49	0.62	0.88	0.76	0.58	...
	1998	0.52	0.72	0.98	0.76	0.71	0.70
	1999	0.48	0.67	0.84	0.59	0.68	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.2	...
	1998-99		6.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.9	28.1
	1998	69.4	30.6
	1999	78.8	21.2

(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: 1821

Industry: Wool Yarn and Woven Cloth Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 16							
Net profit margin	1997	4.8	-0.3	-4.5	0.2	-0.8	2.1
	1998	8.0	2.2	-4.6	3.5	1.4	...
	1999	...	0.4	...	0.0	0.4	...
Pretax profit margin	1997	6.4	-0.2	-4.5	0.2	-0.8	2.9
	1998	8.7	2.6	-4.6	4.5	2.1	...
	1999	...	0.9	...	0.0	0.9	...
Gross profit margin	1997	...	32.3	...	...	32.3	...
	1998	...	30.8	...	...	...	...
	1999	...	26.2	...	22.8	...	...
Pretax profit to assets	1997	10.9	-0.5	-4.8	0.2	-0.6	4.1
	1998	28.5	2.4	-7.1	4.5	2.3	...
	1999	...	0.7	...	-0.5	1.2	...
Return on equity	1997	...	11.8	...	...	...	6.4
	1998	...	6.2	...	...	...	...
	1999	...	2.3	...	...	...	...
Liabilities to assets	1997	0.47	0.71	1.07	0.71	0.81	0.69
	1998	0.46	0.59	0.99	0.62	0.53	...
	1999	...	0.84	...	0.91	0.78	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.9	3.0
1998-99	10.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	58.3	41.7
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: 1829

Industry: Other Spun Yarn and Woven Cloth Industries

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 63							
Net profit margin	1997	6.5	1.5	-3.2	-1.2	2.1	3.5
	1998	5.2	2.1	-2.8	1.6	2.3	3.1
	1999	6.6	2.3	-2.5	2.1	2.6	5.3
Pretax profit margin	1997	8.2	1.8	-7.0	-1.2	2.3	3.7
	1998	5.8	2.3	-3.2	1.5	2.6	3.3
	1999	7.8	2.5	-2.5	2.5	2.8	6.8
Gross profit margin	1997	39.0	29.8	19.1	35.9	28.9	21.3
	1998	49.3	31.3	19.5	50.5	23.0	21.0
	1999	48.8	35.3	26.6	44.5	28.1	21.2
Pretax profit to assets	1997	13.4	2.9	-7.2	-3.0	4.8	6.2
	1998	14.3	4.6	-4.5	3.8	6.7	8.6
	1999	12.2	4.6	-5.5	4.3	5.0	10.9
Return on equity	1997	35.5	10.6	1.5	3.3	15.4	14.4
	1998	29.1	10.7	0.3	6.7	11.5	15.8
	1999	37.9	18.4	2.1	15.7	18.4	13.5
Liabilities to assets	1997	0.51	0.77	1.04	0.82	0.76	0.62
	1998	0.57	0.93	1.06	0.97	0.80	0.65
	1999	0.56	0.88	1.08	0.89	0.78	0.53

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.4	6.8
1998-99	3.0	0.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.9	35.1
1998	72.7	27.3
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: 1831

Industry: Broad Knitted Fabric Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 43							
Net profit margin	1997	7.6	2.8	-1.0	3.4	2.6	2.1
	1998	6.0	0.9	-2.0	1.6	0.9	2.1
	1999	3.4	0.4	-4.0	-0.3	1.1	2.7
Pretax profit margin	1997	9.1	3.2	-1.0	3.4	2.9	2.6
	1998	6.7	1.2	-1.3	2.1	1.1	2.6
	1999	3.7	0.6	-4.0	-0.2	1.1	3.5
Gross profit margin	1997	39.1	24.5	14.2	31.4	17.5	14.1
	1998	46.0	26.4	16.2	49.2	21.2	14.1
	1999	38.5	21.4	17.1	41.4	19.0	13.9
Pretax profit to assets	1997	12.4	4.2	-2.3	4.4	4.1	6.2
	1998	11.7	2.6	-3.0	2.7	2.6	6.0
	1999	6.8	1.1	-8.8	-0.7	1.4	6.3
Return on equity	1997	44.8	15.0	4.1	8.8	15.6	10.7
	1998	32.5	13.3	0.6	22.2	10.0	13.1
	1999	9.5	4.1	-16.6	...	4.1	12.6
Liabilities to assets	1997	0.54	0.84	0.99	0.75	0.85	0.55
	1998	0.47	0.75	0.98	0.85	0.65	0.63
	1999	0.48	0.77	1.03	0.97	0.59	0.64

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		10.2	-0.4
	1998-99		-9.4	3.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.0	25.0
	1998	69.7	30.3
	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: 1911

Industry: Natural Fibres Processing and Felt Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 28							
Net profit margin	1997	10.6	2.5	-0.9	2.8	2.2	6.4
	1998	9.0	4.0	-1.0	4.7	2.7	6.4
	1999	10.7	3.9	1.6	4.4	3.9	7.0
Pretax profit margin	1997	12.8	3.1	-0.8	3.3	3.0	8.2
	1998	14.3	4.0	-0.3	5.4	3.5	9.2
	1999	11.9	5.0	2.5	5.6	4.0	9.6
Gross profit margin	1997	36.7	28.2	20.0	36.7	24.5	27.2
	1998	52.7	29.9	17.5	52.7	19.4	15.5
	1999	53.5	31.7	19.2	45.3	24.7	17.9
Pretax profit to assets	1997	25.3	4.9	-0.7	2.7	7.7	13.4
	1998	27.8	5.4	-0.3	10.5	5.0	16.0
	1999	20.7	9.3	3.3	11.8	6.1	12.4
Return on equity	1997	42.7	16.4	2.3	23.3	16.4	21.6
	1998	53.3	12.7	3.5	12.7	12.5	17.7
	1999	60.7	17.0	3.1	23.3	12.9	11.9
Liabilities to assets	1997	0.36	0.56	0.89	0.79	0.51	0.47
	1998	0.33	0.60	0.97	0.60	0.59	0.40
	1999	0.37	0.59	0.92	0.59	0.65	0.43

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.7	10.3
1998-99		24.8	-2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		78.4	21.6
1998		82.1	17.9
1999		88.6	11.4

(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: 1921

Industry: Carpet, Mat and Rug Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 37						
Net profit margin	1997	22.7	2.9	-1.3	2.9	...
	1998	6.5	-0.1	-4.9	-2.6	3.9
	1999	14.4	3.4	-1.5	1.1	4.1
Pretax profit margin	1997	22.7	2.1	-1.3	2.1	...
	1998	8.4	1.2	-4.8	-2.2	4.8
	1999	14.3	4.3	-1.5	1.1	5.2
Gross profit margin	1997	67.2	31.8	22.7	49.9	...
	1998	70.4	34.0	21.5	48.6	24.1
	1999	58.9	41.0	26.4	50.0	27.9
Pretax profit to assets	1997	25.2	4.7	-2.7	6.1	...
	1998	12.5	1.4	-10.3	-2.1	9.8
	1999	20.3	7.1	-3.6	2.0	14.2
Return on equity	1997	...	15.4	...	...	...
	1998	33.1	18.3	-11.9	8.9	23.0
	1999	47.4	13.5	5.6	7.4	...
Liabilities to assets	1997	0.56	0.91	1.00	0.98	...
	1998	0.39	0.83	1.06	0.88	0.78
	1999	0.47	0.75	0.90	0.82	0.66

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	3.6	...
	1998-99	15.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	67.7	32.3
	1998	58.1	41.9
	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: 1931

Industry: Canvas and Related Products Industry

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 196							
Net profit margin	1997	5.1	2.0	-1.7	0.8	3.4	...
	1998	6.7	2.4	-1.3	0.5	4.0	2.1
	1999	7.1	2.4	-1.5	-0.3	3.2	...
Pretax profit margin	1997	6.4	2.5	-1.6	1.1	4.1	...
	1998	8.0	3.0	-1.0	0.7	5.1	2.9
	1999	7.9	2.7	-1.3	-0.3	4.4	...
Gross profit margin	1997	45.8	34.0	25.8	39.3	31.4	...
	1998	46.9	33.4	25.2	39.3	32.4	...
	1999	44.4	33.7	24.7	43.1	29.6	...
Pretax profit to assets	1997	13.5	6.3	-4.0	1.8	9.5	...
	1998	18.1	7.0	-3.3	1.2	10.8	8.2
	1999	17.3	6.1	-2.8	0.1	8.9	...
Return on equity	1997	26.8	11.9	1.6	10.4	13.6	...
	1998	33.3	17.7	4.3	11.5	19.1	17.0
	1999	35.7	17.1	2.3	14.7	17.1	...
Liabilities to assets	1997	0.44	0.68	0.96	0.86	0.60	...
	1998	0.43	0.72	1.01	0.83	0.63	0.67
	1999	0.40	0.69	0.91	0.81	0.58	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
	1997-98	1998-99	
		3.7	...
		5.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	68.4	31.6
	1998	69.1	30.9
	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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1991

Industry: Narrow Fabric Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 47							
Net profit margin	1997	8.3	2.6	-1.7	5.4	2.6	3.2
	1998	10.1	4.5	0.7	5.8	4.1	4.7
	1999	7.8	2.7	-2.6	3.8	2.3	...
Pretax profit margin	1997	9.7	3.6	-1.5	5.8	3.4	4.2
	1998	11.1	5.8	0.6	6.2	5.1	5.2
	1999	9.1	3.5	-2.3	3.8	2.4	...
Gross profit margin	1997	39.3	29.2	24.8	36.0	28.7	...
	1998	43.8	32.9	20.6	35.3	28.3	36.3
	1999	45.1	35.8	27.1	35.8	36.8	...
Pretax profit to assets	1997	18.7	8.8	-2.8	9.9	8.8	6.2
	1998	19.0	7.9	0.7	9.0	7.9	5.0
	1999	17.6	4.9	-3.7	4.1	6.3	...
Return on equity	1997	51.7	19.7	6.6	...	15.4	...
	1998	49.4	18.2	2.4	18.2	20.8	14.8
	1999	54.1	14.8	-0.1	...	16.0	...
Liabilities to assets	1997	0.52	0.71	1.01	0.87	0.63	0.68
	1998	0.61	0.80	0.99	0.92	0.73	0.70
	1999	0.60	0.82	1.03	0.94	0.72	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	6.2	11.8
	1998-99	-7.3	-6.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		78.0	22.0
		82.1	17.9
		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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1992

Industry: Contract Textile Dyeing and Finishing Industry

Small firms with revenue under \$5 million**Medium Firms with revenue from \$5 million to \$25 million**

		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 209							
Net profit margin	1997	4.9	1.7	-2.6	1.7	1.8	3.0
	1998	7.4	2.4	-2.3	1.3	2.9	4.0
	1999	7.5	2.4	-3.0	0.4	3.9	3.7
Pretax profit margin	1997	5.9	1.9	-1.9	1.7	2.0	3.2
	1998	9.3	3.0	-1.9	1.3	3.4	4.8
	1999	9.0	3.1	-2.8	1.0	4.4	4.3
Gross profit margin	1997	49.2	33.5	22.4	42.4	28.5	19.7
	1998	45.6	33.5	21.0	35.3	31.4	18.5
	1999	46.7	29.7	21.5	38.2	27.3	23.9
Pretax profit to assets	1997	12.6	3.1	-4.7	2.7	4.7	5.2
	1998	21.2	5.9	-3.2	2.6	8.3	6.1
	1999	18.8	5.8	-5.3	1.3	8.8	8.0
Return on equity	1997	29.1	9.2	-0.9	5.6	10.9	10.3
	1998	41.4	15.2	1.6	17.7	15.0	14.4
	1999	35.3	15.4	-0.4	13.9	15.5	...
Liabilities to assets	1997	0.44	0.70	0.97	0.71	0.68	0.62
	1998	0.50	0.71	0.95	0.84	0.66	0.62
	1999	0.47	0.72	0.94	0.88	0.59	0.64

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
1997-98	3.0		-0.7
1998-99	-1.1		-8.6

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	67.4	32.6
1998	70.0	30.0
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 1993

Industry: Household Products of Textile Materials Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 192							
Net profit margin	1997	4.9	1.4	-1.0	1.2	1.6	1.5
	1998	4.6	1.1	-1.7	0.2	1.5	1.5
	1999	5.4	1.4	-1.0	1.2	1.6	0.9
Pretax profit margin	1997	5.4	1.6	-1.0	1.5	1.9	1.9
	1998	5.6	1.3	-1.8	0.4	2.1	1.6
	1999	6.7	2.2	-0.8	1.3	2.4	1.5
Gross profit margin	1997	42.3	29.8	22.3	36.2	26.1	20.6
	1998	40.0	28.2	21.2	32.0	28.0	20.4
	1999	43.5	30.6	23.4	33.3	30.3	22.9
Pretax profit to assets	1997	12.1	4.4	-1.8	4.1	5.1	3.9
	1998	12.3	2.6	-5.6	0.6	3.9	4.1
	1999	12.1	4.9	-2.4	3.0	6.4	2.3
Return on equity	1997	34.6	12.5	1.9	12.0	13.4	9.1
	1998	30.4	10.9	1.8	10.4	10.9	10.4
	1999	35.7	13.2	2.8	9.6	13.3	7.1
Liabilities to assets	1997	0.52	0.82	0.99	0.92	0.75	0.66
	1998	0.53	0.80	1.06	0.91	0.74	0.71
	1999	0.48	0.75	1.01	0.81	0.70	0.65

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	2.1	14.8
	1998-99	10.1	4.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.9	28.1
	1998	68.1	31.9
	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: 1994

Industry: Hygiene Products of Textile Materials Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 16						
Net profit margin	1997	...	-0.7	...	...	...
	1998	19.2	7.2	-7.9	5.4	7.2
	1999	...	8.2	...	...	...
Pretax profit margin	1997	...	-0.7	...	...	...
	1998	21.5	9.4	-7.2	6.9	9.4
	1999	...	10.4	...	...	...
Gross profit margin	1997	...	21.0	...	...	...
	1998	...	37.6	...	...	26.1
	1999	...	34.7	...	...	...
Pretax profit to assets	1997	...	-1.7	...	...	...
	1998	31.4	14.6	-4.9	5.5	21.9
	1999	...	11.6	...	...	...
Return on equity	1997	...	...	...	...	...
	1998	...	31.9	...	...	...
	1999	...	21.1	...	...	...
Liabilities to assets	1997	...	...	...	...	...
	1998	...	0.63	...	0.90	0.49
	1999	...	0.46	...	...	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.4	...
1998-99	12.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		
	Profit	Loss
1997	58.3	41.7
1998	52.9	47.1
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: 1999

Industry: Other Textile Products Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 214							
Net profit margin	1997	7.2	1.8	-2.1	0.9	2.4	2.7
	1998	7.0	2.4	-2.3	1.8	3.2	1.7
	1999	6.1	2.0	-1.3	1.0	2.3	1.9
Pretax profit margin	1997	9.0	2.3	-1.8	1.3	3.1	3.3
	1998	8.1	2.8	-2.3	1.9	3.9	2.9
	1999	7.1	2.3	-1.3	1.4	2.6	2.6
Gross profit margin	1997	49.7	33.0	23.0	40.3	27.4	23.0
	1998	48.7	35.9	25.0	40.9	29.4	23.6
	1999	48.8	35.4	24.4	42.1	28.8	23.6
Pretax profit to assets	1997	15.8	4.5	-2.8	1.6	6.1	5.0
	1998	13.8	5.3	-3.2	2.3	6.5	6.2
	1999	13.3	4.2	-2.2	2.4	4.8	5.4
Return on equity	1997	29.3	14.6	1.3	12.1	15.4	15.9
	1998	30.0	12.2	-0.6	10.3	12.9	11.7
	1999	29.1	13.3	1.7	11.3	14.0	11.2
Liabilities to assets	1997	0.40	0.69	0.97	0.77	0.65	0.64
	1998	0.39	0.74	0.96	0.83	0.63	0.62
	1999	0.43	0.75	1.00	0.90	0.69	0.68

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	9.4	4.3
	1998-99	8.5	1.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		67.8	32.2
1997		72.2	27.8
1998		69.0	31.0
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: 2431

Industry: Mens's and Boys' Coat Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Number of firms (1998): 49							
Net profit margin	1997	4.6	2.1	-2.1	0.8	3.0	0.9
	1998	5.1	1.3	-1.5	0.9	1.9	1.5
	1999	6.1	3.1	-0.6	1.0	3.2	0.8
Pretax profit margin	1997	5.6	2.7	-2.1	1.2	3.7	1.5
	1998	6.1	1.2	-1.5	0.8	2.6	1.9
	1999	7.1	3.9	-0.7	0.8	4.1	0.9
Gross profit margin	1997	39.4	27.6	19.8	30.7	26.3	21.8
	1998	40.3	30.5	19.9	40.2	26.9	22.5
	1999	38.4	29.4	20.6	31.4	26.5	24.8
Pretax profit to assets	1997	11.4	4.7	-8.0	1.7	6.7	3.2
	1998	9.3	2.6	-3.8	1.6	3.8	3.9
	1999	10.8	4.7	-0.1	1.3	7.1	1.4
Return on equity	1997	24.2	12.4	1.6	3.8	18.6	9.9
	1998	23.0	5.6	-6.5	...	7.3	13.7
	1999	20.6	5.2	-0.4	1.7	11.6	10.2
Liabilities to assets	1997	0.47	0.72	1.00	0.85	0.68	0.74
	1998	0.49	0.71	1.04	0.96	0.62	0.75
	1999	0.48	0.63	0.96	0.88	0.60	0.87

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-4.6	11.8
1998-99		2.9	-3.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.3	27.7
1998		70.5	29.5
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: 2432

Industry: Men's and Boys' Suit and Jacket Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 110		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	3.6	0.9	-5.0	-3.2	2.0	1.2
	1998	4.5	1.2	-3.9	-1.4	1.7	2.5
	1999	3.5	1.5	-2.6	-1.8	2.0	4.3
Pretax profit margin	1997	3.6	1.1	-4.3	-3.2	2.4	1.5
	1998	4.6	1.4	-3.6	-1.0	2.2	4.1
	1999	4.0	1.9	-2.6	-1.8	2.1	6.4
Gross profit margin	1997	36.2	24.9	18.0	27.2	22.9	20.2
	1998	36.4	25.5	16.5	30.6	23.6	25.4
	1999	33.1	25.3	16.0	25.9	23.6	25.7
Pretax profit to assets	1997	9.0	2.4	-6.4	-2.8	4.7	3.1
	1998	12.1	3.0	-5.4	-3.3	4.8	6.2
	1999	10.5	3.3	-4.7	-2.7	4.8	9.9
Return on equity	1997	21.0	8.8	-4.6	-1.7	10.3	16.5
	1998	38.6	11.6	-2.4	1.3	15.3	23.1
	1999	32.5	9.6	-0.3	2.7	12.2	22.0
Liabilities to assets	1997	0.57	0.76	1.00	0.77	0.76	0.76
	1998	0.57	0.80	1.02	0.95	0.74	0.64
	1999	0.46	0.71	0.96	0.84	0.67	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		1.7	7.1
	1998-99		-1.1	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	61.4	38.6
	1998	68.5	31.5
	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: 2433

Industry: Men's and Boys' Pants Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 41		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.2	2.2	-1.5	-0.3	3.0	-0.2
	1998	9.2	3.3	-0.5	3.9	3.3	4.1
	1999	8.1	3.2	-0.7	0.3	3.2	...
Pretax profit margin	1997	6.1	2.8	-1.8	-0.7	3.9	-0.2
	1998	10.3	3.9	-0.5	0.3	4.1	5.4
	1999	10.7	4.1	-0.2	0.3	4.1	...
Gross profit margin	1997	30.5	22.1	18.2	30.7	21.4	12.3
	1998	37.1	22.2	16.0	38.5	19.8	...
	1999	37.6	24.3	17.6	59.3	21.5	...
Pretax profit to assets	1997	14.0	5.8	-2.6	-0.6	7.8	0.8
	1998	23.1	9.7	-1.4	0.5	9.8	6.8
	1999	21.3	9.3	-0.3	0.5	10.2	...
Return on equity	1997	34.7	11.2	2.1	0.9	13.7	3.4
	1998	43.8	20.3	3.9	...	22.6	25.1
	1999	50.6	18.3	11.0	...	18.3	...
Liabilities to assets	1997	0.41	0.70	1.01	0.78	0.69	0.78
	1998	0.43	0.64	0.92	0.84	0.63	0.56
	1999	0.45	0.65	1.02	0.83	0.60	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98		23.9		8.5
1998-99		9.2		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.2	40.8
1998		77.6	22.4
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: 2434

Industry: Men's and Boys' Shirt and Underwear Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 74							
Net profit margin	1997	3.5	-0.2	-3.9	-1.4	1.1	3.1
	1998	5.5	0.4	-5.1	-1.1	2.5	2.2
	1999	4.3	1.6	-1.8	2.6	1.4	2.1
Pretax profit margin	1997	4.2	-0.2	-3.9	-1.4	1.6	3.6
	1998	6.7	0.7	-5.1	-1.0	2.9	2.8
	1999	5.3	1.8	-2.5	2.2	1.8	2.5
Gross profit margin	1997	43.4	27.6	20.9	29.9	25.7	26.1
	1998	41.6	31.8	20.1	33.2	28.8	23.4
	1999	48.9	31.4	21.0	43.4	28.7	18.7
Pretax profit to assets	1997	9.2	-0.7	-7.2	-2.9	5.2	8.9
	1998	16.4	1.1	-6.2	-2.4	4.8	6.9
	1999	14.6	3.7	-2.7	3.9	3.5	5.9
Return on equity	1997	39.9	16.9	-5.5	6.6	25.4	14.4
	1998	27.8	12.7	-6.5	1.9	17.2	16.0
	1999	34.0	11.9	2.5	...	12.7	13.2
Liabilities to assets	1997	0.65	0.83	1.05	0.97	0.77	0.56
	1998	0.57	0.86	1.06	1.02	0.73	0.57
	1999	0.54	0.85	1.07	1.06	0.78	0.62

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-10.6	5.9
1998-99	-4.1	-4.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	58.0	42.0
1998	60.2	39.8
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: 2435

Industry: Men's and Boys' Clothing Contractors

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 141							
Net profit margin	1997	6.6	2.6	-2.9	2.7	2.4	1.0
	1998	6.4	1.5	-1.9	1.0	1.7	1.9
	1999	5.6	1.3	-2.1	-0.3	1.8	2.5
Pretax profit margin	1997	7.7	2.9	-2.1	3.2	2.6	1.2
	1998	7.7	1.6	-1.7	1.4	2.1	2.8
	1999	6.3	1.3	-2.1	-0.5	2.5	3.2
Gross profit margin	1997	34.3	23.8	14.8	28.2	17.3	21.5
	1998	36.5	24.1	16.0	32.4	19.3	20.7
	1999	40.6	22.7	15.3	34.0	18.7	17.0
Pretax profit to assets	1997	15.7	6.0	-6.5	4.3	6.4	3.3
	1998	21.4	4.9	-5.8	1.5	9.5	3.8
	1999	17.8	3.7	-4.8	-0.8	9.8	10.9
Return on equity	1997	37.7	11.6	1.8	11.6	11.5	12.4
	1998	34.4	14.8	-2.1	5.0	22.7	17.7
	1999	34.4	16.9	-4.3	2.9	...	20.9
Liabilities to assets	1997	0.43	0.80	1.04	0.93	0.62	0.66
	1998	0.51	0.78	1.02	0.83	0.73	0.72
	1999	0.42	0.75	1.01	0.89	0.67	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.7	7.9
1998-99	3.9	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.3	29.7
1998	65.1	34.9
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: 2441

Industry: Women's Coat and Jacket Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 70							
Net profit margin	1997	4.8	1.1	-2.8	0.7	2.0	1.2
	1998	5.4	2.5	-1.3	0.8	3.0	1.2
	1999	5.4	2.4	0.2	3.5	2.4	1.1
Pretax profit margin	1997	5.8	1.6	-2.4	1.0	2.3	1.5
	1998	6.3	3.1	-1.3	1.0	3.9	1.7
	1999	6.7	3.1	0.2	3.5	3.1	1.2
Gross profit margin	1997	38.9	24.3	17.2	25.0	24.0	15.9
	1998	38.1	28.1	16.8	36.8	20.9	21.0
	1999	36.0	24.1	16.3	40.0	20.3	23.0
Pretax profit to assets	1997	11.4	2.8	-6.3	1.7	4.5	3.8
	1998	12.8	5.7	-3.0	2.8	7.9	3.7
	1999	12.5	5.4	0.3	4.7	5.6	2.6
Return on equity	1997	34.5	12.8	3.0	10.6	13.5	16.2
	1998	40.8	18.2	3.8	10.8	20.5	8.2
	1999	47.9	14.8	3.0	...	14.8	6.6
Liabilities to assets	1997	0.38	0.74	0.98	0.83	0.61	0.59
	1998	0.54	0.75	1.02	0.92	0.64	0.61
	1999	0.53	0.81	0.99	1.00	0.71	0.59

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.7	4.4
	1998-99		0.5	-4.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.6	29.4
	1998	75.6	24.4
	1999	78.9	21.1

(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: 2442

Industry: Women's Sportswear Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms under	Firms	
Number of firms (1998): 198		Q3 75%	Q2 50%	Q1 25%	\$500,000	\$500,000 to \$5 million	
Net profit margin	1997	4.6	1.4	-2.0	1.0	1.8	2.1
	1998	4.4	1.6	-1.5	1.0	2.1	1.9
	1999	4.0	0.5	-2.3	0.0	1.0	2.2
Pretax profit margin	1997	5.6	1.7	-1.3	1.5	2.1	2.8
	1998	5.4	1.8	-1.5	0.9	2.1	2.3
	1999	5.1	0.8	-1.8	0.4	1.1	2.7
Gross profit margin	1997	35.5	25.6	18.6	28.8	24.8	22.4
	1998	35.4	25.7	18.5	26.5	25.3	23.0
	1999	36.4	29.1	19.3	31.2	25.2	24.7
Pretax profit to assets	1997	14.0	2.9	-3.2	0.7	6.1	8.0
	1998	14.6	4.0	-3.7	1.8	4.8	7.3
	1999	12.0	1.8	-4.5	0.6	3.0	9.1
Return on equity	1997	42.5	14.9	-0.0	16.2	14.9	15.3
	1998	37.6	12.1	1.2	6.2	14.4	15.6
	1999	29.9	9.1	-3.4	8.9	9.1	22.2
Liabilities to assets	1997	0.49	0.78	1.01	0.91	0.70	0.64
	1998	0.51	0.76	0.99	0.89	0.74	0.66
	1999	0.46	0.70	0.96	0.86	0.64	0.64

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.2	4.6
1998-99		4.0	2.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.9	29.1
1998		74.2	25.8
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: 2443

Industry: Women's Dress Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 64							
Net profit margin	1997	3.0	0.4	-6.7	-3.4	0.9	1.7
	1998	5.0	0.7	-4.5	-1.1	1.4	1.6
	1999	4.9	1.4	-1.1	0.2	1.8	1.7
Pretax profit margin	1997	4.1	0.7	-5.0	-2.9	1.2	2.3
	1998	5.0	0.6	-4.5	-1.8	1.8	2.1
	1999	6.5	1.8	-1.1	0.7	2.4	2.1
Gross profit margin	1997	44.2	30.6	21.2	42.1	25.7	23.8
	1998	43.1	32.0	21.8	38.8	27.8	20.8
	1999	50.6	34.1	23.2	37.6	33.5	22.1
Pretax profit to assets	1997	9.7	1.4	-10.4	-2.4	3.6	5.3
	1998	11.6	1.5	-9.1	-1.1	3.6	5.7
	1999	16.0	4.1	-4.3	1.1	5.7	4.3
Return on equity	1997	19.9	2.7	-5.5	-4.5	4.3	13.3
	1998	36.6	9.2	-6.5	-5.7	18.3	13.6
	1999	41.3	11.2	-3.6	3.3	13.4	17.3
Liabilities to assets	1997	0.51	0.76	0.95	0.85	0.70	0.64
	1998	0.62	0.84	1.00	0.95	0.77	0.68
	1999	0.60	0.79	0.99	0.94	0.72	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.8	0.8
1998-99	-3.0	-5.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.0	36.0
1998	62.9	37.1
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: 2444

Industry: Women's Blouse and Shirt Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 21							
Net profit margin	1997	4.4	1.0	-11.7	-5.1	...	0.9
	1998	5.4	3.9	-4.5	4.0	3.8	...
	1999	...	1.4	...	...	1.5	...
Pretax profit margin	1997	4.7	1.3	-11.7	-5.1	...	1.1
	1998	6.0	3.9	-4.5	4.0	3.8	...
	1999	...	1.7	...	...	2.0	...
Gross profit margin	1997	...	23.0	...	23.0	...	16.9
	1998	33.6	28.6	17.7	29.9	21.1	...
	1999	...	21.0	...	...	20.5	...
Pretax profit to assets	1997	9.2	1.7	-14.9	-6.5	...	2.4
	1998	15.0	5.9	-3.3	4.8	8.7	...
	1999	...	2.7	...	...	6.0	...
Return on equity	1997	...	7.4	...	...	...	...
	1998	...	12.7	...	...	21.1	...
	1999	...	12.5	...	...	27.6	...
Liabilities to assets	1997	0.51	0.83	1.32	0.98	...	0.69
	1998	0.56	0.81	1.13	1.12	0.73	...
	1999	...	0.79	...	...	0.78	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.7	7.9
1998-99		15.3	-2.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.3	41.7
1998		70.4	29.6
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: 2445

Industry: Women's Clothing Contractors

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 741							
Net profit margin	1997	5.3	1.4	-2.1	1.2	1.8	2.2
	1998	5.9	1.7	-1.9	1.2	2.0	1.7
	1999	6.7	2.3	-1.5	1.3	2.8	1.9
Pretax profit margin	1997	6.3	1.7	-2.1	1.4	2.0	2.7
	1998	7.1	1.9	-1.7	1.4	2.4	2.1
	1999	7.8	2.6	-1.2	1.7	3.4	2.3
Gross profit margin	1997	46.4	28.3	16.4	34.9	21.2	17.9
	1998	45.5	28.3	17.8	36.6	21.1	19.2
	1999	44.5	29.4	18.3	37.0	24.0	17.7
Pretax profit to assets	1997	15.8	4.6	-5.7	3.4	6.7	5.4
	1998	18.4	5.7	-5.3	4.2	7.6	6.5
	1999	18.8	6.4	-4.0	3.3	10.0	5.5
Return on equity	1997	42.9	18.2	1.1	15.4	18.8	17.3
	1998	42.2	19.7	3.2	17.9	20.4	17.7
	1999	40.3	22.6	4.2	20.3	24.5	15.7
Liabilities to assets	1997	0.51	0.82	1.02	0.88	0.74	0.71
	1998	0.50	0.80	1.04	0.86	0.74	0.76
	1999	0.44	0.76	1.03	0.86	0.69	0.74

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	8.5	10.5
	1998-99	3.4	-10.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	63.9	36.1
	1998	65.4	34.6
	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: 2451

Industry: Children's Clothing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 95							
Net profit margin	1997	4.1	0.7	-6.7	-1.2	1.2	2.4
	1998	5.9	1.6	-1.2	1.5	1.6	1.9
	1999	4.4	1.6	-1.8	1.1	1.6	1.7
Pretax profit margin	1997	5.1	0.9	-6.5	-1.2	1.7	3.0
	1998	6.9	2.6	-0.9	3.2	1.6	2.3
	1999	5.5	1.8	-1.1	1.6	2.0	1.9
Gross profit margin	1997	38.2	26.0	14.5	31.7	23.7	22.2
	1998	38.1	27.2	18.0	34.5	22.1	23.0
	1999	39.2	26.9	19.2	33.8	21.2	21.6
Pretax profit to assets	1997	9.9	1.5	-13.2	-2.0	3.4	6.1
	1998	12.5	3.1	-2.7	2.1	4.4	4.8
	1999	13.6	3.1	-2.4	1.1	5.1	3.4
Return on equity	1997	26.2	8.6	-4.4	-2.2	9.4	15.5
	1998	34.3	6.9	-0.2	6.7	7.9	15.1
	1999	29.9	6.9	-0.8	2.5	8.4	12.5
Liabilities to assets	1997	0.41	0.79	1.03	0.95	0.63	0.63
	1998	0.38	0.74	0.95	0.91	0.65	0.68
	1999	0.30	0.64	0.90	0.79	0.59	0.69

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.2	3.5
1998-99		-3.3	8.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.0	36.0
1998		72.8	27.2
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: 2491

Industry: Sweater Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 59		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.1	2.3	-0.6	2.3	2.3	2.6
	1998	5.8	1.1	-4.5	-0.3	1.3	2.4
	1999	7.6	2.2	-1.5	3.3	2.2	4.0
Pretax profit margin	1997	6.9	3.1	-0.5	2.3	3.2	3.0
	1998	6.0	1.6	-4.7	-0.3	1.7	3.1
	1999	9.4	2.3	-1.2	3.3	2.3	5.5
Gross profit margin	1997	37.9	29.0	20.5	36.9	26.2	19.7
	1998	44.4	29.7	19.9	30.5	28.6	21.4
	1999	45.0	30.8	22.1	32.3	30.7	23.1
Pretax profit to assets	1997	15.6	6.7	-0.6	3.0	7.1	8.8
	1998	14.3	2.7	-4.4	-0.4	3.0	5.4
	1999	15.5	4.4	-2.3	4.6	3.4	7.8
Return on equity	1997	25.6	14.7	-0.6	18.3	13.9	18.0
	1998	23.9	10.9	0.1	...	10.7	12.8
	1999	25.0	8.6	-4.3	8.6	8.0	...
Liabilities to assets	1997	0.52	0.82	1.00	0.97	0.71	0.63
	1998	0.34	0.86	1.07	1.03	0.75	0.77
	1999	0.29	0.70	1.03	1.03	0.62	0.81

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.6	3.6
1998-99		-4.3	-0.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.1	30.9
1998		65.3	34.7
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: 2492

Industry: Occupational Clothing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 117							
Net profit margin	1997	4.1	1.4	-3.4	-1.7	2.0	2.5
	1998	4.9	1.5	-1.9	0.0	2.5	2.2
	1999	4.7	1.7	-1.9	0.5	2.5	2.9
Pretax profit margin	1997	5.3	1.7	-3.4	-1.7	2.6	3.5
	1998	5.5	2.2	-1.5	0.7	3.1	2.7
	1999	5.9	2.2	-1.9	0.7	2.7	4.0
Gross profit margin	1997	42.8	25.8	18.1	34.4	23.5	26.0
	1998	43.0	30.1	21.5	38.8	25.8	24.2
	1999	38.9	29.0	19.2	33.6	26.2	28.2
Pretax profit to assets	1997	10.4	2.6	-6.2	-4.4	6.2	5.9
	1998	13.4	4.1	-3.4	0.6	5.8	6.4
	1999	14.9	4.3	-2.7	2.2	5.9	8.4
Return on equity	1997	25.2	12.3	1.2	9.2	12.8	18.6
	1998	31.0	14.9	1.7	6.3	15.2	18.4
	1999	29.0	12.5	-0.8	17.7	12.2	22.0
Liabilities to assets	1997	0.43	0.72	1.06	0.92	0.62	0.71
	1998	0.45	0.70	1.02	0.93	0.62	0.68
	1999	0.39	0.71	1.00	0.82	0.65	0.65

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.6	16.2
1998-99	4.6	9.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.6	32.4
1998	69.9	30.1
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: 2493
 Industry: Glove Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 26							
Net profit margin	1997	13.1	4.3	0.1	5.4	3.7	2.0
	1998	10.1	3.2	-0.0	6.3	2.5	2.8
	1999	12.9	2.0	-0.8	2.6	2.0	...
Pretax profit margin	1997	16.0	5.0	0.1	5.4	4.8	2.5
	1998	12.0	3.8	0.1	6.3	2.5	3.3
	1999	16.4	2.5	-0.8	2.6	2.4	...
Gross profit margin	1997	48.2	26.2	18.4	...	23.2	25.8
	1998	36.8	22.8	20.3	35.9	22.2	22.8
	1999	...	26.1	...	...	21.7	...
Pretax profit to assets	1997	16.5	8.2	0.0	6.9	10.3	6.5
	1998	18.1	7.7	-0.2	8.6	6.9	6.3
	1999	19.5	7.0	-0.8	6.5	7.6	...
Return on equity	1997	47.6	15.9	5.9	...	16.5	9.4
	1998	46.4	20.8	4.3	...	21.2	10.7
	1999	...	17.0	...	...	40.5	...
Liabilities to assets	1997	0.32	0.60	0.90	0.66	0.41	0.65
	1998	0.30	0.69	0.98	0.58	0.79	0.67
	1999	0.22	0.62	0.92	0.37	0.77	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-8.4	6.1
	1998-99		20.9	-10.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	82.4	17.6
	1998	81.8	18.2
	1999	80.8	19.2

(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: 2494

Industry: Hosiery Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 46							
Net profit margin	1997	5.2	1.2	-4.8	-0.2	1.2	...
	1998	9.4	1.7	-6.1	1.8	1.6	0.5
	1999	3.6	0.8	-2.8	0.7	0.9	-1.8
Pretax profit margin	1997	6.5	1.4	-4.8	-0.2	1.7	...
	1998	12.9	2.1	-6.1	1.9	2.4	0.6
	1999	4.7	0.9	-2.0	1.1	0.9	-1.8
Gross profit margin	1997	31.4	24.7	16.1	27.1	23.1	...
	1998	36.1	25.8	17.8	35.0	20.4	17.9
	1999	41.4	30.9	17.0	38.2	17.0	13.8
Pretax profit to assets	1997	9.2	2.0	-7.6	-0.0	3.2	...
	1998	9.6	3.1	-7.4	2.7	3.6	0.6
	1999	7.1	1.4	-3.0	1.6	1.2	-1.8
Return on equity	1997	24.2	4.0	-10.0	0.2	4.9	...
	1998	32.3	6.9	-7.0	4.3	11.3	5.1
	1999	10.7	3.7	-4.1	4.5	3.1	...
Liabilities to assets	1997	0.37	0.73	0.86	0.74	0.71	...
	1998	0.39	0.71	0.90	0.69	0.74	0.77
	1999	0.30	0.63	0.82	0.59	0.68	0.82

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-6.0	3.9
1998-99		-7.9	-5.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.4	38.6
1998		62.5	37.5
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: 2495
 Industry: Fur Goods Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 143		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.6	2.1	-1.0	1.3	3.5	...
	1998	4.9	0.9	-2.9	0.6	1.8	...
	1999	5.8	1.1	-2.3	1.0	1.3	...
Pretax profit margin	1997	6.8	2.3	-0.8	1.4	4.4	...
	1998	6.1	1.1	-2.9	0.8	2.1	...
	1999	6.7	1.3	-1.6	1.0	1.9	...
Gross profit margin	1997	39.5	25.0	17.8	33.3	20.1	...
	1998	43.3	25.8	18.8	38.9	21.5	...
	1999	45.6	27.6	19.5	33.5	22.4	...
Pretax profit to assets	1997	8.5	3.2	-0.5	1.6	4.6	...
	1998	8.0	1.4	-3.1	0.7	3.0	...
	1999	7.1	1.7	-2.7	0.9	2.4	...
Return on equity	1997	16.9	5.0	0.5	2.5	13.3	...
	1998	18.1	4.4	-1.1	2.1	7.1	...
	1999	13.1	4.2	-1.1	1.5	8.1	...
Liabilities to assets	1997	0.30	0.59	0.95	0.59	0.59	...
	1998	0.29	0.59	0.93	0.65	0.53	...
	1999	0.24	0.55	0.90	0.53	0.56	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-5.4	...
	1998-99		-1.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	72.1	27.9
	1998	61.6	38.4
	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: 2496

Industry: Foundation Garment Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 13		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	...	0.6	...	...	...
	1998	...	1.7	...	...	1.3
	1999	...	3.3	...	...	2.8
Pretax profit margin	1997	...	0.6	...	...	...
	1998	...	1.9	...	...	1.6
	1999	...	3.7	...	...	3.5
Gross profit margin	1997	...	...	...	...	...
	1998	...	22.4	...	...	...
	1999	...	22.4	...	...	25.2
Pretax profit to assets	1997	...	0.9	...	...	...
	1998	...	11.9	...	...	6.9
	1999	...	13.4	...	...	12.0
Return on equity	1997	...	...	...	...	...
	1998	...	31.6	...	...	...
	1999	...	...	...	...	...
Liabilities to assets	1997	...	...	...	...	...
	1998	...	0.74	...	...	0.58
	1999	...	0.76	...	...	0.70

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.7	...
	1998-99		-7.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.7	33.3
	1998	68.8	31.3
	1999	90.9	9.1

(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: 2499

Industry: Other Clothing and Apparel Industries n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 272							
Net profit margin	1997	4.9	1.1	-3.9	-0.2	1.9	2.1
	1998	6.2	2.1	-1.9	1.0	2.7	2.0
	1999	5.6	1.4	-3.5	0.7	2.5	2.3
Pretax profit margin	1997	6.2	1.3	-3.7	0.6	2.4	2.6
	1998	7.5	2.8	-1.7	2.0	3.4	2.6
	1999	7.2	2.3	-3.4	1.2	2.8	2.9
Gross profit margin	1997	40.1	27.9	19.6	33.2	25.2	26.2
	1998	41.2	29.0	20.0	37.0	25.3	27.5
	1999	42.3	30.0	20.3	38.9	26.6	25.8
Pretax profit to assets	1997	13.8	3.9	-6.2	0.4	5.1	6.2
	1998	17.7	5.8	-3.3	3.2	7.8	6.0
	1999	15.1	4.0	-5.6	2.2	7.5	7.6
Return on equity	1997	31.8	12.8	0.4	11.8	13.2	14.2
	1998	36.2	16.7	1.8	10.5	18.7	11.1
	1999	31.2	11.6	0.3	5.1	15.0	14.1
Liabilities to assets	1997	0.44	0.75	1.00	0.86	0.66	0.57
	1998	0.44	0.74	0.97	0.83	0.67	0.60
	1999	0.40	0.70	0.99	0.82	0.63	0.54

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.0	-2.7
	1998-99		1.9	-6.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	63.7	36.3
	1998	69.1	30.9
	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: 2511

Industry: Shingle and Shake Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 80							
Net profit margin	1997	5.7	2.1	-2.0	2.4	1.7	2.9
	1998	8.0	1.4	-4.0	0.8	1.7	3.3
	1999	10.6	1.7	-1.9	5.2	1.6	2.0
Pretax profit margin	1997	6.9	1.9	-1.8	2.8	1.6	3.3
	1998	9.1	1.7	-4.0	0.8	1.8	4.3
	1999	12.3	2.1	-1.9	4.5	1.7	3.4
Gross profit margin	1997	30.4	15.0	9.5	26.6	12.5	9.7
	1998	31.7	24.2	11.0	31.0	19.7	11.5
	1999	37.2	23.3	13.1	30.6	19.7	9.8
Pretax profit to assets	1997	19.2	7.0	-1.0	7.7	6.4	7.4
	1998	19.3	4.4	-5.1	2.5	5.6	13.1
	1999	18.6	4.7	-5.4	6.3	4.3	7.4
Return on equity	1997	45.6	17.2	-1.6	35.0	13.8	27.8
	1998	30.2	10.4	-4.3	3.7	13.8	36.5
	1999	25.5	13.1	2.6	11.9	15.8	...
Liabilities to assets	1997	0.56	0.80	1.00	0.75	0.81	0.68
	1998	0.48	0.73	0.94	0.77	0.73	0.60
	1999	0.43	0.69	0.93	0.69	0.69	0.70

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.7	3.4
1998-99	-0.4	-15.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.3	28.8
1998	67.0	33.0
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: 2512

Industry: Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 723							
Net profit margin	1997	8.6	3.5	-2.0	1.3	4.1	4.0
	1998	8.0	2.6	-3.6	0.7	3.4	3.1
	1999	8.5	3.2	-1.7	1.4	3.5	2.0
Pretax profit margin	1997	10.2	4.0	-1.9	1.6	4.9	5.1
	1998	9.7	3.3	-3.4	1.0	4.4	3.9
	1999	9.9	3.7	-1.6	1.6	4.5	2.4
Gross profit margin	1997	44.3	24.8	14.8	40.0	22.8	16.6
	1998	43.4	25.6	15.1	39.6	22.8	15.2
	1999	45.9	27.6	16.0	41.7	22.2	14.5
Pretax profit to assets	1997	15.1	5.8	-2.7	0.8	8.5	9.4
	1998	14.8	4.8	-4.4	1.0	6.7	7.6
	1999	15.2	5.2	-1.9	2.2	6.6	5.6
Return on equity	1997	32.3	15.0	2.4	8.7	16.6	22.1
	1998	31.0	10.9	1.4	7.5	12.3	14.4
	1999	29.5	12.2	0.2	6.7	14.4	15.2
Liabilities to assets	1997	0.35	0.65	0.94	0.74	0.61	0.62
	1998	0.38	0.69	0.94	0.79	0.66	0.63
	1999	0.37	0.67	0.92	0.77	0.62	0.64

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		7.2	-1.3
	1998-99		6.8	8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	72.7	27.3
	1998	70.0	30.0
	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: 2521

Industry: Hardwood Veneer and Plywood Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 31		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	9.7	2.9	-2.1	...	4.0	2.3
	1998	12.0	5.1	0.9	5.1	5.2	2.5
	1999	11.5	4.3	0.9	4.4	4.1	1.7
Pretax profit margin	1997	12.8	4.0	-4.0	...	5.1	2.9
	1998	15.0	6.1	1.4	5.1	7.0	3.1
	1999	12.5	5.1	2.2	4.5	7.4	2.6
Gross profit margin	1997	35.5	24.1	20.1	...	24.1	13.6
	1998	41.0	24.6	17.1	...	22.5	15.0
	1999	49.3	28.2	18.8	...	26.9	16.1
Pretax profit to assets	1997	18.2	9.2	-4.2	...	14.0	7.7
	1998	25.7	11.8	1.5	9.1	14.7	9.0
	1999	27.6	7.5	2.5	6.8	11.9	7.1
Return on equity	1997	37.4	25.6	4.8	...	32.3	13.8
	1998	43.7	25.7	14.3	...	29.4	14.7
	1999	28.5	19.3	1.1	...	19.3	10.1
Liabilities to assets	1997	0.54	0.71	0.94	...	0.71	0.54
	1998	0.44	0.67	0.87	0.68	0.65	0.65
	1999	0.45	0.59	0.99	0.98	0.53	0.69

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98		6.4		12.4
1998-99		11.3		25.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.3	31.7
1998		82.7	17.3
1999		84.4	15.6

(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: 2541

Industry: Prefabricated Wooden Buildings Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 139							
Net profit margin	1997	3.4	0.1	-6.2	-3.1	1.5	0.8
	1998	4.9	2.4	-2.4	3.3	1.7	0.5
	1999	5.6	1.7	-3.0	1.6	1.9	1.4
Pretax profit margin	1997	4.6	0.9	-5.4	-0.6	1.9	0.8
	1998	5.7	2.7	-2.3	3.3	2.1	0.9
	1999	6.3	2.1	-2.9	1.7	2.4	1.5
Gross profit margin	1997	29.8	21.0	14.8	20.7	21.5	16.1
	1998	32.6	24.6	17.0	31.4	22.4	17.5
	1999	35.0	26.2	15.9	35.0	23.6	20.0
Pretax profit to assets	1997	9.3	1.4	-9.1	-3.2	3.6	2.5
	1998	14.5	3.6	-5.4	3.1	3.8	2.1
	1999	16.4	2.7	-6.9	1.1	5.5	3.7
Return on equity	1997	22.9	6.8	-6.1	4.7	9.4	19.3
	1998	27.8	10.8	-1.6	8.5	11.0	6.5
	1999	34.3	10.0	0.3	4.5	11.5	10.1
Liabilities to assets	1997	0.43	0.77	1.01	0.89	0.73	0.79
	1998	0.53	0.78	0.99	0.93	0.74	0.83
	1999	0.54	0.83	0.99	0.90	0.81	0.78

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.2	-8.4
1998-99		4.3	8.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		55.8	44.2
1998		65.8	34.2
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: 2542

Industry: Wooden Kitchen Cabinet and Bathroom Vanity Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 752		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.4	1.7	-3.2	1.0	2.1	2.5
	1998	6.1	2.3	-1.1	1.7	2.7	3.3
	1999	6.5	2.3	-0.9	1.4	3.6	2.6
Pretax profit margin	1997	6.3	1.9	-3.0	1.4	2.4	3.6
	1998	7.3	2.6	-0.9	1.9	3.3	4.6
	1999	7.7	2.7	-0.7	1.6	4.3	3.4
Gross profit margin	1997	37.2	25.8	18.9	30.6	23.6	25.6
	1998	40.3	27.4	19.6	32.4	25.5	24.9
	1999	38.8	27.3	19.5	31.6	25.5	24.6
Pretax profit to assets	1997	15.5	4.8	-5.9	2.8	6.2	9.3
	1998	17.2	6.1	-2.9	4.2	8.6	9.8
	1999	17.6	6.7	-1.3	3.5	10.5	8.6
Return on equity	1997	31.9	16.4	1.4	13.2	18.2	12.9
	1998	33.8	16.6	3.9	13.8	21.0	23.4
	1999	34.4	17.2	3.5	12.0	19.9	19.6
Liabilities to assets	1997	0.52	0.78	1.03	0.84	0.72	0.66
	1998	0.49	0.74	1.00	0.78	0.70	0.63
	1999	0.46	0.72	0.94	0.79	0.66	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.4	17.8
1998-99	9.9	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.9	34.1
1998	71.2	28.8
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: 2543

Industry: Wooden Door and Window

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 342							
Net profit margin	1997	4.9	1.3	-2.1	0.9	1.5	2.0
	1998	4.6	1.2	-1.9	-0.3	1.7	1.7
	1999	5.1	1.6	-1.1	0.6	2.6	2.2
Pretax profit margin	1997	5.3	1.5	-2.1	0.7	1.8	2.6
	1998	5.3	1.3	-1.9	0.3	2.2	2.2
	1999	6.3	2.1	-1.1	0.7	3.2	2.7
Gross profit margin	1997	35.2	23.2	17.1	32.0	21.7	21.1
	1998	34.4	23.3	15.4	30.9	20.1	22.2
	1999	34.8	23.3	16.6	30.3	21.6	22.8
Pretax profit to assets	1997	12.3	3.1	-4.4	1.0	4.2	6.1
	1998	12.0	2.4	-4.3	0.4	5.2	4.9
	1999	12.5	4.2	-2.6	0.6	7.1	8.0
Return on equity	1997	25.5	9.7	-3.4	6.2	10.8	15.8
	1998	25.1	11.2	-1.6	6.6	12.9	11.3
	1999	22.8	11.4	1.9	3.1	13.2	16.1
Liabilities to assets	1997	0.43	0.71	0.99	0.87	0.61	0.59
	1998	0.44	0.71	1.01	0.88	0.67	0.70
	1999	0.44	0.73	0.97	0.80	0.69	0.72

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		3.0		7.8
	1998-99		10.5		8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.8	34.2
	1998	63.5	36.5
	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: 2549

Industry: Other Millwork Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 463							
Net profit margin	1997	5.8	2.3	-0.5	1.0	2.7	2.3
	1998	6.3	2.6	-0.8	1.7	2.9	2.1
	1999	6.4	2.7	-0.3	2.6	2.9	1.9
Pretax profit margin	1997	6.7	2.6	-0.4	1.1	3.2	2.6
	1998	7.5	2.9	-0.6	1.8	3.3	2.4
	1999	7.6	3.3	-0.2	3.0	3.4	2.5
Gross profit margin	1997	35.7	24.4	17.9	32.7	22.9	19.7
	1998	39.7	25.8	17.4	37.0	23.7	18.6
	1999	38.4	26.8	19.7	37.8	25.0	20.3
Pretax profit to assets	1997	15.4	5.3	-0.9	2.1	7.8	7.5
	1998	16.2	6.4	-1.3	2.7	8.4	6.5
	1999	16.9	6.9	-0.4	4.5	8.1	6.4
Return on equity	1997	34.4	15.6	3.0	9.1	17.4	19.1
	1998	35.6	18.1	4.8	12.7	19.0	17.6
	1999	37.2	17.8	4.0	9.1	20.7	15.0
Liabilities to assets	1997	0.53	0.79	1.00	0.90	0.71	0.70
	1998	0.49	0.77	0.97	0.85	0.69	0.70
	1999	0.48	0.75	0.97	0.89	0.72	0.68

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.0	12.7
1998-99		12.3	8.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		74.9	25.1
1998		74.7	25.3
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: 2561

Industry: Wooden Box and Pallet Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 235							
Net profit margin	1997	5.9	2.5	-0.3	0.7	2.9	2.2
	1998	6.8	2.9	0.1	3.7	2.8	2.3
	1999	6.2	2.7	0.2	0.8	3.4	2.7
Pretax profit margin	1997	7.0	3.1	-0.1	1.3	3.6	2.8
	1998	9.3	3.7	0.1	4.3	3.5	3.0
	1999	8.1	3.5	0.4	1.2	4.3	3.1
Gross profit margin	1997	39.3	24.4	16.7	36.1	22.1	14.5
	1998	38.4	25.4	17.5	37.6	22.2	15.3
	1999	40.5	26.7	18.8	40.5	23.9	17.2
Pretax profit to assets	1997	15.5	6.3	-0.9	3.0	7.7	7.5
	1998	18.3	8.4	0.5	9.0	8.2	7.2
	1999	17.8	8.0	0.7	1.4	9.6	9.4
Return on equity	1997	33.0	15.7	6.1	11.9	16.1	15.7
	1998	31.6	19.5	3.8	16.0	19.5	15.0
	1999	31.5	18.4	4.3	3.7	20.1	16.8
Liabilities to assets	1997	0.42	0.67	0.93	0.91	0.62	0.48
	1998	0.38	0.66	0.90	0.76	0.60	0.60
	1999	0.35	0.64	0.89	0.75	0.61	0.55

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.3	7.3
1998-99		5.7	10.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.1	24.9
1998		76.6	23.4
1999		78.8	21.2

(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: 2581

Industry: Coffin and Casket Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 29		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	7.3	2.4	-2.7	1.7	3.6
	1998	5.4	2.0	0.3	1.8	2.0
	1999	7.0	2.1	0.1	3.1	1.4
Pretax profit margin	1997	8.9	3.0	-2.3	2.2	4.1
	1998	7.1	2.1	0.5	2.3	2.0
	1999	8.2	2.4	0.5	3.3	2.2
Gross profit margin	1997	36.4	27.2	22.0	36.4	23.8
	1998	36.2	28.4	23.2	38.4	25.1
	1999	39.0	28.8	22.1	38.3	24.1
Pretax profit to assets	1997	8.3	4.9	-3.7	1.8	6.3
	1998	6.1	2.8	0.8	3.1	2.4
	1999	9.6	4.5	1.1	4.6	4.3
Return on equity	1997	17.2	7.8	-11.2	7.8	7.7
	1998	21.5	7.1	0.8	8.3	5.8
	1999	18.5	7.7	-0.9	11.5	6.7
Liabilities to assets	1997	0.25	0.67	0.93	0.69	0.60
	1998	0.23	0.73	0.92	0.78	0.62
	1999	0.27	0.68	0.88	0.68	0.58

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		1.1
		1998-99		-6.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	66.7
		1998	81.3
		1999	88.0
			33.3
			18.8
			12.0

(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: 2591

Industry: Wood Preservation Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 68							
Net profit margin	1997	12.0	4.5	-1.6	0.9	4.7	1.1
	1998	9.9	4.4	-2.1	1.0	5.3	2.4
	1999	14.8	4.0	-1.9	-1.1	5.3	2.6
Pretax profit margin	1997	14.3	5.4	-0.6	4.5	5.6	1.2
	1998	13.9	4.4	-2.1	0.8	6.8	3.2
	1999	18.4	4.6	-2.2	-1.6	6.9	3.1
Gross profit margin	1997	40.0	28.8	21.3	33.3	26.8	14.1
	1998	54.5	30.4	18.8	27.1	30.5	17.2
	1999	51.7	30.3	20.9	30.5	30.1	16.7
Pretax profit to assets	1997	19.6	6.9	-1.8	1.7	10.6	2.4
	1998	22.8	7.1	-2.5	0.7	12.0	7.7
	1999	22.2	8.3	-3.3	-1.3	11.5	6.0
Return on equity	1997	36.6	10.3	-2.4	4.7	15.7	11.1
	1998	37.2	20.4	9.5	19.5	20.4	14.7
	1999	34.8	19.0	5.9	3.5	19.0	11.1
Liabilities to assets	1997	0.43	0.58	0.85	0.55	0.59	0.80
	1998	0.44	0.70	1.01	0.91	0.63	0.73
	1999	0.37	0.70	1.00	0.89	0.54	0.52

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		21.9	5.3
1998-99		9.2	-1.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.6	27.4
1998	74.4	25.6
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: 2592

Industry: Particle Board Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 19		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	...	-0.2	...	-1.2	0.1
	1998	7.2	2.2	-16.9	-8.0	3.3
	1999	...	3.1	...	...	3.1
Pretax profit margin	1997	...	-0.2	...	-1.2	0.1
	1998	10.0	2.5	-16.9	-8.0	4.5
	1999	...	4.1	...	...	4.1
Gross profit margin	1997	...	20.0	...	...	20.0
	1998	...	24.6	...	...	23.2
	1999	...	23.1	...	...	22.0
Pretax profit to assets	1997	...	-0.1	...	-4.3	0.6
	1998	15.6	1.9	-9.5	-6.1	7.8
	1999	...	6.2	...	...	5.7
Return on equity	1997	...	-2.8	...	...	...
	1998	...	13.3	...	...	17.4
	1999	...	25.1	...	...	...
Liabilities to assets	1997	...	0.59	...	0.65	0.47
	1998	0.34	0.72	0.93	0.54	0.72
	1999	...	0.84	...	...	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-1.4	...
1998-99	20.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		55.0	45.0
1998		56.0	44.0
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: 2599

Industry: Other Wood Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 330							
Net profit margin	1997	7.9	2.3	-1.8	1.6	3.0	2.6
	1998	8.5	2.3	-2.4	1.4	3.4	3.1
	1999	9.9	2.9	-2.7	2.5	3.1	4.2
Pretax profit margin	1997	9.0	2.6	-1.7	1.6	3.4	3.5
	1998	10.5	2.7	-2.4	1.8	4.2	3.9
	1999	11.3	3.5	-2.4	3.0	3.7	4.9
Gross profit margin	1997	48.2	33.3	21.3	42.1	24.1	19.6
	1998	47.2	30.8	20.3	35.7	25.5	22.5
	1999	48.1	32.3	21.2	41.8	24.4	21.2
Pretax profit to assets	1997	17.7	5.1	-3.3	3.3	7.7	8.1
	1998	17.9	5.0	-4.1	2.6	9.5	8.6
	1999	18.9	6.6	-2.6	4.9	7.9	7.6
Return on equity	1997	36.2	12.5	1.2	10.7	17.2	22.8
	1998	41.7	18.2	3.3	9.1	20.7	18.7
	1999	37.3	23.3	7.2	24.7	22.6	31.2
Liabilities to assets	1997	0.44	0.78	1.02	0.85	0.72	0.68
	1998	0.53	0.83	1.04	0.92	0.70	0.66
	1999	0.51	0.78	1.02	0.88	0.65	0.68

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.1	-0.8
1998-99		10.0	16.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.8	32.2
1998		69.7	30.3
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: 2611

Industry: Wooden Household Furniture Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 742							
Net profit margin	1997	5.5	1.7	-2.6	0.9	2.8	3.0
	1998	6.0	2.1	-1.9	1.5	2.7	2.5
	1999	6.5	2.5	-0.7	2.1	3.1	2.6
Pretax profit margin	1997	6.7	2.1	-2.4	1.1	3.1	3.7
	1998	7.2	2.5	-1.8	1.5	3.2	3.3
	1999	7.6	3.0	-0.5	2.3	3.5	3.3
Gross profit margin	1997	40.7	27.5	18.6	33.4	24.7	23.3
	1998	45.5	29.6	19.7	38.0	24.8	22.2
	1999	43.6	29.6	19.6	36.7	24.7	22.6
Pretax profit to assets	1997	16.2	4.5	-4.4	2.2	7.2	6.1
	1998	16.3	5.5	-4.0	3.6	7.0	6.0
	1999	18.5	6.1	-1.1	4.8	8.0	7.5
Return on equity	1997	37.9	17.2	3.2	12.5	19.6	19.3
	1998	40.3	20.0	4.5	19.8	20.1	13.0
	1999	41.6	20.0	5.7	18.0	22.0	14.6
Liabilities to assets	1997	0.54	0.80	1.04	0.87	0.73	0.61
	1998	0.54	0.82	1.05	0.89	0.76	0.59
	1999	0.52	0.77	1.01	0.83	0.72	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	13.7	16.7
1998-99	12.5	8.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.8	32.2
1998		68.3	31.7
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: 2612

Industry: Upholstered Household Furniture Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 160							
Net profit margin	1997	3.7	0.7	-0.9	0.6	1.1	1.9
	1998	3.9	1.3	-1.6	0.3	1.7	2.2
	1999	4.5	1.4	-0.7	0.6	2.0	1.6
Pretax profit margin	1997	4.1	0.9	-0.9	0.5	1.1	2.5
	1998	4.9	1.5	-1.6	0.4	2.0	2.9
	1999	5.6	1.9	-0.6	0.7	2.8	2.1
Gross profit margin	1997	40.1	26.1	17.6	40.2	20.6	15.3
	1998	40.2	25.8	15.6	46.3	20.0	18.3
	1999	36.8	24.8	16.7	34.4	20.2	14.7
Pretax profit to assets	1997	8.2	2.3	-2.9	1.0	3.2	7.2
	1998	13.0	3.7	-2.2	1.4	5.6	9.0
	1999	14.2	4.1	-1.0	1.3	7.4	7.7
Return on equity	1997	27.0	13.4	1.2	13.7	13.4	14.4
	1998	28.2	11.6	-1.6	2.6	14.2	13.1
	1999	28.4	12.0	1.3	8.7	13.8	14.7
Liabilities to assets	1997	0.57	0.92	1.14	1.00	0.86	0.62
	1998	0.55	0.82	1.02	0.86	0.79	0.56
	1999	0.50	0.76	0.99	0.80	0.68	0.63

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	9.1	5.8
	1998-99	12.8	15.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		67.9	32.1
		68.0	32.0
		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: 2619

Industry: Other Household Furniture Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 104							
Net profit margin	1997	4.6	0.8	-3.9	-0.4	2.2	2.1
	1998	6.1	2.5	-1.7	1.0	3.3	2.4
	1999	5.8	2.3	-3.0	-0.5	2.7	3.7
Pretax profit margin	1997	6.1	0.8	-3.9	-0.4	2.5	2.5
	1998	7.3	2.9	-1.6	1.1	3.7	3.2
	1999	7.2	1.8	-3.0	-0.4	3.2	5.2
Gross profit margin	1997	41.5	29.2	20.4	35.1	26.0	22.7
	1998	44.5	31.9	21.8	33.9	30.5	21.0
	1999	50.0	34.0	18.1	42.6	29.7	23.2
Pretax profit to assets	1997	16.1	2.6	-8.1	-0.7	6.0	7.8
	1998	19.6	8.1	-2.8	3.8	9.1	9.5
	1999	14.9	3.7	-3.8	-0.3	7.2	8.4
Return on equity	1997	34.1	14.0	-1.3	4.8	14.6	21.0
	1998	38.9	23.2	5.3	3.0	27.3	20.4
	1999	38.3	14.6	-4.1	-1.5	18.8	...
Liabilities to assets	1997	0.40	0.74	1.01	0.79	0.69	0.73
	1998	0.51	0.78	1.01	0.96	0.76	0.67
	1999	0.56	0.81	1.01	0.89	0.79	0.62

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		21.4	6.0
1998-99		5.5	17.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.4	40.6
1998		68.8	31.3
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: 2641

Industry: Metal Office Furniture Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 68							
Net profit margin	1997	5.7	2.6	-0.2	-0.1	3.0	2.6
	1998	9.0	3.0	-0.2	1.7	3.4	1.8
	1999	10.7	4.1	0.8	5.3	3.8	2.1
Pretax profit margin	1997	7.3	3.0	0.4	0.5	3.7	3.3
	1998	11.5	3.9	-0.2	2.1	4.4	2.5
	1999	13.7	5.3	1.3	5.1	5.0	2.8
Gross profit margin	1997	34.0	26.5	17.9	28.6	26.0	24.3
	1998	36.8	29.6	21.5	40.6	28.2	28.9
	1999	37.8	31.4	24.2	39.9	29.3	28.3
Pretax profit to assets	1997	19.6	6.3	0.4	0.1	8.0	6.9
	1998	26.1	9.0	-0.2	3.9	10.1	8.3
	1999	29.6	12.7	2.0	6.6	13.6	8.7
Return on equity	1997	51.7	23.7	7.6	...	25.4	15.1
	1998	36.8	22.1	4.9	18.3	32.5	25.1
	1999	50.5	23.7	9.6	17.5	33.5	26.6
Liabilities to assets	1997	0.54	0.68	0.84	0.52	0.68	0.58
	1998	0.48	0.75	0.96	0.62	0.78	0.79
	1999	0.48	0.65	0.91	0.50	0.79	0.71

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.0	10.9
	1998-99	12.9	11.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		80.0	20.0
1998		76.7	23.3
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: 2649

Industry: Other Office Furniture Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 156							
Net profit margin	1997	8.3	3.3	0.1	6.6	2.1	1.8
	1998	5.7	2.0	-0.7	0.7	2.5	3.8
	1999	6.4	2.6	-1.0	0.1	3.3	3.0
Pretax profit margin	1997	9.8	4.1	0.7	6.7	2.7	2.4
	1998	6.9	2.6	-0.7	0.7	3.2	4.6
	1999	7.5	3.2	-0.8	0.2	4.1	3.1
Gross profit margin	1997	36.4	27.5	17.2	31.3	27.1	23.0
	1998	36.9	28.2	18.3	29.5	27.6	23.7
	1999	37.9	29.0	19.5	35.7	27.5	26.9
Pretax profit to assets	1997	18.5	8.0	0.8	14.7	7.2	8.5
	1998	16.0	5.4	-1.8	1.6	7.7	13.1
	1999	17.6	7.1	-1.9	0.7	10.1	10.6
Return on equity	1997	37.0	18.8	6.7	18.0	18.8	29.8
	1998	42.3	19.6	3.3	10.2	20.9	26.8
	1999	40.6	17.9	1.8	10.8	20.8	33.2
Liabilities to assets	1997	0.42	0.68	0.96	0.67	0.69	0.84
	1998	0.49	0.72	0.96	0.66	0.75	0.78
	1999	0.42	0.65	0.95	0.67	0.64	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		20.9	16.7
	1998-99		7.2	21.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	79.2	20.8
	1998	71.3	28.7
	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: 2691

Industry: Bed Spring and Mattress Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 87							
Net profit margin	1997	5.0	1.4	-1.8	1.0	1.7	2.4
	1998	5.6	1.6	-0.9	0.3	3.7	2.6
	1999	6.7	4.1	0.2	1.7	4.5	1.6
Pretax profit margin	1997	6.4	1.9	-1.5	1.7	2.0	3.2
	1998	7.3	2.2	-0.8	1.1	4.6	2.9
	1999	7.5	4.6	0.5	1.7	5.2	2.8
Gross profit margin	1997	40.5	28.6	19.4	36.3	27.6	25.0
	1998	41.4	30.5	21.9	31.5	28.9	26.4
	1999	40.1	30.3	21.0	38.1	28.6	25.8
Pretax profit to assets	1997	12.0	3.3	-4.1	2.5	4.3	7.8
	1998	14.7	4.5	-2.0	1.5	9.2	8.5
	1999	13.8	7.1	1.3	3.4	9.0	6.5
Return on equity	1997	23.7	10.6	-5.4	-1.0	13.5	22.9
	1998	28.3	14.9	2.8	6.8	16.0	25.5
	1999	33.0	18.2	5.8	9.7	19.6	19.1
Liabilities to assets	1997	0.52	0.74	0.97	0.89	0.71	0.75
	1998	0.43	0.65	0.99	0.78	0.58	0.70
	1999	0.43	0.68	0.88	0.73	0.66	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	5.8	14.9
	1998-99	10.2	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		67.4	32.6
		73.6	26.4
		81.9	18.1

(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: 2692

Industry: Hotel, Restaurant and Institutional Furniture and Fixture Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 311							
Net profit margin	1997	6.0	2.0	-0.8	0.3	3.4	2.8
	1998	7.3	3.1	0.2	2.8	3.2	2.8
	1999	7.7	2.7	-0.7	1.5	2.9	2.5
Pretax profit margin	1997	7.6	2.4	-0.7	0.5	4.3	3.6
	1998	9.0	3.7	0.4	3.6	4.0	3.6
	1999	8.7	3.5	-0.4	2.1	3.8	3.6
Gross profit margin	1997	41.6	26.7	19.7	32.3	25.7	26.1
	1998	42.6	28.8	21.2	35.8	27.0	26.4
	1999	43.8	29.0	22.2	42.4	26.9	27.1
Pretax profit to assets	1997	17.6	6.2	-1.1	0.4	8.5	7.8
	1998	19.9	8.2	0.8	6.3	9.1	8.1
	1999	18.8	7.0	-0.7	4.6	9.7	9.3
Return on equity	1997	36.2	17.6	3.1	8.0	19.8	17.1
	1998	35.6	17.3	4.1	14.8	20.0	22.5
	1999	37.6	16.7	2.7	10.9	17.5	19.4
Liabilities to assets	1997	0.46	0.68	0.97	0.74	0.68	0.73
	1998	0.45	0.68	0.91	0.76	0.64	0.64
	1999	0.46	0.68	0.92	0.81	0.65	0.65

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
		1997-98	23.9	1997-98	24.0
		1998-99	10.3	1998-99	7.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	24.5
		1998	18.8
		1999	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: 2699

Industry: Other Furniture and Fixture Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 144							
Net profit margin	1997	5.1	1.8	-1.5	1.0	2.8	2.3
	1998	5.7	2.3	-0.5	1.2	3.1	3.0
	1999	6.2	2.7	-0.0	3.3	2.1	2.6
Pretax profit margin	1997	6.1	2.3	-1.3	1.0	3.4	2.8
	1998	7.3	2.7	-0.3	1.3	3.5	3.8
	1999	6.5	2.8	0.0	3.3	2.3	3.3
Gross profit margin	1997	50.0	32.5	20.1	42.2	26.5	24.5
	1998	48.5	32.5	22.3	44.5	27.4	26.6
	1999	48.8	31.8	22.1	41.0	26.9	24.3
Pretax profit to assets	1997	13.1	4.9	-1.7	2.2	7.3	7.5
	1998	13.9	5.1	-1.0	2.4	7.4	8.7
	1999	15.6	6.5	-0.0	7.6	5.4	7.2
Return on equity	1997	28.7	15.4	3.6	12.1	15.4	18.7
	1998	30.9	15.9	2.2	7.2	20.1	17.7
	1999	34.0	16.5	1.2	14.3	18.4	17.9
Liabilities to assets	1997	0.43	0.75	0.97	0.80	0.71	0.64
	1998	0.44	0.78	0.96	0.76	0.78	0.62
	1999	0.52	0.79	0.95	0.81	0.77	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.4	4.5
	1998-99		12.1	5.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	72.1	27.9
	1998	75.9	24.1
	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: 2711

Industry: Pulp Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 11		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	...	4.6	...	...	...
	1998	...	-2.1	...	...	-5.0
	1999	...	-0.4	...	-0.4	...
Pretax profit margin	1997	...	5.1	...	...	...
	1998	...	-2.1	...	...	-5.0
	1999	...	-0.4	...	-0.4	...
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	...	1.5	...	...	...
	1998	...	-1.7	...	...	-2.7
	1999	...	-0.2	...	-0.2	...
Return on equity	1997	...	...	...	...	...
	1998	...	-3.6	...	...	...
	1999	...	...	...	...	...
Liabilities to assets	1997	...	0.80	...	...	...
	1998	...	0.62	...	...	0.62
	1999	...	0.64	...	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-10.4	...
1998-99		...	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		86.7	13.3
1998		60.0	40.0
1999		40.0	60.0

(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: 2713
 Industry: Paperboard Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 17		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	9.3	6.4	3.3	8.4	5.4	7.5
	1998	8.9	5.1	1.3	...	4.7	...
	1999	...	3.6	...	...	3.2	...
Pretax profit margin	1997	12.0	8.7	3.8	10.6	6.9	10.3
	1998	11.0	6.2	1.6	...	6.2	...
	1999	...	4.5	...	...	3.8	...
Gross profit margin	1997	...	26.3	...	...	23.2	32.4
	1998	...	24.7	...	...	24.8	...
	1999	...	22.9	...	...	22.9	...
Pretax profit to assets	1997	17.6	7.0	3.7	12.4	5.3	10.0
	1998	23.0	12.0	5.7	...	12.6	...
	1999	...	10.2	...	...	9.1	...
Return on equity	1997	...	31.6	...	...	13.5	16.6
	1998	...	30.1	...	...	33.7	...
	1999	...	15.4	...	...	15.4	...
Liabilities to assets	1997	0.46	0.80	0.97	0.83	0.73	0.46
	1998	0.42	0.74	0.89	...	0.75	...
	1999	...	0.72	...	...	0.82	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	16.4	1.5
	1998-99	14.4	-0.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	92.6	7.4
	1998	91.3	8.7
	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: 2719

Industry: Other Paper Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 32		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	16.6	3.3	-2.0	14.8	1.4	1.7
	1998	5.9	0.1	-11.4	-2.3	0.5	1.9
	1999	10.1	1.2	-4.5	3.4	1.0	...
Pretax profit margin	1997	20.4	4.0	-2.0	19.4	2.1	3.8
	1998	8.6	-0.0	-11.4	-2.3	0.5	4.9
	1999	10.1	1.5	-3.6	2.5	1.5	...
Gross profit margin	1997	43.8	27.6	14.5	...	24.0	...
	1998	43.4	33.9	19.9	43.4	24.8	17.9
	1999	56.1	35.3	19.8	...	30.4	...
Pretax profit to assets	1997	33.5	16.0	-2.1	22.1	4.9	2.5
	1998	13.5	0.1	-13.6	-8.3	1.1	6.6
	1999	15.4	5.0	-10.7	4.9	5.0	...
Return on equity	1997	...	30.6	...	...	...	9.4
	1998	33.7	15.4	-41.9	-40.0	15.8	13.4
	1999	...	4.5	...	...	8.4	...
Liabilities to assets	1997	0.36	0.79	1.08	0.58	0.84	0.30
	1998	0.39	0.78	1.08	0.79	0.73	0.72
	1999	0.43	0.70	0.95	0.69	0.71	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.1	...
1998-99	-0.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.3	35.7
1998	54.3	45.7
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: 2731

Industry: Folding Carton and Set-Up Box Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 55		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.3	2.0	-0.8	1.5	2.0	2.8
	1998	5.9	3.1	-0.3	1.5	3.3	2.3
	1999	7.5	1.9	0.0	1.7	2.0	1.1
Pretax profit margin	1997	6.7	2.3	-0.3	1.1	2.6	3.1
	1998	7.3	3.3	-0.3	1.9	3.8	3.0
	1999	7.6	2.8	0.1	4.9	2.8	1.8
Gross profit margin	1997	46.2	29.3	18.9	36.5	27.0	23.5
	1998	47.8	37.4	23.6	48.4	32.3	23.1
	1999	48.6	34.0	24.1	37.0	31.3	20.8
Pretax profit to assets	1997	11.4	3.6	-0.8	2.5	6.1	6.2
	1998	14.1	5.2	-0.3	0.9	6.1	6.6
	1999	11.4	5.6	0.5	5.3	6.6	3.7
Return on equity	1997	37.9	15.6	3.3	7.2	19.0	15.7
	1998	36.1	18.9	2.7	1.0	19.0	16.5
	1999	43.9	16.2	2.0	...	22.4	15.6
Liabilities to assets	1997	0.45	0.74	0.93	0.69	0.74	0.76
	1998	0.38	0.80	0.96	0.84	0.76	0.65
	1999	0.38	0.81	0.93	0.76	0.81	0.77

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.2	11.4
1998-99		2.6	1.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		77.9	22.1
1998		78.9	21.1
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: 2732

Industry: Corrugated Box Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 59							
Net profit margin	1997	6.7	2.7	-0.2	10.9	2.5	2.5
	1998	6.9	3.3	0.4	3.0	3.5	1.7
	1999	5.1	2.1	-0.6	1.5	2.7	1.6
Pretax profit margin	1997	9.5	3.6	-0.2	10.9	3.1	3.2
	1998	9.0	3.5	0.5	3.3	3.6	2.2
	1999	6.3	3.1	-0.2	2.3	3.4	2.1
Gross profit margin	1997	43.3	32.3	25.3	49.3	31.3	28.7
	1998	45.1	34.2	26.3	38.8	31.8	27.2
	1999	44.3	31.6	22.9	32.9	31.2	25.7
Pretax profit to assets	1997	19.6	7.5	-0.7	10.6	7.0	7.5
	1998	20.0	8.3	1.1	8.3	8.2	7.0
	1999	14.3	7.0	-0.9	2.4	8.4	6.0
Return on equity	1997	26.6	9.9	-3.0	...	12.3	16.2
	1998	33.2	19.2	6.6	...	20.2	17.9
	1999	24.9	17.3	3.8	2.6	18.2	15.8
Liabilities to assets	1997	0.39	0.58	0.86	0.91	0.58	0.69
	1998	0.48	0.65	0.82	0.79	0.62	0.78
	1999	0.49	0.65	0.85	0.76	0.64	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.4	13.9
1998-99	10.9	13.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	81.1	18.9
1998	84.4	15.6
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: 2733

Industry: Paper Bag Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 7		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	...	1.5	...	...	1.3
	1998	...	2.3	...	...	1.3
	1999	...	7.0	...	...	7.2
Pretax profit margin	1997	...	2.0	...	...	1.7
	1998	...	2.3	...	...	1.9
	1999	...	7.9	...	...	8.5
Gross profit margin	1997	...	17.7	...	...	17.4
	1998	...	...	...	...	...
	1999	...	27.3	...	...	...
Pretax profit to assets	1997	...	4.7	...	...	4.4
	1998	...	5.0	...	...	...
	1999	...	...	...	...	...
Return on equity	1997	...	11.3	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Liabilities to assets	1997	...	0.66	...	...	0.66
	1998	...	...	...	...	...
	1999	...	...	...	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		17.5
		1998-99		...
				7.1
				0.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		93.8	6.3
		88.9	11.1
		86.7	13.3

(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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 2791

Industry: Coated and Treated Paper Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 59							
Net profit margin	1997	9.8	3.9	0.8	6.1	3.6	2.4
	1998	5.5	3.0	-2.0	-1.8	3.3	1.9
	1999	7.6	2.6	0.2	0.2	3.2	2.3
Pretax profit margin	1997	11.6	4.6	0.9	6.8	4.1	2.7
	1998	6.9	3.6	-1.6	-1.8	4.5	2.2
	1999	8.8	3.6	0.4	0.2	3.9	2.8
Gross profit margin	1997	54.7	36.3	28.9	39.5	35.2	26.3
	1998	45.0	34.0	19.4	43.2	32.6	25.1
	1999	46.5	34.1	19.5	37.2	33.9	25.1
Pretax profit to assets	1997	22.2	8.6	1.3	11.4	8.3	8.3
	1998	17.0	6.9	-2.6	-2.5	9.0	6.5
	1999	21.4	8.0	1.0	0.6	10.2	6.5
Return on equity	1997	52.1	28.1	5.1	21.6	29.3	16.9
	1998	34.7	16.7	-1.7	-7.1	20.5	14.0
	1999	30.7	21.9	9.8	...	21.6	17.6
Liabilities to assets	1997	0.44	0.67	0.85	0.57	0.69	0.67
	1998	0.44	0.68	0.86	0.81	0.65	0.71
	1999	0.48	0.66	0.89	1.01	0.61	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.6	11.6
1998-99	11.9	12.3

Distribution of Firms by profit and loss - Pretax Profit (%)		
	<u>Profit</u>	<u>Loss</u>
1997	79.6	20.4
1998	75.3	24.7
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: 2792

Industry: Stationery Paper Products Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 54							
Net profit margin	1997	5.5	1.8	-1.0	1.1	2.4	1.9
	1998	5.2	2.4	-0.2	3.3	2.3	1.8
	1999	5.9	2.6	-1.5	1.1	3.2	2.2
Pretax profit margin	1997	6.0	2.4	-1.0	1.1	3.3	2.6
	1998	5.9	2.9	-0.1	3.3	2.9	2.3
	1999	6.8	3.6	-1.0	1.1	3.9	2.6
Gross profit margin	1997	44.1	30.5	20.2	39.2	24.0	25.5
	1998	43.2	34.3	24.4	40.4	31.9	24.1
	1999	44.7	30.6	22.9	38.7	26.0	23.4
Pretax profit to assets	1997	15.0	3.5	-1.8	2.3	6.1	6.1
	1998	13.1	6.2	0.0	6.3	6.2	4.9
	1999	15.5	5.8	-0.8	0.7	8.5	5.3
Return on equity	1997	31.4	15.8	0.3	14.2	15.8	12.0
	1998	37.5	12.3	2.8	22.6	11.9	8.9
	1999	39.4	17.7	7.4	...	17.7	14.4
Liabilities to assets	1997	0.43	0.63	0.92	0.58	0.65	0.75
	1998	0.36	0.60	0.89	0.48	0.65	0.72
	1999	0.52	0.74	0.95	0.87	0.69	0.71

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
1997-98		10.5		3.2	
1998-99		5.0		20.9	

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.3	27.7
1998		75.8	24.2
1999		75.4	24.6

(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: 2793

Industry: Paper Consumer Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 8		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	...	2.5	...	...	2.5
	1998	...	4.9	...	...	...
	1999	...	2.2	...	...	...
Pretax profit margin	1997	...	2.8	...	...	2.5
	1998	...	5.8	...	...	...
	1999	...	2.2	...	...	...
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	...	5.2	...	...	5.2
	1998	...	8.9	...	...	...
	1999	...	5.4	...	...	...
Return on equity	1997	...	6.5	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Liabilities to assets	1997	...	0.63	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		25.1	17.0
1998-99		5.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		78.6	21.4
1998		83.3	16.7
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: 2799

Industry: Other Converted Paper Products Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 103							
Net profit margin	1997	8.7	2.7	-3.4	0.4	4.1	3.4
	1998	8.3	2.8	-1.2	1.8	3.9	2.3
	1999	7.8	3.7	-1.2	2.5	4.0	1.9
Pretax profit margin	1997	10.2	3.6	-3.4	0.4	5.0	4.4
	1998	11.1	3.3	-1.2	1.6	4.5	2.6
	1999	9.3	4.2	0.1	2.7	4.7	2.3
Gross profit margin	1997	45.9	34.3	22.3	41.2	30.3	29.7
	1998	49.2	33.2	24.1	48.0	26.5	26.8
	1999	45.9	30.8	22.6	49.5	28.3	28.8
Pretax profit to assets	1997	21.7	7.1	-5.6	0.9	9.3	7.0
	1998	18.2	5.7	-0.6	2.5	9.6	4.9
	1999	16.1	6.9	0.2	4.7	8.2	2.2
Return on equity	1997	48.8	24.8	1.5	9.5	26.0	14.3
	1998	46.4	26.2	7.7	28.9	22.0	7.5
	1999	44.5	21.0	1.4	9.5	21.1	2.0
Liabilities to assets	1997	0.48	0.79	1.00	0.84	0.75	0.53
	1998	0.51	0.81	0.99	0.95	0.72	0.49
	1999	0.54	0.77	0.97	0.83	0.73	0.52

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.4	7.0
1998-99		9.9	-2.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.2	29.8
1998		75.2	24.8
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: 2811

Industry: Business Forms Printing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 287						
Net profit margin	1997	7.2	2.5	-0.5	1.6	2.9
	1998	7.3	2.4	-0.5	2.0	2.5
	1999	7.1	3.0	-0.5	3.5	2.2
Pretax profit margin	1997	8.4	3.0	-0.1	2.0	3.5
	1998	8.8	2.9	-0.6	2.1	3.1
	1999	7.9	3.4	-0.3	4.1	2.9
Gross profit margin	1997	46.2	34.5	26.3	39.8	32.1
	1998	48.4	34.9	26.9	40.4	33.0
	1999	49.5	36.1	27.5	44.5	32.0
Pretax profit to assets	1997	16.0	6.2	-0.8	4.4	8.1
	1998	18.1	5.8	-1.4	4.1	6.9
	1999	19.6	6.6	-0.7	7.8	5.5
Return on equity	1997	34.3	18.2	5.8	14.5	19.5
	1998	40.6	16.4	2.4	11.9	17.5
	1999	37.4	16.5	0.5	18.6	16.4
Liabilities to assets	1997	0.46	0.72	0.93	0.81	0.65
	1998	0.47	0.73	1.00	0.81	0.72
	1999	0.44	0.73	0.99	0.78	0.70

Sales - % change year over year
**Firms with revenue between
\$50,000 and \$5 million \$5 million and \$25 million**

1997-98	5.6	6.8
1998-99	4.8	9.2

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	75.2	24.8
1998	73.1	26.9
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 2819

Industry: Other Commercial Printing Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,956							
Net profit margin	1997	5.7	1.8	-1.5	0.8	2.7	1.8
	1998	5.8	1.8	-1.5	0.9	2.9	2.2
	1999	5.9	2.0	-1.4	1.1	2.7	2.3
Pretax profit margin	1997	6.7	2.1	-1.4	1.0	3.4	2.5
	1998	6.8	2.2	-1.4	1.1	3.5	2.7
	1999	6.9	2.4	-1.2	1.2	3.4	2.9
Gross profit margin	1997	56.5	38.2	27.5	45.3	33.4	27.8
	1998	57.1	38.6	27.7	47.6	33.9	28.0
	1999	57.0	39.0	28.0	47.4	34.2	28.1
Pretax profit to assets	1997	14.1	4.4	-3.3	2.0	7.0	4.9
	1998	14.1	4.7	-3.1	2.3	7.2	5.4
	1999	14.5	5.1	-2.6	2.7	6.9	5.4
Return on equity	1997	32.8	13.7	1.5	7.8	17.5	12.3
	1998	32.0	14.3	2.1	10.4	17.4	15.2
	1999	32.1	14.1	0.8	10.4	16.7	14.5
Liabilities to assets	1997	0.49	0.77	1.00	-0.85	0.70	0.71
	1998	0.49	0.77	1.00	0.87	0.70	0.71
	1999	0.48	0.74	0.99	0.84	0.68	0.73

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	7.5	6.8
	1998-99	7.6	6.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	67.5	32.5
	1998	67.6	32.4
	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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 2821

Industry: Platemaking, Typesetting and Bindery Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 806							
Net profit margin	1997	6.6	1.8	-3.5	0.8	3.3	1.3
	1998	8.1	3.0	-1.9	1.2	4.0	2.5
	1999	8.3	3.0	-1.1	1.7	4.4	3.3
Pretax profit margin	1997	7.8	2.3	-3.2	1.0	4.1	2.0
	1998	9.8	3.5	-1.7	1.6	4.9	3.4
	1999	9.7	3.6	-1.0	2.1	5.3	3.5
Gross profit margin	1997	61.5	45.3	32.1	52.4	36.1	32.4
	1998	58.2	42.1	29.8	51.0	35.2	30.7
	1999	57.5	40.9	28.6	51.5	34.9	38.5
Pretax profit to assets	1997	14.5	4.2	-5.3	1.8	7.7	3.6
	1998	17.0	6.7	-3.8	2.5	9.1	5.9
	1999	17.5	7.0	-1.6	3.0	9.7	7.9
Return on equity	1997	33.6	13.4	-0.4	8.7	18.1	8.0
	1998	34.8	16.7	0.9	10.5	20.6	12.3
	1999	36.3	18.0	3.2	11.6	20.1	14.0
Liabilities to assets	1997	0.47	0.75	1.02	0.83	0.68	0.73
	1998	0.44	0.71	0.96	0.78	0.67	0.67
	1999	0.42	0.68	0.91	0.77	0.63	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.4	1.2
1998-99	4.3	6.0

Distribution of Firms by profit and loss - Pretax Profit (%)		
	Profit	Loss
1997	63.4	36.6
1998	68.2	31.8
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: 2831

Industry: Book Publishing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 319							
Net profit margin	1997	9.4	2.4	-4.7	1.6	3.4	3.6
	1998	11.9	3.8	-1.3	2.8	4.5	3.5
	1999	13.4	3.9	-1.5	3.2	4.9	2.3
Pretax profit margin	1997	12.8	2.9	-3.7	1.9	4.1	4.9
	1998	14.6	4.7	-1.2	4.1	4.9	5.2
	1999	16.4	5.0	-1.3	3.9	6.3	3.6
Gross profit margin	1997	64.5	49.5	34.9	50.4	47.4	41.8
	1998	65.2	48.3	36.4	51.5	46.8	43.8
	1999	62.8	48.9	34.8	48.7	50.8	50.1
Pretax profit to assets	1997	18.9	3.5	-4.2	2.6	5.1	7.1
	1998	20.4	5.3	-2.7	5.1	5.5	7.7
	1999	21.6	6.4	-2.6	4.8	8.7	4.3
Return on equity	1997	36.1	13.1	-2.6	4.6	17.3	16.8
	1998	33.3	15.2	1.6	14.8	16.0	14.4
	1999	37.3	13.7	1.0	11.7	16.3	9.3
Liabilities to assets	1997	0.45	0.75	0.98	0.83	0.69	0.59
	1998	0.42	0.70	0.97	0.72	0.69	0.60
	1999	0.38	0.69	0.95	0.71	0.63	0.75

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	6.5	6.1
	1998-99	5.4	2.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.6	34.4
	1998	70.3	29.7
	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: 2839

Industry: Other Publishing Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 972							
Net profit margin	1997	8.1	2.0	-1.8	1.3	3.0	1.9
	1998	8.7	2.3	-1.7	1.5	3.1	1.6
	1999	8.8	2.3	-2.2	1.6	3.1	2.1
Pretax profit margin	1997	10.1	2.7	-1.6	1.8	3.7	2.4
	1998	11.0	2.9	-1.4	2.1	4.2	2.1
	1999	10.9	2.8	-1.9	2.0	3.9	3.3
Gross profit margin	1997	61.2	46.0	32.0	47.3	44.9	41.2
	1998	61.1	46.3	31.1	49.6	43.5	33.8
	1999	61.6	46.8	32.8	47.0	46.8	40.5
Pretax profit to assets	1997	21.2	5.3	-3.9	3.1	9.5	6.1
	1998	22.1	6.8	-4.0	4.2	9.8	6.5
	1999	23.6	6.1	-4.8	4.0	8.6	5.6
Return on equity	1997	38.9	15.7	0.4	12.0	18.4	11.0
	1998	42.2	18.2	3.6	15.0	22.2	13.4
	1999	37.8	16.1	-0.3	12.2	17.5	13.3
Liabilities to assets	1997	0.47	0.81	1.03	0.86	0.70	0.79
	1998	0.45	0.76	1.03	0.79	0.74	0.80
	1999	0.45	0.75	1.02	0.79	0.72	0.84

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	7.7	7.6
	1998-99	8.0	5.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.9	34.1
1998		67.7	32.3
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: 2841

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

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 257							
Net profit margin	1997	7.8	2.8	-1.0	1.4	3.8	2.4
	1998	7.8	2.7	-1.1	2.0	4.2	4.0
	1999	8.0	3.0	-0.9	3.2	3.0	...
Pretax profit margin	1997	9.4	3.5	-1.0	1.5	4.8	3.1
	1998	9.6	3.7	-0.7	2.1	5.1	5.4
	1999	9.3	3.8	-0.5	3.6	4.0	...
Gross profit margin	1997	66.2	49.4	30.1	51.5	46.0	33.6
	1998	68.9	51.1	32.2	51.3	49.5	...
	1999	71.7	56.0	36.4	56.0	55.9	...
Pretax profit to assets	1997	21.2	7.4	-1.9	3.0	10.3	5.1
	1998	19.8	7.4	-1.7	5.1	9.4	7.3
	1999	19.5	8.5	-1.5	8.9	8.3	...
Return on equity	1997	37.3	14.9	2.3	9.9	17.4	10.1
	1998	40.7	15.3	2.6	14.7	17.6	8.1
	1999	30.6	15.8	1.9	16.9	12.4	...
Liabilities to assets	1997	0.42	0.72	1.03	0.79	0.65	0.55
	1998	0.36	0.65	0.99	0.76	0.58	0.73
	1999	0.38	0.67	0.95	0.77	0.57	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		4.9		1.2
	1998-99		4.9		-12.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.5	30.5
	1998	73.0	27.0
	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: 2849

Industry: Other Combined Publishing and Printing Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 82						
Net profit margin	1997	10.8	2.6	-1.7	3.3	2.3
	1998	8.4	2.5	-0.5	2.2	3.0
	1999	10.8	4.6	-0.9	2.0	5.1
Pretax profit margin	1997	12.6	3.1	-2.2	3.5	3.1
	1998	9.4	2.7	-0.5	2.5	3.5
	1999	13.6	4.9	-0.9	2.6	6.8
Gross profit margin	1997	63.4	43.1	30.9	49.2	33.8
	1998	68.4	50.7	35.8	55.8	44.8
	1999	62.0	45.7	33.6	54.0	41.7
Pretax profit to assets	1997	23.2	6.7	-2.4	7.8	5.8
	1998	19.4	5.9	-1.2	4.9	6.0
	1999	26.5	7.9	-1.8	7.1	15.1
Return on equity	1997	41.9	13.3	-0.0	11.4	15.8
	1998	35.3	16.3	0.8	15.8	16.3
	1999	44.2	18.2	-2.0	6.7	25.4
Liabilities to assets	1997	0.41	0.67	0.90	0.62	0.75
	1998	0.39	0.71	0.97	0.72	0.70
	1999	0.35	0.59	0.89	0.59	0.61

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
1997-98		9.3		
1998-99		11.0		

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	70.0	30.0
1998	70.5	29.5
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: 2912
 Industry: Steel Foundries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 35							
Net profit margin	1997	6.9	3.8	1.9	6.0	3.8	1.0
	1998	8.0	4.5	-0.2	-0.3	4.7	1.6
	1999	8.2	3.8	-0.2	1.0	4.6	1.2
Pretax profit margin	1997	8.2	5.2	2.0	6.4	5.0	1.9
	1998	8.8	5.8	-0.2	-0.3	6.4	2.3
	1999	9.6	4.8	0.4	1.0	5.9	1.4
Gross profit margin	1997	32.6	25.9	21.2	28.1	25.9	12.7
	1998	36.6	27.5	16.8	23.7	27.6	17.4
	1999	38.3	25.6	16.8	...	26.7	16.7
Pretax profit to assets	1997	17.7	11.4	4.2	15.1	11.4	3.7
	1998	23.8	10.0	-0.5	-0.5	12.2	4.0
	1999	19.8	9.8	1.0	7.5	13.3	3.3
Return on equity	1997	46.2	27.3	10.1	...	25.8	19.2
	1998	53.2	23.1	6.4	...	28.4	7.7
	1999	37.7	19.2	5.4	...	20.2	7.6
Liabilities to assets	1997	0.57	0.76	1.01	0.76	0.76	0.81
	1998	0.40	0.67	0.91	0.66	0.67	0.74
	1999	0.33	0.63	0.93	0.55	0.63	0.66

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		9.0		-1.4
	1998-99		22.8		0.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	84.9	15.1
	1998	75.0	25.0
	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: 2919

Industry: Other Primary Steel Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 17							
Net profit margin	1997	6.3	2.8	-0.6	0.7	3.2	1.7
	1998	62.3	12.8	1.5	14.2	6.2	...
	1999	...	1.6	...	...	...	...
Pretax profit margin	1997	7.9	3.7	-0.4	1.1	4.1	2.4
	1998	72.7	16.3	2.3	18.1	6.2	...
	1999	...	1.9	...	...	...	...
Gross profit margin	1997	37.9	24.6	16.6	33.4	24.3	18.6
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.4	8.2	-0.8	2.5	10.8	7.7
	1998	17.1	11.7	3.0	14.1	6.1	...
	1999	...	2.8	...	...	...	...
Return on equity	1997	46.8	20.4	10.7	40.4	19.1	15.0
	1998	...	36.8	...	...	...	...
	1999	...	...	...	...	...	...
Liabilities to assets	1997	0.50	0.71	1.00	0.87	0.63	0.76
	1998	0.47	0.81	1.00	0.79	0.82	...
	1999	...	...	...	...	...	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	21.1	7.4
1998-99	-5.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	76.3	23.7
1998	80.0	20.0
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 2921

Industry: Steel Pipe and Tube Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Firms	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	\$500,000 to \$5 million	
Number of firms (1998): 73							
Net profit margin	1997	7.7	3.4	-0.3	3.8	3.4	2.4
	1998	9.7	4.8	-0.4	1.9	6.2	0.4
	1999	9.0	5.0	-0.6	1.3	6.2	-0.8
Pretax profit margin	1997	9.0	4.3	-0.1	4.2	4.4	3.3
	1998	11.3	5.9	-0.1	2.6	7.7	0.7
	1999	11.5	5.6	-1.0	1.6	7.1	-0.7
Gross profit margin	1997	51.7	31.0	20.5	37.1	29.8	17.6
	1998	48.4	35.8	27.8	40.1	32.5	14.3
	1999	47.3	32.9	26.3	45.7	30.9	21.4
Pretax profit to assets	1997	18.0	8.7	0.1	6.3	8.8	6.4
	1998	24.8	13.3	-0.7	3.3	16.9	1.7
	1999	23.5	12.5	-0.7	1.6	14.7	-1.2
Return on equity	1997	69.4	29.7	5.4	22.1	31.1	23.7
	1998	52.9	25.4	11.7	13.1	33.5	10.9
	1999	38.8	22.0	13.5	24.7	21.3	-5.5
Liabilities to assets	1997	0.47	0.74	0.91	0.77	0.70	0.66
	1998	0.34	0.67	0.94	0.80	0.51	0.70
	1999	0.30	0.57	0.98	0.87	0.44	0.77

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	19.4	-4.6
	1998-99	-5.7	-7.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.8	24.2
	1998	73.6	26.4
	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: 2941

Industry: Iron Foundries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 75							
Net profit margin	1997	10.8	4.0	0.8	6.9	3.4	3.7
	1998	6.9	2.7	-0.5	4.0	2.6	1.9
	1999	10.1	4.2	0.3	1.1	4.9	4.4
Pretax profit margin	1997	12.0	4.8	0.8	7.2	4.4	5.1
	1998	8.7	3.7	-0.5	3.9	3.4	2.6
	1999	12.6	5.4	0.5	1.3	5.9	4.7
Gross profit margin	1997	45.1	31.9	20.1	44.1	25.2	18.4
	1998	41.1	29.0	17.7	40.8	22.6	20.1
	1999	49.7	33.3	23.1	39.7	30.3	20.5
Pretax profit to assets	1997	22.5	7.0	1.1	5.9	8.2	9.9
	1998	22.0	5.5	-1.2	2.0	5.5	4.5
	1999	19.0	9.5	1.2	1.5	12.0	7.4
Return on equity	1997	33.1	19.9	8.6	32.7	16.3	12.4
	1998	29.6	17.2	2.0	17.7	17.2	8.6
	1999	33.3	21.3	5.5	8.2	22.0	9.6
Liabilities to assets	1997	0.51	0.72	0.99	0.83	0.60	0.52
	1998	0.41	0.69	0.89	0.84	0.59	0.56
	1999	0.32	0.58	0.83	0.59	0.55	0.51

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	16.6	3.1
1998-99	6.7	-5.6

Distribution of Firms by profit and loss - Pretax Profit (%)		
	<u>Profit</u>	<u>Loss</u>
1997	86.4	13.6
1998	76.8	23.2
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: 2961

Industry: Aluminum Rolling, Casting and Extruding Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 63							
Net profit margin	1997	8.3	3.3	-0.3	3.4	3.3	2.3
	1998	10.9	3.3	-2.5	2.9	3.3	7.4
	1999	10.6	4.0	0.8	4.2	3.6	...
Pretax profit margin	1997	9.3	4.2	-0.1	3.6	4.3	3.0
	1998	10.9	3.5	-2.3	1.9	4.0	11.1
	1999	13.1	5.4	1.4	6.7	5.4	...
Gross profit margin	1997	42.1	27.2	18.3	40.5	23.0	22.0
	1998	38.9	26.9	20.1	33.8	23.2	22.8
	1999	36.2	26.5	21.2	27.8	25.9	...
Pretax profit to assets	1997	17.5	8.0	-0.2	6.7	10.3	3.6
	1998	17.1	8.8	-2.5	3.2	9.9	16.5
	1999	21.6	10.4	1.8	12.2	9.2	...
Return on equity	1997	34.1	17.1	7.1	20.8	15.2	20.2
	1998	42.2	18.1	-1.4	18.1	16.8	32.6
	1999	40.2	18.0	4.3	12.0	19.8	...
Liabilities to assets	1997	0.40	0.64	0.99	0.68	0.61	0.56
	1998	0.43	0.69	0.95	0.72	0.69	0.58
	1999	0.42	0.64	0.83	0.55	0.65	...

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.7	11.3
	1998-99		19.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	77.5	22.5
	1998	70.4	29.6
	1999	84.1	15.9

(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: 2971

Industry: Copper and Copper Alloy Rolling, Casting and Extruding Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 29						Median
Net profit margin	1997	6.1	3.4	-1.5	4.5	3.3
	1998	8.4	2.6	-0.1	7.8	1.9
	1999	15.9	6.7	1.2	14.5	2.3
						...
Pretax profit margin	1997	6.9	4.3	-1.5	5.3	4.2
	1998	11.5	3.3	0.5	14.5	2.7
	1999	20.3	8.2	1.9	17.4	3.2
						...
Gross profit margin	1997	51.6	23.7	19.6	...	22.5
	1998	58.9	33.2	16.0	68.5	22.3
	1999	61.1	29.3	20.3	...	25.0
						...
Pretax profit to assets	1997	13.8	7.2	-3.5	11.1	6.3
	1998	21.7	5.0	-0.4	13.4	3.6
	1999	25.3	13.8	2.5	22.8	7.7
						...
Return on equity	1997	49.5	11.8	5.9	...	10.9
	1998	28.4	10.1	4.4	...	9.0
	1999	43.0	23.7	15.1	...	17.3
						...
Liabilities to assets	1997	0.46	0.71	0.92	0.68	0.74
	1998	0.38	0.68	0.86	0.65	0.76
	1999	0.26	0.50	0.79	0.36	0.53
						...

Sales - % change year over year
**Firms with revenue between
\$50,000 and \$5 million \$5 million and \$25 million**

1997-98	6.0	...
1998-99	1.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	72.7	27.3
1998	78.8	21.2
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.

Volume 3 - Small and Medium Firms

Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 2999

Industry: Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 73						
Net profit margin	1997	11.8	4.6	0.4	4.3	4.7
	1998	10.0	4.6	0.5	4.8	4.2
	1999	9.0	4.4	1.2	4.6	4.4
						3.6
Pretax profit margin	1997	15.0	5.4	0.6	5.2	5.8
	1998	12.7	5.7	1.0	6.0	5.3
	1999	11.6	5.0	1.8	5.0	5.4
						2.4
Gross profit margin	1997	43.3	26.6	19.3	41.6	26.5
	1998	39.7	27.9	17.9	36.8	25.2
	1999	39.5	29.9	20.4	35.4	29.0
						19.5
Pretax profit to assets	1997	17.4	9.2	0.9	9.2	9.3
	1998	19.4	8.7	1.1	13.7	8.6
	1999	23.2	10.6	3.0	11.9	9.1
						8.1
Return on equity	1997	39.9	20.1	6.3	20.7	20.1
	1998	49.4	15.6	4.8	14.3	18.0
	1999	38.7	23.7	5.6	32.7	13.4
						14.6
Liabilities to assets	1997	0.33	0.63	0.90	0.59	0.67
	1998	0.38	0.65	0.85	0.59	0.70
	1999	0.42	0.65	0.85	0.77	0.59
						0.57

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98			6.0	-1.6
1998-99			14.4	1.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		81.1	18.9
1998		80.6	19.4
1999		84.2	15.8

(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: 3011

Industry: Power Boiler and Heat Exchanger Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 38							
Net profit margin	1997	5.9	2.1	-2.2	-5.3	2.4	2.3
	1998	10.2	5.3	1.2	8.4	4.1	1.5
	1999	9.0	4.2	-1.4	3.5	4.4	1.4
Pretax profit margin	1997	8.7	2.8	-2.2	-2.3	3.5	3.1
	1998	12.6	6.5	1.3	9.7	5.1	1.8
	1999	10.9	5.4	-1.1	4.5	5.6	1.7
Gross profit margin	1997	40.2	30.2	22.7	33.2	26.9	26.3
	1998	39.5	32.1	21.7	36.7	29.3	20.2
	1999	43.7	28.3	18.3	44.6	21.8	24.0
Pretax profit to assets	1997	17.5	5.0	-6.7	1.0	7.3	7.2
	1998	24.8	12.7	4.1	24.3	11.3	3.2
	1999	25.1	10.8	-0.7	11.5	10.7	3.7
Return on equity	1997	25.1	12.1	-0.5	...	13.5	15.0
	1998	33.4	17.6	10.9	...	14.8	6.6
	1999	27.6	14.8	8.0	...	14.8	12.7
Liabilities to assets	1997	0.41	0.67	0.95	0.78	0.53	0.76
	1998	0.36	0.58	0.96	0.62	0.55	0.73
	1999	0.23	0.43	0.81	0.47	0.40	0.71

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
1997-98		-7.3		25.2
1998-99		19.5		-8.0

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	68.9	31.1
1998	79.2	20.8
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3021

Industry: Metal Tanks (Heavy Gauge) Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 95						
Net profit margin	1997	9.7	2.5	0.2	2.5	2.6
	1998	5.9	1.8	-2.1	-0.9	1.8
	1999	6.5	3.2	-2.0	3.6	2.7
						2.1
Pretax profit margin	1997	13.1	3.3	0.3	3.1	3.8
	1998	8.4	2.4	-2.1	0.6	2.6
	1999	8.5	3.6	-1.6	5.6	2.9
						2.7
Gross profit margin	1997	42.0	30.0	19.1	37.3	25.6
	1998	38.7	28.6	19.1	38.7	27.7
	1999	45.0	30.7	20.0	45.5	26.8
						20.8
Pretax profit to assets	1997	11.0	4.7	-1.3	3.5	6.0
	1998	16.7	4.4	-3.1	0.0	5.6
	1999	12.8	4.8	-1.6	2.8	5.3
						5.7
Return on equity	1997	29.4	16.5	6.3	13.0	18.3
	1998	34.0	13.2	1.3	16.0	12.9
	1999	35.3	15.1	3.5	10.0	15.1
						14.9
Liabilities to assets	1997	0.53	0.79	0.92	0.84	0.76
	1998	0.44	0.74	0.96	0.91	0.70
	1999	0.43	0.65	0.90	0.53	0.67
						0.68

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98			12.3	12.2
1998-99			5.0	-13.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		78.5	21.5
1998		74.1	25.9
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: 3022

Industry: Plate Work Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 165							
Net profit margin	1997	7.1	3.4	-1.9	2.8	3.5	1.5
	1998	7.8	3.4	0.8	3.5	3.4	2.1
	1999	9.1	4.0	1.0	4.2	4.0	1.5
Pretax profit margin	1997	9.2	3.8	-1.7	3.7	4.0	1.9
	1998	9.2	4.2	0.9	4.0	4.2	2.6
	1999	10.9	4.9	1.3	5.2	4.6	2.1
Gross profit margin	1997	43.1	27.4	21.0	36.5	22.7	21.2
	1998	37.9	26.4	19.1	40.0	25.0	23.2
	1999	38.8	27.8	20.1	44.4	24.9	20.1
Pretax profit to assets	1997	13.9	5.5	-5.5	4.2	6.2	3.7
	1998	18.2	8.6	1.8	7.4	9.1	6.1
	1999	19.3	11.0	3.0	11.6	11.0	6.5
Return on equity	1997	40.7	15.3	4.0	23.3	11.4	12.2
	1998	36.9	17.6	6.3	14.8	17.9	17.7
	1999	46.7	23.5	9.1	22.5	24.0	10.7
Liabilities to assets	1997	0.38	0.73	0.98	0.80	0.70	0.75
	1998	0.36	0.63	0.90	0.71	0.61	0.76
	1999	0.36	0.62	0.85	0.64	0.62	0.78

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
1997-98		13.2		12.8
1998-99		12.7		0.5

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	72.9	27.1
1998	80.0	20.0
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.

Volume 3 - Small and Medium Firms

Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3023

Industry: Pre-Engineered Metal Buildings Industry (Except Portable)

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 41							
Net profit margin	1997	11.4	3.0	-0.6	1.6	3.0	1.9
	1998	8.2	4.2	1.6	3.8	4.3	1.7
	1999	7.5	3.9	1.2	6.7	2.8	1.0
Pretax profit margin	1997	11.4	3.9	0.1	...	3.9	2.2
	1998	10.2	5.3	2.4	3.8	5.5	2.1
	1999	9.3	5.4	1.3	8.1	3.8	1.2
Gross profit margin	1997	30.8	25.3	18.7	...	24.9	21.2
	1998	35.7	26.0	17.8	...	25.6	21.7
	1999	35.6	27.4	21.0	...	26.4	12.9
Pretax profit to assets	1997	21.3	8.6	-1.7	5.4	8.7	4.7
	1998	24.8	13.8	6.3	12.7	16.0	5.6
	1999	25.7	9.3	3.1	10.7	8.9	4.7
Return on equity	1997	...	12.1	...	...	12.1	8.3
	1998	54.6	24.9	14.7	...	22.9	19.1
	1999	57.7	23.8	8.5	...	18.5	11.4
Liabilities to assets	1997	0.50	0.91	1.08	...	0.65	0.56
	1998	0.42	0.76	0.97	0.90	0.69	0.74
	1999	0.35	0.60	0.91	0.43	0.64	0.80

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98		7.3		10.6
1998-99		0.7		9.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.5	23.5
1998		93.0	7.0
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: 3029

Industry: Other Fabricated Structural Metal Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 376						
Net profit margin	1997	6.9	3.0	-0.3	1.7	3.3
	1998	7.9	4.1	0.2	4.3	3.9
	1999	7.5	3.5	-0.5	3.4	3.5
Pretax profit margin	1997	8.1	3.7	-0.3	2.3	4.0
	1998	9.6	5.1	0.4	5.5	5.0
	1999	9.2	4.3	0.3	4.3	4.3
Gross profit margin	1997	39.2	25.6	18.1	36.0	23.6
	1998	40.5	28.3	19.3	39.1	24.8
	1999	39.4	28.0	21.3	38.5	27.0
Pretax profit to assets	1997	17.6	8.1	-0.3	4.1	9.7
	1998	21.1	9.9	0.5	7.5	11.4
	1999	19.1	8.6	0.3	3.9	10.5
Return on equity	1997	41.4	19.8	5.2	11.8	23.5
	1998	43.9	21.6	5.8	10.8	22.6
	1999	37.3	17.6	3.2	11.8	18.8
Liabilities to assets	1997	0.46	0.73	0.91	0.75	0.73
	1998	0.45	0.69	0.91	0.72	0.68
	1999	0.42	0.66	0.87	0.66	0.66

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million	Firms with revenue between \$5 million and \$25 million
1997-98	15.9	25.7
1998-99	5.3	9.1

Distribution of Firms by profit and loss - Pretax Profit (%)

	Profit	Loss
1997	76.9	23.1
1998	80.7	19.3
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.

Volume 3 - Small and Medium Firms

Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3031

Industry: Metal Door and Window Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 353							
Net profit margin	1997	5.0	1.5	-1.7	0.4	2.0	2.7
	1998	4.8	2.0	-0.9	0.8	2.5	2.5
	1999	5.2	2.0	-1.1	-0.5	2.6	3.1
Pretax profit margin	1997	6.3	1.8	-1.5	0.7	2.3	3.0
	1998	5.7	2.4	-0.6	1.0	2.7	3.5
	1999	6.3	2.4	-0.5	-0.3	3.2	3.6
Gross profit margin	1997	34.7	25.2	17.5	33.5	22.4	22.0
	1998	33.0	26.0	17.6	30.4	23.3	23.4
	1999	33.6	25.7	17.0	29.6	25.2	23.4
Pretax profit to assets	1997	12.4	4.4	-3.5	1.7	6.3	8.2
	1998	12.8	4.8	-1.3	1.7	6.5	6.9
	1999	13.0	5.5	-1.0	-0.4	7.8	8.5
Return on equity	1997	34.8	14.4	0.5	5.7	16.3	19.7
	1998	31.4	14.7	4.8	7.6	16.3	15.9
	1999	28.4	14.5	1.5	2.0	16.8	20.1
Liabilities to assets	1997	0.51	0.73	0.96	0.73	0.74	0.65
	1998	0.44	0.71	0.96	0.82	0.68	0.68
	1999	0.41	0.67	0.94	0.74	0.64	0.67

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98			4.6	12.4
1998-99			12.0	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.9	30.1
1998		72.7	27.3
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: 3032

Industry: Prefabricated Portable Metal Buildings Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 73							
Net profit margin	1997	8.9	2.1	-0.8	3.6	1.4	...
	1998	6.3	2.1	-1.0	1.1	2.6	1.3
	1999	6.4	1.3	-1.6	2.8	1.3	-0.6
Pretax profit margin	1997	10.6	2.7	-0.7	3.7	1.6	...
	1998	7.7	2.9	-0.9	2.2	3.0	1.8
	1999	7.8	2.8	-1.2	4.4	1.5	-0.1
Gross profit margin	1997	45.3	27.6	18.4	29.5	27.5	...
	1998	40.3	29.2	20.5	36.2	27.6	23.3
	1999	39.9	28.1	20.4	35.3	24.9	17.5
Pretax profit to assets	1997	18.7	4.0	-1.0	6.3	3.0	...
	1998	19.3	5.1	-2.2	1.5	10.1	5.6
	1999	17.2	4.0	-2.7	2.7	4.0	-0.1
Return on equity	1997	39.6	9.6	2.4	9.3	11.8	...
	1998	33.6	21.5	2.1	17.7	24.1	...
	1999	35.1	7.2	-3.3	23.0	7.2	5.5
Liabilities to assets	1997	0.36	0.70	0.98	0.75	0.63	...
	1998	0.40	0.64	0.85	0.67	0.64	0.77
	1999	0.41	0.66	0.87	0.76	0.65	0.69

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		12.4	...
1998-99		14.7	-22.6

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		74.0	26.0
1998		68.3	31.7
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: 3039

Industry: Other Ornamental and Architectural Metal Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 341							
Net profit margin	1997	6.1	2.6	-1.0	1.8	3.1	2.4
	1998	7.7	2.7	-1.1	1.3	3.3	2.8
	1999	8.5	3.7	0.4	3.2	3.9	2.7
Pretax profit margin	1997	7.3	3.0	-0.8	1.8	3.9	2.9
	1998	9.0	3.2	-0.9	1.4	4.2	3.4
	1999	10.0	4.8	0.8	4.0	5.0	3.4
Gross profit margin	1997	43.6	31.3	21.1	39.1	25.0	20.1
	1998	48.0	32.0	22.1	42.1	26.6	23.3
	1999	49.8	32.5	21.8	47.2	28.6	24.0
Pretax profit to assets	1997	15.2	6.0	-1.4	3.5	7.5	6.1
	1998	16.2	6.4	-2.4	2.3	9.8	6.4
	1999	18.8	8.7	0.8	6.4	10.0	7.5
Return on equity	1997	29.2	11.2	2.5	10.7	12.4	16.8
	1998	30.0	14.3	1.4	8.3	16.3	14.7
	1999	36.0	17.4	4.6	15.2	18.1	18.9
Liabilities to assets	1997	0.33	0.64	0.92	0.70	0.60	0.72
	1998	0.39	0.64	0.90	0.77	0.56	0.73
	1999	0.34	0.60	0.88	0.66	0.57	0.70

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		15.9	9.4
1998-99		8.4	9.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.3	27.7
1998		71.5	28.5
1999		80.3	19.7

(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: 3041

Industry: Custom Coating of Metal Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 442		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	9.9	3.9	-0.5	1.1	5.6	4.8
	1998	9.3	4.1	-0.7	1.5	5.1	4.2
	1999	9.3	3.4	-1.1	1.0	4.6	3.3
Pretax profit margin	1997	12.1	5.0	-0.4	1.5	6.3	7.9
	1998	11.5	5.1	-0.5	1.9	6.5	6.5
	1999	11.7	4.4	-1.0	1.0	5.8	4.4
Gross profit margin	1997	51.5	37.4	24.7	38.4	36.9	28.7
	1998	54.0	38.6	27.5	45.1	36.7	28.0
	1999	53.0	38.2	28.3	43.8	35.9	29.5
Pretax profit to assets	1997	21.8	8.5	-0.9	2.1	11.9	13.4
	1998	20.7	9.1	-0.7	4.5	11.2	11.7
	1999	21.4	8.3	-1.8	3.4	11.7	10.3
Return on equity	1997	40.4	19.9	4.7	12.1	21.3	24.1
	1998	38.7	19.5	4.9	19.0	20.6	23.0
	1999	35.0	17.4	2.3	15.7	19.1	26.5
Liabilities to assets	1997	0.37	0.68	0.96	0.86	0.61	0.47
	1998	0.39	0.66	0.95	0.85	0.63	0.56
	1999	0.37	0.64	0.95	0.85	0.60	0.70

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.0	10.5
1998-99		9.5	-0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.7	24.3
1998		74.2	25.8
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: 3042

Industry: Metal Closure and Container Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 54							
Net profit margin	1997	9.0	1.7	-3.1	-1.7	2.0	2.5
	1998	9.5	3.7	-0.1	3.9	3.5	2.5
	1999	6.2	2.4	-1.7	0.6	3.7	2.4
Pretax profit margin	1997	11.5	2.3	-1.4	-1.4	2.4	4.1
	1998	12.6	4.4	-0.1	4.7	4.2	3.2
	1999	7.0	3.1	-1.4	0.6	4.1	3.5
Gross profit margin	1997	43.7	29.4	15.7	34.5	28.9	19.6
	1998	41.3	32.9	20.7	39.8	31.9	21.4
	1999	39.6	33.8	19.6	35.9	33.8	20.1
Pretax profit to assets	1997	16.1	4.2	-1.7	-1.7	6.0	7.4
	1998	13.7	5.6	-0.1	3.1	8.3	5.6
	1999	12.5	4.1	-1.9	0.6	6.7	9.4
Return on equity	1997	27.7	9.6	-1.6	-8.0	13.1	16.7
	1998	30.5	15.2	4.9	4.9	17.1	12.6
	1999	27.2	14.4	0.1	8.9	16.7	23.0
Liabilities to assets	1997	0.42	0.65	0.85	0.64	0.65	0.65
	1998	0.36	0.65	0.91	0.44	0.68	0.64
	1999	0.31	0.68	0.95	0.89	0.63	0.72

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		12.7	5.6
1998-99		9.7	0.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.3	26.7
1998		78.9	21.1
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: 3049

Industry: Other Stamped and Pressed Metal Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 537		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	7.8	2.8	-1.0	1.0	3.7	3.2
	1998	7.7	3.6	0.1	1.4	4.2	3.6
	1999	7.4	3.8	0.4	2.3	4.0	3.2
Pretax profit margin	1997	9.6	3.5	-0.9	1.2	4.6	3.7
	1998	9.7	4.4	0.2	1.6	5.3	4.4
	1999	9.3	4.5	0.6	2.6	5.0	3.8
Gross profit margin	1997	42.5	32.0	22.2	37.3	29.2	23.0
	1998	43.9	31.4	22.6	41.1	29.0	22.9
	1999	43.6	30.8	21.7	40.5	28.6	23.6
Pretax profit to assets	1997	16.7	7.4	-2.0	2.0	9.6	9.9
	1998	19.1	8.6	0.2	3.1	10.5	10.4
	1999	17.5	8.8	1.2	5.0	10.2	8.1
Return on equity	1997	30.4	15.0	2.9	8.7	16.5	22.2
	1998	35.7	16.7	3.6	9.1	19.9	18.2
	1999	33.5	14.3	5.0	10.0	15.5	18.8
Liabilities to assets	1997	0.35	0.65	0.88	0.76	0.59	0.66
	1998	0.35	0.59	0.85	0.68	0.56	0.64
	1999	0.34	0.59	0.88	0.67	0.57	0.59

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		10.4
		1998-99		4.7
				9.4
				3.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	75.0
		1998	78.5
		1999	80.5
			25.0
			21.5
			19.5

(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: 3051

Industry: Upholstery and Coil Spring Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms under	Firms	
Number of firms (1998): 16		Q3 75%	Q2 50%	Q1 25%	\$500,000	\$500,000 to \$5 million	
Net profit margin	1997	8.8	3.1	-3.5	...	3.1	...
	1998	4.6	1.7	-1.0	...	1.9	...
	1999	...	1.7	...	...	2.0	...
Pretax profit margin	1997	10.2	3.8	-3.5	...	3.8	...
	1998	5.6	1.8	-1.0	...	2.2	...
	1999	...	2.5	...	...	2.7	...
Gross profit margin	1997	...	26.8	...	...	25.2	...
	1998	...	26.4	...	...	23.9	...
	1999	...	26.5	...	...	...	...
Pretax profit to assets	1997	10.9	4.6	-7.3	...	7.3	...
	1998	8.1	3.5	-0.6	...	5.5	...
	1999	...	3.7	...	...	5.8	...
Return on equity	1997	...	9.6	...	...	9.0	...
	1998	...	8.1	...	...	11.3	...
	1999	...	5.5	...	...	10.7	...
Liabilities to assets	1997	0.45	0.60	0.93	...	0.56	...
	1998	0.39	0.54	0.85	...	0.53	...
	1999	...	0.46	...	...	0.52	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.3	...
1998-99		10.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		75.0	25.0
1998		73.7	26.3
1999		93.8	6.3

(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: 3052

Industry: Wire and Wire Rope Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 35							
Net profit margin	1997	9.4	3.1	0.0	9.5	3.1	8.5
	1998	7.1	4.0	1.7	...	4.0	2.1
	1999	6.5	3.4	-0.3	...	3.4	0.9
Pretax profit margin	1997	11.0	4.3	0.2	10.8	4.2	13.1
	1998	8.4	4.9	1.9	...	5.0	2.8
	1999	8.2	4.8	0.5	...	4.7	2.9
Gross profit margin	1997	33.3	25.4	18.6	...	26.6	29.0
	1998	41.4	27.1	18.3	...	26.7	...
	1999	45.4	28.3	18.6	...	27.5	27.5
Pretax profit to assets	1997	15.6	9.0	0.7	9.1	9.0	15.5
	1998	15.8	9.6	2.5	...	9.6	3.9
	1999	11.3	7.6	-0.4	...	7.6	4.0
Return on equity	1997	28.2	15.6	7.7	...	14.9	19.2
	1998	28.3	18.4	7.3	...	21.8	...
	1999	23.0	11.0	4.3	...	9.4	7.1
Liabilities to assets	1997	0.41	0.67	0.86	0.85	0.64	0.52
	1998	0.29	0.65	0.96	...	0.59	...
	1999	0.19	0.59	0.83	...	0.60	0.60

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	13.0	0.8
1998-99	-2.6	17.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	78.3	21.7
1998	85.7	14.3
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: 3053

Industry: Industrial Fastener Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 97							
Net profit margin	1997	6.8	4.1	1.4	3.8	4.1	2.8
	1998	9.3	5.0	2.4	8.9	4.6	3.9
	1999	9.0	4.2	1.6	4.1	4.3	2.9
Pretax profit margin	1997	8.3	4.6	1.2	3.5	4.8	3.6
	1998	10.9	6.3	3.1	7.1	5.9	4.4
	1999	11.6	5.2	2.2	8.4	5.0	3.7
Gross profit margin	1997	37.3	27.8	21.9	27.5	28.1	22.3
	1998	47.2	29.0	21.5	40.7	28.2	23.2
	1999	50.8	29.8	22.0	35.7	29.1	23.1
Pretax profit to assets	1997	12.7	7.4	2.3	4.7	7.7	8.4
	1998	15.0	10.6	4.6	9.1	10.7	8.9
	1999	15.2	7.9	3.5	6.0	7.9	6.3
Return on equity	1997	39.4	17.8	9.0	32.5	16.9	16.4
	1998	35.7	21.3	9.2	11.3	21.5	17.7
	1999	31.0	16.5	8.5	20.1	15.9	19.6
Liabilities to assets	1997	0.51	0.70	0.90	0.90	0.65	0.58
	1998	0.41	0.62	0.87	0.71	0.60	0.60
	1999	0.38	0.59	0.83	0.65	0.56	0.64

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		14.5	3.4
1998-99		8.6	7.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		86.9	13.1
1998		86.6	13.4
1999		84.2	15.8

(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: 3059

Industry: Other Wire Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 123		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	7.6	3.4	-1.2	-0.1	3.9	2.1
	1998	8.3	4.0	0.3	0.5	4.3	1.9
	1999	9.0	4.3	0.8	3.7	4.4	1.6
Pretax profit margin	1997	9.4	4.0	-0.6	0.7	4.7	2.5
	1998	10.3	5.1	0.6	1.1	5.6	2.5
	1999	11.5	5.4	1.2	3.6	5.8	2.2
Gross profit margin	1997	45.9	31.5	23.3	42.8	28.7	14.8
	1998	43.6	30.0	22.0	36.7	27.8	20.0
	1999	44.5	31.2	20.5	37.1	29.9	17.5
Pretax profit to assets	1997	17.4	7.3	-1.6	1.2	10.3	4.4
	1998	16.2	8.5	0.5	0.5	10.2	5.1
	1999	21.0	11.5	2.3	6.1	12.0	4.7
Return on equity	1997	28.7	11.8	1.7	8.6	16.1	15.2
	1998	31.2	14.5	5.4	5.9	17.9	17.1
	1999	39.6	20.4	4.1	6.6	25.7	14.1
Liabilities to assets	1997	0.30	0.61	0.95	0.90	0.54	0.65
	1998	0.37	0.59	0.91	0.75	0.56	0.76
	1999	0.41	0.65	0.87	0.77	0.56	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.7	8.7
1998-99		12.2	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		74.6	25.4
1998		78.9	21.1
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: 3061

Industry: Basic Hardware Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 87		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	8.4	3.4	-0.8	3.4	3.3	3.4
	1998	8.0	3.9	0.9	3.3	4.8	2.1
	1999	10.8	4.8	0.6	5.0	4.7	2.9
Pretax profit margin	1997	9.1	3.7	-0.8	3.3	3.8	3.7
	1998	10.2	4.4	1.3	3.3	6.2	2.7
	1999	11.3	6.2	1.1	6.5	5.7	3.1
Gross profit margin	1997	52.0	31.0	25.0	53.9	27.2	26.2
	1998	42.9	32.8	24.9	39.0	31.0	27.1
	1999	51.3	33.2	23.8	36.3	32.0	34.4
Pretax profit to assets	1997	15.6	6.5	-1.9	4.6	6.8	8.3
	1998	19.5	8.2	2.0	5.3	10.4	5.7
	1999	20.5	9.9	1.2	8.6	9.9	8.3
Return on equity	1997	30.8	15.7	4.1	20.2	15.3	13.4
	1998	32.8	18.8	10.0	13.8	20.1	16.5
	1999	31.8	18.6	4.5	19.8	16.9	21.0
Liabilities to assets	1997	0.39	0.73	1.02	0.99	0.68	0.76
	1998	0.39	0.64	0.93	0.79	0.59	0.76
	1999	0.31	0.56	0.90	0.67	0.56	0.77

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.9	7.4
1998-99		8.2	14.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.2	23.8
1998		84.6	15.4
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: 3062

Industry: Metal Dies, Moulds and Patterns Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 695							
Net profit margin	1997	10.4	4.9	0.8	3.9	5.5	3.6
	1998	11.1	5.1	0.3	3.4	5.6	5.2
	1999	10.8	5.2	0.6	5.7	5.1	4.6
Pretax profit margin	1997	12.9	6.2	0.9	5.0	6.9	4.9
	1998	14.0	6.5	0.6	4.5	7.1	6.0
	1999	13.2	6.6	0.8	6.3	6.6	5.3
Gross profit margin	1997	51.3	36.5	24.9	49.4	31.7	27.9
	1998	52.4	36.0	23.3	50.5	30.4	28.5
	1999	54.4	37.7	24.2	52.6	31.7	27.9
Pretax profit to assets	1997	20.2	9.4	1.8	7.0	10.6	7.5
	1998	20.0	9.9	0.9	5.8	11.6	7.2
	1999	19.1	9.6	1.5	9.1	9.9	7.2
Return on equity	1997	37.3	20.0	6.7	16.1	21.7	16.0
	1998	34.8	18.4	6.2	14.0	19.9	17.7
	1999	33.7	16.9	5.6	14.7	18.0	14.9
Liabilities to assets	1997	0.40	0.62	0.84	0.60	0.63	0.64
	1998	0.36	0.62	0.85	0.64	0.61	0.63
	1999	0.36	0.59	0.83	0.58	0.61	0.63

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.0	6.4
1998-99		7.6	6.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		80.8	19.2
1998		78.3	21.7
1999		80.2	19.8

(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: 3063

Industry: Hand Tool and Implement Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 144							
Net profit margin	1997	10.9	4.8	-0.8	4.0	5.3	2.9
	1998	10.2	4.4	-0.7	3.7	5.1	2.0
	1999	12.3	5.4	-0.4	5.5	4.8	...
Pretax profit margin	1997	12.6	5.7	-0.5	3.6	6.8	3.7
	1998	12.4	4.9	-0.5	4.3	6.1	2.6
	1999	14.6	5.8	-0.4	5.9	5.8	...
Gross profit margin	1997	54.8	35.8	26.0	39.6	32.1	15.9
	1998	52.8	37.8	24.6	46.0	33.8	30.3
	1999	52.1	35.1	26.2	46.0	31.2	...
Pretax profit to assets	1997	17.0	8.9	-0.4	5.1	9.9	9.0
	1998	19.5	8.4	-0.9	6.7	9.7	7.0
	1999	20.9	9.4	-0.9	8.1	10.8	...
Return on equity	1997	34.1	16.0	4.7	8.5	16.4	16.6
	1998	38.1	19.2	3.6	12.2	21.1	...
	1999	34.0	15.7	0.4	8.7	21.3	...
Liabilities to assets	1997	0.45	0.71	0.90	0.74	0.61	0.66
	1998	0.35	0.66	0.94	0.65	0.66	0.71
	1999	0.28	0.57	0.88	0.57	0.58	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		14.4	1.5
1998-99		8.3	7.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.6	23.4
1998		70.9	29.1
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: 3069

Industry: Other Hardware and Cutlery Industries

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 206							
Net profit margin	1997	9.7	4.9	0.6	5.0	4.6	8.5
	1998	9.5	5.0	1.1	4.5	5.1	4.3
	1999	10.2	5.0	-0.5	5.2	4.9	3.8
Pretax profit margin	1997	12.0	5.9	0.9	6.3	5.8	12.6
	1998	11.9	6.4	1.6	5.9	6.8	6.9
	1999	12.1	6.0	-0.3	5.8	6.2	4.5
Gross profit margin	1997	48.5	34.8	24.9	43.9	30.4	33.7
	1998	49.4	33.9	25.0	43.1	31.2	31.1
	1999	46.5	32.8	25.6	33.3	31.8	29.2
Pretax profit to assets	1997	17.8	8.4	1.2	7.6	8.6	14.8
	1998	20.0	9.4	1.7	6.0	11.6	9.6
	1999	18.8	9.4	-0.7	7.5	10.2	6.2
Return on equity	1997	32.4	13.8	4.2	12.9	16.7	28.5
	1998	39.0	19.1	7.5	13.5	22.9	17.0
	1999	39.7	20.1	6.7	16.0	20.8	16.7
Liabilities to assets	1997	0.31	0.64	0.90	0.56	0.66	0.61
	1998	0.38	0.59	0.85	0.59	0.59	0.65
	1999	0.40	0.60	0.91	0.59	0.61	0.72

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.7	-3.5
1998-99		4.5	12.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		79.4	20.6
1998		82.1	17.9
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: 3071

Industry: Heating Equipment Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 129							
Net profit margin	1997	7.3	2.9	-3.2	2.1	4.0	1.9
	1998	6.9	3.6	-2.2	1.8	4.3	3.5
	1999	7.9	3.1	-1.1	0.6	4.2	5.1
Pretax profit margin	1997	8.9	3.5	-2.7	3.0	4.7	2.5
	1998	8.4	4.4	-1.8	2.0	5.5	4.6
	1999	9.6	4.2	-0.3	1.3	5.2	6.8
Gross profit margin	1997	34.8	26.8	18.9	27.8	26.8	24.5
	1998	41.4	27.7	18.3	31.0	25.2	23.4
	1999	44.1	26.0	18.8	24.9	26.5	23.0
Pretax profit to assets	1997	15.2	5.4	-7.3	2.5	8.4	7.7
	1998	18.7	7.2	-5.3	2.1	10.7	7.7
	1999	17.7	6.7	-1.6	2.3	11.2	11.4
Return on equity	1997	40.7	16.3	1.5	7.0	18.6	15.8
	1998	41.3	19.0	2.6	8.8	24.4	15.8
	1999	46.0	15.5	1.5	7.7	20.8	22.6
Liabilities to assets	1997	0.46	0.68	0.93	0.67	0.71	0.58
	1998	0.39	0.70	0.94	0.70	0.69	0.62
	1999	0.43	0.68	0.93	0.73	0.66	0.59

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		19.6	6.4
1998-99		7.2	2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.0	28.0
1998		69.8	30.2
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: 3081

Industry: Machine Shop Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,222							
Net profit margin	1997	9.7	4.0	0.2	2.9	4.8	3.0
	1998	9.7	4.4	0.3	3.9	4.7	3.0
	1999	9.9	4.3	0.1	3.9	4.6	2.9
Pretax profit margin	1997	11.9	4.9	0.4	3.4	5.9	3.6
	1998	11.9	5.4	0.5	4.6	5.9	3.9
	1999	12.1	5.2	0.3	4.4	5.6	4.0
Gross profit margin	1997	53.7	37.9	25.9	46.2	32.4	25.7
	1998	54.6	37.5	25.7	48.4	32.9	24.4
	1999	54.4	38.2	26.2	47.5	33.5	24.1
Pretax profit to assets	1997	19.0	8.5	0.7	5.5	11.2	7.4
	1998	19.2	8.8	0.7	6.5	10.5	8.3
	1999	18.1	8.3	0.4	6.2	10.0	8.1
Return on equity	1997	37.5	19.5	5.7	17.0	20.9	17.9
	1998	36.4	18.4	5.8	16.7	19.7	20.4
	1999	34.1	17.5	4.7	15.6	18.5	18.7
Liabilities to assets	1997	0.39	0.65	0.89	0.72	0.61	0.69
	1998	0.39	0.63	0.87	0.69	0.59	0.69
	1999	0.35	0.60	0.85	0.66	0.58	0.69

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.8	10.6
1998-99		3.3	-0.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.9	23.1
1998		77.7	22.3
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: 3091

Industry: Metal Plumbing Fixtures and Fittings Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 69		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	8.0	2.8	-1.1	1.4	3.5	2.4
	1998	10.5	3.7	-1.3	-0.7	5.0	0.6
	1999	8.6	3.8	-3.4	1.7	3.9	2.3
Pretax profit margin	1997	10.2	3.6	-1.1	1.7	4.3	2.9
	1998	11.9	4.7	-1.0	-0.7	6.2	1.1
	1999	11.6	4.3	-3.3	2.1	5.5	4.5
Gross profit margin	1997	39.8	31.8	22.5	38.4	29.1	24.3
	1998	45.1	33.2	24.1	40.9	32.6	22.6
	1999	56.1	33.3	25.2	48.6	28.8	24.2
Pretax profit to assets	1997	21.3	7.0	-2.3	2.7	7.9	5.6
	1998	24.8	10.2	-2.7	-0.5	11.1	2.1
	1999	20.3	9.1	-3.4	2.9	9.6	7.3
Return on equity	1997	40.7	13.4	-0.2	6.8	15.0	12.2
	1998	42.7	23.1	10.2	9.1	26.0	7.2
	1999	28.2	19.0	1.5	9.2	21.7	13.7
Liabilities to assets	1997	0.50	0.78	0.97	0.96	0.72	0.64
	1998	0.44	0.68	0.97	0.86	0.62	0.57
	1999	0.47	0.71	1.03	0.83	0.59	0.66

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		15.8	4.6
1998-99		-1.4	16.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.8	26.2
1998		68.8	31.3
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: 3092

Industry: Metal Valve Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 50							
Net profit margin	1997	8.8	2.3	-0.2	...	2.5	7.7
	1998	8.9	4.3	0.7	5.3	3.8	3.6
	1999	7.9	3.0	-1.1	2.0	3.1	2.5
Pretax profit margin	1997	11.7	2.8	0.4	...	3.3	12.7
	1998	11.1	5.2	1.0	9.6	4.5	3.8
	1999	9.6	3.9	-1.1	3.2	3.9	3.3
Gross profit margin	1997	36.8	26.1	21.2	...	25.3	34.0
	1998	42.1	33.1	27.6	43.0	32.6	26.5
	1999	47.2	32.0	22.8	49.7	29.0	33.0
Pretax profit to assets	1997	24.2	5.9	0.6	...	6.6	11.6
	1998	20.5	10.7	1.4	13.3	10.7	5.9
	1999	16.8	7.2	-1.5	2.0	8.4	3.9
Return on equity	1997	41.2	21.5	6.4	...	21.5	22.2
	1998	41.9	20.1	8.6	20.3	19.7	16.6
	1999	34.0	16.2	2.9	8.5	16.2	5.4
Liabilities to assets	1997	0.42	0.65	0.89	...	0.62	0.59
	1998	0.33	0.59	0.81	0.46	0.59	0.68
	1999	0.29	0.59	0.91	0.80	0.58	0.62

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	6.9	1.2
		1998-99	-2.2	-8.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	85.4	14.6
	1998	84.6	15.4
	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: 3099

Industry: Other Metal Fabricating Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 538		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	8.5	3.7	0.1	2.2	4.2	3.2
	1998	8.8	4.1	-0.6	2.4	5.1	3.0
	1999	9.4	4.1	-0.2	2.6	4.6	2.7
Pretax profit margin	1997	10.7	4.9	0.4	2.9	5.5	4.2
	1998	10.8	5.3	-0.6	2.6	6.1	3.7
	1999	12.0	5.2	0.1	3.0	6.1	3.1
Gross profit margin	1997	44.0	31.3	21.8	39.6	28.1	22.2
	1998	46.2	33.0	21.4	38.9	28.8	24.3
	1999	46.5	32.0	22.0	41.6	30.0	26.6
Pretax profit to assets	1997	17.2	8.6	0.5	4.4	10.7	6.9
	1998	18.9	8.3	-0.9	3.4	10.3	6.9
	1999	19.4	9.1	0.3	4.7	10.8	5.6
Return on equity	1997	33.4	17.4	5.3	10.7	18.5	16.4
	1998	35.4	17.4	6.7	11.4	18.5	16.3
	1999	36.2	16.0	4.3	11.2	17.8	11.9
Liabilities to assets	1997	0.33	0.61	0.88	0.67	0.60	0.64
	1998	0.38	0.64	0.92	0.76	0.59	0.64
	1999	0.34	0.64	0.89	0.73	0.57	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.9	12.3
1998-99		10.5	0.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		77.5	22.5
1998		75.5	24.5
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: 3111

Industry: Agricultural Implement Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 303							
Net profit margin	1997	8.2	4.3	0.9	4.3	4.3	2.5
	1998	9.6	3.9	-1.9	3.3	3.9	2.8
	1999	9.3	3.4	-1.0	1.7	4.3	2.7
Pretax profit margin	1997	10.3	4.9	1.1	5.1	4.9	3.3
	1998	12.1	4.7	-1.3	4.0	4.9	3.2
	1999	11.1	4.4	-1.0	2.1	5.3	3.0
Gross profit margin	1997	38.3	27.3	20.9	31.7	25.5	25.0
	1998	42.0	30.2	21.7	35.7	27.9	25.9
	1999	46.6	31.5	21.8	35.0	28.5	26.5
Pretax profit to assets	1997	18.7	10.3	1.1	8.1	11.0	7.5
	1998	18.3	6.7	-1.5	3.7	8.8	6.8
	1999	16.0	6.6	-1.4	4.1	9.0	6.1
Return on equity	1997	34.1	19.1	6.1	10.2	23.7	14.6
	1998	35.6	15.5	2.0	11.3	18.0	15.4
	1999	32.6	14.3	2.2	5.6	16.6	16.6
Liabilities to assets	1997	0.36	0.64	0.86	0.58	0.66	0.64
	1998	0.35	0.64	0.85	0.61	0.64	0.60
	1999	0.30	0.58	0.80	0.56	0.59	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.4	-1.2
1998-99		2.4	1.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		81.3	18.7
1998		73.6	26.4
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: 3121

Industry: Commercial Refrigeration and Air Conditioning Equipment Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 98							
Net profit margin	1997	7.4	1.8	-2.5	1.2	3.5	1.0
	1998	6.6	1.9	-1.3	2.8	1.5	4.3
	1999	7.7	2.2	-0.4	2.0	2.3	4.5
Pretax profit margin	1997	9.0	2.2	-1.6	1.4	4.8	2.6
	1998	7.5	2.6	-1.2	3.1	2.6	5.8
	1999	9.5	2.8	0.1	2.9	2.7	5.6
Gross profit margin	1997	46.5	31.5	21.8	35.6	26.8	25.5
	1998	48.9	31.9	21.2	47.8	26.5	28.5
	1999	49.3	34.6	23.4	48.8	29.7	27.3
Pretax profit to assets	1997	15.4	4.5	-2.5	2.7	8.7	3.9
	1998	13.3	4.7	-2.9	3.5	5.4	9.3
	1999	18.9	5.6	-0.4	2.6	7.0	9.6
Return on equity	1997	33.2	15.2	3.7	11.8	15.2	11.4
	1998	31.9	16.7	-3.1	20.2	13.2	21.9
	1999	56.5	16.9	4.2	47.8	16.2	25.3
Liabilities to assets	1997	0.45	0.84	1.02	0.92	0.75	0.70
	1998	0.50	0.78	0.97	0.81	0.78	0.60
	1999	0.59	0.76	0.95	0.86	0.74	0.73

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.8	15.5
	1998-99		7.6	16.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.9	28.1
	1998	68.8	31.2
	1999	80.4	19.6

(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: 3191

Industry: Compressor, Pump and Industrial Fan Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 117							
Net profit margin	1997	6.7	3.1	0.4	2.8	3.1	4.3
	1998	7.0	3.0	-0.3	4.0	3.0	2.1
	1999	6.6	2.6	-1.3	3.5	2.5	1.2
Pretax profit margin	1997	8.3	3.8	0.6	3.2	4.3	5.3
	1998	7.7	3.8	-0.2	4.7	3.8	3.4
	1999	8.5	3.5	-1.1	3.9	3.3	1.6
Gross profit margin	1997	40.6	29.2	19.6	31.5	28.2	23.0
	1998	48.1	32.4	22.3	41.7	29.3	23.4
	1999	44.6	32.4	23.5	30.9	32.7	24.1
Pretax profit to assets	1997	17.3	7.9	2.0	8.6	7.5	10.5
	1998	13.9	5.6	-0.3	4.5	6.6	4.9
	1999	13.6	5.1	-1.8	5.9	5.1	3.7
Return on equity	1997	32.7	14.3	4.7	14.5	14.3	16.3
	1998	29.7	13.3	2.5	12.7	13.7	12.5
	1999	27.9	10.8	0.6	14.1	8.6	7.1
Liabilities to assets	1997	0.48	0.68	0.90	0.86	0.63	0.60
	1998	0.46	0.70	0.93	0.88	0.64	0.62
	1999	0.40	0.65	0.89	0.75	0.61	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		12.7	-8.7
1998-99		12.8	3.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		82.0	18.0
1998		77.6	22.4
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: 3192

Industry: Construction and Mining Machinery and Materials Handling Equipment Industry

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 634							
Net profit margin	1997	7.3	3.4	-0.6	1.9	3.7	2.1
	1998	8.7	4.1	-0.6	3.9	4.1	2.6
	1999	8.0	3.2	-0.9	3.2	3.3	2.2
Pretax profit margin	1997	9.1	4.2	-0.5	1.9	4.6	2.5
	1998	10.7	5.0	-0.4	4.4	5.1	3.5
	1999	9.8	3.9	-0.6	3.8	4.0	2.9
Gross profit margin	1997	43.6	30.7	21.4	34.9	28.8	22.2
	1998	41.3	31.2	22.7	36.6	29.6	23.8
	1999	42.9	31.0	21.4	36.0	28.3	24.8
Pretax profit to assets	1997	18.1	7.4	-0.8	3.4	9.0	5.2
	1998	21.3	9.9	-0.7	5.2	10.9	7.5
	1999	18.1	6.3	-0.8	4.3	7.9	5.2
Return on equity	1997	34.5	15.9	3.6	12.5	17.4	18.4
	1998	38.1	20.2	6.3	17.0	20.2	16.4
	1999	33.2	14.4	2.0	12.3	15.9	13.7
Liabilities to assets	1997	0.44	0.69	0.92	0.83	0.64	0.73
	1998	0.43	0.68	0.91	0.78	0.64	0.69
	1999	0.42	0.70	0.95	0.77	0.64	0.72

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		12.1	7.0
	1998-99		-0.0	-6.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.5	24.5
	1998	76.5	23.5
	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: 3193

Industry: Sawmill and Woodworking Machinery Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 122							
Net profit margin	1997	7.3	3.4	-3.5	-1.0	3.7	4.9
	1998	7.4	3.1	-0.8	2.4	3.4	2.1
	1999	8.0	3.5	-0.9	1.1	4.2	-0.0
Pretax profit margin	1997	9.7	4.4	-2.5	-1.0	4.7	5.4
	1998	8.8	3.9	-0.7	2.7	4.2	2.8
	1999	9.9	4.2	-0.5	2.3	5.1	0.2
Gross profit margin	1997	50.0	32.0	20.9	35.7	30.0	24.9
	1998	41.1	26.6	19.9	36.6	24.1	22.5
	1999	43.1	27.7	18.4	38.5	23.8	25.1
Pretax profit to assets	1997	17.0	5.8	-4.8	-3.3	9.0	5.7
	1998	16.7	6.8	-1.2	2.9	7.4	7.4
	1999	24.3	7.2	-1.0	4.8	8.2	0.8
Return on equity	1997	38.5	16.6	4.8	13.1	21.5	...
	1998	34.6	16.3	6.1	7.7	18.8	14.1
	1999	37.4	20.4	1.5	18.0	21.4	5.0
Liabilities to assets	1997	0.50	0.73	0.92	0.84	0.67	0.73
	1998	0.49	0.73	0.92	0.71	0.74	0.70
	1999	0.44	0.70	0.88	0.75	0.67	0.79

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
	1997-98	2.7	9.4
	1998-99	8.3	2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.3	29.7
	1998	74.5	25.5
	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: 3194

Industry: Turbine and Mechanical Power Transmission Equipment Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 98							
Net profit margin	1997	7.8	3.0	0.7	1.1	3.8	2.5
	1998	8.6	4.0	0.6	3.3	4.5	3.2
	1999	7.9	2.1	-2.0	-1.1	3.2	3.8
Pretax profit margin	1997	9.5	3.5	0.9	1.3	5.2	3.1
	1998	10.8	5.0	0.6	3.7	5.8	4.0
	1999	9.3	2.8	-1.8	-1.0	4.1	5.7
Gross profit margin	1997	46.6	33.3	25.5	38.7	32.7	28.1
	1998	46.1	34.1	24.7	42.3	31.5	25.9
	1999	45.4	30.5	21.8	38.1	28.7	33.4
Pretax profit to assets	1997	19.2	6.1	1.2	2.5	7.7	5.9
	1998	19.1	7.8	1.2	5.3	9.0	7.2
	1999	16.4	4.7	-2.7	-1.0	6.9	5.6
Return on equity	1997	31.2	10.3	3.0	8.3	13.8	12.9
	1998	43.6	18.4	3.8	12.4	21.3	13.3
	1999	32.3	18.8	-4.1	-2.1	19.9	10.2
Liabilities to assets	1997	0.38	0.67	0.84	0.68	0.62	0.65
	1998	0.45	0.66	0.91	0.76	0.63	0.66
	1999	0.44	0.68	0.91	0.83	0.64	0.72

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.0	9.1
1998-99		5.1	10.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		83.3	16.7
1998		80.5	19.5
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: 3199

Industry: Other Machinery and Equipment Industries n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,136							
Net profit margin	1997	8.2	3.3	-0.5	2.2	3.8	2.9
	1998	9.2	3.7	-0.6	2.5	4.5	3.0
	1999	10.1	4.0	-0.5	3.3	4.3	3.0
Pretax profit margin	1997	10.1	4.0	-0.3	2.8	4.9	3.5
	1998	11.1	4.6	-0.4	3.1	5.7	3.9
	1999	12.5	5.0	-0.2	4.4	5.3	3.7
Gross profit margin	1997	47.4	32.8	23.4	42.4	28.6	24.0
	1998	50.2	35.4	24.2	44.2	30.5	25.3
	1999	50.2	33.9	23.6	42.8	30.6	27.1
Pretax profit to assets	1997	18.6	7.0	-0.8	3.9	9.6	7.2
	1998	21.6	8.6	-1.0	4.3	11.1	7.6
	1999	22.5	8.7	-0.4	6.3	10.8	7.1
Return on equity	1997	36.6	17.4	4.1	14.9	18.6	18.2
	1998	41.7	21.1	6.0	14.7	23.9	20.8
	1999	42.1	19.9	3.5	17.0	20.6	17.7
Liabilities to assets	1997	0.45	0.72	0.96	0.83	0.66	0.66
	1998	0.43	0.70	0.97	0.82	0.63	0.70
	1999	0.40	0.67	0.93	0.74	0.64	0.68

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.6	7.3
	1998-99		7.9	-1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	75.1	24.9
	1998	74.8	25.2
	1999	75.4	24.6

(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: 3211

Industry: Aircraft and Aircraft Parts Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 200							
Net profit margin	1997	7.6	2.4	-1.4	1.2	3.4	4.3
	1998	9.9	4.4	-0.6	4.4	4.5	5.0
	1999	10.3	4.9	-0.3	4.2	5.0	5.9
Pretax profit margin	1997	9.0	2.8	-1.4	1.7	4.5	4.7
	1998	12.4	5.3	-0.0	5.1	5.5	6.1
	1999	13.1	5.5	0.2	5.4	5.9	6.3
Gross profit margin	1997	45.2	31.0	20.9	36.6	30.4	18.6
	1998	47.5	34.0	21.4	41.3	30.8	18.6
	1999	49.7	35.0	25.9	41.9	31.6	27.5
Pretax profit to assets	1997	15.4	4.3	-2.2	2.8	7.6	6.0
	1998	22.0	9.5	-0.6	8.3	9.7	8.6
	1999	22.0	10.0	0.1	8.4	10.3	8.6
Return on equity	1997	35.3	13.0	-1.0	7.5	18.3	17.4
	1998	39.0	18.1	5.2	16.9	18.3	21.7
	1999	42.3	21.7	6.3	22.2	21.1	28.1
Liabilities to assets	1997	0.47	0.69	0.90	0.71	0.69	0.63
	1998	0.37	0.61	0.88	0.65	0.60	0.63
	1999	0.39	0.65	0.90	0.70	0.61	0.63

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	13.3	13.5
	1998-99	11.5	13.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		70.0	30.0
		76.2	23.8
		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: 3231

Industry: Motor Vehicle Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 24		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	5.2	0.6	-6.8	0.3	0.6	2.2
	1998	4.6	-0.8	-13.6	-6.9	0.8	...
	1999	6.9	2.9	-0.3	4.2	2.8	...
Pretax profit margin	1997	5.9	0.8	-6.8	0.3	0.8	2.8
	1998	6.8	-0.2	-12.3	-4.9	1.0	...
	1999	7.4	3.6	-0.3	4.3	3.6	...
Gross profit margin	1997	...	22.9	...	...	16.0	...
	1998	...	28.8	...	...	24.9	...
	1999	...	32.1	...	...	...	...
Pretax profit to assets	1997	13.6	1.7	-10.3	1.1	1.7	6.2
	1998	12.1	-2.4	-17.0	-3.9	6.0	...
	1999	19.6	5.0	-1.3	4.0	...	...
Return on equity	1997	61.7	16.7	-16.0	...	25.5	...
	1998	...	8.4	...	...	...	...
	1999	...	25.0	...	...	...	...
Liabilities to assets	1997	0.77	0.90	1.22	1.01	0.86	0.76
	1998	...	...	...	1.06	0.86	...
	1999	0.62	0.99	1.18	1.04	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year		1997-98		12.6
		1998-99		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		57.1	42.9
1998		60.0	40.0
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: 3241

Industry: Truck and Bus Body Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 110							
Net profit margin	1997	6.3	2.3	0.0	0.7	2.9	1.9
	1998	5.3	2.1	0.4	1.8	2.4	1.5
	1999	6.9	2.9	0.1	1.9	3.0	2.0
Pretax profit margin	1997	8.0	3.0	0.2	0.7	3.6	2.6
	1998	6.4	2.7	0.5	2.3	3.0	1.9
	1999	7.5	3.2	0.2	2.6	3.6	2.6
Gross profit margin	1997	33.9	24.2	16.6	28.0	23.3	20.8
	1998	31.6	25.1	17.9	33.2	24.2	19.9
	1999	38.4	24.4	17.2	42.4	23.3	19.1
Pretax profit to assets	1997	17.5	5.1	0.4	0.9	6.2	5.7
	1998	14.5	5.7	0.7	2.3	6.2	5.1
	1999	15.4	6.6	0.7	3.9	6.7	5.8
Return on equity	1997	38.8	16.7	2.6	1.6	16.8	16.8
	1998	32.5	13.7	4.3	8.6	14.8	14.7
	1999	33.2	16.2	2.9	14.5	16.2	18.1
Liabilities to assets	1997	0.48	0.74	0.89	0.84	0.72	0.70
	1998	0.45	0.76	0.89	0.82	0.75	0.68
	1999	0.44	0.76	0.93	0.80	0.73	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.7	22.7
1998-99		2.2	13.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		80.9	19.1
1998		83.0	17.0
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3242

Industry: Commercial Trailer Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 105							
Net profit margin	1997	5.8	1.7	-1.3	-0.9	3.1	1.5
	1998	6.6	3.4	-0.8	2.6	3.5	1.7
	1999	7.4	3.7	0.3	4.9	3.2	2.1
Pretax profit margin	1997	7.2	2.2	-1.3	-0.8	4.2	1.7
	1998	8.4	4.1	-0.7	3.2	4.2	2.1
	1999	9.2	4.4	0.5	5.9	4.0	2.3
Gross profit margin	1997	38.0	26.0	17.4	29.1	23.9	16.7
	1998	38.4	27.1	19.3	40.5	23.8	16.8
	1999	37.9	26.8	20.3	41.0	24.3	16.2
Pretax profit to assets	1997	19.0	5.1	-2.5	-1.2	7.7	4.9
	1998	17.5	6.9	-1.6	4.5	7.6	6.0
	1999	16.7	7.4	1.0	5.5	7.8	6.5
Return on equity	1997	40.9	16.9	5.5	4.5	18.9	14.0
	1998	47.5	19.4	5.9	12.0	19.9	17.6
	1999	39.8	16.0	7.2	8.6	19.8	24.0
Liabilities to assets	1997	0.51	0.76	0.99	0.84	0.73	0.84
	1998	0.49	0.75	0.95	0.82	0.72	0.76
	1999	0.46	0.67	0.96	0.87	0.66	0.83

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	12.5	16.5
1998-99	12.7	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.2	28.8
1998	74.6	25.4
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: 3243

Industry: Non-Commercial Trailer Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 83							
Net profit margin	1997	4.2	1.3	-7.8	-2.6	2.9	3.1
	1998	5.7	2.8	-2.8	0.5	3.5	5.0
	1999	5.5	2.4	-1.9	2.0	2.5	...
Pretax profit margin	1997	5.0	1.5	-7.8	-2.6	3.7	3.9
	1998	7.6	3.4	-3.1	0.6	4.0	7.3
	1999	6.7	2.4	-1.4	2.1	2.9	...
Gross profit margin	1997	37.4	25.4	15.7	31.6	20.5	20.7
	1998	35.7	23.3	16.1	26.7	20.9	13.3
	1999	36.3	25.0	15.1	27.3	21.0	...
Pretax profit to assets	1997	11.5	3.7	-12.0	-2.3	6.0	8.9
	1998	14.8	6.8	-3.8	1.6	9.8	14.2
	1999	13.0	4.7	-2.0	2.2	7.5	...
Return on equity	1997	27.7	9.4	0.5	8.4	11.7	...
	1998	33.7	15.0	5.2	11.9	16.3	19.0
	1999	40.1	11.8	4.2	7.6	16.3	...
Liabilities to assets	1997	0.34	0.57	0.96	0.74	0.50	0.75
	1998	0.40	0.75	1.03	0.89	0.63	0.71
	1999	0.41	0.80	1.03	0.89	0.67	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.1	10.3
	1998-99		2.7	14.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.7	37.3
	1998	71.7	28.3
	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: 3244

Industry: Mobile Home Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 24							
Net profit margin	1997	8.3	3.1	-6.2	-1.0	4.6	3.0
	1998	14.6	4.0	0.7	6.6	2.8	...
	1999	8.9	5.5	-0.5	2.6	5.5	...
Pretax profit margin	1997	11.9	4.0	-1.0	0.0	5.6	3.7
	1998	17.8	5.1	0.8	9.3	3.2	...
	1999	10.5	6.6	-0.5	3.5	6.6	...
Gross profit margin	1997	...	26.1	...	...	22.8	17.0
	1998	...	28.3	...	...	17.2	...
	1999	...	26.2	...	...	...	...
Pretax profit to assets	1997	12.4	3.8	-2.1	0.8	11.1	5.4
	1998	16.1	8.6	2.7	14.3	5.5	...
	1999	17.1	6.0	-0.2	1.2	10.5	...
Return on equity	1997	...	12.9	...	...	15.1	...
	1998	...	19.4	...	...	16.6	...
	1999	...	13.8	...	...	...	...
Liabilities to assets	1997	0.42	0.89	1.04	0.96	0.73	0.77
	1998	0.44	0.89	1.22	0.95	0.85	...
	1999	0.46	0.92	1.05	1.00	0.90	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.7	12.6
1998-99	10.0	-3.5

Distribution of Firms by profit and loss - Pretax Profit (%)		
	<u>Profit</u>	<u>Loss</u>
1997	64.5	35.5
1998	82.1	17.9
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

Industry: Motor Vehicle Engine and Engine Parts Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 54		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.6	1.1	-3.7	2.9	0.4	1.6
	1998	6.8	1.8	-3.1	2.1	1.3	2.4
	1999	8.1	2.7	-0.7	0.5	3.6	...
Pretax profit margin	1997	7.8	0.9	-3.6	2.5	0.5	1.9
	1998	7.9	2.1	-3.1	2.4	1.6	2.9
	1999	8.3	3.4	-0.6	1.2	4.2	...
Gross profit margin	1997	48.7	28.4	20.6	38.6	25.2	...
	1998	43.9	30.4	23.3	35.3	26.4	...
	1999	38.7	28.8	19.9	46.1	26.6	...
Pretax profit to assets	1997	15.9	2.8	-7.4	6.0	0.3	3.8
	1998	18.4	3.5	-4.2	4.9	2.4	8.9
	1999	24.9	7.0	-1.1	2.2	9.3	...
Return on equity	1997	34.6	8.9	-5.0	17.7	2.1	...
	1998	31.4	19.0	2.4	22.0	16.3	10.3
	1999	41.3	14.9	-2.3	3.0	16.5	...
Liabilities to assets	1997	0.33	0.61	0.87	0.63	0.57	0.54
	1998	0.53	0.71	0.95	0.83	0.67	0.69
	1999	0.44	0.75	0.97	0.83	0.70	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.9	11.3
1998-99		12.5	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.3	40.7
1998		65.1	34.9
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: 3252

Industry: Motor Vehicle Wiring Assemblies Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 47		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	15.9	4.6	-0.7	2.4	10.0	...
	1998	11.5	5.0	1.2	6.2	4.0	...
	1999	9.7	3.7	1.0	6.6	3.5	3.5
Pretax profit margin	1997	17.8	4.9	-0.7	2.4	12.4	...
	1998	14.4	5.5	1.5	8.1	4.0	...
	1999	10.9	4.6	2.2	7.9	4.2	4.5
Gross profit margin	1997	49.7	37.2	27.7	42.3	33.4	...
	1998	47.7	33.6	21.8	46.3	33.6	...
	1999	59.0	39.7	25.9	57.6	32.8	28.3
Pretax profit to assets	1997	31.2	11.7	-2.0	3.3	18.4	...
	1998	24.3	8.5	3.3	11.2	8.0	...
	1999	15.2	8.1	1.9	10.4	7.2	8.2
Return on equity	1997	43.9	25.1	8.9	9.5	30.9	...
	1998	41.1	20.0	9.5	15.0	27.0	...
	1999	37.0	15.8	9.8	11.9	18.7	19.4
Liabilities to assets	1997	0.26	0.51	0.93	0.60	0.45	...
	1998	0.35	0.78	0.98	0.67	0.85	...
	1999	0.46	0.86	1.01	0.85	0.94	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.8	...
1998-99	21.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.9	28.1
1998	84.9	15.1
1999	81.4	18.6

(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: 3253

Industry: Motor Vehicle Stampings Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 40							
Net profit margin	1997	...	2.6	...	...	3.1	4.1
	1998	7.4	3.4	1.1	3.1	3.8	3.4
	1999	7.8	3.5	0.2	2.7	3.7	3.7
Pretax profit margin	1997	...	3.3	...	...	4.0	4.9
	1998	8.6	4.2	1.0	3.6	4.3	4.2
	1999	8.7	3.4	0.6	1.9	4.7	4.4
Gross profit margin	1997	...	22.8	...	...	22.7	27.0
	1998	40.0	20.8	16.1	22.0	20.7	22.8
	1999	39.0	20.7	13.9	...	21.9	19.4
Pretax profit to assets	1997	...	7.0	...	...	9.9	5.1
	1998	14.2	7.0	1.7	4.7	7.3	6.8
	1999	15.9	6.8	1.5	5.7	7.8	6.0
Return on equity	1997	...	18.2	...	...	22.2	17.0
	1998	30.9	14.6	5.7	14.6	14.6	15.9
	1999	31.2	15.8	5.7	...	14.2	29.7
Liabilities to assets	1997	...	0.66	...	...	0.65	0.66
	1998	0.37	0.67	0.96	0.71	0.67	0.70
	1999	0.50	0.64	0.87	0.81	0.63	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.3	20.3
	1998-99		10.4	11.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	74.1	25.9
	1998	79.7	20.3
	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: 3254

Industry: Motor Vehicle Steering and Suspension Parts Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 28							
Net profit margin	1997	6.0	1.2	-0.3	-0.3	3.8	5.2
	1998	15.1	2.2	-2.2	0.3	2.3	4.5
	1999	14.2	3.4	-3.9	4.2	2.8	...
Pretax profit margin	1997	7.3	1.7	-0.3	-0.3	4.5	7.2
	1998	18.8	2.9	-2.2	0.3	3.1	7.6
	1999	17.1	3.8	-2.4	5.4	3.1	...
Gross profit margin	1997	49.7	32.3	24.3	...	27.3	17.6
	1998	43.9	34.1	23.4	...	35.7	19.9
	1999	56.1	31.7	23.7	...	25.9	...
Pretax profit to assets	1997	10.0	3.4	-0.6	-0.4	5.3	19.0
	1998	18.6	4.0	-4.4	0.4	6.2	15.6
	1999	17.7	4.1	-2.9	4.1	4.1	...
Return on equity	1997	20.0	10.0	-6.5	...	12.0	35.2
	1998	27.2	15.3	0.5	...	16.3	25.9
	1999	26.6	7.3	-1.1	3.8	25.0	...
Liabilities to assets	1997	0.40	0.72	0.87	0.77	0.68	0.40
	1998	0.24	0.67	0.96	0.67	0.67	0.47
	1999	0.26	0.65	1.00	0.53	0.65	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
	1997-98	1998-99	1997-98	1998-99
		24.5	12.1	6.6
		-7.7		

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		71.4	28.6
1998		66.7	33.3
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3255

Industry: Motor Vehicle Wheel and Brake Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 32							
Net profit margin	1997	4.5	1.8	-1.3	3.2	1.0	...
	1998	5.7	0.5	-6.4	-2.5	2.4	2.8
	1999	18.9	2.6	-1.2	0.9	2.6	...
Pretax profit margin	1997	6.6	2.3	-1.3	3.7	1.4	...
	1998	6.5	0.7	-6.4	-2.5	3.6	3.3
	1999	19.8	4.4	-1.1	0.9	4.5	...
Gross profit margin	1997	48.4	31.5	19.5	34.7	23.3	...
	1998	58.6	34.7	23.0	40.6	24.1	27.9
	1999	71.0	43.5	25.5	59.2	43.1	...
Pretax profit to assets	1997	16.2	3.1	-1.6	3.2	2.2	...
	1998	10.6	1.3	-7.5	-1.0	8.6	6.0
	1999	20.4	9.8	-1.2	0.4	10.8	...
Return on equity	1997	26.5	5.3	-4.0	3.4	11.1	...
	1998	16.0	6.3	-3.3	-3.3	10.8	12.8
	1999	19.3	8.2	-5.2	-3.7	14.9	...
Liabilities to assets	1997	0.37	0.67	0.88	0.57	0.70	...
	1998	0.28	0.63	1.01	0.63	0.63	0.72
	1999	0.31	0.53	0.80	0.56	0.49	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-1.8	...
	1998-99		7.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.9	28.1
	1998	57.5	42.5
	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: 3256

Industry: Plastic Parts and Accessories For Motor Vehicles Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 61							
Net profit margin	1997	7.5	2.3	-4.8	1.7	2.4	4.2
	1998	9.8	3.4	0.3	3.3	4.6	2.4
	1999	10.8	3.5	-1.4	8.2	3.3	4.9
Pretax profit margin	1997	8.6	2.5	-4.8	1.7	2.6	6.0
	1998	12.7	4.7	0.8	4.0	5.7	3.6
	1999	13.7	4.9	-1.4	8.2	4.0	5.3
Gross profit margin	1997	38.0	25.1	14.4	43.7	20.5	24.6
	1998	47.7	30.2	20.0	43.2	27.8	15.0
	1999	49.8	31.6	19.4	48.5	27.2	28.3
Pretax profit to assets	1997	16.7	3.9	-7.6	2.4	5.5	12.6
	1998	16.4	9.1	0.5	5.9	10.0	8.5
	1999	12.4	3.7	-1.9	1.4	6.5	12.8
Return on equity	1997	45.7	25.1	-0.1	...	25.1	26.6
	1998	46.2	16.6	7.5	13.9	29.9	25.0
	1999	41.8	10.1	-2.9	9.3	13.8	45.0
Liabilities to assets	1997	0.52	0.78	1.01	0.94	0.76	0.67
	1998	0.37	0.75	0.94	0.85	0.72	0.70
	1999	0.34	0.73	0.95	0.43	0.78	0.60

Sales - % change year over year

	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	27.0	3.9
1998-99	9.1	0.2

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	71.7	28.3
1998	79.2	20.8
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3257

Industry: Motor Vehicle Fabric Accessories Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 39							
Net profit margin	1997	4.4	2.2	-7.2	1.9	2.2	3.8
	1998	5.5	2.3	-3.8	-0.5	4.7	...
	1999	7.0	4.3	-1.3	2.6	5.4	...
Pretax profit margin	1997	5.7	2.7	-7.2	2.5	2.7	5.4
	1998	7.0	2.5	-3.6	-0.5	5.7	...
	1999	8.7	5.2	-1.3	2.6	6.7	...
Gross profit margin	1997	54.3	32.9	23.2	36.3	28.4	17.9
	1998	51.7	32.0	21.5	36.4	30.6	...
	1999	51.8	35.1	25.1	39.9	27.4	...
Pretax profit to assets	1997	9.9	4.1	-6.6	4.2	4.1	24.8
	1998	14.7	3.3	-8.1	-1.2	5.7	...
	1999	20.9	5.3	-3.5	2.1	9.5	...
Return on equity	1997	...	6.5	...	...	6.5	24.5
	1998	31.6	10.0	-5.9	-1.0	11.5	...
	1999	43.2	17.0	-0.7	30.0	17.0	...
Liabilities to assets	1997	0.40	0.69	0.93	0.66	0.69	0.44
	1998	0.41	0.71	1.12	0.97	0.53	...
	1999	0.40	0.66	0.93	0.84	0.42	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		2.4		7.0
	1998-99		-9.6		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.0	31.0
	1998	63.6	36.4
	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: 3259

Industry: Other Motor Vehicle Accessories, Parts and Assemblies Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 138							
Net profit margin	1997	6.2	2.7	0.1	1.6	2.9	2.3
	1998	9.3	3.5	-1.6	6.7	2.0	2.7
	1999	8.2	3.1	-0.5	7.1	1.5	4.2
Pretax profit margin	1997	7.9	3.4	0.4	2.5	3.5	3.5
	1998	11.7	4.2	-0.4	8.5	2.6	3.7
	1999	10.5	3.8	0.0	7.9	2.2	4.7
Gross profit margin	1997	42.5	29.0	21.3	27.1	29.2	25.2
	1998	47.4	31.4	21.8	51.3	28.8	21.0
	1999	45.7	30.8	22.9	52.5	29.0	21.6
Pretax profit to assets	1997	15.8	6.3	0.5	1.7	7.7	6.2
	1998	19.0	6.7	-1.6	7.7	5.7	7.2
	1999	16.4	7.3	0.0	10.4	5.9	10.9
Return on equity	1997	33.5	16.9	2.4	7.0	19.0	12.1
	1998	34.5	14.7	0.1	19.2	11.7	20.7
	1999	30.4	14.0	0.5	21.4	14.0	23.9
Liabilities to assets	1997	0.34	0.61	0.82	0.58	0.61	0.67
	1998	0.40	0.67	0.88	0.72	0.65	0.74
	1999	0.35	0.57	0.79	0.55	0.59	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.9	14.9
1998-99	-1.1	9.7

Distribution of Firms by profit and loss - Pretax Profit (%)		
	Profit	Loss
1997	77.6	22.4
1998	72.9	27.1
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: 3271

Industry: Shipbuilding and Repair Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 97							
Net profit margin	1997	4.6	1.6	-4.6	-0.9	2.7	0.5
	1998	6.5	1.4	-2.8	1.3	2.5	0.8
	1999	7.3	1.5	-2.5	1.3	1.9	...
Pretax profit margin	1997	5.6	1.6	-4.5	-0.9	3.3	0.6
	1998	7.6	1.9	-2.8	1.5	2.6	1.2
	1999	8.8	2.4	-1.2	2.5	2.3	...
Gross profit margin	1997	35.2	25.0	17.6	22.2	26.3	...
	1998	39.6	26.7	14.4	36.2	20.4	...
	1999	50.4	33.7	22.9	40.3	27.4	...
Pretax profit to assets	1997	15.3	2.1	-3.8	-1.3	7.2	1.6
	1998	18.9	3.1	-4.4	2.5	4.8	2.1
	1999	16.5	3.6	-1.9	2.9	4.4	...
Return on equity	1997	23.8	7.7	-8.5	-5.4	9.1	...
	1998	31.2	19.1	1.1	15.4	19.2	...
	1999	52.2	18.1	-0.8	15.3	22.9	...
Liabilities to assets	1997	0.45	0.77	0.97	0.84	0.70	0.74
	1998	0.45	0.70	0.95	0.70	0.70	0.68
	1999	0.41	0.72	0.93	0.72	0.71	...

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		17.5		...
	1998-99		-5.5		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	58.4	41.6
	1998	67.9	32.1
	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: 3281

Industry: Boatbuilding and Repair Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 327						
Net profit margin	1997	6.6	1.8	-1.9	1.5	2.4
	1998	5.8	1.3	-2.9	0.4	2.0
	1999	6.6	2.3	-1.1	1.6	2.9
Pretax profit margin	1997	7.4	2.1	-2.0	1.5	2.6
	1998	6.5	1.7	-2.8	0.8	2.5
	1999	7.6	2.6	-1.0	1.9	3.2
Gross profit margin	1997	39.3	27.7	16.2	32.3	23.1
	1998	41.3	28.5	18.3	34.5	23.7
	1999	44.5	29.9	20.5	38.5	24.5
Pretax profit to assets	1997	14.4	4.0	-4.2	2.6	5.5
	1998	13.1	3.0	-5.5	0.5	5.2
	1999	15.0	5.2	-1.9	3.5	6.5
Return on equity	1997	30.9	15.1	0.8	10.0	21.2
	1998	33.3	13.2	-0.4	12.0	13.7
	1999	34.7	14.9	-0.4	11.0	17.5
Liabilities to assets	1997	0.46	0.77	1.00	0.81	0.75
	1998	0.48	0.79	1.01	0.88	0.74
	1999	0.44	0.73	0.97	0.78	0.67

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.5	-2.0
1998-99	10.8	7.1

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	63.5	36.5
1998	61.7	38.3
1999	68.1	31.9

(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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3299

Industry: Other Transportation Equipment Industries

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 34							
Net profit margin	1997	13.2	4.9	-5.1	3.3	5.2	...
	1998	9.8	4.4	-3.8	8.5	3.1	...
	1999	8.7	2.7	-7.7	1.6	3.7	...
Pretax profit margin	1997	16.1	5.7	-5.1	5.7	5.7	...
	1998	12.2	5.2	-3.8	9.7	3.9	...
	1999	9.0	3.2	-7.7	1.6	4.6	...
Gross profit margin	1997	41.4	32.3	15.5	35.4	16.5	...
	1998	55.7	38.2	20.1	51.1	25.4	...
	1999	57.7	31.1	17.8	43.1	21.2	...
Pretax profit to assets	1997	16.8	8.1	-6.3	7.9	9.2	...
	1998	20.0	6.2	-4.2	8.9	5.8	...
	1999	13.3	5.6	-6.6	2.1	9.7	...
Return on equity	1997	38.5	17.6	-4.2	17.6	23.4	...
	1998	46.2	16.7	3.9	...	16.0	...
	1999	...	23.6	...	...	...	...
Liabilities to assets	1997	0.62	0.80	1.12	0.83	0.77	...
	1998	0.55	0.88	1.05	0.97	0.73	...
	1999	0.63	0.89	1.09	0.95	0.68	...

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.6	18.4
	1998-99		13.5	6.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.0	25.0
	1998	67.5	32.5
	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: 3311

Industry: Small Electrical Appliance Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 52							
Net profit margin	1997	5.3	2.4	-2.0	-1.2	3.9	3.0
	1998	5.9	1.9	-1.9	1.0	2.0	4.8
	1999	9.1	1.6	-4.0	1.7	1.1	5.6
Pretax profit margin	1997	6.6	2.9	-2.0	-1.2	4.8	3.5
	1998	7.8	2.1	-1.9	1.0	2.5	4.8
	1999	11.9	1.7	-1.6	1.8	1.2	5.7
Gross profit margin	1997	43.0	28.6	23.4	42.3	27.2	21.5
	1998	39.5	29.7	23.4	29.0	30.2	26.1
	1999	49.2	30.3	20.7	36.7	30.3	27.7
Pretax profit to assets	1997	13.4	6.9	-5.0	-2.3	8.1	6.9
	1998	15.3	2.5	-4.2	0.9	4.7	6.8
	1999	19.1	3.2	-4.6	3.4	3.2	9.3
Return on equity	1997	33.7	13.6	0.4	11.8	15.3	17.4
	1998	37.4	10.6	1.7	20.0	10.5	11.9
	1999	34.6	11.4	-0.5	15.4	10.0	15.3
Liabilities to assets	1997	0.40	0.71	0.93	0.80	0.70	0.67
	1998	0.41	0.62	0.91	0.62	0.66	0.60
	1999	0.36	0.65	1.01	0.67	0.62	0.59

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
1997-98	13.8		2.0
1998-99	18.8		13.3

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	72.6	27.4
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.

Volume 3 - Small and Medium Firms

Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3321

Industry: Major Appliance Industry (Electric and Non-Electric)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 40						
Net profit margin	1997	7.1	3.5	0.5	3.0	4.8
	1998	13.3	3.9	-0.4	3.2	4.7
	1999	9.3	2.8	-0.3	2.0	3.7
						1.0
Pretax profit margin	1997	9.3	4.3	0.6	3.8	5.6
	1998	16.6	4.4	-0.4	3.9	5.9
	1999	12.1	3.6	0.5	3.0	6.9
						1.4
Gross profit margin	1997	42.3	28.9	22.0	30.6	28.6
	1998	52.6	32.1	25.0	41.8	30.4
	1999	58.0	34.0	17.0	35.2	32.9
						...
Pretax profit to assets	1997	20.9	9.3	1.3	8.0	10.8
	1998	29.2	8.2	-1.3	7.4	8.3
	1999	29.0	8.0	-0.1	6.7	11.9
						4.0
Return on equity	1997	38.6	23.5	9.6	...	25.8
	1998	46.7	16.4	2.5	...	23.2
	1999	52.2	27.2	2.9	41.7	24.0
						...
Liabilities to assets	1997	0.48	0.76	0.97	0.94	0.70
	1998	0.46	0.75	1.04	0.92	0.65
	1999	0.52	0.75	0.98	0.83	0.42
						0.64

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
1997-98			31.0		13.2
1998-99			1.3		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		82.0	18.0
1998		76.1	23.9
1999		79.5	20.5

(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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3331

Industry: Lighting Fixture Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 111						
Net profit margin	1997	5.3	1.2	-4.0	0.8	1.4
	1998	6.7	1.5	-1.6	1.2	1.9
	1999	7.2	2.9	-0.6	1.4	3.2
Pretax profit margin	1997	5.5	1.4	-3.9	1.1	1.5
	1998	8.3	1.9	-1.6	1.2	2.5
	1999	8.2	3.5	-0.4	1.4	4.0
Gross profit margin	1997	41.7	32.7	22.9	39.8	30.4
	1998	43.0	31.8	23.6	32.8	31.8
	1999	40.3	29.2	22.9	25.7	29.7
Pretax profit to assets	1997	14.9	2.8	-4.7	1.6	3.8
	1998	17.3	3.4	-3.6	1.6	3.8
	1999	18.2	6.3	-0.5	2.8	7.5
Return on equity	1997	33.3	14.3	1.4	11.4	15.3
	1998	38.9	15.7	-0.8	25.0	13.3
	1999	39.1	19.5	6.0	8.7	20.8
Liabilities to assets	1997	0.55	0.77	0.99	0.84	0.75
	1998	0.47	0.76	0.97	0.90	0.68
	1999	0.47	0.70	0.96	0.92	0.67

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million	Firms with revenue between \$5 million and \$25 million
1997-98	7.5	12.3
1998-99	12.4	7.9

Distribution of Firms by profit and loss - Pretax Profit (%)

	Profit	Loss
1997	70.4	29.6
1998	69.0	31.0
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3332

Industry: Electric Lamp and Shade Industry (Except Bulb and Tube)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 50						
Net profit margin	1997	6.9	2.3	-1.9	3.7	2.0
	1998	9.4	2.6	-1.6	5.9	0.8
	1999	10.1	3.5	0.6	7.1	3.2
						...
Pretax profit margin	1997	6.3	2.0	-1.9	3.7	1.3
	1998	10.7	2.6	-1.6	5.9	1.0
	1999	11.0	4.5	0.8	7.1	3.7
						...
Gross profit margin	1997	45.6	29.8	24.1	44.1	28.2
	1998	46.5	34.0	26.5	43.2	32.0
	1999	50.7	37.9	28.0	46.0	34.0
						...
Pretax profit to assets	1997	10.9	2.9	-2.8	1.1	3.1
	1998	15.4	4.6	-4.0	6.3	2.9
	1999	18.2	5.8	1.3	7.4	5.8
						...
Return on equity	1997	34.2	16.2	-1.6	15.4	17.0
	1998	32.4	8.7	0.8	...	8.4
	1999	38.4	24.6	1.1	8.8	27.7
						...
Liabilities to assets	1997	0.56	0.71	1.00	0.84	0.71
	1998	0.58	0.78	1.04	0.96	0.71
	1999	0.52	0.78	1.01	0.91	0.76
						...

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98			4.7	-8.7
1998-99			0.7	-2.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.9	34.1
1998		69.1	30.9
1999		83.0	17.0

(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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3333

Industry: Electric Lamp (Bulb and Tube) Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 21						
Net profit margin	1997	9.6	-0.8	-12.6	-6.6	7.0
	1998	6.7	1.9	-3.4	1.2	...
	1999	7.4	1.8	-17.9	1.8	...
						...
Pretax profit margin	1997	10.8	2.7	-22.4	-6.0	10.0
	1998	9.1	4.3	-3.4	1.8	...
	1999	9.9	2.2	-17.9	2.2	...
						...
Gross profit margin	1997	63.2	41.6	24.9	58.8	28.7
	1998	70.7	50.0	29.1	53.1	...
	1999	...	39.9	...	41.3	...
						...
Pretax profit to assets	1997	25.0	0.2	-19.3	-3.5	24.1
	1998	18.2	5.6	-5.6	2.1	...
	1999	24.9	5.8	-22.6	6.3	...
						...
Return on equity	1997	...	7.1	...	...	22.3
	1998	...	5.6	...	10.2	...
	1999	...	21.8	...	...	...
						...
Liabilities to assets	1997	0.26	0.46	0.71	0.45	0.47
	1998	0.33	0.53	0.94	0.51	...
	1999	0.42	0.86	1.37	0.92	...
						...

Sales - % change year over year

1997-98
1998-99

Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
1997-98		17.2
1998-99		20.1
		...
		...

Distribution of Firms by profit and loss - Pretax Profit (%)

1997
1998
1999

Profit	Loss
55.0	45.0
63.6	36.4
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.

Volume 3 - Small and Medium Firms

Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3341

Industry: Record Player, Radio and Television Receiver Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 54						
Net profit margin	1997	8.2	2.1	-2.4	4.9	2.0
	1998	7.7	1.6	-4.6	-1.4	5.1
	1999	12.1	5.0	-2.3	5.1	3.8
						1.6
Pretax profit margin	1997	10.1	2.4	-1.8	5.8	2.0
	1998	8.7	1.7	-4.6	-1.4	5.9
	1999	15.0	5.6	-1.3	6.0	4.7
						2.1
Gross profit margin	1997	54.7	32.8	21.8	39.2	31.7
	1998	54.0	38.5	25.8	48.5	30.6
	1999	64.4	42.0	25.4	52.1	35.5
						...
Pretax profit to assets	1997	13.8	5.7	-8.4	9.0	4.6
	1998	15.8	3.2	-7.2	-1.4	10.4
	1999	22.1	6.8	-2.8	6.8	7.2
						4.3
Return on equity	1997	35.7	13.8	2.7	22.2	8.5
	1998	34.4	18.0	-8.7	18.0	17.2
	1999	55.1	19.1	0.0	17.8	19.7
						...
Liabilities to assets	1997	0.56	0.69	1.03	0.88	0.65
	1998	0.54	0.76	0.97	0.88	0.61
	1999	0.53	0.73	0.95	0.79	0.73
						0.45

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98			0.3	...
1998-99			29.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.3	31.7
1998		61.0	39.0
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3351

Industry: Telecommunication Equipment Industry

Small firms with revenue under \$5 million							Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 56							
Net profit margin	1997	11.1	4.4	-9.4	-1.5	5.7	5.1
	1998	13.5	4.6	-3.3	-0.2	5.8	1.3
	1999	14.7	6.2	-1.2	7.5	5.0	2.0
Pretax profit margin	1997	11.8	5.6	-9.4	-3.1	5.9	5.8
	1998	16.2	5.9	-1.5	0.3	7.0	1.9
	1999	18.8	7.3	-1.2	9.7	6.4	2.6
Gross profit margin	1997	61.1	40.1	27.7	50.0	37.1	40.0
	1998	58.5	43.8	24.2	52.9	42.5	35.9
	1999	61.4	43.6	26.3	50.8	43.3	30.2
Pretax profit to assets	1997	24.3	7.0	-8.8	-5.5	12.7	7.8
	1998	30.2	10.7	-2.9	0.5	14.6	4.2
	1999	30.4	14.9	-2.5	24.4	12.7	5.9
Return on equity	1997	27.6	16.8	-8.5	7.8	21.9	17.6
	1998	36.3	21.2	0.7	6.5	23.0	13.3
	1999	36.3	21.0	3.0	24.3	19.8	24.5
Liabilities to assets	1997	0.34	0.61	0.85	0.61	0.60	0.60
	1998	0.30	0.49	0.77	0.38	0.52	0.68
	1999	0.23	0.40	0.81	0.38	0.40	0.70

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million	Firms with revenue between \$5 million and \$25 million
1997-98	13.0	15.7
1998-99	0.9	-8.8

Distribution of Firms by profit and loss - Pretax Profit (%)

	Profit	Loss
1997	66.7	33.3
1998	72.7	27.3
1999	73.3	26.7

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

Volume 3 - Small and Medium Firms Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3352
Industry: Electronic Parts and Components Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 329						
Net profit margin	1997	8.9	3.3	-3.4	3.1	4.0
	1998	10.1	4.1	-2.1	2.7	4.4
	1999	9.7	3.7	-1.9	2.7	4.5
Pretax profit margin	1997	10.9	4.3	-3.2	3.5	4.5
	1998	12.8	4.9	-1.8	3.7	5.6
	1999	11.5	5.0	-1.7	3.7	5.5
Gross profit margin	1997	55.0	36.6	24.0	46.3	28.7
	1998	58.3	40.1	27.2	50.9	33.7
	1999	60.1	40.6	27.6	51.5	33.5
Pretax profit to assets	1997	19.8	7.3	-6.2	3.4	8.0
	1998	22.4	8.0	-2.8	5.0	8.6
	1999	21.2	8.3	-3.1	5.0	9.6
Return on equity	1997	36.2	19.0	3.6	10.4	22.0
	1998	42.0	20.0	4.8	16.7	20.8
	1999	39.5	19.5	4.9	16.1	22.6
Liabilities to assets	1997	0.37	0.65	0.89	0.60	0.69
	1998	0.37	0.65	0.93	0.65	0.65
	1999	0.35	0.63	0.91	0.51	0.69

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
1997-98		18.8		19.5
1998-99		11.7		6.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.7	30.3
1998		70.7	29.3
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 3359

Industry: Other Communication and Electronic Equipment Industries

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 259							
Net profit margin	1997	8.2	3.2	-3.0	2.0		
	1998	9.7	3.3	-5.2	0.9	3.9	3.6
	1999	9.6	3.3	-2.2	1.7	4.1	6.6
Pretax profit margin	1997	9.7	4.2	-2.8		4.3	10.8
	1998	12.1	4.0	-4.7	2.4	5.3	
	1999	10.6	4.0	-1.7	1.2	5.2	4.0
Gross profit margin	1997	51.9	38.1	23.8	2.1	5.6	7.4
	1998	56.7	42.5	28.9	40.8		11.9
	1999	56.9	43.5	31.7	50.0	37.7	35.7
Pretax profit to assets	1997	18.5	5.8	-4.2	44.6	38.6	35.7
	1998	20.8	5.3	-5.2	3.2	38.7	35.8
	1999	20.8	6.3	-3.3	1.6	8.3	8.1
Return on equity	1997	32.4	15.7	-1.1	3.3	8.9	11.3
	1998	38.4	11.2	-4.7	10.1	8.5	16.9
	1999	27.3	12.1	-3.7	4.6	17.6	25.4
Liabilities to assets	1997	0.31	0.61	0.90	4.0	14.3	28.2
	1998	0.30	0.64	0.95		15.7	29.4
	1999	0.26	0.62	0.94	0.62		
					0.65	0.61	0.56
					0.63	0.64	0.59
						0.60	0.48

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million	Firms with revenue between \$5 million and \$25 million
1997-98	17.5	14.3
1998-99	9.3	12.2

Distribution of Firms by profit and loss - Pretax Profit (%)

	Profit	Loss
1997	67.4	32.6
1998	66.6	33.4
1999	71.4	28.6

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

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 189						
Net profit margin	1997	8.3	1.5	-6.7	-1.4	2.9
	1998	8.6	1.9	-2.0	1.0	2.1
	1999	9.6	2.1	-1.5	0.7	3.0
Pretax profit margin	1997	10.4	1.5	-6.7	-1.4	3.3
	1998	9.9	2.5	-1.6	1.0	2.7
	1999	12.4	2.5	-1.1	1.3	3.6
Gross profit margin	1997	55.2	38.8	21.5	47.4	31.5
	1998	54.6	37.5	20.3	48.7	29.7
	1999	60.0	32.9	20.4	52.9	28.2
Pretax profit to assets	1997	16.1	4.3	-10.1	-2.0	7.7
	1998	17.6	6.2	-3.3	2.0	8.0
	1999	22.8	5.7	-3.2	2.3	9.2
Return on equity	1997	30.0	13.9	-1.4	8.1	17.4
	1998	37.7	16.4	0.5	11.8	17.2
	1999	41.0	17.7	1.2	6.5	22.5
Liabilities to assets	1997	0.41	0.67	1.00	0.78	0.65
	1998	0.40	0.68	0.94	0.73	0.64
	1999	0.38	0.73	0.99	0.69	0.74

		Firms with revenue between \$50,000 and \$5 million	Firms with revenue between \$5 million and \$25 million
Sales - % change year over year			
1997-98		3.6	6.0
1998-99		11.1	3.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.6	38.4
1998		67.0	33.0
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: 3362

Industry: Electronic Office, Store and Business Machine Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 22		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	...	-1.1	...	-1.8	1.8	...
	1998	15.3	2.4	-2.3	0.5	3.2	...
	1999	13.9	1.8	-4.6	1.2	2.1	...
Pretax profit margin	1997	...	-0.9	...	-1.8	3.0	...
	1998	16.2	1.3	-2.3	0.5	2.9	...
	1999	19.7	2.7	-4.6	1.2	3.3	...
Gross profit margin	1997	...	38.0	...	...	38.0	...
	1998	56.8	35.2	28.3	35.7	35.2	...
	1999	...	47.7	...	...	40.2	...
Pretax profit to assets	1997	...	-2.8	...	-5.0	5.5	...
	1998	22.7	2.6	-6.0	1.5	4.7	...
	1999	25.5	4.6	-11.2	2.9	7.8	...
Return on equity	1997	...	14.7	...	...	18.7	...
	1998	...	20.9	...	...	...	...
	1999	...	12.9	...	...	38.4	...
Liabilities to assets	1997	...	0.59	...	0.59	0.60	...
	1998	0.33	0.84	1.02	0.98	0.73	...
	1999	0.52	0.69	1.04	0.81	0.63	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		23.1	...
1998-99		41.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		35.3	64.7
1998		64.0	36.0
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: 3369

Industry: Other Office, Store and Business Machine Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 78							
Net profit margin	1997	8.0	3.2	-1.4	2.4	3.4	1.2
	1998	6.4	0.7	-4.6	-0.9	1.9	1.6
	1999	9.0	1.2	-4.0	1.5	1.1	1.9
Pretax profit margin	1997	9.2	3.4	-1.4	1.3	3.9	1.7
	1998	8.1	0.8	-4.6	-0.9	2.2	2.0
	1999	10.3	2.0	-4.0	2.3	1.8	2.0
Gross profit margin	1997	51.3	37.9	29.1	49.7	31.4	29.3
	1998	51.2	38.5	22.4	44.7	27.6	31.3
	1999	55.8	45.2	30.2	51.2	37.9	36.3
Pretax profit to assets	1997	22.9	7.3	-1.3	2.4	9.0	5.1
	1998	15.2	1.7	-12.7	-0.6	5.9	3.5
	1999	15.5	4.5	-6.0	4.6	4.5	5.0
Return on equity	1997	50.4	21.1	6.2	46.2	17.3	10.3
	1998	36.7	8.2	-9.5	5.0	13.1	10.4
	1999	48.7	19.0	2.8	29.2	17.5	...
Liabilities to assets	1997	0.50	0.79	0.99	0.87	0.62	0.74
	1998	0.55	0.80	1.07	0.90	0.61	0.77
	1999	0.51	0.79	1.06	0.86	0.71	0.78
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			13.9		
		1998-99			-6.2		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1997		70.0	30.0		
		1998		60.2	39.8		
		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: 3371

Industry: Electrical Transformer Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 56		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	9.0	3.2	-4.5	-0.6	4.1	2.6
	1998	7.5	3.1	-0.0	5.0	2.7	2.6
	1999	6.7	3.8	0.6	5.2	3.3	4.0
Pretax profit margin	1997	9.9	4.3	-4.5	-0.6	5.0	3.5
	1998	8.1	3.2	-0.0	4.5	3.0	3.0
	1999	7.7	5.2	0.9	6.7	4.2	4.5
Gross profit margin	1997	42.4	32.6	22.5	35.5	32.3	17.6
	1998	43.7	27.3	19.7	44.2	26.8	25.2
	1999	39.1	28.8	17.8	41.1	26.5	30.2
Pretax profit to assets	1997	24.3	6.3	-4.4	-3.9	7.1	7.9
	1998	24.7	5.8	0.1	13.3	4.8	8.5
	1999	22.9	9.5	2.4	14.4	8.3	10.5
Return on equity	1997	32.6	14.8	2.5	8.4	18.3	18.6
	1998	39.5	15.9	2.3	25.0	14.4	19.0
	1999	45.2	16.5	3.7	45.2	13.7	31.0
Liabilities to assets	1997	0.46	0.76	1.04	0.83	0.76	0.73
	1998	0.43	0.86	1.00	0.77	0.86	0.69
	1999	0.46	0.76	0.94	0.75	0.77	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.6	15.0
1998-99	18.4	24.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.7	26.3
1998	76.3	23.7
1999	86.5	13.5

(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: 3372

Industry: Electrical Switchgear and Protective Equipment Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Firms \$500,000 to \$5 million	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000		
Number of firms (1998): 83							
Net profit margin	1997	12.9	4.2	-1.3	6.6	4.0	5.3
	1998	10.0	2.8	-4.1	1.3	3.1	2.5
	1999	10.1	4.2	-1.1	7.8	3.9	2.2
Pretax profit margin	1997	16.1	5.0	-1.3	6.6	4.9	8.5
	1998	11.9	3.1	-4.1	1.3	3.9	2.9
	1999	14.0	4.5	-0.6	10.2	4.0	2.9
Gross profit margin	1997	46.7	33.7	23.9	33.2	34.2	28.4
	1998	41.8	30.0	22.3	33.0	29.0	26.3
	1999	45.5	34.4	24.0	38.6	32.3	26.8
Pretax profit to assets	1997	20.7	8.5	-1.9	7.0	8.6	14.6
	1998	19.2	7.2	-5.7	2.0	8.5	8.8
	1999	17.7	6.2	-1.2	2.7	6.8	6.4
Return on equity	1997	28.4	13.6	1.7	4.9	14.5	20.3
	1998	31.3	17.2	-2.9	9.8	18.6	20.3
	1999	38.7	16.8	3.8	18.0	15.8	16.5
Liabilities to assets	1997	0.31	0.61	0.86	0.72	0.61	0.57
	1998	0.26	0.63	0.85	0.71	0.57	0.57
	1999	0.26	0.51	0.76	0.52	0.51	0.64

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.9	-1.7
	1998-99		-3.5	9.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	78.7	21.3
	1998	70.9	29.1
	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: 3379

Industry: Other Electrical Industrial Equipment Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 176							
Net profit margin	1997	9.1	4.2	-0.2	4.5	4.2	2.2
	1998	9.4	3.4	0.1	2.2	4.2	5.4
	1999	8.3	2.0	-1.9	1.2	3.4	4.2
Pretax profit margin	1997	12.0	5.3	-0.2	5.0	5.3	2.5
	1998	11.1	4.5	0.2	2.5	5.1	6.0
	1999	9.6	2.9	-1.7	1.6	4.4	6.0
Gross profit margin	1997	48.0	35.7	24.4	44.6	32.8	27.0
	1998	47.3	36.6	23.2	38.6	32.0	30.1
	1999	47.8	37.7	22.2	37.8	37.4	30.3
Pretax profit to assets	1997	21.5	9.9	-0.4	4.8	10.5	5.8
	1998	21.5	9.0	0.3	5.2	11.1	12.2
	1999	19.3	5.4	-1.6	3.8	8.8	9.0
Return on equity	1997	38.8	20.4	5.3	17.7	23.3	24.0
	1998	42.1	16.6	4.6	12.2	19.3	30.4
	1999	37.7	14.6	-0.2	11.4	17.7	22.1
Liabilities to assets	1997	0.38	0.61	0.82	0.55	0.67	0.72
	1998	0.32	0.59	0.90	0.60	0.58	0.61
	1999	0.37	0.64	0.93	0.64	0.62	0.77

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.4	12.4
	1998-99		4.3	-2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	74.1	25.9
	1998	77.8	22.2
	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: 3381

Industry: Communications and Energy Wire and Cable Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 59		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	8.4	3.0	0.8	6.4	2.6	4.3
	1998	9.2	4.7	0.4	6.9	4.6	2.1
	1999	9.7	4.5	0.4	8.4	4.3	2.7
Pretax profit margin	1997	9.8	3.8	0.9	7.7	3.0	5.0
	1998	12.0	5.7	0.6	8.3	5.2	3.5
	1999	13.0	6.6	1.4	9.5	5.4	4.0
Gross profit margin	1997	50.0	34.8	23.5	39.5	31.2	22.3
	1998	46.2	31.4	23.6	30.4	31.9	24.4
	1999	43.4	31.4	25.4	34.1	31.4	22.9
Pretax profit to assets	1997	22.6	8.8	1.0	15.3	6.8	16.9
	1998	24.2	10.7	1.5	12.6	10.7	5.9
	1999	18.9	12.6	2.3	15.0	11.4	8.9
Return on equity	1997	40.2	16.8	3.9	34.7	13.6	25.5
	1998	45.5	23.0	8.1	21.6	23.3	15.6
	1999	40.0	18.4	4.5	16.4	19.7	15.1
Liabilities to assets	1997	0.50	0.70	0.89	0.68	0.73	0.42
	1998	0.39	0.70	0.92	0.70	0.69	0.50
	1999	0.29	0.64	0.83	0.57	0.64	0.73

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98	17.1		4.9
	1998-99	17.5		0.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	82.3	17.7
	1998	86.3	13.7
	1999	86.7	13.3

(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

Industry: Battery Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 21		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	4.6	1.2	-2.6	...	1.2
	1998	3.7	1.2	-7.1	-3.9	2.9
	1999	...	2.7	...	...	2.7
Pretax profit margin	1997	6.3	1.6	-1.8	...	1.5
	1998	4.6	1.9	-7.1	-3.6	3.3
	1999	...	3.5	...	...	3.5
Gross profit margin	1997	33.4	28.1	21.2	...	26.4
	1998	33.7	25.7	15.8	27.0	25.7
	1999	...	29.4	...	...	25.7
Pretax profit to assets	1997	14.6	3.3	-5.5	...	2.8
	1998	15.4	4.9	-7.2	-5.2	5.9
	1999	...	5.7	...	...	5.7
Return on equity	1997	...	9.8	...	...	13.3
	1998	37.1	6.8	-18.3	-14.4	17.0
	1999	...	11.1	...	...	...
Liabilities to assets	1997	0.57	0.74	1.00	...	0.74
	1998	0.31	0.59	0.76	0.39	0.62
	1999	...	0.58	...	...	0.54

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		38.4	...
1998-99		32.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.0	25.0
1998		65.4	34.6
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: 3392

Industry: Non-Current Carrying Wiring Devices Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 14						Median
Net profit margin	1997	...	4.7	...	...	4.1
	1998	...	2.3	...	...	1.5
	1999	...	4.0	...	...	3.6
Pretax profit margin	1997	...	5.9	...	...	5.3
	1998	...	2.0	...	...	2.0
	1999	...	5.0	...	...	4.1
Gross profit margin	1997	...	35.8	...	...	33.7
	1998	...	39.9	...	...	23.6
	1999	...	36.7	...	...	29.4
Pretax profit to assets	1997	...	14.2	...	...	14.2
	1998	...	5.0	...	...	4.1
	1999	...	12.1	...	...	11.2
Return on equity	1997	...	28.9	...	...	29.7
	1998	...	28.3	...	...	...
	1999	...	19.8	...	...	...
Liabilities to assets	1997	...	0.59	...	...	0.63
	1998	...	0.75	...	...	0.75
	1999	...	0.67	...	...	0.73

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	18.2	16.2
	1998-99	9.2	13.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	88.2	11.8
	1998	76.2	23.8
	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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3399

Industry: Other Electrical Products Industries n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 76							
Net profit margin	1997	7.1	3.1	-1.4	-0.8	4.2	3.7
	1998	12.5	5.3	0.3	6.5	4.6	3.3
	1999	15.1	4.9	0.6	6.4	4.7	5.6
Pretax profit margin	1997	10.1	4.1	-0.8	0.7	5.4	5.5
	1998	16.2	6.5	0.2	8.6	5.9	6.3
	1999	17.8	6.1	0.9	8.2	5.8	6.5
Gross profit margin	1997	49.4	36.9	26.0	40.6	36.1	30.6
	1998	59.2	36.7	24.4	58.4	33.7	31.4
	1999	47.3	33.5	25.6	43.3	32.6	29.9
Pretax profit to assets	1997	17.0	5.9	-1.0	1.5	10.8	10.5
	1998	22.4	9.3	0.5	9.8	9.3	9.7
	1999	23.6	10.6	1.9	18.1	8.2	12.6
Return on equity	1997	31.9	15.4	1.2	3.4	19.2	17.1
	1998	45.8	17.1	4.7	20.0	16.6	18.2
	1999	44.9	21.2	8.1	24.9	21.2	17.7
Liabilities to assets	1997	0.36	0.62	0.92	0.74	0.58	0.63
	1998	0.26	0.71	0.97	0.76	0.66	0.62
	1999	0.30	0.66	0.90	0.59	0.70	0.53

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.7	44.5
	1998-99		17.0	-6.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	76.6	23.4
	1998	80.2	19.8
	1999	84.4	15.6

(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: 3511

Industry: Clay Products Industry (From Domestic Clay)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 27		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.0	2.0	-4.3	-1.0	3.4	4.2
	1998	8.0	2.1	-0.4	1.5	2.6	3.7
	1999	10.2	4.1	0.9	2.9	4.4	...
Pretax profit margin	1997	9.0	2.1	-4.3	-1.3	4.4	7.5
	1998	16.9	2.7	0.5	1.7	4.2	4.2
	1999	14.6	4.8	0.9	...	5.6	...
Gross profit margin	1997	52.2	37.5	22.7	47.3	30.6	...
	1998	51.4	31.5	19.6	...	27.5	...
	1999	62.4	31.8	20.3	...	31.4	...
Pretax profit to assets	1997	11.3	2.8	-5.4	-1.7	4.2	5.9
	1998	14.6	5.3	0.5	0.8	6.5	6.2
	1999	18.8	8.6	0.8	4.1	9.7	...
Return on equity	1997	20.6	4.6	-4.0	0.0	7.3	...
	1998	38.3	13.5	0.9	...	23.8	...
	1999	44.4	16.0	3.6	...	21.5	...
Liabilities to assets	1997	0.55	0.86	1.03	1.01	0.86	0.61
	1998	0.34	0.71	0.86	0.51	0.75	0.73
	1999	0.21	0.65	0.83	...	0.70	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	7.2	6.5
	1998-99	6.4	26.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		67.3	32.7
		88.2	11.8
		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: 3512

Industry: Clay Products Industry (From Imported Clay)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 91		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	7.4	1.9	-3.2	-0.5	6.1
	1998	5.4	1.0	-6.5	-0.6	2.0
	1999	8.7	1.3	-4.8	-0.3	4.1
Pretax profit margin	1997	7.4	2.4	-3.2	-0.1	6.1
	1998	5.8	1.2	-6.5	0.4	2.3
	1999	10.1	2.3	-3.0	0.7	4.8
Gross profit margin	1997	64.8	52.0	35.0	54.0	35.1
	1998	61.7	44.7	30.1	50.0	31.9
	1999	62.2	44.1	29.1	45.5	30.0
Pretax profit to assets	1997	14.5	2.6	-6.5	-0.6	14.6
	1998	12.9	1.5	-8.2	-0.5	5.2
	1999	22.6	3.9	-6.2	-0.5	7.0
Return on equity	1997	32.5	12.1	-7.5	3.0	29.6
	1998	33.2	8.0	-12.0	6.1	17.6
	1999	39.7	19.0	-11.2	11.1	25.0
Liabilities to assets	1997	0.49	0.87	1.04	0.94	0.70
	1998	0.57	0.85	1.05	0.91	0.69
	1999	0.50	0.84	1.01	0.91	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.9	...
	1998-99		12.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	59.4	40.6
	1998	56.0	44.0
	1999	58.5	41.5

(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: 3521

Industry: Hydraulic Cement Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 27		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	15.8	0.9	-10.2	2.3	-1.4	...
	1998	14.2	6.5	-0.7	9.8	1.8	...
	1999	18.9	3.6	1.7	4.6	2.0	...
Pretax profit margin	1997	9.6	1.0	-10.2	2.6	-0.7	...
	1998	18.0	8.0	-0.7	12.2	1.8	...
	1999	21.4	5.5	1.7	9.2	2.9	...
Gross profit margin	1997	...	24.4	...	...	19.8	...
	1998	55.2	42.0	19.7	50.0	28.5	...
	1999	61.2	40.1	19.4	...	25.7	...
Pretax profit to assets	1997	10.0	2.0	-18.0	9.5	-3.5	...
	1998	25.9	8.0	-2.6	9.8	3.3	...
	1999	26.1	6.7	1.8	7.3	6.1	...
Return on equity	1997	...	6.8	...	...	...	...
	1998	47.0	21.0	4.5	35.9	9.4	...
	1999	30.9	13.4	4.4	17.8	10.2	...
Liabilities to assets	1997	0.37	0.87	1.06	0.90	0.69	...
	1998	0.31	0.58	0.96	0.69	0.36	...
	1999	0.27	0.60	0.84	0.72	0.38	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		12.2	-5.1
1998-99		-1.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.7	33.3
1998		77.4	22.6
1999		80.8	19.2

(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: 3541

Industry: Concrete Pipe Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 16							
Net profit margin	1997	8.6	4.3	-2.5	4.3	2.7	...
	1998	9.0	2.5	-0.9	...	2.4	...
	1999	10.6	4.0	-0.8	...	4.0	0.5
Pretax profit margin	1997	10.0	4.5	-2.5	7.2	2.9	...
	1998	12.7	5.1	-0.9	...	2.4	...
	1999	12.8	5.0	-0.8	...	5.0	2.0
Gross profit margin	1997	...	22.2	...	...	18.8	...
	1998	...	27.2	...	...	24.6	...
	1999	...	22.4	...	...	23.8	21.9
Pretax profit to assets	1997	9.6	3.3	-0.6	5.2	2.5	...
	1998	28.7	3.6	-2.1	...	3.5	...
	1999	23.3	6.9	-0.7	...	8.2	2.3
Return on equity	1997	14.7	4.1	-1.3	1.8	6.2	...
	1998	...	2.4	...	...	2.4	...
	1999	...	12.3	...	...	12.7	0.5
Liabilities to assets	1997	0.18	0.52	0.83	0.25	0.57	...
	1998	0.22	0.65	0.94	...	0.67	...
	1999	0.22	0.50	0.91	...	0.50	0.59

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.8	...
1998-99	10.8	7.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.8	29.2
1998	77.3	22.7
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: 3542

Industry: Structural Concrete Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 65							
Net profit margin	1997	7.2	2.5	-1.7	2.5	2.4	4.3
	1998	6.6	1.5	-0.9	0.8	2.3	3.6
	1999	8.7	3.0	-1.0	2.0	3.6	2.9
Pretax profit margin	1997	8.7	2.9	-1.6	3.2	2.9	4.8
	1998	7.8	2.0	-0.9	0.8	3.0	3.7
	1999	11.0	3.7	-0.8	2.8	4.6	3.8
Gross profit margin	1997	42.4	32.7	24.2	38.6	29.0	22.2
	1998	50.0	34.2	24.5	55.7	26.8	21.8
	1999	46.0	32.5	23.8	43.1	30.1	19.8
Pretax profit to assets	1997	14.9	3.4	-1.7	1.6	5.6	10.2
	1998	16.2	2.5	-1.6	0.9	4.0	8.7
	1999	23.6	7.0	-1.6	2.4	8.6	8.3
Return on equity	1997	47.9	17.9	-3.2	2.4	17.9	17.8
	1998	41.9	10.0	-2.0	-1.7	13.9	25.0
	1999	44.9	22.5	-9.1	7.1	24.0	22.7
Liabilities to assets	1997	0.53	0.74	0.95	0.73	0.75	0.74
	1998	0.61	0.79	1.05	1.00	0.75	0.69
	1999	0.53	0.78	1.01	0.89	0.76	0.70

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		13.6	32.3
1998-99		3.9	13.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.1	26.9
1998		70.6	29.4
1999		75.4	24.6

(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: 3549

Industry: Other Concrete Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 173		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.8	2.6	-0.9	0.5	3.5	1.7
	1998	7.7	3.4	0.7	2.9	3.5	4.1
	1999	8.9	3.9	-0.4	4.4	3.8	4.7
Pretax profit margin	1997	8.4	3.3	-0.9	0.6	4.1	2.3
	1998	9.1	4.0	0.8	3.3	4.4	6.1
	1999	10.7	4.6	0.6	5.5	4.5	5.2
Gross profit margin	1997	50.2	35.0	24.4	46.5	29.5	28.6
	1998	50.2	35.8	24.5	40.9	33.2	28.7
	1999	53.6	37.0	26.4	43.7	35.6	32.9
Pretax profit to assets	1997	11.9	5.0	-1.0	1.1	6.3	3.7
	1998	13.3	5.8	0.7	4.1	7.6	7.4
	1999	15.5	7.0	0.7	6.3	7.4	7.0
Return on equity	1997	27.2	12.6	2.0	11.5	13.2	12.2
	1998	30.1	14.2	5.8	17.6	12.4	17.8
	1999	29.5	12.7	5.8	16.7	11.4	15.2
Liabilities to assets	1997	0.34	0.62	0.90	0.72	0.56	0.69
	1998	0.33	0.57	0.92	0.75	0.52	0.66
	1999	0.31	0.60	0.92	0.81	0.50	0.66

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.2	14.0
1998-99	0.4	11.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.3	28.7
1998	81.3	18.8
1999	79.4	20.6

(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

Industry: Ready-Mix Concrete Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 399							
Net profit margin	1997	5.6	1.9	-1.8	-0.3	2.3	2.0
	1998	5.1	2.2	-1.5	-1.1	2.9	2.2
	1999	5.6	1.2	-2.9	-1.0	1.5	2.5
Pretax profit margin	1997	6.8	2.2	-1.7	-0.2	2.5	2.6
	1998	6.4	2.6	-1.3	-0.5	3.2	2.9
	1999	6.9	1.9	-2.9	-0.2	2.1	3.1
Gross profit margin	1997	50.6	30.7	16.8	45.8	27.9	19.7
	1998	48.6	33.0	17.0	40.2	30.7	19.3
	1999	51.1	32.6	17.8	44.0	29.8	19.5
Pretax profit to assets	1997	10.9	3.4	-2.2	-0.1	4.4	5.8
	1998	10.5	4.1	-1.7	-0.8	4.9	5.1
	1999	9.4	2.6	-5.0	-0.6	2.9	5.7
Return on equity	1997	20.3	8.2	-1.7	1.7	8.6	11.4
	1998	20.0	8.4	0.6	4.2	9.3	9.4
	1999	18.9	6.3	-2.6	1.8	6.8	13.5
Liabilities to assets	1997	0.31	0.60	0.89	0.66	0.59	0.63
	1998	0.32	0.62	0.90	0.81	0.58	0.65
	1999	0.31	0.61	0.86	0.69	0.58	0.65

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.6	-4.7
	1998-99		-1.6	2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	67.3	32.7
	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: 3561

Industry: Primary Glass and Glass Containers Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 37		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	7.0	2.9	-0.2	5.1	2.8
	1998	10.1	5.1	-1.9	5.7	4.9
	1999	12.1	5.5	-1.1	6.3	5.2
Pretax profit margin	1997	8.7	3.5	-0.2	5.4	3.5
	1998	13.0	5.7	-1.8	7.6	4.9
	1999	15.0	5.6	-0.9	6.3	5.6
Gross profit margin	1997	38.5	25.4	18.8	37.2	22.9
	1998	45.7	27.2	20.3	40.5	23.0
	1999	45.3	26.6	19.7	53.7	21.2
Pretax profit to assets	1997	19.5	7.8	-0.7	6.4	8.3
	1998	29.7	13.3	-2.8	16.0	12.3
	1999	28.9	11.7	-1.3	15.0	10.7
Return on equity	1997	35.3	18.2	4.4	11.8	28.0
	1998	57.8	38.0	14.2	37.0	40.7
	1999	44.7	35.6	12.7	47.8	33.0
Liabilities to assets	1997	0.49	0.82	0.96	0.85	0.79
	1998	0.45	0.76	0.92	0.74	0.76
	1999	0.39	0.71	0.88	0.71	0.71

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.6	...
1998-99		0.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		74.4	25.6
1998		69.6	30.4
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: 3562

Industry: Glass Products Industry (Except Glass Containers)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3	Q2	Q1	under	\$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
Number of firms (1998): 203							
Net profit margin	1997	5.6	1.7	-2.8	0.1	2.2	3.5
	1998	7.0	2.2	-0.4	2.5	1.9	2.6
	1999	7.9	2.3	-0.7	2.8	1.9	2.3
Pretax profit margin	1997	7.3	1.8	-2.7	0.6	2.8	5.0
	1998	8.5	2.7	-0.4	3.0	2.2	3.7
	1999	8.7	2.6	-0.7	2.7	2.4	2.8
Gross profit margin	1997	51.8	33.7	23.4	45.2	28.7	20.4
	1998	52.9	38.0	24.7	48.8	32.1	22.0
	1999	53.6	37.5	24.7	47.6	30.8	27.7
Pretax profit to assets	1997	14.9	3.8	-4.6	0.1	7.7	11.8
	1998	17.1	5.6	-1.3	5.8	5.4	8.3
	1999	19.6	5.9	-1.2	6.0	5.4	6.7
Return on equity	1997	38.6	16.8	1.9	12.3	19.7	22.3
	1998	42.9	18.2	3.0	18.0	18.2	13.2
	1999	41.4	15.5	2.1	15.6	15.4	12.6
Liabilities to assets	1997	0.48	0.78	1.03	0.89	0.69	0.59
	1998	0.56	0.80	1.01	0.81	0.78	0.57
	1999	0.53	0.77	1.02	0.83	0.72	0.62

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.4	9.5
	1998-99	4.7	11.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	64.8	35.2
	1998	72.4	27.6
	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: 3571

Industry: Abrasives Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 35		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	10.8	3.3	-0.9	2.9	3.6
	1998	14.2	7.6	1.4	7.9	7.0
	1999	13.5	3.7	-0.6	2.5	4.6
Pretax profit margin	1997	13.3	4.2	-0.9	3.4	4.8
	1998	15.6	9.2	1.9	9.8	9.0
	1999	16.5	4.7	-0.6	2.5	5.9
Gross profit margin	1997	53.5	37.1	26.2	47.2	29.1
	1998	48.2	39.6	25.0	46.5	31.1
	1999	56.8	39.1	26.0	...	37.0
Pretax profit to assets	1997	19.1	7.3	-1.9	7.0	8.2
	1998	27.1	12.9	3.4	12.9	12.5
	1999	27.0	6.5	-1.2	3.5	7.8
Return on equity	1997	37.9	18.2	9.0	...	18.2
	1998	55.8	27.4	14.6	...	30.9
	1999	48.6	20.6	10.8	...	21.8
Liabilities to assets	1997	0.41	0.62	0.99	0.78	0.62
	1998	0.43	0.73	0.92	0.75	0.64
	1999	0.40	0.66	0.94	0.69	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		1.3	...
1998-99		4.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.0	25.0
1998		88.1	11.9
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: 3591

Industry: Refractories Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 21							
Net profit margin	1997	6.2	4.2	-5.3	3.7	4.3	...
	1998	4.3	2.3	-2.9	0.0	3.0	...
	1999	7.0	4.4	-1.1	4.4	3.9	...
Pretax profit margin	1997	9.7	4.8	-0.7	...	4.8	...
	1998	5.4	3.1	-0.2	0.2	3.1	...
	1999	8.3	5.4	-0.7	5.4	4.4	...
Gross profit margin	1997	...	27.4	...	...	26.5	...
	1998	49.3	29.4	19.1	...	29.4	...
	1999	...	36.8	...	...	34.0	...
Pretax profit to assets	1997	18.2	12.2	1.1	12.5	8.5	...
	1998	15.3	4.2	-2.2	0.9	5.5	...
	1999	33.6	10.5	-1.2	13.2	10.1	...
Return on equity	1997	...	9.9	...	...	8.3	...
	1998	...	29.0	...	...	29.0	...
	1999	...	35.1	...	25.0	...	...
Liabilities to assets	1997	0.34	0.64	0.79	...	0.65	...
	1998	0.41	0.72	0.98	0.92	0.71	...
	1999	0.43	0.65	0.99	0.65	0.71	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		13.1	...
1998-99		3.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.0	25.0
1998		68.0	32.0
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: 3593

Industry: Gypsum Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 26		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	11.9	4.5	-0.5	5.3	4.4
	1998	9.9	3.9	-2.3	1.1	4.1
	1999	13.4	5.5	-3.3	8.1	2.1
Pretax profit margin	1997	14.3	6.6	-0.5	6.6	6.3
	1998	12.5	4.6	-2.3	1.1	5.1
	1999	15.3	5.8	-3.3	10.2	5.1
Gross profit margin	1997	57.1	38.6	27.6	50.8	31.7
	1998	56.1	40.5	31.0	41.6	39.4
	1999	...	45.6	...	...	30.8
Pretax profit to assets	1997	27.6	13.5	-1.3	10.1	13.6
	1998	23.2	7.7	-3.7	10.7	5.3
	1999	22.1	7.6	-2.2	11.7	3.2
Return on equity	1997	...	25.6	...	...	...
	1998	...	17.3	...	25.9	13.9
	1999	...	15.2	...	21.8	4.6
Liabilities to assets	1997	0.22	0.80	1.08	0.91	0.71
	1998	0.23	0.73	1.01	0.81	0.57
	1999	0.18	0.61	0.86	0.51	0.62

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		13.3	...
1998-99		19.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.3	26.7
1998		75.0	25.0
1999		76.9	23.1

(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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3594

Industry: Non-Metallic Mineral Insulating Materials Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 40							
Net profit margin	1997	9.1	1.5	-6.7	1.6	1.5	1.5
	1998	6.6	3.6	-0.2	-0.8	4.6	1.5
	1999	6.8	3.0	-3.2	-0.9	3.3	1.6
Pretax profit margin	1997	11.1	1.9	-4.0	1.9	1.9	1.9
	1998	7.8	4.4	-0.2	-0.8	6.3	1.7
	1999	8.3	4.2	-3.2	-0.9	4.5	2.2
Gross profit margin	1997	49.9	25.0	16.7	39.6	20.5	25.4
	1998	41.6	28.9	21.6	38.2	28.4	27.5
	1999	44.4	26.7	23.5	27.2	26.1	...
Pretax profit to assets	1997	28.5	6.8	-7.2	6.6	6.8	4.2
	1998	19.8	6.4	-0.5	-0.6	8.5	4.3
	1999	19.7	5.2	-6.4	-1.6	6.2	5.3
Return on equity	1997	...	14.3	...	...	6.1	14.9
	1998	26.5	16.5	3.8	...	17.8	34.1
	1999	21.0	6.3	-18.5	-15.3	14.0	...
Liabilities to assets	1997	0.41	0.62	1.05	0.91	0.54	0.70
	1998	0.45	0.67	0.96	0.89	0.56	0.73
	1999	0.42	0.60	0.90	0.89	0.57	0.86

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.0	3.2
1998-99		-6.2	14.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.0	25.0
1998		72.0	28.0
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3599

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

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 211		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.2	2.6	-2.2	1.0	3.1	5.5
	1998	8.4	3.0	-1.1	1.6	3.2	4.6
	1999	7.4	2.7	-1.1	1.6	3.6	4.8
Pretax profit margin	1997	7.9	3.3	-2.1	1.4	3.7	6.7
	1998	9.2	3.7	-1.1	2.1	3.7	6.2
	1999	9.1	3.6	-1.1	2.2	4.3	5.3
Gross profit margin	1997	50.7	35.0	23.8	44.7	29.6	...
	1998	55.3	36.0	22.1	45.8	29.6	22.7
	1999	51.8	34.6	22.5	42.5	30.9	23.2
Pretax profit to assets	1997	11.4	4.2	-4.7	1.8	5.6	7.9
	1998	15.3	4.5	-2.5	2.3	5.1	9.7
	1999	13.6	4.5	-1.3	2.4	6.2	11.6
Return on equity	1997	24.4	10.0	0.9	6.2	12.6	7.7
	1998	22.3	7.5	-1.5	3.0	12.2	21.3
	1999	28.2	9.5	1.1	6.8	11.0	21.3
Liabilities to assets	1997	0.37	0.65	0.98	0.72	0.63	0.39
	1998	0.40	0.65	1.02	0.77	0.55	0.59
	1999	0.32	0.61	0.94	0.64	0.59	0.54

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		11.7	3.2
	1998-99		9.4	6.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.8	30.2
	1998	71.0	29.0
	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: 3611

Industry: Refined Petroleum Products Industry (Except Lubricating Oil and Grease)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 134							
Net profit margin	1997	22.0	3.3	-6.0	3.7	2.7	0.7
	1998	25.4	8.6	-5.6	10.3	4.5	0.5
	1999	25.9	7.0	-5.6	9.6	4.5	...
Pretax profit margin	1997	26.5	5.8	-2.8	8.5	4.6	1.1
	1998	31.4	10.2	-3.7	11.5	5.8	0.9
	1999	32.6	8.9	-4.0	11.8	5.3	...
Gross profit margin	1997	63.1	45.7	24.2	52.7	37.2	...
	1998	67.2	42.0	23.1	46.8	29.7	...
	1999	56.5	43.0	20.9	52.3	31.5	...
Pretax profit to assets	1997	21.6	6.6	-1.9	5.7	7.6	2.9
	1998	26.2	5.3	-2.3	6.1	3.3	2.7
	1999	23.7	5.2	-2.2	6.8	3.5	...
Return on equity	1997	24.1	8.5	-2.4	4.5	10.4	5.3
	1998	34.8	9.5	-0.7	9.9	8.1	7.7
	1999	38.6	10.4	0.7	17.2	6.3	...
Liabilities to assets	1997	0.27	0.55	0.89	0.53	0.56	0.45
	1998	0.16	0.45	0.87	0.45	0.49	0.37
	1999	0.21	0.58	0.90	0.48	0.73	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	0.1	6.6
	1998-99	4.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.9	30.1
	1998	68.7	31.3
	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: 3612

Industry: Lubricating Oil and Grease Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 26							
Net profit margin	1997	12.1	3.9	-0.3	0.7	4.0	4.3
	1998	7.7	3.4	-2.8	-1.4	4.8	1.6
	1999	14.8	4.4	-4.9	6.8	3.7	...
Pretax profit margin	1997	14.4	4.7	-0.3	0.9	5.7	5.6
	1998	9.8	4.5	-2.8	-1.8	5.2	4.7
	1999	19.7	4.9	-4.9	9.7	4.8	...
Gross profit margin	1997	63.2	50.5	38.8	...	46.6	26.6
	1998	62.0	48.1	30.7	52.7	45.5	...
	1999	70.4	50.1	24.0	54.2	46.4	...
Pretax profit to assets	1997	21.9	6.0	-0.9	2.2	8.1	8.8
	1998	20.6	6.7	-5.8	-2.4	9.8	9.9
	1999	25.2	8.2	-2.3	7.9	8.2	...
Return on equity	1997	50.2	17.2	3.9	...	16.8	13.6
	1998	31.5	11.2	6.9	...	13.5	9.3
	1999	30.4	12.3	3.5	...	12.3	...
Liabilities to assets	1997	0.37	0.80	0.99	0.87	0.80	0.48
	1998	0.31	0.59	1.00	0.64	0.53	0.50
	1999	0.21	0.46	1.01	0.58	0.46	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.8	5.9
1998-99	-5.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	78.6	21.4
1998	72.7	27.3
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: 3699

Industry: Other Petroleum and Coal Products Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 36							
Net profit margin	1997	7.4	3.2	-0.1	4.1	3.2	1.3
	1998	8.0	2.7	-1.3	3.7	2.7	1.8
	1999	7.3	2.1	0.3	1.5	2.4	2.2
Pretax profit margin	1997	10.6	4.1	-0.1	4.1	4.1	1.4
	1998	8.6	3.3	-0.3	2.3	3.4	3.2
	1999	10.1	3.5	0.4	1.5	3.6	3.2
Gross profit margin	1997	33.4	17.0	12.9	29.5	16.3	12.3
	1998	36.2	23.8	15.5	...	24.2	22.0
	1999	36.7	22.9	16.6	...	22.9	19.9
Pretax profit to assets	1997	17.0	4.0	-0.2	3.9	4.1	2.6
	1998	14.0	5.1	-0.2	10.3	5.0	4.8
	1999	17.2	5.4	0.9	2.3	6.9	5.7
Return on equity	1997	23.2	9.3	0.8	13.4	8.5	5.2
	1998	35.4	14.6	6.4	21.7	12.9	9.5
	1999	32.7	12.5	4.1	...	18.7	9.9
Liabilities to assets	1997	0.26	0.51	0.76	0.43	0.51	0.57
	1998	0.25	0.56	0.96	0.44	0.57	0.56
	1999	0.37	0.53	0.89	0.52	0.54	0.56

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		16.9	-10.1
1998-99		-3.3	4.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		75.9	24.1
1998		78.2	21.8
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: 3711

Industry: Industrial Inorganic Chemical Industries n.e.c.

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 31							
Net profit margin	1997	9.1	4.3	0.0	4.0	4.7	6.7
	1998	17.7	2.9	-2.4	2.9	3.6	4.3
	1999	14.7	5.5	-1.1	11.8	4.3	9.7
Pretax profit margin	1997	10.9	5.8	0.0	3.9	6.3	7.4
	1998	24.4	5.9	-0.9	2.9	5.9	6.5
	1999	16.2	6.9	-1.0	11.8	5.6	16.0
Gross profit margin	1997	52.0	39.5	26.7	36.5	39.5	24.7
	1998	58.0	42.4	24.4	44.5	41.5	29.7
	1999	58.7	44.1	27.3	...	44.1	...
Pretax profit to assets	1997	28.1	12.9	0.1	8.5	14.1	12.1
	1998	26.0	8.3	-1.4	3.8	9.4	10.2
	1999	21.2	10.4	-0.7	18.1	8.6	21.8
Return on equity	1997	63.5	29.8	2.2	27.8	29.8	17.6
	1998	35.4	14.4	3.0	12.5	15.4	24.2
	1999	29.2	21.5	2.2	22.7	17.7	24.2
Liabilities to assets	1997	0.34	0.56	0.85	0.43	0.62	0.49
	1998	0.25	0.49	0.96	0.34	0.53	0.63
	1999	0.13	0.34	0.75	0.25	0.34	0.48

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		1.5	2.7
1998-99		4.6	2.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		83.1	16.9
1998		80.4	19.6
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: 3712

Industry: Industrial Organic Chemical Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 42		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	10.0	3.5	-1.2	4.4	2.7	4.2
	1998	13.2	3.0	-5.6	3.5	1.6	5.6
	1999	11.8	4.9	-0.4	4.9	4.7	1.1
Pretax profit margin	1997	11.9	4.4	-1.2	8.5	3.3	6.7
	1998	16.4	3.5	-5.6	3.9	2.9	8.1
	1999	13.3	5.4	-0.3	5.1	5.6	1.9
Gross profit margin	1997	51.8	35.3	25.7	50.0	32.4	21.4
	1998	57.0	41.7	20.6	41.7	41.4	18.0
	1999	59.0	39.8	29.2	39.8	38.3	18.6
Pretax profit to assets	1997	26.1	7.4	-4.2	8.2	5.9	7.9
	1998	21.6	4.8	-8.3	3.5	5.0	11.0
	1999	15.2	5.7	-2.6	5.7	12.0	3.3
Return on equity	1997	60.0	24.3	2.9	45.0	9.7	14.3
	1998	42.9	15.9	-1.7	23.5	3.4	12.9
	1999	56.5	25.5	2.4	...	25.5	3.5
Liabilities to assets	1997	0.28	0.76	0.92	0.55	0.77	0.56
	1998	0.31	0.65	0.97	0.77	0.64	0.50
	1999	0.32	0.64	0.94	0.69	0.60	0.53

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		30.7	-1.8
1998-99		17.1	3.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.9	27.1
1998	70.4	29.6
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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3721

Industry: Chemical Fertilizer and Fertilizer Materials Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 36							
Net profit margin	1997	...	3.2	...	2.9	3.2	...
	1998	11.9	1.9	-4.3	1.3	4.5	...
	1999	7.1	1.9	-3.8	1.4	4.3	...
Pretax profit margin	1997	...	6.1	...	6.5	3.7	...
	1998	12.9	1.9	-4.3	1.3	5.4	...
	1999	8.4	1.9	-3.8	1.4	6.9	...
Gross profit margin	1997	...	35.4	...	...	...	...
	1998	49.0	34.4	18.0	45.0	29.8	...
	1999	...	46.2	...	...	43.8	...
Pretax profit to assets	1997	...	7.7	...	2.7	7.9	...
	1998	8.5	2.7	-8.4	1.8	5.4	...
	1999	14.0	3.1	-7.8	1.2	7.3	...
Return on equity	1997	...	15.3	...	...	16.2	...
	1998	39.6	12.6	5.1	7.1	12.9	...
	1999	...	16.5	...	...	16.5	...
Liabilities to assets	1997	...	0.53	...	...	0.53	...
	1998	0.60	0.88	1.02	0.94	0.74	...
	1999	0.61	0.91	1.10	1.00	0.79	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-4.1	...
1998-99		4.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		81.0	19.0
1998		66.7	33.3
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: 3722

Industry: Mixed Fertilizer Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 37							
Net profit margin	1997	6.2	2.7	-1.0	...	2.7	1.7
	1998	8.4	3.1	-1.6	-11.2	3.3	1.8
	1999	15.5	4.1	0.4	26.7	3.0	2.6
Pretax profit margin	1997	7.6	3.6	-1.0	...	3.6	2.3
	1998	10.6	3.9	-1.6	-11.2	4.3	2.3
	1999	18.1	4.7	0.6	33.3	4.4	3.3
Gross profit margin	1997	29.3	23.2	17.2	...	23.2	18.8
	1998	53.1	26.4	16.5	...	25.0	19.6
	1999	56.1	29.8	17.9	...	23.4	21.1
Pretax profit to assets	1997	13.6	6.6	-1.3	...	6.6	5.3
	1998	16.2	6.7	-4.0	-4.1	9.2	5.9
	1999	15.5	8.7	0.7	8.5	8.9	6.3
Return on equity	1997	19.3	10.9	-0.5	...	11.6	16.8
	1998	32.0	20.4	5.8	...	22.7	17.4
	1999	30.8	19.7	6.7	22.4	19.3	24.1
Liabilities to assets	1997	0.29	0.43	0.92	...	0.48	0.70
	1998	0.29	0.61	0.88	0.46	0.63	0.76
	1999	0.39	0.71	0.86	0.58	0.72	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		0.3	-10.6
1998-99		6.7	-1.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		82.5	17.5
1998		79.7	20.3
1999		86.0	14.0

(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: 3731

Industry: Plastic and Synthetic Resin Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 72		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	9.4	4.5	0.3	5.4	4.0	4.1
	1998	11.1	4.5	1.0	4.5	4.6	4.9
	1999	8.6	3.1	-0.6	-0.4	4.6	9.8
Pretax profit margin	1997	10.5	5.0	0.6	6.5	4.3	7.2
	1998	12.9	5.3	1.2	5.2	5.5	5.2
	1999	9.8	4.1	-0.3	-0.2	5.1	12.4
Gross profit margin	1997	47.3	35.6	20.4	40.7	35.4	18.1
	1998	49.0	35.3	21.6	38.4	34.3	19.3
	1999	50.7	34.8	22.2	47.2	28.3	23.5
Pretax profit to assets	1997	23.6	9.5	1.1	10.6	8.5	11.6
	1998	22.9	9.5	1.4	6.6	10.6	7.4
	1999	18.5	7.4	-1.1	-1.0	11.1	16.5
Return on equity	1997	49.8	26.7	11.7	31.6	20.9	15.9
	1998	43.4	27.2	4.7	32.6	23.7	14.0
	1999	35.1	16.7	2.5	11.5	18.9	21.3
Liabilities to assets	1997	0.50	0.75	0.92	0.72	0.75	0.57
	1998	0.39	0.70	0.98	0.68	0.70	0.59
	1999	0.39	0.67	1.04	0.93	0.62	0.46

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		5.3
		1998-99		-6.4
				6.7
				3.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	82.0
		1998	18.0
		1999	83.0
			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: 3741

Industry: Pharmaceutical and Medicine Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 169							
Net profit margin	1997	12.3	4.3	-3.3	5.9	3.6	4.1
	1998	12.2	3.3	-5.7	3.9	3.2	4.0
	1999	12.0	3.8	-2.2	4.5	2.9	3.9
Pretax profit margin	1997	14.4	5.2	-2.9	8.0	4.8	5.8
	1998	14.0	4.1	-5.7	4.6	4.0	5.8
	1999	13.7	5.0	-2.1	6.1	3.9	4.7
Gross profit margin	1997	60.1	44.9	31.8	54.9	41.0	26.9
	1998	63.3	43.7	31.9	51.9	40.8	35.2
	1999	66.2	48.6	32.5	60.5	41.4	38.7
Pretax profit to assets	1997	25.5	7.2	-3.4	7.5	6.3	9.3
	1998	24.5	4.6	-9.6	3.6	6.7	9.1
	1999	28.4	7.6	-2.5	7.6	8.8	7.5
Return on equity	1997	33.7	16.8	0.9	24.0	16.1	18.0
	1998	44.6	17.1	-0.2	31.3	11.5	18.5
	1999	45.7	21.6	-0.1	23.3	19.4	22.4
Liabilities to assets	1997	0.33	0.62	0.91	0.69	0.62	0.64
	1998	0.36	0.73	0.97	0.82	0.67	0.59
	1999	0.29	0.65	0.94	0.74	0.59	0.66

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	17.2	22.0
1998-99	10.1	14.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.1	28.9
1998	65.0	35.0
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: 3751

Industry: Paint and Varnish Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 117							
Net profit margin	1997	7.3	3.0	0.5	0.6	4.2	2.4
	1998	7.0	4.0	-1.2	1.3	4.4	3.5
	1999	7.6	4.0	-0.8	1.1	4.5	2.1
Pretax profit margin	1997	9.5	4.5	0.6	2.0	4.9	3.4
	1998	9.0	5.0	-1.2	2.1	5.1	4.4
	1999	8.9	4.7	-0.3	2.0	5.3	4.4
Gross profit margin	1997	43.0	33.5	22.5	39.7	32.3	28.7
	1998	45.4	35.9	25.7	38.0	34.7	29.2
	1999	43.5	37.8	25.8	42.0	34.8	29.8
Pretax profit to assets	1997	20.7	6.9	1.2	1.9	9.7	6.7
	1998	17.4	7.1	-2.2	1.3	9.0	10.4
	1999	16.3	8.3	-2.6	1.8	10.1	7.1
Return on equity	1997	39.8	17.2	2.3	1.0	20.1	12.9
	1998	33.1	14.2	3.1	6.9	14.6	12.9
	1999	38.6	17.1	4.0	13.4	17.6	20.0
Liabilities to assets	1997	0.39	0.68	0.90	0.81	0.61	0.59
	1998	0.40	0.66	0.98	0.83	0.59	0.59
	1999	0.37	0.66	0.94	0.87	0.56	0.63

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.5	7.7
1998-99	9.1	9.0

Distribution of Firms by profit and loss - Pretax Profit (%)		
	<u>Profit</u>	<u>Loss</u>
1997	81.5	18.5
1998	76.6	23.4
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: 3761

Industry: Soap and Cleaning Compounds Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 147		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	4.7	1.3	-3.5	0.4	1.4	1.6
	1998	7.0	2.4	-0.5	3.0	1.8	2.0
	1999	7.7	2.5	-0.2	2.7	2.4	2.2
Pretax profit margin	1997	4.7	1.7	-3.3	0.3	2.1	1.7
	1998	8.5	2.5	-0.4	3.4	2.1	2.8
	1999	9.9	3.0	-0.1	3.3	2.6	6.0
Gross profit margin	1997	51.4	39.3	27.8	42.6	34.6	28.1
	1998	51.2	40.9	29.2	50.2	34.6	30.6
	1999	52.2	41.4	28.6	49.0	38.6	33.1
Pretax profit to assets	1997	10.1	4.1	-3.6	1.0	4.9	3.0
	1998	15.8	4.8	-0.9	5.0	4.6	4.2
	1999	17.3	4.9	-0.3	4.0	6.0	14.8
Return on equity	1997	24.6	11.6	-0.8	11.7	11.5	5.2
	1998	34.2	10.8	2.2	14.2	10.6	9.7
	1999	28.7	13.3	2.2	13.9	13.1	...
Liabilities to assets	1997	0.40	0.72	0.95	0.72	0.71	0.65
	1998	0.35	0.72	0.96	0.73	0.71	0.55
	1999	0.29	0.67	0.95	0.68	0.67	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.0	17.3
1998-99		-1.3	-0.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.2	34.8
1998		73.2	26.8
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 3771

Industry: Toilet Preparations Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 123							
Net profit margin	1997	7.9	3.0	-3.2	1.9	4.0	1.0
	1998	6.8	2.7	-4.6	0.2	3.3	3.5
	1999	8.7	2.0	-2.4	3.0	0.6	3.9
Pretax profit margin	1997	9.3	3.1	-3.2	1.6	5.0	2.6
	1998	7.8	3.2	-4.6	0.8	4.4	3.9
	1999	9.9	2.4	-2.4	3.9	0.6	5.0
Gross profit margin	1997	56.6	44.3	29.5	53.4	38.8	41.8
	1998	60.4	45.7	32.9	48.8	41.8	44.0
	1999	58.2	45.6	25.4	48.5	41.5	42.7
Pretax profit to assets	1997	18.2	6.0	-3.5	2.1	8.7	2.5
	1998	14.7	4.8	-5.1	1.1	7.6	8.7
	1999	13.9	3.4	-5.6	7.3	1.0	5.1
Return on equity	1997	33.7	13.9	-4.1	3.4	22.7	16.7
	1998	39.8	14.0	-0.4	7.1	22.6	24.5
	1999	35.3	13.6	-4.5	13.6	14.2	15.1
Liabilities to assets	1997	0.45	0.78	0.99	0.87	0.69	0.75
	1998	0.49	0.80	1.00	0.72	0.83	0.44
	1999	0.43	0.74	1.03	0.68	0.84	0.69

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	19.7	1.6
1998-99	9.5	8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		
	Profit	Loss
1997	68.5	31.5
1998	68.3	31.7
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: 3791

Industry: Printing Ink Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 23							
Net profit margin	1997	4.7	0.5	-9.4	0.5	0.6	2.3
	1998	13.1	2.8	-7.7	...	2.5	...
	1999	8.4	5.2	0.1	6.0	4.6	...
Pretax profit margin	1997	5.7	0.9	-9.4	0.9	0.8	2.6
	1998	15.2	2.8	-7.7	...	2.5	...
	1999	10.2	6.0	0.3	6.0	5.7	...
Gross profit margin	1997	52.1	40.1	19.3	...	36.4	...
	1998	45.0	30.6	17.8	...	27.0	...
	1999	39.5	27.6	21.9	27.2	28.0	...
Pretax profit to assets	1997	10.5	2.8	-10.8	3.5	1.8	5.6
	1998	17.3	8.8	-7.4	...	7.6	...
	1999	24.8	9.4	0.6	7.9	10.7	...
Return on equity	1997	...	16.6	...	...	9.9	15.8
	1998	...	12.3	...	...	9.3	...
	1999	...	11.3	...	...	11.0	...
Liabilities to assets	1997	0.44	0.81	0.98	0.87	0.74	0.61
	1998	0.42	0.63	0.84	...	0.65	...
	1999	0.41	0.73	0.94	...	0.69	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	2.4	...
	1998-99	11.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		65.5	34.5
		79.3	20.7
		80.8	19.2

(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: 3792

Industry: Adhesives Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 33							
Net profit margin	1997	10.0	2.5	-1.5	1.5	2.5	3.4
	1998	7.0	2.7	0.1	-1.4	3.0	1.6
	1999	7.8	3.3	-1.1	-2.4	5.3	1.5
Pretax profit margin	1997	13.0	3.0	-1.5	1.5	3.5	4.4
	1998	8.7	3.7	0.2	-1.4	4.3	4.2
	1999	11.2	4.1	0.0	-0.3	6.4	1.8
Gross profit margin	1997	47.9	29.5	16.7	44.1	29.4	24.4
	1998	44.1	31.9	20.5	30.4	32.7	26.3
	1999	55.4	38.7	25.5	46.5	36.0	29.2
Pretax profit to assets	1997	16.0	5.8	-0.7	3.6	5.8	9.6
	1998	16.1	8.0	0.5	-0.5	9.9	7.2
	1999	19.2	6.5	0.4	-0.1	13.5	3.2
Return on equity	1997	39.1	12.3	-3.6	...	13.0	21.6
	1998	23.3	8.7	0.9	-1.5	16.5	23.5
	1999	22.4	11.9	1.3	...	15.5	12.1
Liabilities to assets	1997	0.22	0.55	0.92	0.26	0.65	0.61
	1998	0.28	0.41	0.76	0.40	0.53	0.64
	1999	0.22	0.48	0.98	0.79	0.42	0.60

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	20.9	13.9
1998-99	4.3	12.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.8	24.2
1998	76.7	23.3
1999	77.1	22.9

(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: 3799

Industry: Other Chemical Products Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 245		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.2	1.9	-1.6	0.9	2.9	2.7
	1998	9.2	3.3	-2.6	1.9	4.2	2.1
	1999	10.0	3.4	-0.2	3.9	3.2	2.8
Pretax profit margin	1997	7.4	2.1	-1.5	1.4	3.5	4.1
	1998	10.3	4.1	-2.0	2.5	5.0	2.6
	1999	12.9	4.1	0.2	4.1	4.2	3.0
Gross profit margin	1997	56.1	39.8	27.7	47.6	35.1	30.6
	1998	54.3	43.3	28.5	48.3	38.4	31.8
	1999	59.0	46.1	30.9	50.7	43.0	30.8
Pretax profit to assets	1997	15.3	3.9	-2.7	1.9	5.6	7.9
	1998	20.2	7.6	-2.5	5.6	9.0	6.5
	1999	22.0	7.4	0.3	7.7	7.4	8.5
Return on equity	1997	26.9	12.5	1.0	9.9	13.0	16.4
	1998	33.3	15.0	3.5	11.5	17.9	13.2
	1999	35.4	14.7	1.7	13.4	15.1	15.1
Liabilities to assets	1997	0.37	0.64	0.94	0.77	0.58	0.57
	1998	0.40	0.66	0.92	0.79	0.59	0.61
	1999	0.36	0.64	0.96	0.68	0.62	0.63

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98	5.6		4.3
	1998-99	7.6		4.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.9	30.1
	1998	72.5	27.5
	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: 3911

Industry: Indicating, Recording and Controlling Instruments Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 320		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	10.9	4.2	-0.4	3.8	4.4	2.9
	1998	11.3	4.1	-0.1	2.9	5.1	2.4
	1999	9.6	4.1	-0.7	3.5	4.2	3.6
Pretax profit margin	1997	13.7	5.3	-0.4	5.2	5.5	3.8
	1998	14.0	4.8	0.1	3.3	6.6	2.5
	1999	12.4	5.1	-0.3	4.5	5.2	3.9
Gross profit margin	1997	55.3	41.5	28.9	53.2	35.5	33.3
	1998	54.8	41.1	29.2	50.0	39.1	38.2
	1999	57.4	40.4	27.7	51.3	34.3	31.6
Pretax profit to assets	1997	23.4	10.1	-0.7	5.7	11.4	7.7
	1998	23.4	9.5	0.1	5.1	12.1	5.3
	1999	21.0	8.6	-1.0	7.4	8.7	6.5
Return on equity	1997	33.1	16.7	2.1	11.4	19.9	15.0
	1998	41.3	18.3	4.1	10.6	21.1	12.9
	1999	33.8	16.4	2.0	17.4	16.0	16.6
Liabilities to assets	1997	0.36	0.62	0.84	0.68	0.55	0.61
	1998	0.35	0.58	0.82	0.64	0.57	0.61
	1999	0.35	0.58	0.84	0.66	0.54	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	14.9	10.5
1998-99	9.5	-7.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.0	26.0
1998	76.0	24.0
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: 3912

Industry: Other Instruments and Related Products Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 332							
Net profit margin	1997	10.0	3.9	-1.7	3.0	4.2	3.1
	1998	9.7	3.3	-3.2	0.8	4.6	2.1
	1999	13.2	5.4	-0.8	5.6	5.3	3.1
Pretax profit margin	1997	12.1	4.7	-1.3	3.3	5.1	4.0
	1998	12.2	4.1	-2.8	1.0	5.9	2.4
	1999	16.4	6.5	-0.6	7.1	6.2	4.1
Gross profit margin	1997	57.8	41.3	29.6	45.5	37.6	43.4
	1998	60.1	43.9	32.4	47.8	41.2	33.7
	1999	65.9	47.9	33.5	55.8	43.1	28.0
Pretax profit to assets	1997	18.3	7.2	-2.3	3.9	9.6	6.0
	1998	19.5	7.9	-5.1	2.4	9.4	5.1
	1999	29.7	10.0	-1.3	7.9	10.7	7.0
Return on equity	1997	32.6	15.2	-0.6	11.8	16.5	17.2
	1998	37.7	17.4	1.5	14.3	18.8	13.5
	1999	43.3	18.1	2.1	15.8	21.6	18.0
Liabilities to assets	1997	0.35	0.62	0.88	0.57	0.65	0.75
	1998	0.34	0.60	0.91	0.61	0.59	0.70
	1999	0.33	0.58	0.89	0.56	0.61	0.69

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.5	19.1
1998-99		13.1	12.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.0	31.0
1998	66.9	33.1
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: 3913

Industry: Clock and Watch Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 24							
Net profit margin	1997	3.9	0.1	-7.4	-3.3	2.6	...
	1998	6.5	1.3	-4.2	0.4	1.8	...
	1999	6.5	0.8	-14.5	-3.2	...	...
Pretax profit margin	1997	3.9	0.2	-7.4	-3.3	2.6	...
	1998	7.0	1.7	-3.3	0.4	2.6	...
	1999	7.1	1.1	-14.5	-3.2	...	...
Gross profit margin	1997	53.2	35.3	23.8	35.1	...	...
	1998	49.0	29.7	22.6	28.8	32.2	...
	1999	56.5	31.2	25.2	38.0	...	...
Pretax profit to assets	1997	10.3	0.2	-7.0	-3.2	5.5	...
	1998	14.1	3.7	-4.1	0.7	6.4	...
	1999	11.0	1.8	-6.1	-4.2	...	...
Return on equity	1997	...	1.5	...	...	...	...
	1998	...	15.0	...	...	...	...
	1999	...	15.5	...	...	...	...
Liabilities to assets	1997	0.39	0.82	1.16	1.01	0.73	...
	1998	0.66	0.94	1.12	1.08	0.69	...
	1999	0.74	0.87	1.21	1.02	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	1.2	...
		1998-99	11.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	52.4	47.6
	1998	65.4	34.6
	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: 3914

Industry: Ophthalmic Goods Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 203		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	9.6	2.9	-2.4	2.1	3.2	3.1
	1998	9.3	4.2	-0.5	5.0	3.3	1.4
	1999	9.5	3.6	-0.8	2.9	4.1	3.9
Pretax profit margin	1997	11.9	3.9	-2.4	2.7	4.4	3.8
	1998	11.3	5.0	-0.6	6.1	4.2	1.8
	1999	12.2	4.1	-0.7	3.3	4.8	6.2
Gross profit margin	1997	54.6	41.9	24.0	47.5	33.1	24.6
	1998	55.2	41.9	24.4	48.8	34.4	26.0
	1999	55.1	41.7	24.6	49.6	33.4	18.9
Pretax profit to assets	1997	27.3	7.6	-5.9	3.7	9.1	7.2
	1998	25.2	8.1	-1.8	6.6	9.0	4.9
	1999	23.6	7.6	-1.6	5.9	10.9	8.4
Return on equity	1997	43.5	14.8	0.9	12.6	19.8	5.0
	1998	38.3	13.7	1.5	12.2	14.4	6.9
	1999	39.4	14.1	0.4	11.9	17.5	10.5
Liabilities to assets	1997	0.36	0.57	0.88	0.57	0.58	0.59
	1998	0.28	0.59	0.92	0.66	0.58	0.50
	1999	0.29	0.64	0.91	0.72	0.58	0.47

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.8	29.3
1998-99	3.6	2.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.5	33.5
1998	72.6	27.4
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: 3921

Industry: Jewellery and Silverware Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 417							
Net profit margin	1997	5.5	1.8	-1.8	1.6	2.4	1.4
	1998	6.7	2.5	-1.0	2.3	2.7	1.3
	1999	7.1	2.8	-0.5	2.5	3.0	1.7
Pretax profit margin	1997	6.6	2.2	-1.7	1.8	2.9	2.1
	1998	7.7	3.0	-0.9	2.9	3.3	1.6
	1999	8.7	3.3	-0.4	3.0	3.8	2.1
Gross profit margin	1997	51.7	36.6	22.3	42.2	28.3	27.1
	1998	53.6	36.5	24.4	43.0	29.0	21.2
	1999	53.1	37.5	24.2	45.2	31.4	24.1
Pretax profit to assets	1997	10.6	3.5	-3.0	2.6	4.9	3.0
	1998	14.2	5.0	-1.7	4.4	5.5	3.1
	1999	16.2	6.2	-0.4	5.0	6.6	5.0
Return on equity	1997	29.1	10.7	-0.2	8.3	12.4	7.7
	1998	31.0	11.8	2.1	10.3	13.3	9.7
	1999	29.5	14.1	2.4	10.0	16.1	17.5
Liabilities to assets	1997	0.45	0.75	0.97	0.79	0.73	0.72
	1998	0.42	0.74	0.95	0.81	0.62	0.75
	1999	0.41	0.70	0.94	0.77	0.65	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.3	4.2
1998-99	7.1	11.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.0	32.0
1998	71.3	28.7
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: 3922

Industry: Precious Metal Secondary Refining Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 19							
Net profit margin	1997	14.6	1.3	-4.6	1.4	1.2	...
	1998	11.4	2.7	0.9	4.0	2.7	...
	1999	6.5	1.5	-0.9	1.2	...	...
Pretax profit margin	1997	14.6	3.1	-4.6	3.3	2.8	...
	1998	14.6	2.7	0.9	4.6	2.7	...
	1999	9.3	1.9	-0.9	1.2	...	...
Gross profit margin	1997	43.4	28.1	18.2	...	28.1	...
	1998	...	39.8	...	...	...	...
	1999	...	35.2	...	40.6	...	...
Pretax profit to assets	1997	27.6	7.8	-7.2	10.3	6.1	...
	1998	40.5	8.3	1.4	5.1	26.5	...
	1999	36.3	3.5	-4.0	2.0	...	...
Return on equity	1997	...	22.6	...	13.0	32.6	...
	1998	...	9.9	...	...	...	...
	1999	...	15.5	...	2.4	...	...
Liabilities to assets	1997	0.20	0.69	1.00	0.53	0.76	...
	1998	0.17	0.60	0.99	0.75	0.47	...
	1999	0.37	0.63	0.89	0.66	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-7.2	...
	1998-99		11.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.7	33.3
	1998	87.0	13.0
	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: 3931

Industry: Sporting Goods Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 313							
Net profit margin	1997	6.6	1.7	-4.5	-0.3	3.4	2.6
	1998	7.8	2.9	-3.1	0.9	3.6	2.1
	1999	8.9	3.5	-0.6	1.7	3.9	2.2
Pretax profit margin	1997	7.7	2.1	-4.4	0.3	3.8	2.6
	1998	9.3	3.4	-3.3	1.3	4.6	2.7
	1999	10.8	4.5	-0.4	1.8	4.9	2.7
Gross profit margin	1997	43.6	32.5	21.0	37.6	28.6	24.8
	1998	45.3	32.8	22.8	34.8	31.4	28.0
	1999	48.5	35.1	25.0	35.2	34.7	24.6
Pretax profit to assets	1997	13.8	3.2	-9.5	-0.5	6.9	4.2
	1998	15.9	6.0	-5.7	1.4	8.5	2.9
	1999	18.2	7.6	-0.9	4.1	8.5	6.3
Return on equity	1997	33.1	13.3	-0.3	8.9	15.5	10.9
	1998	42.0	17.6	4.0	13.1	19.1	11.6
	1999	39.8	16.7	4.0	10.2	21.4	14.6
Liabilities to assets	1997	0.47	0.74	0.98	0.79	0.72	0.71
	1998	0.50	0.74	1.01	0.83	0.62	0.71
	1999	0.45	0.70	0.97	0.79	0.66	0.66

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	13.4	-4.8
		1998-99	10.6	4.0

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	61.6	38.4
	1998	67.4	32.6
	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: 3932

Industry: Toys and Games Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 131		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.6	1.3	-6.5	0.1	2.7	2.4
	1998	7.3	1.8	-5.6	-0.8	3.5	...
	1999	7.1	2.5	-4.5	0.9	4.1	...
Pretax profit margin	1997	7.4	0.8	-8.6	-0.3	3.4	3.7
	1998	7.9	1.8	-5.5	-0.4	4.5	...
	1999	8.6	3.1	-4.5	1.0	5.1	...
Gross profit margin	1997	57.4	40.3	25.4	43.5	35.3	24.2
	1998	57.0	40.6	26.8	42.7	32.2	...
	1999	56.1	40.5	28.5	44.4	35.1	...
Pretax profit to assets	1997	15.3	4.0	-8.1	0.2	4.7	5.8
	1998	15.6	2.9	-6.5	-0.8	10.0	...
	1999	15.5	3.7	-6.2	1.8	10.2	...
Return on equity	1997	36.0	13.6	-4.9	13.6	12.7	...
	1998	41.5	18.6	-2.7	6.9	23.2	...
	1999	30.5	14.8	-5.3	5.3	16.3	...
Liabilities to assets	1997	0.53	0.80	1.08	0.84	0.68	0.79
	1998	0.51	0.80	0.99	0.87	0.67	...
	1999	0.48	0.80	1.05	0.82	0.74	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.8	...
1998-99	18.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	58.6	41.4
1998	59.0	41.0
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: 3971

Industry: Sign and Display Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 808							
Net profit margin	1997	6.3	1.8	-2.0	1.1	2.8	2.7
	1998	7.6	2.3	-1.2	2.0	2.6	2.4
	1999	6.5	2.4	-1.0	2.0	2.9	2.5
Pretax profit margin	1997	7.7	2.0	-1.9	1.3	3.4	3.2
	1998	8.8	2.6	-1.1	2.3	3.4	3.1
	1999	7.9	2.9	-0.6	2.5	3.6	3.0
Gross profit margin	1997	60.8	42.2	29.9	50.6	33.4	27.6
	1998	61.4	44.4	31.4	52.6	34.3	31.8
	1999	60.6	42.9	30.3	53.3	35.9	27.1
Pretax profit to assets	1997	16.5	4.7	-4.1	2.9	7.7	7.8
	1998	19.1	5.6	-2.3	4.8	7.3	7.5
	1999	17.8	6.5	-1.9	5.1	8.1	6.0
Return on equity	1997	38.1	15.2	-0.3	12.9	17.9	24.2
	1998	37.9	18.4	1.7	15.4	21.4	15.1
	1999	34.5	16.2	0.3	12.8	20.8	16.7
Liabilities to assets	1997	0.52	0.78	1.02	0.89	0.69	0.67
	1998	0.48	0.74	0.98	0.80	0.66	0.66
	1999	0.44	0.70	0.97	0.76	0.65	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.1	8.5
1998-99	5.6	3.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.7	35.3
1998	69.4	30.6
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: 3991

Industry: Broom, Brush and Mop Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 34							
Net profit margin	1997	6.0	2.1	-4.4	3.8	2.1	...
	1998	8.0	2.3	-2.1	-1.0	2.4	1.6
	1999	9.7	3.3	-1.6	1.6	3.3	...
Pretax profit margin	1997	6.4	3.0	-4.4	4.7	2.7	...
	1998	9.2	2.8	-1.4	4.0	2.8	2.1
	1999	11.8	3.7	-1.6	1.6	3.7	...
Gross profit margin	1997	43.7	30.5	18.6	41.0	26.2	...
	1998	38.9	29.5	18.9	36.5	22.7	24.5
	1999	43.5	33.1	22.4	36.8	32.1	...
Pretax profit to assets	1997	11.7	5.1	-5.1	9.0	5.0	...
	1998	16.1	5.3	-4.5	0.0	5.9	4.4
	1999	22.4	7.5	-3.4	4.0	7.5	...
Return on equity	1997	29.9	14.3	0.6	14.4	12.0	...
	1998	27.8	11.5	-2.9	2.5	12.9	18.8
	1999	36.2	22.3	-0.5	-4.9	22.8	...
Liabilities to assets	1997	0.43	0.72	1.03	0.71	0.73	...
	1998	0.33	0.67	0.88	0.75	0.64	0.79
	1999	0.32	0.59	0.93	0.66	0.59	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-2.4	5.8
	1998-99		2.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	72.5	27.5
	1998	75.6	24.4
	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: 3992

Industry: Button, Buckle and Clothes Fastener Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 20		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	4.8	1.5	-1.6	1.3	2.4	...
	1998	5.4	-1.0	-7.8	-3.6	2.1	...
	1999	...	-1.6	...	-3.6	4.3	...
Pretax profit margin	1997	5.9	2.0	-1.6	1.3	3.1	...
	1998	7.0	-1.0	-7.8	-3.6	2.3	...
	1999	...	-1.6	...	-3.6	4.3	...
Gross profit margin	1997	49.5	34.8	21.8	44.4	27.8	...
	1998	47.4	31.9	15.4	...	17.0	...
	1999	...	37.8	...	...	...	...
Pretax profit to assets	1997	13.0	3.7	-1.6	3.7	6.8	...
	1998	20.5	-1.3	-14.2	-14.2	4.3	...
	1999	...	-2.5	...	-14.4	9.1	...
Return on equity	1997	21.7	8.0	0.9	...	14.4	...
	1998	...	15.5	...	...	15.8	...
	1999	...	-1.4	...	...	...	...
Liabilities to assets	1997	0.56	0.71	1.01	0.79	0.69	...
	1998	0.52	0.82	1.43	...	0.66	...
	1999	...	0.53	...	...	0.50	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98			12.9	...
1998-99			16.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.7	23.3
1998		54.2	45.8
1999		52.6	47.4

(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: 3993

Industry: Floor Tile, Linoleum and Coated Fabric Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 15							
Net profit margin	1997	7.4	0.9	-6.3	-2.4	...	...
	1998	...	0.3	...	-0.8	...	...
	1999	...	0.4	...	-1.5	2.8	...
Pretax profit margin	1997	6.1	0.7	-6.3	-1.3	...	...
	1998	...	0.3	...	-0.8	...	...
	1999	...	0.6	...	-1.5	2.8	...
Gross profit margin	1997	...	39.7	...	41.4	...	...
	1998	...	34.6	...	47.0	...	...
	1999	...	34.7	...	...	...	...
Pretax profit to assets	1997	13.0	0.6	-12.8	-3.1	...	...
	1998	...	0.6	...	-1.7	...	...
	1999	...	1.5	...	-2.5	5.1	...
Return on equity	1997	...	...	...	...	...	...
	1998	...	6.5	...	...	...	...
	1999	...	10.2	...	...	...	...
Liabilities to assets	1997	0.77	0.89	1.16	0.93	...	...
	1998	...	0.91	...	0.92	...	...
	1999	...	0.80	...	0.93	0.79	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		21.8	...
1998-99		34.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.1	40.9
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: 3994

Industry: Musical Instrument and Sound Recording Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 200							
Net profit margin	1997	10.9	2.9	-3.6	2.2	4.7	-0.1
	1998	12.2	4.0	-1.6	3.9	4.5	0.8
	1999	15.0	5.6	-0.8	6.0	5.4	3.4
Pretax profit margin	1997	12.3	2.9	-3.6	2.4	5.2	-0.1
	1998	14.6	4.8	-1.3	4.3	5.1	1.1
	1999	18.4	6.7	-0.3	6.2	6.8	4.4
Gross profit margin	1997	61.9	44.5	28.0	47.2	34.4	30.3
	1998	59.0	46.2	30.1	49.2	39.4	21.7
	1999	64.2	43.5	29.7	53.7	36.1	31.1
Pretax profit to assets	1997	19.2	8.1	-2.9	6.5	9.9	-0.1
	1998	26.0	8.6	-2.9	6.6	9.0	1.7
	1999	28.5	8.3	-0.5	7.2	11.0	6.8
Return on equity	1997	48.2	25.3	2.1	11.4	33.0	-0.1
	1998	46.8	16.6	2.1	11.3	22.6	15.6
	1999	44.3	17.8	2.2	12.6	22.2	15.9
Liabilities to assets	1997	0.54	0.83	1.02	0.82	0.83	0.77
	1998	0.46	0.72	0.98	0.71	0.73	0.64
	1999	0.47	0.69	0.95	0.68	0.69	0.61

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.1	7.9
1998-99	9.5	0.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.8	34.2
1998	69.2	30.8
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: 3999

Industry: Other Manufactured Products Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,538							
Net profit margin	1997	9.0	2.9	-1.3	2.2	3.4	2.4
	1998	10.3	3.5	-0.7	3.5	3.4	2.6
	1999	11.1	3.5	-0.7	3.5	3.6	2.8
Pretax profit margin	1997	10.9	3.4	-1.1	2.9	4.1	2.9
	1998	12.9	4.1	-0.5	4.1	4.2	3.6
	1999	13.5	4.3	-0.5	4.2	4.3	3.8
Gross profit margin	1997	62.2	41.7	28.5	50.0	34.0	25.3
	1998	66.9	45.0	30.7	52.2	37.1	28.5
	1999	68.6	44.9	31.4	51.9	37.5	29.6
Pretax profit to assets	1997	20.1	6.6	-2.8	4.4	8.4	7.4
	1998	24.0	8.1	-1.5	7.1	9.4	7.3
	1999	23.8	8.8	-1.4	7.2	10.3	8.6
Return on equity	1997	32.7	12.6	0.2	9.6	15.3	19.8
	1998	38.5	16.5	3.4	14.3	19.1	18.1
	1999	38.9	17.9	3.6	17.3	18.6	15.6
Liabilities to assets	1997	0.32	0.63	0.93	0.63	0.63	0.71
	1998	0.33	0.65	0.96	0.67	0.63	0.68
	1999	0.31	0.62	0.95	0.66	0.60	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.1	11.2
	1998-99		10.9	7.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	68.9	31.1
	1998	72.8	27.2
	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: 4011

Industry: Single Family Housing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 11,131							
Net profit margin	1997	6.0	1.5	-2.9	1.3	1.7	1.5
	1998	7.0	1.9	-2.1	1.8	2.1	1.5
	1999	7.4	2.0	-2.1	2.0	2.1	1.6
Pretax profit margin	1997	7.3	1.8	-2.6	1.5	2.1	1.8
	1998	8.4	2.4	-1.8	2.3	2.5	1.8
	1999	8.9	2.6	-1.7	2.6	2.6	2.1
Gross profit margin	1997	33.7	18.4	10.3	25.5	13.1	9.5
	1998	33.3	18.1	10.5	26.0	12.8	10.2
	1999	35.0	19.0	11.0	27.6	13.6	10.3
Pretax profit to assets	1997	14.3	3.0	-4.5	1.9	4.5	4.7
	1998	16.2	3.8	-3.4	2.7	5.2	4.6
	1999	16.7	4.2	-3.1	3.2	5.7	5.4
Return on equity	1997	30.0	9.4	-2.8	6.4	13.3	17.5
	1998	33.3	11.2	-0.9	8.0	16.1	22.5
	1999	33.3	11.3	-1.7	7.5	16.5	21.5
Liabilities to assets	1997	0.45	0.76	1.00	0.75	0.77	0.84
	1998	0.46	0.77	0.99	0.75	0.78	0.88
	1999	0.42	0.73	0.98	0.71	0.76	0.85

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.4	1.4
1998-99	-1.5	-7.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.3	36.7
1998	65.9	34.1
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: 4012

Industry: Apartment and Other Multiple Housing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 712							
Net profit margin	1997	7.8	1.6	-3.8	1.3	1.9	0.8
	1998	7.7	1.5	-4.2	0.8	2.1	1.5
	1999	8.7	1.7	-4.1	1.5	2.1	1.0
Pretax profit margin	1997	9.6	2.0	-3.2	1.7	2.4	1.0
	1998	10.2	2.0	-3.0	1.3	2.8	1.9
	1999	10.1	2.7	-3.3	2.3	2.8	1.3
Gross profit margin	1997	33.9	18.5	10.7	26.0	14.9	8.0
	1998	31.1	17.2	9.4	22.5	12.7	10.2
	1999	35.9	19.0	10.8	27.6	15.0	13.1
Pretax profit to assets	1997	13.8	2.3	-3.7	1.1	4.0	2.9
	1998	11.4	2.1	-2.4	1.1	4.8	4.5
	1999	12.7	2.3	-2.5	1.6	3.8	2.1
Return on equity	1997	36.3	11.8	-1.2	5.8	18.6	19.0
	1998	34.7	10.3	-0.5	6.3	19.5	18.9
	1999	35.9	10.5	-2.2	8.4	17.3	17.2
Liabilities to assets	1997	0.57	0.85	1.03	0.85	0.84	0.87
	1998	0.55	0.84	1.00	0.85	0.83	0.88
	1999	0.54	0.85	1.01	0.83	0.86	0.91

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-3.0	-7.9
	1998-99		-10.1	-21.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	61.9	38.1
	1998	64.8	35.2
	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: 4013

Industry: Residential Renovation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 3,989							
Net profit margin	1997	5.6	1.3	-2.6	1.0	1.8	1.5
	1998	6.3	1.8	-1.7	1.6	2.1	2.2
	1999	6.6	2.1	-1.5	1.8	2.4	1.7
Pretax profit margin	1997	6.8	1.7	-2.0	1.4	2.3	2.0
	1998	7.5	2.3	-1.3	2.1	2.6	3.0
	1999	7.8	2.7	-1.0	2.5	2.9	2.2
Gross profit margin	1997	40.4	25.7	15.7	30.8	19.6	10.0
	1998	40.6	26.5	16.2	31.6	19.5	12.8
	1999	41.6	27.2	15.8	33.0	19.7	12.7
Pretax profit to assets	1997	20.0	4.2	-8.3	2.9	7.1	7.1
	1998	22.1	6.0	-5.8	4.8	8.6	6.9
	1999	23.1	7.0	-3.8	5.8	8.8	7.1
Return on equity	1997	43.7	15.4	-2.4	12.3	23.0	21.6
	1998	41.8	18.6	1.6	14.3	22.5	19.9
	1999	40.0	16.7	0.5	13.7	22.9	17.3
Liabilities to assets	1997	0.50	0.79	1.03	0.79	0.78	0.78
	1998	0.49	0.76	1.02	0.76	0.76	0.82
	1999	0.46	0.73	0.98	0.73	0.74	0.80

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.6	3.8
1998-99	5.8	-2.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.5	37.5
1998	66.6	33.4
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

Industry: Manufacturing and Light Industrial Building

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,050							
Net profit margin	1997	5.1	1.6	-2.6	0.6	1.8	1.2
	1998	6.9	2.2	-1.4	2.2	2.2	1.5
	1999	7.3	2.6	-0.9	2.1	3.0	0.9
Pretax profit margin	1997	6.2	1.9	-2.2	1.1	2.1	1.7
	1998	8.5	2.9	-1.1	2.8	2.9	1.9
	1999	9.2	3.2	-0.5	2.5	3.6	1.1
Gross profit margin	1997	33.9	21.0	12.8	31.3	16.0	9.5
	1998	33.0	20.0	12.4	27.5	16.1	9.3
	1999	33.8	20.3	12.4	29.3	15.6	9.3
Pretax profit to assets	1997	13.5	3.6	-3.2	0.9	4.9	5.1
	1998	19.5	6.2	-2.3	4.8	7.9	6.1
	1999	19.4	7.0	-0.9	3.8	10.0	4.2
Return on equity	1997	29.0	10.0	-2.1	8.9	11.3	11.9
	1998	41.9	17.1	0.9	12.8	20.4	15.3
	1999	35.6	15.0	1.8	8.9	20.5	13.0
Liabilities to assets	1997	0.40	0.72	0.94	0.73	0.70	0.78
	1998	0.42	0.66	0.89	0.66	0.66	0.78
	1999	0.37	0.65	0.88	0.64	0.66	0.79

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
	1997-98	1998-99	
		15.4	4.1
		6.5	-0.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.3	34.7
1998	70.1	29.9
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: 4022

Industry: Commercial Building

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,035							
Net profit margin	1997	7.1	2.0	-1.8	2.0	2.1	1.1
	1998	6.5	1.9	-1.6	1.7	2.0	1.2
	1999	7.1	2.0	-1.9	1.5	2.2	1.4
Pretax profit margin	1997	8.4	2.6	-1.5	2.6	2.6	1.4
	1998	8.1	2.4	-1.4	2.3	2.5	1.7
	1999	8.6	2.6	-1.2	2.3	2.7	1.7
Gross profit margin	1997	30.7	18.8	11.6	27.6	15.8	8.5
	1998	30.8	18.8	11.5	30.4	15.4	9.5
	1999	32.6	19.4	12.2	32.0	16.4	9.6
Pretax profit to assets	1997	14.5	3.5	-2.0	1.6	6.0	4.5
	1998	15.9	4.5	-2.3	2.2	6.9	5.9
	1999	16.9	4.7	-1.8	1.6	7.4	5.6
Return on equity	1997	31.5	10.0	-0.0	4.2	14.9	15.8
	1998	32.9	11.4	-1.2	4.7	15.9	17.7
	1999	30.4	12.0	-0.8	4.9	16.5	17.2
Liabilities to assets	1997	0.43	0.74	0.98	0.76	0.71	0.80
	1998	0.43	0.71	0.95	0.75	0.70	0.79
	1999	0.42	0.69	0.95	0.70	0.68	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.5	2.2
1998-99	6.5	1.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.1	30.9
1998	70.0	30.0
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: 4023

Industry: Institutional Building

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 211							
Net profit margin	1997	4.0	1.0	-6.3	-1.0	1.5	0.9
	1998	7.0	2.5	-0.5	2.0	2.6	1.0
	1999	8.3	2.5	0.0	1.5	2.6	1.0
Pretax profit margin	1997	4.6	1.2	-5.8	-1.0	2.0	1.1
	1998	8.9	3.3	-0.1	3.3	3.3	1.3
	1999	10.0	3.5	0.5	5.6	3.3	1.3
Gross profit margin	1997	23.4	14.5	7.8	24.4	10.8	8.5
	1998	25.0	17.2	11.0	22.9	14.3	8.0
	1999	27.9	16.7	10.7	28.0	14.1	8.4
Pretax profit to assets	1997	11.9	2.6	-7.5	-0.9	5.1	3.0
	1998	18.2	7.0	-0.5	1.6	9.9	4.3
	1999	17.8	6.3	0.7	2.6	8.6	4.4
Return on equity	1997	29.0	8.2	-1.0	4.9	9.7	13.1
	1998	32.7	11.8	0.5	0.8	16.1	15.0
	1999	26.1	11.4	1.9	5.4	13.2	17.4
Liabilities to assets	1997	0.41	0.71	0.95	0.84	0.61	0.84
	1998	0.35	0.64	0.89	0.66	0.63	0.83
	1999	0.28	0.54	0.81	0.52	0.54	0.80

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-7.2	9.1
1998-99	6.9	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.4	37.6
1998	75.9	24.1
1999	80.5	19.5

(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: 4112

Industry: Gas, Oil and Other Energy Related Structures (Except Pipelines)

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 516		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	15.0	5.9	-0.6	7.5	4.7	1.6
	1998	12.9	4.5	-1.8	5.0	3.7	1.5
	1999	12.4	2.5	-4.2	4.3	0.3	0.3
Pretax profit margin	1997	18.3	7.5	-0.1	8.9	6.0	2.0
	1998	15.7	5.3	-1.3	6.0	4.7	2.0
	1999	15.5	3.7	-3.7	5.2	0.7	0.5
Gross profit margin	1997	61.1	30.4	16.3	51.6	23.7	22.4
	1998	59.0	41.2	22.8	48.8	27.4	20.9
	1999	64.4	38.6	24.6	52.0	29.8	17.7
Pretax profit to assets	1997	26.6	11.0	-0.8	11.2	11.0	4.1
	1998	24.2	8.6	-2.6	7.7	9.1	4.6
	1999	21.2	4.3	-6.0	5.4	1.1	1.8
Return on equity	1997	55.1	24.0	5.6	18.8	25.9	10.4
	1998	38.5	17.7	-0.9	16.4	20.8	16.6
	1999	33.3	10.1	-7.0	15.4	6.9	6.5
Liabilities to assets	1997	0.38	0.64	0.86	0.60	0.69	0.76
	1998	0.33	0.61	0.88	0.60	0.63	0.83
	1999	0.35	0.62	0.91	0.62	0.61	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.2	-1.4
1998-99	-21.1	-18.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.4	24.6
1998	68.9	31.1
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: 4113

Industry: Gas and Oil Pipelines

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 260							
Net profit margin	1997	13.6	3.8	-1.4	3.5	4.0	1.6
	1998	13.3	4.8	-0.7	5.9	4.4	1.1
	1999	12.2	2.8	-1.9	5.1	1.8	0.7
Pretax profit margin	1997	16.3	4.9	-1.1	4.4	5.0	2.2
	1998	17.9	6.0	-0.6	6.9	4.6	1.6
	1999	14.7	3.9	-1.8	6.0	1.8	1.1
Gross profit margin	1997	47.3	33.3	19.6	45.0	24.3	18.7
	1998	57.2	36.7	19.5	53.2	26.7	14.2
	1999	51.1	34.5	18.2	48.8	21.5	11.4
Pretax profit to assets	1997	22.8	9.8	-1.5	5.5	10.9	4.0
	1998	26.7	10.3	-1.3	11.0	10.2	4.1
	1999	23.5	7.3	-2.7	11.0	3.2	1.9
Return on equity	1997	38.8	18.9	1.2	12.8	21.2	14.3
	1998	42.3	16.9	1.9	16.6	17.7	15.3
	1999	30.9	13.5	-2.8	15.9	10.3	12.9
Liabilities to assets	1997	0.38	0.68	0.94	0.59	0.75	0.82
	1998	0.34	0.63	0.87	0.61	0.66	0.81
	1999	0.42	0.65	0.89	0.62	0.68	0.85

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.0	15.8
1998-99	-7.4	-11.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.4	27.6
1998	73.2	26.8
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: 4119

Industry: Other Industrial Construction

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 127							
Net profit margin	1997	5.5	0.0	-5.4	-1.7	1.0	0.8
	1998	5.7	1.9	-2.3	1.6	1.9	0.9
	1999	5.9	1.1	-4.8	-4.2	3.3	1.0
Pretax profit margin	1997	7.8	1.0	-4.9	-1.0	2.3	1.3
	1998	8.0	2.4	-2.9	2.1	2.7	1.5
	1999	7.9	1.8	-2.2	-1.1	3.9	1.4
Gross profit margin	1997	32.9	18.6	11.7	26.7	18.5	12.6
	1998	35.4	22.7	16.6	39.5	20.1	8.8
	1999	38.0	25.2	16.7	28.8	23.0	8.6
Pretax profit to assets	1997	17.2	1.4	-8.6	-0.7	3.9	2.7
	1998	14.2	4.0	-3.8	1.8	5.3	4.6
	1999	15.6	3.5	-3.6	-2.5	6.1	4.8
Return on equity	1997	27.8	3.0	-12.0	-1.3	9.5	6.2
	1998	31.6	15.1	-1.8	3.5	18.1	15.4
	1999	29.3	9.0	-6.6	-2.4	15.7	12.6
Liabilities to assets	1997	0.40	0.63	0.92	0.58	0.64	0.73
	1998	0.39	0.75	0.95	0.78	0.73	0.82
	1999	0.39	0.67	0.92	0.70	0.64	0.81

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.9	-7.0
1998-99	0.6	-4.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	57.1	42.9
1998	70.6	29.4
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: 4121

Industry: Highways, Streets and Bridges

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,616							
Net profit margin	1997	8.0	2.0	-2.9	1.3	2.5	1.3
	1998	8.2	2.3	-3.7	1.6	2.7	1.9
	1999	8.4	2.2	-4.4	1.9	2.3	2.0
Pretax profit margin	1997	9.8	2.7	-2.3	1.8	3.2	1.7
	1998	9.6	3.0	-3.2	2.1	3.4	2.3
	1999	10.3	2.8	-4.0	2.5	2.9	2.4
Gross profit margin	1997	38.0	24.0	14.9	32.7	21.1	12.1
	1998	39.1	24.4	14.9	33.3	20.6	12.8
	1999	43.6	25.0	15.7	36.2	21.3	13.8
Pretax profit to assets	1997	13.4	3.8	-3.4	1.8	5.6	3.7
	1998	13.2	4.2	-3.6	2.0	6.0	4.7
	1999	12.5	3.5	-5.2	2.4	4.8	4.8
Return on equity	1997	25.3	9.1	-2.3	4.5	10.8	6.4
	1998	26.3	9.3	-3.2	5.0	12.1	9.2
	1999	22.8	8.3	-4.4	5.2	10.2	10.7
Liabilities to assets	1997	0.36	0.62	0.89	0.64	0.61	0.68
	1998	0.35	0.63	0.88	0.65	0.62	0.69
	1999	0.35	0.61	0.87	0.61	0.61	0.66

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.2	3.0
	1998-99		-6.1	-2.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.2	33.8
	1998	66.6	33.4
	1999	66.0	34.0

(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: 4122

Industry: Waterworks and Sewage Systems

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 327							
Net profit margin	1997	7.6	2.1	-1.9	-0.7	2.8	1.5
	1998	6.6	2.3	-2.1	3.0	2.3	1.9
	1999	6.9	1.7	-3.0	0.8	2.0	1.3
Pretax profit margin	1997	9.2	2.9	-1.4	1.5	3.4	2.1
	1998	8.2	3.0	-1.7	3.3	2.8	2.4
	1999	8.4	2.6	-2.7	1.7	2.7	1.5
Gross profit margin	1997	39.8	22.3	12.6	42.6	18.2	12.9
	1998	39.4	21.1	12.7	46.8	19.6	14.2
	1999	40.4	23.7	13.7	40.7	21.3	12.4
Pretax profit to assets	1997	14.7	4.4	-1.7	0.9	6.5	4.7
	1998	13.0	4.5	-1.9	2.9	4.8	5.2
	1999	11.3	3.8	-4.5	1.5	4.9	3.4
Return on equity	1997	30.3	9.6	-2.2	2.4	12.1	13.4
	1998	28.0	8.5	-0.7	4.2	10.5	13.0
	1999	26.4	8.1	-3.9	4.4	10.4	11.8
Liabilities to assets	1997	0.36	0.64	0.86	0.64	0.64	0.74
	1998	0.36	0.64	0.86	0.55	0.65	0.70
	1999	0.39	0.64	0.88	0.61	0.65	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98		8.3		5.9
1998-99		7.9		-1.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.0	30.0
1998		70.0	30.0
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: 4123

Industry: Hydroelectric Power Plants and Related Structures (Except Transmission Lines)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 18							
Net profit margin	1997	16.8	3.9	-3.1	1.9	5.8	...
	1998	32.7	5.4	-1.7	6.1	...	...
	1999	...	2.9	...	-0.7	...	...
Pretax profit margin	1997	17.7	4.5	-2.8	1.9	7.1	...
	1998	35.5	5.4	-1.7	7.2	...	...
	1999	...	3.2	...	-0.7	...	...
Gross profit margin	1997	...	46.1	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	38.3	...	...	...	...
Pretax profit to assets	1997	20.7	2.5	-1.5	3.7	2.2	...
	1998	21.7	4.1	-4.7	4.1	...	...
	1999	...	3.5	...	-2.8	...	...
Return on equity	1997	...	15.6	...	...	11.1	...
	1998	...	7.7	...	6.5	...	...
	1999	...	1.8	...	-5.0	...	...
Liabilities to assets	1997	0.53	0.91	1.07	1.01	0.88	...
	1998	0.22	0.47	1.04	0.54	...	...
	1999	...	0.66	...	0.70	...	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	2.0	...
		1998-99	-3.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	60.0	40.0
	1998	61.1	38.9
	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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 4124

Industry: Power and Telecommunication Transmission Lines

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 346		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	8.6	2.3	-1.4	1.7	3.0	1.2
	1998	10.9	4.2	-0.3	5.2	3.7	2.0
	1999	8.5	3.5	-1.1	2.2	3.6	1.0
Pretax profit margin	1997	10.5	2.8	-1.4	1.8	3.6	1.4
	1998	13.0	5.1	-0.1	6.0	4.6	2.5
	1999	11.6	4.4	-0.7	4.0	4.4	1.3
Gross profit margin	1997	49.7	32.1	22.5	43.9	28.2	16.2
	1998	43.5	31.1	20.5	39.6	25.2	17.8
	1999	45.5	31.6	20.1	43.1	27.3	18.2
Pretax profit to assets	1997	18.8	6.5	-2.8	4.7	8.9	2.4
	1998	23.3	9.1	-0.3	7.7	9.6	7.0
	1999	20.8	7.9	-1.4	2.9	10.2	3.3
Return on equity	1997	32.1	14.0	0.2	12.2	14.7	8.7
	1998	41.7	19.5	3.5	11.4	22.1	18.2
	1999	38.4	17.1	2.3	10.9	18.6	11.4
Liabilities to assets	1997	0.36	0.68	0.94	0.71	0.67	0.78
	1998	0.41	0.65	0.91	0.70	0.63	0.75
	1999	0.37	0.63	0.87	0.61	0.63	0.76

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
	1997-98	1998-99	
		6.8	18.8
		-1.9	-1.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.3	32.7
1998	75.3	24.7
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: 4129

Industry: Other Heavy Construction

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 452							
Net profit margin	1997	9.3	2.8	-2.2	2.2	3.3	1.9
	1998	8.3	2.2	-4.3	1.2	3.2	0.5
	1999	7.6	2.2	-4.4	1.1	2.9	2.1
Pretax profit margin	1997	11.2	3.7	-1.8	3.7	3.7	2.3
	1998	10.5	2.7	-4.2	1.4	4.1	0.7
	1999	9.2	2.6	-4.0	1.7	3.8	2.1
Gross profit margin	1997	46.9	30.8	20.8	40.8	25.2	17.3
	1998	53.0	32.6	19.7	41.7	25.3	14.7
	1999	53.4	32.1	19.1	41.4	25.5	12.6
Pretax profit to assets	1997	17.2	5.5	-4.1	4.0	8.0	5.0
	1998	15.0	4.3	-6.1	2.5	7.1	1.6
	1999	14.5	3.8	-6.6	1.9	6.0	4.1
Return on equity	1997	33.0	14.0	-1.5	9.4	15.2	15.1
	1998	33.6	12.2	-2.8	9.8	14.6	5.0
	1999	32.6	13.0	-1.5	8.7	16.6	15.8
Liabilities to assets	1997	0.43	0.72	0.96	0.78	0.66	0.74
	1998	0.41	0.69	0.97	0.70	0.69	0.73
	1999	0.40	0.71	0.94	0.71	0.70	0.74

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.2	2.0
	1998-99		-1.2	6.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.2	30.8
	1998	62.0	38.0
	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: 4211

Industry: Wrecking and Demolition

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 141						Median
Net profit margin	1997	8.2	2.6	-4.9	-0.8	5.4
	1998	9.3	2.2	-3.4	1.2	3.2
	1999	12.3	3.1	-1.3	2.6	3.3
Pretax profit margin	1997	9.9	3.1	-4.5	-0.7	6.7
	1998	11.1	3.4	-3.1	1.5	3.8
	1999	14.7	3.8	-0.8	3.1	4.7
Gross profit margin	1997	46.2	29.1	21.9	32.4	26.4
	1998	48.8	30.1	15.7	36.8	27.4
	1999	56.2	27.8	20.1	27.9	27.8
Pretax profit to assets	1997	18.9	5.3	-7.7	-0.7	10.6
	1998	18.3	5.1	-5.4	3.1	9.1
	1999	23.6	7.3	-1.2	6.0	9.0
Return on equity	1997	32.6	13.9	-5.4	6.2	24.1
	1998	33.0	13.6	-2.7	11.4	18.2
	1999	34.5	12.2	-2.6	10.1	14.3
Liabilities to assets	1997	0.48	0.72	0.97	0.82	0.65
	1998	0.38	0.70	0.93	0.75	0.62
	1999	0.33	0.60	0.87	0.63	0.54

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-1.8	...
1998-99		1.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss
1997			62.4	37.6
1998			62.9	37.1
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: 4212

Industry: Water Well Drilling

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3	Q2	Q1	under	\$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
Number of firms (1998): 418							
Net profit margin	1997	7.1	1.9	-4.4	1.2	3.5	...
	1998	8.7	2.8	-3.1	1.7	4.2	...
	1999	9.7	2.5	-3.5	1.5	5.0	...
Pretax profit margin	1997	8.9	2.2	-4.3	1.2	4.1	...
	1998	10.7	3.2	-3.0	1.9	5.7	...
	1999	11.5	3.0	-3.0	1.6	6.4	...
Gross profit margin	1997	62.7	42.7	26.8	44.5	37.3	...
	1998	67.6	47.2	32.7	46.1	48.9	...
	1999	66.8	48.2	33.4	49.2	44.1	...
Pretax profit to assets	1997	14.0	3.3	-7.1	1.8	5.3	...
	1998	16.5	5.4	-4.8	3.3	8.5	...
	1999	16.7	4.8	-5.6	3.2	8.2	...
Return on equity	1997	19.8	7.8	-9.7	5.3	10.8	...
	1998	26.2	9.3	-3.8	6.4	13.7	...
	1999	27.6	10.3	-8.4	7.7	12.4	...
Liabilities to assets	1997	0.27	0.59	0.91	0.63	0.51	...
	1998	0.28	0.61	0.90	0.67	0.48	...
	1999	0.28	0.60	0.87	0.66	0.48	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	13.9	...
	1998-99	-3.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	58.0	42.0
	1998	63.7	36.3
	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: 4213

Industry: Septic System Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 154						Median
Net profit margin	1997	7.3	1.6	-2.5	1.4	2.6
	1998	7.7	1.9	-3.2	1.1	3.3
	1999	8.1	3.2	-1.9	2.5	4.8
Pretax profit margin	1997	8.3	1.8	-2.3	1.6	3.8
	1998	9.4	2.4	-2.9	1.5	4.2
	1999	9.6	4.0	-1.9	2.9	5.7
Gross profit margin	1997	71.4	41.2	28.6	44.2	35.8
	1998	56.0	40.6	26.7	45.6	29.5
	1999	63.4	39.4	28.4	49.7	30.9
Pretax profit to assets	1997	14.6	2.8	-3.3	2.3	6.2
	1998	13.2	3.6	-4.5	2.8	8.1
	1999	15.2	6.2	-2.9	5.1	7.9
Return on equity	1997	32.2	10.0	-6.1	7.4	13.3
	1998	25.9	10.8	-6.5	5.7	14.1
	1999	31.7	13.8	-0.6	7.2	19.8
Liabilities to assets	1997	0.42	0.75	0.98	0.76	0.73
	1998	0.38	0.70	0.95	0.71	0.64
	1999	0.34	0.66	0.92	0.69	0.65

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98			5.3	...
1998-99			0.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.3	35.7
1998		62.3	37.7
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: 4214

Industry: Excavating and Grading

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 4,557		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	8.1	2.2	-3.5	1.6	3.1	1.9
	1998	8.7	2.6	-3.8	1.8	3.6	1.9
	1999	8.7	2.2	-4.4	1.4	3.4	1.7
Pretax profit margin	1997	9.6	2.7	-3.2	2.0	3.8	2.5
	1998	10.4	3.2	-3.5	2.2	4.6	2.4
	1999	10.2	2.8	-4.1	1.8	4.1	2.1
Gross profit margin	1997	56.3	32.6	17.8	42.9	22.7	14.6
	1998	57.8	33.8	19.0	43.5	23.9	15.6
	1999	57.8	33.1	19.2	41.2	24.5	17.0
Pretax profit to assets	1997	12.6	3.4	-4.6	2.3	5.6	4.6
	1998	13.4	4.1	-4.5	2.6	6.6	4.6
	1999	12.7	3.5	-4.6	2.2	5.7	3.8
Return on equity	1997	27.1	9.5	-4.9	7.7	12.3	11.4
	1998	28.4	10.4	-4.9	7.8	14.2	12.7
	1999	26.7	9.4	-5.8	7.0	12.0	10.7
Liabilities to assets	1997	0.45	0.71	0.93	0.74	0.65	0.70
	1998	0.45	0.70	0.92	0.74	0.62	0.74
	1999	0.43	0.69	0.91	0.72	0.63	0.72

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.2	10.1
1998-99		-0.3	-0.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.7	37.3
1998	63.5	36.5
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: 4215

Industry: Equipment Rental (With Operator)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 597							
Net profit margin	1997	10.1	2.7	-2.7	3.3	2.0	2.1
	1998	11.4	2.9	-4.2	2.5	3.6	1.8
	1999	11.1	2.0	-6.3	2.0	2.2	1.0
Pretax profit margin	1997	12.5	3.5	-2.3	4.1	2.8	2.5
	1998	14.2	3.7	-3.4	3.1	4.6	2.7
	1999	12.6	3.0	-5.9	3.0	3.1	1.5
Gross profit margin	1997	57.8	35.8	20.3	48.6	27.0	13.0
	1998	55.5	32.2	20.1	41.7	28.5	18.6
	1999	57.8	29.2	18.5	41.8	23.5	13.4
Pretax profit to assets	1997	14.4	4.1	-2.9	4.2	4.0	3.8
	1998	16.0	4.4	-4.0	4.0	5.8	4.1
	1999	14.7	3.0	-6.2	2.6	3.6	2.4
Return on equity	1997	30.1	11.3	-3.1	12.1	9.2	8.6
	1998	30.6	10.4	-4.2	8.5	13.3	12.6
	1999	32.1	8.2	-8.6	7.2	8.9	3.9
Liabilities to assets	1997	0.41	0.69	0.94	0.72	0.67	0.77
	1998	0.41	0.67	0.91	0.68	0.64	0.76
	1999	0.40	0.69	0.92	0.69	0.70	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.0	-0.3
1998-99	-0.3	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.1	33.9
1998	66.4	33.6
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: 4216

Industry: Asphalt Paving

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 428							
Net profit margin	1997	5.5	1.4	-2.5	0.4	2.3	1.5
	1998	6.1	1.9	-1.5	0.7	2.7	2.4
	1999	7.2	1.8	-1.5	1.1	2.2	2.1
Pretax profit margin	1997	6.3	1.7	-2.1	0.4	2.7	2.2
	1998	7.2	2.1	-1.4	0.7	3.4	3.1
	1999	8.3	2.2	-1.4	1.4	2.8	2.8
Gross profit margin	1997	47.6	26.8	16.5	33.8	21.3	15.3
	1998	42.5	26.6	15.4	33.1	21.3	14.8
	1999	42.6	28.1	16.7	37.1	22.8	12.9
Pretax profit to assets	1997	14.9	3.9	-6.0	1.3	6.7	6.2
	1998	17.0	5.0	-4.0	1.4	7.8	5.9
	1999	18.2	5.8	-3.5	1.9	7.7	6.3
Return on equity	1997	33.9	13.6	-4.1	9.7	15.6	9.7
	1998	34.2	15.2	-0.0	11.9	16.7	14.4
	1999	35.4	11.5	-6.4	7.7	13.1	11.4
Liabilities to assets	1997	0.47	0.73	0.99	0.82	0.65	0.63
	1998	0.48	0.73	1.00	0.85	0.65	0.66
	1999	0.45	0.67	0.91	0.71	0.62	0.74

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.5	-0.0
1998-99		5.7	6.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.2	38.8
1998	64.7	35.3
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: 4217

Industry: Fencing Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 263		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.4	2.0	-2.1	1.0	3.4	2.4
	1998	7.3	2.4	-1.0	1.7	3.8	1.2
	1999	7.7	2.6	-1.3	1.9	3.3	...
Pretax profit margin	1997	7.4	2.5	-2.1	1.0	4.2	3.0
	1998	8.7	3.4	-1.0	1.8	4.8	1.5
	1999	9.3	3.8	-0.7	2.7	4.5	...
Gross profit margin	1997	50.4	32.7	23.8	42.7	27.9	...
	1998	51.1	32.2	23.0	37.0	30.7	...
	1999	50.8	32.9	23.6	42.8	29.8	...
Pretax profit to assets	1997	17.0	6.2	-4.6	2.7	9.4	7.1
	1998	22.5	7.7	-3.3	4.4	10.0	3.5
	1999	21.8	9.9	-2.5	5.2	11.3	...
Return on equity	1997	35.9	13.2	1.5	13.0	14.2	...
	1998	34.0	17.8	1.9	17.4	18.9	8.5
	1999	39.8	17.7	3.9	21.4	17.7	...
Liabilities to assets	1997	0.45	0.69	0.98	0.72	0.65	0.68
	1998	0.47	0.71	0.94	0.77	0.64	0.72
	1999	0.40	0.67	0.93	0.75	0.60	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.9	6.0
1998-99	8.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.2	32.8
1998	70.0	30.0
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: 4219

Industry: Other Site Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,106							
Net profit margin	1997	5.5	1.3	-3.0	0.8	2.6	2.3
	1998	6.3	1.8	-2.0	1.3	2.9	3.2
	1999	6.9	1.8	-2.0	1.2	2.8	2.8
Pretax profit margin	1997	6.5	1.6	-2.8	1.1	3.1	3.0
	1998	7.6	2.2	-1.7	1.7	3.6	3.6
	1999	8.0	2.3	-1.5	1.6	3.4	3.2
Gross profit margin	1997	54.6	35.8	23.2	40.1	27.2	12.0
	1998	54.2	35.9	23.2	41.1	27.0	22.1
	1999	55.6	37.7	23.1	45.0	26.7	...
Pretax profit to assets	1997	14.9	3.2	-7.4	2.2	6.9	6.3
	1998	17.0	4.8	-4.8	3.4	8.5	8.1
	1999	17.7	5.0	-4.7	3.4	7.8	7.5
Return on equity	1997	31.9	12.5	-4.5	10.5	15.0	19.8
	1998	37.3	15.1	-1.6	11.1	19.3	23.4
	1999	34.8	13.5	-2.9	10.7	17.8	22.0
Liabilities to assets	1997	0.51	0.80	1.05	0.85	0.70	0.78
	1998	0.50	0.78	1.03	0.85	0.69	0.73
	1999	0.48	0.77	1.01	0.81	0.70	0.64

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.0	3.5
1998-99	7.2	6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.9	39.1
1998	64.4	35.6
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: 4221

Industry: Piledriving Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 94							
Net profit margin	1997	5.7	1.8	-5.1	0.8	3.4	...
	1998	7.9	3.4	-0.9	2.9	4.1	2.7
	1999	6.1	0.9	-4.7	-0.3	2.4	...
Pretax profit margin	1997	7.6	1.9	-5.1	1.2	3.5	...
	1998	9.2	4.3	0.5	3.8	5.0	3.4
	1999	7.2	1.4	-3.7	0.6	2.5	...
Gross profit margin	1997	44.4	29.5	17.2	42.3	23.9	...
	1998	57.8	36.7	20.5	45.2	25.1	...
	1999	57.2	42.3	17.9	45.2	22.0	...
Pretax profit to assets	1997	16.0	4.3	-3.4	1.6	7.7	...
	1998	15.2	5.8	0.7	3.7	8.3	6.1
	1999	11.5	1.9	-4.7	0.8	4.1	...
Return on equity	1997	33.1	8.2	-5.1	8.0	8.8	...
	1998	27.9	9.5	0.9	7.7	11.6	...
	1999	14.5	2.8	-9.8	-0.3	7.2	...
Liabilities to assets	1997	0.37	0.52	0.82	0.50	0.67	...
	1998	0.33	0.55	0.83	0.46	0.68	0.59
	1999	0.37	0.60	0.88	0.60	0.60	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.3	13.4
1998-99	-2.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.9	32.1
1998	79.2	20.8
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: 4222
 Industry: Form Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 515							
Net profit margin	1997	6.5	2.6	-1.4	2.5	2.7	2.9
	1998	8.5	2.8	-0.8	2.9	2.8	1.9
	1999	8.7	3.4	-1.4	3.2	3.6	1.4
Pretax profit margin	1997	7.7	2.9	-1.2	2.6	3.1	3.4
	1998	10.2	3.5	-0.6	3.7	3.4	2.1
	1999	10.2	4.0	-0.6	3.7	4.5	1.9
Gross profit margin	1997	40.2	25.2	15.1	31.8	18.8	12.7
	1998	41.3	25.5	15.9	34.3	20.0	11.3
	1999	40.3	26.2	16.0	34.6	20.4	11.3
Pretax profit to assets	1997	17.7	6.9	-2.6	5.8	8.7	8.8
	1998	24.4	7.8	-2.0	5.9	10.0	5.7
	1999	23.4	10.1	-1.5	8.0	11.5	5.6
Return on equity	1997	37.7	14.0	1.3	11.4	22.8	29.3
	1998	40.0	16.2	0.3	14.3	18.8	21.2
	1999	47.2	17.9	2.1	13.2	19.8	22.5
Liabilities to assets	1997	0.41	0.65	0.89	0.64	0.66	0.83
	1998	0.40	0.63	0.90	0.63	0.63	0.80
	1999	0.36	0.60	0.86	0.60	0.62	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.4	7.2
1998-99		5.5	2.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.5	30.5
1998		72.2	27.8
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.

SIC: 4223

Industry: Steel Reinforcing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 77							
Net profit margin	1997	4.3	1.7	-3.0	-0.5	2.0	-0.6
	1998	6.9	1.6	-2.6	1.3	2.4	1.6
	1999	8.2	1.8	-1.0	0.4	2.0	...
Pretax profit margin	1997	5.3	1.6	-3.0	-0.5	2.4	-0.1
	1998	6.8	2.0	-2.6	1.8	3.1	1.8
	1999	10.3	2.6	-0.9	0.8	2.6	...
Gross profit margin	1997	37.2	20.3	15.1	21.6	20.3	9.9
	1998	44.4	30.0	15.8	41.8	18.4	...
	1999	44.4	28.7	19.1	39.2	21.2	...
Pretax profit to assets	1997	19.9	4.1	-7.5	-0.3	6.2	0.6
	1998	24.3	4.5	-4.5	3.6	10.0	4.6
	1999	30.1	8.3	-2.6	7.3	10.9	...
Return on equity	1997	41.7	11.9	-6.6	-1.5	17.9	...
	1998	40.3	10.4	-7.1	9.5	13.1	...
	1999	32.8	10.0	-5.7	-0.5	14.1	...
Liabilities to assets	1997	0.39	0.70	0.96	0.79	0.68	0.75
	1998	0.47	0.75	0.93	0.79	0.70	0.88
	1999	0.38	0.62	0.93	0.62	0.62	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		18.1	1.2
		-14.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	59.2	40.8
1998	67.9	32.1
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: 4224

Industry: Concrete Pouring and Finishing

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,289							
Net profit margin	1997	6.7	1.9	-1.9	1.5	2.6	2.4
	1998	7.9	2.9	-1.5	2.3	3.6	1.7
	1999	8.3	2.7	-1.4	1.9	3.4	1.6
Pretax profit margin	1997	8.2	2.3	-1.7	1.7	3.2	2.9
	1998	9.3	3.3	-1.3	2.6	4.4	2.1
	1999	10.1	3.5	-1.1	2.5	4.4	1.8
Gross profit margin	1997	43.1	28.8	18.8	35.4	23.2	13.6
	1998	45.5	30.8	20.2	35.7	24.5	14.7
	1999	45.7	30.3	19.6	37.2	26.1	14.6
Pretax profit to assets	1997	18.4	5.0	-5.4	3.6	7.1	8.3
	1998	23.7	7.8	-3.4	6.1	9.6	5.9
	1999	21.5	7.4	-3.8	5.2	9.5	6.5
Return on equity	1997	37.5	13.3	-1.5	12.5	14.2	18.8
	1998	42.3	16.7	1.2	14.8	20.0	18.1
	1999	42.0	18.2	1.3	16.1	20.3	16.1
Liabilities to assets	1997	0.42	0.72	0.96	0.75	0.66	0.65
	1998	0.40	0.70	0.96	0.70	0.70	0.68
	1999	0.38	0.66	0.92	0.66	0.66	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		8.7
		1998-99		-2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	35.4
		1998	31.2
		1999	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: 4225

Industry: Precast Concrete Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 59							
Net profit margin	1997	4.8	1.6	-4.2	0.6	2.8	...
	1998	5.3	2.3	-2.4	0.5	2.7	...
	1999	8.8	2.0	-7.3	0.8	2.7	...
Pretax profit margin	1997	6.2	2.1	-4.2	0.6	3.1	...
	1998	6.3	2.3	-2.4	0.5	3.7	...
	1999	9.5	2.8	-5.2	0.8	4.3	...
Gross profit margin	1997	55.2	40.3	24.1	42.5	40.2	...
	1998	52.7	31.7	13.6	37.1	20.9	...
	1999	46.8	31.2	19.3	41.1	16.9	...
Pretax profit to assets	1997	13.2	3.6	-6.5	1.8	7.3	...
	1998	13.7	4.6	-4.3	1.7	9.7	...
	1999	17.0	2.9	-9.5	1.0	10.1	...
Return on equity	1997	31.2	7.7	-12.4	3.9	15.2	...
	1998	35.2	15.4	-5.5	2.5	27.7	...
	1999	27.4	13.5	-14.9	7.5	16.8	...
Liabilities to assets	1997	0.43	0.79	0.99	0.75	0.82	...
	1998	0.50	0.71	0.95	0.67	0.78	...
	1999	0.45	0.65	0.94	0.55	0.68	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.5	...
1998-99	22.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		62.2	37.8
1998		67.7	32.3
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: 4226

Industry: Rough and Framing Carpentry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 701							
Net profit margin	1997	7.3	2.2	-1.8	2.2	2.3	2.4
	1998	7.2	1.9	-1.6	1.7	2.4	1.4
	1999	7.2	2.4	-1.5	2.3	3.0	2.6
Pretax profit margin	1997	9.0	2.8	-1.2	2.8	2.9	3.1
	1998	8.5	2.5	-1.1	2.5	2.8	2.2
	1999	8.9	3.2	-1.0	3.2	3.4	2.8
Gross profit margin	1997	54.4	29.9	16.5	37.8	17.5	11.7
	1998	51.4	29.7	17.2	38.1	15.5	9.1
	1999	53.3	28.9	17.9	37.1	18.3	12.0
Pretax profit to assets	1997	25.2	5.9	-4.3	5.9	6.3	9.7
	1998	27.1	5.9	-5.5	5.6	6.7	9.0
	1999	25.4	7.0	-5.5	6.0	9.5	10.0
Return on equity	1997	39.3	16.8	1.7	16.3	18.6	48.2
	1998	41.9	20.2	1.6	18.5	27.6	22.2
	1999	42.1	20.2	2.6	17.2	28.5	34.0
Liabilities to assets	1997	0.47	0.78	1.02	0.78	0.80	0.73
	1998	0.43	0.76	1.04	0.74	0.79	0.65
	1999	0.42	0.73	1.00	0.75	0.73	0.76

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.6	5.1
1998-99	5.6	1.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.9	33.1
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: 4227

Industry: Structural Steel Erection

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 263		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	7.9	3.0	-1.0	1.9	3.6	0.7
	1998	7.6	2.4	-1.4	2.1	2.6	3.3
	1999	9.0	3.9	-0.9	3.4	4.4	3.1
Pretax profit margin	1997	9.2	3.7	-1.1	2.0	4.3	1.3
	1998	9.8	3.5	-1.1	4.0	3.2	4.1
	1999	11.6	5.1	-0.9	3.9	5.4	5.0
Gross profit margin	1997	36.6	25.5	16.3	32.8	21.1	13.2
	1998	37.2	24.8	14.6	31.3	21.0	14.1
	1999	41.0	28.1	16.7	37.0	24.8	15.1
Pretax profit to assets	1997	25.0	8.3	-3.5	3.4	11.2	2.9
	1998	22.2	8.4	-3.3	5.2	9.9	13.4
	1999	27.5	11.7	-2.0	6.4	17.0	12.1
Return on equity	1997	34.9	18.8	1.8	8.3	22.5	11.7
	1998	44.8	21.9	0.7	19.4	22.6	26.5
	1999	44.2	26.6	5.4	10.8	31.8	34.1
Liabilities to assets	1997	0.38	0.60	0.88	0.66	0.58	0.66
	1998	0.39	0.57	0.86	0.52	0.61	0.76
	1999	0.34	0.58	0.83	0.57	0.59	0.69

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.7	-5.4
1998-99	8.6	-8.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.1	29.9
1998	69.4	30.6
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: 4229

Industry: Other Structural and Related Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 60							
Net profit margin	1997	7.2	0.7	-4.0	-0.9	2.5	...
	1998	7.7	1.8	-1.7	1.3	4.0	...
	1999	7.9	0.8	-3.6	-1.1	5.1	...
Pretax profit margin	1997	8.7	0.7	-4.0	-0.9	2.8	...
	1998	8.8	2.5	-1.4	1.8	5.1	...
	1999	9.7	1.7	-3.4	-0.9	6.4	...
Gross profit margin	1997	42.8	25.2	15.6	27.7	22.7	...
	1998	62.2	29.4	18.9	48.7	19.7	...
	1999	61.9	27.1	15.6	54.4	24.0	...
Pretax profit to assets	1997	16.9	3.4	-11.3	-1.4	5.3	...
	1998	20.8	7.2	-3.0	0.9	11.8	...
	1999	16.5	4.1	-4.8	-2.0	9.1	...
Return on equity	1997	48.8	10.5	-6.4	3.6	15.0	...
	1998	54.3	25.6	3.0	7.9	29.5	...
	1999	40.3	14.5	-5.8	-1.4	15.9	...
Liabilities to assets	1997	0.39	0.69	1.02	0.70	0.67	...
	1998	0.40	0.68	0.97	0.70	0.65	...
	1999	0.34	0.71	0.96	0.74	0.59	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		18.9	...
	1998-99		-0.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	56.4	43.6
	1998	65.6	34.4
	1999	58.0	42.0

(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: 4231

Industry: Masonry Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,520		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.7	2.0	-2.4	1.9	2.2	1.5
	1998	7.7	2.6	-1.4	2.5	2.7	1.5
	1999	8.3	3.1	-1.3	3.0	3.1	1.3
Pretax profit margin	1997	7.7	2.5	-2.1	2.3	2.6	2.2
	1998	9.2	3.2	-1.1	3.0	3.5	1.8
	1999	10.0	3.7	-1.0	3.6	3.9	1.8
Gross profit margin	1997	46.3	28.3	16.1	33.5	18.3	16.5
	1998	47.3	28.6	17.5	33.3	20.0	13.6
	1999	47.6	28.8	17.4	34.5	21.7	14.8
Pretax profit to assets	1997	21.5	5.5	-5.7	5.1	6.6	5.8
	1998	23.7	7.7	-3.4	7.0	9.2	6.5
	1999	25.1	8.3	-2.4	7.4	10.2	5.2
Return on equity	1997	39.4	12.0	-1.9	11.1	17.5	12.0
	1998	38.5	15.2	-0.1	14.3	19.4	17.7
	1999	41.7	15.7	1.2	13.9	20.5	15.9
Liabilities to assets	1997	0.40	0.69	0.97	0.68	0.72	0.68
	1998	0.40	0.65	0.94	0.65	0.66	0.76
	1999	0.39	0.64	0.92	0.63	0.65	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.8	7.6
1998-99	11.1	6.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.7	34.3
1998	69.6	30.4
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
Industry: Siding Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 855							
Net profit margin	1997	5.0	1.6	-1.4	1.2	2.1	1.5
	1998	5.4	1.7	-1.4	1.2	2.3	1.8
	1999	5.8	1.6	-1.6	1.1	2.3	2.1
Pretax profit margin	1997	6.1	2.0	-1.1	1.6	2.6	1.8
	1998	6.2	2.2	-1.1	1.5	2.8	2.3
	1999	7.0	2.0	-1.3	1.5	2.6	2.8
Gross profit margin	1997	41.5	28.1	19.1	32.4	24.1	16.9
	1998	42.8	29.0	20.0	33.6	24.4	20.0
	1999	42.9	28.3	19.7	32.5	24.2	21.9
Pretax profit to assets	1997	18.6	5.5	-3.8	3.9	8.3	7.7
	1998	19.0	6.2	-4.3	3.8	9.4	10.3
	1999	19.3	5.9	-4.8	3.4	8.3	9.5
Return on equity	1997	36.4	14.5	-2.4	12.5	18.6	...
	1998	41.7	18.1	2.3	12.5	24.0	30.6
	1999	35.7	16.6	-1.3	9.1	22.1	21.4
Liabilities to assets	1997	0.46	0.74	0.98	0.75	0.73	0.76
	1998	0.44	0.72	0.97	0.74	0.71	0.78
	1999	0.41	0.70	0.95	0.72	0.69	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.2	5.9
1998-99		4.3	1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.6	33.4
1998		68.0	32.0
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: 4233

Industry: Glass and Glazing Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 515							
Net profit margin	1997	5.0	1.2	-1.9	0.9	1.5	...
	1998	5.8	2.0	-0.8	1.5	2.3	5.3
	1999	6.1	2.0	-0.8	1.5	2.4	2.5
Pretax profit margin	1997	6.0	1.4	-1.6	1.0	2.0	...
	1998	6.9	2.3	-0.8	1.8	2.7	6.0
	1999	7.4	2.4	-0.4	2.1	2.9	3.1
Gross profit margin	1997	48.1	33.4	23.6	40.0	28.7	...
	1998	48.1	34.3	23.8	42.2	27.3	20.1
	1999	49.1	34.6	23.7	43.2	28.9	24.1
Pretax profit to assets	1997	17.7	3.8	-6.3	2.6	5.8	...
	1998	18.6	6.3	-2.2	4.7	7.5	20.7
	1999	18.7	5.9	-1.3	4.2	7.5	10.1
Return on equity	1997	34.0	12.1	-2.0	10.2	13.9	...
	1998	39.1	16.4	1.8	14.7	18.7	...
	1999	39.8	15.8	1.7	12.5	18.6	34.8
Liabilities to assets	1997	0.50	0.76	1.00	0.80	0.71	...
	1998	0.47	0.73	0.97	0.76	0.68	0.79
	1999	0.42	0.71	0.95	0.71	0.70	0.82

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.9	...
1998-99		8.4	27.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		62.4	37.6
1998		69.3	30.7
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: 4234

Industry: Insulation Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 498							
Net profit margin	1997	6.1	2.2	-1.3	1.6	2.7	0.6
	1998	6.9	2.7	-0.3	2.7	2.7	1.5
	1999	7.4	2.6	-1.2	1.6	3.1	0.7
Pretax profit margin	1997	7.4	2.7	-1.0	2.1	3.1	0.9
	1998	8.7	3.3	-0.2	3.0	3.5	2.0
	1999	8.7	3.3	-0.8	1.9	3.9	1.0
Gross profit margin	1997	38.2	26.3	18.3	29.7	24.1	20.4
	1998	38.3	28.0	18.1	31.6	24.1	20.4
	1999	40.0	28.0	18.8	32.5	23.7	17.1
Pretax profit to assets	1997	17.3	6.1	-3.6	4.9	7.8	3.2
	1998	21.5	8.1	-0.9	6.3	9.7	8.0
	1999	21.0	7.8	-2.5	3.5	11.0	2.8
Return on equity	1997	36.0	15.2	2.2	10.2	19.3	3.4
	1998	37.3	15.7	4.5	12.5	18.8	13.7
	1999	32.1	12.2	-1.4	8.8	18.3	...
Liabilities to assets	1997	0.42	0.70	0.96	0.72	0.67	0.47
	1998	0.41	0.66	0.95	0.65	0.67	0.56
	1999	0.36	0.63	0.90	0.65	0.62	0.85

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		7.0	-2.9
	1998-99		5.6	2.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.6	30.4
	1998	74.0	26.0
	1999	69.8	30.2

(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: 4235

Industry: Roof Shingling

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,035							
Net profit margin	1997	5.3	1.6	-1.0	1.3	2.1	1.5
	1998	6.7	2.5	-0.5	2.2	2.9	1.7
	1999	6.1	2.2	-1.1	1.9	2.5	1.6
Pretax profit margin	1997	6.5	2.0	-0.9	1.7	2.6	2.1
	1998	8.0	3.1	-0.3	2.7	3.4	2.1
	1999	7.5	2.8	-0.5	2.6	2.9	1.9
Gross profit margin	1997	41.5	26.8	17.4	32.1	21.5	15.4
	1998	39.9	27.8	18.5	33.5	22.4	14.2
	1999	41.6	26.0	17.5	33.6	21.6	14.7
Pretax profit to assets	1997	22.2	6.9	-4.3	5.9	8.8	6.2
	1998	26.7	10.0	-1.7	8.4	11.8	8.1
	1999	24.1	8.9	-2.8	7.2	10.4	6.3
Return on equity	1997	41.2	17.4	2.6	17.2	18.2	14.4
	1998	44.4	21.5	5.0	19.5	28.4	22.0
	1999	41.7	20.5	3.3	17.4	22.2	15.0
Liabilities to assets	1997	0.44	0.73	1.03	0.77	0.70	0.74
	1998	0.43	0.67	0.96	0.68	0.66	0.74
	1999	0.36	0.66	0.95	0.68	0.65	0.64

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
1997-98			7.9		14.4
1998-99			0.7		-4.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.7	31.3
1998		73.5	26.5
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: 4236

Industry: Sheet Metal and Built-Up Roofing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 500							
Net profit margin	1997	5.2	1.6	-1.2	1.3	1.7	1.5
	1998	6.0	2.0	-1.5	1.8	2.2	1.6
	1999	5.5	1.6	-2.2	1.4	2.1	1.5
Pretax profit margin	1997	6.3	1.8	-0.9	1.6	1.9	1.7
	1998	7.1	2.3	-1.3	2.1	2.6	2.0
	1999	6.2	1.8	-2.1	1.5	2.3	1.9
Gross profit margin	1997	41.6	25.2	17.3	36.5	19.8	16.2
	1998	42.1	25.6	17.8	34.3	21.7	18.8
	1999	40.7	26.0	17.7	34.2	22.3	18.0
Pretax profit to assets	1997	19.8	5.4	-3.4	5.0	5.7	6.5
	1998	22.3	6.8	-4.5	5.7	8.2	6.6
	1999	20.4	5.5	-5.5	4.8	6.7	6.8
Return on equity	1997	33.3	13.7	0.4	9.0	14.7	12.7
	1998	35.9	17.0	-0.3	15.0	17.2	11.1
	1999	31.3	12.1	-0.1	10.2	13.5	13.7
Liabilities to assets	1997	0.42	0.68	0.95	0.71	0.65	0.60
	1998	0.42	0.68	0.92	0.78	0.63	0.64
	1999	0.38	0.62	0.90	0.69	0.60	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.1	2.5
1998-99	0.8	3.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.3	31.7
1998	68.5	31.5
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: 4239

Industry: Other Exterior Close-In Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 70							
Net profit margin	1997	6.5	2.6	-0.7	2.3	4.0	...
	1998	12.4	4.5	0.9	5.1	3.9	...
	1999	10.7	5.1	0.9	4.0	5.3	...
Pretax profit margin	1997	8.4	2.7	-0.5	2.2	4.9	...
	1998	13.9	4.9	1.0	4.8	5.0	...
	1999	12.3	6.6	1.4	7.2	5.4	...
Gross profit margin	1997	48.3	35.1	25.9	38.4	30.6	...
	1998	47.7	34.1	23.5	37.8	32.3	...
	1999	57.5	31.5	23.5	33.3	26.5	...
Pretax profit to assets	1997	24.2	6.9	-2.3	6.4	9.4	...
	1998	42.6	18.8	1.7	20.5	16.3	...
	1999	36.2	14.9	1.3	15.9	14.9	...
Return on equity	1997	42.7	12.7	1.5	8.8	17.6	...
	1998	66.2	37.1	6.9	34.1	38.5	...
	1999	54.6	27.8	8.2	28.1	26.5	...
Liabilities to assets	1997	0.33	0.72	0.93	0.66	0.75	...
	1998	0.39	0.65	0.98	0.66	0.59	...
	1999	0.35	0.59	0.81	0.58	0.62	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.5	...
1998-99		4.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		73.0	27.0
1998		77.5	22.5
1999		82.8	17.2

(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: 4241

Industry: Plumbing

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 3,976							
Net profit margin	1997	5.4	1.3	-1.9	1.0	1.9	1.3
	1998	6.1	1.9	-1.4	1.4	2.6	1.8
	1999	6.6	2.3	-1.0	1.9	2.8	2.3
Pretax profit margin	1997	6.5	1.7	-1.7	1.3	2.2	1.8
	1998	7.4	2.3	-1.2	1.7	3.1	2.4
	1999	7.8	2.9	-0.8	2.2	3.4	2.9
Gross profit margin	1997	46.7	31.7	20.1	38.4	23.7	12.4
	1998	46.7	31.9	20.9	37.9	24.4	15.0
	1999	48.1	32.4	21.2	40.0	25.4	14.5
Pretax profit to assets	1997	16.6	4.2	-5.5	2.9	6.1	4.9
	1998	19.7	5.9	-3.8	3.9	9.0	6.9
	1999	20.8	7.6	-2.3	5.6	9.9	8.2
Return on equity	1997	31.6	11.6	-2.7	8.8	14.8	12.2
	1998	35.5	15.1	0.9	12.1	18.2	18.8
	1999	38.1	15.9	1.6	12.9	19.9	21.4
Liabilities to assets	1997	0.42	0.69	0.95	0.70	0.67	0.71
	1998	0.42	0.69	0.95	0.71	0.65	0.73
	1999	0.39	0.66	0.92	0.68	0.64	0.74

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.3	-1.6
1998-99		8.4	5.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.0	36.0
1998		67.4	32.6
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: 4242

Industry: Dry Heating and Gas Piping Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 646		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.3	1.6	-1.9	1.5	1.7	2.3
	1998	6.7	1.9	-1.9	2.1	1.8	1.4
	1999	6.7	2.0	-1.8	1.9	2.2	1.9
Pretax profit margin	1997	6.4	2.0	-1.6	1.9	2.0	3.0
	1998	7.9	2.3	-1.5	2.5	2.2	1.8
	1999	8.0	2.4	-1.2	2.1	2.7	2.2
Gross profit margin	1997	52.8	34.8	23.1	41.1	26.3	21.4
	1998	50.8	33.9	22.5	39.9	26.3	16.3
	1999	53.1	34.2	23.5	41.9	26.6	15.5
Pretax profit to assets	1997	19.5	6.2	-5.7	5.3	7.4	9.7
	1998	23.2	6.5	-6.4	6.1	6.8	5.5
	1999	22.5	5.9	-4.3	4.8	7.8	6.8
Return on equity	1997	43.4	17.9	1.0	16.2	22.0	17.3
	1998	40.8	18.0	0.8	15.2	21.1	11.0
	1999	39.4	16.7	-3.9	13.9	25.6	24.0
Liabilities to assets	1997	0.47	0.76	1.00	0.76	0.76	0.70
	1998	0.44	0.73	1.00	0.76	0.71	0.71
	1999	0.43	0.73	0.97	0.72	0.73	0.69

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.5	2.5
1998-99	2.1	7.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.0	34.0
1998	66.9	33.1
1999	67.6	32.4

(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: 4243

Industry: Wet Heating and Air Conditioning Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,752							
Net profit margin	1997	5.3	1.6	-1.2	1.3	2.0	1.4
	1998	6.5	2.2	-0.8	2.0	2.3	1.9
	1999	6.8	2.3	-0.6	2.1	2.5	1.9
Pretax profit margin	1997	6.4	2.0	-1.0	1.5	2.4	2.2
	1998	7.6	2.7	-0.7	2.6	2.8	2.4
	1999	8.3	2.8	-0.5	2.5	3.1	2.7
Gross profit margin	1997	46.6	31.4	20.7	40.7	25.3	14.9
	1998	48.1	32.6	21.6	42.2	26.8	18.5
	1999	48.8	33.3	21.8	44.0	27.0	18.4
Pretax profit to assets	1997	17.8	5.9	-3.3	4.0	7.8	6.6
	1998	21.3	6.7	-2.0	6.0	7.6	6.7
	1999	22.6	7.5	-1.7	5.7	9.6	9.4
Return on equity	1997	35.1	16.2	1.4	13.2	17.6	24.2
	1998	39.4	16.7	1.4	15.2	17.1	24.7
	1999	37.6	18.1	2.2	13.9	19.7	20.9
Liabilities to assets	1997	0.47	0.73	0.99	0.78	0.71	0.79
	1998	0.44	0.70	0.96	0.74	0.68	0.72
	1999	0.42	0.66	0.91	0.68	0.65	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.8	2.1
1998-99	10.7	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.8	32.2
1998	70.7	29.3
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: 4244

Industry: Sheet Metal and Other Duct Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 617							
Net profit margin	1997	6.2	2.0	-1.3	1.9	2.1	2.2
	1998	6.7	2.4	-0.5	2.0	3.0	1.9
	1999	6.5	2.4	-1.1	1.5	2.8	2.2
Pretax profit margin	1997	7.9	2.5	-1.1	2.5	2.8	2.7
	1998	8.1	3.0	-0.3	2.2	4.0	2.4
	1999	7.8	2.7	-0.7	2.1	3.3	2.5
Gross profit margin	1997	45.6	29.8	19.4	37.4	23.4	18.6
	1998	39.2	27.4	18.6	32.0	22.2	17.5
	1999	39.6	26.8	17.5	33.4	22.3	18.6
Pretax profit to assets	1997	18.7	6.4	-2.6	6.3	6.8	9.0
	1998	20.1	7.8	-0.9	6.3	9.8	6.9
	1999	18.5	7.3	-1.9	5.0	9.4	6.0
Return on equity	1997	39.4	15.3	1.9	13.4	17.6	22.2
	1998	37.6	16.4	3.1	13.8	17.6	14.7
	1999	30.6	14.6	-0.4	9.0	17.2	25.5
Liabilities to assets	1997	0.41	0.68	0.92	0.70	0.65	0.76
	1998	0.38	0.65	0.89	0.66	0.63	0.74
	1999	0.36	0.63	0.88	0.66	0.61	0.80

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.8	7.1
1998-99	7.4	1.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.9	29.1
1998	73.9	26.1
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: 4251

Industry: Process Piping Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 49							
Net profit margin	1997	5.3	1.4	-1.0	-0.2	2.7	1.9
	1998	4.4	1.9	-1.8	1.9	1.6	3.9
	1999	8.8	3.2	0.1	4.5	2.9	1.7
Pretax profit margin	1997	6.9	1.8	-0.8	0.5	3.6	2.3
	1998	5.4	2.4	-1.8	2.5	2.2	4.3
	1999	9.7	4.4	0.1	5.0	4.3	3.0
Gross profit margin	1997	47.7	25.6	12.4	...	25.6	...
	1998	27.6	20.6	15.2	...	19.7	15.2
	1999	34.0	20.7	13.6	...	19.0	17.2
Pretax profit to assets	1997	19.5	4.9	-3.4	0.9	6.3	8.3
	1998	14.9	6.9	-3.6	6.9	6.2	8.5
	1999	24.5	12.3	0.3	10.8	12.3	8.0
Return on equity	1997	42.5	13.8	-3.0	9.4	15.8	...
	1998	34.3	11.9	-5.5	30.3	9.1	39.1
	1999	45.2	19.9	5.2	24.0	19.2	12.0
Liabilities to assets	1997	0.37	0.63	0.84	0.59	0.70	0.74
	1998	0.49	0.67	0.86	0.57	0.69	0.76
	1999	0.42	0.58	0.83	0.49	0.73	0.70

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million
	1997-98	1998-99	
		-6.8	-12.2
		12.3	7.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.7	29.3
1998	69.0	31.0
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: 4252

Industry: Automatic Sprinkler System Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 221							
Net profit margin	1997	6.1	2.0	-1.1	2.0	2.1	...
	1998	6.7	2.1	-2.4	1.0	2.6	...
	1999	8.0	2.8	-1.4	3.5	2.6	...
Pretax profit margin	1997	7.2	2.2	-0.9	2.2	2.2	...
	1998	8.4	2.7	-2.2	1.1	3.3	...
	1999	9.5	3.4	-1.2	4.1	3.2	...
Gross profit margin	1997	55.0	36.4	22.6	45.4	23.9	...
	1998	54.1	33.2	21.5	43.5	24.4	...
	1999	51.4	35.2	21.3	41.4	25.4	...
Pretax profit to assets	1997	16.6	6.5	-2.4	5.7	7.5	...
	1998	20.1	6.4	-7.7	3.7	9.7	...
	1999	21.8	8.1	-3.9	7.0	9.7	...
Return on equity	1997	32.2	13.1	-1.1	13.0	13.2	...
	1998	35.7	15.0	-7.5	11.8	21.1	...
	1999	39.8	23.3	6.8	24.7	20.3	...
Liabilities to assets	1997	0.48	0.72	0.95	0.74	0.68	...
	1998	0.43	0.68	0.96	0.72	0.61	...
	1999	0.42	0.66	0.95	0.68	0.66	...

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
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		69.2	30.8
1998		65.5	34.5
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: 4253

Industry: Commercial Refrigeration Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 415							
Net profit margin	1997	6.1	2.5	-0.9	1.9	3.1	1.3
	1998	7.2	2.7	-0.7	1.9	3.2	...
	1999	7.3	3.0	-0.3	2.2	3.7	2.5
Pretax profit margin	1997	7.5	3.3	-0.6	2.2	3.6	1.6
	1998	8.9	3.2	-0.5	2.3	4.0	...
	1999	9.1	3.6	0.2	2.4	4.7	3.1
Gross profit margin	1997	49.0	33.3	22.8	39.2	28.0	15.3
	1998	50.6	32.6	22.6	38.5	28.5	...
	1999	49.2	34.7	21.9	40.4	28.3	16.0
Pretax profit to assets	1997	18.5	7.3	-2.2	6.0	9.9	5.2
	1998	20.3	8.1	-1.5	6.0	11.0	...
	1999	22.8	9.9	0.5	6.4	14.0	9.7
Return on equity	1997	31.8	14.4	2.3	10.7	16.3	13.8
	1998	32.0	19.0	4.3	17.1	20.8	...
	1999	35.1	18.9	4.0	16.0	20.2	27.6
Liabilities to assets	1997	0.38	0.63	0.89	0.67	0.59	0.80
	1998	0.41	0.65	0.91	0.70	0.59	...
	1999	0.36	0.62	0.86	0.62	0.59	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		7.7		8.5
	1998-99		5.7		-0.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	71.4	28.6
	1998	71.5	28.5
	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: 4254

Industry: Environmental Control Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 57							
Net profit margin	1997	8.8	2.7	-1.4	1.1	4.2	...
	1998	8.2	3.2	-0.8	0.7	4.7	...
	1999	9.2	4.3	0.6	1.6	4.8	...
Pretax profit margin	1997	10.7	3.0	-1.4	1.0	4.2	...
	1998	10.3	4.8	-0.5	1.1	6.0	...
	1999	11.4	5.6	0.9	4.3	6.0	...
Gross profit margin	1997	59.3	35.9	27.1	56.1	29.9	...
	1998	43.6	33.3	25.8	34.5	30.8	...
	1999	46.3	31.7	21.7	51.2	30.3	...
Pretax profit to assets	1997	21.7	7.6	-6.1	3.5	13.0	...
	1998	21.9	7.8	-2.5	2.1	17.1	...
	1999	26.9	13.3	2.3	9.2	15.4	...
Return on equity	1997	42.4	19.0	-1.9	18.5	19.3	...
	1998	43.3	22.5	9.5	20.0	24.4	...
	1999	40.8	22.0	10.3	16.2	26.8	...
Liabilities to assets	1997	0.47	0.71	0.99	0.68	0.84	...
	1998	0.40	0.61	0.96	0.90	0.48	...
	1999	0.36	0.58	0.92	0.57	0.58	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.8	...
1998-99	13.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.4	35.6
1998	72.6	27.4
1999	84.7	15.3

(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: 4255

Industry: Millwright and Rigging

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 258							
Net profit margin	1997	9.1	2.9	-1.3	2.4	3.6	2.4
	1998	9.8	3.5	-0.5	3.0	4.4	1.7
	1999	8.0	2.6	-2.0	1.2	3.3	1.9
Pretax profit margin	1997	10.9	3.8	-0.9	3.1	4.6	3.3
	1998	12.4	4.5	0.2	3.4	5.4	2.2
	1999	10.3	3.2	-1.9	1.7	4.3	2.5
Gross profit margin	1997	52.4	29.3	20.5	42.5	25.5	17.8
	1998	56.9	33.7	24.4	43.1	30.7	18.7
	1999	52.5	32.7	22.0	49.0	26.5	14.5
Pretax profit to assets	1997	32.1	9.8	-3.0	8.0	12.0	10.0
	1998	29.2	10.0	0.1	7.5	14.6	7.4
	1999	23.7	6.4	-6.2	2.3	11.4	8.4
Return on equity	1997	53.0	19.8	2.5	15.1	24.2	40.1
	1998	46.2	24.6	7.5	21.6	25.9	27.2
	1999	43.4	18.5	1.4	10.0	23.2	10.9
Liabilities to assets	1997	0.41	0.74	0.95	0.76	0.69	0.74
	1998	0.39	0.70	0.96	0.70	0.70	0.74
	1999	0.40	0.68	0.96	0.68	0.69	0.74

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		10.0	23.4
	1998-99		2.9	0.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	74.1	25.9
	1998	76.3	23.7
	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: 4256

Industry: Thermal Insulation Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 120						
Net profit margin	1997	5.1	2.7	-1.4	1.3	2.9
	1998	7.9	3.6	0.6	2.4	4.1
	1999	8.3	3.4	-0.7	3.1	3.5
Pretax profit margin	1997	6.7	3.3	-1.4	1.6	3.6
	1998	10.1	4.4	0.7	2.7	5.2
	1999	9.4	4.4	-0.5	3.1	4.6
Gross profit margin	1997	42.8	29.0	19.2	37.1	24.2
	1998	41.1	27.3	21.8	36.3	25.5
	1999	44.6	28.2	20.6	37.3	23.7
Pretax profit to assets	1997	16.1	7.0	-4.2	4.1	9.9
	1998	25.1	11.7	1.1	6.8	14.9
	1999	21.4	11.8	-0.7	9.2	13.1
Return on equity	1997	30.4	14.8	-3.4	12.0	17.3
	1998	44.1	23.1	10.2	23.8	23.0
	1999	40.1	17.1	7.6	16.8	17.1
Liabilities to assets	1997	0.29	0.56	0.91	0.76	0.53
	1998	0.31	0.55	0.89	0.63	0.46
	1999	0.31	0.59	0.87	0.70	0.49

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	-0.5	...
		1998-99	3.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	68.1
		1998	76.0
		1999	74.3
			31.9
			24.0
			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: 4259

Industry: Other Mechanical Specialty Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 48		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	8.5	3.0	-1.6	3.5	1.7	1.5
	1998	4.9	1.6	-4.6	0.9	2.8	...
	1999	13.7	3.9	-0.9	3.9	4.3	...
Pretax profit margin	1997	10.1	4.0	-1.2	4.8	1.9	1.9
	1998	6.3	1.7	-4.2	1.3	3.8	...
	1999	15.3	4.5	-0.9	4.5	4.9	...
Gross profit margin	1997	53.9	32.1	18.4	39.5	18.6	10.1
	1998	55.2	32.5	20.2	44.4	29.8	...
	1999	53.6	33.9	22.7	43.4	23.4	...
Pretax profit to assets	1997	21.0	7.1	-1.8	7.3	5.6	8.9
	1998	16.0	5.5	-12.8	1.3	10.9	...
	1999	31.1	11.5	-2.6	11.5	11.0	...
Return on equity	1997	49.8	21.3	3.3	25.0	17.4	...
	1998	32.4	11.9	-8.3	8.6	20.2	...
	1999	40.5	19.4	4.2	23.5	13.0	...
Liabilities to assets	1997	0.41	0.70	0.97	0.72	0.65	0.53
	1998	0.35	0.78	1.03	0.77	0.82	...
	1999	0.45	0.75	1.02	0.72	0.76	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		23.5	...
1998-99		21.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.8	29.2
1998		62.0	38.0
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: 4261

Industry: Electrical Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 7,223							
Net profit margin	1997	6.8	2.0	-1.7	1.6	2.8	1.5
	1998	7.5	2.7	-1.0	2.3	3.2	1.9
	1999	7.8	2.8	-1.0	2.3	3.4	1.8
Pretax profit margin	1997	8.2	2.6	-1.4	1.9	3.5	2.0
	1998	9.1	3.2	-0.8	2.7	4.0	2.5
	1999	9.4	3.4	-0.8	2.8	4.3	2.3
Gross profit margin	1997	51.4	32.6	21.0	39.7	24.3	16.4
	1998	52.1	33.2	21.3	40.9	25.0	17.1
	1999	52.7	33.3	21.9	41.8	25.5	17.6
Pretax profit to assets	1997	19.3	5.9	-3.8	4.3	9.1	5.1
	1998	21.9	8.0	-2.2	6.0	10.9	6.5
	1999	21.5	7.8	-2.2	6.1	10.9	6.0
Return on equity	1997	34.8	14.0	-0.8	11.1	18.0	15.7
	1998	37.6	16.7	1.8	14.3	21.2	19.9
	1999	36.1	15.9	1.9	13.2	19.9	19.3
Liabilities to assets	1997	0.38	0.66	0.92	0.69	0.63	0.75
	1998	0.38	0.64	0.91	0.66	0.63	0.74
	1999	0.36	0.63	0.89	0.64	0.61	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.8	4.3
1998-99		5.9	2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.2	32.8
1998		70.9	29.1
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: 4271

Industry: Plastering and Stucco Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 315							
Net profit margin	1997	7.4	2.0	-2.5	2.0	2.1	...
	1998	7.6	2.5	-1.8	2.2	3.0	...
	1999	8.5	2.3	-1.3	2.0	3.5	...
Pretax profit margin	1997	8.5	2.4	-2.4	2.1	2.7	...
	1998	9.0	3.1	-1.2	3.0	3.4	...
	1999	9.9	3.1	-0.7	2.7	4.5	...
Gross profit margin	1997	43.8	28.1	16.8	30.8	19.9	...
	1998	47.0	29.2	19.5	34.3	23.0	...
	1999	48.9	29.6	18.6	35.4	20.7	...
Pretax profit to assets	1997	26.7	7.0	-7.7	7.1	5.8	...
	1998	25.3	8.3	-6.2	6.8	12.4	...
	1999	26.5	8.6	-3.8	6.7	11.1	...
Return on equity	1997	37.7	12.8	-5.8	12.8	12.8	...
	1998	52.3	20.9	1.6	20.4	23.6	...
	1999	44.6	18.7	-2.1	12.9	21.0	...
Liabilities to assets	1997	0.41	0.74	1.02	0.74	0.74	...
	1998	0.46	0.71	1.01	0.74	0.65	...
	1999	0.40	0.67	0.93	0.68	0.66	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.2	...
	1998-99	10.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		63.8	36.2
		68.9	31.1
		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: 4272

Industry: Drywall Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,086							
Net profit margin	1997	6.2	1.3	-2.0	1.1	1.6	2.5
	1998	7.1	2.4	-0.9	2.3	2.4	2.5
	1999	7.2	2.6	-0.7	2.7	2.5	2.1
Pretax profit margin	1997	7.6	1.8	-1.7	1.7	1.9	2.9
	1998	8.2	2.9	-0.6	2.9	2.9	3.3
	1999	8.4	3.2	-0.3	3.3	3.2	2.4
Gross profit margin	1997	40.4	22.2	14.4	30.0	16.4	15.0
	1998	40.6	22.6	14.5	32.5	16.6	14.2
	1999	39.1	23.3	14.4	33.9	17.0	13.7
Pretax profit to assets	1997	20.8	5.1	-6.0	4.3	6.2	8.4
	1998	25.6	8.3	-2.7	7.5	9.4	10.9
	1999	25.2	9.8	-1.0	9.1	10.5	6.9
Return on equity	1997	39.8	12.6	-1.7	10.0	14.6	30.0
	1998	40.7	16.7	2.0	13.5	21.7	32.7
	1999	41.1	16.7	1.2	14.3	20.0	16.8
Liabilities to assets	1997	0.41	0.69	0.98	0.69	0.69	0.73
	1998	0.40	0.69	0.98	0.67	0.71	0.72
	1999	0.39	0.65	0.91	0.64	0.66	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	17.0	1.7
1998-99	5.6	16.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.5	35.5
1998	70.9	29.1
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: 4273

Industry: Acoustical Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 131		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.1	2.4	-1.5	2.4	2.6	...
	1998	7.6	2.4	-0.8	2.9	1.9	...
	1999	8.1	3.4	0.2	3.6	3.3	...
Pretax profit margin	1997	7.6	2.5	-0.9	2.5	3.0	...
	1998	7.9	3.1	-0.8	3.6	2.7	...
	1999	10.1	4.0	0.4	4.0	3.9	...
Gross profit margin	1997	44.3	26.3	18.0	35.4	19.6	...
	1998	38.8	27.2	15.2	33.5	18.4	...
	1999	41.4	26.1	17.7	36.7	20.6	...
Pretax profit to assets	1997	17.1	5.2	-2.8	5.6	5.1	...
	1998	24.0	8.5	-1.2	9.1	8.1	...
	1999	27.9	12.6	1.2	8.9	14.4	...
Return on equity	1997	30.0	10.0	-1.2	10.0	11.1	...
	1998	43.5	15.5	-0.9	18.2	15.4	...
	1999	49.2	20.2	5.7	16.3	21.6	...
Liabilities to assets	1997	0.32	0.52	0.86	0.49	0.59	...
	1998	0.36	0.57	0.85	0.54	0.63	...
	1999	0.33	0.60	0.87	0.61	0.56	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		14.5	...
1998-99		9.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.3	29.7
1998		72.2	27.8
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: 4274

Industry: Finish Carpentry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,003							
Net profit margin	1997	6.6	1.5	-1.9	1.4	1.6	1.8
	1998	7.1	2.2	-1.3	1.9	2.7	2.2
	1999	7.6	2.2	-1.3	2.0	2.7	1.5
Pretax profit margin	1997	8.1	1.9	-1.7	1.9	1.9	2.3
	1998	8.3	2.8	-1.0	2.6	3.2	2.6
	1999	9.1	2.8	-1.0	2.4	3.4	1.8
Gross profit margin	1997	48.2	30.4	19.2	36.5	23.2	17.3
	1998	47.8	30.8	20.0	36.0	24.0	16.8
	1999	48.6	30.9	19.3	36.9	24.0	16.9
Pretax profit to assets	1997	20.9	5.2	-6.7	4.8	6.6	8.2
	1998	23.4	7.7	-4.0	7.1	9.2	9.4
	1999	23.7	6.7	-3.4	6.2	8.9	7.3
Return on equity	1997	37.4	15.4	-2.0	14.3	17.9	23.6
	1998	41.1	18.8	2.1	17.2	21.2	34.3
	1999	39.2	18.0	1.7	17.3	21.6	19.5
Liabilities to assets	1997	0.47	0.77	1.03	0.77	0.78	0.80
	1998	0.44	0.74	1.02	0.73	0.75	0.76
	1999	0.42	0.71	0.99	0.72	0.70	0.78

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.2	6.5
1998-99		7.8	8.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.1	35.9
1998		68.5	31.5
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: 4275

Industry: Painting and Decorating Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,970							
Net profit margin	1997	7.0	2.0	-1.9	1.8	2.8	2.4
	1998	7.9	2.5	-1.4	2.2	3.5	2.0
	1999	8.9	2.7	-1.6	2.1	3.5	2.3
Pretax profit margin	1997	8.4	2.5	-1.5	2.1	3.3	3.3
	1998	9.8	3.2	-0.9	2.9	4.5	2.5
	1999	10.6	3.3	-1.3	2.8	4.5	2.7
Gross profit margin	1997	51.3	32.5	21.0	37.6	24.0	21.5
	1998	53.4	33.5	21.8	38.3	25.7	19.3
	1999	50.7	32.1	21.0	37.2	25.7	21.9
Pretax profit to assets	1997	22.9	6.3	-5.6	5.6	7.8	6.6
	1998	27.0	8.1	-3.8	7.1	11.6	5.7
	1999	27.0	8.5	-4.0	7.1	10.9	6.7
Return on equity	1997	41.2	15.1	-1.3	13.2	19.3	11.3
	1998	43.8	18.4	1.9	15.1	24.4	21.6
	1999	42.1	17.7	-0.4	15.0	23.0	11.7
Liabilities to assets	1997	0.40	0.71	0.99	0.74	0.67	0.77
	1998	0.41	0.69	0.95	0.70	0.65	0.75
	1999	0.38	0.65	0.91	0.66	0.64	0.62

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.9	11.3
1998-99		3.8	-10.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.1	33.9
1998		70.3	29.7
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: 4276

Industry: Terrazo and Tile Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 523							
Net profit margin	1997	5.4	1.3	-2.0	1.0	1.8	...
	1998	6.7	2.3	-1.5	2.0	2.7	0.9
	1999	6.6	2.4	-1.5	2.2	2.6	1.2
Pretax profit margin	1997	6.4	1.8	-1.8	1.4	2.5	...
	1998	7.5	2.7	-1.3	2.2	2.9	1.1
	1999	7.8	3.0	-1.1	2.8	3.2	1.7
Gross profit margin	1997	46.0	28.1	18.3	32.4	20.3	...
	1998	45.2	29.3	18.6	34.3	21.7	12.1
	1999	46.2	28.3	19.4	36.5	21.8	17.2
Pretax profit to assets	1997	16.7	4.2	-7.3	3.5	5.6	...
	1998	23.4	6.6	-4.0	5.5	8.4	2.3
	1999	23.2	7.6	-4.2	6.1	8.7	4.7
Return on equity	1997	31.1	11.2	-1.4	11.9	10.3	...
	1998	39.2	15.9	-1.5	13.0	18.2	...
	1999	42.9	18.6	2.5	17.8	19.2	9.6
Liabilities to assets	1997	0.43	0.73	1.03	0.75	0.71	...
	1998	0.42	0.71	0.98	0.71	0.71	0.80
	1999	0.37	0.64	0.95	0.64	0.66	0.76

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	12.2	6.4
1998-99	11.4	10.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.1	36.9
1998	68.3	31.7
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: 4277

Industry: Hardwood Flooring Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 417							
Net profit margin	1997	5.0	1.2	-2.8	0.7	1.7	...
	1998	6.1	2.3	-1.6	2.0	2.6	1.4
	1999	6.5	2.3	-1.7	2.1	2.5	1.3
Pretax profit margin	1997	6.0	1.6	-2.6	1.1	2.0	...
	1998	7.3	2.7	-1.2	2.4	3.4	1.7
	1999	8.3	2.6	-1.2	2.3	2.8	1.6
Gross profit margin	1997	47.2	28.7	19.4	33.1	22.2	...
	1998	45.1	28.3	19.3	35.0	21.6	...
	1999	41.9	28.2	19.4	33.3	22.9	17.4
Pretax profit to assets	1997	18.1	3.8	-10.7	2.9	7.5	...
	1998	25.1	8.9	-5.2	6.9	13.1	8.9
	1999	23.2	7.9	-5.1	7.6	9.9	7.4
Return on equity	1997	42.5	18.4	0.5	16.7	23.1	...
	1998	48.0	25.0	2.8	22.2	29.9	26.1
	1999	42.5	17.4	5.3	15.0	23.6	19.2
Liabilities to assets	1997	0.46	0.73	1.00	0.73	0.77	...
	1998	0.42	0.71	0.97	0.65	0.72	0.71
	1999	0.40	0.67	0.94	0.63	0.74	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.9	5.3
1998-99	9.8	22.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.2	35.8
1998	68.6	31.4
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: 4278

Industry: Resilient Flooring and Carpet Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 561							
Net profit margin	1997	4.6	1.1	-1.5	0.8	1.4	1.2
	1998	5.6	1.7	-1.4	1.7	1.6	1.6
	1999	6.1	2.0	-1.2	2.0	1.8	1.3
Pretax profit margin	1997	5.4	1.6	-1.3	1.2	1.8	1.6
	1998	6.6	2.0	-1.2	2.2	1.9	2.0
	1999	7.2	2.5	-0.9	3.1	2.1	1.6
Gross profit margin	1997	44.6	28.9	20.0	35.7	23.6	18.7
	1998	43.1	27.7	19.4	36.7	23.1	21.0
	1999	44.7	29.4	19.2	36.7	22.3	19.0
Pretax profit to assets	1997	18.2	4.2	-5.8	2.7	5.4	4.5
	1998	23.9	6.2	-5.3	6.7	5.6	6.8
	1999	23.1	7.7	-4.0	10.0	7.0	5.7
Return on equity	1997	33.3	12.4	-1.0	9.6	14.0	...
	1998	44.5	18.2	1.7	18.8	16.8	10.0
	1999	40.9	22.2	3.0	21.0	23.3	8.7
Liabilities to assets	1997	0.47	0.79	1.02	0.82	0.77	0.62
	1998	0.47	0.76	0.98	0.75	0.79	0.53
	1999	0.45	0.74	1.00	0.73	0.74	0.55

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		3.8	14.1
		9.5	11.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.8	35.2
1998	67.8	32.2
1999	69.8	30.2

(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: 4279

Industry: Other Interior and Finishing Work

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 87							
Net profit margin	1997	7.6	2.4	-2.9	2.2	2.5	...
	1998	7.6	2.2	-0.8	1.6	3.2	...
	1999	10.0	2.8	-0.4	2.9	1.8	...
Pretax profit margin	1997	8.7	2.9	-2.1	2.8	3.0	...
	1998	9.8	2.8	-0.9	1.3	4.1	...
	1999	10.9	3.4	0.6	3.7	2.2	...
Gross profit margin	1997	41.9	29.1	19.5	32.3	25.7	...
	1998	64.4	33.6	21.1	38.0	28.4	...
	1999	46.4	29.5	21.8	36.5	24.7	...
Pretax profit to assets	1997	31.9	7.6	-5.3	7.3	8.1	...
	1998	24.5	9.7	-2.7	5.7	18.2	...
	1999	21.2	8.2	1.2	8.1	9.3	...
Return on equity	1997	33.3	11.5	-10.1	8.6	19.1	...
	1998	47.2	20.8	-0.5	15.0	28.3	...
	1999	32.6	20.0	-1.3	20.0	19.0	...
Liabilities to assets	1997	0.36	0.68	1.00	0.74	0.57	...
	1998	0.27	0.70	0.91	0.64	0.75	...
	1999	0.35	0.69	0.93	0.71	0.67	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.3	...
1998-99		0.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.0	33.0
1998		71.9	28.1
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: 4291

Industry: Elevator and Escalator Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 148							
Net profit margin	1997	9.2	3.0	0.2	3.5	2.9	...
	1998	8.9	2.5	-0.1	2.8	2.4	...
	1999	8.4	2.3	-1.0	3.4	1.6	...
Pretax profit margin	1997	11.3	4.1	0.4	4.7	4.1	...
	1998	11.6	3.4	0.1	4.3	3.3	...
	1999	9.8	2.8	-0.4	4.4	2.2	...
Gross profit margin	1997	54.9	36.0	21.6	53.1	26.2	...
	1998	54.9	34.3	20.7	49.3	26.7	...
	1999	57.0	37.1	24.3	49.3	34.0	...
Pretax profit to assets	1997	23.2	10.0	1.0	9.4	10.3	...
	1998	23.1	8.5	-0.2	11.1	8.1	...
	1999	21.0	6.6	-1.7	10.1	4.8	...
Return on equity	1997	43.1	19.2	7.2	25.5	18.2	...
	1998	37.4	13.6	2.0	21.7	12.5	...
	1999	34.8	13.8	-2.9	26.9	12.4	...
Liabilities to assets	1997	0.30	0.64	0.86	0.64	0.64	...
	1998	0.32	0.64	0.86	0.71	0.64	...
	1999	0.38	0.65	0.85	0.62	0.66	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.5	...
1998-99	7.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	78.3	21.7
1998	76.2	23.8
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: 4292

Industry: Ornamental and Miscellaneous Fabricated Metal Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 130							
Net profit margin	1997	7.5	2.0	-1.4	1.9	2.0	...
	1998	6.5	2.5	-1.5	1.8	3.4	...
	1999	8.1	2.7	-0.8	2.3	3.4	...
Pretax profit margin	1997	8.8	2.2	-0.9	2.2	3.0	...
	1998	7.7	3.5	-1.0	3.0	4.2	...
	1999	9.4	3.6	-0.3	2.7	4.4	...
Gross profit margin	1997	46.0	34.4	22.3	36.4	27.7	...
	1998	46.7	32.2	21.0	35.1	28.0	...
	1999	54.2	38.0	24.4	46.8	26.6	...
Pretax profit to assets	1997	18.4	4.9	-4.2	3.6	7.8	...
	1998	20.3	7.7	-6.0	7.5	9.3	...
	1999	24.5	9.1	-1.5	7.2	11.1	...
Return on equity	1997	43.8	19.7	2.7	20.3	19.1	...
	1998	51.2	25.3	5.7	18.3	26.7	...
	1999	39.2	20.0	2.2	15.8	28.5	...
Liabilities to assets	1997	0.51	0.70	0.97	0.74	0.70	...
	1998	0.44	0.72	0.99	0.72	0.72	...
	1999	0.47	0.66	0.89	0.64	0.67	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.4	...
1998-99	4.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.5	29.5
1998	66.4	33.6
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: 4293

Industry: Residential Swimming Pool Installation

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 263							
Net profit margin	1997	5.2	1.4	-0.9	1.3	1.5	...
	1998	6.8	2.5	-0.6	2.2	2.9	...
	1999	6.9	3.0	0.3	2.8	3.0	...
Pretax profit margin	1997	5.8	1.6	-0.8	1.5	1.7	...
	1998	8.4	3.5	-0.3	2.9	3.6	...
	1999	8.3	3.7	0.4	3.6	3.9	...
Gross profit margin	1997	38.5	28.4	20.7	31.3	25.2	...
	1998	40.3	28.3	19.1	34.4	25.1	...
	1999	39.8	29.1	20.0	35.0	24.3	...
Pretax profit to assets	1997	19.7	5.3	-2.2	6.4	5.0	...
	1998	24.3	9.5	-1.3	8.2	11.0	...
	1999	24.1	10.9	1.5	9.4	12.2	...
Return on equity	1997	35.1	10.0	1.6	8.3	12.1	...
	1998	43.0	23.4	5.0	22.2	26.2	...
	1999	42.5	20.7	7.4	20.0	21.3	...
Liabilities to assets	1997	0.45	0.77	1.00	0.78	0.74	...
	1998	0.40	0.70	0.97	0.72	0.69	...
	1999	0.36	0.69	0.95	0.73	0.62	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.3	...
1998-99	16.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	68.0	32.0
1998	73.4	26.6
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: 4299

Industry: Other Trade Work n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 949		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	8.5	2.9	-1.5	3.0	2.9	1.6
	1998	10.0	3.6	-1.0	3.4	3.9	2.7
	1999	9.9	3.2	-1.3	3.0	3.4	1.5
Pretax profit margin	1997	10.4	3.6	-1.4	3.6	3.5	2.1
	1998	11.9	4.1	-0.9	3.8	4.8	2.8
	1999	12.1	3.9	-1.2	3.6	4.4	3.2
Gross profit margin	1997	55.0	35.9	23.2	44.7	29.0	18.9
	1998	53.8	37.6	24.1	44.2	29.6	17.2
	1999	56.8	37.1	22.5	45.4	28.4	24.6
Pretax profit to assets	1997	22.5	6.9	-2.9	6.4	8.0	5.4
	1998	25.5	9.5	-2.1	8.7	11.0	10.5
	1999	23.9	7.9	-3.0	6.8	11.6	7.9
Return on equity	1997	41.7	15.1	-0.4	14.6	15.6	13.7
	1998	46.4	20.3	4.3	18.4	24.2	16.8
	1999	38.2	18.6	2.0	14.2	23.5	16.3
Liabilities to assets	1997	0.41	0.70	0.95	0.73	0.66	0.76
	1998	0.42	0.72	0.97	0.73	0.67	0.65
	1999	0.39	0.69	0.95	0.69	0.66	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.1	9.7
1998-99		9.1	2.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.2	31.8
1998		71.2	28.8
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: 4411

Industry: Project Management, Construction

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,794							
Net profit margin	1997	17.4	4.0	-1.6	5.0	2.6	1.5
	1998	18.2	5.2	-1.2	6.1	3.1	1.5
	1999	22.5	5.8	-1.1	7.3	3.3	1.4
Pretax profit margin	1997	22.8	5.4	-1.3	6.9	3.1	1.7
	1998	23.9	6.9	-0.8	8.6	4.2	2.1
	1999	29.0	8.4	-0.5	10.7	4.1	2.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	31.2	9.5	-3.3	9.7	8.7	5.2
	1998	32.8	10.3	-1.7	10.7	9.2	8.7
	1999	36.1	11.5	-1.1	12.5	8.9	7.3
Return on equity	1997	46.9	21.2	2.9	19.6	26.7	24.7
	1998	46.1	20.2	2.3	18.6	25.5	26.7
	1999	44.6	20.6	2.5	20.0	21.7	20.4
Liabilities to assets	1997	0.33	0.68	0.98	0.65	0.73	0.89
	1998	0.30	0.65	0.96	0.60	0.78	0.86
	1999	0.28	0.61	0.93	0.55	0.75	0.83

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.2	6.9
1998-99	-3.5	-2.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.4	31.6
1998	71.7	28.3
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: 4491

Industry: Land Developers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 4,741							
Net profit margin	1997	20.9	4.0	-7.7	4.6	3.4	2.4
	1998	22.8	5.2	-6.0	6.0	4.1	3.0
	1999	24.9	6.3	-5.0	6.9	5.1	3.5
Pretax profit margin	1997	26.8	5.5	-6.6	6.3	4.3	2.9
	1998	30.3	7.0	-5.0	8.3	5.5	3.4
	1999	32.6	8.6	-3.5	9.8	6.9	4.2
Gross profit margin	1997	50.0	28.3	13.0	33.3	18.2	11.3
	1998	49.6	28.5	13.2	34.0	18.5	13.9
	1999	51.0	30.6	15.0	36.0	22.8	13.9
Pretax profit to assets	1997	9.2	1.7	-1.8	1.4	2.7	3.6
	1998	10.4	2.1	-1.3	1.8	2.8	3.1
	1999	11.6	2.5	-0.9	2.1	3.8	3.3
Return on equity	1997	23.4	6.6	-1.3	5.1	12.4	17.9
	1998	24.2	7.2	-0.8	5.9	11.9	13.1
	1999	26.1	7.9	-0.9	6.1	13.3	17.7
Liabilities to assets	1997	0.46	0.84	1.01	0.81	0.88	0.89
	1998	0.45	0.83	1.01	0.80	0.87	0.89
	1999	0.44	0.80	1.00	0.78	0.84	0.96

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-17.7	-30.0
1998-99	-16.6	-33.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.2	36.8
1998	65.3	34.7
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: 4499

Industry: Other Services Incidental to Construction n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 430							
Net profit margin	1997	11.3	3.6	-1.8	3.4	4.0	...
	1998	12.4	4.3	-1.6	3.7	6.2	...
	1999	13.9	4.8	-1.8	4.4	5.0	...
Pretax profit margin	1997	13.7	4.3	-1.5	3.9	4.9	...
	1998	16.2	5.5	-1.2	4.7	8.2	...
	1999	17.8	5.7	-1.1	5.5	6.4	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	27.9	9.1	-4.4	8.4	11.1	...
	1998	30.2	11.3	-3.7	10.0	17.1	...
	1999	33.8	11.1	-2.7	11.0	11.4	...
Return on equity	1997	49.0	19.9	-0.4	19.7	20.1	...
	1998	50.0	25.0	3.0	23.3	30.2	...
	1999	44.2	21.7	3.5	22.2	20.5	...
Liabilities to assets	1997	0.41	0.73	0.99	0.75	0.66	...
	1998	0.37	0.70	0.97	0.70	0.67	...
	1999	0.35	0.65	0.95	0.65	0.64	...

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
Sales - % change year over year			
1997-98		12.1	...
1998-99		3.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.0	34.0
1998		70.0	30.0
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: 4511

Industry: Scheduled Air Transport Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 87							
Net profit margin	1997	6.8	0.7	-5.7	2.2	-0.1	0.6
	1998	7.1	1.2	-1.7	1.2	1.0	1.5
	1999	7.9	1.7	-0.8	5.5	1.5	0.4
Pretax profit margin	1997	7.4	1.2	-5.0	2.4	0.0	0.9
	1998	8.9	1.4	-1.7	1.5	1.4	2.0
	1999	9.2	1.9	-0.8	5.8	1.8	1.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	14.8	1.5	-6.4	4.8	-0.0	2.3
	1998	14.7	4.9	-3.2	1.7	5.7	3.3
	1999	17.1	4.5	-0.8	9.0	4.0	2.0
Return on equity	1997	43.0	10.3	-7.3	12.8	1.6	11.1
	1998	47.5	12.0	-5.1	9.2	14.9	12.1
	1999	32.4	13.2	1.2	9.5	14.6	8.5
Liabilities to assets	1997	0.56	0.83	1.02	0.80	0.84	0.81
	1998	0.59	0.85	1.01	0.81	0.86	0.77
	1999	0.53	0.83	1.00	0.78	0.83	0.83

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.4	18.4
1998-99		-3.3	-1.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.6	40.4
1998		72.1	27.9
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: 4512

Industry: Non-Scheduled Air Transport, Chartered, Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 368							
Net profit margin	1997	7.6	0.3	-10.2	-1.8	1.5	1.1
	1998	8.8	1.0	-8.6	-1.4	2.4	1.7
	1999	8.4	0.4	-12.0	-2.5	1.8	0.1
Pretax profit margin	1997	9.6	0.7	-8.5	-1.3	2.0	1.4
	1998	10.4	1.6	-7.4	-0.9	3.2	2.5
	1999	10.0	0.8	-11.3	-1.8	2.6	0.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	11.5	0.5	-8.3	-1.1	2.9	1.4
	1998	11.8	1.4	-7.0	-1.1	4.0	2.2
	1999	10.0	0.7	-11.0	-1.7	3.6	0.2
Return on equity	1997	24.6	8.3	-9.3	1.0	12.7	7.5
	1998	25.6	7.7	-7.5	3.5	11.4	10.4
	1999	27.8	10.8	-7.4	5.6	12.5	1.3
Liabilities to assets	1997	0.44	0.77	1.00	0.80	0.73	0.76
	1998	0.48	0.75	1.01	0.80	0.73	0.83
	1999	0.51	0.76	1.02	0.81	0.71	0.82

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	12.2	7.0
1998-99	11.4	-3.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	53.2	46.8
1998	56.7	43.3
1999	52.6	47.4

(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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 4513

Industry: Non-Scheduled Air Transport, Specialty, Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 509							
Net profit margin	1997	7.9	1.3	-6.0	0.2	1.8	1.5
	1998	9.5	2.7	-4.4	2.6	3.0	3.3
	1999	10.4	3.6	-3.8	3.2	4.1	0.0
Pretax profit margin	1997	9.8	1.9	-5.7	1.7	2.0	2.0
	1998	11.2	3.3	-3.6	3.5	3.2	3.3
	1999	13.5	4.3	-3.8	3.8	5.2	0.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	12.4	2.3	-7.8	1.4	3.4	4.8
	1998	17.0	4.4	-5.9	3.5	5.9	2.7
	1999	20.1	5.6	-5.1	5.0	7.5	0.2
Return on equity	1997	34.5	13.7	-3.6	10.5	16.5	9.4
	1998	37.4	11.8	-5.3	10.0	16.2	...
	1999	36.5	16.7	-4.0	11.7	20.2	5.7
Liabilities to assets	1997	0.48	0.79	1.00	0.81	0.77	0.73
	1998	0.41	0.74	0.97	0.73	0.77	0.65
	1999	0.41	0.71	0.97	0.71	0.73	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-5.1	14.1
1998-99	5.4	-3.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.6	39.4
1998	61.0	39.0
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: 4521

Industry: Airport Operations Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 51							
Net profit margin	1997	21.7	3.6	-1.2	6.8	3.1	...
	1998	11.6	2.6	-6.5	2.4	2.8	...
	1999	11.9	1.8	-2.1	1.9	1.6	...
Pretax profit margin	1997	27.2	2.4	-3.4	1.6	3.1	...
	1998	15.4	4.0	-6.5	4.2	3.9	...
	1999	15.1	2.7	-1.8	3.6	2.1	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	32.3	5.4	-0.3	5.8	5.0	...
	1998	21.4	5.3	-3.4	2.5	9.1	...
	1999	14.3	2.2	-4.8	1.7	4.6	...
Return on equity	1997	35.9	22.1	4.8	31.2	9.0	...
	1998	48.1	14.2	-4.0	11.5	15.6	...
	1999	33.8	10.8	-7.3	11.6	5.1	...
Liabilities to assets	1997	0.31	0.59	0.93	0.53	0.74	...
	1998	0.36	0.67	0.90	0.68	0.67	...
	1999	0.41	0.76	1.02	0.76	0.76	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
1997-98			4.8		...
1998-99			-7.3		...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.4	27.6
1998		62.5	37.5
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: 4522

Industry: Aircraft Rental Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 215							
Net profit margin	1997	21.0	5.1	-6.2	3.7	10.0	...
	1998	21.2	3.8	-9.7	3.4	4.7	...
	1999	15.8	4.7	-15.3	1.5	4.7	...
Pretax profit margin	1997	27.9	7.0	-4.2	6.0	11.0	...
	1998	26.3	5.0	-8.3	4.2	5.9	...
	1999	17.3	4.8	-17.7	1.5	5.0	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	11.1	2.9	-2.9	2.1	6.7	...
	1998	10.8	2.0	-3.1	2.0	2.1	...
	1999	7.6	1.3	-6.0	0.7	2.5	...
Return on equity	1997	31.5	10.6	-2.2	7.9	20.4	...
	1998	36.7	10.4	-3.8	10.7	8.3	...
	1999	24.5	6.5	-9.2	4.6	10.9	...
Liabilities to assets	1997	0.59	0.82	1.01	0.85	0.73	...
	1998	0.53	0.80	0.99	0.77	0.83	...
	1999	0.54	0.80	0.99	0.80	0.80	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.5	...
1998-99		10.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.9	35.1
1998	63.3	36.7
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: 4523

Industry: Aircraft Servicing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 213							
Net profit margin	1997	8.6	1.8	-2.2	1.0	3.3	2.6
	1998	9.6	3.5	-0.6	3.9	3.1	1.4
	1999	11.6	2.9	-1.7	3.8	2.5	-0.0
Pretax profit margin	1997	11.2	2.1	-2.0	1.0	4.4	4.1
	1998	12.0	4.3	-0.3	4.5	3.9	1.5
	1999	15.7	3.8	-1.4	5.1	3.2	0.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	17.9	4.7	-3.8	2.9	6.5	6.1
	1998	20.5	8.0	-0.9	7.2	8.3	2.5
	1999	23.4	8.5	-3.0	9.9	5.3	1.0
Return on equity	1997	43.8	17.1	-2.5	13.2	19.4	32.0
	1998	48.8	25.8	3.0	27.8	19.5	7.9
	1999	48.3	23.3	-3.0	25.8	15.4	10.8
Liabilities to assets	1997	0.55	0.83	1.01	0.85	0.73	0.78
	1998	0.47	0.73	1.00	0.75	0.73	0.74
	1999	0.45	0.74	0.99	0.74	0.73	0.80

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.3	26.4
1998-99	12.5	-3.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.0	39.0
1998	73.3	26.7
1999	66.8	33.2

(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: 4529

Industry: Other Service Industries Incidental to Air Transport

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 54							
Net profit margin	1997	9.6	3.6	-1.2	4.3	3.3	...
	1998	19.3	6.0	-0.7	9.6	3.3	...
	1999	18.1	6.9	0.9	11.1	4.2	...
Pretax profit margin	1997	11.2	4.3	-1.9	4.7	3.7	...
	1998	26.6	9.1	0.9	13.8	5.8	...
	1999	22.1	11.1	0.4	13.3	7.1	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	18.6	8.2	-2.4	10.2	7.1	...
	1998	35.5	11.5	0.1	15.3	10.3	...
	1999	25.7	7.9	1.7	8.9	7.1	...
Return on equity	1997	44.1	23.6	5.0	29.4	16.7	...
	1998	51.4	23.2	5.6	23.2	22.7	...
	1999	45.8	26.3	10.5	39.3	16.0	...
Liabilities to assets	1997	0.51	0.76	0.96	0.72	0.80	...
	1998	0.41	0.62	0.97	0.65	0.53	...
	1999	0.39	0.71	1.06	0.75	0.64	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-6.4	...
	1998-99		0.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	73.3	26.7
	1998	78.2	21.8
	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: 4531

Industry: Railway Transport Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 47							
Net profit margin	1997	9.7	2.2	-7.7	4.8	-0.0	8.0
	1998	13.9	1.6	-5.2	1.4	1.7	13.1
	1999	11.5	-1.5	-11.3	-4.0	-0.7	...
Pretax profit margin	1997	14.8	2.8	-7.7	7.0	-0.0	12.9
	1998	15.4	2.3	-6.4	2.4	1.7	20.8
	1999	14.9	-0.1	-11.3	-3.3	0.7	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	13.0	2.1	-4.4	6.1	-0.0	9.8
	1998	12.8	0.8	-7.6	2.0	0.8	6.8
	1999	20.0	-2.2	-11.8	-6.7	0.2	...
Return on equity	1997	33.9	4.2	-1.4	4.1	4.6	31.2
	1998	49.3	5.7	-0.3	22.8	3.2	...
	1999	...	0.1	...	2.2	...	...
Liabilities to assets	1997	0.33	0.74	1.00	0.55	0.84	0.73
	1998	0.31	0.77	1.01	0.94	0.73	...
	1999	0.40	0.90	1.15	1.05	0.71	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	13.4	...
1998-99	13.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.7	33.3
1998	61.1	38.9
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: 4532

Industry: Service Industry Incidental to Railway Transport

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 85							
Net profit margin	1997	8.5	3.1	-0.0	2.9	3.3	...
	1998	10.3	3.3	-1.6	2.6	3.7	2.7
	1999	8.9	2.0	-2.4	1.3	3.2	3.5
Pretax profit margin	1997	11.1	3.8	0.2	3.3	4.1	...
	1998	12.1	4.3	-1.1	3.7	4.8	5.0
	1999	11.0	2.3	-2.1	1.1	4.1	5.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.7	9.4	0.2	5.8	10.5	...
	1998	24.6	7.8	-2.0	5.0	10.0	10.5
	1999	17.4	5.8	-3.3	0.7	8.5	8.1
Return on equity	1997	31.8	14.6	3.4	6.8	19.1	...
	1998	51.0	22.6	6.2	22.4	22.8	17.1
	1999	38.4	16.8	-4.5	13.2	19.8	21.4
Liabilities to assets	1997	0.35	0.66	0.98	0.91	0.55	...
	1998	0.38	0.62	0.97	0.62	0.62	0.64
	1999	0.42	0.71	1.01	0.79	0.63	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.2	-4.5
1998-99	8.6	2.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.2	25.8
1998	70.2	29.8
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: 4541

Industry: Freight and Passenger Water Transport Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 93							
Net profit margin	1997	7.2	0.6	-4.3	0.8	0.6	0.8
	1998	9.4	2.7	-3.1	4.1	1.3	2.9
	1999	10.1	3.2	-1.1	5.0	1.0	0.2
Pretax profit margin	1997	9.7	1.4	-3.4	1.7	1.2	1.1
	1998	11.8	2.7	-2.3	5.1	1.3	5.5
	1999	11.8	4.6	-1.4	6.0	1.2	1.6
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	15.4	2.2	-5.2	2.3	1.8	3.3
	1998	19.6	3.8	-4.8	5.7	2.4	8.6
	1999	24.4	7.4	-2.2	9.9	1.1	3.5
Return on equity	1997	43.2	13.1	-1.6	8.8	18.5	15.1
	1998	34.9	11.5	-8.2	18.2	3.9	16.8
	1999	35.7	14.3	-3.1	23.9	-0.9	11.1
Liabilities to assets	1997	0.57	0.81	1.00	0.81	0.80	0.82
	1998	0.43	0.80	1.00	0.84	0.76	0.74
	1999	0.44	0.78	0.99	0.86	0.68	0.78

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
1997-98		6.9		10.5	
1998-99		-1.0		-0.6	

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		60.8	39.2
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: 4542
Industry: Ferry Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 30		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	9.1	1.7	-0.5	1.1	2.8	...
	1998	17.1	2.7	0.3	6.8	1.0	...
	1999	9.5	1.7	-7.8	2.3	1.7	...
Pretax profit margin	1997	9.9	3.2	-0.5	1.2	3.6	...
	1998	20.1	3.1	0.5	8.0	1.6	...
	1999	14.8	2.6	-4.3	3.6	2.3	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	10.2	4.3	-0.5	2.6	8.7	...
	1998	22.6	3.7	0.2	4.8	2.4	...
	1999	11.0	1.7	-3.6	0.8	4.8	...
Return on equity	1997	39.3	15.0	1.5	7.0	18.6	...
	1998	45.2	18.5	4.0	31.3	17.1	...
	1999	37.7	12.9	-0.7	12.9	19.4	...
Liabilities to assets	1997	0.44	0.83	1.00	0.92	0.71	...
	1998	0.40	0.84	1.00	0.92	0.65	...
	1999	0.48	0.71	0.98	0.83	0.65	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.4	...
1998-99		5.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.0	25.0
1998	81.3	18.8
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: 4543

Industry: Marine Towing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 131							
Net profit margin	1997	10.1	2.6	-3.9	3.0	2.1	0.4
	1998	9.7	1.6	-4.0	-0.4	2.2	1.1
	1999	15.2	2.4	-7.5	4.1	1.0	2.4
Pretax profit margin	1997	13.8	3.4	-3.5	3.5	3.3	0.5
	1998	11.7	2.1	-4.0	0.4	2.8	1.6
	1999	18.1	3.4	-4.7	5.0	1.8	3.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.5	3.3	-4.2	3.3	3.4	2.3
	1998	13.1	2.2	-3.4	0.6	2.9	3.4
	1999	15.5	3.1	-3.3	3.7	1.8	5.7
Return on equity	1997	27.0	9.4	-2.1	5.5	10.8	5.3
	1998	21.4	5.3	-7.0	1.1	9.6	10.8
	1999	29.9	8.4	-11.8	9.2	4.2	10.2
Liabilities to assets	1997	0.38	0.67	0.95	0.71	0.61	0.69
	1998	0.32	0.68	0.95	0.70	0.64	0.74
	1999	0.27	0.66	0.90	0.59	0.71	0.69

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-0.3	5.2
1998-99	15.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.1	37.9
1998	59.7	40.3
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: 4544

Industry: Ship Chartering Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 294							
Net profit margin	1997	19.0	2.4	-8.2	3.3	1.8	...
	1998	16.7	2.3	-6.7	2.2	4.2	...
	1999	26.0	5.4	-5.5	4.4	9.7	...
Pretax profit margin	1997	21.5	3.3	-6.8	3.5	2.3	...
	1998	24.7	4.2	-5.2	3.5	5.6	...
	1999	32.1	8.6	-4.3	7.1	12.2	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	9.3	1.1	-2.1	1.1	1.3	...
	1998	6.9	0.8	-1.2	0.6	3.0	...
	1999	8.7	1.4	-0.9	1.2	5.5	...
Return on equity	1997	15.2	5.8	-3.5	6.0	5.4	...
	1998	18.4	3.8	-0.7	3.6	7.1	...
	1999	29.5	11.1	-0.1	10.5	14.1	...
Liabilities to assets	1997	0.46	0.88	1.02	0.87	0.95	...
	1998	0.54	0.92	1.01	0.94	0.63	...
	1999	0.52	0.93	1.01	0.95	0.77	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		2.9	...
		9.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.4	38.6
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: 4549

Industry: Other Water Transport Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 120							
Net profit margin	1997	7.0	1.4	-10.6	-1.2	3.0	...
	1998	10.6	3.9	-4.0	2.6	4.8	...
	1999	13.6	5.4	-2.5	6.2	5.1	...
Pretax profit margin	1997	8.2	1.4	-10.6	-1.2	3.3	...
	1998	12.6	5.0	-3.7	3.4	5.9	...
	1999	15.3	6.8	-2.1	6.6	6.8	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	10.8	0.9	-9.9	-0.6	3.4	...
	1998	12.3	3.3	-3.9	2.2	6.2	...
	1999	17.4	8.2	-2.8	5.4	11.3	...
Return on equity	1997	25.8	11.7	-2.4	10.3	12.8	...
	1998	31.8	12.0	-5.2	9.7	12.5	...
	1999	36.6	17.9	3.0	18.6	16.4	...
Liabilities to assets	1997	0.50	0.83	1.11	0.90	0.58	...
	1998	0.58	0.83	1.10	0.96	0.68	...
	1999	0.51	0.79	1.01	0.90	0.64	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	14.2	...
1998-99	6.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	53.8	46.3
1998	63.1	36.9
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: 4551

Industry: Marine Cargo Handling Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 76							
Net profit margin	1997	14.9	4.9	-0.6	3.0	6.4	4.2
	1998	11.4	4.5	-0.9	6.5	4.2	2.8
	1999	17.3	6.6	0.2	11.9	5.8	6.0
Pretax profit margin	1997	18.4	7.3	-0.3	6.7	8.0	7.2
	1998	15.2	5.6	-0.9	6.5	5.1	3.2
	1999	21.6	7.4	0.4	15.1	7.2	6.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	33.6	9.4	-1.3	11.1	8.5	18.4
	1998	23.6	7.6	-3.4	7.2	10.8	7.8
	1999	35.3	10.8	1.6	17.9	10.8	15.4
Return on equity	1997	42.8	16.5	5.5	16.5	16.3	20.6
	1998	38.5	17.8	2.3	24.5	17.3	10.0
	1999	47.8	26.6	4.4	27.6	25.0	14.5
Liabilities to assets	1997	0.34	0.61	0.89	0.60	0.62	0.42
	1998	0.24	0.61	0.95	0.72	0.60	0.47
	1999	0.36	0.61	0.84	0.64	0.60	0.47

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.0	5.8
1998-99	7.5	6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.0	25.0
1998	70.1	29.9
1999	82.3	17.7

(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: 4552

Industry: Harbour and Port Operation

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Firms \$500,000 to \$5 million	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000		
Number of firms (1998): 26							
Net profit margin	1997	10.9	3.1	-4.1	1.8	...	...
	1998	9.8	6.0	-0.4	6.6	3.2	...
	1999	8.7	1.5	-5.4	-2.4	...	...
Pretax profit margin	1997	12.7	3.5	-1.5	3.2	...	...
	1998	11.9	6.0	-0.3	6.1	5.1	...
	1999	14.8	4.5	-5.4	-0.6	...	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	23.1	5.5	-4.8	3.6	...	...
	1998	26.5	8.1	-0.2	7.1	12.9	...
	1999	27.4	4.0	-9.5	-0.7	...	...
Return on equity	1997	...	3.3	...	...	...	...
	1998	...	26.0	...	29.0	...	...
	1999	...	11.1	...	11.1	...	...
Liabilities to assets	1997	0.06	0.61	1.03	0.79	...	...
	1998	0.25	0.70	0.99	0.78	0.58	...
	1999	0.30	0.61	0.94	0.63	...	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.0	...
1998-99	31.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	76.2	23.8
1998	71.4	28.6
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: 4555

Industry: Marine Shipping Agencies Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 90							
Net profit margin	1997	13.9	2.9	-3.0	3.4	2.9	7.4
	1998	13.4	2.9	-1.3	0.5	3.8	6.4
	1999	13.8	2.4	-1.0	2.2	2.5	2.5
Pretax profit margin	1997	18.5	3.7	-2.5	4.3	3.5	12.6
	1998	20.1	4.2	-0.9	1.6	5.0	10.4
	1999	16.9	3.6	-0.0	3.5	3.6	2.6
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	21.3	4.8	-3.3	2.2	7.0	14.5
	1998	22.9	7.2	-1.6	2.7	11.8	14.5
	1999	22.0	5.9	-0.6	5.9	5.8	7.3
Return on equity	1997	38.0	14.7	4.0	7.1	17.6	...
	1998	39.8	14.1	5.9	6.3	15.0	24.6
	1999	33.3	15.3	4.5	20.2	13.5	15.9
Liabilities to assets	1997	0.50	0.80	0.97	0.80	0.80	0.51
	1998	0.40	0.73	0.97	0.75	0.72	0.57
	1999	0.42	0.82	1.01	0.89	0.70	0.63

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.2	3.8
1998-99		0.6	-5.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.7	29.3
1998		73.3	26.7
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: 4559

Industry: Other Service Industries Incidental to Water Transport

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 29							
Net profit margin	1997	8.0	3.9	-1.2	2.3	5.8	...
	1998	15.2	3.7	-0.7	3.8	1.6	...
	1999	16.0	1.4	-3.1	4.8	-0.1	...
Pretax profit margin	1997	12.1	5.1	-2.8	2.3	7.3	...
	1998	19.4	5.1	-0.5	5.5	2.1	...
	1999	16.8	1.2	-3.1	7.8	-0.1	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	27.4	9.8	-6.5	6.1	15.1	...
	1998	26.4	9.0	-0.7	15.6	4.5	...
	1999	39.7	4.1	-6.9	14.8	-0.2	...
Return on equity	1997	45.5	17.6	6.2	15.0	29.4	...
	1998	31.2	9.7	1.3	14.7	7.2	...
	1999	41.9	-0.6	-15.5	2.8	...	...
Liabilities to assets	1997	0.28	0.53	0.93	0.63	0.48	...
	1998	0.24	0.58	0.97	0.61	0.55	...
	1999	0.28	0.64	0.79	0.63	0.65	...

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
	38.1	57.4	...
			...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.7	33.3
1998	77.1	22.9
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: 4561

Industry: General Freight Trucking Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 9,770							
Net profit margin	1997	7.1	1.7	-3.0	1.6	1.8	1.5
	1998	8.0	2.5	-1.9	2.7	2.2	1.6
	1999	8.1	2.5	-2.4	2.6	2.2	1.8
Pretax profit margin	1997	8.5	2.1	-2.7	2.0	2.2	1.9
	1998	9.4	3.1	-1.8	3.2	2.7	1.9
	1999	9.5	2.9	-2.0	3.0	2.7	2.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	15.6	4.1	-5.9	3.5	5.2	5.1
	1998	18.9	6.2	-4.0	6.1	6.6	5.5
	1999	19.2	5.9	-4.3	5.8	6.2	5.7
Return on equity	1997	37.2	14.8	-2.2	14.3	16.1	16.6
	1998	47.0	21.4	3.3	21.4	21.6	17.0
	1999	42.9	19.8	-0.6	18.9	20.7	17.3
Liabilities to assets	1997	0.56	0.84	1.03	0.86	0.77	0.78
	1998	0.61	0.86	1.04	0.89	0.79	0.79
	1999	0.59	0.85	1.03	0.88	0.79	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.6	10.4
1998-99	7.9	8.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.6	37.4
1998	67.3	32.7
1999	66.6	33.4

(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: 4562

Industry: Used Goods Moving and Storage Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 669							
Net profit margin	1997	5.9	1.9	-1.4	1.8	2.2	1.2
	1998	6.4	1.7	-1.6	1.4	1.8	0.1
	1999	5.6	1.4	-2.4	1.2	1.8	1.2
Pretax profit margin	1997	6.7	2.4	-1.1	2.2	2.6	1.5
	1998	7.5	2.0	-1.4	1.8	2.2	0.8
	1999	6.7	1.8	-2.0	1.4	2.1	2.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.4	5.9	-3.5	4.3	7.4	4.4
	1998	18.1	5.3	-4.2	3.7	5.9	1.8
	1999	15.5	4.0	-5.2	2.6	5.2	6.3
Return on equity	1997	37.1	15.0	0.8	13.4	17.4	6.4
	1998	38.5	15.0	1.2	15.3	14.4	4.8
	1999	37.5	13.5	-1.5	16.0	11.7	12.5
Liabilities to assets	1997	0.54	0.78	1.02	0.85	0.72	0.68
	1998	0.55	0.80	1.02	0.87	0.72	0.73
	1999	0.50	0.79	1.00	0.86	0.69	0.68

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		3.2		1.7
	1998-99		2.3		2.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.9	33.1
	1998	65.6	34.4
	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: 4563

Industry: Bulk Liquids Trucking Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,603							
Net profit margin	1997	11.7	4.4	-1.3	4.6	4.2	1.5
	1998	10.7	4.2	-1.7	4.1	4.2	1.1
	1999	9.0	2.5	-4.2	2.5	2.6	0.8
Pretax profit margin	1997	14.4	5.6	-0.9	5.9	5.1	2.3
	1998	13.5	5.0	-1.5	4.8	5.2	1.5
	1999	10.7	3.0	-4.0	3.1	2.9	1.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	20.6	8.8	-1.2	8.5	9.2	4.9
	1998	19.7	8.0	-2.3	7.3	8.9	3.5
	1999	15.2	4.2	-6.1	4.2	4.5	2.2
Return on equity	1997	38.5	16.0	1.2	16.4	15.1	15.1
	1998	34.9	15.4	1.4	15.4	15.6	11.2
	1999	25.8	10.1	-5.3	10.5	9.3	8.1
Liabilities to assets	1997	0.37	0.66	0.88	0.68	0.61	0.76
	1998	0.39	0.68	0.92	0.71	0.63	0.74
	1999	0.35	0.67	0.93	0.68	0.63	0.74

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.7	0.2
1998-99		-8.3	-2.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.1	27.9
1998		70.3	29.7
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: 4564

Industry: Dry Bulk Materials Trucking Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,774							
Net profit margin	1997	7.3	2.3	-2.9	1.8	2.9	1.7
	1998	8.8	2.6	-3.0	2.4	2.8	1.3
	1999	8.3	1.9	-4.1	1.6	2.4	1.0
Pretax profit margin	1997	8.8	2.7	-2.7	2.2	3.5	1.9
	1998	10.4	3.1	-2.9	2.8	3.6	1.6
	1999	9.8	2.4	-3.7	2.1	2.9	2.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	13.5	4.2	-4.3	3.4	6.6	3.7
	1998	15.1	4.8	-4.5	4.2	6.0	3.2
	1999	13.6	3.4	-5.6	2.7	4.9	5.3
Return on equity	1997	34.5	11.4	-1.6	11.1	12.2	11.2
	1998	31.9	13.7	-1.8	12.6	15.5	10.3
	1999	28.1	10.4	-4.5	9.3	12.2	13.0
Liabilities to assets	1997	0.49	0.77	0.99	0.81	0.70	0.84
	1998	0.47	0.74	0.98	0.77	0.69	0.75
	1999	0.43	0.73	0.98	0.75	0.68	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.7	6.1
1998-99	1.5	2.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.9	36.1
1998	64.9	35.1
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: 4565

Industry: Forest Products Trucking Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 2,458							
Net profit margin	1997	6.5	1.2	-5.1	0.8	2.0	0.9
	1998	8.0	2.4	-3.4	2.3	2.6	1.8
	1999	8.4	2.6	-3.8	2.7	2.6	1.9
Pretax profit margin	1997	7.8	1.5	-4.8	1.1	2.4	1.2
	1998	9.4	3.0	-3.2	2.9	3.3	2.4
	1999	9.7	3.1	-3.6	3.2	3.1	2.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	11.7	2.3	-7.4	1.3	4.1	3.0
	1998	14.6	4.3	-5.1	3.9	5.2	6.1
	1999	14.5	4.6	-5.6	4.1	5.1	6.8
Return on equity	1997	27.5	8.9	-6.3	7.2	10.5	6.8
	1998	31.3	12.7	-2.9	11.9	13.7	15.9
	1999	32.0	12.5	-4.0	12.5	12.2	16.6
Liabilities to assets	1997	0.49	0.78	0.98	0.81	0.69	0.74
	1998	0.50	0.77	0.99	0.81	0.71	0.71
	1999	0.47	0.75	0.99	0.79	0.69	0.67

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		0.7	0.6
1998-99		2.8	-1.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	57.7	42.3
1998	63.6	36.4
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: 4569

Industry: Other Truck Transport Industries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,605							
Net profit margin	1997	7.1	2.1	-2.4	1.7	2.4	1.4
	1998	7.1	2.1	-2.0	2.1	2.2	1.9
	1999	7.0	1.5	-3.9	1.2	1.8	1.1
Pretax profit margin	1997	8.3	2.7	-2.1	1.9	2.9	1.9
	1998	8.5	2.5	-1.8	2.4	2.6	2.4
	1999	8.2	2.0	-3.5	1.8	2.2	1.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	15.3	5.1	-4.0	3.4	6.6	4.9
	1998	15.4	4.9	-3.7	4.1	5.3	5.7
	1999	14.2	4.1	-6.4	2.9	4.7	4.2
Return on equity	1997	35.6	14.4	-0.7	11.5	16.9	14.5
	1998	34.3	14.5	-1.3	14.4	14.7	16.7
	1999	32.5	11.7	-6.4	9.8	14.0	14.0
Liabilities to assets	1997	0.55	0.79	0.99	0.86	0.71	0.71
	1998	0.50	0.78	0.98	0.82	0.72	0.76
	1999	0.50	0.76	0.98	0.80	0.70	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.6	1.9
1998-99	-2.3	-0.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.0	32.0
1998	66.5	33.5
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: 4571

Industry: Urban Transit Systems Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 56		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	12.1	2.5	-1.7	3.8	2.4	...
	1998	7.3	1.3	-1.6	3.4	0.8	...
	1999	10.1	2.5	-1.2	4.1	1.8	...
Pretax profit margin	1997	14.2	3.4	-1.7	4.5	3.0	...
	1998	9.2	2.0	-0.7	4.1	0.9	...
	1999	15.0	3.8	-0.2	6.1	2.7	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.0	6.8	-2.5	8.8	6.8	...
	1998	13.4	3.7	-1.5	7.9	2.4	...
	1999	17.6	6.0	-1.0	7.4	6.0	...
Return on equity	1997	48.0	20.3	-0.2	34.5	18.5	...
	1998	29.8	17.4	-4.2	20.6	10.1	...
	1999	30.8	16.6	-1.6	17.1	11.5	...
Liabilities to assets	1997	0.52	0.81	1.03	0.88	0.74	...
	1998	0.41	0.73	1.01	0.67	0.75	...
	1999	0.34	0.63	0.96	0.56	0.71	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.1	...
1998-99		-0.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.7	33.3
1998	64.9	35.1
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: 4572

Industry: Interurban and Rural Transit Systems Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 64							
Net profit margin	1997	8.2	3.0	-1.3	1.8	3.3	0.4
	1998	8.7	0.9	-3.0	0.4	1.3	4.3
	1999	6.8	1.7	-2.9	0.5	3.3	2.2
Pretax profit margin	1997	9.3	3.6	-0.9	2.7	4.2	2.6
	1998	12.6	1.5	-2.5	1.9	1.5	8.0
	1999	7.3	2.1	-2.8	0.5	3.6	2.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	13.9	4.5	-1.9	2.0	6.9	4.0
	1998	16.4	1.0	-6.2	0.9	1.5	9.2
	1999	14.2	3.9	-3.2	1.1	5.2	2.9
Return on equity	1997	25.8	12.1	0.8	7.3	14.5	...
	1998	41.4	16.0	-2.5	7.8	18.2	...
	1999	26.5	9.2	-7.1	6.6	14.6	...
Liabilities to assets	1997	0.40	0.72	0.94	0.81	0.66	0.71
	1998	0.64	0.84	1.21	0.97	0.79	0.98
	1999	0.43	0.83	1.08	0.83	0.83	0.96

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-1.3	-8.3
1998-99	-0.9	-4.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.7	28.3
1998	59.7	40.3
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: 4573

Industry: School Bus Operations Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,046							
Net profit margin	1997	10.9	5.4	0.7	5.8	5.1	2.1
	1998	10.9	5.0	0.3	5.0	4.8	3.1
	1999	10.3	4.5	-0.4	3.6	5.6	2.0
Pretax profit margin	1997	13.6	6.9	1.0	7.2	6.5	3.5
	1998	13.9	6.4	0.8	6.4	6.2	3.4
	1999	12.7	5.9	0.4	5.0	7.1	2.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	14.8	7.6	1.3	7.8	7.5	3.4
	1998	14.3	6.8	0.7	6.7	6.8	3.7
	1999	12.5	5.8	0.3	4.9	7.5	3.3
Return on equity	1997	22.3	11.6	3.4	11.4	11.8	11.2
	1998	20.7	10.7	2.2	10.0	11.5	14.0
	1999	19.8	9.1	1.3	7.6	12.3	6.3
Liabilities to assets	1997	0.24	0.49	0.74	0.43	0.55	0.72
	1998	0.24	0.50	0.76	0.45	0.56	0.77
	1999	0.24	0.51	0.76	0.48	0.56	0.76

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-1.9	-4.8
1998-99	3.8	3.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	79.0	21.0
1998	78.1	21.9
1999	75.8	24.2

(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: 4574

Industry: Charter and Sightseeing Bus Services Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 179							
Net profit margin	1997	8.3	1.2	-7.2	1.0	1.7	1.4
	1998	7.2	1.7	-5.4	1.7	1.9	1.2
	1999	6.0	0.7	-2.7	1.5	0.5	2.5
Pretax profit margin	1997	9.7	1.8	-6.1	1.6	2.0	1.4
	1998	8.6	2.1	-5.3	2.0	2.1	1.2
	1999	7.1	0.8	-2.7	1.5	0.6	2.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	7.5	2.7	-9.0	2.4	3.1	2.8
	1998	10.0	1.8	-8.8	1.8	1.9	0.8
	1999	7.5	1.6	-3.0	1.8	1.1	1.9
Return on equity	1997	24.8	9.4	2.3	10.2	6.4	15.3
	1998	20.6	7.9	-1.4	6.5	11.8	6.8
	1999	26.2	7.3	0.4	10.0	5.3	6.1
Liabilities to assets	1997	0.46	0.86	1.13	0.90	0.79	0.86
	1998	0.67	0.93	1.14	0.99	0.80	0.83
	1999	0.59	0.86	1.02	0.92	0.81	0.72

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-3.1	-4.1
1998-99	2.5	-5.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.7	36.3
1998	62.3	37.7
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: 4575

Industry: Limousine Service to Airports and Stations Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 53							
Net profit margin	1997	6.8	1.9	-2.0	1.4	4.0	...
	1998	7.4	2.2	-1.0	0.8	5.0	...
	1999	12.2	2.5	-1.5	2.3	2.8	...
Pretax profit margin	1997	7.7	2.2	-2.0	1.4	4.4	...
	1998	10.3	3.8	-1.0	1.7	6.3	...
	1999	15.2	2.9	-2.0	2.9	3.3	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	17.4	6.9	-3.4	4.1	11.4	...
	1998	26.5	10.0	-3.9	7.0	13.3	...
	1999	17.6	4.6	-3.9	4.8	3.8	...
Return on equity	1997	33.0	12.3	2.6	4.9	18.4	...
	1998	47.1	15.5	-1.1	26.8	12.8	...
	1999	42.7	18.3	0.9	18.3	13.6	...
Liabilities to assets	1997	0.45	0.92	1.14	0.96	0.85	...
	1998	0.41	0.83	1.03	0.91	0.68	...
	1999	0.56	0.85	1.06	0.85	0.76	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	16.6	...
		1998-99	-2.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	71.7	28.3
	1998	71.9	28.1
	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: 4581

Industry: Taxicab Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 537		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.6	0.9	-4.7	-0.7	2.9	...
	1998	7.3	1.3	-2.8	1.2	1.7	...
	1999	7.5	1.5	-2.6	1.5	1.5	...
Pretax profit margin	1997	6.7	1.0	-4.5	-0.3	3.6	...
	1998	7.9	1.4	-2.8	1.2	2.0	...
	1999	7.8	1.7	-2.5	1.7	2.0	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	10.7	1.7	-8.8	-0.8	6.0	...
	1998	14.5	2.9	-4.1	1.5	4.9	...
	1999	12.7	2.9	-3.7	2.7	3.8	...
Return on equity	1997	23.2	7.6	-4.6	4.6	10.3	...
	1998	25.6	7.5	-2.6	5.0	14.3	...
	1999	26.1	7.2	-2.2	7.2	7.2	...
Liabilities to assets	1997	0.41	0.76	1.04	0.80	0.66	...
	1998	0.39	0.73	1.03	0.74	0.67	...
	1999	0.37	0.69	1.02	0.69	0.68	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.0	...
1998-99	-0.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	55.8	44.2
1998	61.7	38.3
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: 4589

Industry: Other Transportation Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 361							
Net profit margin	1997	7.3	1.8	-3.3	1.9	1.3	...
	1998	6.7	1.5	-4.5	0.8	2.7	...
	1999	8.6	2.0	-3.1	1.4	2.5	...
Pretax profit margin	1997	9.0	2.2	-3.3	2.9	1.6	...
	1998	8.6	1.7	-4.3	1.5	3.0	...
	1999	9.9	2.5	-2.4	1.7	2.9	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.0	4.4	-7.7	4.4	4.7	...
	1998	14.3	3.2	-10.0	1.5	6.5	...
	1999	18.5	4.6	-6.9	3.6	7.4	...
Return on equity	1997	47.8	29.4	4.1	30.0	19.4	...
	1998	41.6	19.2	-3.0	17.9	19.2	...
	1999	46.2	18.2	-2.9	18.3	18.2	...
Liabilities to assets	1997	0.57	0.90	1.05	0.91	0.84	...
	1998	0.67	0.90	1.12	0.96	0.79	...
	1999	0.60	0.85	1.02	0.87	0.84	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	5.4	...
		1998-99	7.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	59.8	40.2
1998	58.9	41.1
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: 4591

Industry: Highway, Street and Bridge Maintenance Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 503							
Net profit margin	1997	7.8	2.2	-3.4	1.9	2.9	0.3
	1998	9.3	3.0	-2.5	2.7	3.6	1.2
	1999	9.3	2.3	-4.7	1.3	4.3	1.3
Pretax profit margin	1997	9.2	2.8	-3.0	2.6	4.0	0.9
	1998	11.2	3.2	-2.1	2.8	4.5	2.0
	1999	10.7	2.9	-4.4	1.9	5.1	1.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	13.7	4.2	-4.5	3.6	5.0	1.8
	1998	14.8	5.1	-2.8	4.9	5.8	3.5
	1999	14.1	4.3	-5.7	2.5	7.9	4.9
Return on equity	1997	27.3	10.1	-5.2	10.5	9.1	4.6
	1998	29.4	12.6	-1.6	12.6	13.6	9.0
	1999	26.0	12.5	-1.5	10.5	15.6	10.9
Liabilities to assets	1997	0.43	0.76	0.98	0.78	0.68	0.81
	1998	0.44	0.74	0.96	0.80	0.63	0.77
	1999	0.40	0.71	0.94	0.77	0.59	0.80

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.4	3.0
	1998-99		2.5	-0.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.8	37.2
	1998	68.0	32.0
	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: 4592

Industry: Freight Forwarding Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 619							
Net profit margin	1997	5.4	1.4	-1.1	1.3	1.4	1.2
	1998	6.7	2.0	-0.5	2.3	2.0	1.2
	1999	5.9	1.8	-0.6	2.1	1.7	1.3
Pretax profit margin	1997	6.7	1.8	-0.9	1.4	1.9	1.5
	1998	8.4	2.6	-0.2	3.3	2.3	1.7
	1999	7.5	2.3	-0.4	2.7	2.1	1.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	20.4	5.0	-2.4	2.8	6.6	7.7
	1998	22.0	7.5	-1.3	5.5	8.6	7.6
	1999	19.7	7.4	-1.4	6.4	8.0	7.6
Return on equity	1997	46.9	19.2	4.0	15.9	21.6	24.1
	1998	41.6	21.2	7.9	17.6	22.6	23.3
	1999	40.3	20.1	5.8	14.3	22.1	26.9
Liabilities to assets	1997	0.58	0.84	1.01	0.86	0.83	0.84
	1998	0.54	0.80	1.01	0.82	0.78	0.87
	1999	0.51	0.80	1.01	0.80	0.80	0.85

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.1	11.6
1998-99		6.4	1.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.5	31.5
1998	75.2	24.8
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: 4599

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

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 508		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	7.4	2.2	-1.0	1.9	2.5	1.5
	1998	7.9	2.2	-1.4	2.3	2.1	1.4
	1999	9.6	2.8	-1.2	3.6	2.3	1.1
Pretax profit margin	1997	9.0	2.8	-0.9	2.4	3.3	1.9
	1998	9.8	2.7	-1.1	2.8	2.7	1.8
	1999	11.6	3.6	-0.8	4.6	2.9	1.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	24.6	7.3	-3.3	5.6	10.6	6.7
	1998	23.5	8.0	-3.0	6.6	10.7	8.7
	1999	27.2	9.6	-2.6	8.5	11.6	6.7
Return on equity	1997	44.8	25.5	5.7	21.1	29.1	29.5
	1998	57.1	29.3	8.7	24.8	31.8	27.5
	1999	51.9	29.0	9.0	26.8	31.0	18.1
Liabilities to assets	1997	0.51	0.82	1.03	0.87	0.76	0.80
	1998	0.59	0.87	1.03	0.90	0.83	0.70
	1999	0.55	0.86	1.03	0.90	0.80	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.8	11.1
1998-99	14.5	14.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.5	29.5
1998	70.2	29.8
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 4611

Industry: Natural Gas Pipeline Transport Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 28						
Net profit margin	1997	...	17.5	...	...	18.7
	1998	30.8	9.2	-4.5	4.7	26.5
	1999	21.4	3.1	0.5	2.3	4.1
Pretax profit margin	1997	50.6	21.6	5.3	...	34.5
	1998	58.9	13.0	-4.5	6.9	34.5
	1999	29.4	2.9	0.3	2.8	12.4
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	31.9	6.7	3.0	...	7.7
	1998	34.7	5.5	-7.5	5.7	4.6
	1999	46.1	6.2	0.6	6.2	6.9
Return on equity	1997	...	13.0	...	...	12.2
	1998	44.7	3.0	-0.2	5.8	3.0
	1999	...	17.2	...	25.3	...
Liabilities to assets	1997	0.16	0.49	0.79	...	0.51
	1998	0.04	0.51	0.97	0.51	0.60
	1999	0.40	0.78	1.01	0.78	0.79

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
Sales - % change year over year			
	1997-98	6.4	...
	1998-99	-1.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	84.2	15.8
	1998	67.7	32.3
	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: 4612

Industry: Crude Oil Pipeline Transport Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 18							
Net profit margin	1997	19.5	8.6	3.3	7.0	10.6	19.7
	1998	7.4	3.7	-3.0	2.8	...	30.6
	1999	12.5	1.2	-3.1	-1.0	...	...
Pretax profit margin	1997	42.2	10.5	3.6	8.9	13.6	39.1
	1998	19.4	4.0	-3.0	2.8	...	40.1
	1999	17.1	2.1	-1.3	1.3	...	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	25.9	18.8	0.6	19.1	7.4	18.6
	1998	21.6	9.2	-5.0	3.3	...	8.7
	1999	21.4	5.7	-1.6	4.5	...	...
Return on equity	1997	...	17.1	...	21.2	14.5	17.2
	1998	...	10.4	...	-7.5	...	6.8
	1999	...	8.1	...	5.9	...	...
Liabilities to assets	1997	0.15	0.49	0.87	0.41	0.57	0.41
	1998	0.44	0.56	0.89	0.66	...	0.67
	1999	0.37	0.73	0.97	0.76	...	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.6	...
1998-99		-11.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>
1997			92.0	8.0
1998			70.4	29.6
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: 4711

Industry: Grain Elevator Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 39							
Net profit margin	1997	18.4	5.2	-1.8	25.6	2.0	2.0
	1998	5.8	2.0	-3.5	1.0	2.0	0.2
	1999	5.1	2.1	-2.1	1.3	2.2	1.8
Pretax profit margin	1997	27.2	5.8	-1.7	27.8	2.8	3.2
	1998	7.8	2.4	-3.5	0.5	2.5	1.5
	1999	5.4	2.6	-2.1	2.2	2.6	4.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.3	9.1	-0.6	15.8	5.9	7.0
	1998	11.7	3.6	-2.9	1.2	4.2	2.0
	1999	10.6	5.1	-2.5	5.0	5.1	3.7
Return on equity	1997	48.5	14.1	4.6	41.9	9.5	2.5
	1998	28.7	11.1	3.1	...	9.2	2.3
	1999	...	13.0	...	...	14.7	...
Liabilities to assets	1997	0.39	0.69	0.95	0.81	0.67	0.58
	1998	0.56	0.82	1.01	0.86	0.78	0.64
	1999	0.57	0.79	1.01	0.76	0.86	0.68

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
	1997-98	1998-99	1997-98	1998-99
			0.6	-3.9
			2.7	6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.0	25.0
1998	64.2	35.8
1999	78.8	21.2

(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: 4791

Industry: Refrigerated Warehousing Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 133							
Net profit margin	1997	9.9	2.9	-2.5	2.5	3.2	...
	1998	9.2	1.6	-3.0	1.6	1.7	...
	1999	9.1	2.2	-2.0	1.4	2.7	1.0
Pretax profit margin	1997	10.9	4.0	-2.1	2.8	4.4	...
	1998	10.3	2.2	-2.8	3.0	1.9	...
	1999	12.0	3.0	-1.4	2.0	3.7	1.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	11.5	3.0	-2.2	3.1	3.0	...
	1998	14.2	2.3	-3.1	2.2	2.3	...
	1999	15.2	3.6	-2.0	2.9	3.8	3.8
Return on equity	1997	33.5	11.9	3.1	10.9	16.9	...
	1998	32.9	12.7	1.5	12.0	13.7	...
	1999	41.5	13.7	-0.9	13.8	13.7	16.7
Liabilities to assets	1997	0.54	0.84	1.04	0.87	0.83	...
	1998	0.62	0.89	1.06	0.88	0.91	...
	1999	0.59	0.85	1.02	0.87	0.83	0.91

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98			12.8	...
1998-99			8.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.1	31.9
1998		63.8	36.2
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: 4799

Industry: Other Storage and Warehousing Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 823							
Net profit margin	1997	12.1	2.8	-2.0	2.8	2.8	1.1
	1998	11.9	3.4	-1.2	4.0	2.6	1.7
	1999	12.8	3.8	-1.8	4.3	3.4	1.2
Pretax profit margin	1997	15.3	3.7	-1.7	4.5	3.7	2.0
	1998	16.4	4.1	-0.9	4.5	3.4	2.2
	1999	16.2	4.9	-1.4	5.7	4.0	2.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	13.0	3.4	-1.8	2.8	4.4	3.4
	1998	12.9	3.9	-0.5	2.8	5.5	4.8
	1999	13.6	3.7	-1.0	2.8	5.4	6.9
Return on equity	1997	30.4	11.4	-1.2	7.5	15.8	12.3
	1998	33.7	13.3	1.1	12.6	14.5	15.1
	1999	32.6	11.8	-0.5	9.5	14.7	18.0
Liabilities to assets	1997	0.57	0.88	1.02	0.93	0.80	0.79
	1998	0.54	0.88	1.01	0.93	0.79	0.82
	1999	0.52	0.85	1.01	0.89	0.75	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.5	13.5
1998-99	4.4	5.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.4	33.6
1998	70.7	29.3
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: 4811

Industry: Radio Broadcasting Industry

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 206							
Net profit margin	1997	9.9	4.2	-1.1	2.8	4.6	2.8
	1998	9.1	3.4	-3.2	3.2	3.8	4.9
	1999	13.1	4.6	-2.3	5.0	4.5	1.9
Pretax profit margin	1997	11.4	5.1	-1.0	4.4	5.5	4.0
	1998	11.5	4.3	-1.8	3.4	4.8	6.7
	1999	14.1	5.2	-2.1	5.3	5.2	2.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	18.0	6.9	-1.8	2.1	8.5	4.0
	1998	15.7	5.6	-3.9	4.7	6.8	6.0
	1999	22.4	8.2	-2.5	7.3	8.4	4.5
Return on equity	1997	32.1	14.9	3.7	15.9	14.6	8.2
	1998	31.6	13.5	3.1	13.4	13.5	11.3
	1999	32.4	13.5	2.6	13.4	13.6	5.2
Liabilities to assets	1997	0.38	0.64	1.00	0.82	0.60	0.80
	1998	0.35	0.67	0.95	0.71	0.66	0.72
	1999	0.28	0.58	0.91	0.68	0.54	0.47

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	-0.9	-6.5
		1998-99	0.5	-0.8

Distribution of Firms by profit and loss - Pretax Profit (%)			Profit	Loss
			1997	70.9
			1998	29.1
			1998	68.7
			1999	31.3
				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: 4812

Industry: Television Broadcasting Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 57		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	15.6	5.8	-2.2	3.5	6.2	3.2
	1998	12.8	3.3	-12.9	1.2	4.1	3.8
	1999	11.8	1.4	-2.7	0.7	3.8	7.9
Pretax profit margin	1997	23.2	5.8	-1.9	2.0	6.2	6.9
	1998	17.4	3.3	-12.9	1.2	5.4	6.7
	1999	15.6	3.3	-2.0	1.5	4.6	10.8
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	22.2	5.8	-2.4	2.8	6.1	9.2
	1998	11.3	1.9	-8.7	0.8	2.9	7.5
	1999	17.4	3.0	-2.1	1.8	7.0	6.4
Return on equity	1997	22.8	6.8	-1.7	6.8	6.5	14.1
	1998	21.2	6.5	-1.6	6.5	6.5	10.6
	1999	15.6	5.8	-2.3	6.7	5.5	12.8
Liabilities to assets	1997	0.28	0.46	0.92	0.35	0.73	0.59
	1998	0.24	0.60	1.01	0.44	0.73	0.74
	1999	0.10	0.54	0.96	0.38	0.64	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.1	13.1
1998-99		5.2	-6.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.1	30.9
1998	57.5	42.5
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: 4814

Industry: Cable Television Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 262							
Net profit margin	1997	13.8	6.9	0.8	7.0	6.8	4.1
	1998	15.0	6.4	0.4	7.2	5.5	3.5
	1999	14.2	5.8	0.8	6.7	5.7	1.5
Pretax profit margin	1997	17.1	8.6	1.4	8.8	8.4	5.6
	1998	19.2	8.3	0.6	9.0	7.8	9.9
	1999	16.3	7.2	1.5	9.2	6.3	1.5
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	18.4	7.5	1.1	6.4	8.0	3.5
	1998	20.1	6.9	0.7	6.7	7.2	4.4
	1999	16.3	8.2	1.7	8.2	8.1	1.0
Return on equity	1997	26.3	12.9	3.3	11.2	14.3	9.1
	1998	31.9	14.2	1.5	13.7	14.4	10.4
	1999	23.3	14.8	6.1	13.8	16.5	3.9
Liabilities to assets	1997	0.30	0.56	0.81	0.56	0.57	0.87
	1998	0.33	0.60	0.86	0.60	0.60	0.83
	1999	0.32	0.56	0.86	0.50	0.61	0.83

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		7.5	-10.7
	1998-99		3.4	10.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	80.0	20.0
	1998	79.3	20.7
	1999	80.2	19.8

(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: 4821

Industry: Telecommunication Carriers Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 354		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	11.0	2.9	-2.2	2.5	3.3	2.8
	1998	11.3	2.7	-3.0	3.0	2.5	4.2
	1999	12.2	3.6	-1.8	3.6	3.9	2.0
Pretax profit margin	1997	14.3	4.0	-1.8	3.6	4.3	3.1
	1998	13.5	3.6	-2.8	3.6	3.4	5.3
	1999	15.7	4.7	-1.0	4.5	4.8	2.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	24.6	9.5	-5.5	8.2	10.0	3.9
	1998	22.1	7.3	-5.6	6.0	8.3	11.0
	1999	24.8	10.0	-3.0	8.7	10.9	6.1
Return on equity	1997	54.3	23.6	8.3	27.7	16.4	9.5
	1998	46.8	12.8	1.2	12.6	13.2	22.0
	1999	40.5	17.8	4.4	20.3	14.8	13.4
Liabilities to assets	1997	0.46	0.77	1.04	0.82	0.73	0.76
	1998	0.38	0.77	1.03	0.81	0.70	0.77
	1999	0.40	0.73	1.02	0.82	0.69	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.6	12.2
1998-99	10.8	3.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.8	33.2
1998	65.8	34.2
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: 4839

Industry: Other Telecommunication Industries

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 87							
Net profit margin	1997	7.9	1.9	-4.1	0.7	4.5	2.3
	1998	8.5	2.6	-4.8	1.6	3.0	...
	1999	9.2	3.8	-0.1	2.9	4.1	...
Pretax profit margin	1997	9.2	2.7	-3.8	1.7	5.1	3.0
	1998	11.5	3.5	-4.5	1.8	3.8	...
	1999	12.5	4.2	-0.1	3.7	6.1	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.9	3.1	-8.3	1.3	7.5	11.7
	1998	20.1	6.1	-6.4	1.5	8.3	...
	1999	23.0	9.6	-0.1	5.6	10.5	...
Return on equity	1997	46.5	17.1	-0.8	12.0	17.5	...
	1998	33.6	14.5	1.2	12.8	15.9	...
	1999	43.1	26.0	6.7	33.3	19.7	...
Liabilities to assets	1997	0.53	0.86	1.06	0.99	0.72	...
	1998	0.37	0.65	1.02	0.90	0.59	...
	1999	0.43	0.71	0.97	0.91	0.59	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
1997-98		12.8		...	
1998-99		7.0		...	

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		63.9	36.1
1998		66.3	33.7
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: 4841

Industry: Postal Service Industry

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 246							
Net profit margin	1997	4.5	0.4	-3.0	0.5	0.4	...
	1998	6.8	1.7	-2.2	1.9	1.7	...
	1999	6.1	1.4	-2.5	1.7	1.2	...
Pretax profit margin	1997	5.4	0.3	-3.2	-0.3	0.4	...
	1998	7.6	2.0	-2.1	2.3	1.8	...
	1999	6.9	1.5	-2.5	1.1	1.7	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	18.2	1.7	-8.5	1.4	1.9	...
	1998	23.9	6.3	-5.6	5.5	6.7	...
	1999	18.2	4.0	-7.1	3.3	4.6	...
Return on equity	1997	37.5	10.8	-6.0	11.5	10.1	...
	1998	45.8	16.5	-6.8	14.0	17.4	...
	1999	40.3	13.7	-9.8	12.5	14.7	...
Liabilities to assets	1997	0.59	0.95	1.13	0.98	0.89	...
	1998	0.58	0.81	1.05	0.85	0.79	...
	1999	0.56	0.82	1.04	0.85	0.77	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		-1.2
		1998-99		9.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	55.2
		1998	44.8
		1999	64.3
			35.7
			63.2
			36.8

(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: 4842

Industry: Courier Service Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 882							
Net profit margin	1997	6.3	2.1	-0.8	2.2	1.8	1.1
	1998	7.0	2.1	-1.2	2.4	1.7	1.2
	1999	7.1	2.0	-1.2	2.6	1.6	1.4
Pretax profit margin	1997	7.8	2.5	-0.4	3.1	2.2	1.4
	1998	8.4	2.6	-0.8	3.2	2.2	1.4
	1999	8.8	2.4	-0.7	2.9	1.9	2.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	25.5	10.0	-2.1	10.7	8.6	5.8
	1998	29.2	10.0	-3.6	10.3	9.2	6.0
	1999	29.2	8.6	-3.2	9.4	7.5	7.9
Return on equity	1997	49.9	22.6	6.2	22.6	22.6	15.6
	1998	54.5	28.2	6.9	31.1	24.9	13.4
	1999	47.2	22.5	2.5	24.1	19.5	14.5
Liabilities to assets	1997	0.53	0.81	1.02	0.84	0.76	0.69
	1998	0.50	0.78	1.02	0.82	0.74	0.71
	1999	0.50	0.78	1.02	0.81	0.76	0.70

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.9	13.6
1998-99	4.3	7.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.9	26.1
1998	70.8	29.2
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: 4911

Industry: Electric Power Systems Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 84							
Net profit margin	1997	21.0	5.6	-4.3	6.3	5.6	2.7
	1998	17.2	4.7	-7.4	4.6	4.9	-0.2
	1999	22.9	4.5	-3.6	4.2	4.6	6.3
Pretax profit margin	1997	22.0	8.3	-2.0	6.8	8.3	3.5
	1998	22.5	7.5	-5.8	5.8	9.1	-0.2
	1999	23.2	5.8	-2.1	5.3	5.8	6.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	10.1	3.4	-0.9	3.7	3.4	1.9
	1998	14.6	3.2	-2.0	4.5	3.0	-0.1
	1999	16.5	4.4	-2.7	6.3	3.9	1.9
Return on equity	1997	26.8	11.8	-3.5	24.4	9.3	7.9
	1998	29.7	13.1	0.7	11.2	16.0	...
	1999	36.1	19.2	3.5	24.1	18.4	...
Liabilities to assets	1997	0.54	0.76	0.96	0.73	0.81	0.70
	1998	0.55	0.81	0.98	0.79	0.81	0.95
	1999	0.57	0.76	0.96	0.73	0.76	0.87

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.0	1.0
	1998-99	0.8	4.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.6	30.4
1998	66.7	33.3
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 4921

Industry: Gas Distribution Systems Industry

Small firms with revenue under \$5 million
Medium Firms with revenue from \$5 million to \$25 million

		Quartile Boundary (1)			Median		
Number of firms (1998): 118		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
<hr/>							
Net profit margin	1997	7.4	3.0	-1.5	4.3	2.3	2.3
	1998	8.2	2.8	-2.0	4.4	2.8	3.1
	1999	6.9	2.0	-2.8	3.1	1.9	2.9
Pretax profit margin	1997	8.6	3.0	-1.5	4.4	2.3	2.3
	1998	11.4	3.3	-0.8	5.8	3.2	4.7
	1999	8.2	2.8	-2.3	3.1	2.4	3.6
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	7.2	1.7	-1.4	3.3	1.2	5.1
	1998	8.5	2.1	-0.5	3.3	1.9	6.6
	1999	7.1	1.3	-1.6	1.2	1.5	12.6
Return on equity	1997	8.8	2.9	-1.1	3.2	1.9	20.9
	1998	11.6	2.8	-0.5	2.8	2.8	9.8
	1999	8.8	2.2	-1.8	1.8	2.3	18.7
Liabilities to assets	1997	0.09	0.22	0.71	0.24	0.19	0.73
	1998	0.11	0.28	0.69	0.22	0.28	0.67
	1999	0.09	0.17	0.66	0.36	0.15	0.43

Sales - % change year over year
Firms with revenue between \$50,000 and \$5 million
\$5 million and \$25 million

1997-98	4.3	...
1998-99	8.8	3.0

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	67.9	32.1
1998	73.4	26.6
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 4931

Industry: Water Systems Industry

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 144							
Net profit margin	1997	9.9	2.8	-4.1	3.0	2.3	...
	1998	7.7	2.7	-3.4	2.6	3.2	...
	1999	10.4	3.3	-2.7	3.3	3.4	...
Pretax profit margin	1997	12.7	2.9	-2.9	3.5	2.8	...
	1998	9.9	3.2	-3.1	2.4	3.7	...
	1999	11.2	3.8	-2.2	3.6	4.0	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	14.5	3.6	-4.2	2.8	5.5	...
	1998	17.7	4.3	-5.8	1.9	9.1	...
	1999	18.5	5.8	-3.5	3.1	8.1	...
Return on equity	1997	32.2	14.4	3.1	11.6	18.9	...
	1998	45.4	14.7	1.5	10.2	20.3	...
	1999	42.1	12.0	-1.1	7.6	20.8	...
Liabilities to assets	1997	0.53	0.83	1.10	0.84	0.78	...
	1998	0.51	0.79	1.03	0.85	0.69	...
	1999	0.49	0.72	1.01	0.83	0.58	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.4	...
	1998-99		5.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.8	34.2
	1998	64.1	35.9
	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: 4999

Industry: Other Utility Industries n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,084							
Net profit margin	1997	8.8	2.7	-2.0	2.1	3.4	4.3
	1998	9.3	3.3	-1.9	2.4	3.8	2.6
	1999	10.0	3.2	-1.9	2.9	3.5	2.5
Pretax profit margin	1997	10.9	3.6	-1.4	2.7	4.6	4.3
	1998	11.5	4.1	-1.7	3.1	5.1	3.0
	1999	12.3	3.9	-1.5	3.8	4.3	3.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	17.0	5.9	-3.1	5.1	6.9	6.7
	1998	19.4	6.9	-3.0	5.7	7.9	5.2
	1999	19.7	6.7	-2.6	7.0	5.8	7.8
Return on equity	1997	36.4	16.7	1.9	14.8	17.8	14.6
	1998	42.1	19.0	1.3	16.2	20.2	15.2
	1999	41.9	16.8	2.1	16.7	16.8	14.0
Liabilities to assets	1997	0.44	0.74	0.98	0.78	0.71	0.63
	1998	0.48	0.75	0.98	0.76	0.74	0.69
	1999	0.46	0.72	0.97	0.75	0.70	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.6	6.2
1998-99	4.2	4.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.9	30.1
1998	69.3	30.7
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: 5011

Industry: Livestock, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 379							
Net profit margin	1997	5.7	1.6	-1.3	2.0	1.3	0.4
	1998	7.8	2.1	-1.7	2.7	1.8	0.2
	1999	8.0	2.3	-0.7	2.5	2.1	0.3
Pretax profit margin	1997	7.4	2.1	-0.9	2.7	1.7	0.6
	1998	10.4	2.8	-1.2	3.8	2.2	0.3
	1999	10.3	3.1	-0.2	3.2	2.8	0.3
Gross profit margin	1997	36.9	21.1	9.1	31.4	13.2	5.2
	1998	37.7	21.2	9.5	35.9	13.4	3.7
	1999	39.3	22.4	9.0	35.4	19.5	4.3
Pretax profit to assets	1997	12.2	3.7	-3.0	2.7	4.4	8.1
	1998	12.8	3.9	-2.5	2.2	5.7	2.9
	1999	14.5	4.1	-0.5	2.0	6.7	4.8
Return on equity	1997	25.8	10.5	0.2	6.7	13.1	15.1
	1998	31.6	10.5	2.1	7.1	13.0	8.2
	1999	27.6	9.8	0.8	5.9	14.3	13.7
Liabilities to assets	1997	0.39	0.71	0.95	0.71	0.71	0.62
	1998	0.35	0.68	0.96	0.67	0.69	0.68
	1999	0.31	0.65	0.92	0.61	0.68	0.68

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		7.9	10.2
	1998-99		-5.1	-2.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.4	29.6
	1998	69.5	30.5
	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: 5012

Industry: Grain, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 109							
Net profit margin	1997	6.0	1.5	-0.6	4.7	1.2	0.9
	1998	8.0	2.0	-0.8	3.3	1.8	0.5
	1999	7.0	1.1	-1.7	3.0	0.6	1.3
Pretax profit margin	1997	7.2	1.8	-0.2	7.0	1.6	1.1
	1998	9.2	2.3	-0.8	3.2	2.0	0.6
	1999	7.4	0.9	-1.4	3.3	0.7	1.6
Gross profit margin	1997	21.3	13.6	8.7	14.2	13.0	6.6
	1998	27.1	15.1	8.2	15.8	14.2	5.8
	1999	29.9	17.0	8.4	22.5	14.0	5.6
Pretax profit to assets	1997	13.6	4.1	-3.4	3.3	4.8	8.8
	1998	16.6	5.7	-1.8	4.3	6.3	3.5
	1999	16.9	3.7	-3.1	4.6	3.3	7.2
Return on equity	1997	29.8	12.0	2.4	4.2	14.6	15.5
	1998	40.8	12.6	0.9	9.8	16.6	10.3
	1999	28.2	10.3	-0.9	3.2	13.6	12.9
Liabilities to assets	1997	0.32	0.65	0.94	0.50	0.76	0.70
	1998	0.44	0.71	0.94	0.63	0.76	0.69
	1999	0.41	0.65	0.90	0.46	0.71	0.70

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
	1997-98		2.3		-11.3
	1998-99		-0.1		-5.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	76.1	23.9
	1998	72.6	27.4
	1999	70.1	29.9

(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: 5019

Industry: Other Farm Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 386							
Net profit margin	1997	4.4	1.2	-1.7	0.4	1.8	1.2
	1998	5.5	1.8	-0.8	1.2	1.9	1.9
	1999	6.4	1.7	-0.6	1.7	1.7	1.7
Pretax profit margin	1997	5.4	1.4	-1.3	0.5	2.2	1.5
	1998	6.7	2.3	-0.5	1.5	2.5	2.4
	1999	8.1	1.9	-0.6	1.8	2.0	2.3
Gross profit margin	1997	43.0	27.9	17.8	40.4	24.6	15.0
	1998	43.8	27.6	18.2	37.2	25.4	15.9
	1999	40.1	28.2	18.6	30.0	27.5	20.8
Pretax profit to assets	1997	12.1	2.9	-4.1	0.6	5.4	6.5
	1998	14.6	4.3	-1.5	1.8	6.1	6.3
	1999	14.5	4.6	-1.5	3.9	5.4	6.5
Return on equity	1997	27.1	11.0	-3.0	4.6	13.5	15.6
	1998	30.7	12.1	1.6	8.3	13.1	16.6
	1999	29.1	11.8	1.2	9.4	13.4	13.0
Liabilities to assets	1997	0.51	0.81	1.01	0.85	0.78	0.60
	1998	0.44	0.76	0.98	0.86	0.72	0.64
	1999	0.39	0.71	0.98	0.79	0.69	0.68

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.1	5.7
1998-99		6.4	8.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.3	37.7
1998	72.1	27.9
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: 5111

Industry: Petroleum Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,633							
Net profit margin	1997	7.2	2.2	-0.9	1.8	2.4	1.0
	1998	8.0	2.8	-0.5	2.6	2.9	1.4
	1999	8.2	3.1	-0.5	3.4	3.0	1.3
Pretax profit margin	1997	8.9	2.8	-0.7	2.3	3.0	1.4
	1998	9.6	3.6	-0.3	3.5	3.7	1.8
	1999	9.9	4.0	-0.1	4.2	3.8	1.6
Gross profit margin	1997	40.5	23.9	12.5	35.8	19.2	12.9
	1998	42.8	25.8	13.7	39.4	20.1	13.9
	1999	48.3	28.2	15.2	42.3	22.9	14.8
Pretax profit to assets	1997	15.5	5.7	-1.4	2.9	7.2	5.9
	1998	17.1	7.3	-0.6	4.4	9.3	7.7
	1999	16.0	7.1	-0.3	5.4	8.3	6.2
Return on equity	1997	26.2	11.3	0.3	7.0	14.1	12.4
	1998	28.8	13.0	1.0	6.5	15.5	16.7
	1999	26.8	12.6	0.9	7.8	13.9	14.9
Liabilities to assets	1997	0.29	0.61	0.87	0.61	0.60	0.68
	1998	0.27	0.57	0.85	0.58	0.55	0.68
	1999	0.25	0.55	0.82	0.54	0.55	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-6.2	-4.4
1998-99	-1.7	-1.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.5	27.5
1998	76.6	23.4
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: 5211

Industry: Confectionery, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 256							
Net profit margin	1997	4.1	0.8	-1.9	1.7	0.3	1.0
	1998	3.7	0.6	-2.3	0.7	0.5	1.2
	1999	5.1	0.7	-1.5	0.5	0.8	1.6
Pretax profit margin	1997	5.0	1.1	-1.9	2.0	0.4	1.3
	1998	4.4	0.6	-2.2	0.8	0.6	1.6
	1999	5.3	0.8	-1.4	0.5	1.0	2.0
Gross profit margin	1997	29.4	19.3	14.0	18.5	20.4	21.1
	1998	29.1	19.8	14.4	19.9	19.2	20.8
	1999	30.2	19.0	15.2	19.0	19.0	20.6
Pretax profit to assets	1997	22.0	3.2	-11.9	7.4	2.0	4.5
	1998	16.8	2.3	-10.7	2.5	2.2	4.7
	1999	18.8	4.2	-5.6	3.8	4.3	5.1
Return on equity	1997	36.7	12.1	-4.2	25.2	8.1	14.4
	1998	29.3	15.4	-0.2	23.1	12.3	13.7
	1999	32.7	14.3	-3.0	15.5	14.3	15.7
Liabilities to assets	1997	0.41	0.80	1.04	0.89	0.71	0.69
	1998	0.41	0.78	1.06	0.90	0.70	0.72
	1999	0.40	0.77	1.09	0.89	0.67	0.70

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
Sales - % change year over year	1997-98	-3.2	0.2
	1998-99	-2.3	1.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	63.3	36.7
	1998	59.9	40.1
	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.

SIC: 5212

Industry: Frozen Foods (Packaged), Wholesale

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 178							
Net profit margin	1997	2.9	0.4	-3.9	-0.5	0.4	0.3
	1998	4.6	0.8	-1.6	0.6	0.9	0.8
	1999	4.6	1.1	-1.5	1.4	1.0	0.8
Pretax profit margin	1997	3.2	0.4	-3.9	-0.5	0.5	0.5
	1998	5.9	1.1	-1.6	0.7	1.1	1.1
	1999	6.4	1.4	-1.3	1.4	1.3	1.0
Gross profit margin	1997	36.6	23.5	14.4	34.4	18.7	8.1
	1998	36.4	23.9	15.7	33.9	20.3	6.8
	1999	35.3	25.3	16.7	34.2	21.9	10.4
Pretax profit to assets	1997	12.8	1.3	-14.3	-2.2	2.4	1.7
	1998	16.8	4.5	-7.0	2.8	5.3	4.9
	1999	15.4	5.3	-5.1	4.4	6.5	5.3
Return on equity	1997	36.3	14.3	1.9	16.3	11.9	9.9
	1998	45.7	19.1	3.3	10.7	22.6	11.1
	1999	38.4	16.3	5.5	16.1	16.3	12.7
Liabilities to assets	1997	0.65	0.90	1.17	1.03	0.87	0.83
	1998	0.54	0.85	1.08	0.96	0.79	0.84
	1999	0.50	0.79	1.00	0.85	0.73	0.78

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.9	2.2
	1998-99		0.9	7.7

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	59.8	40.2
	1998	67.5	32.5
	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: 5213

Industry: Dairy Products, Wholesale

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 341		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	4.2	0.7	-2.1	0.9	0.6	1.8
	1998	5.3	1.2	-0.9	2.1	0.7	1.1
	1999	6.4	1.6	-0.8	2.8	1.0	0.6
Pretax profit margin	1997	5.4	1.0	-1.9	1.4	0.8	2.3
	1998	6.3	1.5	-0.8	2.7	0.9	1.5
	1999	7.7	2.0	-0.7	3.1	1.4	0.7
Gross profit margin	1997	43.4	22.2	13.4	27.4	16.5	13.4
	1998	40.4	23.8	12.8	32.2	17.9	15.1
	1999	42.1	23.7	12.0	30.9	17.4	15.8
Pretax profit to assets	1997	15.0	3.9	-8.4	2.9	4.6	8.0
	1998	18.4	6.1	-3.9	6.8	5.7	6.8
	1999	25.2	9.0	-2.2	8.3	11.2	5.9
Return on equity	1997	32.6	13.6	-2.0	13.7	11.5	23.2
	1998	36.3	16.7	1.7	14.6	17.4	16.2
	1999	42.1	14.8	0.6	10.8	22.0	15.3
Liabilities to assets	1997	0.39	0.79	1.01	0.81	0.76	0.69
	1998	0.39	0.72	1.00	0.73	0.67	0.74
	1999	0.32	0.64	0.96	0.65	0.64	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-0.4	-1.8
1998-99		6.6	12.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		63.1	36.9
1998		69.3	30.7
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: 5214

Industry: Poultry and Eggs, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 72							
Net profit margin	1997	5.1	0.8	-0.4	6.3	0.6	0.7
	1998	5.0	1.0	0.1	4.0	0.9	0.7
	1999	3.9	0.5	-0.5	0.7	0.4	0.5
Pretax profit margin	1997	6.1	0.9	-0.4	6.3	0.6	0.9
	1998	7.0	1.7	0.3	5.7	1.4	0.8
	1999	5.0	0.7	-0.5	0.7	0.7	0.8
Gross profit margin	1997	22.8	12.3	8.2	35.2	10.0	8.2
	1998	21.4	13.9	10.1	20.7	12.0	8.9
	1999	31.4	14.1	9.4	32.0	12.0	8.4
Pretax profit to assets	1997	15.4	4.2	-1.1	9.6	3.6	4.5
	1998	18.9	6.3	1.1	6.6	6.3	4.7
	1999	12.2	4.9	-1.5	5.0	4.9	4.8
Return on equity	1997	32.1	16.5	0.7	15.4	16.9	9.3
	1998	39.0	12.1	4.4	9.6	12.7	14.3
	1999	37.7	12.5	-1.4	12.2	17.7	16.6
Liabilities to assets	1997	0.40	0.70	0.97	0.62	0.75	0.71
	1998	0.30	0.59	0.89	0.50	0.64	0.76
	1999	0.28	0.67	0.91	0.50	0.84	0.78

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	3.0	-2.4
		1998-99	8.0	4.1

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	73.0	27.0
	1998	84.7	15.3
	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: 5215

Industry: Fish and Seafood, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 389							
Net profit margin	1997	2.8	0.3	-2.7	0.6	0.3	0.5
	1998	2.7	0.5	-1.6	-0.5	0.6	0.8
	1999	3.2	1.1	-0.8	1.7	1.0	1.0
Pretax profit margin	1997	3.4	0.4	-2.7	0.9	0.4	0.7
	1998	3.2	0.7	-1.5	0.1	0.7	1.0
	1999	3.9	1.3	-0.7	2.0	1.1	1.3
Gross profit margin	1997	28.0	15.6	8.9	26.5	12.9	10.1
	1998	24.7	14.0	9.3	22.2	13.1	9.2
	1999	23.5	14.1	8.3	22.8	12.4	9.3
Pretax profit to assets	1997	11.1	1.9	-8.1	1.1	2.2	4.7
	1998	13.2	2.1	-7.1	-1.6	3.8	6.2
	1999	16.4	5.6	-3.0	4.0	5.8	7.3
Return on equity	1997	30.7	10.6	-3.9	10.7	9.3	13.1
	1998	38.2	15.8	1.8	13.3	16.5	15.6
	1999	32.7	15.1	2.4	15.1	15.1	16.7
Liabilities to assets	1997	0.40	0.80	1.04	0.80	0.80	0.72
	1998	0.49	0.85	1.05	0.88	0.84	0.66
	1999	0.41	0.77	1.03	0.77	0.78	0.65

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.2	9.2
	1998-99		7.9	9.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.2	39.8
1998	65.7	34.3
1999	72.8	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: 5216

Industry: Fresh Fruit and Vegetables, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 445							
Net profit margin	1997	2.9	0.7	-1.5	0.4	0.8	0.9
	1998	3.8	1.0	-1.4	0.8	1.1	1.0
	1999	3.8	1.0	-1.0	1.0	1.0	1.1
Pretax profit margin	1997	3.6	0.9	-1.4	0.5	1.0	1.1
	1998	4.6	1.2	-1.0	1.1	1.3	1.3
	1999	4.8	1.2	-0.8	1.2	1.2	1.4
Gross profit margin	1997	25.7	17.7	11.4	23.6	17.0	13.3
	1998	26.8	18.1	12.0	23.7	16.5	12.5
	1999	28.2	18.5	12.2	24.9	16.9	12.8
Pretax profit to assets	1997	13.5	3.3	-4.7	1.5	4.8	6.2
	1998	12.8	4.1	-3.6	1.8	5.7	7.0
	1999	11.9	3.8	-3.4	2.1	5.4	7.6
Return on equity	1997	30.4	11.1	-0.5	6.2	12.0	14.1
	1998	34.6	12.4	2.3	11.0	12.5	16.7
	1999	38.0	11.8	1.8	12.4	11.8	15.5
Liabilities to assets	1997	0.46	0.78	1.00	0.87	0.73	0.76
	1998	0.45	0.81	1.01	0.92	0.75	0.73
	1999	0.42	0.79	1.03	0.92	0.75	0.72

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.5	13.2
1998-99	8.0	6.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.1	31.9
1998	71.8	28.2
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: 5217

Industry: Meat and Meat Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 285							
Net profit margin	1997	2.2	0.4	-1.0	-0.4	0.5	0.6
	1998	2.5	0.6	-1.3	0.5	0.6	0.8
	1999	2.8	0.7	-0.8	0.7	0.7	0.9
Pretax profit margin	1997	2.8	0.5	-0.9	-0.4	0.5	0.8
	1998	3.2	0.8	-0.8	0.9	0.6	1.0
	1999	3.3	0.9	-0.7	1.0	0.8	1.2
Gross profit margin	1997	28.3	16.8	9.7	28.0	15.3	8.4
	1998	27.3	16.9	10.0	28.7	15.1	9.8
	1999	27.4	17.8	10.6	24.9	15.8	10.1
Pretax profit to assets	1997	11.9	2.6	-5.6	-2.3	4.1	3.8
	1998	12.6	3.5	-4.0	2.0	4.9	6.1
	1999	15.3	4.7	-3.6	2.9	6.0	7.4
Return on equity	1997	32.0	11.3	1.8	5.1	12.5	12.9
	1998	31.9	15.7	-0.9	7.4	17.0	22.2
	1999	29.5	13.9	1.3	7.6	15.4	20.9
Liabilities to assets	1997	0.45	0.85	1.04	0.94	0.82	0.76
	1998	0.40	0.80	1.02	0.88	0.78	0.77
	1999	0.39	0.77	1.00	0.76	0.77	0.69

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.6	6.7
	1998-99		4.7	1.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	61.9	38.1
	1998	68.5	31.5
	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: 5219

Industry: Other Foods, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,383							
Net profit margin	1997	3.7	0.8	-1.6	0.5	0.9	0.8
	1998	4.3	0.9	-1.6	0.6	1.1	0.9
	1999	4.1	1.1	-1.4	0.9	1.1	0.9
Pretax profit margin	1997	4.7	1.1	-1.2	0.9	1.1	1.1
	1998	5.2	1.2	-1.3	0.9	1.3	1.2
	1999	5.1	1.3	-1.2	1.2	1.4	1.1
Gross profit margin	1997	36.5	22.3	13.3	29.4	19.3	14.7
	1998	38.4	22.4	13.7	31.6	19.6	14.1
	1999	42.0	23.8	14.5	32.9	20.5	15.3
Pretax profit to assets	1997	14.6	3.3	-4.8	1.4	4.5	4.5
	1998	14.7	3.7	-4.6	1.7	4.9	5.0
	1999	16.7	4.1	-3.9	1.7	5.3	5.0
Return on equity	1997	36.0	14.4	1.3	11.0	16.7	12.0
	1998	36.5	14.9	2.4	11.9	16.4	12.0
	1999	34.3	15.2	2.3	13.3	15.5	11.7
Liabilities to assets	1997	0.51	0.86	1.05	0.95	0.82	0.74
	1998	0.54	0.85	1.04	0.92	0.80	0.74
	1999	0.55	0.82	1.02	0.89	0.78	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.6	5.5
1998-99		4.0	4.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.3	32.7
1998		68.4	31.6
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: 5221

Industry: Non-alcoholic beverages, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 221							
Net profit margin	1997	6.5	0.9	-4.6	0.9	0.9	1.7
	1998	5.7	0.9	-3.6	0.9	1.0	0.9
	1999	6.6	2.0	-1.2	2.5	1.8	0.6
Pretax profit margin	1997	7.8	1.3	-4.0	1.4	1.2	2.4
	1998	6.7	1.4	-3.2	1.5	1.3	1.2
	1999	8.8	2.5	-0.9	2.7	2.3	1.0
Gross profit margin	1997	56.0	37.0	20.4	50.0	24.4	32.8
	1998	54.3	35.5	21.5	50.5	23.0	29.5
	1999	60.7	38.7	22.5	54.4	25.7	26.2
Pretax profit to assets	1997	13.6	3.3	-7.7	3.0	4.0	4.6
	1998	14.3	2.5	-6.2	2.2	5.2	6.4
	1999	17.9	5.4	-2.2	4.1	6.3	3.4
Return on equity	1997	30.5	9.2	-5.5	9.2	9.2	8.1
	1998	31.3	12.3	-1.2	10.7	15.9	8.5
	1999	34.0	17.5	-1.1	8.2	18.8	6.9
Liabilities to assets	1997	0.53	0.87	1.08	0.90	0.81	0.67
	1998	0.49	0.86	1.15	0.93	0.77	0.61
	1999	0.48	0.83	1.08	0.91	0.73	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.1	2.2
1998-99	1.2	-1.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.5	38.5
1998	59.9	40.1
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: 5222

Industry: Alcoholic beverages, Wholesale

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 148							
Net profit margin	1997	8.8	1.6	-1.9	2.4	0.9	2.1
	1998	8.9	3.1	-0.1	5.3	2.4	2.4
	1999	7.0	1.9	-1.5	1.3	2.2	2.7
Pretax profit margin	1997	12.6	2.3	-1.0	3.8	1.3	2.9
	1998	11.0	3.8	-0.1	6.2	3.1	2.6
	1999	9.9	2.8	-1.0	2.3	3.1	3.4
Gross profit margin	1997	41.6	23.3	16.3	30.5	17.5	...
	1998	44.6	23.7	15.3	41.0	19.1	9.9
	1999	34.2	21.9	14.1	26.5	21.7	17.8
Pretax profit to assets	1997	17.4	4.4	-4.7	4.8	4.3	4.9
	1998	20.3	7.8	-0.7	8.7	6.1	8.0
	1999	19.6	6.1	-2.6	2.3	7.7	8.8
Return on equity	1997	33.9	14.7	2.2	22.9	12.1	...
	1998	42.9	21.3	7.5	21.0	21.3	10.0
	1999	48.2	14.4	-2.3	6.6	21.2	12.0
Liabilities to assets	1997	0.39	0.86	1.15	0.96	0.77	0.84
	1998	0.49	0.79	0.99	0.87	0.75	0.72
	1999	0.58	0.80	1.03	0.90	0.75	0.74

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		15.1	10.4
		10.7	9.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.1	31.9
1998	75.5	24.5
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: 5231

Industry: Drugs, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 177							
Net profit margin	1997	7.6	2.0	-1.5	0.9	3.1	2.1
	1998	9.0	2.7	-2.1	3.2	2.5	1.6
	1999	11.4	3.1	-1.1	4.3	2.4	2.8
Pretax profit margin	1997	9.5	3.1	-1.4	1.4	3.9	2.6
	1998	12.1	3.4	-2.0	4.8	3.1	2.4
	1999	14.9	4.5	-0.5	5.3	4.1	4.1
Gross profit margin	1997	51.3	35.1	22.5	46.4	29.6	34.7
	1998	51.2	34.0	21.9	36.8	31.9	31.7
	1999	49.1	34.7	23.6	37.6	32.9	38.6
Pretax profit to assets	1997	17.5	5.4	-2.2	2.0	9.1	5.9
	1998	20.5	7.2	-5.0	7.1	7.2	6.5
	1999	20.3	7.6	-2.6	7.8	7.6	8.3
Return on equity	1997	31.9	10.5	0.8	4.7	15.6	14.5
	1998	36.3	15.8	4.6	8.8	18.9	21.8
	1999	48.4	18.6	3.6	16.4	18.9	18.9
Liabilities to assets	1997	0.30	0.72	0.99	0.73	0.72	0.74
	1998	0.40	0.79	1.02	0.68	0.81	0.81
	1999	0.30	0.71	0.95	0.61	0.78	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	8.5	9.2
	1998-99	11.6	8.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		66.8	33.2
		67.6	32.4
		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: 5232

Industry: Toilet Soaps and Preparations, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 446							
Net profit margin	1997	5.6	1.4	-2.6	1.1	1.8	1.8
	1998	6.6	1.5	-2.5	0.5	2.0	1.5
	1999	6.2	1.6	-2.7	0.7	2.0	1.6
Pretax profit margin	1997	7.0	1.8	-2.3	1.4	2.1	2.3
	1998	7.6	1.9	-1.9	0.8	2.4	2.0
	1999	7.8	2.0	-2.6	0.8	2.7	2.2
Gross profit margin	1997	50.2	40.3	29.8	40.7	40.1	39.9
	1998	49.6	39.9	28.3	41.2	38.7	39.6
	1999	50.9	40.9	32.3	41.8	39.6	40.0
Pretax profit to assets	1997	15.5	3.6	-6.2	2.0	4.6	5.5
	1998	15.8	3.7	-4.7	1.4	5.5	4.7
	1999	16.3	4.1	-7.0	1.2	6.5	6.5
Return on equity	1997	29.9	12.7	1.1	11.9	12.8	10.1
	1998	40.0	16.1	3.3	15.7	16.4	12.0
	1999	40.2	14.2	2.6	16.4	13.5	12.9
Liabilities to assets	1997	0.40	0.77	1.03	0.87	0.68	0.70
	1998	0.46	0.80	1.07	0.87	0.73	0.69
	1999	0.46	0.76	1.08	0.86	0.69	0.65

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.0	13.7
1998-99	3.1	12.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.8	34.2
1998	66.0	34.0
1999	66.0	34.0

(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: 5239

Industry: Drug Sundries and Other Drugs and Toilet Preparations, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 176		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	4.8	1.4	-0.9	1.0	1.7	2.1
	1998	6.4	2.1	-0.7	2.6	2.1	2.4
	1999	5.9	2.4	-0.1	3.9	1.9	2.1
Pretax profit margin	1997	6.1	1.6	-0.9	1.1	1.9	2.8
	1998	7.7	2.6	-0.5	2.9	2.5	3.1
	1999	7.4	3.0	-0.1	4.5	2.4	4.3
Gross profit margin	1997	44.6	35.3	25.4	36.4	30.8	33.9
	1998	51.0	37.4	27.4	40.4	33.9	31.6
	1999	47.7	33.1	25.3	36.5	32.5	35.7
Pretax profit to assets	1997	16.6	3.9	-2.5	1.9	4.6	5.0
	1998	17.5	6.2	-1.6	6.1	6.3	6.4
	1999	17.2	6.8	0.1	7.0	6.3	8.6
Return on equity	1997	33.6	13.5	2.6	6.8	15.4	21.9
	1998	28.8	13.9	5.4	15.0	13.7	14.3
	1999	47.0	19.3	7.5	21.9	18.8	14.9
Liabilities to assets	1997	0.45	0.79	1.04	0.92	0.70	0.71
	1998	0.47	0.80	1.00	0.87	0.72	0.71
	1999	0.41	0.73	0.98	0.74	0.70	0.61

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.9	10.7
1998-99		6.1	17.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.7	30.3
1998		72.3	27.7
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: 5241

Industry: Tobacco Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 39							
Net profit margin	1997	6.0	1.0	-1.2	0.6	1.1	0.3
	1998	11.2	1.1	-3.1	8.2	0.6	0.6
	1999	13.3	0.1	-4.5	1.9	-0.6	0.7
Pretax profit margin	1997	6.8	1.4	-0.6	4.1	1.4	0.5
	1998	15.1	1.8	-2.6	11.8	0.8	0.8
	1999	16.1	0.2	-2.8	4.2	-0.6	1.1
Gross profit margin	1997	37.9	19.1	11.0	30.4	13.9	8.4
	1998	37.9	19.4	10.4	37.8	13.4	8.1
	1999	38.2	20.4	10.1	33.7	12.8	8.2
Pretax profit to assets	1997	13.9	3.8	-5.6	2.3	3.8	2.2
	1998	17.1	4.6	-6.4	6.7	3.3	3.4
	1999	26.1	0.5	-8.3	2.6	-0.3	3.8
Return on equity	1997	44.2	10.5	0.7	11.3	10.1	4.4
	1998	38.6	16.7	2.2	29.9	16.7	6.5
	1999	33.4	0.2	-11.4	26.7	-2.7	5.4
Liabilities to assets	1997	0.28	0.66	0.98	0.36	0.66	0.51
	1998	0.26	0.66	1.04	0.50	0.68	0.62
	1999	0.23	0.62	0.97	0.48	0.65	0.54

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-8.4	-0.4
1998-99	12.0	9.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.4	27.6
1998	72.3	27.7
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: 5311

Industry: Men's and Boys' Clothing and Furnishings, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 290							
Net profit margin	1997	6.1	1.3	-1.9	1.0	1.6	2.2
	1998	6.5	1.7	-1.8	1.5	2.0	1.5
	1999	8.9	2.5	-2.1	3.5	2.2	1.7
Pretax profit margin	1997	7.2	1.6	-1.8	1.1	1.8	2.8
	1998	8.5	2.6	-1.1	2.6	2.6	1.9
	1999	10.4	3.1	-1.7	3.9	2.6	2.1
Gross profit margin	1997	40.9	29.3	19.8	31.5	27.6	22.3
	1998	38.2	29.3	19.4	34.9	26.9	26.4
	1999	40.1	29.9	22.5	33.5	26.8	25.0
Pretax profit to assets	1997	14.3	2.6	-3.3	1.8	4.0	5.7
	1998	15.4	3.6	-3.3	3.5	3.9	6.0
	1999	18.5	5.0	-3.8	5.4	4.2	7.5
Return on equity	1997	29.0	9.3	0.6	6.9	11.9	17.0
	1998	34.2	10.4	1.6	8.2	12.2	17.1
	1999	37.7	13.3	2.3	12.0	14.8	16.2
Liabilities to assets	1997	0.43	0.75	1.02	0.73	0.76	0.76
	1998	0.43	0.78	1.00	0.83	0.75	0.72
	1999	0.38	0.72	0.97	0.64	0.74	0.72

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.8	6.3
1998-99	7.8	-3.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.4	29.6
1998	71.9	28.1
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: 5312

Industry: Women's, Misses' and Children's Outerwear Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 322							
Net profit margin	1997	6.0	1.6	-2.5	1.4	1.7	1.1
	1998	8.7	2.3	-2.6	3.0	1.8	2.0
	1999	7.9	2.3	-2.6	2.8	1.8	1.7
Pretax profit margin	1997	7.2	1.7	-2.5	1.4	2.0	1.2
	1998	11.7	2.9	-2.3	3.8	2.2	2.5
	1999	10.0	3.0	-2.1	3.6	2.2	2.0
Gross profit margin	1997	40.1	30.4	20.5	34.9	27.7	22.9
	1998	40.1	29.8	23.0	36.0	27.2	24.9
	1999	42.1	31.2	21.7	38.2	28.5	24.5
Pretax profit to assets	1997	13.3	3.3	-4.4	3.3	3.9	3.0
	1998	17.2	5.6	-3.9	5.7	5.3	4.6
	1999	16.6	4.8	-4.3	5.1	4.5	4.7
Return on equity	1997	31.6	10.1	-0.0	6.7	14.4	10.9
	1998	40.8	14.9	2.8	12.3	16.2	13.1
	1999	27.8	9.8	-0.9	9.8	9.7	10.8
Liabilities to assets	1997	0.36	0.80	1.03	0.86	0.69	0.81
	1998	0.38	0.75	1.03	0.78	0.73	0.75
	1999	0.39	0.76	1.02	0.88	0.65	0.73

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.2	0.9
	1998-99		2.0	3.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	65.5	34.5
	1998	72.1	27.9
	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: 5313

Industry: Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 223							
Net profit margin	1997	4.1	1.1	-2.2	0.8	1.4	1.7
	1998	5.9	1.1	-3.4	0.6	1.5	1.3
	1999	4.3	-0.2	-7.3	-1.0	1.1	1.3
Pretax profit margin	1997	5.8	1.4	-1.7	1.0	1.6	2.2
	1998	6.8	1.5	-3.2	0.9	1.6	1.7
	1999	5.2	0.3	-6.4	-0.6	1.2	1.8
Gross profit margin	1997	44.2	34.5	24.4	37.1	29.7	23.2
	1998	43.4	31.7	23.5	36.9	28.3	24.1
	1999	43.4	31.1	23.4	35.7	27.7	24.6
Pretax profit to assets	1997	14.1	3.3	-4.5	2.8	4.3	4.5
	1998	13.4	2.5	-5.1	1.1	4.5	4.0
	1999	12.1	0.4	-9.1	-1.2	4.7	6.0
Return on equity	1997	39.3	13.7	0.8	12.4	13.9	12.9
	1998	29.0	8.0	-1.0	6.1	9.2	14.5
	1999	26.1	10.6	-6.8	3.1	13.7	14.6
Liabilities to assets	1997	0.44	0.84	1.02	0.89	0.73	0.67
	1998	0.45	0.75	0.99	0.81	0.72	0.78
	1999	0.45	0.78	1.05	0.87	0.70	0.73

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		12.8	3.3
		10.5	0.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.0	30.0
1998	64.0	36.0
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: 5314

Industry: Footwear, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 211							
Net profit margin	1997	4.9	0.6	-5.7	-0.6	0.8	0.9
	1998	9.1	2.0	-1.7	2.1	1.9	1.0
	1999	6.1	2.0	-2.0	1.7	2.5	1.4
Pretax profit margin	1997	6.0	0.9	-5.5	0.6	1.0	1.2
	1998	10.0	2.8	-1.3	3.2	2.2	1.5
	1999	8.0	2.9	-1.7	2.1	3.0	1.8
Gross profit margin	1997	35.2	27.0	19.8	29.3	25.5	23.0
	1998	36.4	27.0	19.4	32.5	24.3	25.1
	1999	37.4	28.7	19.7	34.7	27.8	23.9
Pretax profit to assets	1997	10.6	1.4	-6.9	-0.5	1.8	3.1
	1998	19.5	4.6	-3.8	5.4	4.3	3.3
	1999	17.9	4.2	-3.8	2.7	6.1	7.6
Return on equity	1997	15.5	3.4	-3.6	1.6	6.3	13.9
	1998	41.6	9.8	0.9	6.6	13.0	11.5
	1999	31.7	9.8	0.5	2.6	12.5	21.5
Liabilities to assets	1997	0.40	0.82	1.05	0.89	0.79	0.80
	1998	0.33	0.75	1.01	0.70	0.79	0.80
	1999	0.25	0.67	0.96	0.60	0.69	0.79

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.4	4.4
1998-99	-6.6	11.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.2	39.8
1998	69.3	30.7
1999	68.1	31.9

(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

Industry: Other Apparel, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 493							
Net profit margin	1997	6.1	1.7	-3.3	1.4	1.8	1.6
	1998	5.5	1.3	-3.5	1.9	1.0	1.3
	1999	7.1	1.7	-3.0	1.3	1.9	1.2
Pretax profit margin	1997	7.7	2.3	-2.6	2.2	2.3	2.0
	1998	6.7	1.7	-3.0	2.3	1.2	1.6
	1999	8.6	2.4	-2.1	2.0	2.6	1.6
Gross profit margin	1997	41.0	29.0	19.3	33.8	25.6	23.3
	1998	38.9	27.6	19.1	35.5	24.9	21.4
	1999	44.1	30.1	21.1	37.1	27.7	22.1
Pretax profit to assets	1997	14.0	4.3	-5.4	3.3	5.1	6.2
	1998	14.0	2.8	-5.2	2.8	2.8	4.2
	1999	16.4	4.2	-4.7	2.6	5.4	4.0
Return on equity	1997	32.2	14.2	2.0	13.1	15.1	11.6
	1998	32.3	9.1	-2.3	6.5	11.3	9.8
	1999	40.0	14.7	0.2	11.1	17.8	11.4
Liabilities to assets	1997	0.40	0.79	1.03	0.83	0.73	0.70
	1998	0.46	0.83	1.06	0.88	0.80	0.69
	1999	0.41	0.79	1.05	0.81	0.75	0.72

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.4	9.2
	1998-99		-2.8	-7.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.6	33.4
	1998	63.9	36.1
	1999	66.6	33.4

(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: 5321

Industry: Piece Goods, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 416							
Net profit margin	1997	6.0	2.0	-0.6	1.1	2.3	1.5
	1998	6.4	2.3	-1.1	1.7	2.3	1.5
	1999	6.5	2.1	-0.9	1.9	2.3	1.6
Pretax profit margin	1997	7.6	2.5	-0.4	1.8	2.8	2.1
	1998	7.8	2.9	-1.1	1.7	3.1	2.1
	1999	8.6	2.9	-0.4	2.8	3.0	2.1
Gross profit margin	1997	37.3	26.9	17.6	33.7	24.3	19.3
	1998	37.1	27.4	17.9	34.0	23.6	20.2
	1999	36.9	28.7	20.8	36.2	26.0	20.5
Pretax profit to assets	1997	12.4	4.1	-0.9	1.6	4.9	5.0
	1998	14.2	4.4	-1.7	2.5	5.6	4.5
	1999	13.4	4.4	-1.0	2.8	5.0	4.2
Return on equity	1997	29.1	9.3	1.9	8.3	10.7	13.7
	1998	31.8	11.1	2.1	7.8	11.3	12.7
	1999	25.3	8.9	1.0	5.7	9.7	11.3
Liabilities to assets	1997	0.45	0.75	0.96	0.82	0.72	0.72
	1998	0.37	0.68	0.93	0.72	0.66	0.70
	1999	0.37	0.68	0.93	0.71	0.67	0.69

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		4.2	3.3
		-1.7	-1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.5	24.5
	1998	73.6	26.4
	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: 5329

Industry: Notions and Other Dry Goods, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 130							
Net profit margin	1997	7.6	1.2	-3.1	-0.2	1.7	1.8
	1998	8.3	2.0	-1.3	2.4	1.4	1.9
	1999	6.9	0.9	-2.0	0.7	1.3	2.1
Pretax profit margin	1997	8.7	1.5	-2.9	0.5	2.5	2.3
	1998	10.2	2.3	-0.9	3.2	1.6	2.4
	1999	7.6	1.0	-1.7	1.0	1.6	3.5
Gross profit margin	1997	41.8	33.9	26.1	37.0	32.3	27.4
	1998	39.9	33.8	24.8	36.2	31.9	24.9
	1999	45.8	34.6	25.9	36.9	32.5	35.8
Pretax profit to assets	1997	13.2	2.2	-4.1	0.8	4.3	5.2
	1998	15.0	4.4	-1.8	5.5	3.9	5.7
	1999	12.9	1.9	-3.3	1.7	3.4	6.8
Return on equity	1997	24.6	7.7	-3.8	3.7	9.5	7.9
	1998	26.6	8.9	-1.7	8.3	8.9	11.0
	1999	23.7	7.0	-3.0	6.2	7.3	8.7
Liabilities to assets	1997	0.38	0.67	0.95	0.75	0.61	0.70
	1998	0.37	0.67	0.90	0.68	0.64	0.68
	1999	0.36	0.67	0.89	0.63	0.67	0.62

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.1	4.4
	1998-99		3.5	0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.5	37.5
	1998	71.2	28.8
	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: 5411

Industry: Electrical Household Appliances, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 180							
Net profit margin	1997	6.1	1.6	-0.8	1.5	1.9	1.0
	1998	5.5	1.4	-2.7	1.0	1.7	1.3
	1999	6.0	2.1	-0.9	3.1	1.8	1.2
Pretax profit margin	1997	7.3	2.0	-0.5	1.7	2.4	1.2
	1998	7.5	2.0	-2.2	1.4	2.6	2.1
	1999	7.7	2.8	-0.6	3.5	2.1	1.6
Gross profit margin	1997	45.1	31.1	23.3	38.8	25.9	23.6
	1998	42.0	32.1	22.8	38.6	28.8	22.4
	1999	42.0	31.0	23.0	40.2	27.8	23.8
Pretax profit to assets	1997	14.2	5.5	-1.8	3.0	6.9	2.7
	1998	16.0	4.1	-5.4	2.1	7.6	4.2
	1999	14.1	4.7	-1.9	4.3	5.8	3.5
Return on equity	1997	30.0	12.5	2.3	12.1	12.6	7.0
	1998	36.6	12.2	-0.6	9.7	17.0	11.3
	1999	30.1	12.9	3.0	12.0	16.0	10.7
Liabilities to assets	1997	0.44	0.74	1.00	0.90	0.63	0.75
	1998	0.47	0.75	0.99	0.82	0.74	0.69
	1999	0.41	0.68	1.00	0.68	0.72	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.3	4.9
1998-99	0.9	4.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.7	25.3
1998	66.4	33.6
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: 5412

Industry: Electronic Household Appliances, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 242							
Net profit margin	1997	5.5	1.1	-3.4	0.7	1.6	1.1
	1998	6.1	1.5	-1.7	1.4	1.9	0.9
	1999	5.3	1.3	-2.2	1.1	1.4	1.4
Pretax profit margin	1997	6.9	1.5	-3.1	1.1	1.9	1.6
	1998	7.7	2.0	-1.6	1.5	2.6	1.3
	1999	6.6	1.7	-2.3	1.1	1.8	1.7
Gross profit margin	1997	45.7	33.0	22.8	35.8	30.2	25.0
	1998	41.7	29.1	21.0	35.2	27.1	22.8
	1999	43.6	30.5	20.1	37.0	29.2	23.6
Pretax profit to assets	1997	13.2	3.0	-6.3	0.8	4.6	6.2
	1998	12.8	3.9	-3.3	1.0	5.4	3.7
	1999	13.6	3.6	-5.8	2.1	4.4	6.4
Return on equity	1997	37.8	15.4	4.1	10.4	18.6	13.6
	1998	34.2	10.5	0.1	10.7	10.4	14.8
	1999	29.1	13.6	-0.5	9.6	15.0	14.9
Liabilities to assets	1997	0.50	0.80	1.04	0.86	0.75	0.69
	1998	0.44	0.78	1.02	0.89	0.69	0.76
	1999	0.46	0.75	1.00	0.89	0.68	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.4	7.5
1998-99		2.8	-1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.7	35.3
1998		66.2	33.8
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: 5421

Industry: Household Furniture, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 280							
Net profit margin	1997	7.9	2.1	-3.3	2.1	2.1	1.0
	1998	11.8	3.5	-1.0	5.1	2.7	2.6
	1999	12.4	3.2	-1.1	4.1	2.7	2.6
Pretax profit margin	1997	10.4	2.4	-2.2	2.3	2.4	1.3
	1998	15.4	4.6	0.2	6.8	3.3	3.3
	1999	14.7	4.3	-0.4	5.4	3.3	3.2
Gross profit margin	1997	40.9	28.6	19.9	32.4	26.6	25.5
	1998	47.0	32.6	20.4	40.6	26.5	23.7
	1999	44.9	32.0	22.0	35.8	28.2	26.0
Pretax profit to assets	1997	20.8	4.8	-5.5	2.6	6.5	4.1
	1998	31.0	9.0	-1.1	11.4	7.4	7.3
	1999	28.4	8.8	-1.4	9.0	7.7	8.6
Return on equity	1997	39.0	12.6	-0.2	8.7	18.0	3.5
	1998	39.5	16.7	4.5	14.3	18.3	15.6
	1999	38.7	13.2	2.3	12.5	14.5	15.4
Liabilities to assets	1997	0.32	0.76	1.04	0.73	0.79	0.70
	1998	0.32	0.67	1.01	0.61	0.78	0.77
	1999	0.31	0.68	0.98	0.59	0.73	0.78

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		18.2	8.4
1998-99		8.1	2.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.4	32.6
1998		77.2	22.8
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: 5431

Industry: China, Glassware, Crockery and Pottery, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 117							
Net profit margin	1997	4.3	0.5	-3.2	-1.8	1.1	2.0
	1998	5.3	2.0	-1.6	0.9	2.2	1.9
	1999	7.1	2.9	0.2	3.1	2.3	1.2
Pretax profit margin	1997	5.3	0.6	-2.7	-1.8	1.4	2.6
	1998	6.0	2.7	-1.3	1.2	2.8	2.4
	1999	7.9	3.0	0.3	3.3	2.9	1.4
Gross profit margin	1997	43.4	33.9	25.8	35.0	32.7	33.4
	1998	43.0	34.1	25.6	33.2	34.6	30.6
	1999	42.2	35.1	26.4	38.8	31.9	31.6
Pretax profit to assets	1997	9.8	0.9	-7.7	-3.3	2.5	5.2
	1998	11.4	4.0	-2.1	2.5	5.3	4.3
	1999	17.3	6.1	0.5	4.3	6.1	3.0
Return on equity	1997	21.4	6.9	-4.7	-6.7	8.0	9.2
	1998	37.3	10.6	0.2	5.8	12.6	11.8
	1999	33.7	16.8	3.9	9.9	17.1	5.9
Liabilities to assets	1997	0.48	0.78	1.06	1.00	0.72	0.70
	1998	0.60	0.81	1.07	0.97	0.73	0.70
	1999	0.55	0.77	1.00	0.99	0.66	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	15.0	10.6
1998-99	12.5	6.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.8	39.2
1998	73.2	26.8
1999	79.4	20.6

(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: 5432

Industry: Floor Coverings, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 220							
Net profit margin	1997	4.8	1.2	-1.9	0.3	1.6	1.6
	1998	4.3	1.3	-1.3	1.1	1.3	1.3
	1999	4.5	1.3	-1.7	0.6	1.7	1.5
Pretax profit margin	1997	5.9	1.4	-1.9	0.3	1.7	2.4
	1998	5.2	1.6	-1.0	1.4	1.7	1.7
	1999	5.5	1.4	-0.9	0.7	1.9	2.1
Gross profit margin	1997	36.2	28.4	20.5	34.7	26.4	23.4
	1998	35.1	26.9	19.8	31.3	25.0	23.1
	1999	34.0	28.9	20.5	33.2	25.8	21.9
Pretax profit to assets	1997	12.1	3.0	-2.7	0.8	4.1	7.3
	1998	12.2	3.6	-2.3	1.9	4.3	4.9
	1999	13.1	3.1	-2.7	0.7	4.9	5.6
Return on equity	1997	29.5	13.6	2.9	12.9	13.6	10.0
	1998	32.6	14.1	3.3	10.8	14.7	12.4
	1999	32.4	15.1	2.8	10.3	15.3	14.5
Liabilities to assets	1997	0.51	0.83	1.05	0.94	0.76	0.72
	1998	0.53	0.80	1.01	0.94	0.75	0.74
	1999	0.50	0.72	0.99	0.80	0.71	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.6	2.5
1998-99	8.2	9.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.3	32.7
1998	69.6	30.4
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: 5433

Industry: Linens, Draperies and Other Textile Furnishings, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 125							
Net profit margin	1997	6.3	1.2	-4.4	0.9	1.3	2.5
	1998	7.1	1.7	-0.9	2.0	1.7	1.6
	1999	7.9	2.6	0.1	3.1	2.2	1.7
Pretax profit margin	1997	7.3	1.9	-3.5	1.7	1.9	3.0
	1998	9.0	2.2	-0.8	2.1	2.3	1.9
	1999	9.9	3.4	0.3	3.4	3.3	2.3
Gross profit margin	1997	41.3	31.1	23.2	34.9	29.4	26.6
	1998	43.3	33.0	20.6	39.6	26.8	23.9
	1999	43.3	36.6	25.8	39.9	32.2	23.3
Pretax profit to assets	1997	11.8	3.3	-4.9	2.1	4.3	7.9
	1998	13.6	3.5	-2.3	3.0	4.6	5.1
	1999	16.0	6.5	0.7	5.7	7.9	5.5
Return on equity	1997	23.1	9.3	1.0	6.6	11.1	17.8
	1998	31.7	12.5	2.8	10.8	14.3	9.7
	1999	30.6	13.5	3.3	13.0	15.8	16.9
Liabilities to assets	1997	0.48	0.76	1.01	0.83	0.72	0.66
	1998	0.44	0.71	1.02	0.71	0.71	0.66
	1999	0.40	0.70	0.95	0.69	0.72	0.71

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.2	21.2
	1998-99		6.6	9.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.1	33.9
	1998	68.4	31.6
	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: 5439

Industry: Other Household Furnishings, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 265		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.6	1.4	-1.5	0.6	1.8	2.0
	1998	6.0	1.9	-1.8	0.9	2.4	2.8
	1999	5.5	1.7	-1.1	1.0	2.2	3.5
Pretax profit margin	1997	7.2	1.7	-1.4	0.8	2.0	2.0
	1998	7.1	2.2	-1.6	0.9	2.9	3.5
	1999	6.9	2.2	-0.8	1.4	3.0	3.9
Gross profit margin	1997	46.8	37.2	24.7	38.5	36.3	33.7
	1998	48.2	36.9	26.1	38.4	34.9	39.3
	1999	48.6	36.2	27.8	39.4	34.9	39.4
Pretax profit to assets	1997	12.2	3.2	-4.6	1.7	3.9	4.4
	1998	14.9	4.1	-3.0	1.6	5.3	8.3
	1999	14.8	4.0	-2.7	3.2	5.2	11.8
Return on equity	1997	36.8	11.0	2.7	16.7	9.8	12.9
	1998	33.8	14.0	3.2	15.4	13.3	18.4
	1999	33.6	14.2	3.0	15.6	13.7	12.8
Liabilities to assets	1997	0.48	0.81	1.04	0.96	0.70	0.65
	1998	0.53	0.80	1.06	0.94	0.70	0.51
	1999	0.41	0.74	1.02	0.85	0.60	0.56

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.2	6.2
1998-99	6.6	8.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.8	32.2
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: 5511

Industry: Automobiles, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 421							
Net profit margin	1997	1.9	0.2	-2.7	-2.1	0.5	0.3
	1998	2.9	0.5	-1.4	-0.3	0.5	0.5
	1999	3.3	0.6	-1.7	-0.2	0.8	0.6
Pretax profit margin	1997	2.5	0.3	-2.4	-1.4	0.5	0.3
	1998	3.7	0.6	-1.3	0.6	0.6	0.6
	1999	4.0	0.9	-1.5	0.6	0.9	0.8
Gross profit margin	1997	23.3	11.3	5.6	19.2	9.4	5.0
	1998	21.2	10.0	5.4	19.4	8.0	4.8
	1999	21.6	10.5	5.7	23.5	8.5	4.8
Pretax profit to assets	1997	9.6	0.8	-14.3	-3.1	3.0	4.6
	1998	15.2	2.3	-6.1	-0.2	4.3	5.7
	1999	16.7	3.1	-5.4	0.7	5.4	6.2
Return on equity	1997	28.2	10.0	-1.9	2.4	12.1	14.4
	1998	33.9	14.3	-0.2	4.2	16.9	19.5
	1999	37.5	15.2	-2.9	7.4	20.9	22.0
Liabilities to assets	1997	0.53	0.91	1.07	0.97	0.86	0.74
	1998	0.55	0.86	1.03	0.89	0.82	0.76
	1999	0.48	0.84	1.02	0.88	0.80	0.81

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.9	5.0
1998-99		11.5	17.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	58.4	41.6
1998	63.3	36.7
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: 5512

Industry: Trucks and Buses, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 780							
Net profit margin	1997	6.0	2.1	-0.3	2.2	2.1	0.8
	1998	5.8	2.2	-0.5	1.6	2.4	1.0
	1999	5.7	2.3	-1.0	1.5	2.5	1.0
Pretax profit margin	1997	7.5	2.6	-0.2	2.6	2.6	1.1
	1998	7.4	2.7	-0.5	1.7	3.1	1.3
	1999	7.2	2.9	-0.7	2.2	3.0	1.1
Gross profit margin	1997	42.8	30.6	18.7	37.4	26.4	14.6
	1998	44.9	30.5	20.8	40.5	28.1	14.3
	1999	45.2	32.0	22.7	39.7	28.2	13.7
Pretax profit to assets	1997	15.2	5.2	-0.5	4.0	6.7	3.2
	1998	16.4	6.1	-1.1	3.3	7.3	3.9
	1999	14.3	5.4	-1.6	3.6	7.0	3.6
Return on equity	1997	34.3	15.2	3.1	11.9	15.9	12.4
	1998	36.6	16.2	3.4	10.5	18.5	13.6
	1999	29.4	14.9	1.9	12.0	16.1	13.1
Liabilities to assets	1997	0.49	0.74	0.95	0.78	0.70	0.81
	1998	0.47	0.73	0.95	0.77	0.70	0.82
	1999	0.43	0.70	0.91	0.74	0.65	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.6	20.6
1998-99	3.7	13.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	75.6	24.4
1998	73.6	26.4
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: 5519

Industry: Other Motor Vehicles and Trailers, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Number of firms (1998): 194							
Net profit margin	1997	5.3	1.9	-0.7	3.0	1.0	0.5
	1998	5.7	1.9	-0.7	1.7	2.0	0.7
	1999	5.8	1.5	-1.5	-0.8	2.2	0.9
Pretax profit margin	1997	6.0	2.3	-0.5	3.1	1.3	0.8
	1998	6.8	2.6	-0.5	2.4	2.6	0.9
	1999	7.1	1.8	-1.2	-0.4	2.5	1.0
Gross profit margin	1997	39.2	23.8	14.8	35.8	19.4	13.7
	1998	44.8	26.9	17.1	44.8	21.5	10.8
	1999	48.7	28.3	16.4	51.8	22.7	9.3
Pretax profit to assets	1997	15.5	5.0	-1.1	9.4	4.0	2.7
	1998	16.4	6.4	-2.6	4.3	7.8	3.9
	1999	16.6	4.3	-3.2	-0.8	8.9	3.7
Return on equity	1997	41.1	16.7	3.4	24.6	13.6	5.2
	1998	37.6	15.7	2.7	11.9	18.3	15.9
	1999	40.2	15.9	0.9	16.1	15.8	15.0
Liabilities to assets	1997	0.55	0.80	1.00	0.81	0.80	0.84
	1998	0.51	0.75	0.95	0.73	0.76	0.81
	1999	0.45	0.73	0.97	0.86	0.64	0.80

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.2	23.4
1998-99		7.9	8.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.9	29.1
1998	71.7	28.3
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: 5521

Industry: Tires and Tubes, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 322							
Net profit margin	1997	4.6	1.7	-0.4	0.8	2.1	1.2
	1998	4.3	1.9	0.2	2.5	1.9	1.4
	1999	3.8	1.6	-0.4	1.0	1.9	1.9
Pretax profit margin	1997	5.6	2.1	-0.2	1.0	2.7	1.5
	1998	5.4	2.4	0.3	2.7	2.4	1.7
	1999	4.7	1.9	-0.2	1.2	2.1	2.3
Gross profit margin	1997	38.6	28.7	20.5	36.0	26.9	19.8
	1998	37.0	28.2	21.2	38.0	25.5	20.6
	1999	37.6	28.3	21.1	36.4	26.5	20.1
Pretax profit to assets	1997	12.3	4.4	-0.4	2.2	5.6	3.8
	1998	11.9	5.3	0.9	5.2	5.3	4.3
	1999	10.9	4.4	-0.4	2.4	5.1	5.1
Return on equity	1997	28.0	11.6	0.6	6.7	11.9	11.9
	1998	25.4	12.3	2.9	13.2	12.0	10.5
	1999	24.7	12.2	1.0	7.1	14.5	14.0
Liabilities to assets	1997	0.47	0.72	0.92	0.78	0.71	0.76
	1998	0.45	0.70	0.92	0.74	0.69	0.74
	1999	0.44	0.69	0.90	0.69	0.69	0.72

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.1	-3.5
1998-99	4.5	11.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.5	25.5
1998	79.6	20.4
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: 5529

Industry: Other Motor Vehicle Parts and Accessories, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,751							
Net profit margin	1997	4.6	1.8	-0.7	0.5	2.2	1.5
	1998	4.8	1.9	-0.6	1.6	2.0	1.6
	1999	4.8	1.8	-0.8	0.7	2.2	1.3
Pretax profit margin	1997	5.6	2.2	-0.7	0.7	2.7	2.0
	1998	5.8	2.3	-0.4	2.0	2.4	2.1
	1999	5.9	2.2	-0.7	1.2	2.6	1.5
Gross profit margin	1997	39.7	32.7	26.3	35.1	31.9	28.3
	1998	39.0	32.4	26.4	34.2	32.0	28.6
	1999	39.7	33.1	26.4	35.3	32.3	26.8
Pretax profit to assets	1997	12.1	4.5	-1.2	1.2	5.9	4.9
	1998	12.7	5.1	-0.9	3.2	5.7	5.0
	1999	12.3	4.3	-1.3	1.7	5.6	4.1
Return on equity	1997	24.8	10.6	1.4	6.4	12.2	10.2
	1998	24.5	11.4	1.4	7.0	12.0	9.8
	1999	25.1	11.1	1.2	7.8	11.8	10.4
Liabilities to assets	1997	0.40	0.69	0.92	0.80	0.65	0.70
	1998	0.41	0.70	0.92	0.79	0.66	0.71
	1999	0.38	0.69	0.92	0.80	0.65	0.67

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.4	8.3
	1998-99		2.3	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.9	29.1
	1998	72.8	27.2
	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: 5611

Industry: Iron and Steel Primary Forms and Structural Shapes, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 186							
Net profit margin	1997	6.6	3.0	-0.2	3.9	2.9	1.4
	1998	7.7	3.0	0.1	4.7	2.8	1.3
	1999	7.4	2.6	-0.4	2.7	2.5	1.2
Pretax profit margin	1997	7.6	3.9	0.0	5.3	3.9	1.7
	1998	9.9	3.8	0.3	4.9	3.5	1.8
	1999	9.3	3.6	0.1	3.6	3.7	1.6
Gross profit margin	1997	39.0	29.0	18.4	37.1	25.7	18.0
	1998	37.0	27.1	19.0	33.4	24.9	17.1
	1999	37.2	28.3	20.6	32.1	27.4	16.5
Pretax profit to assets	1997	18.1	7.3	-0.3	5.0	7.5	4.2
	1998	19.3	7.8	0.4	6.1	7.9	4.7
	1999	18.4	6.8	0.1	6.4	7.2	4.4
Return on equity	1997	32.5	15.2	3.8	9.4	17.8	11.4
	1998	41.0	18.2	3.3	11.1	18.2	16.0
	1999	40.1	12.8	0.9	8.1	14.6	15.4
Liabilities to assets	1997	0.39	0.71	0.90	0.64	0.74	0.74
	1998	0.40	0.68	0.92	0.64	0.73	0.78
	1999	0.41	0.70	0.89	0.68	0.71	0.75

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		21.5	8.7
	1998-99		2.6	6.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	78.1	21.9
	1998	80.2	19.8
	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: 5612

Industry: Other Iron and Steel Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 246							
Net profit margin	1997	4.8	1.6	-0.9	0.4	1.9	1.5
	1998	6.0	2.4	-0.5	1.7	2.7	1.2
	1999	6.0	2.2	-0.5	1.7	2.5	1.5
Pretax profit margin	1997	6.1	1.9	-0.8	0.5	2.5	2.0
	1998	7.4	2.7	-0.4	2.0	3.2	1.8
	1999	7.7	3.0	-0.4	2.2	3.4	1.9
Gross profit margin	1997	38.6	27.8	18.7	32.1	26.6	19.1
	1998	41.6	30.4	20.8	38.9	28.4	17.3
	1999	41.8	29.6	19.4	39.7	26.6	19.0
Pretax profit to assets	1997	15.5	4.3	-1.5	0.5	5.4	4.7
	1998	16.8	6.2	-0.5	4.5	7.2	4.9
	1999	15.7	6.4	-0.9	3.6	7.4	5.4
Return on equity	1997	31.4	12.5	0.6	7.0	15.0	17.1
	1998	33.1	15.0	3.6	9.7	19.6	16.0
	1999	28.4	14.7	1.3	5.7	15.7	14.1
Liabilities to assets	1997	0.45	0.74	0.96	0.82	0.69	0.78
	1998	0.39	0.66	0.91	0.66	0.66	0.77
	1999	0.36	0.62	0.90	0.69	0.58	0.76

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		12.0	20.1
1998-99		4.9	1.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.1	27.9
1998	76.7	23.3
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: 5613

Industry: Non-Ferrous Metal and Metal Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 92		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	8.8	1.3	-3.0	-0.9	1.8	...
	1998	6.6	2.3	-0.5	1.1	3.4	1.8
	1999	8.3	3.4	-0.3	3.4	3.5	1.2
Pretax profit margin	1997	11.7	2.2	-3.0	-0.9	3.0	...
	1998	8.2	2.8	-0.5	1.4	4.2	3.4
	1999	10.3	4.4	0.7	4.5	4.3	1.4
Gross profit margin	1997	47.5	30.2	25.1	38.0	26.3	...
	1998	40.0	29.4	19.4	29.7	29.2	12.4
	1999	43.5	30.0	18.7	33.1	29.6	27.5
Pretax profit to assets	1997	20.1	5.7	-10.8	-0.6	6.8	...
	1998	20.6	8.2	-0.8	3.0	11.6	10.6
	1999	18.5	6.7	-0.6	5.1	10.4	3.1
Return on equity	1997	27.5	16.1	-0.9	5.9	16.5	...
	1998	35.6	17.2	3.8	7.1	20.9	...
	1999	44.0	19.5	6.8	16.0	19.5	11.3
Liabilities to assets	1997	0.29	0.61	1.00	0.38	0.74	...
	1998	0.36	0.63	0.95	0.67	0.61	0.79
	1999	0.38	0.65	0.95	0.79	0.61	0.80

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
	10.3	5.0	8.2
			7.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
	1997	1998
	66.7	33.3
	73.3	26.7
	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: 5619

Industry: Combination Metal and Metal Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 36		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	5.9	2.5	-0.8	3.9	1.8	0.9
	1998	6.3	1.8	-1.8	0.4	2.6	1.4
	1999	6.6	1.2	-3.0	-0.4	1.9	1.1
Pretax profit margin	1997	7.4	3.3	-0.8	5.9	2.2	1.9
	1998	8.5	2.0	-1.8	-0.8	3.5	1.6
	1999	8.2	2.1	-2.6	-0.2	3.0	1.7
Gross profit margin	1997	45.5	35.6	18.8	41.3	25.0	15.6
	1998	41.7	24.1	14.1	32.7	17.2	...
	1999	61.5	20.6	11.2	29.9	16.5	...
Pretax profit to assets	1997	19.3	10.3	-1.9	12.0	9.6	6.7
	1998	20.7	5.8	-4.3	-0.2	8.8	5.2
	1999	22.4	5.5	-3.4	2.7	5.5	5.3
Return on equity	1997	31.2	14.0	0.9	14.6	13.2	...
	1998	35.6	14.3	-7.5	1.9	14.6	13.1
	1999	30.7	2.6	-1.5	-0.7	3.2	9.4
Liabilities to assets	1997	0.36	0.62	0.89	0.80	0.55	0.76
	1998	0.31	0.70	1.00	0.75	0.70	0.74
	1999	0.18	0.65	0.91	0.55	0.67	0.61

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.1	9.2
1998-99		5.4	3.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.2	28.8
1998	64.6	35.4
1999	59.0	41.0

(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: 5621

Industry: Hardware, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,013							
Net profit margin	1997	5.3	2.1	-0.6	1.3	2.4	2.1
	1998	5.9	2.4	-0.2	1.7	2.6	1.9
	1999	6.0	2.6	-0.4	2.0	3.0	1.9
Pretax profit margin	1997	6.5	2.6	-0.5	1.7	3.0	2.8
	1998	7.1	2.9	-0.1	1.9	3.4	2.5
	1999	7.5	3.1	0.1	2.5	3.7	2.3
Gross profit margin	1997	38.3	30.3	24.3	32.5	29.1	28.6
	1998	38.7	30.5	24.3	33.9	29.5	28.9
	1999	39.4	30.4	24.7	34.2	29.0	28.9
Pretax profit to assets	1997	13.8	5.3	-1.0	2.8	6.6	6.8
	1998	15.7	5.8	-0.2	3.4	7.2	6.1
	1999	15.7	6.0	0.2	3.9	7.4	6.2
Return on equity	1997	31.4	12.9	2.8	10.1	14.2	13.0
	1998	32.6	14.6	4.9	13.3	15.2	14.1
	1999	29.9	14.0	3.0	11.7	15.9	14.6
Liabilities to assets	1997	0.41	0.69	0.94	0.76	0.65	0.66
	1998	0.42	0.70	0.94	0.79	0.66	0.70
	1999	0.38	0.67	0.91	0.73	0.65	0.70

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.9	6.8
1998-99	5.6	3.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.3	25.7
1998	75.2	24.8
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: 5622

Industry: Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,070							
Net profit margin	1997	5.5	2.1	-0.7	1.8	2.3	1.7
	1998	6.0	1.9	-0.9	1.5	2.3	1.8
	1999	6.2	2.3	-0.4	1.8	2.5	1.8
Pretax profit margin	1997	6.8	2.7	-0.6	2.4	2.9	2.4
	1998	7.4	2.4	-0.7	1.6	2.8	2.4
	1999	7.8	2.8	-0.3	1.9	3.1	2.3
Gross profit margin	1997	39.7	29.7	23.0	36.6	27.1	25.0
	1998	41.4	29.3	21.7	38.1	26.9	25.0
	1999	40.8	30.0	22.8	35.0	28.1	25.9
Pretax profit to assets	1997	16.8	6.2	-1.4	4.3	7.5	5.5
	1998	17.8	5.9	-1.9	3.8	6.8	6.9
	1999	17.9	6.6	-0.6	4.0	7.8	5.3
Return on equity	1997	33.1	15.0	2.5	10.6	15.7	10.8
	1998	35.5	16.7	2.3	14.0	18.1	12.1
	1999	34.9	16.2	3.0	10.9	17.8	9.8
Liabilities to assets	1997	0.43	0.71	0.95	0.74	0.70	0.61
	1998	0.42	0.71	0.95	0.77	0.68	0.61
	1999	0.39	0.65	0.90	0.64	0.65	0.64

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		9.8
		1998-99		4.9
				7.4
				3.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		72.8	27.2
		72.6	27.4
		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.

SIC: 5631

Industry: Lumber, Plywood and Millwork, Wholesale

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,047							
Net profit margin	1997	4.4	1.5	-1.0	0.8	1.7	1.2
	1998	5.0	1.7	-0.9	1.1	1.8	1.1
	1999	5.5	2.1	-0.5	3.1	2.0	1.2
Pretax profit margin	1997	5.5	1.8	-0.9	1.1	2.0	1.6
	1998	6.2	2.2	-0.7	1.8	2.3	1.5
	1999	6.7	2.7	-0.3	3.7	2.4	1.5
Gross profit margin	1997	29.2	23.0	17.5	25.9	22.6	17.4
	1998	29.8	23.1	16.7	25.7	22.1	15.8
	1999	31.1	23.6	16.6	27.6	23.2	15.7
Pretax profit to assets	1997	12.4	3.8	-2.0	1.9	4.4	5.8
	1998	13.9	5.0	-1.4	2.1	6.3	5.7
	1999	15.4	5.8	-0.7	4.3	6.3	5.4
Return on equity	1997	22.3	8.7	-0.0	7.1	8.9	14.2
	1998	27.5	11.3	1.3	5.8	12.5	11.4
	1999	31.5	11.4	1.3	8.2	12.0	12.4
Liabilities to assets	1997	0.38	0.65	0.91	0.74	0.64	0.71
	1998	0.37	0.68	0.95	0.76	0.65	0.70
	1999	0.36	0.66	0.92	0.70	0.65	0.67

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		2.3	-1.4
		4.6	5.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.7	28.3
1998	72.1	27.9
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: 5632

Industry: Paint, Glass and Wallpaper, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 166		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.4	1.8	-1.0	2.1	1.7	1.7
	1998	5.4	1.2	-1.2	0.6	1.8	1.4
	1999	5.8	1.2	-1.8	-0.8	1.9	1.3
Pretax profit margin	1997	8.0	2.2	-1.0	3.0	2.0	2.8
	1998	7.0	1.5	-0.9	0.9	2.2	1.9
	1999	7.3	1.7	-1.6	0.5	2.4	2.5
Gross profit margin	1997	45.1	34.6	26.7	38.8	32.0	24.6
	1998	38.1	32.6	24.2	34.4	30.7	28.1
	1999	39.5	31.8	23.7	39.0	30.2	26.3
Pretax profit to assets	1997	16.5	4.8	-1.9	4.6	4.8	5.7
	1998	13.5	2.9	-3.3	0.6	6.0	4.7
	1999	15.4	4.0	-3.5	-1.1	6.1	7.2
Return on equity	1997	34.4	12.6	1.1	12.9	11.9	10.8
	1998	31.0	12.0	1.2	8.1	16.4	7.7
	1999	27.9	11.4	-2.8	4.2	13.6	10.0
Liabilities to assets	1997	0.37	0.75	0.98	0.79	0.75	0.65
	1998	0.43	0.78	1.01	0.85	0.75	0.71
	1999	0.53	0.79	1.00	0.85	0.74	0.70

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		13.5	7.8
1998-99		5.5	6.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	69.5	30.5
1998	67.0	33.0
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: 5639

Industry: Other Building Materials, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,149							
Net profit margin	1997	4.3	1.2	-1.7	0.9	1.4	1.3
	1998	4.5	1.5	-1.2	1.1	1.6	1.3
	1999	5.0	1.5	-1.1	1.1	1.6	1.5
Pretax profit margin	1997	5.3	1.6	-1.5	1.1	1.7	1.7
	1998	5.5	1.9	-1.0	1.5	2.0	1.8
	1999	6.0	1.9	-0.8	1.5	2.0	2.0
Gross profit margin	1997	33.8	25.6	19.9	31.9	24.4	23.3
	1998	32.1	25.3	19.9	31.4	24.2	23.6
	1999	33.2	26.1	20.1	31.4	25.1	24.5
Pretax profit to assets	1997	11.4	3.2	-3.4	1.7	4.0	4.4
	1998	11.3	3.9	-2.0	2.1	4.3	4.7
	1999	12.5	4.0	-1.8	2.6	4.5	5.4
Return on equity	1997	23.7	8.2	-0.7	6.6	8.8	8.7
	1998	24.2	9.1	1.2	7.1	9.6	9.5
	1999	23.8	8.9	-0.1	7.2	9.2	11.7
Liabilities to assets	1997	0.43	0.69	0.96	0.76	0.66	0.64
	1998	0.44	0.69	0.96	0.81	0.67	0.68
	1999	0.43	0.68	0.93	0.78	0.66	0.68

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	4.6	3.6
		1998-99	3.6	4.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	67.6	32.4
	1998	70.2	29.8
	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: 5711

Industry: Farm Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,440							
Net profit margin	1997	5.0	1.8	-0.4	2.2	1.7	1.1
	1998	5.2	1.8	-0.4	1.9	1.8	1.1
	1999	4.9	1.6	-1.0	1.8	1.6	1.0
Pretax profit margin	1997	6.0	2.1	-0.2	2.6	2.0	1.5
	1998	6.2	2.1	-0.3	2.3	2.1	1.4
	1999	6.0	2.0	-0.8	1.9	2.0	1.2
Gross profit margin	1997	33.1	23.3	15.9	31.3	20.1	12.2
	1998	33.2	23.4	15.8	31.5	20.6	12.5
	1999	35.5	24.5	16.8	32.8	21.9	14.0
Pretax profit to assets	1997	11.6	4.2	-0.5	3.4	4.5	3.6
	1998	12.1	4.0	-0.5	2.9	4.5	3.0
	1999	11.2	3.3	-1.4	2.1	4.0	2.6
Return on equity	1997	23.8	10.0	1.4	7.6	10.8	11.8
	1998	25.0	11.1	2.1	8.0	12.2	10.1
	1999	23.5	9.3	-0.3	6.0	10.3	9.7
Liabilities to assets	1997	0.42	0.69	0.89	0.70	0.68	0.77
	1998	0.41	0.71	0.90	0.71	0.71	0.79
	1999	0.38	0.68	0.89	0.62	0.69	0.78

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.9	-2.1
1998-99		0.4	-10.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	77.1	22.9
1998	76.1	23.9
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: 5721

Industry: Construction and Forestry Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 660							
Net profit margin	1997	6.6	2.2	-1.0	1.7	2.4	2.0
	1998	7.6	2.6	-0.5	3.5	2.4	1.9
	1999	6.7	2.4	-0.7	2.5	2.4	1.3
Pretax profit margin	1997	8.2	2.8	-0.8	2.2	3.0	2.6
	1998	9.1	3.3	-0.3	3.7	3.0	2.4
	1999	8.7	3.2	-0.4	3.3	3.0	1.8
Gross profit margin	1997	45.3	28.1	18.9	40.2	23.6	21.0
	1998	42.1	28.6	18.6	38.4	24.9	19.4
	1999	41.9	27.9	19.4	36.1	25.1	20.4
Pretax profit to assets	1997	17.2	5.2	-1.8	3.8	6.6	5.9
	1998	17.9	6.0	-0.7	6.1	5.9	5.3
	1999	14.5	4.9	-1.0	4.2	5.8	4.6
Return on equity	1997	37.4	12.9	2.0	8.8	14.2	14.8
	1998	35.0	14.2	2.6	13.8	14.3	12.2
	1999	29.7	11.6	0.2	9.7	12.1	11.1
Liabilities to assets	1997	0.45	0.74	0.95	0.78	0.71	0.77
	1998	0.45	0.72	0.94	0.74	0.71	0.69
	1999	0.43	0.69	0.93	0.71	0.69	0.72

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
1997-98			8.2	12.4
1998-99			-1.1	-1.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.6	27.4
1998		74.4	25.6
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: 5722

Industry: Mining Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 439							
Net profit margin	1997	9.9	4.1	-0.2	4.3	4.0	1.6
	1998	8.7	3.8	-0.5	3.7	3.9	1.6
	1999	7.7	2.5	-1.6	1.9	2.9	1.5
Pretax profit margin	1997	12.3	5.2	0.1	5.3	5.1	1.9
	1998	11.0	4.8	-0.4	4.4	5.1	2.1
	1999	9.6	3.4	-1.5	2.6	3.7	2.0
Gross profit margin	1997	44.2	31.3	21.8	37.3	28.6	23.6
	1998	44.9	30.1	21.3	34.7	29.4	21.2
	1999	47.4	31.2	22.7	45.7	29.7	26.3
Pretax profit to assets	1997	21.7	9.5	-0.4	8.7	10.1	5.6
	1998	22.0	9.1	-0.8	5.8	9.8	5.1
	1999	15.8	4.9	-2.5	3.6	5.8	4.1
Return on equity	1997	40.8	20.4	4.9	19.0	20.4	17.4
	1998	36.3	16.2	2.5	12.4	17.5	12.1
	1999	26.9	9.9	-2.2	7.3	12.2	11.9
Liabilities to assets	1997	0.38	0.63	0.86	0.62	0.63	0.78
	1998	0.32	0.58	0.86	0.60	0.58	0.74
	1999	0.32	0.59	0.87	0.62	0.57	0.71

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.3	9.9
	1998-99		-11.0	-17.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	76.9	23.1
	1998	74.1	25.9
	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.

SIC: 5731

Industry: Industrial Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 3,034		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.4	2.5	-0.4	1.8	2.7	1.7
	1998	6.8	2.7	-0.4	2.6	2.8	1.8
	1999	7.0	2.8	-0.4	2.9	2.7	1.7
Pretax profit margin	1997	7.9	3.3	-0.3	2.3	3.6	2.4
	1998	8.6	3.4	-0.2	3.1	3.5	2.3
	1999	8.6	3.5	-0.0	3.6	3.4	2.2
Gross profit margin	1997	42.6	32.0	23.9	38.3	29.5	25.6
	1998	41.8	31.2	23.5	38.5	29.0	25.9
	1999	41.5	31.5	24.2	38.6	29.8	25.5
Pretax profit to assets	1997	17.2	6.8	-0.8	3.8	8.2	5.7
	1998	18.8	7.5	-0.6	5.4	8.3	5.7
	1999	17.9	7.2	-0.3	6.0	7.6	5.4
Return on equity	1997	36.4	16.9	3.7	14.3	18.0	14.1
	1998	35.8	17.4	4.4	14.3	18.8	14.8
	1999	32.1	15.6	3.2	14.3	16.1	13.2
Liabilities to assets	1997	0.42	0.68	0.93	0.73	0.66	0.70
	1998	0.42	0.68	0.92	0.72	0.66	0.70
	1999	0.39	0.66	0.91	0.69	0.65	0.71

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.9	8.4
1998-99		4.9	2.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		74.5	25.5
1998		75.7	24.3
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: 5741

Industry: Electrical Wiring Supplies and Electrical Construction Material, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 516		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.6	2.2	-0.8	1.9	2.2	1.3
	1998	7.3	2.4	-0.5	2.2	2.5	1.1
	1999	7.9	2.7	-0.1	2.4	2.7	1.3
Pretax profit margin	1997	8.5	2.5	-0.8	2.1	2.8	1.8
	1998	9.2	3.1	-0.1	2.7	3.2	1.4
	1999	10.5	3.5	0.3	3.4	3.5	1.6
Gross profit margin	1997	43.5	32.1	23.8	38.0	29.6	24.0
	1998	40.5	29.9	21.6	34.0	28.4	24.4
	1999	41.5	31.6	22.8	35.2	30.0	24.3
Pretax profit to assets	1997	18.0	6.3	-1.4	4.8	6.9	5.2
	1998	18.0	6.7	-0.6	4.9	8.3	3.9
	1999	18.9	7.6	0.3	4.9	8.8	4.7
Return on equity	1997	38.9	16.6	3.8	14.1	17.9	10.4
	1998	36.5	16.8	4.1	12.3	19.6	9.7
	1999	39.1	16.3	4.6	13.2	18.3	11.5
Liabilities to assets	1997	0.43	0.72	0.96	0.71	0.74	0.69
	1998	0.44	0.71	0.96	0.71	0.70	0.72
	1999	0.42	0.67	0.95	0.71	0.67	0.71

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.0	16.7
1998-99		6.7	7.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.7	27.3
1998	76.1	23.9
1999	78.8	21.2

(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: 5742

Industry: Electrical Generating and Transmission Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 235							
Net profit margin	1997	4.7	1.6	-1.3	0.3	2.3	1.9
	1998	7.6	3.1	0.4	2.2	3.4	1.5
	1999	6.1	2.2	-0.2	1.7	2.4	1.1
Pretax profit margin	1997	5.9	2.1	-0.5	0.5	2.9	2.5
	1998	10.0	4.0	0.7	3.3	4.2	2.0
	1999	8.0	2.9	-0.1	2.2	3.1	1.6
Gross profit margin	1997	40.4	30.8	22.6	37.0	27.0	25.2
	1998	40.6	30.2	20.7	32.7	28.1	23.3
	1999	40.6	28.9	21.6	39.0	26.9	22.9
Pretax profit to assets	1997	14.8	5.1	-1.8	1.1	8.0	7.4
	1998	20.7	8.6	1.2	6.4	9.7	5.0
	1999	19.5	7.1	-0.1	7.0	7.4	4.1
Return on equity	1997	34.1	14.9	1.6	5.6	16.7	18.2
	1998	48.7	19.2	5.7	10.0	23.1	13.3
	1999	29.2	15.7	3.7	9.5	17.4	12.5
Liabilities to assets	1997	0.51	0.73	0.97	0.77	0.70	0.78
	1998	0.47	0.69	0.95	0.69	0.69	0.76
	1999	0.45	0.73	0.97	0.75	0.73	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	10.4	-2.1
1998-99	6.4	-10.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	71.7	28.3
1998	79.8	20.2
1999	74.9	25.1

(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: 5743

Industry: Electronic Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,389							
Net profit margin	1997	6.3	1.7	-1.8	1.0	2.4	1.5
	1998	5.7	1.9	-1.4	1.3	2.2	1.8
	1999	7.0	2.2	-0.8	1.8	2.4	1.7
Pretax profit margin	1997	7.9	2.2	-1.5	1.2	2.8	1.9
	1998	6.9	2.3	-1.1	1.5	2.7	2.5
	1999	8.8	2.8	-0.4	2.3	3.0	2.3
Gross profit margin	1997	48.6	35.9	24.8	40.8	32.6	24.2
	1998	47.9	35.0	24.0	41.2	31.7	28.7
	1999	50.1	37.5	26.6	44.9	33.6	27.1
Pretax profit to assets	1997	18.7	5.8	-3.8	2.3	8.0	5.3
	1998	18.5	5.9	-2.8	3.3	7.8	6.6
	1999	21.1	6.8	-1.5	5.2	7.6	6.6
Return on equity	1997	38.4	16.7	2.3	13.6	17.8	14.5
	1998	40.3	18.2	2.8	14.3	19.7	21.0
	1999	38.7	18.3	2.4	15.8	19.4	18.2
Liabilities to assets	1997	0.46	0.75	0.99	0.82	0.70	0.74
	1998	0.48	0.77	1.01	0.82	0.74	0.79
	1999	0.44	0.71	0.96	0.76	0.69	0.74

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		9.9	4.8
	1998-99		6.5	8.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	67.9	32.1
	1998	69.1	30.9
	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: 5744

Industry: Computer and Related Machinery, Equipment and Packaged Software, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 2,263		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	4.8	1.0	-1.6	1.0	1.0	1.0
	1998	4.5	0.9	-1.6	0.8	0.9	0.8
	1999	5.0	1.0	-1.4	1.6	0.9	1.1
Pretax profit margin	1997	5.7	1.2	-1.5	1.2	1.2	1.3
	1998	5.5	1.1	-1.4	1.0	1.2	1.1
	1999	6.1	1.2	-1.3	1.8	1.0	1.7
Gross profit margin	1997	37.3	22.7	14.7	30.9	19.2	13.9
	1998	34.1	21.4	14.5	27.6	19.4	14.6
	1999	36.9	23.4	15.4	31.8	20.2	15.2
Pretax profit to assets	1997	19.6	4.6	-6.6	3.4	5.4	6.7
	1998	19.4	4.3	-6.3	2.3	5.0	5.9
	1999	19.7	4.8	-5.1	4.8	4.8	7.0
Return on equity	1997	49.8	24.9	5.8	23.3	25.8	21.2
	1998	46.9	23.5	3.7	19.2	25.7	19.6
	1999	43.2	21.0	2.7	20.0	22.0	23.4
Liabilities to assets	1997	0.59	0.86	1.05	0.91	0.83	0.80
	1998	0.58	0.85	1.05	0.91	0.82	0.78
	1999	0.53	0.82	1.04	0.85	0.82	0.76

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
1997-98		5.8		3.9	
1998-99		8.2		8.3	

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.0	36.0
1998		65.1	34.9
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: 5749

Industry: Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 181		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	7.1	2.0	-2.1	0.9	2.5	0.8
	1998	7.5	2.9	-1.0	2.2	3.0	1.0
	1999	6.8	2.8	-1.2	1.3	3.5	1.6
Pretax profit margin	1997	8.9	2.4	-2.0	0.9	3.3	1.2
	1998	8.1	3.5	-0.7	2.4	3.7	1.3
	1999	8.3	3.2	-1.0	2.0	4.0	2.0
Gross profit margin	1997	51.4	35.3	24.3	44.8	30.8	24.2
	1998	45.4	31.5	21.8	43.1	28.5	24.9
	1999	43.0	30.2	22.5	36.2	27.7	23.6
Pretax profit to assets	1997	18.4	5.8	-6.5	1.7	7.4	5.0
	1998	18.4	6.7	-1.7	4.6	10.1	4.7
	1999	17.5	7.4	-2.0	3.3	10.1	6.0
Return on equity	1997	31.0	14.9	-1.3	11.6	16.2	11.2
	1998	31.4	15.6	3.3	12.0	18.0	13.7
	1999	41.4	13.8	1.7	12.5	16.4	13.9
Liabilities to assets	1997	0.45	0.74	1.01	0.83	0.66	0.73
	1998	0.39	0.67	0.93	0.75	0.65	0.75
	1999	0.38	0.67	0.91	0.74	0.62	0.68

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.2	13.8
1998-99		4.4	7.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		64.4	35.6
1998		73.1	26.9
1999		71.5	28.5

(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: 5791

Industry: Office and Store Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,401							
Net profit margin	1997	5.4	1.6	-1.0	1.3	1.9	1.8
	1998	5.9	2.0	-0.8	1.8	2.2	1.4
	1999	6.5	2.3	-0.6	2.6	2.2	1.6
Pretax profit margin	1997	6.6	1.9	-0.8	1.5	2.3	2.4
	1998	7.2	2.5	-0.6	2.1	2.7	1.9
	1999	7.9	2.8	-0.4	3.0	2.7	2.2
Gross profit margin	1997	49.4	36.6	25.7	45.0	32.4	23.8
	1998	49.0	35.5	25.7	44.0	32.7	25.4
	1999	50.8	37.2	25.9	45.6	33.2	25.9
Pretax profit to assets	1997	16.7	4.8	-2.5	3.1	6.0	6.9
	1998	17.9	5.9	-1.4	4.5	7.1	5.7
	1999	18.9	6.5	-1.0	6.0	6.8	6.7
Return on equity	1997	34.2	14.6	1.6	10.5	16.8	16.6
	1998	36.4	15.0	2.3	13.3	15.9	13.6
	1999	35.2	14.3	2.3	13.3	14.6	15.2
Liabilities to assets	1997	0.49	0.74	0.96	0.79	0.71	0.73
	1998	0.44	0.72	0.96	0.80	0.68	0.73
	1999	0.42	0.69	0.95	0.76	0.66	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.7	13.6
1998-99	7.8	8.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.2	29.8
1998		72.4	27.6
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: 5792

Industry: Service Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 773							
Net profit margin	1997	5.3	1.5	-1.3	0.8	2.0	1.6
	1998	5.3	1.6	-1.4	1.1	2.2	1.7
	1999	6.3	2.1	-1.0	1.9	2.4	1.6
Pretax profit margin	1997	6.5	1.8	-1.1	0.8	2.5	1.8
	1998	6.7	2.0	-1.2	1.4	2.7	2.3
	1999	7.3	2.5	-0.8	1.9	2.9	2.1
Gross profit margin	1997	46.0	33.1	24.7	40.5	30.3	26.3
	1998	47.6	34.5	24.4	41.7	31.3	25.0
	1999	49.3	34.7	24.1	42.9	30.0	26.5
Pretax profit to assets	1997	14.4	4.0	-2.5	2.1	5.7	3.1
	1998	14.6	4.1	-2.9	2.0	6.5	5.6
	1999	16.2	5.6	-1.6	4.2	7.9	4.6
Return on equity	1997	30.6	12.3	0.8	9.1	14.6	9.1
	1998	33.3	13.4	0.8	9.6	16.8	13.0
	1999	36.2	16.6	1.8	10.8	19.8	9.5
Liabilities to assets	1997	0.44	0.75	0.99	0.82	0.70	0.69
	1998	0.46	0.75	0.99	0.80	0.69	0.67
	1999	0.40	0.70	0.97	0.73	0.68	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.6	10.8
1998-99		6.3	5.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.1	32.9
1998		68.2	31.8
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.

SIC: 5793

Industry: Professional Machinery, Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,227		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	7.7	2.6	-0.7	2.9	2.5	1.6
	1998	7.4	2.5	-0.6	3.1	2.2	2.0
	1999	8.5	3.0	-0.4	4.1	2.6	1.4
Pretax profit margin	1997	9.3	3.3	-0.6	3.5	3.2	2.0
	1998	9.1	3.2	-0.5	3.8	2.8	2.7
	1999	10.4	3.8	-0.1	5.1	3.2	2.0
Gross profit margin	1997	49.4	36.5	26.7	41.8	33.9	31.3
	1998	48.9	34.9	26.6	41.7	32.6	31.1
	1999	49.9	36.0	27.4	43.8	33.9	33.3
Pretax profit to assets	1997	20.6	7.0	-1.4	6.4	7.6	5.1
	1998	19.6	7.2	-1.2	7.1	7.2	5.9
	1999	20.3	8.5	-0.3	8.6	8.5	5.2
Return on equity	1997	33.8	16.7	2.9	17.0	16.5	11.9
	1998	34.9	16.1	3.2	14.9	16.5	13.8
	1999	35.4	17.1	3.8	16.9	17.1	13.0
Liabilities to assets	1997	0.41	0.70	0.96	0.77	0.66	0.70
	1998	0.41	0.72	0.95	0.72	0.71	0.71
	1999	0.38	0.68	0.94	0.71	0.67	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.2	9.1
1998-99	8.4	5.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.1	27.9
1998	72.9	27.1
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: 5799

Industry: Other Machinery, Equipment and Supplies n.e.c., Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 820							
Net profit margin	1997	6.2	1.9	-1.1	1.6	2.0	1.7
	1998	6.5	2.2	-1.1	2.1	2.3	1.6
	1999	7.7	2.6	-0.7	3.0	2.3	1.6
Pretax profit margin	1997	7.8	2.4	-0.9	1.9	2.6	2.4
	1998	8.1	2.9	-0.9	2.8	2.9	2.2
	1999	9.3	3.2	-0.4	3.5	2.9	2.1
Gross profit margin	1997	45.1	31.0	21.4	40.0	28.4	24.6
	1998	42.8	31.4	22.2	36.2	28.2	22.8
	1999	43.7	30.5	22.5	37.8	28.0	22.9
Pretax profit to assets	1997	16.1	4.5	-1.6	3.2	6.2	5.3
	1998	16.6	5.6	-1.9	3.5	7.1	5.6
	1999	18.2	7.4	-0.6	5.3	7.9	4.8
Return on equity	1997	30.6	12.3	1.0	8.9	14.0	13.7
	1998	30.8	14.8	0.5	7.9	18.1	12.1
	1999	33.5	15.4	2.5	9.5	18.5	11.2
Liabilities to assets	1997	0.42	0.70	0.95	0.76	0.67	0.71
	1998	0.43	0.70	0.94	0.76	0.67	0.71
	1999	0.39	0.66	0.93	0.71	0.64	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.9	2.8
1998-99		8.0	-2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.5	29.5
1998		70.5	29.5
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: 5911

Industry: Automobile Wrecking

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 516		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.2	1.6	-1.5	0.5	2.3	2.7
	1998	5.6	1.4	-2.0	1.1	1.7	1.7
	1999	5.9	1.8	-1.1	1.7	1.9	2.2
Pretax profit margin	1997	6.7	2.0	-1.4	0.8	2.8	3.4
	1998	6.8	1.7	-1.4	1.2	2.1	2.3
	1999	7.2	2.2	-0.9	1.9	2.4	2.8
Gross profit margin	1997	60.1	42.5	28.1	50.4	37.3	23.3
	1998	57.5	41.4	27.4	48.7	36.3	39.9
	1999	59.7	39.3	28.0	46.3	37.7	27.6
Pretax profit to assets	1997	12.4	3.7	-1.9	1.4	5.5	7.6
	1998	12.1	3.1	-3.3	1.7	4.7	7.0
	1999	12.2	4.1	-1.4	2.1	5.8	7.9
Return on equity	1997	23.3	7.7	-1.8	4.3	10.6	17.5
	1998	26.4	10.5	-0.3	11.0	10.4	9.2
	1999	24.2	9.5	0.5	8.1	10.7	14.7
Liabilities to assets	1997	0.38	0.68	0.95	0.85	0.56	0.58
	1998	0.38	0.70	0.95	0.82	0.60	0.57
	1999	0.31	0.64	0.90	0.72	0.55	0.62

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.2	1.8
1998-99	2.8	-1.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.7	33.3
1998	65.3	34.7
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: 5919

Industry: Other Waste Materials, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 870		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.5	1.6	-3.3	0.9	2.2	1.5
	1998	6.4	1.8	-3.0	1.1	1.9	1.7
	1999	7.6	1.9	-2.3	2.3	1.8	1.3
Pretax profit margin	1997	7.9	2.1	-2.7	1.1	2.6	1.9
	1998	8.4	2.2	-2.4	1.4	2.4	2.2
	1999	8.5	2.3	-2.2	2.5	2.1	1.8
Gross profit margin	1997	51.1	33.1	20.9	42.9	27.5	17.4
	1998	50.7	33.1	19.3	44.2	28.4	18.1
	1999	51.0	34.4	21.3	47.1	29.5	16.7
Pretax profit to assets	1997	15.6	4.0	-5.1	1.8	6.2	5.4
	1998	15.6	4.5	-5.8	1.7	5.9	6.5
	1999	16.2	4.6	-3.9	3.3	5.1	4.4
Return on equity	1997	32.2	12.3	-1.6	11.8	12.3	13.1
	1998	34.0	12.6	0.2	10.5	13.3	13.6
	1999	31.2	12.4	-0.6	13.4	11.8	12.0
Liabilities to assets	1997	0.44	0.75	0.99	0.85	0.68	0.74
	1998	0.43	0.73	0.97	0.85	0.69	0.72
	1999	0.43	0.71	0.96	0.81	0.69	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.3	3.2
1998-99		2.9	-13.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.2	34.8
1998	66.7	33.3
1999	66.6	33.4

(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: 5922

Industry: Stationery and Office Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 422							
Net profit margin	1997	5.9	1.7	-1.1	1.1	2.1	1.3
	1998	5.4	1.7	-1.1	1.4	1.8	1.5
	1999	5.9	1.8	-1.1	1.8	1.8	1.3
Pretax profit margin	1997	7.1	2.2	-1.0	1.6	2.5	1.6
	1998	6.4	2.1	-0.8	1.8	2.2	2.0
	1999	7.7	2.3	-0.9	2.5	2.3	1.8
Gross profit margin	1997	46.1	35.5	27.4	39.8	33.6	28.4
	1998	44.3	35.1	27.0	39.8	32.4	28.9
	1999	46.2	34.4	27.3	39.9	32.2	29.6
Pretax profit to assets	1997	14.8	4.8	-2.6	2.9	7.1	3.8
	1998	15.7	4.9	-2.1	3.9	6.0	5.3
	1999	15.3	5.5	-1.9	4.1	6.5	6.2
Return on equity	1997	33.6	13.8	-0.7	14.5	13.8	12.0
	1998	34.8	14.0	2.4	9.4	15.0	17.4
	1999	31.8	14.9	4.2	15.2	14.9	18.1
Liabilities to assets	1997	0.45	0.75	0.97	0.81	0.72	0.72
	1998	0.46	0.76	0.96	0.83	0.72	0.71
	1999	0.43	0.75	0.97	0.82	0.69	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.7	7.0
1998-99	5.0	8.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	67.5	32.5
1998	71.5	28.5
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: 5929

Industry: Other Paper and Paper Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 328							
Net profit margin	1997	5.2	1.8	-1.0	1.1	2.1	1.4
	1998	6.3	1.8	-0.5	1.0	2.3	1.6
	1999	6.8	2.0	-0.0	2.0	2.0	1.3
Pretax profit margin	1997	6.6	2.4	-0.7	1.7	2.7	1.9
	1998	8.5	2.6	-0.3	1.6	3.0	2.2
	1999	8.8	2.6	0.2	2.8	2.6	1.7
Gross profit margin	1997	37.6	27.6	19.3	31.1	26.6	22.9
	1998	39.9	30.0	21.8	32.2	27.7	22.6
	1999	37.3	27.7	20.2	30.7	26.3	22.9
Pretax profit to assets	1997	15.6	5.8	-2.8	2.2	7.0	6.4
	1998	17.0	6.4	-0.8	3.3	7.7	6.4
	1999	16.2	7.0	0.2	4.2	7.4	5.6
Return on equity	1997	29.5	13.0	2.8	7.3	18.3	14.5
	1998	33.0	14.5	4.4	11.4	15.0	14.7
	1999	33.4	14.0	3.9	10.3	18.2	10.0
Liabilities to assets	1997	0.37	0.70	0.95	0.78	0.66	0.72
	1998	0.38	0.72	0.96	0.83	0.66	0.76
	1999	0.39	0.71	0.93	0.76	0.66	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	5.0	9.0
	1998-99	6.1	9.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	74.2	25.8
	1998	77.2	22.8
	1999	78.8	21.2

(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: 5931

Industry: Agricultural Feeds, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 315							
Net profit margin	1997	3.2	1.1	-1.0	0.8	1.2	1.1
	1998	3.3	0.8	-1.6	-0.4	1.3	1.1
	1999	3.7	1.2	-1.1	-0.5	1.2	0.7
Pretax profit margin	1997	4.0	1.5	-0.9	1.1	1.5	1.5
	1998	4.0	1.1	-1.2	-0.4	1.6	1.4
	1999	4.4	1.4	-1.0	0.4	1.6	1.0
Gross profit margin	1997	31.5	20.2	14.7	27.4	18.7	13.0
	1998	28.6	20.1	14.6	27.6	18.2	13.3
	1999	29.0	20.6	15.9	27.0	19.0	11.6
Pretax profit to assets	1997	10.4	3.8	-2.7	2.4	4.2	6.0
	1998	11.9	2.7	-4.3	-1.1	4.9	6.0
	1999	13.0	4.6	-2.4	0.4	5.1	5.0
Return on equity	1997	31.4	11.7	2.7	9.8	12.0	14.7
	1998	28.9	10.7	0.8	5.9	11.4	15.2
	1999	30.8	10.3	1.6	5.4	11.6	12.3
Liabilities to assets	1997	0.47	0.77	1.00	0.84	0.73	0.69
	1998	0.49	0.76	1.01	0.92	0.71	0.71
	1999	0.44	0.74	1.00	0.84	0.73	0.70

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.2	2.7
1998-99	0.6	-0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.3	29.7
1998		67.8	32.2
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 5932

Industry: Seeds and Seed Processing, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 146							
Net profit margin	1997	7.6	2.2	-0.4	3.3	2.0	2.1
	1998	7.0	2.4	-1.4	2.6	2.3	1.4
	1999	5.9	2.3	-1.7	4.0	1.9	1.0
Pretax profit margin	1997	9.2	2.7	-0.4	3.4	2.5	2.8
	1998	8.9	2.8	-1.0	2.8	2.8	2.0
	1999	8.4	2.9	-1.5	5.1	2.3	1.7
Gross profit margin	1997	35.6	21.3	13.2	39.0	19.3	16.4
	1998	40.8	23.8	14.3	33.2	21.9	19.7
	1999	46.5	25.6	15.0	34.4	23.2	16.0
Pretax profit to assets	1997	12.7	4.7	-0.3	4.7	4.7	6.6
	1998	14.5	4.0	-1.7	3.7	4.6	5.5
	1999	11.5	4.8	-2.1	6.2	4.4	5.2
Return on equity	1997	20.9	11.3	2.4	7.5	12.1	15.5
	1998	19.7	6.3	-5.5	4.8	9.7	12.4
	1999	17.3	8.1	-6.2	6.0	9.5	13.1
Liabilities to assets	1997	0.40	0.61	0.86	0.62	0.60	0.70
	1998	0.27	0.56	0.85	0.53	0.63	0.74
	1999	0.23	0.55	0.80	0.39	0.65	0.65

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		8.5		1.8
	1998-99		2.9		-3.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.9	24.1
	1998	74.7	25.3
	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: 5939

Industry: Agricultural Chemical and Other Farm Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 275						
Net profit margin	1997	5.8	2.5	-0.3	1.5	2.7
	1998	5.3	2.0	-1.2	1.8	2.1
	1999	5.4	1.7	-1.4	1.7	1.7
						1.4
Pretax profit margin	1997	6.9	3.0	-0.2	2.4	3.2
	1998	6.5	2.7	-1.1	3.1	2.6
	1999	6.8	2.4	-0.7	3.3	2.2
						1.8
Gross profit margin	1997	33.9	21.5	13.8	34.0	19.2
	1998	35.0	21.8	14.7	35.9	19.6
	1999	34.4	23.3	16.1	38.7	20.7
						18.6
Pretax profit to assets	1997	13.7	6.2	-0.5	3.4	7.0
	1998	14.4	5.5	-1.7	2.5	6.5
	1999	13.7	4.0	-1.6	2.8	4.9
						3.8
Return on equity	1997	29.2	14.9	5.1	6.7	16.0
	1998	23.5	10.5	-0.3	4.5	11.3
	1999	26.8	9.9	-1.6	2.7	11.1
						9.7
Liabilities to assets	1997	0.39	0.66	0.91	0.81	0.65
	1998	0.36	0.63	0.86	0.66	0.62
	1999	0.34	0.63	0.88	0.62	0.63
						0.75

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
1997-98		-3.3		-3.4
1998-99		-3.9		1.3

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	77.4	22.6
1998	71.5	28.5
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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 5941

Industry: Toys, Novelties and Fireworks, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 324							
Net profit margin	1997	5.4	1.4	-3.1	0.9	1.6	0.9
	1998	4.9	1.1	-3.6	0.6	1.7	0.9
	1999	5.9	1.6	-2.6	0.7	2.1	2.2
Pretax profit margin	1997	6.6	1.5	-3.3	0.5	2.2	1.4
	1998	6.3	1.6	-3.2	0.7	2.5	1.1
	1999	7.3	2.5	-2.0	0.9	3.0	2.8
Gross profit margin	1997	46.4	34.6	25.5	39.0	32.7	31.4
	1998	44.1	33.5	23.4	33.8	33.5	30.4
	1999	45.3	33.9	24.7	37.6	31.5	28.7
Pretax profit to assets	1997	11.8	2.6	-5.2	1.0	4.2	2.6
	1998	12.7	2.9	-6.5	0.7	4.2	2.4
	1999	13.6	3.2	-3.9	1.4	6.4	5.3
Return on equity	1997	26.2	8.8	-4.4	2.9	10.3	9.2
	1998	27.7	7.8	-1.8	11.1	7.6	9.4
	1999	33.2	11.9	0.4	10.3	13.7	14.2
Liabilities to assets	1997	0.48	0.76	1.02	0.88	0.69	0.73
	1998	0.49	0.76	1.01	0.89	0.63	0.74
	1999	0.41	0.73	1.01	0.83	0.64	0.69

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		1.0		11.6
	1998-99		11.2		13.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	64.0	36.0
	1998	64.4	35.6
	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.

Volume 3 - Small and Medium Firms

Revenue under \$25 million, Reference years 1997, 1998, 1999

Financial Performance Indicators for Canadian Business

SICE: 5942

Industry: Amusement and Sporting Goods, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 541							
Net profit margin	1997	7.2	1.9	-2.7	1.6	2.1	1.3
	1998	5.9	1.6	-2.4	1.5	1.7	1.4
	1999	7.0	2.0	-2.8	2.7	1.5	1.6
Pretax profit margin	1997	8.6	2.2	-2.4	1.8	2.3	1.8
	1998	7.3	1.9	-2.2	1.8	1.9	1.9
	1999	8.7	2.2	-2.5	2.7	2.0	2.1
Gross profit margin	1997	39.5	29.6	21.8	34.0	26.7	25.7
	1998	38.6	30.6	22.3	33.6	28.6	25.9
	1999	43.1	30.7	22.3	35.0	27.0	25.6
Pretax profit to assets	1997	16.7	4.5	-4.4	3.6	5.2	3.0
	1998	13.3	3.3	-4.4	2.3	3.9	3.5
	1999	16.6	3.8	-4.1	3.6	4.2	5.0
Return on equity	1997	31.0	13.7	1.4	15.9	12.1	10.0
	1998	30.5	11.7	-0.5	10.6	12.1	9.7
	1999	35.0	14.6	-0.1	15.5	14.4	10.5
Liabilities to assets	1997	0.50	0.79	1.01	0.85	0.75	0.71
	1998	0.45	0.76	1.00	0.76	0.74	0.72
	1999	0.37	0.73	1.01	0.75	0.72	0.72

Sales - % change year over year

	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
1997-98		4.4		6.6
1998-99		8.4		6.8

Distribution of Firms by profit and loss - Pretax Profit (%)

	<u>Profit</u>	<u>Loss</u>
1997	66.8	33.2
1998	64.7	35.3
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 5951

Industry: Photographic Equipment and Supplies, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 103							
Net profit margin	1997	4.3	0.7	-2.0	-1.6	1.8	1.1
	1998	4.6	1.4	-0.7	1.0	1.5	1.0
	1999	4.2	1.5	-0.9	1.1	1.5	1.4
Pretax profit margin	1997	5.5	0.6	-2.0	-1.2	2.4	1.7
	1998	5.1	1.6	-0.7	0.9	1.8	1.6
	1999	4.0	1.5	-0.7	1.0	1.7	1.8
Gross profit margin	1997	46.8	33.3	21.6	40.0	29.6	26.6
	1998	46.7	32.5	21.5	42.2	26.5	25.4
	1999	47.6	33.1	23.7	44.9	29.7	25.1
Pretax profit to assets	1997	9.7	2.5	-4.5	-2.9	5.5	4.8
	1998	13.0	3.4	-1.5	1.8	5.2	4.6
	1999	13.7	3.4	-1.7	2.3	3.8	4.6
Return on equity	1997	36.9	10.0	0.8	4.0	10.6	12.1
	1998	33.6	11.7	3.5	7.7	11.9	16.4
	1999	30.7	9.6	-3.1	9.8	9.2	14.4
Liabilities to assets	1997	0.44	0.68	1.01	0.86	0.64	0.84
	1998	0.46	0.79	1.00	0.94	0.73	0.78
	1999	0.46	0.77	0.99	0.76	0.78	0.81

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	8.8	8.6
	1998-99	9.3	3.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		65.2	34.8
1997		71.5	28.5
1998		67.0	33.0
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: 5952

Industry: Musical Instruments and Accessories, Wholesale

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Firms \$500,000 to \$5 million	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000		
Number of firms (1998): 128							
Net profit margin	1997	5.1	0.8	-3.5	-0.3	1.3	0.9
	1998	7.1	1.4	-5.6	0.8	2.1	1.4
	1999	9.1	1.9	-2.3	1.5	1.9	1.0
Pretax profit margin	1997	6.1	0.9	-3.7	-0.4	1.7	1.0
	1998	9.2	1.8	-4.4	1.3	2.6	1.9
	1999	11.3	2.5	-1.8	2.5	2.6	2.4
Gross profit margin	1997	47.6	33.8	22.5	40.7	30.2	28.1
	1998	48.2	33.1	23.0	41.0	28.6	27.5
	1999	46.5	33.2	23.6	38.7	30.6	25.6
Pretax profit to assets	1997	13.8	1.2	-7.4	-0.8	3.5	2.7
	1998	10.7	3.8	-6.3	1.3	4.3	4.4
	1999	20.3	4.4	-4.2	2.0	6.9	4.1
Return on equity	1997	28.1	4.5	-10.0	-4.9	13.9	10.6
	1998	34.2	13.2	1.7	11.1	14.9	18.0
	1999	36.8	13.3	-0.5	9.9	18.0	18.7
Liabilities to assets	1997	0.45	0.84	1.04	0.91	0.79	0.72
	1998	0.50	0.82	1.00	0.85	0.76	0.77
	1999	0.34	0.66	0.96	0.61	0.73	0.84

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
	1997-98	1998-99	1997-98	1998-99
		11.0	8.8	
		10.6	7.3	

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	59.2	40.8
1998	64.3	35.7
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: 5961

Industry: Jewellery and Watches, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 481							
Net profit margin	1997	4.7	1.2	-2.3	0.4	1.9	1.5
	1998	5.7	1.8	-1.4	1.2	2.4	1.4
	1999	5.8	1.9	-0.8	1.1	2.4	2.2
Pretax profit margin	1997	5.3	1.6	-1.9	0.6	2.4	2.0
	1998	6.8	2.1	-1.4	1.2	2.9	1.9
	1999	7.3	2.3	-0.6	1.5	2.9	3.0
Gross profit margin	1997	47.0	32.4	19.7	37.2	25.4	23.7
	1998	46.7	32.5	19.6	36.7	26.5	24.1
	1999	46.4	33.2	20.9	38.2	27.6	28.7
Pretax profit to assets	1997	10.4	2.3	-3.5	0.7	4.1	4.5
	1998	12.4	3.8	-1.9	1.8	4.6	4.7
	1999	11.8	3.5	-1.1	1.9	5.1	5.5
Return on equity	1997	24.5	10.2	1.4	6.4	12.3	11.1
	1998	27.2	11.6	2.0	7.5	13.6	10.0
	1999	28.6	10.7	1.3	8.7	12.3	19.2
Liabilities to assets	1997	0.51	0.84	1.02	0.90	0.76	0.75
	1998	0.51	0.80	1.01	0.83	0.76	0.79
	1999	0.49	0.78	0.99	0.81	0.75	0.78

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		12.9	9.9
	1998-99		10.1	12.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	64.3	35.7
	1998	67.8	32.2
	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.

SIC: 5971

Industry: Industrial and Household Chemicals, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 780							
Net profit margin	1997	6.0	1.9	-1.6	1.5	2.7	1.6
	1998	6.1	1.9	-1.0	1.4	2.4	1.6
	1999	5.8	2.1	-1.3	1.3	2.6	1.8
Pretax profit margin	1997	7.5	2.5	-1.4	1.9	3.2	2.3
	1998	7.5	2.4	-0.9	1.8	3.1	2.2
	1999	7.1	2.5	-1.0	1.8	3.1	2.3
Gross profit margin	1997	52.1	36.7	26.8	41.3	33.2	22.8
	1998	48.1	34.8	25.6	41.3	30.7	23.1
	1999	50.1	36.8	25.7	43.2	31.8	24.3
Pretax profit to assets	1997	17.8	5.6	-3.1	3.0	8.7	5.4
	1998	15.6	5.1	-2.4	3.2	7.8	6.2
	1999	15.7	5.5	-2.7	3.3	7.4	5.9
Return on equity	1997	34.4	16.7	4.0	11.2	18.5	13.2
	1998	36.0	14.9	3.5	11.2	16.2	15.1
	1999	35.4	13.7	1.7	10.0	15.6	13.7
Liabilities to assets	1997	0.44	0.74	0.98	0.82	0.67	0.69
	1998	0.45	0.72	1.00	0.85	0.66	0.73
	1999	0.43	0.72	0.97	0.82	0.66	0.72

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	5.9	-1.0
		1998-99	3.6	-2.9

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	72.0	28.0
	1998	70.7	29.3
	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: 5981

Industry: General Merchandise, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,169							
Net profit margin	1997	9.3	2.0	-2.1	2.4	1.6	1.3
	1998	11.0	2.3	-2.0	2.8	1.7	1.4
	1999	12.9	3.0	-1.3	3.4	2.3	1.3
Pretax profit margin	1997	12.0	2.6	-1.9	3.1	1.9	1.8
	1998	13.9	3.0	-1.7	3.6	2.2	1.8
	1999	16.1	4.0	-0.9	5.0	2.8	1.8
Gross profit margin	1997	42.4	27.1	15.8	33.8	20.1	22.5
	1998	44.1	29.7	17.0	34.3	24.7	14.0
	1999	45.5	30.1	17.7	35.2	24.2	21.2
Pretax profit to assets	1997	28.0	6.0	-6.3	5.9	6.1	6.4
	1998	29.4	6.8	-5.6	6.6	7.4	6.0
	1999	30.7	8.7	-2.7	8.6	8.8	5.2
Return on equity	1997	50.0	23.9	4.0	22.3	27.6	16.5
	1998	51.8	25.3	7.1	24.6	27.6	16.8
	1999	45.9	21.7	5.6	20.4	22.8	18.0
Liabilities to assets	1997	0.48	0.84	1.07	0.85	0.83	0.74
	1998	0.42	0.81	1.06	0.83	0.76	0.79
	1999	0.36	0.78	1.04	0.79	0.76	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.7	16.0
1998-99	6.4	9.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.1	33.9
1998	65.6	34.4
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: 5991

Industry: Books, Periodicals and Newspapers, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 397							
Net profit margin	1997	4.9	1.2	-1.1	1.7	0.8	1.9
	1998	3.9	1.1	-1.0	1.2	0.9	1.0
	1999	4.4	1.0	-1.1	1.2	0.6	1.0
Pretax profit margin	1997	6.1	1.7	-0.8	2.5	0.9	2.7
	1998	4.8	1.2	-0.8	1.5	1.1	1.5
	1999	5.5	1.2	-0.9	2.1	0.7	1.6
Gross profit margin	1997	47.1	29.1	17.1	36.8	24.5	26.4
	1998	45.7	29.2	16.4	35.7	22.5	23.9
	1999	45.6	29.3	16.4	34.0	24.9	24.3
Pretax profit to assets	1997	20.6	6.7	-4.2	6.9	5.8	5.4
	1998	19.3	5.3	-4.2	5.7	4.8	3.9
	1999	19.2	4.5	-3.7	5.0	3.9	3.9
Return on equity	1997	39.2	16.0	3.4	15.9	16.7	10.2
	1998	39.1	16.6	2.3	16.2	17.2	8.6
	1999	31.3	11.0	-1.6	11.4	10.6	8.3
Liabilities to assets	1997	0.40	0.74	1.00	0.77	0.72	0.80
	1998	0.45	0.75	1.00	0.76	0.75	0.85
	1999	0.41	0.68	0.94	0.65	0.75	0.88

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
1997-98			2.1		4.4
1998-99			4.7		5.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.7	30.3
1998		66.3	33.7
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: 5992

Industry: Second-Hand Goods, Wholesale (Except Machinery and Automotive)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 43							
Net profit margin	1997	5.6	1.0	-1.9	0.8	1.4	...
	1998	4.4	1.3	-1.1	1.1	1.6	1.9
	1999	7.5	2.9	-0.1	3.0	2.9	...
Pretax profit margin	1997	7.0	1.1	-1.9	1.0	1.7	...
	1998	5.2	1.1	-1.1	1.1	2.1	2.7
	1999	8.0	3.0	-0.5	2.9	3.0	...
Gross profit margin	1997	57.3	38.9	25.2	52.8	28.5	...
	1998	65.3	34.3	22.0	51.9	26.1	14.9
	1999	72.1	34.3	23.5	57.2	26.6	...
Pretax profit to assets	1997	21.6	2.5	-8.3	0.9	4.2	...
	1998	14.9	3.5	-2.4	2.8	3.9	8.8
	1999	22.9	8.0	-0.1	8.0	8.0	...
Return on equity	1997	46.3	22.2	-2.8	18.1	34.8	...
	1998	49.1	18.4	2.1	12.2	21.2	22.5
	1999	56.6	32.4	8.7	36.4	28.5	...
Liabilities to assets	1997	0.60	0.83	1.04	0.86	0.75	...
	1998	0.62	0.87	1.02	0.98	0.82	0.62
	1999	0.57	0.80	1.02	0.80	0.75	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.2	...
1998-99		7.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.5	41.5
1998		68.6	31.4
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: 5993

Industry: Forest Products, Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 117							
Net profit margin	1997	7.8	1.2	-6.8	-0.6	1.4	1.0
	1998	8.6	2.8	-1.2	2.5	3.0	1.6
	1999	7.0	1.8	-2.6	-1.0	1.9	1.3
Pretax profit margin	1997	9.8	1.4	-6.8	-0.4	2.0	1.3
	1998	9.6	3.7	-0.9	4.1	3.6	2.0
	1999	8.4	3.8	-2.1	2.5	3.8	1.9
Gross profit margin	1997	37.3	19.7	10.2	32.1	18.5	7.2
	1998	35.6	19.5	7.5	36.6	15.8	9.7
	1999	41.4	22.3	9.0	38.1	18.0	12.9
Pretax profit to assets	1997	19.5	3.1	-9.8	0.1	4.0	9.5
	1998	24.0	8.3	-3.2	4.0	11.6	6.6
	1999	23.5	6.3	-7.9	-0.5	10.8	4.7
Return on equity	1997	33.2	8.6	-3.4	4.2	12.3	18.6
	1998	39.2	16.2	1.9	5.9	22.0	22.5
	1999	38.1	22.1	-3.0	5.9	24.7	19.9
Liabilities to assets	1997	0.28	0.62	0.98	0.58	0.64	0.71
	1998	0.34	0.71	1.00	0.69	0.71	0.78
	1999	0.40	0.62	0.95	0.63	0.62	0.76

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-4.2	1.9
1998-99		-10.9	-3.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		61.7	38.3
1998		68.8	31.2
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: 5999

Industry: Other Products n.e.c., Wholesale

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 3,440							
Net profit margin	1997	6.7	1.6	-2.0	1.4	1.8	1.5
	1998	6.8	1.8	-1.7	1.6	1.9	1.7
	1999	7.8	2.1	-1.5	1.9	2.1	1.6
Pretax profit margin	1997	8.4	2.1	-1.7	1.8	2.3	2.0
	1998	8.5	2.3	-1.3	2.1	2.5	2.2
	1999	9.5	2.8	-1.1	2.7	2.8	2.3
Gross profit margin	1997	43.2	30.4	18.6	34.0	26.8	20.8
	1998	43.4	30.4	19.5	34.8	27.2	19.3
	1999	45.5	31.7	20.2	38.3	27.7	22.7
Pretax profit to assets	1997	17.5	4.5	-4.5	2.9	6.2	5.8
	1998	17.8	4.8	-3.5	3.3	6.3	5.9
	1999	18.9	5.6	-2.5	4.0	7.0	6.9
Return on equity	1997	36.4	15.6	2.0	14.1	16.9	14.3
	1998	38.4	16.5	2.8	14.7	17.5	14.0
	1999	38.6	16.6	2.7	14.9	17.3	16.2
Liabilities to assets	1997	0.44	0.78	1.03	0.83	0.74	0.75
	1998	0.46	0.79	1.03	0.85	0.74	0.77
	1999	0.42	0.76	1.01	0.79	0.73	0.74

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.5	6.8
1998-99		4.2	3.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.4	33.6
1998		68.6	31.4
1999		70.1	29.9

(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: 6011

Industry: Supermarkets

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,507		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	1.8	0.3	-1.3	0.2	0.3	0.6
	1998	2.0	0.3	-1.2	0.6	0.3	0.7
	1999	2.1	0.6	-0.8	1.3	0.5	0.7
Pretax profit margin	1997	2.2	0.4	-1.2	0.3	0.4	0.8
	1998	2.4	0.5	-1.1	1.2	0.4	0.9
	1999	2.6	0.7	-0.7	1.7	0.6	0.9
Gross profit margin	1997	23.4	19.1	15.6	23.4	18.6	20.8
	1998	22.9	19.8	17.1	22.6	19.6	20.8
	1999	23.7	20.0	17.0	25.0	19.9	20.8
Pretax profit to assets	1997	8.9	1.8	-5.1	0.7	2.3	5.4
	1998	8.8	2.1	-4.2	1.4	2.3	5.8
	1999	9.8	2.9	-3.0	2.1	3.2	6.2
Return on equity	1997	18.6	5.5	-4.6	2.2	7.4	11.6
	1998	19.4	5.9	-3.7	3.1	6.7	12.1
	1999	19.9	6.9	-1.4	3.6	7.8	12.2
Liabilities to assets	1997	0.38	0.69	0.97	0.66	0.70	0.70
	1998	0.40	0.71	1.01	0.66	0.72	0.72
	1999	0.36	0.67	0.98	0.58	0.68	0.69

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1997-98	1998-99	
		-2.0	0.7
		-2.1	1.1

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	62.1	37.9
1998	65.2	34.8
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: 6012

Industry: Grocery stores (excluding supermarkets)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 5,995							
Net profit margin	1997	1.8	0.3	-1.6	-0.5	0.4	0.6
	1998	1.8	0.4	-1.3	-0.4	0.6	0.7
	1999	2.1	0.6	-1.0	0.2	0.7	0.8
Pretax profit margin	1997	2.1	0.4	-1.4	-0.3	0.5	0.8
	1998	2.1	0.5	-1.1	-0.2	0.7	1.0
	1999	2.5	0.7	-0.8	0.3	0.8	1.0
Gross profit margin	1997	27.7	19.6	14.4	23.6	18.0	19.8
	1998	24.0	18.0	13.8	21.6	16.9	19.3
	1999	24.5	18.3	14.1	22.2	17.3	19.3
Pretax profit to assets	1997	9.5	1.3	-6.5	-1.0	2.5	5.0
	1998	10.3	2.2	-5.1	-1.0	3.7	5.0
	1999	11.4	2.9	-3.8	0.6	4.2	6.0
Return on equity	1997	29.3	10.0	-3.4	6.7	11.8	14.5
	1998	32.5	11.8	-0.8	6.5	13.3	12.4
	1999	31.6	12.5	-0.3	6.6	14.3	12.3
Liabilities to assets	1997	0.59	0.90	1.07	0.97	0.85	0.83
	1998	0.57	0.87	1.05	0.97	0.81	0.77
	1999	0.52	0.82	1.03	0.93	0.78	0.76

		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
Sales - % change year over year					
	1997-98		0.0		2.1
	1998-99		0.2		0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	56.9	43.1
	1998	61.1	38.9
	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: 6013

Industry: Bakery products stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,080							
Net profit margin	1997	3.0	0.2	-3.9	-0.5	0.9	1.7
	1998	2.8	0.4	-3.2	0.2	0.7	...
	1999	3.3	0.6	-2.5	0.5	1.1	...
Pretax profit margin	1997	3.4	0.4	-3.8	-0.5	1.1	2.2
	1998	3.1	0.5	-2.9	0.3	0.8	...
	1999	3.7	0.7	-2.4	0.5	1.2	...
Gross profit margin	1997	64.0	51.5	33.9	55.9	36.4	24.5
	1998	64.4	51.4	34.2	56.1	38.8	...
	1999	65.3	53.4	35.5	58.1	40.1	...
Pretax profit to assets	1997	10.0	0.8	-11.4	-1.5	3.5	5.8
	1998	9.0	1.2	-9.4	0.5	2.6	...
	1999	11.8	2.1	-8.0	1.2	4.3	...
Return on equity	1997	36.6	15.6	-1.3	10.2	20.8	12.6
	1998	37.0	12.5	0.8	13.1	12.0	...
	1999	33.3	11.8	-5.4	8.4	15.5	...
Liabilities to assets	1997	0.68	0.97	1.17	1.02	0.83	0.60
	1998	0.61	0.95	1.14	0.99	0.83	...
	1999	0.60	0.91	1.11	0.97	0.77	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.8	...
1998-99	1.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	52.5	47.5
1998	55.5	44.5
1999	57.2	42.8

(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: 6014

Industry: Candy and nut stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 281							
Net profit margin	1997	2.7	0.4	-3.8	-0.8	1.3	...
	1998	3.3	0.8	-4.0	-0.5	1.6	...
	1999	3.6	0.9	-4.3	0.4	1.7	...
Pretax profit margin	1997	3.1	0.5	-3.7	-0.7	1.5	...
	1998	3.7	1.0	-3.7	-0.3	1.7	...
	1999	4.1	1.2	-3.5	0.6	1.9	...
Gross profit margin	1997	54.0	39.1	20.6	45.9	18.7	...
	1998	56.1	44.1	23.1	48.1	23.7	...
	1999	55.8	41.7	22.5	49.1	21.4	...
Pretax profit to assets	1997	9.6	1.1	-8.7	-2.0	4.5	...
	1998	12.7	2.9	-10.8	-1.1	8.4	...
	1999	15.0	3.0	-10.2	1.3	6.7	...
Return on equity	1997	29.5	11.5	2.3	8.3	15.9	...
	1998	34.8	11.8	-5.1	8.3	16.9	...
	1999	32.8	14.5	0.3	14.1	15.8	...
Liabilities to assets	1997	0.65	0.94	1.16	1.00	0.78	...
	1998	0.59	0.94	1.19	1.01	0.71	...
	1999	0.54	0.92	1.13	0.97	0.76	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.2	-9.1
	1998-99		5.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	54.9	45.1
	1998	58.1	41.9
	1999	58.2	41.8

(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.

SIC: 6015

Industry: Fruit and vegetable stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Firms \$500,000 to \$5 million	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000		
Number of firms (1998): 403							
Net profit margin	1997	1.8	0.5	-1.6	-0.5	0.7	0.8
	1998	2.2	0.7	-0.9	0.5	0.7	1.6
	1999	2.4	0.8	-0.8	0.3	1.0	1.6
Pretax profit margin	1997	2.2	0.5	-1.6	-0.3	0.8	1.1
	1998	2.6	0.8	-0.7	0.6	0.8	2.2
	1999	2.9	1.0	-0.8	0.4	1.2	2.3
Gross profit margin	1997	31.5	25.4	19.1	27.9	24.5	22.4
	1998	31.4	25.4	19.5	28.9	24.6	26.6
	1999	32.0	25.0	17.7	27.1	24.5	27.0
Pretax profit to assets	1997	10.8	2.1	-6.5	-1.8	4.7	9.5
	1998	15.7	4.1	-3.4	2.1	5.3	15.4
	1999	16.5	5.4	-4.0	1.0	7.6	12.9
Return on equity	1997	35.1	14.1	1.3	9.6	15.0	19.0
	1998	33.0	15.0	1.3	16.7	14.3	16.4
	1999	32.7	16.3	1.0	13.1	18.3	16.4
Liabilities to assets	1997	0.52	0.83	1.09	0.97	0.79	0.71
	1998	0.50	0.81	1.06	0.97	0.76	0.57
	1999	0.46	0.77	1.00	0.88	0.75	0.50

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.9	4.0
1998-99	3.1	3.1

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	61.1	38.9
1998	67.6	32.4
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: 6016
 Industry: Meat markets

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,050							
Net profit margin	1997	2.2	0.2	-2.1	-0.3	0.3	0.1
	1998	2.3	0.5	-1.4	-0.2	0.7	1.3
	1999	2.4	0.6	-0.9	0.3	0.8	0.5
Pretax profit margin	1997	2.5	0.3	-1.9	-0.2	0.4	0.2
	1998	2.7	0.5	-1.3	0.2	0.8	1.5
	1999	2.7	0.7	-0.9	0.4	0.9	0.6
Gross profit margin	1997	33.5	28.0	20.9	29.5	27.0	11.7
	1998	33.9	28.6	21.4	30.0	27.9	11.1
	1999	34.9	29.0	22.2	31.1	28.4	12.7
Pretax profit to assets	1997	11.0	1.1	-10.2	-0.9	2.3	1.1
	1998	12.9	3.2	-6.2	0.3	4.5	7.9
	1999	13.0	3.8	-4.2	1.6	5.0	4.4
Return on equity	1997	29.3	10.7	-5.1	5.0	13.8	...
	1998	29.4	10.5	-2.9	6.3	14.1	28.3
	1999	28.6	11.7	-0.5	6.5	14.3	24.8
Liabilities to assets	1997	0.51	0.88	1.10	0.93	0.82	0.84
	1998	0.46	0.81	1.05	0.86	0.78	0.74
	1999	0.47	0.79	1.07	0.84	0.77	0.82

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.5	-10.8
	1998-99		0.2	-1.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	54.8	45.2
	1998	60.6	39.4
	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: 6019

Industry: Other Food (Specialty) Stores n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,354							
Net profit margin	1997	2.9	0.3	-3.6	-0.6	0.8	1.3
	1998	3.5	0.6	-2.2	0.5	0.8	0.7
	1999	4.1	0.9	-1.6	0.8	1.2	0.8
Pretax profit margin	1997	3.6	0.4	-3.3	-0.4	1.0	1.5
	1998	4.2	0.7	-2.0	0.6	1.0	0.8
	1999	4.7	1.0	-1.5	0.8	1.4	0.9
Gross profit margin	1997	48.7	36.3	27.4	39.3	31.8	20.4
	1998	43.4	35.7	27.4	37.8	33.1	29.8
	1999	44.7	36.2	28.1	38.0	33.0	23.9
Pretax profit to assets	1997	11.2	1.2	-10.5	-1.3	3.7	7.4
	1998	12.3	2.4	-6.1	1.8	4.0	2.3
	1999	14.5	3.5	-4.9	2.2	5.6	3.4
Return on equity	1997	36.3	13.8	-1.7	12.9	14.9	30.7
	1998	35.9	14.3	1.3	15.3	12.7	22.7
	1999	37.4	16.1	2.5	15.1	16.7	18.7
Liabilities to assets	1997	0.63	0.95	1.14	0.99	0.85	0.84
	1998	0.58	0.90	1.10	0.95	0.81	0.88
	1999	0.54	0.85	1.08	0.91	0.76	0.85

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.9	10.9
1998-99	6.1	3.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	54.9	45.1
1998	60.5	39.5
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: 6021
Industry: Liquor Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 357							
Net profit margin	1997	2.6	0.6	-0.7	-0.2	0.7	0.3
	1998	2.8	1.0	-0.3	0.3	1.0	1.0
	1999	2.9	1.0	-0.5	-0.6	1.1	0.7
Pretax profit margin	1997	3.1	0.7	-0.7	0.2	0.8	0.4
	1998	3.3	1.1	-0.3	0.3	1.1	1.2
	1999	3.3	1.2	-0.5	-0.4	1.3	0.8
Gross profit margin	1997	16.8	14.4	12.7	14.9	14.3	12.5
	1998	16.7	14.6	12.1	15.5	14.5	13.6
	1999	16.8	14.7	12.4	13.6	14.8	14.4
Pretax profit to assets	1997	14.0	3.1	-3.8	-0.7	3.6	3.3
	1998	17.9	5.3	-1.0	0.5	6.0	6.8
	1999	15.1	5.8	-2.5	-1.1	7.1	5.6
Return on equity	1997	39.7	21.6	4.5	13.3	23.4	15.2
	1998	42.8	23.1	6.6	9.1	24.0	24.4
	1999	41.0	22.5	8.7	14.3	23.6	18.5
Liabilities to assets	1997	0.61	0.88	1.04	1.00	0.85	0.83
	1998	0.53	0.85	1.02	1.00	0.84	0.82
	1999	0.51	0.81	1.01	0.99	0.78	0.85

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		1.9	4.5
	1998-99		-1.3	2.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	66.4	33.6
	1998	71.0	29.0
	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: 6022

Industry: Wine Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 20						Median
Net profit margin	1997	4.1	1.8	-1.4	2.8	1.6
	1998	4.9	2.6	1.1	...	2.8
	1999	4.5	3.3	1.4	...	3.3
Pretax profit margin	1997	4.7	2.2	-1.4	3.1	2.1
	1998	5.9	3.4	1.2	...	3.7
	1999	5.9	3.8	1.6	...	4.1
Gross profit margin	1997	36.4	25.5	20.2	38.8	23.2
	1998	32.2	24.2	21.2	...	23.9
	1999	31.7	26.5	20.2	...	24.7
Pretax profit to assets	1997	12.6	6.6	-3.6	5.3	7.5
	1998	19.0	10.0	3.6	...	10.1
	1999	18.6	10.1	4.7	...	11.0
Return on equity	1997	25.3	6.9	-3.5	...	8.1
	1998	25.2	16.2	5.4	...	16.5
	1999	38.4	16.5	7.3	...	15.5
Liabilities to assets	1997	0.29	0.75	1.03	0.91	0.60
	1998	0.39	0.56	1.15	...	0.54
	1999	0.37	0.60	0.97	...	0.52

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	8.2	...
		1998-99	3.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	67.4
		1998	80.0
		1999	90.9
			32.6
			20.0
			9.1

(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: 6023

Industry: Beer Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 25							
Net profit margin	1997	5.1	1.3	-2.7	1.0	1.4	...
	1998	3.6	0.3	-8.7	-5.1	0.3	...
	1999	7.7	1.7	-5.4	7.1	1.2	...
Pretax profit margin	1997	5.1	1.2	-2.7	0.9	1.4	...
	1998	4.6	0.3	-8.7	-5.1	0.5	...
	1999	7.7	2.3	-1.8	7.1	2.1	...
Gross profit margin	1997	50.5	41.0	34.5	45.6	32.2	...
	1998	40.9	34.6	28.2	...	32.2	...
	1999	38.6	31.5	24.4	...	31.7	...
Pretax profit to assets	1997	17.7	5.6	-7.0	4.5	6.7	...
	1998	12.5	2.7	-7.3	-5.5	4.5	...
	1999	21.6	4.8	-3.0	15.0	4.5	...
Return on equity	1997	...	20.0	...	42.3	16.1	...
	1998	...	19.5	...	...	...	...
	1999	...	16.0	...	...	12.6	...
Liabilities to assets	1997	0.73	1.01	1.40	1.12	0.84	...
	1998	0.78	0.98	1.25	1.10	0.89	...
	1999	0.59	0.83	1.07	0.75	0.86	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	1.6	...
		1998-99	-2.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	61.2	38.8
	1998	50.0	50.0
	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: 6031

Industry: Pharmacies

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 3,301							
Net profit margin	1997	4.6	1.7	0.0	1.7	1.7	0.6
	1998	5.0	2.1	0.2	2.2	2.0	0.7
	1999	5.4	2.4	0.4	3.1	2.4	0.8
Pretax profit margin	1997	5.9	2.2	0.1	2.5	2.2	0.8
	1998	6.3	2.6	0.2	2.8	2.6	0.9
	1999	6.9	3.1	0.5	3.9	3.1	1.1
Gross profit margin	1997	31.5	28.2	25.2	30.2	28.1	28.1
	1998	31.4	28.1	25.0	30.5	28.0	28.5
	1999	31.8	28.6	25.1	31.5	28.3	29.4
Pretax profit to assets	1997	15.0	6.0	0.2	3.8	6.3	4.5
	1998	16.0	7.0	0.8	4.3	7.4	5.2
	1999	17.6	8.0	1.6	4.9	8.7	6.5
Return on equity	1997	28.0	12.4	3.1	8.4	13.0	19.8
	1998	31.1	14.6	4.4	9.5	15.5	20.2
	1999	33.4	15.7	5.7	7.4	16.9	23.6
Liabilities to assets	1997	0.33	0.64	0.94	0.69	0.64	0.85
	1998	0.33	0.63	0.93	0.65	0.63	0.82
	1999	0.32	0.61	0.90	0.59	0.61	0.81

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.9	1.3
1998-99	4.2	2.7

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	77.6	22.4
1998	81.0	19.0
1999	84.3	15.7

(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: 6032

Industry: Patent Medicine and Toiletries Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 523							
Net profit margin	1997	4.5	1.0	-3.0	-0.3	1.8	1.0
	1998	4.8	1.3	-2.4	0.5	1.9	0.9
	1999	5.6	1.5	-1.9	0.5	2.0	0.9
Pretax profit margin	1997	5.5	1.2	-2.7	0.2	2.3	1.4
	1998	5.5	1.4	-2.2	0.6	2.2	1.1
	1999	6.3	1.8	-1.7	0.8	2.7	1.2
Gross profit margin	1997	50.2	41.9	27.9	45.1	32.5	28.9
	1998	49.7	42.5	28.2	43.6	38.9	26.0
	1999	50.7	43.3	31.8	45.9	38.5	27.2
Pretax profit to assets	1997	14.5	3.5	-6.4	0.2	6.0	6.7
	1998	14.9	3.1	-5.9	1.6	5.9	6.7
	1999	17.3	4.2	-5.4	1.7	7.0	7.3
Return on equity	1997	31.0	16.4	1.7	14.3	17.3	17.1
	1998	35.8	14.8	1.4	14.9	14.7	18.9
	1999	35.6	17.6	3.6	15.9	19.4	19.0
Liabilities to assets	1997	0.48	0.86	1.09	0.96	0.70	0.74
	1998	0.50	0.88	1.09	0.96	0.76	0.63
	1999	0.50	0.85	1.08	1.00	0.71	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.1	0.8
1998-99	4.8	9.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.7	38.3
1998	60.4	39.6
1999	63.2	36.8

(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

Industry: Shoe Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 841							
Net profit margin	1997	3.8	0.7	-3.3	0.3	1.6	1.5
	1998	4.1	0.9	-2.1	0.5	1.7	1.1
	1999	4.1	1.1	-1.9	0.6	1.8	0.8
Pretax profit margin	1997	4.5	0.9	-3.0	0.4	1.8	1.8
	1998	4.8	1.1	-1.9	0.6	2.0	1.4
	1999	4.8	1.3	-1.7	0.8	2.2	1.1
Gross profit margin	1997	45.4	39.4	33.2	38.9	40.8	42.9
	1998	45.2	39.8	33.2	38.7	40.8	44.1
	1999	45.3	40.0	32.8	38.1	42.0	42.6
Pretax profit to assets	1997	9.2	1.8	-6.4	0.7	3.6	4.7
	1998	9.4	2.0	-3.5	1.0	4.2	4.0
	1999	9.7	2.5	-3.3	1.2	5.0	1.9
Return on equity	1997	22.8	7.4	-4.0	5.3	9.4	13.5
	1998	23.0	8.8	-2.5	6.5	10.6	11.2
	1999	24.8	9.6	0.4	6.3	12.4	8.7
Liabilities to assets	1997	0.46	0.76	1.00	0.85	0.66	0.73
	1998	0.50	0.78	1.01	0.86	0.69	0.72
	1999	0.46	0.74	0.97	0.81	0.67	0.81

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		2.5	12.1
	1998-99		0.6	1.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	60.0	40.0
	1998	62.5	37.5
	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: 6121

Industry: Men's Clothing Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,085							
Net profit margin	1997	4.1	1.0	-2.5	0.4	1.6	2.2
	1998	4.6	1.3	-1.8	0.8	1.7	1.3
	1999	4.5	1.3	-1.8	1.1	1.6	0.8
Pretax profit margin	1997	5.0	1.2	-2.4	0.5	2.0	2.9
	1998	5.5	1.5	-1.7	0.9	2.1	1.6
	1999	5.2	1.5	-1.5	1.2	1.8	0.7
Gross profit margin	1997	45.3	39.5	33.5	39.4	39.6	44.9
	1998	45.1	39.9	34.1	39.9	40.0	44.1
	1999	44.6	39.6	33.4	38.7	40.1	45.2
Pretax profit to assets	1997	9.9	2.0	-3.9	0.8	4.6	7.4
	1998	11.3	3.0	-3.1	1.5	4.9	4.2
	1999	10.4	3.1	-3.1	2.1	4.4	1.9
Return on equity	1997	20.8	6.5	-2.5	4.4	9.9	21.8
	1998	25.0	9.1	-0.5	5.9	11.9	12.8
	1999	25.0	9.4	0.6	6.9	11.8	7.8
Liabilities to assets	1997	0.43	0.77	1.04	0.84	0.67	0.73
	1998	0.45	0.79	1.03	0.86	0.71	0.73
	1999	0.43	0.77	1.00	0.82	0.71	0.70

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.9	7.0
	1998-99		-0.9	1.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	60.9	39.1
	1998	65.3	34.7
	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: 6131

Industry: Women's Clothing Stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 2,037							
Net profit margin	1997	3.2	0.2	-5.0	-0.5	0.9	1.2
	1998	3.8	0.6	-3.4	0.3	1.2	1.3
	1999	4.2	0.9	-2.6	0.8	1.2	1.5
Pretax profit margin	1997	3.8	0.3	-4.7	-0.4	1.0	1.5
	1998	4.5	0.8	-3.3	0.5	1.5	1.7
	1999	4.9	1.1	-2.4	0.9	1.4	1.8
Gross profit margin	1997	45.8	38.3	31.1	37.9	39.4	43.8
	1998	46.2	38.8	32.0	38.6	39.3	45.9
	1999	45.9	38.8	32.2	38.6	39.1	46.5
Pretax profit to assets	1997	8.5	0.7	-10.4	-0.9	2.7	4.7
	1998	10.3	1.9	-7.7	1.1	3.9	5.0
	1999	12.4	2.7	-5.8	2.1	4.1	4.7
Return on equity	1997	22.6	6.7	-4.4	5.0	10.3	12.9
	1998	29.0	10.4	-1.9	8.0	13.3	13.6
	1999	32.9	12.0	-0.5	10.0	15.2	15.5
Liabilities to assets	1997	0.55	0.89	1.12	0.94	0.75	0.73
	1998	0.57	0.88	1.12	0.93	0.78	0.73
	1999	0.53	0.85	1.08	0.89	0.76	0.70

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
Sales - % change year over year			
	1997-98	2.0	2.2
	1998-99	3.0	4.0

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	53.7	46.3
	1998	57.6	42.4
	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: 6141

Industry: Children's clothing stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 442							
Net profit margin	1997	2.3	-0.5	-6.2	-1.9	0.9	...
	1998	3.6	0.5	-3.6	-0.5	1.9	0.7
	1999	3.6	0.4	-3.6	-0.6	1.1	...
Pretax profit margin	1997	2.9	-0.2	-6.0	-1.8	1.2	...
	1998	4.4	0.6	-3.0	0.2	2.4	0.7
	1999	3.9	0.5	-3.3	-0.5	1.3	...
Gross profit margin	1997	43.3	37.5	30.1	37.3	37.6	...
	1998	44.1	36.6	29.9	36.1	37.5	39.4
	1999	43.3	36.7	30.6	36.2	37.9	...
Pretax profit to assets	1997	7.9	-0.9	-17.2	-3.8	2.6	...
	1998	9.9	1.2	-10.6	-0.7	5.5	5.1
	1999	10.5	1.4	-9.4	-1.0	4.2	...
Return on equity	1997	27.4	9.2	-4.4	5.7	11.1	...
	1998	23.9	8.8	-3.6	4.3	13.8	...
	1999	27.1	8.9	-4.9	5.6	11.7	...
Liabilities to assets	1997	0.60	0.93	1.19	1.01	0.72	...
	1998	0.55	0.88	1.08	0.96	0.68	0.92
	1999	0.50	0.82	1.08	0.90	0.71	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		1.9	9.9
	1998-99		2.7	6.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	49.0	51.0
	1998	57.0	43.0
	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: 6142

Industry: Fur stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 169							
Net profit margin	1997	5.0	0.9	-4.2	0.6	1.5	...
	1998	4.9	0.6	-4.9	0.4	2.0	...
	1999	4.2	0.6	-4.7	-0.5	1.4	...
Pretax profit margin	1997	5.8	1.2	-4.0	0.8	1.4	...
	1998	5.3	0.7	-4.8	0.5	2.0	...
	1999	5.0	0.7	-4.5	-0.5	1.9	...
Gross profit margin	1997	60.6	46.2	30.6	48.1	44.7	...
	1998	60.5	46.1	33.7	46.5	46.1	...
	1999	61.2	48.8	37.1	50.1	44.1	...
Pretax profit to assets	1997	7.6	1.7	-4.7	0.9	3.5	...
	1998	6.4	0.9	-5.3	0.3	3.0	...
	1999	5.3	0.8	-4.2	-0.5	3.9	...
Return on equity	1997	20.6	6.4	-4.4	4.5	12.4	...
	1998	13.6	3.3	-6.8	3.0	3.9	...
	1999	11.4	3.8	-5.6	2.5	6.8	...
Liabilities to assets	1997	0.35	0.73	0.96	0.77	0.64	...
	1998	0.28	0.61	0.93	0.65	0.50	...
	1999	0.39	0.67	0.96	0.71	0.61	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	-12.1	...
1998-99	-3.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	61.3	38.7
1998	58.1	41.9
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: 6149

Industry: Other clothing stores, n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,264							
Net profit margin	1997	3.5	0.5	-4.3	-0.5	1.0	1.2
	1998	4.3	1.1	-2.7	0.4	1.7	1.1
	1999	4.5	1.4	-2.2	0.6	2.0	1.2
Pretax profit margin	1997	4.3	0.6	-4.1	-0.4	1.2	1.8
	1998	5.0	1.4	-2.5	0.7	2.0	1.7
	1999	5.3	1.7	-2.0	0.7	2.5	1.7
Gross profit margin	1997	44.7	37.8	30.4	38.8	36.3	40.0
	1998	44.7	38.3	31.0	38.6	38.2	41.7
	1999	45.4	38.5	31.0	38.7	38.4	43.8
Pretax profit to assets	1997	9.6	1.1	-8.3	-1.0	3.0	4.6
	1998	11.6	2.9	-5.4	1.0	4.5	5.2
	1999	12.9	3.7	-4.2	1.1	5.9	3.7
Return on equity	1997	27.1	8.5	-2.7	4.9	11.4	12.9
	1998	31.0	11.8	1.3	9.0	14.3	13.0
	1999	30.8	11.7	1.1	7.1	14.8	10.7
Liabilities to assets	1997	0.53	0.85	1.07	0.91	0.76	0.63
	1998	0.51	0.82	1.04	0.90	0.75	0.67
	1999	0.48	0.79	1.02	0.88	0.71	0.66

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		2.9	9.9
	1998-99		3.3	3.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	55.7	44.3
	1998	61.8	38.2
	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: 6151

Industry: Fabric and Yarn Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 462							
Net profit margin	1997	3.9	0.8	-3.5	0.4	2.1	0.8
	1998	4.2	0.9	-3.1	0.4	1.5	2.3
	1999	4.7	1.1	-2.4	0.8	1.7	2.6
Pretax profit margin	1997	4.8	0.9	-3.3	0.5	2.3	1.1
	1998	4.8	1.0	-2.8	0.5	2.0	2.6
	1999	5.8	1.5	-2.1	1.3	2.2	3.0
Gross profit margin	1997	50.0	42.0	34.6	42.8	40.5	44.2
	1998	50.1	42.6	33.0	42.9	41.5	48.5
	1999	49.6	43.0	34.6	43.0	42.9	50.6
Pretax profit to assets	1997	7.9	1.2	-5.3	0.5	3.5	3.4
	1998	7.9	1.8	-4.6	0.6	3.3	4.6
	1999	9.6	2.1	-4.0	1.5	2.7	5.9
Return on equity	1997	20.2	6.5	-5.3	5.0	8.4	7.5
	1998	20.7	7.5	-1.8	6.1	9.4	10.3
	1999	22.1	8.2	-1.2	7.0	10.4	10.0
Liabilities to assets	1997	0.46	0.80	1.04	0.83	0.70	0.66
	1998	0.47	0.81	1.02	0.85	0.66	0.63
	1999	0.43	0.77	1.02	0.82	0.64	0.63

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		2.6	-8.1
	1998-99		-1.4	0.2

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	58.2	41.8
	1998	59.2	40.8
	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: 6211

Industry: Household Furniture Stores (With Appliances and Furnishings)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 857							
Net profit margin	1997	3.5	0.9	-1.8	0.3	1.3	0.8
	1998	3.9	1.3	-1.2	0.7	1.6	1.2
	1999	4.5	1.7	-0.7	0.8	2.0	1.2
Pretax profit margin	1997	4.3	1.3	-1.8	0.2	1.6	1.4
	1998	4.8	1.7	-1.0	0.9	2.0	1.5
	1999	5.5	2.0	-0.4	1.1	2.4	1.4
Gross profit margin	1997	37.9	31.3	26.2	33.6	30.6	30.1
	1998	37.4	31.0	26.2	33.2	30.1	32.1
	1999	37.3	31.5	26.8	34.5	30.8	33.2
Pretax profit to assets	1997	8.5	2.6	-3.2	0.5	3.3	2.2
	1998	10.5	3.6	-1.7	1.1	4.4	3.9
	1999	10.7	4.2	-0.7	2.4	4.9	4.1
Return on equity	1997	18.2	5.7	-1.6	3.3	7.0	6.0
	1998	24.2	9.0	0.1	4.9	9.4	8.8
	1999	23.3	9.9	1.8	6.0	10.4	9.6
Liabilities to assets	1997	0.35	0.69	0.94	0.80	0.66	0.61
	1998	0.39	0.69	0.91	0.83	0.65	0.66
	1999	0.40	0.68	0.89	0.80	0.63	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.8	2.4
1998-99	2.7	9.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.1	35.9
1998	69.8	30.2
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: 6212

Industry: Household Furniture Stores (Without Appliances and Furnishings)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 872							
Net profit margin	1997	3.7	0.7	-2.7	-0.7	1.4	1.3
	1998	4.5	1.3	-1.7	0.7	1.5	1.3
	1999	4.8	1.7	-0.8	1.1	2.0	1.4
Pretax profit margin	1997	4.4	0.7	-2.5	-0.5	1.7	1.6
	1998	5.3	1.5	-1.4	0.8	1.9	1.8
	1999	5.8	1.9	-0.6	1.3	2.4	1.8
Gross profit margin	1997	42.1	35.3	28.1	36.1	34.7	40.9
	1998	42.2	36.2	29.6	36.9	35.5	41.3
	1999	42.1	37.0	29.8	38.2	36.3	42.2
Pretax profit to assets	1997	10.1	1.6	-5.4	-0.7	3.6	4.2
	1998	13.4	2.9	-3.4	1.3	4.1	4.5
	1999	14.0	4.8	-1.5	1.8	6.2	4.6
Return on equity	1997	25.7	7.9	-2.4	2.4	10.0	12.8
	1998	31.8	12.5	0.9	8.5	14.0	14.8
	1999	32.7	14.2	2.0	7.3	16.5	11.2
Liabilities to assets	1997	0.51	0.79	1.03	0.89	0.74	0.74
	1998	0.53	0.83	1.05	0.93	0.76	0.76
	1999	0.52	0.80	1.00	0.86	0.73	0.77

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	6.9	7.8
1998-99	6.0	10.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	59.3	40.7
1998	65.0	35.0
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: 6213

Industry: Furniture Refinishing and Repair Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 448							
Net profit margin	1997	5.1	0.9	-2.9	0.7	1.1	...
	1998	6.2	1.4	-1.5	1.4	2.0	...
	1999	5.9	1.5	-2.3	1.3	2.7	...
Pretax profit margin	1997	5.8	1.3	-2.6	1.2	1.7	...
	1998	7.1	1.7	-1.3	1.6	2.5	...
	1999	7.4	1.9	-2.3	1.5	3.1	...
Gross profit margin	1997	59.3	40.7	27.2	44.0	25.5	...
	1998	61.4	41.4	26.1	43.7	29.8	...
	1999	65.2	41.4	27.4	44.2	27.0	...
Pretax profit to assets	1997	16.0	2.8	-8.4	2.0	4.9	...
	1998	19.8	4.6	-4.8	4.3	9.0	...
	1999	19.8	4.8	-6.0	4.1	9.9	...
Return on equity	1997	31.9	8.3	-5.8	7.1	11.0	...
	1998	39.4	12.9	-0.7	11.8	18.2	...
	1999	36.9	12.4	-1.8	11.0	25.0	...
Liabilities to assets	1997	0.48	0.85	1.10	0.86	0.77	...
	1998	0.51	0.87	1.11	0.89	0.78	...
	1999	0.48	0.78	1.09	0.81	0.72	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	9.6	...
		1998-99	5.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	58.1	41.9
	1998	63.9	36.1
	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: 6221

Industry: Appliance, Television, Radio and Stereo Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 952							
Net profit margin	1997	3.8	1.0	-2.7	0.4	1.2	1.5
	1998	4.2	1.2	-1.3	1.0	1.5	0.8
	1999	4.6	1.3	-1.0	1.0	1.5	0.7
Pretax profit margin	1997	4.6	1.2	-2.3	0.7	1.6	2.3
	1998	4.9	1.5	-1.2	1.1	1.7	1.1
	1999	5.4	1.6	-0.8	1.2	1.8	1.0
Gross profit margin	1997	49.0	37.4	27.1	41.8	30.5	24.0
	1998	48.5	36.1	26.2	41.8	29.0	20.5
	1999	47.2	36.5	26.6	42.3	30.4	24.1
Pretax profit to assets	1997	11.4	2.4	-5.8	1.6	3.6	4.5
	1998	13.5	3.8	-3.2	2.7	4.8	3.4
	1999	13.7	4.0	-2.4	2.9	5.0	2.8
Return on equity	1997	26.4	9.5	-2.0	9.8	9.5	16.1
	1998	28.3	11.5	-0.8	9.6	12.6	9.5
	1999	29.9	13.3	1.7	10.2	14.4	10.3
Liabilities to assets	1997	0.50	0.82	1.04	0.90	0.74	0.75
	1998	0.52	0.80	1.01	0.85	0.74	0.73
	1999	0.52	0.79	1.00	0.82	0.73	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.4	10.0
1998-99	2.7	5.2

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	60.6	39.4
1998	66.8	33.2
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: 6222

Industry: Television, Radio and Stereo Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,437							
Net profit margin	1997	4.1	1.0	-2.3	0.4	1.4	1.2
	1998	4.4	1.1	-1.8	0.5	1.4	1.5
	1999	4.8	1.6	-1.0	1.2	1.8	1.4
Pretax profit margin	1997	4.9	1.2	-2.2	0.5	1.8	1.5
	1998	5.2	1.3	-1.6	0.7	1.7	1.8
	1999	5.8	1.8	-0.8	1.4	2.1	1.8
Gross profit margin	1997	43.6	31.2	23.9	35.9	28.9	20.8
	1998	44.3	31.5	23.6	36.1	29.0	27.1
	1999	46.2	32.4	24.6	40.0	29.5	30.4
Pretax profit to assets	1997	12.5	2.9	-4.9	0.9	4.7	4.1
	1998	12.3	2.9	-4.1	1.1	4.9	6.5
	1999	14.3	4.8	-2.0	2.9	6.6	5.5
Return on equity	1997	32.2	11.1	-0.7	8.3	13.1	12.7
	1998	30.0	12.5	0.7	6.2	15.7	12.7
	1999	34.0	14.0	2.3	9.3	16.1	12.9
Liabilities to assets	1997	0.52	0.81	1.03	0.89	0.76	0.79
	1998	0.51	0.78	1.01	0.83	0.75	0.69
	1999	0.48	0.75	0.99	0.79	0.73	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.9	11.7
1998-99	6.5	9.2

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.9	37.1
1998	65.1	34.9
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.

SICE: 6223

Industry: Appliance, Television, Radio and Stereo Repair Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 759		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.8	1.4	-1.9	1.5	1.4	...
	1998	6.1	1.5	-2.2	1.5	1.3	...
	1999	5.7	1.7	-2.4	1.7	1.9	...
Pretax profit margin	1997	6.9	1.6	-1.8	1.6	1.5	...
	1998	7.4	1.8	-2.1	1.8	1.7	...
	1999	6.9	1.8	-2.0	1.8	2.4	...
Gross profit margin	1997	67.2	48.4	31.5	55.2	32.5	...
	1998	69.0	52.1	32.8	55.8	34.4	...
	1999	69.4	52.7	33.4	55.8	36.6	...
Pretax profit to assets	1997	18.7	4.2	-5.4	4.3	4.2	...
	1998	18.3	5.0	-4.8	5.0	6.0	...
	1999	16.5	4.7	-5.6	4.5	6.6	...
Return on equity	1997	33.3	11.6	-4.5	11.5	11.7	...
	1998	33.3	12.5	-4.4	13.2	10.8	...
	1999	34.5	13.6	-2.0	12.9	14.7	...
Liabilities to assets	1997	0.41	0.72	0.97	0.72	0.68	...
	1998	0.39	0.73	1.02	0.75	0.65	...
	1999	0.38	0.71	1.03	0.74	0.63	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.6	...
1998-99	0.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.1	36.9
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: 6231

Industry: Floor Covering Stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 1,136							
Net profit margin	1997	3.7	1.2	-1.3	0.5	1.5	0.9
	1998	3.9	1.4	-1.0	0.8	1.6	1.4
	1999	4.1	1.5	-0.4	1.3	1.6	1.4
Pretax profit margin	1997	4.3	1.4	-1.1	0.6	1.8	1.3
	1998	4.7	1.7	-0.9	0.9	2.0	1.7
	1999	4.8	1.9	-0.2	1.5	2.0	1.8
Gross profit margin	1997	38.2	30.4	23.8	34.5	28.8	26.1
	1998	38.6	30.7	24.3	35.3	29.0	25.8
	1999	39.9	30.9	24.0	37.0	29.3	26.1
Pretax profit to assets	1997	12.0	3.7	-3.3	0.9	5.4	3.5
	1998	13.7	4.5	-2.5	2.1	6.0	5.9
	1999	14.4	5.0	-0.6	3.0	6.1	5.6
Return on equity	1997	33.2	12.1	1.1	7.0	14.0	8.1
	1998	33.4	13.4	2.3	7.0	16.2	18.1
	1999	30.9	12.0	2.2	5.8	14.4	12.8
Liabilities to assets	1997	0.53	0.81	1.02	0.89	0.78	0.69
	1998	0.53	0.79	1.01	0.88	0.75	0.73
	1999	0.49	0.76	1.00	0.84	0.74	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
1997-98		6.2	3.8
1998-99		3.5	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		66.7	33.3
1998		68.0	32.0
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: 6232

Industry: Drapery Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 302							
Net profit margin	1997	3.9	1.1	-2.3	0.9	2.1	...
	1998	4.5	1.1	-1.9	0.7	1.4	...
	1999	4.5	0.9	-2.0	0.6	2.4	...
Pretax profit margin	1997	4.4	1.3	-2.2	1.1	2.6	...
	1998	5.3	1.3	-1.4	1.2	2.1	...
	1999	5.3	1.1	-1.8	0.7	2.8	...
Gross profit margin	1997	46.8	38.5	30.4	39.0	34.6	...
	1998	47.6	40.3	31.9	40.6	39.7	...
	1999	48.2	41.2	31.2	41.7	38.7	...
Pretax profit to assets	1997	12.6	3.2	-7.2	2.6	4.8	...
	1998	15.1	3.2	-5.7	2.3	7.5	...
	1999	14.3	2.3	-5.8	1.7	7.1	...
Return on equity	1997	25.5	8.2	-2.1	5.9	13.1	...
	1998	36.0	11.8	-2.9	7.9	29.2	...
	1999	30.7	9.2	-4.0	6.3	23.9	...
Liabilities to assets	1997	0.59	0.91	1.11	0.92	0.82	...
	1998	0.61	0.91	1.12	0.93	0.85	...
	1999	0.54	0.83	1.08	0.88	0.77	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.6	...
1998-99		1.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		62.3	37.7
1998		61.5	38.5
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: 6239

Industry: Other Household Furnishings Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 896							
Net profit margin	1997	3.8	0.8	-3.1	-0.2	1.7	1.2
	1998	4.8	1.6	-1.3	1.1	1.9	1.9
	1999	5.2	1.8	-0.8	1.4	2.1	1.8
Pretax profit margin	1997	4.5	1.0	-3.0	0.2	2.0	1.6
	1998	5.7	1.9	-1.1	1.2	2.3	2.4
	1999	6.2	2.3	-0.7	1.5	2.6	2.4
Gross profit margin	1997	46.4	39.0	31.7	40.7	37.5	33.3
	1998	45.7	39.0	31.9	40.0	38.1	36.4
	1999	46.5	40.4	31.8	42.0	38.8	35.4
Pretax profit to assets	1997	11.5	2.0	-6.6	0.2	5.3	6.6
	1998	14.4	4.6	-3.0	2.6	7.0	5.9
	1999	17.4	5.6	-1.5	2.8	7.3	6.7
Return on equity	1997	34.9	12.5	-0.7	7.7	14.5	24.7
	1998	38.6	16.3	4.9	12.9	17.6	14.1
	1999	42.8	19.8	4.5	16.4	20.6	13.2
Liabilities to assets	1997	0.61	0.91	1.08	0.98	0.80	0.79
	1998	0.58	0.87	1.07	0.96	0.79	0.74
	1999	0.51	0.82	1.03	0.89	0.77	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.4	3.6
1998-99		5.6	17.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.5	41.5
1998		67.4	32.6
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: 6311

Industry: Automobile (New) Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 839							
Net profit margin	1997	2.8	0.7	-0.7	1.6	0.6	0.7
	1998	2.5	0.4	-1.2	4.2	0.3	0.6
	1999	2.8	0.5	-1.4	1.2	0.5	0.6
Pretax profit margin	1997	3.4	0.9	-0.6	2.2	0.7	0.9
	1998	3.1	0.5	-1.1	5.9	0.4	0.7
	1999	3.8	0.7	-1.1	2.6	0.5	0.7
Gross profit margin	1997	18.6	13.2	9.6	21.2	12.5	11.7
	1998	16.0	12.1	9.3	20.0	11.8	11.4
	1999	16.5	12.0	9.6	28.2	11.5	11.6
Pretax profit to assets	1997	6.5	2.1	-1.4	1.5	2.3	3.3
	1998	5.5	1.2	-2.4	1.6	1.0	2.5
	1999	6.2	1.1	-2.3	0.8	1.3	2.6
Return on equity	1997	18.7	7.3	0.2	4.1	9.0	13.5
	1998	14.7	4.3	-4.7	2.8	5.2	9.3
	1999	14.9	4.1	-3.4	1.9	5.7	9.4
Liabilities to assets	1997	0.51	0.77	0.96	0.68	0.80	0.82
	1998	0.48	0.76	0.92	0.59	0.79	0.82
	1999	0.43	0.71	0.90	0.51	0.76	0.81

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.8	4.8
1998-99	4.0	6.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	79.8	20.2
1998	72.9	27.1
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: 6312

Industry: Automobile (Used) Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,127							
Net profit margin	1997	2.6	0.5	-2.0	-0.5	0.8	0.7
	1998	2.9	0.4	-2.4	-0.5	0.7	0.9
	1999	3.1	0.7	-1.9	0.2	0.9	1.0
Pretax profit margin	1997	3.2	0.7	-1.9	-0.4	0.9	0.9
	1998	3.5	0.6	-2.1	-0.4	0.8	1.1
	1999	3.6	0.8	-1.8	0.4	1.1	1.3
Gross profit margin	1997	24.0	14.7	9.2	20.5	12.3	9.5
	1998	22.8	14.0	9.0	18.8	12.2	8.7
	1999	22.3	14.3	9.2	19.3	12.7	8.9
Pretax profit to assets	1997	10.3	2.2	-5.9	-0.7	4.2	4.9
	1998	10.3	1.9	-6.5	-0.6	3.6	6.3
	1999	11.5	2.7	-4.8	0.5	4.4	11.0
Return on equity	1997	27.2	10.5	-1.0	6.9	12.4	16.8
	1998	29.4	10.0	-2.1	4.8	13.6	23.2
	1999	30.4	11.4	0.5	6.6	13.7	21.4
Liabilities to assets	1997	0.55	0.84	1.03	0.91	0.80	0.82
	1998	0.56	0.86	1.04	0.91	0.81	0.75
	1999	0.53	0.83	1.03	0.91	0.78	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.5	10.5
1998-99		8.7	16.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.0	39.0
1998		60.1	39.9
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: 6321

Industry: Motor Home and Travel Trailer Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 355							
Net profit margin	1997	3.6	1.2	-0.7	0.7	1.3	1.4
	1998	3.2	1.1	-1.0	1.4	1.1	1.3
	1999	3.9	1.5	-0.4	1.8	1.3	1.2
Pretax profit margin	1997	4.5	1.3	-0.6	0.8	1.6	1.8
	1998	4.0	1.4	-1.0	1.4	1.3	1.7
	1999	4.6	1.7	-0.3	1.9	1.6	1.5
Gross profit margin	1997	27.2	17.9	12.7	29.2	16.9	14.0
	1998	26.3	17.8	12.9	28.6	16.6	15.1
	1999	29.3	19.3	14.5	33.7	17.2	15.2
Pretax profit to assets	1997	9.7	2.6	-1.4	0.8	3.6	4.4
	1998	8.4	2.6	-1.5	1.7	2.7	3.8
	1999	8.8	3.0	-0.5	2.3	3.3	3.2
Return on equity	1997	31.9	12.9	-0.2	6.1	14.2	22.3
	1998	27.6	12.2	2.1	2.8	16.1	18.4
	1999	24.1	11.4	2.9	3.9	12.4	17.2
Liabilities to assets	1997	0.58	0.83	0.97	0.83	0.83	0.84
	1998	0.57	0.84	0.99	0.78	0.84	0.84
	1999	0.56	0.84	0.99	0.84	0.84	0.86

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98	10.7	15.8
		1998-99	9.8	1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	72.4	27.6
	1998	73.1	26.9
	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: 6322

Industry: Boats, Outboard Motors and Boating Accessories Dealers

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 532							
Net profit margin	1997	2.9	0.6	-2.4	-0.5	0.9	1.7
	1998	3.4	1.1	-1.3	0.4	1.4	1.3
	1999	3.5	1.2	-1.5	0.6	1.4	1.0
Pretax profit margin	1997	3.5	0.7	-2.2	-0.4	1.1	2.0
	1998	4.3	1.4	-1.1	0.4	1.7	1.4
	1999	4.3	1.5	-1.1	0.7	1.5	1.3
Gross profit margin	1997	35.1	23.9	16.7	32.1	20.8	17.6
	1998	35.2	24.2	16.7	33.9	20.6	18.9
	1999	35.0	24.5	16.8	35.7	20.5	18.7
Pretax profit to assets	1997	6.3	1.3	-3.0	-0.4	2.1	4.8
	1998	7.2	2.0	-1.9	0.5	3.0	2.6
	1999	7.4	2.6	-1.9	1.2	2.9	2.0
Return on equity	1997	17.6	4.5	-5.3	-0.4	6.9	21.2
	1998	23.0	9.0	-0.7	1.8	13.0	16.5
	1999	27.0	10.8	-0.0	3.6	12.8	19.5
Liabilities to assets	1997	0.63	0.87	1.00	0.88	0.86	0.88
	1998	0.61	0.85	0.99	0.89	0.84	0.89
	1999	0.58	0.85	1.01	0.86	0.84	0.89

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.2	6.4
1998-99		4.8	10.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		60.8	39.2
1998		66.4	33.6
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: 6323

Industry: Motorcycle and Snowmobile Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 598							
Net profit margin	1997	2.9	0.9	-0.9	0.3	1.1	1.7
	1998	3.1	1.0	-0.4	1.3	0.9	1.3
	1999	3.0	1.0	-0.4	1.6	0.9	1.7
Pretax profit margin	1997	3.7	1.1	-0.8	0.5	1.3	2.1
	1998	3.7	1.1	-0.4	1.3	1.1	1.7
	1999	3.6	1.2	-0.4	1.9	1.1	2.1
Gross profit margin	1997	26.4	19.8	14.2	31.7	17.5	15.2
	1998	25.4	18.7	13.9	35.0	16.6	16.1
	1999	25.6	18.4	14.3	34.8	16.6	15.4
Pretax profit to assets	1997	7.6	2.1	-1.3	0.8	2.6	5.1
	1998	7.9	2.4	-0.7	1.9	2.5	5.2
	1999	7.7	2.6	-0.6	2.5	2.6	5.0
Return on equity	1997	25.0	10.7	1.2	5.0	12.2	13.9
	1998	25.9	10.7	2.5	6.9	12.3	14.7
	1999	25.6	12.7	2.1	9.5	13.2	17.6
Liabilities to assets	1997	0.66	0.83	0.98	0.88	0.82	0.75
	1998	0.65	0.85	0.98	0.91	0.83	0.74
	1999	0.62	0.84	0.97	0.90	0.83	0.79

Sales - % change year over year	Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million	
	1997-98	1998-99	1997-98	1998-99
			11.3	17.5
			10.1	11.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	68.8	31.2
1998	71.9	28.1
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: 6329

Industry: Other Recreational Vehicle Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 109							
Net profit margin	1997	4.3	0.9	-1.6	-0.2	1.0	...
	1998	3.8	1.1	-2.0	-1.7	1.6	...
	1999	5.5	1.4	-0.7	3.0	1.4	...
Pretax profit margin	1997	4.8	1.2	-1.5	1.3	1.1	...
	1998	4.6	1.4	-1.8	-1.3	2.0	...
	1999	6.8	1.7	-0.2	3.8	1.4	...
Gross profit margin	1997	26.6	18.3	12.5	25.4	16.5	...
	1998	29.3	19.8	14.7	30.2	17.9	...
	1999	29.7	20.0	14.2	30.8	17.1	...
Pretax profit to assets	1997	9.3	1.7	-3.1	-0.1	3.2	...
	1998	9.6	3.1	-1.7	-0.7	3.9	...
	1999	12.7	3.7	-1.0	3.4	3.8	...
Return on equity	1997	37.4	16.4	0.8	16.7	16.2	...
	1998	39.4	14.5	-1.0	-3.9	19.6	...
	1999	35.3	15.8	7.1	15.8	15.7	...
Liabilities to assets	1997	0.73	0.89	0.99	0.82	0.91	...
	1998	0.67	0.87	0.99	0.88	0.83	...
	1999	0.67	0.83	0.94	0.84	0.83	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	19.5	...
	1998-99	14.8	14.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		65.6	34.4
		67.8	32.2
		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: 6331

Industry: Gasoline Service Stations

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 4,797							
Net profit margin	1997	2.1	0.4	-1.0	0.5	0.4	0.8
	1998	2.3	0.6	-0.8	0.7	0.6	0.9
	1999	2.8	0.8	-0.5	1.0	0.8	0.8
Pretax profit margin	1997	2.5	0.5	-0.9	0.7	0.5	0.9
	1998	2.8	0.8	-0.7	0.9	0.7	1.1
	1999	3.2	1.0	-0.4	1.2	1.0	1.0
Gross profit margin	1997	33.8	18.0	11.7	37.0	14.8	10.6
	1998	34.3	17.9	12.0	36.3	15.2	12.0
	1999	37.0	19.3	12.8	39.5	16.5	13.6
Pretax profit to assets	1997	12.0	2.7	-4.8	1.6	3.3	6.8
	1998	14.0	3.8	-3.9	2.3	4.8	9.6
	1999	15.6	5.0	-2.2	3.0	5.9	9.9
Return on equity	1997	27.5	10.0	-2.4	6.9	11.0	15.8
	1998	31.8	12.5	-0.0	8.4	14.0	18.6
	1999	31.7	13.7	1.7	11.4	14.4	16.5
Liabilities to assets	1997	0.47	0.79	1.03	0.85	0.76	0.66
	1998	0.47	0.80	1.03	0.87	0.76	0.63
	1999	0.43	0.76	1.00	0.87	0.72	0.58

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-4.0	-4.4
1998-99		-3.8	-3.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		61.3	38.7
1998		64.5	35.5
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: 6341

Industry: Home and Auto Supply Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 104		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	3.5	0.9	-1.7	0.6	1.2	1.1
	1998	3.9	1.7	-0.8	1.3	2.0	1.4
	1999	4.5	1.8	-0.7	2.4	1.4	1.4
Pretax profit margin	1997	4.5	1.4	-1.3	1.1	1.4	1.4
	1998	4.9	2.3	-0.3	2.3	2.3	1.7
	1999	5.7	2.2	-0.6	3.7	1.8	1.7
Gross profit margin	1997	34.7	28.2	22.3	33.0	24.5	22.4
	1998	32.4	23.0	21.7	32.4	22.7	22.5
	1999	27.0	23.0	21.4	32.5	22.6	22.9
Pretax profit to assets	1997	7.6	1.9	-2.1	0.5	2.9	4.5
	1998	12.2	3.8	-0.2	0.9	4.5	4.7
	1999	7.4	2.7	-0.4	1.3	3.3	4.9
Return on equity	1997	25.4	4.5	-0.5	2.2	9.8	14.9
	1998	53.0	12.5	-1.0	0.1	30.2	18.7
	1999	54.4	23.9	-0.3	0.8	43.7	21.8
Liabilities to assets	1997	0.41	0.77	0.99	0.60	0.80	0.85
	1998	0.48	0.92	1.01	0.58	0.95	0.88
	1999	0.49	0.91	1.00	0.45	0.94	0.89

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	16.5	3.1
1998-99	17.6	9.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	77.8	22.2
1998	85.3	14.8
1999	89.8	10.2

(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: 6342

Industry: Tire, Battery, Parts and Accessories Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3	Q2	Q1	under	\$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
Number of firms (1998): 2,024							
Net profit margin	1997	4.4	1.7	-0.7	0.8	2.1	1.4
	1998	4.4	1.6	-0.8	1.0	1.9	1.8
	1999	4.5	1.6	-0.8	1.0	1.8	2.2
Pretax profit margin	1997	5.4	2.1	-0.7	0.9	2.6	1.9
	1998	5.5	1.9	-0.7	1.1	2.3	2.3
	1999	5.5	1.9	-0.6	1.3	2.3	2.9
Gross profit margin	1997	41.4	33.0	26.6	36.3	32.0	22.7
	1998	42.4	33.5	26.1	36.6	32.3	25.0
	1999	42.2	33.6	26.8	37.1	32.5	25.5
Pretax profit to assets	1997	12.3	4.7	-1.5	1.8	6.1	5.0
	1998	12.3	4.5	-1.4	2.0	5.6	6.0
	1999	12.1	4.4	-1.3	2.5	5.4	6.6
Return on equity	1997	29.6	13.5	3.8	10.1	14.6	14.6
	1998	28.9	13.2	2.8	10.6	13.9	13.5
	1999	27.8	13.2	2.0	9.8	14.2	11.5
Liabilities to assets	1997	0.48	0.76	0.98	0.86	0.70	0.79
	1998	0.48	0.76	0.98	0.85	0.71	0.73
	1999	0.45	0.73	0.97	0.84	0.68	0.64

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.0	10.8
1998-99		2.6	3.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.9	29.1
1998		69.7	30.3
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: 6351

Industry: Garages (General Repairs)

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 6,463							
Net profit margin	1997	4.1	0.9	-1.9	0.7	1.3	1.2
	1998	4.1	1.0	-1.7	0.9	1.2	1.1
	1999	4.2	1.2	-1.4	1.0	1.4	1.0
Pretax profit margin	1997	4.8	1.1	-1.8	0.9	1.5	1.4
	1998	4.8	1.2	-1.6	1.1	1.5	1.4
	1999	5.0	1.4	-1.3	1.2	1.7	1.3
Gross profit margin	1997	52.4	37.0	23.7	42.4	27.1	13.9
	1998	52.6	37.3	24.0	42.5	27.4	14.6
	1999	52.9	37.2	24.3	43.2	28.5	9.2
Pretax profit to assets	1997	12.6	3.0	-5.3	2.0	4.8	6.1
	1998	12.5	3.3	-4.7	2.5	4.8	7.0
	1999	12.6	3.6	-3.7	2.6	5.4	4.4
Return on equity	1997	30.5	11.8	-0.5	10.8	13.3	12.4
	1998	29.5	11.7	0.5	10.9	12.6	14.4
	1999	28.6	11.4	-1.1	10.2	13.0	17.7
Liabilities to assets	1997	0.52	0.83	1.05	0.88	0.72	0.70
	1998	0.50	0.81	1.05	0.86	0.70	0.73
	1999	0.47	0.77	1.03	0.83	0.66	0.73

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	1.4	13.7
	1998-99	1.6	11.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	61.2	38.8
	1998	62.4	37.6
	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: 6352

Industry: Paint and Body Repair Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,919							
Net profit margin	1997	4.3	1.2	-2.7	0.7	1.8	-0.3
	1998	4.7	1.1	-2.6	0.8	1.4	0.4
	1999	5.3	1.6	-1.8	1.1	2.2	0.6
Pretax profit margin	1997	5.2	1.4	-2.4	0.8	2.1	-0.2
	1998	5.6	1.3	-2.4	1.0	1.7	0.4
	1999	6.2	1.9	-1.5	1.3	2.6	0.9
Gross profit margin	1997	50.4	35.3	25.0	39.3	31.2	38.4
	1998	50.9	35.2	25.3	40.6	31.0	38.1
	1999	50.8	35.1	25.4	40.7	31.8	36.7
Pretax profit to assets	1997	13.0	3.1	-5.5	1.6	6.0	-0.6
	1998	12.9	2.9	-6.2	1.6	4.7	1.5
	1999	14.2	4.2	-3.9	2.2	6.9	2.2
Return on equity	1997	28.8	11.3	-1.1	8.5	14.1	-8.1
	1998	30.1	11.0	-2.2	9.4	12.4	3.8
	1999	29.1	12.6	-1.1	10.2	14.4	...
Liabilities to assets	1997	0.50	0.81	1.05	0.88	0.69	0.76
	1998	0.48	0.80	1.04	0.87	0.71	0.80
	1999	0.46	0.75	1.01	0.81	0.66	0.95

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	1.3	1.2
1998-99	4.0	4.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.7	38.3
1998	60.3	39.7
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: 6353

Industry: Muffler Replacement Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 427		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.8	1.8	-0.8	1.1	2.3	...
	1998	5.3	1.4	-1.2	0.5	2.1	...
	1999	5.0	1.2	-1.3	0.9	1.7	...
Pretax profit margin	1997	7.1	2.2	-0.7	1.1	2.9	...
	1998	6.2	1.8	-1.2	0.6	2.6	...
	1999	6.3	1.4	-1.3	1.1	1.9	...
Gross profit margin	1997	62.2	50.4	36.8	53.1	47.9	...
	1998	62.6	49.4	33.6	49.8	47.9	...
	1999	63.4	49.2	33.1	53.0	45.3	...
Pretax profit to assets	1997	15.6	5.4	-1.4	2.4	6.8	...
	1998	14.2	4.3	-2.7	1.4	6.4	...
	1999	12.6	3.7	-2.8	2.6	5.0	...
Return on equity	1997	28.9	14.2	3.3	11.6	14.6	...
	1998	25.0	12.3	1.8	8.3	13.8	...
	1999	24.5	10.5	0.8	11.3	10.1	...
Liabilities to assets	1997	0.40	0.71	1.01	0.90	0.60	...
	1998	0.41	0.72	1.05	0.91	0.59	...
	1999	0.41	0.70	1.04	0.88	0.59	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-0.1	...
	1998-99		0.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	69.6	30.4
	1998	68.1	31.9
	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: 6354

Industry: Motor Vehicle Glass Replacement Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 592							
Net profit margin	1997	5.6	2.1	-1.6	1.3	2.6	...
	1998	5.0	1.1	-2.9	0.4	2.2	...
	1999	5.2	1.3	-2.7	0.6	2.4	...
Pretax profit margin	1997	6.8	2.4	-1.4	1.6	3.4	...
	1998	6.2	1.2	-2.6	0.7	2.9	...
	1999	6.3	1.7	-2.3	1.0	3.0	...
Gross profit margin	1997	55.9	46.2	34.0	47.8	43.7	...
	1998	55.9	46.5	33.9	48.1	44.0	...
	1999	55.7	46.7	33.7	47.8	45.2	...
Pretax profit to assets	1997	19.0	5.9	-5.1	3.2	8.5	...
	1998	14.6	3.4	-7.7	1.1	7.8	...
	1999	16.7	3.8	-6.3	1.6	6.0	...
Return on equity	1997	39.5	17.4	2.4	18.8	15.7	...
	1998	37.5	16.0	-2.0	14.3	18.0	...
	1999	32.8	13.2	-2.1	9.7	16.2	...
Liabilities to assets	1997	0.53	0.81	1.03	0.92	0.65	...
	1998	0.48	0.74	0.99	0.81	0.65	...
	1999	0.46	0.73	0.99	0.83	0.61	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
1997-98		-2.9	...
1998-99		-0.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		
	<u>Profit</u>	<u>Loss</u>
1997	66.0	34.0
1998	58.4	41.6
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: 6355

Industry: Motor Vehicle Transmission Repair and Replacement Shops

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 433		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.4	2.1	-0.8	1.3	3.9	...
	1998	5.7	2.1	-0.8	1.6	2.8	...
	1999	5.9	2.7	-0.7	2.5	3.2	...
Pretax profit margin	1997	7.7	2.5	-0.7	1.5	4.2	...
	1998	6.5	2.5	-0.6	2.0	3.4	...
	1999	7.1	3.1	-0.5	2.7	3.9	...
Gross profit margin	1997	61.9	44.2	31.8	48.9	39.5	...
	1998	59.2	43.0	31.2	45.2	40.3	...
	1999	59.6	41.9	31.0	44.4	39.1	...
Pretax profit to assets	1997	15.5	5.8	-2.1	3.7	8.8	...
	1998	14.8	5.2	-2.5	4.0	8.3	...
	1999	16.5	6.6	-1.7	5.2	9.8	...
Return on equity	1997	30.4	14.7	1.2	13.7	17.6	...
	1998	32.0	12.5	2.0	11.6	16.4	...
	1999	32.0	12.8	2.6	11.0	15.5	...
Liabilities to assets	1997	0.35	0.69	1.00	0.77	0.56	...
	1998	0.37	0.71	0.99	0.81	0.56	...
	1999	0.33	0.71	0.95	0.77	0.54	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.6	...
	1998-99		6.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	68.2	31.8
	1998	69.9	30.1
	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: 6359

Industry: Other Motor Vehicle Repair Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 860							
Net profit margin	1997	4.9	1.5	-1.4	0.7	3.1	1.1
	1998	5.8	1.8	-1.2	1.4	3.1	...
	1999	6.0	1.8	-1.3	1.0	3.3	...
Pretax profit margin	1997	6.3	1.9	-1.3	0.8	3.7	1.4
	1998	7.1	2.1	-1.1	1.5	3.9	...
	1999	7.1	2.1	-1.1	1.3	4.2	...
Gross profit margin	1997	55.9	41.8	27.3	46.4	33.9	...
	1998	56.5	42.4	28.1	45.0	35.4	...
	1999	56.8	41.7	28.3	46.5	33.7	...
Pretax profit to assets	1997	13.0	4.1	-3.2	1.7	9.0	2.2
	1998	13.9	4.3	-2.9	3.2	8.4	...
	1999	14.1	4.5	-2.6	2.4	8.8	...
Return on equity	1997	25.3	11.4	1.1	7.5	14.2	...
	1998	26.3	10.0	0.5	7.1	15.6	...
	1999	25.0	10.4	0.7	7.5	14.8	...
Liabilities to assets	1997	0.41	0.73	1.00	0.81	0.56	0.80
	1998	0.39	0.71	1.00	0.78	0.54	...
	1999	0.36	0.68	0.97	0.77	0.54	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.6	-4.2
1998-99	2.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	65.4	34.6
1998	66.9	33.1
1999	66.6	33.4

(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: 6391
 Industry: Car Washes

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 738							
Net profit margin	1997	6.9	1.4	-3.0	1.4	1.4	0.2
	1998	7.7	2.1	-2.0	2.2	1.9	...
	1999	7.9	1.9	-2.2	1.9	2.1	...
Pretax profit margin	1997	8.3	1.8	-2.7	1.8	1.8	0.2
	1998	9.1	2.5	-1.8	2.5	2.5	...
	1999	9.1	2.5	-1.9	2.4	2.6	...
Gross profit margin	1997	70.0	45.6	24.3	55.2	24.2	16.2
	1998	76.1	46.6	27.3	56.6	25.6	...
	1999	75.2	46.7	26.8	57.7	29.6	...
Pretax profit to assets	1997	11.7	2.1	-4.3	1.5	5.8	3.6
	1998	13.6	3.3	-3.1	2.4	6.3	...
	1999	13.3	3.3	-2.9	2.3	6.0	...
Return on equity	1997	31.3	12.4	0.4	11.2	13.9	...
	1998	36.5	15.6	2.6	14.0	18.5	...
	1999	34.6	17.4	2.5	17.4	16.7	...
Liabilities to assets	1997	0.56	0.90	1.07	0.93	0.64	0.98
	1998	0.56	0.92	1.06	0.94	0.71	...
	1999	0.53	0.87	1.05	0.90	0.72	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		2.2	-2.4
	1998-99		4.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	62.2	37.8
	1998	63.8	36.2
	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: 6399

Industry: Other Motor Vehicle Services n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 731							
Net profit margin	1997	5.2	1.1	-3.7	0.7	1.6	2.1
	1998	5.6	1.1	-4.4	0.9	2.2	2.1
	1999	6.0	1.4	-3.4	0.9	2.2	2.8
Pretax profit margin	1997	6.4	1.3	-3.2	1.1	1.9	2.5
	1998	6.6	1.4	-4.1	1.0	2.7	2.2
	1999	7.0	1.7	-3.1	1.3	3.0	3.1
Gross profit margin	1997	65.4	42.3	27.1	50.7	31.3	...
	1998	62.7	43.7	26.4	50.1	32.3	...
	1999	65.8	42.3	28.8	53.4	31.2	24.6
Pretax profit to assets	1997	12.8	2.5	-7.3	1.9	4.3	7.9
	1998	15.7	3.0	-9.8	1.9	6.3	4.1
	1999	13.5	3.0	-7.6	1.8	5.5	6.7
Return on equity	1997	30.4	12.7	-1.8	12.7	12.7	...
	1998	39.1	16.7	0.2	14.7	18.5	...
	1999	33.5	12.4	-2.1	10.5	16.2	...
Liabilities to assets	1997	0.56	0.87	1.11	0.92	0.76	0.75
	1998	0.64	0.89	1.13	0.95	0.79	0.77
	1999	0.59	0.89	1.10	0.93	0.77	0.79

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		6.2	-2.6
	1998-99		6.7	8.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	59.7	40.3
	1998	58.5	41.5
	1999	59.8	40.2

(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: 6411

Industry: Department Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 19							
Net profit margin	1997	2.9	1.0	-3.1	0.3	1.8	0.9
	1998	7.8	1.8	0.1	...	0.9	-0.4
	1999	...	0.9	...	...	0.9	1.2
Pretax profit margin	1997	3.5	1.2	-2.9	0.6	2.3	1.1
	1998	13.4	2.3	0.3	...	1.6	-0.1
	1999	...	1.1	...	...	1.1	1.7
Gross profit margin	1997	36.6	31.9	25.4	32.2	30.8	22.5
	1998	...	26.2	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	7.2	2.5	-4.4	1.2	2.7	6.4
	1998	16.2	3.9	2.1	...	3.4	0.3
	1999	...	3.7	...	...	3.7	5.2
Return on equity	1997	31.3	12.7	3.4	11.4	12.7	22.6
	1998	...	12.3	...	...	8.8	...
	1999	...	8.3	...	...	8.9	...
Liabilities to assets	1997	0.59	0.83	1.12	0.94	0.61	0.69
	1998	0.31	0.68	0.89	...	0.68	0.91
	1999	...	0.77	...	...	0.77	0.65

		Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million	
Sales - % change year over year			
	1997-98	9.6	-0.0
	1998-99	13.7	18.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.0	30.0
	1998	75.9	24.1
	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: 6412

Industry: General Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Number of firms (1998): 458							
Net profit margin	1997	2.9	0.6	-1.6	-1.0	1.0	2.0
	1998	3.1	0.7	-1.3	-0.0	1.1	2.0
	1999	3.3	1.1	-0.8	0.5	1.2	2.2
Pretax profit margin	1997	3.4	0.8	-1.4	-0.6	1.2	2.3
	1998	3.7	0.8	-1.1	0.3	1.3	2.2
	1999	3.9	1.3	-0.7	0.6	1.5	2.4
Gross profit margin	1997	28.7	20.7	15.8	25.3	19.5	18.7
	1998	30.7	21.6	16.8	27.2	20.6	18.1
	1999	32.5	22.0	17.5	26.6	21.3	19.9
Pretax profit to assets	1997	8.5	1.8	-3.7	-1.3	3.2	6.9
	1998	9.6	2.2	-2.8	0.6	3.6	6.0
	1999	10.5	3.3	-1.9	1.3	3.9	7.9
Return on equity	1997	15.6	6.7	-2.7	1.4	8.3	10.5
	1998	20.0	7.8	-0.7	5.2	8.2	10.4
	1999	21.4	9.5	0.7	8.8	9.6	13.0
Liabilities to assets	1997	0.32	0.65	0.97	0.92	0.59	0.43
	1998	0.41	0.73	1.00	0.97	0.63	0.33
	1999	0.39	0.71	1.00	0.90	0.63	0.37

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.9	-1.5
1998-99	1.7	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	61.7	38.3
1998	65.9	34.1
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: 6413

Industry: Other General Merchandise Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,364							
Net profit margin	1997	2.6	0.4	-2.3	-0.4	0.8	1.6
	1998	3.2	0.9	-1.5	0.4	1.3	1.7
	1999	3.5	0.9	-1.4	0.4	1.3	1.4
Pretax profit margin	1997	3.1	0.5	-2.2	-0.3	0.9	2.1
	1998	3.8	1.0	-1.4	0.5	1.6	2.1
	1999	4.1	1.1	-1.0	0.7	1.7	1.6
Gross profit margin	1997	39.2	29.1	20.1	33.1	24.4	19.7
	1998	40.1	31.3	21.1	33.7	28.5	17.5
	1999	40.2	32.0	23.1	34.1	30.2	21.4
Pretax profit to assets	1997	7.8	1.2	-5.5	-1.0	3.0	6.0
	1998	10.6	2.5	-3.7	0.9	5.0	8.6
	1999	11.2	2.7	-3.1	1.1	5.5	6.6
Return on equity	1997	20.0	6.4	-3.3	4.8	7.9	13.4
	1998	30.1	10.9	1.0	6.0	14.0	20.5
	1999	33.3	12.0	1.0	6.6	15.3	17.6
Liabilities to assets	1997	0.50	0.88	1.06	0.98	0.75	0.64
	1998	0.52	0.87	1.06	0.96	0.75	0.58
	1999	0.50	0.82	1.03	0.92	0.76	0.67

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.8	9.6
1998-99		3.9	11.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.2	41.8
1998		64.0	36.0
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: 6511

Industry: Book and Stationery Stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 958							
Net profit margin	1997	3.4	0.7	-2.4	-0.5	1.4	1.4
	1998	4.0	0.8	-2.3	0.6	1.1	0.6
	1999	3.9	1.0	-2.1	0.2	1.4	1.9
Pretax profit margin	1997	4.1	0.9	-2.4	-0.4	1.7	1.6
	1998	4.6	1.0	-2.2	0.7	1.4	0.9
	1999	4.5	1.2	-1.9	0.3	1.7	2.4
Gross profit margin	1997	44.1	36.4	29.6	37.9	35.2	29.7
	1998	44.4	36.2	29.4	38.4	34.7	30.9
	1999	44.3	36.0	29.0	37.6	35.2	34.8
Pretax profit to assets	1997	10.5	1.9	-5.8	-0.8	4.3	4.5
	1998	11.7	2.3	-5.3	1.2	4.0	3.2
	1999	11.1	2.9	-4.1	0.8	5.0	6.2
Return on equity	1997	26.0	9.0	-2.4	4.8	10.8	13.7
	1998	25.2	8.5	-3.3	5.1	9.3	11.5
	1999	27.8	10.0	-2.2	7.6	11.6	12.9
Liabilities to assets	1997	0.48	0.79	1.04	0.91	0.70	0.74
	1998	0.50	0.80	1.04	0.91	0.69	0.76
	1999	0.50	0.78	1.03	0.87	0.69	0.79

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
1997-98		1.7	14.1
1998-99		3.7	10.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.6	41.4
1998		59.5	40.5
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: 6521

Industry: Florist Shops

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,179							
Net profit margin	1997	3.3	0.2	-3.8	-0.4	1.2	...
	1998	3.6	0.6	-2.6	0.3	2.0	...
	1999	4.1	0.7	-2.4	0.4	2.2	...
Pretax profit margin	1997	3.9	0.4	-3.6	-0.3	1.3	...
	1998	4.1	0.7	-2.5	0.4	2.3	...
	1999	4.8	0.9	-2.1	0.5	2.5	...
Gross profit margin	1997	57.3	50.9	43.2	51.2	48.3	...
	1998	57.1	50.0	42.1	50.6	46.9	...
	1999	57.3	50.0	42.1	50.6	47.8	...
Pretax profit to assets	1997	11.4	0.8	-11.9	-0.9	4.1	...
	1998	12.7	2.1	-9.1	1.0	5.7	...
	1999	13.4	2.6	-7.6	1.3	7.8	...
Return on equity	1997	28.6	10.2	-4.0	8.2	12.4	...
	1998	28.7	8.6	-3.7	6.7	14.2	...
	1999	32.0	11.1	-2.5	9.3	13.5	...
Liabilities to assets	1997	0.59	0.90	1.19	0.96	0.74	...
	1998	0.60	0.91	1.16	0.95	0.74	...
	1999	0.55	0.88	1.14	0.93	0.72	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		3.1	...
	1998-99		3.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	51.9	48.1
	1998	56.9	43.1
	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: 6522

Industry: Lawn and Garden Centres

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 467		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	4.5	1.6	-1.5	0.7	2.0	0.9
	1998	4.9	1.5	-1.4	0.7	2.1	0.8
	1999	5.8	2.5	-1.0	0.9	3.0	1.6
Pretax profit margin	1997	5.7	1.9	-1.5	0.9	2.3	1.2
	1998	6.2	2.0	-0.9	1.1	2.7	1.3
	1999	7.0	2.8	-0.8	1.1	3.7	2.0
Gross profit margin	1997	44.9	34.8	24.6	37.3	32.6	23.6
	1998	45.7	35.6	25.5	38.1	33.9	33.1
	1999	46.6	37.2	25.6	39.8	34.3	35.7
Pretax profit to assets	1997	12.4	3.4	-2.5	1.6	5.0	2.4
	1998	12.6	3.3	-2.2	1.2	4.7	2.2
	1999	15.0	5.6	-1.3	1.1	7.2	5.4
Return on equity	1997	29.0	12.2	0.3	7.9	12.9	13.3
	1998	32.2	13.3	1.1	9.6	14.3	4.9
	1999	35.3	16.4	3.1	8.7	17.6	...
Liabilities to assets	1997	0.45	0.78	1.01	0.91	0.68	0.84
	1998	0.46	0.78	1.01	0.91	0.67	0.81
	1999	0.47	0.77	1.00	0.93	0.66	0.76

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.6	-0.6
1998-99		6.7	-5.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.8	34.2
1998		68.1	31.9
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: 6531

Industry: Hardware Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,710							
Net profit margin	1997	3.8	1.4	-1.0	0.8	1.7	1.6
	1998	4.1	1.6	-0.6	1.0	2.0	1.8
	1999	4.4	1.9	-0.4	1.2	2.2	1.8
Pretax profit margin	1997	4.7	1.7	-0.8	0.9	2.0	2.1
	1998	5.0	2.0	-0.5	1.1	2.4	2.3
	1999	5.4	2.3	-0.3	1.6	2.7	2.2
Gross profit margin	1997	35.7	30.5	25.0	32.1	29.9	23.6
	1998	35.2	30.4	25.1	32.0	29.9	26.9
	1999	35.7	30.8	25.6	31.9	30.2	27.9
Pretax profit to assets	1997	8.7	3.1	-1.5	1.5	4.0	5.0
	1998	9.2	3.4	-1.0	1.8	4.5	4.7
	1999	10.1	4.3	-0.5	2.1	5.1	5.1
Return on equity	1997	19.9	8.2	-0.4	4.5	9.8	12.3
	1998	20.3	9.1	1.0	5.4	10.8	10.8
	1999	22.4	9.6	1.4	5.7	12.0	11.4
Liabilities to assets	1997	0.43	0.69	0.92	0.74	0.67	0.77
	1998	0.44	0.68	0.93	0.71	0.66	0.65
	1999	0.42	0.66	0.89	0.71	0.64	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		2.6	4.8
1998-99		3.9	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		69.6	30.4
1998		71.0	29.0
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: 6532

Industry: Paint, Glass and Wallpaper Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 748		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	4.0	1.1	-1.4	0.6	1.9	...
	1998	5.1	1.4	-1.5	0.8	2.4	...
	1999	5.4	1.7	-1.0	1.3	2.6	...
Pretax profit margin	1997	4.7	1.3	-1.3	0.7	2.2	...
	1998	6.0	1.8	-1.4	0.8	2.9	...
	1999	6.4	2.2	-0.9	1.6	3.1	...
Gross profit margin	1997	45.1	36.8	30.2	38.9	35.2	...
	1998	45.3	37.3	30.7	38.5	35.6	...
	1999	46.1	38.0	31.3	39.0	36.1	...
Pretax profit to assets	1997	13.0	2.8	-4.0	1.4	5.2	...
	1998	15.2	4.3	-3.8	2.2	8.1	...
	1999	15.8	5.5	-2.5	3.6	8.9	...
Return on equity	1997	31.6	14.3	2.1	13.8	14.7	...
	1998	33.3	13.7	2.0	9.5	16.7	...
	1999	31.2	14.8	2.2	14.3	14.9	...
Liabilities to assets	1997	0.53	0.85	1.07	0.92	0.76	...
	1998	0.45	0.81	1.04	0.89	0.65	...
	1999	0.41	0.73	0.99	0.84	0.57	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.1	9.5
	1998-99		2.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	63.0	37.0
	1998	65.6	34.4
	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: 6541

Industry: Sporting Goods Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,064							
Net profit margin	1997	3.9	0.9	-2.6	0.2	1.4	1.5
	1998	4.2	1.2	-2.0	0.4	1.6	2.1
	1999	4.6	1.4	-1.3	0.7	1.7	1.6
Pretax profit margin	1997	4.9	1.1	-2.4	0.5	1.7	2.0
	1998	5.0	1.5	-1.8	0.6	2.0	2.7
	1999	5.4	1.7	-1.2	1.0	2.0	2.3
Gross profit margin	1997	39.5	32.6	25.5	33.2	32.1	32.4
	1998	40.1	33.0	25.9	34.1	32.4	34.1
	1999	40.3	33.2	27.1	33.8	32.7	33.6
Pretax profit to assets	1997	10.6	2.2	-4.9	0.5	3.5	4.2
	1998	10.9	2.8	-3.6	0.8	4.7	5.2
	1999	11.8	3.2	-2.7	1.6	4.9	7.3
Return on equity	1997	25.8	10.8	0.7	7.4	12.7	13.3
	1998	27.8	11.7	1.1	9.1	13.6	12.8
	1999	27.4	11.2	1.2	7.3	13.3	15.1
Liabilities to assets	1997	0.54	0.82	1.04	0.91	0.75	0.76
	1998	0.54	0.81	1.02	0.90	0.74	0.75
	1999	0.50	0.78	1.00	0.86	0.72	0.72

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	5.7	-0.4
	1998-99	4.3	12.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	61.4	38.6
	1998	63.6	36.4
	1999	66.8	33.2

(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: 6542

Industry: Bicycle Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 320		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	2.9	0.7	-3.7	-0.8	1.5	...
	1998	4.0	1.4	-1.5	0.9	1.9	...
	1999	4.3	1.7	-1.6	1.5	1.7	...
Pretax profit margin	1997	3.4	0.7	-3.4	-0.7	1.8	...
	1998	4.7	1.7	-1.2	1.1	2.1	...
	1999	5.3	1.8	-1.3	1.4	1.9	...
Gross profit margin	1997	37.7	32.3	26.2	33.1	31.7	...
	1998	37.9	32.8	26.8	33.8	31.5	...
	1999	38.7	32.7	26.5	34.4	31.4	...
Pretax profit to assets	1997	7.0	1.4	-7.6	-1.5	4.3	...
	1998	10.4	3.3	-2.9	2.1	5.2	...
	1999	10.9	3.4	-3.0	2.9	3.8	...
Return on equity	1997	21.7	7.7	-2.4	3.6	9.8	...
	1998	31.0	13.2	-1.0	13.8	12.6	...
	1999	34.9	13.1	0.6	13.3	12.8	...
Liabilities to assets	1997	0.61	0.88	1.06	0.97	0.77	...
	1998	0.60	0.88	1.05	0.95	0.79	...
	1999	0.59	0.87	1.06	0.95	0.79	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.3	...
1998-99		6.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		55.7	44.3
1998		63.6	36.4
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: 6551

Industry: Musical Instrument Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 405		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	4.8	1.1	-1.6	0.9	1.4	1.4
	1998	4.3	1.1	-2.0	0.8	1.5	1.3
	1999	5.3	1.8	-1.5	1.0	2.6	...
Pretax profit margin	1997	5.3	1.4	-1.3	1.1	1.6	1.4
	1998	4.9	1.2	-1.6	1.0	1.7	1.5
	1999	6.3	2.1	-1.3	1.2	3.1	...
Gross profit margin	1997	44.3	36.2	29.3	39.1	32.7	32.7
	1998	43.5	35.2	29.2	38.0	33.5	34.6
	1999	44.0	35.9	29.8	37.7	35.2	...
Pretax profit to assets	1997	9.7	2.9	-3.0	1.5	3.5	1.9
	1998	8.6	2.2	-2.9	1.6	3.5	5.0
	1999	11.5	3.5	-3.0	1.8	5.9	...
Return on equity	1997	22.2	8.1	-1.7	8.2	8.1	...
	1998	21.5	8.9	-1.2	6.5	11.8	...
	1999	25.1	11.5	1.5	7.7	13.9	...
Liabilities to assets	1997	0.50	0.75	0.99	0.83	0.68	0.77
	1998	0.46	0.75	0.97	0.84	0.69	0.72
	1999	0.45	0.72	0.93	0.78	0.67	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
		1997-98		2.0
		1998-99		3.7
				9.9
				5.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	65.4
		1998	64.8
		1999	68.7
			34.6
			35.2
			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: 6552

Industry: Record and Tape Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 244							
Net profit margin	1997	3.1	0.5	-3.6	-0.3	0.5	0.2
	1998	5.7	1.1	-2.2	1.1	1.1	0.5
	1999	4.4	1.1	-2.4	1.6	0.7	1.1
Pretax profit margin	1997	3.7	0.5	-3.5	-0.0	0.7	0.4
	1998	6.6	1.4	-1.8	1.3	1.4	0.5
	1999	5.4	1.3	-1.9	1.8	0.8	1.5
Gross profit margin	1997	39.8	32.6	28.1	33.8	31.9	34.6
	1998	44.5	31.6	25.4	36.4	29.4	34.2
	1999	39.6	30.8	25.7	34.5	28.8	34.8
Pretax profit to assets	1997	8.3	0.9	-10.6	-0.4	1.8	1.4
	1998	14.7	2.9	-4.9	2.3	3.8	1.8
	1999	12.7	3.4	-5.6	3.5	3.0	4.1
Return on equity	1997	23.9	8.9	-2.7	8.2	8.9	...
	1998	38.0	15.6	0.6	13.6	17.6	...
	1999	35.5	12.2	-2.4	11.1	13.5	18.0
Liabilities to assets	1997	0.57	0.83	1.09	0.87	0.76	0.83
	1998	0.47	0.81	1.04	0.81	0.82	0.90
	1999	0.49	0.77	1.02	0.80	0.70	0.82

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.5	4.2
1998-99	0.4	-2.0

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	56.0	44.0
1998	62.1	37.9
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: 6561

Industry: Jewellery Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,688							
Net profit margin	1997	5.0	1.4	-2.3	0.9	2.2	1.1
	1998	5.6	1.9	-1.1	1.6	2.6	1.6
	1999	5.8	2.3	-0.7	2.0	2.6	2.0
Pretax profit margin	1997	5.8	1.7	-2.1	1.2	2.8	1.4
	1998	6.4	2.1	-1.0	1.6	3.3	2.0
	1999	7.0	2.7	-0.5	2.3	3.2	2.5
Gross profit margin	1997	53.5	46.6	38.0	48.0	43.1	48.6
	1998	53.8	47.0	38.6	48.6	42.8	47.8
	1999	53.6	47.1	39.4	48.9	43.1	45.3
Pretax profit to assets	1997	8.2	2.4	-3.1	1.6	4.1	2.4
	1998	9.8	3.1	-1.5	2.4	4.7	5.0
	1999	10.5	3.8	-0.7	3.0	5.7	5.4
Return on equity	1997	19.2	8.0	0.0	6.9	10.9	9.2
	1998	24.6	9.6	1.1	8.5	11.9	14.3
	1999	27.0	10.8	2.4	9.6	14.2	19.5
Liabilities to assets	1997	0.47	0.82	1.01	0.86	0.71	0.76
	1998	0.47	0.80	1.01	0.84	0.71	0.81
	1999	0.43	0.75	0.97	0.81	0.68	0.79

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.0	20.5
1998-99		6.4	19.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		63.9	36.1
1998		68.1	31.9
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: 6562

Industry: Watch and Jewellery Repair Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 208		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	5.5	1.4	-1.6	1.4	2.0	...
	1998	5.9	1.7	-1.3	1.6	4.3	...
	1999	6.3	1.2	-3.5	1.2	1.7	...
Pretax profit margin	1997	5.9	1.5	-1.6	1.4	2.0	...
	1998	7.6	1.9	-0.9	1.8	5.1	...
	1999	7.7	1.5	-2.3	1.3	2.1	...
Gross profit margin	1997	61.3	48.4	38.3	51.3	38.7	...
	1998	63.4	50.1	37.8	52.2	34.6	...
	1999	64.2	50.2	38.0	54.0	33.6	...
Pretax profit to assets	1997	12.0	3.3	-3.2	3.0	3.7	...
	1998	14.9	3.4	-1.8	3.3	9.7	...
	1999	14.1	2.3	-4.6	2.1	6.9	...
Return on equity	1997	29.6	12.2	-2.9	12.9	7.8	...
	1998	32.6	11.7	0.7	11.9	11.6	...
	1999	33.4	9.2	-3.0	8.1	22.9	...
Liabilities to assets	1997	0.50	0.79	1.02	0.82	0.65	...
	1998	0.49	0.80	1.02	0.81	0.67	...
	1999	0.42	0.71	1.01	0.72	0.67	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.6	...
1998-99		2.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		62.9	37.1
1998		67.8	32.2
1999		60.6	39.4

(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: 6571

Industry: Camera and Photographic Supply Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 487							
Net profit margin	1997	4.5	1.0	-3.9	0.4	1.5	1.4
	1998	3.9	0.8	-3.3	-0.6	1.5	1.7
	1999	4.4	1.3	-2.3	0.8	2.0	1.6
Pretax profit margin	1997	4.9	1.1	-3.9	0.5	1.7	2.2
	1998	4.4	0.9	-3.2	-0.4	1.6	2.1
	1999	4.9	1.6	-2.0	0.9	2.4	2.0
Gross profit margin	1997	58.1	48.2	36.9	52.9	40.2	30.1
	1998	59.0	50.2	40.4	53.0	44.3	28.1
	1999	57.7	49.6	39.4	53.2	43.6	32.9
Pretax profit to assets	1997	10.6	2.3	-6.1	0.7	3.6	5.2
	1998	8.3	1.5	-6.2	-0.7	3.7	5.1
	1999	10.5	3.0	-4.0	1.8	5.1	6.4
Return on equity	1997	29.1	10.1	-4.7	8.6	12.0	10.8
	1998	26.2	8.3	-4.2	6.5	10.3	9.5
	1999	27.5	11.6	1.2	9.3	16.2	13.5
Liabilities to assets	1997	0.54	0.87	1.10	0.97	0.60	0.72
	1998	0.58	0.90	1.13	0.99	0.72	0.71
	1999	0.55	0.88	1.12	0.95	0.74	0.67

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	5.4	10.4
	1998-99	6.6	6.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		58.7	41.3
		57.4	42.6
		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: 6581

Industry: Toy and Hobby Stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 434		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	3.9	0.5	-4.5	-0.3	1.1	...
	1998	4.4	0.8	-4.6	-0.3	2.0	0.9
	1999	5.0	1.1	-2.7	0.5	1.7	...
Pretax profit margin	1997	4.3	0.6	-4.2	0.2	1.5	...
	1998	5.0	0.8	-4.3	0.4	2.7	1.1
	1999	5.9	1.2	-2.3	0.5	2.0	...
Gross profit margin	1997	46.6	39.5	31.8	40.2	38.8	...
	1998	45.3	39.1	30.8	40.1	36.6	43.7
	1999	46.1	39.5	32.5	39.9	38.7	...
Pretax profit to assets	1997	11.2	0.8	-8.3	-0.2	4.0	...
	1998	13.7	2.0	-8.2	-0.5	6.3	7.5
	1999	15.8	3.1	-5.9	1.0	5.4	...
Return on equity	1997	29.7	8.9	-3.6	7.1	10.4	...
	1998	35.9	14.0	2.4	10.9	17.9	...
	1999	37.9	12.3	-4.1	10.4	14.5	...
Liabilities to assets	1997	0.59	0.90	1.11	0.98	0.72	...
	1998	0.55	0.89	1.07	0.95	0.72	0.91
	1999	0.51	0.85	1.06	0.93	0.74	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		5.1	7.7
	1998-99		8.2	18.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	55.4	44.6
	1998	58.0	42.0
	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: 6582

Industry: Gift, Novelty and Souvenir Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 1,946		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	4.2	0.4	-4.8	-0.4	1.8	1.7
	1998	5.0	1.0	-3.3	0.6	2.1	1.6
	1999	5.6	1.4	-2.7	0.9	2.3	1.4
Pretax profit margin	1997	4.9	0.6	-4.6	-0.2	2.1	2.0
	1998	5.9	1.1	-3.1	0.8	2.5	2.2
	1999	6.7	1.8	-2.5	1.2	2.9	1.8
Gross profit margin	1997	50.4	43.8	35.7	43.6	44.1	47.8
	1998	50.5	44.2	36.2	44.2	44.1	46.3
	1999	50.8	44.4	37.8	44.2	45.1	46.8
Pretax profit to assets	1997	10.0	1.1	-10.1	-0.5	5.1	5.7
	1998	12.1	2.4	-6.2	1.2	6.0	6.7
	1999	14.1	3.6	-5.0	2.1	7.2	6.4
Return on equity	1997	30.9	10.9	-2.3	7.2	14.9	10.8
	1998	33.1	12.7	0.4	9.4	16.4	12.9
	1999	34.6	15.0	3.3	14.0	16.5	11.5
Liabilities to assets	1997	0.58	0.91	1.11	0.96	0.75	0.64
	1998	0.55	0.88	1.09	0.95	0.69	0.60
	1999	0.49	0.82	1.07	0.89	0.68	0.65

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.4	7.0
1998-99		4.4	8.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		54.2	45.8
1998		60.2	39.8
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: 6591

Industry: Second-Hand Merchandise Stores n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 855		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	5.9	1.6	-2.4	1.2	2.0	...
	1998	6.7	1.3	-3.0	1.2	1.8	...
	1999	7.4	2.1	-2.6	1.9	2.4	1.1
Pretax profit margin	1997	7.1	2.0	-1.9	1.4	2.5	...
	1998	8.0	1.6	-2.8	1.5	2.3	...
	1999	8.7	2.4	-2.3	2.4	2.7	1.7
Gross profit margin	1997	57.2	45.5	32.6	49.5	36.9	...
	1998	58.3	45.2	34.2	49.2	37.8	...
	1999	58.5	47.1	34.5	49.6	39.1	...
Pretax profit to assets	1997	14.5	3.4	-3.8	1.9	6.9	...
	1998	15.0	3.2	-5.3	2.7	4.6	...
	1999	14.8	4.1	-5.0	3.1	5.8	6.4
Return on equity	1997	37.5	15.3	2.2	13.8	18.2	...
	1998	39.4	14.8	0.5	13.0	16.0	...
	1999	34.5	13.2	-1.0	12.9	13.2	...
Liabilities to assets	1997	0.54	0.85	1.05	0.90	0.74	...
	1998	0.55	0.87	1.06	0.90	0.76	...
	1999	0.49	0.83	1.05	0.88	0.71	0.58

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	11.0	...
	1998-99	4.1	6.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		63.7	36.3
		61.5	38.5
		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: 6592

Industry: Opticians' Shops

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 989		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	9.5	2.7	-0.8	1.9	5.0
	1998	9.2	3.0	-0.5	2.5	4.4
	1999	9.7	3.1	-0.5	2.4	4.6
Pretax profit margin	1997	12.0	3.4	-0.6	2.6	6.5
	1998	11.0	3.6	-0.4	2.9	5.2
	1999	12.1	3.6	-0.4	2.9	6.0
Gross profit margin	1997	62.3	56.2	48.5	55.9	57.1
	1998	61.7	55.6	48.9	55.5	55.8
	1999	62.5	56.4	49.8	56.1	57.1
Pretax profit to assets	1997	21.9	7.1	-1.7	4.8	13.6
	1998	20.8	7.9	-1.1	6.4	12.9
	1999	22.4	8.0	-1.1	6.4	13.0
Return on equity	1997	40.0	18.8	4.9	16.4	24.0
	1998	37.2	18.1	6.1	16.6	21.4
	1999	34.8	16.1	4.3	13.8	20.0
Liabilities to assets	1997	0.33	0.71	1.01	0.78	0.55
	1998	0.33	0.72	1.02	0.76	0.61
	1999	0.28	0.67	0.99	0.72	0.52

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.5	5.3
1998-99		3.5	5.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		70.5	29.5
1998		72.3	27.7
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: 6593

Industry: Art Galleries and Artists' Supply Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 445							
Net profit margin	1997	5.5	1.0	-4.8	0.4	2.0	...
	1998	6.7	1.9	-2.3	0.9	3.0	...
	1999	8.8	2.6	-1.4	2.2	2.9	...
Pretax profit margin	1997	6.3	1.1	-4.4	0.4	3.2	...
	1998	8.2	2.0	-1.8	1.3	3.8	...
	1999	10.1	3.1	-1.1	2.5	3.8	...
Gross profit margin	1997	56.4	46.2	36.3	48.0	41.0	...
	1998	56.6	46.9	37.7	48.9	43.2	...
	1999	56.8	46.6	37.2	49.0	43.7	...
Pretax profit to assets	1997	12.0	2.2	-7.2	0.9	5.5	...
	1998	14.4	3.3	-4.3	2.2	5.6	...
	1999	16.7	5.0	-2.7	3.3	8.9	...
Return on equity	1997	28.0	9.4	-2.4	5.9	18.3	...
	1998	26.9	11.2	-0.9	7.8	14.9	...
	1999	32.6	12.7	1.5	9.6	16.9	...
Liabilities to assets	1997	0.47	0.85	1.09	0.93	0.68	...
	1998	0.47	0.77	1.03	0.86	0.68	...
	1999	0.42	0.73	1.03	0.85	0.61	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		4.3	...
	1998-99		6.3	12.4

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	58.0	42.0
	1998	65.3	34.7
	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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 6594

Industry: Luggage and Leather Goods Stores

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 200							
Net profit margin	1997	2.6	0.1	-5.5	-0.6	0.5	...
	1998	3.7	0.6	-3.7	0.5	0.9	...
	1999	5.0	0.7	-2.4	1.2	0.4	...
Pretax profit margin	1997	3.2	0.3	-5.0	-0.5	0.7	...
	1998	4.1	0.7	-3.2	0.5	1.1	...
	1999	5.6	1.0	-2.2	1.3	0.5	...
Gross profit margin	1997	48.0	41.4	33.4	40.8	43.2	...
	1998	49.2	43.8	36.8	42.3	46.5	...
	1999	50.2	45.0	37.6	45.5	44.8	...
Pretax profit to assets	1997	6.7	0.2	-12.2	-1.7	1.3	...
	1998	9.7	1.5	-7.4	1.1	3.4	...
	1999	11.2	1.9	-7.1	2.2	1.7	...
Return on equity	1997	25.3	11.3	-3.9	11.3	11.3	...
	1998	31.0	12.1	-3.0	10.9	12.9	...
	1999	30.6	11.1	...	13.7	8.9	...
Liabilities to assets	1997	0.59	0.92	1.18	0.99	0.86	...
	1998	0.62	0.91	1.18	0.96	0.86	...
	1999	0.61	0.91	1.14	1.00	0.82	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
	1997-98	0.9	...
	1998-99	-3.5	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	52.3	47.7
	1998	57.6	42.4
	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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 6595

Industry: Monument and Tombstone Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 112		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.7	1.7	-2.8	1.7	1.9	...
	1998	5.5	1.9	-2.8	0.3	3.0	...
	1999	6.7	3.5	-1.4	2.7	4.6	...
Pretax profit margin	1997	7.5	2.3	-2.8	1.9	2.7	...
	1998	6.6	2.6	-2.2	0.6	3.9	...
	1999	8.5	4.4	-1.1	3.0	5.4	...
Gross profit margin	1997	64.9	51.0	38.4	53.5	44.1	...
	1998	65.0	53.3	42.6	56.1	48.9	...
	1999	65.2	51.5	41.7	51.6	50.6	...
Pretax profit to assets	1997	10.9	3.1	-3.4	1.8	5.7	...
	1998	9.5	2.8	-4.5	0.9	6.5	...
	1999	14.8	6.0	-1.2	5.6	8.5	...
Return on equity	1997	16.0	7.1	-2.6	5.1	9.6	...
	1998	21.5	7.1	-1.8	4.5	15.0	...
	1999	26.6	8.5	0.3	8.4	8.5	...
Liabilities to assets	1997	0.44	0.69	0.94	0.70	0.61	...
	1998	0.39	0.65	0.95	0.67	0.59	...
	1999	0.34	0.67	0.96	0.66	0.67	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.5	...
1998-99		-5.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		60.0	40.0
1998		58.9	41.1
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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 6596

Industry: Pet Stores

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 679							
Net profit margin	1997	2.1	-0.3	-3.3	-1.0	0.6	-0.2
	1998	2.6	0.5	-2.4	0.2	0.7	0.5
	1999	2.8	0.6	-2.1	-0.2	0.9	0.5
Pretax profit margin	1997	2.5	-0.1	-3.2	-0.9	0.7	-0.1
	1998	3.1	0.6	-2.3	0.3	0.8	0.7
	1999	3.3	0.7	-1.8	0.4	1.1	0.8
Gross profit margin	1997	46.1	36.5	32.1	37.7	35.2	36.9
	1998	46.5	36.9	32.7	39.3	35.2	34.5
	1999	46.3	36.5	32.2	39.4	35.0	32.7
Pretax profit to assets	1997	9.7	-0.4	-10.9	-3.3	3.1	-0.1
	1998	11.4	1.9	-8.3	0.9	4.0	2.3
	1999	11.4	2.0	-6.9	0.6	4.3	3.1
Return on equity	1997	30.7	9.4	-8.3	7.5	11.1	6.1
	1998	30.7	12.8	-4.0	12.7	12.8	10.1
	1999	31.6	13.1	-3.9	12.0	13.4	...
Liabilities to assets	1997	0.61	0.91	1.12	1.02	0.74	0.70
	1998	0.58	0.89	1.10	0.99	0.75	0.62
	1999	0.53	0.87	1.09	0.95	0.71	0.70

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	2.8	8.7
	1998-99	-1.8	-8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	49.5	50.5
	1998	56.7	43.3
	1999	58.9	41.1

(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: 6597

Industry: Coin and Stamp Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 104		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	3.5	0.4	-2.9	-0.5	1.5
	1998	3.0	0.6	-2.3	-0.2	1.1
	1999	3.9	0.5	-1.9	0.3	2.2
Pretax profit margin	1997	4.3	0.6	-2.6	0.2	1.9
	1998	3.9	0.5	-2.3	-0.2	1.6
	1999	4.7	0.7	-1.7	0.4	2.5
Gross profit margin	1997	46.1	32.7	23.1	36.1	25.8
	1998	41.5	32.7	25.3	33.7	29.4
	1999	41.0	32.6	25.0	34.2	28.5
Pretax profit to assets	1997	9.8	1.2	-5.5	-0.6	4.3
	1998	9.6	1.5	-5.3	0.1	6.0
	1999	11.4	1.2	-4.7	0.3	6.4
Return on equity	1997	19.9	6.5	-8.6	-1.1	10.9
	1998	28.2	7.7	-3.7	6.9	10.4
	1999	32.6	8.7	-6.5	5.0	16.3
Liabilities to assets	1997	0.54	0.81	1.04	0.87	0.70
	1998	0.51	0.78	1.06	0.82	0.75
	1999	0.57	0.76	0.99	0.84	0.60

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.5	...
1998-99		10.1	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		58.8	41.2
1998		56.2	43.8
1999		59.0	41.0

(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: 6598

Industry: Mobile Home Dealers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 122							
Net profit margin	1997	5.6	1.4	-2.9	-0.4	1.5	1.1
	1998	4.8	1.0	-2.0	3.2	0.6	1.0
	1999	4.7	1.1	-1.0	2.1	0.9	1.1
Pretax profit margin	1997	6.4	1.7	-2.5	0.8	1.7	1.6
	1998	6.0	1.4	-1.8	4.6	0.8	1.2
	1999	5.6	1.6	-0.2	2.3	1.1	1.4
Gross profit margin	1997	26.9	15.8	11.5	25.8	14.1	15.1
	1998	26.3	15.9	10.7	23.9	13.9	13.6
	1999	30.7	16.4	10.0	28.1	15.5	11.8
Pretax profit to assets	1997	8.2	2.7	-1.4	-0.8	3.4	3.8
	1998	7.2	2.1	-2.1	2.1	1.8	3.9
	1999	7.6	2.3	-0.2	1.3	2.7	3.3
Return on equity	1997	20.5	7.5	-1.2	2.8	8.2	11.7
	1998	17.9	4.2	-4.2	3.4	6.0	14.5
	1999	20.2	6.3	-0.2	4.1	8.7	18.3
Liabilities to assets	1997	0.34	0.76	0.98	0.71	0.76	0.82
	1998	0.43	0.77	0.98	0.56	0.82	0.83
	1999	0.34	0.73	0.95	0.69	0.77	0.84

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-7.4	3.4
1998-99		-3.4	-0.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		63.8	36.2
1998		65.0	35.0
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 6599

Industry: Other Retail Stores n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 2,290							
Net profit margin	1997	4.5	0.9	-2.2	0.6	1.3	1.5
	1998	4.9	1.3	-1.6	1.1	1.7	0.6
	1999	5.3	1.3	-1.5	1.2	1.4	2.2
Pretax profit margin	1997	5.3	1.1	-2.0	0.7	1.6	1.8
	1998	5.7	1.5	-1.3	1.3	2.0	1.0
	1999	6.2	1.6	-1.2	1.5	1.8	2.8
Gross profit margin	1997	52.6	38.8	25.2	44.1	32.2	23.5
	1998	54.7	40.5	26.8	45.7	31.8	32.8
	1999	54.0	40.3	28.0	45.4	33.3	33.6
Pretax profit to assets	1997	13.4	2.9	-5.8	1.5	5.6	5.6
	1998	15.3	4.3	-4.1	2.9	7.6	2.4
	1999	17.3	4.6	-4.0	3.4	6.6	7.6
Return on equity	1997	32.4	12.1	-2.4	9.4	14.9	13.1
	1998	37.5	16.3	2.2	14.7	17.2	16.1
	1999	36.7	16.0	1.9	14.0	17.6	18.8
Liabilities to assets	1997	0.51	0.82	1.05	0.91	0.71	0.78
	1998	0.54	0.88	1.08	0.94	0.73	0.72
	1999	0.51	0.82	1.05	0.89	0.70	0.67

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.2	2.7
1998-99		7.5	9.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	60.9	39.1
1998	64.8	35.2
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: 6911

Industry: Vending Machine Operators

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 462		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.2	1.3	-3.2	0.9	1.6	1.2
	1998	6.2	1.5	-2.2	1.4	1.9	1.6
	1999	5.8	1.3	-2.8	0.8	2.2	1.6
Pretax profit margin	1997	7.2	1.5	-2.8	1.0	1.9	1.6
	1998	7.5	1.6	-2.0	1.6	2.2	2.2
	1999	7.3	1.4	-2.5	1.1	2.7	2.3
Gross profit margin	1997	53.9	45.5	33.8	46.3	42.8	39.4
	1998	54.7	44.9	32.5	46.4	41.7	46.6
	1999	52.7	43.8	30.9	45.4	41.0	49.8
Pretax profit to assets	1997	12.5	3.1	-5.7	1.8	5.7	4.2
	1998	13.8	3.2	-4.4	2.3	6.7	6.0
	1999	14.9	3.3	-5.2	1.7	6.3	7.0
Return on equity	1997	26.4	9.2	-2.2	7.8	10.0	11.3
	1998	30.7	14.4	0.5	11.1	15.1	...
	1999	34.3	15.5	-0.6	17.6	14.7	11.6
Liabilities to assets	1997	0.54	0.82	1.08	0.96	0.71	0.75
	1998	0.53	0.84	1.08	0.93	0.70	0.82
	1999	0.51	0.79	1.05	0.91	0.70	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		5.6	14.6
1998-99		5.1	1.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		62.6	37.4
1998		64.3	35.7
1999		63.2	36.8

(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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 6921

Industry: Direct Sellers

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,029		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	6.5	1.6	-2.4	1.7	1.4	0.7
	1998	5.8	1.6	-2.0	1.8	1.4	1.3
	1999	6.1	1.7	-2.1	1.8	1.7	0.8
Pretax profit margin	1997	7.6	2.2	-1.9	2.5	1.9	1.1
	1998	7.3	2.1	-1.8	2.3	1.8	1.6
	1999	7.5	2.2	-1.8	2.2	2.1	1.2
Gross profit margin	1997	52.4	36.8	24.0	40.6	32.3	34.0
	1998	54.0	36.8	23.5	40.5	30.9	34.0
	1999	54.4	37.6	24.3	41.1	31.9	34.7
Pretax profit to assets	1997	21.7	5.5	-7.6	4.3	7.4	3.1
	1998	21.9	5.8	-7.3	4.6	7.4	6.3
	1999	22.8	5.9	-6.3	5.0	8.3	3.5
Return on equity	1997	45.4	19.3	2.4	18.5	20.4	20.9
	1998	49.9	22.8	4.7	20.8	25.1	29.8
	1999	46.6	20.8	4.1	18.1	24.3	21.0
Liabilities to assets	1997	0.57	0.86	1.06	0.89	0.84	0.89
	1998	0.50	0.82	1.05	0.84	0.81	0.89
	1999	0.47	0.81	1.04	0.82	0.78	0.90

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.2	1.1
1998-99		-0.3	5.0

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.4	34.6
1998		62.8	37.2
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: 7511

Industry: Operators of Residential Buildings and Dwellings

Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 9,087							
Net profit margin	1997	17.9	4.7	-3.2	4.8	4.7	3.4
	1998	18.2	5.2	-2.5	4.9	6.0	2.0
	1999	18.7	5.3	-2.7	5.1	6.1	2.0
Pretax profit margin	1997	27.3	6.8	-2.1	6.9	6.7	4.8
	1998	28.5	7.7	-1.7	7.3	8.7	4.9
	1999	29.6	8.0	-1.4	7.6	9.5	3.6
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	7.4	1.6	-0.6	1.5	2.4	2.3
	1998	7.9	1.9	-0.4	1.7	2.9	2.4
	1999	8.4	2.0	-0.4	1.7	3.3	1.9
Return on equity	1997	17.0	5.4	-0.5	4.8	7.2	7.3
	1998	18.2	5.8	-0.3	4.9	8.7	5.8
	1999	18.1	6.1	-0.3	5.3	8.3	5.9
Liabilities to assets	1997	0.46	0.85	1.01	0.85	0.85	0.90
	1998	0.46	0.85	1.01	0.85	0.84	0.86
	1999	0.44	0.84	1.01	0.84	0.84	0.87
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			-0.9		
		1998-99			-2.2		
					-2.9		
					1.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
					1997	68.0	32.0
					1998	69.5	30.5
					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.

Volume 3 - Small and Medium Firms**Financial Performance Indicators for Canadian Business**

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 7512

Industry: Operators of Non-Residential Buildings

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 15,126							
Net profit margin	1997	19.3	4.9	-3.2	5.2	4.1	2.3
	1998	21.2	6.3	-2.2	6.7	5.2	1.4
	1999	21.8	6.9	-1.9	7.1	5.5	2.2
Pretax profit margin	1997	28.3	7.0	-2.2	7.5	5.9	3.6
	1998	32.1	9.1	-1.5	9.5	7.2	1.9
	1999	32.6	10.1	-1.1	10.6	8.3	3.9
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	6.9	1.6	-0.5	1.6	2.1	2.1
	1998	7.1	1.9	-0.3	1.8	2.2	1.5
	1999	7.3	2.1	-0.3	2.0	2.7	1.9
Return on equity	1997	19.5	6.3	-0.2	5.9	7.6	7.6
	1998	19.6	6.5	0.2	6.3	7.9	8.0
	1999	20.0	6.5	0.1	6.1	8.3	5.7
Liabilities to assets	1997	0.52	0.90	1.02	0.91	0.86	0.89
	1998	0.51	0.88	1.01	0.88	0.87	0.91
	1999	0.49	0.87	1.01	0.87	0.86	0.87

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		0.7	3.8
	1998-99		-0.0	-4.3

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
	1997	67.8	32.2
	1998	70.6	29.4
	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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 7599

Industry: Other Real Estate Operators

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 1,304		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	22.6	6.5	-2.1	7.2	4.7	3.8
	1998	24.0	7.5	-1.8	7.5	7.0	1.1
	1999	23.0	5.9	-3.3	5.7	7.5	...
Pretax profit margin	1997	31.1	9.3	-1.3	10.2	6.8	4.2
	1998	35.9	10.0	-1.1	10.3	9.1	1.3
	1999	32.4	8.8	-2.0	8.3	10.9	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	8.9	2.6	-0.4	2.2	3.6	5.2
	1998	8.6	2.5	-0.3	2.3	4.0	0.8
	1999	8.1	2.1	-0.6	1.9	3.5	...
Return on equity	1997	21.8	7.1	0.4	6.5	11.2	14.3
	1998	21.1	7.0	0.6	6.3	10.9	...
	1999	19.1	6.4	0.1	5.8	11.1	...
Liabilities to assets	1997	0.41	0.79	1.00	0.78	0.80	0.85
	1998	0.44	0.81	1.00	0.81	0.80	0.96
	1999	0.42	0.79	1.00	0.80	0.76	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-3.5	9.4
1998-99		-5.0	-6.7

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		71.8	28.2
1998		71.7	28.3
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 7611

Industry: Insurance and Real Estate Agencies

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 12,597							
Net profit margin	1997	14.8	4.7	-1.0	5.3	3.5	1.0
	1998	15.5	5.0	-1.0	5.7	3.8	0.9
	1999	16.5	4.8	-1.3	5.3	3.9	0.9
Pretax profit margin	1997	19.3	6.4	-0.5	7.2	5.0	1.5
	1998	20.3	6.8	-0.6	7.7	5.2	1.3
	1999	21.2	6.8	-0.6	7.5	5.5	1.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	27.8	8.2	-0.8	8.0	8.7	5.9
	1998	28.7	8.6	-1.0	8.4	8.9	5.1
	1999	28.2	8.7	-0.9	8.4	9.3	4.8
Return on equity	1997	39.0	16.7	2.5	15.9	18.0	13.7
	1998	40.2	16.8	2.3	15.9	19.1	13.7
	1999	37.5	16.2	1.5	15.1	19.0	16.0
Liabilities to assets	1997	0.39	0.71	0.98	0.69	0.74	0.81
	1998	0.35	0.68	0.97	0.66	0.73	0.82
	1999	0.32	0.65	0.95	0.62	0.71	0.85

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	0.8	-7.9
1998-99	-0.2	-4.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.5	26.5
1998	73.0	27.0
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: 7711

Industry: Employment Agencies

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 702							
Net profit margin	1997	10.6	3.4	-0.5	3.9	2.9	1.4
	1998	12.1	3.9	-0.3	4.8	3.6	1.7
	1999	13.7	4.3	-0.7	5.3	3.8	1.7
Pretax profit margin	1997	13.3	4.5	-0.1	5.9	3.7	1.8
	1998	17.0	5.2	0.2	7.0	4.6	2.4
	1999	19.0	6.0	-0.1	8.1	4.9	2.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	33.5	13.2	-0.9	10.6	15.5	11.2
	1998	36.7	15.6	-0.5	11.8	17.5	10.7
	1999	38.0	15.4	-1.5	12.3	18.5	9.5
Return on equity	1997	49.8	26.0	3.9	20.9	31.2	22.0
	1998	55.9	28.0	7.9	19.5	34.7	22.3
	1999	50.8	26.7	5.6	19.3	34.7	23.6
Liabilities to assets	1997	0.41	0.69	0.98	0.69	0.69	0.70
	1998	0.40	0.67	0.96	0.61	0.72	0.75
	1999	0.32	0.63	0.95	0.55	0.68	0.75

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	14.2	11.4
	1998-99	8.9	8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	75.3	24.7
	1998	77.0	23.0
	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: 7712

Industry: Personnel Suppliers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 856							
Net profit margin	1997	7.8	2.3	-0.4	2.6	2.2	1.0
	1998	9.3	2.7	-0.3	3.4	2.4	0.9
	1999	9.7	2.6	-0.3	3.8	2.3	1.2
Pretax profit margin	1997	9.9	3.2	-0.3	3.8	2.8	1.3
	1998	11.8	3.4	-0.2	4.3	3.0	1.0
	1999	12.5	3.4	-0.0	5.2	2.7	1.6
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	29.4	10.0	-2.0	6.3	13.3	7.5
	1998	31.4	10.3	-1.2	7.8	13.9	6.7
	1999	29.0	10.0	-0.5	7.8	13.9	9.8
Return on equity	1997	50.3	21.7	3.2	14.0	28.4	22.3
	1998	47.7	20.6	3.4	15.1	26.1	24.5
	1999	38.3	17.1	2.1	13.3	20.8	20.2
Liabilities to assets	1997	0.39	0.70	0.97	0.64	0.73	0.79
	1998	0.35	0.70	0.96	0.65	0.71	0.76
	1999	0.33	0.63	0.91	0.59	0.65	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	14.6	21.0
1998-99	4.1	5.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.1	27.9
1998	74.9	25.1
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: 7721

Industry: Computer Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 13,148		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	21.1	6.1	-1.1	7.6	3.4	2.1
	1998	24.5	8.6	-0.4	10.2	4.5	2.2
	1999	29.1	10.9	0.7	13.4	4.7	2.1
Pretax profit margin	1997	26.6	8.1	-0.8	10.1	4.4	3.1
	1998	31.1	11.1	0.4	13.4	5.4	3.3
	1999	37.0	14.1	1.3	17.4	5.7	2.9
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	50.0	17.1	-2.3	19.8	11.2	7.3
	1998	50.0	22.0	-0.5	24.7	14.3	8.4
	1999	50.0	26.4	2.4	30.1	15.5	8.7
Return on equity	1997	61.3	31.4	8.3	32.4	28.7	20.2
	1998	61.8	35.0	11.5	36.2	30.4	22.4
	1999	60.0	35.3	11.8	36.4	31.3	24.9
Liabilities to assets	1997	0.33	0.64	0.97	0.62	0.70	0.73
	1998	0.30	0.59	0.93	0.56	0.67	0.71
	1999	0.26	0.53	0.86	0.49	0.67	0.75

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		15.4	21.6
1998-99		15.4	16.3

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.2	27.8
1998		75.6	24.4
1999		78.8	21.2

(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: 7722

Industry: Computer Equipment Maintenance and Repair

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 342							
Net profit margin	1997	6.4	1.6	-2.9	1.4	2.5	1.9
	1998	6.5	1.5	-2.0	1.3	1.9	1.3
	1999	6.1	1.9	-1.9	1.9	1.8	0.4
Pretax profit margin	1997	7.8	1.7	-3.1	1.6	2.9	2.2
	1998	8.1	1.8	-1.9	1.5	2.3	1.8
	1999	7.9	2.2	-1.3	2.2	2.4	0.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	26.0	5.4	-8.2	4.3	10.4	6.8
	1998	21.1	6.4	-6.4	4.9	9.2	7.1
	1999	22.0	7.6	-6.0	6.5	10.1	2.6
Return on equity	1997	58.5	24.3	1.4	25.0	23.6	22.8
	1998	47.2	23.1	4.9	19.4	27.0	13.3
	1999	46.1	25.5	2.0	20.2	30.8	9.4
Liabilities to assets	1997	0.43	0.76	1.02	0.83	0.66	0.61
	1998	0.48	0.77	1.02	0.85	0.69	0.71
	1999	0.47	0.76	1.03	0.78	0.70	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.0	11.9
1998-99	2.3	12.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.0	38.0
1998	65.7	34.3
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: 7731

Industry: Offices of Chartered and Certified Accountants

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 1,991		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
						Median
Net profit margin	1997	18.6	7.1	0.0	7.2	6.7
	1998	20.5	7.6	0.4	7.8	7.3
	1999	21.2	7.9	0.6	7.9	7.9
Pretax profit margin	1997	24.3	8.9	0.7	9.1	8.6
	1998	26.0	9.7	0.9	9.8	9.0
	1999	27.6	10.1	1.2	9.9	10.7
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	26.3	10.9	0.7	10.9	12.8
	1998	27.3	11.3	0.9	11.1	12.3
	1999	29.1	11.8	1.4	11.4	16.0
Return on equity	1997	37.8	18.8	5.0	18.4	22.2
	1998	35.7	18.2	5.1	18.1	21.2
	1999	38.1	17.8	5.2	17.2	23.5
Liabilities to assets	1997	0.34	0.64	0.94	0.65	0.56
	1998	0.30	0.61	0.92	0.61	0.65
	1999	0.29	0.57	0.90	0.57	0.58

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.5	15.2
1998-99		2.4	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		77.0	23.0
1998		77.6	22.4
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: 7739

Industry: Other Accounting and Bookkeeping Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,938							
Net profit margin	1997	16.3	5.2	-0.7	5.1	5.4	1.7
	1998	17.0	6.0	-0.3	6.0	5.9	0.0
	1999	18.6	6.1	-0.5	6.0	7.1	1.2
Pretax profit margin	1997	20.7	6.4	-0.3	6.4	7.2	2.6
	1998	21.5	7.6	0.5	7.5	7.8	0.5
	1999	23.1	7.6	0.5	7.2	8.5	2.1
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	29.2	10.0	-0.6	9.8	12.1	12.8
	1998	30.8	11.3	0.3	11.1	13.1	1.2
	1999	31.6	10.3	0.2	10.0	14.1	3.2
Return on equity	1997	39.4	18.3	4.5	18.0	20.5	...
	1998	41.5	20.2	4.5	20.0	21.5	...
	1999	40.0	17.2	4.4	17.1	18.7	...
Liabilities to assets	1997	0.33	0.67	0.97	0.66	0.70	0.83
	1998	0.31	0.64	0.96	0.64	0.65	0.83
	1999	0.27	0.61	0.93	0.60	0.63	0.91

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		-0.0	4.2
	1998-99		2.6	7.3

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	74.6	25.4
1998	75.8	24.2
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: 7741

Industry: Advertising Agencies

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 2,155		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	9.6	2.5	-1.6	2.2	2.8	1.4
	1998	10.1	2.9	-1.3	2.7	3.1	1.3
	1999	11.0	3.2	-1.3	3.1	3.2	1.8
Pretax profit margin	1997	12.2	3.2	-1.3	2.8	3.5	2.1
	1998	13.2	3.9	-0.8	3.9	3.9	1.8
	1999	13.5	4.1	-0.8	4.2	4.0	2.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	26.4	8.1	-4.2	6.3	10.7	5.7
	1998	30.3	9.3	-3.4	7.5	11.3	6.2
	1999	29.9	10.7	-2.4	9.1	12.2	7.1
Return on equity	1997	45.2	20.4	1.6	17.1	26.4	26.9
	1998	47.3	21.1	3.2	15.4	28.2	25.8
	1999	44.0	21.1	2.6	16.3	27.3	30.4
Liabilities to assets	1997	0.46	0.77	1.03	0.76	0.78	0.87
	1998	0.39	0.73	0.99	0.71	0.74	0.85
	1999	0.39	0.72	0.98	0.68	0.75	0.82

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		7.6	9.6
1998-99		5.6	-2.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.4	31.6
1998		70.8	29.2
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: 7742

Industry: Media Representatives

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 198		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	11.5	3.6	-1.4	2.3	4.0	1.1
	1998	14.8	4.1	-1.1	5.2	3.0	1.1
	1999	16.7	4.3	-0.7	6.3	3.1	0.7
Pretax profit margin	1997	16.6	4.5	-1.2	3.0	5.2	1.5
	1998	19.2	5.3	-0.7	7.3	3.7	1.4
	1999	21.2	5.6	-0.1	8.2	4.0	0.9
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	31.0	9.2	-3.2	6.4	10.4	5.3
	1998	32.6	10.9	-2.3	10.3	10.9	5.0
	1999	35.5	13.9	-0.5	13.7	14.0	3.4
Return on equity	1997	36.5	17.2	-1.0	13.8	23.1	27.3
	1998	46.6	21.2	2.5	18.1	22.4	14.9
	1999	44.5	19.7	1.7	13.5	25.1	...
Liabilities to assets	1997	0.34	0.69	0.99	0.58	0.75	0.90
	1998	0.39	0.72	1.00	0.72	0.73	0.91
	1999	0.37	0.70	0.96	0.62	0.72	0.92

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		11.7	24.3
1998-99		2.7	-1.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		67.5	32.5
1998		71.4	28.6
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: 7743

Industry: Outdoor Display and Billboard Advertising

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 197		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	8.2	1.5	-4.9	1.5	1.3	...
	1998	10.1	3.3	-2.6	2.9	5.2	...
	1999	9.8	4.0	-2.7	4.3	3.9	...
Pretax profit margin	1997	11.0	2.8	-4.2	3.0	2.5	...
	1998	12.3	4.3	-2.3	3.8	6.4	...
	1999	12.6	5.0	-1.7	5.1	4.8	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.7	4.9	-9.5	4.4	5.6	...
	1998	22.2	7.7	-3.6	6.0	10.3	...
	1999	21.7	8.6	-2.8	8.6	8.8	...
Return on equity	1997	46.4	14.3	-3.9	10.1	22.7	...
	1998	48.0	22.7	5.2	18.7	26.9	...
	1999	40.9	21.6	9.2	24.1	20.8	...
Liabilities to assets	1997	0.56	0.76	1.01	0.79	0.71	...
	1998	0.48	0.73	1.03	0.75	0.68	...
	1999	0.50	0.80	1.06	0.80	0.75	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.6	...
1998-99		3.2	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		59.5	40.5
1998		66.5	33.5
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: 7749

Industry: Other Advertising Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 3,080							
Net profit margin	1997	10.8	3.3	-1.2	3.1	3.4	1.9
	1998	10.5	3.8	-0.8	3.6	4.2	1.9
	1999	11.3	4.0	-0.8	3.9	4.1	1.6
Pretax profit margin	1997	13.5	4.2	-0.9	4.0	4.4	2.6
	1998	13.4	4.8	-0.5	4.5	5.3	2.6
	1999	13.9	5.2	-0.4	5.1	5.3	2.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	32.6	10.1	-2.9	8.6	11.7	6.9
	1998	30.7	11.5	-1.9	9.2	14.3	6.2
	1999	31.2	12.0	-1.3	10.6	13.9	8.0
Return on equity	1997	51.8	26.9	6.4	25.2	29.2	22.6
	1998	48.1	24.7	5.8	21.3	29.0	17.5
	1999	45.2	22.4	5.2	19.3	28.0	19.7
Liabilities to assets	1997	0.46	0.75	1.01	0.75	0.73	0.79
	1998	0.42	0.72	0.98	0.73	0.70	0.80
	1999	0.39	0.68	0.96	0.69	0.67	0.85

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	10.1	9.6
	1998-99	6.8	2.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	70.3	29.7
	1998	72.8	27.2
	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: 7751

Industry: Offices of Architects

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,373							
Net profit margin	1997	12.6	4.1	-1.8	3.7	4.8	1.5
	1998	14.1	5.0	-1.1	4.5	6.0	2.2
	1999	15.7	5.8	-0.8	5.3	6.8	2.0
Pretax profit margin	1997	15.5	5.2	-1.5	4.7	6.2	2.1
	1998	17.3	6.2	-0.8	5.5	7.4	2.1
	1999	18.7	7.2	-0.5	6.5	8.3	3.2
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	30.0	9.2	-3.0	7.7	12.9	4.5
	1998	30.5	10.7	-1.9	9.0	15.3	5.9
	1999	34.9	13.0	-0.9	10.8	16.0	7.0
Return on equity	1997	42.2	17.8	0.3	14.2	22.7	20.0
	1998	44.0	19.6	2.7	15.4	28.1	18.5
	1999	44.2	19.5	1.8	13.7	28.8	31.0
Liabilities to assets	1997	0.36	0.66	0.98	0.68	0.66	0.69
	1998	0.34	0.64	0.96	0.64	0.65	0.84
	1999	0.33	0.63	0.91	0.62	0.64	0.85

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		8.7	0.1
1998-99		5.4	8.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		68.5	31.5
1998		72.2	27.8
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 7752

Industry: Offices of Engineers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 7,857		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	18.5	6.1	-0.8	7.2	4.6	1.6
	1998	20.0	7.0	-0.6	8.5	4.7	1.4
	1999	20.0	7.1	-0.7	8.4	5.2	1.9
Pretax profit margin	1997	23.5	8.0	-0.4	9.4	5.9	2.2
	1998	25.4	8.8	0.0	10.9	5.9	1.9
	1999	25.0	9.1	0.1	10.7	6.6	2.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	37.5	13.5	-1.0	14.1	12.3	4.9
	1998	38.2	15.0	-0.5	16.4	13.0	4.6
	1999	36.9	14.3	-0.4	14.3	14.4	6.0
Return on equity	1997	49.0	22.3	4.0	21.6	23.2	16.7
	1998	47.3	23.5	4.6	23.4	23.5	13.6
	1999	43.3	21.5	3.6	20.7	23.5	20.5
Liabilities to assets	1997	0.27	0.56	0.88	0.54	0.61	0.77
	1998	0.25	0.53	0.85	0.50	0.61	0.77
	1999	0.23	0.50	0.82	0.47	0.57	0.78

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		6.5	2.5
1998-99		0.6	1.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		74.4	25.6
1998		75.2	24.8
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: 7759

Industry: Other Scientific and Technical Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 5,839		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	18.4	6.2	-1.1	6.8	5.0	2.4
	1998	18.8	6.1	-1.4	6.7	4.9	1.7
	1999	18.9	5.9	-1.7	6.3	5.3	2.1
Pretax profit margin	1997	23.3	8.3	-0.8	9.1	6.4	3.2
	1998	23.3	7.7	-1.0	8.9	6.1	2.2
	1999	23.6	7.7	-1.2	8.2	6.6	2.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	37.0	12.7	-1.7	13.0	12.0	5.9
	1998	38.0	13.2	-2.3	13.9	11.7	4.5
	1999	36.2	12.2	-2.7	12.5	12.0	5.3
Return on equity	1997	47.7	21.5	2.6	21.2	22.0	15.4
	1998	49.2	22.2	2.6	22.7	21.6	11.5
	1999	45.4	18.8	0.5	18.7	19.0	10.5
Liabilities to assets	1997	0.28	0.56	0.90	0.55	0.58	0.74
	1998	0.27	0.56	0.89	0.56	0.56	0.70
	1999	0.26	0.54	0.88	0.53	0.57	0.71

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		4.0	2.3
1998-99		-3.5	-3.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		72.8	27.2
1998		71.7	28.3
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: 7761

Industry: Offices of Lawyers and Notaries

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 2,147							
Net profit margin	1997	21.0	9.7	0.6	8.9	10.9	2.0
	1998	21.0	9.2	-0.3	9.0	10.1	0.9
	1999	22.0	9.6	-0.4	9.1	10.2	1.5
Pretax profit margin	1997	27.3	13.0	1.7	12.6	13.8	2.3
	1998	27.0	12.3	0.9	12.0	13.0	1.0
	1999	27.8	12.4	0.7	12.1	13.0	2.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	35.9	15.3	1.7	14.0	25.5	7.7
	1998	35.9	14.4	0.8	13.0	22.5	5.2
	1999	35.1	14.3	0.7	12.8	20.2	14.4
Return on equity	1997	40.4	19.3	4.3	17.3	30.2	...
	1998	38.4	18.0	3.7	16.7	28.3	...
	1999	37.0	17.3	2.5	16.2	24.5	...
Liabilities to assets	1997	0.28	0.56	0.88	0.55	0.57	0.96
	1998	0.25	0.54	0.87	0.52	0.58	0.88
	1999	0.26	0.54	0.90	0.54	0.55	0.46

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-1.6	-1.3
1998-99		0.8	7.5

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		78.6	21.4
1998		76.6	23.4
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: 7771

Industry: Management Consulting Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Number of firms (1998): 17,348							
Net profit margin	1997	27.3	8.6	-0.8	9.3	6.2	2.2
	1998	29.6	9.9	-0.2	10.9	6.8	2.4
	1999	31.1	10.5	-0.3	12.0	7.1	2.2
Pretax profit margin	1997	35.5	11.8	0.1	13.0	8.4	3.1
	1998	39.0	13.6	0.9	15.2	9.0	3.3
	1999	40.2	14.0	1.0	16.2	9.2	3.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	40.5	13.3	-0.4	13.2	14.3	8.3
	1998	43.8	15.0	0.3	14.8	15.5	9.4
	1999	44.0	15.3	0.6	15.2	15.6	8.8
Return on equity	1997	48.1	21.0	3.9	20.0	25.7	17.5
	1998	48.5	22.5	4.7	21.6	26.5	18.6
	1999	46.7	21.4	4.1	20.6	24.5	17.0
Liabilities to assets	1997	0.26	0.58	0.94	0.56	0.64	0.72
	1998	0.25	0.56	0.92	0.54	0.64	0.77
	1999	0.23	0.53	0.90	0.50	0.63	0.77

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year	1997-98	2.6	11.7
	1998-99	-0.7	-8.9

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		75.3	24.7
		77.3	22.7
		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: 7791

Industry: Security and Investigation Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 1,058							
Net profit margin	1997	6.2	1.4	-2.3	0.8	2.1	0.7
	1998	7.0	1.9	-2.0	1.9	2.0	1.2
	1999	7.3	1.9	-1.6	1.6	2.1	1.6
Pretax profit margin	1997	7.4	1.7	-2.1	1.0	2.6	0.9
	1998	8.6	2.3	-1.7	2.1	2.4	1.5
	1999	8.6	2.4	-1.2	2.1	2.4	2.3
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	23.1	5.4	-6.7	3.3	8.5	2.0
	1998	25.3	6.7	-7.0	6.4	7.1	5.3
	1999	25.2	7.5	-4.5	6.3	9.3	8.2
Return on equity	1997	46.5	21.5	-1.3	16.4	24.0	13.5
	1998	45.8	22.3	-0.4	21.0	22.8	16.5
	1999	42.3	19.0	-1.1	18.9	19.8	19.5
Liabilities to assets	1997	0.53	0.81	1.06	0.88	0.72	0.80
	1998	0.52	0.80	1.05	0.81	0.77	0.72
	1999	0.48	0.76	1.04	0.79	0.72	0.73

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.3	-4.5
1998-99		7.6	10.1

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		62.7	37.3
1998		64.1	35.9
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: 7792

Industry: Credit Bureau Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 77		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	13.7	5.7	2.2	5.6	5.7	...
	1998	14.1	6.3	0.6	4.2	6.8	...
	1999	13.8	5.6	-1.2	2.4	6.6	...
Pretax profit margin	1997	16.2	7.6	2.8	6.9	8.0	...
	1998	18.4	8.3	0.8	5.9	9.1	...
	1999	18.4	8.1	0.3	7.0	8.3	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	33.2	20.0	5.1	20.0	19.3	...
	1998	37.2	17.8	1.7	11.3	19.6	...
	1999	29.7	11.0	-1.2	8.7	16.5	...
Return on equity	1997	57.3	27.2	10.1	27.3	26.5	...
	1998	47.8	22.0	7.3	21.9	22.1	...
	1999	41.9	17.2	7.9	17.2	19.7	...
Liabilities to assets	1997	0.29	0.55	0.91	0.55	0.60	...
	1998	0.27	0.55	0.86	0.60	0.51	...
	1999	0.23	0.50	0.89	0.55	0.44	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-1.5	...
1998-99		1.1	24.2

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		84.1	15.9
1998		78.3	21.7
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: 7793

Industry: Collection Agencies

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 208		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	9.2	2.4	-2.1	2.4	1.8	0.6
	1998	9.4	2.3	-1.3	2.3	2.3	2.1
	1999	12.2	4.2	-1.8	4.1	4.2	1.2
Pretax profit margin	1997	11.6	2.9	-1.5	3.3	2.7	1.1
	1998	12.2	3.0	-1.2	3.2	2.9	3.0
	1999	14.5	5.6	-0.9	5.6	5.3	3.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	28.8	8.6	-4.5	8.5	9.0	6.6
	1998	29.5	9.3	-3.2	11.1	8.4	11.8
	1999	32.7	11.1	-1.9	10.2	14.7	10.8
Return on equity	1997	45.7	20.3	-1.8	20.3	20.3	...
	1998	52.5	23.5	6.5	23.4	23.5	...
	1999	47.1	22.0	3.4	20.4	28.9	...
Liabilities to assets	1997	0.44	0.75	1.01	0.81	0.66	0.77
	1998	0.46	0.74	1.05	0.83	0.61	0.64
	1999	0.43	0.73	1.02	0.71	0.73	0.62

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	11.4	-2.2
1998-99	12.1	10.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	66.7	33.3
1998	67.7	32.3
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: 7794

Industry: Customs Brokers

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 251							
Net profit margin	1997	12.6	4.4	0.6	3.8	4.5	1.6
	1998	11.9	4.4	0.5	4.0	4.6	1.1
	1999	11.8	4.5	0.6	2.4	4.8	1.3
Pretax profit margin	1997	15.9	5.4	0.9	5.0	5.7	1.9
	1998	15.4	6.3	1.0	6.2	6.3	1.5
	1999	15.2	6.1	0.9	3.9	6.6	1.7
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.4	7.1	0.9	4.5	7.9	4.3
	1998	15.7	7.9	1.3	7.1	8.5	3.2
	1999	17.7	6.7	1.1	5.6	7.1	3.6
Return on equity	1997	35.3	15.4	4.8	10.3	19.2	12.0
	1998	39.5	19.2	5.6	11.1	20.7	15.5
	1999	36.0	17.3	4.8	8.8	18.9	20.0
Liabilities to assets	1997	0.48	0.74	0.90	0.70	0.75	0.84
	1998	0.50	0.72	0.91	0.59	0.75	0.88
	1999	0.46	0.73	0.90	0.72	0.73	0.82

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.5	4.4
	1998-99		7.0	9.1

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	78.8	21.2
	1998	83.5	16.5
	1999	81.2	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: 7795

Industry: Telephone Answering Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 131		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.6	1.6	-3.4	0.9	2.9	...
	1998	6.4	1.4	-4.6	0.9	1.9	...
	1999	7.6	0.9	-3.7	0.3	1.9	...
Pretax profit margin	1997	7.5	1.8	-3.3	0.7	3.8	...
	1998	8.3	1.6	-4.4	1.3	2.7	...
	1999	9.0	1.4	-4.3	0.4	2.8	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	14.8	4.9	-6.0	3.0	6.2	...
	1998	13.2	3.8	-8.7	2.6	5.5	...
	1999	19.5	2.4	-6.8	0.6	6.1	...
Return on equity	1997	31.8	8.8	-9.5	8.9	8.2	...
	1998	29.9	6.9	-4.6	6.8	7.4	...
	1999	34.3	10.0	-2.6	8.9	12.2	...
Liabilities to assets	1997	0.57	0.81	1.12	0.89	0.73	...
	1998	0.52	0.79	1.11	0.80	0.78	...
	1999	0.52	0.82	1.16	0.88	0.79	...

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million	
Sales - % change year over year					
		1997-98		7.3	
		1998-99		-2.1	

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
		1997	63.2
		1998	63.4
		1999	58.8

(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: 7796

Industry: Duplicating Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 429							
Net profit margin	1997	6.0	1.9	-2.3	0.6	4.2	...
	1998	7.0	1.6	-3.1	0.5	3.9	2.5
	1999	8.1	1.9	-2.8	1.4	3.4	2.2
Pretax profit margin	1997	7.2	2.3	-2.2	1.1	4.9	...
	1998	8.1	1.9	-2.7	0.6	4.7	3.0
	1999	9.6	2.5	-2.1	1.5	4.0	2.5
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	16.1	4.8	-4.7	1.8	10.8	...
	1998	16.7	3.8	-5.9	1.3	9.6	4.7
	1999	18.1	5.1	-5.6	2.9	8.4	5.1
Return on equity	1997	45.3	25.0	7.1	22.0	26.0	...
	1998	46.2	23.5	7.8	22.5	23.9	...
	1999	49.4	21.9	4.6	21.6	23.6	9.6
Liabilities to assets	1997	0.62	0.89	1.08	0.98	0.72	...
	1998	0.60	0.87	1.11	0.98	0.69	0.77
	1999	0.57	0.81	1.09	0.95	0.71	0.65

		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
Sales - % change year over year				
	1997-98		8.1	14.8
	1998-99		7.6	23.8

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	63.3	36.7
	1998	63.3	36.7
	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: 7799

Industry: Other Business Services n.e.c.

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Number of firms (1998): 6,920							
Net profit margin	1997	18.2	5.3	-0.9	5.9	4.3	1.9
	1998	17.8	4.7	-1.2	5.3	3.7	1.6
	1999	19.6	5.4	-0.9	6.3	4.1	1.9
Pretax profit margin	1997	23.3	6.9	-0.5	7.8	5.5	2.4
	1998	23.0	6.0	-0.9	6.9	4.7	2.5
	1999	25.0	7.2	-0.4	8.8	5.2	2.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	31.4	10.5	-1.2	10.0	11.9	5.9
	1998	34.5	10.7	-2.2	10.3	11.6	5.6
	1999	37.1	12.7	-1.1	12.7	12.6	5.7
Return on equity	1997	42.1	18.3	3.5	16.7	23.4	18.6
	1998	48.3	21.4	4.0	18.9	27.2	22.5
	1999	47.0	21.8	4.0	20.0	26.2	15.0
Liabilities to assets	1997	0.29	0.63	0.96	0.61	0.68	0.76
	1998	0.32	0.68	1.00	0.66	0.72	0.80
	1999	0.28	0.63	0.96	0.60	0.71	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.2	6.1
1998-99	5.6	11.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.3	26.7
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: 8511

Industry: Elementary and Secondary Education

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 214		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	7.3	1.8	-1.9	0.8	3.7	...
	1998	7.0	1.4	-1.8	0.9	2.3	...
	1999	8.0	2.3	-1.5	2.0	2.6	...
Pretax profit margin	1997	8.7	3.1	-1.8	1.1	4.6	...
	1998	9.1	2.1	-1.5	1.0	2.8	...
	1999	9.9	2.9	-0.7	2.7	3.3	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.0	4.9	-4.8	3.2	6.7	...
	1998	19.6	4.1	-4.3	2.5	5.7	...
	1999	21.1	5.9	-2.6	3.1	7.7	...
Return on equity	1997	38.4	16.3	3.8	15.0	20.0	...
	1998	30.0	16.8	-0.3	16.8	19.8	...
	1999	36.6	18.7	2.1	17.6	21.5	...
Liabilities to assets	1997	0.59	0.90	1.12	0.95	0.86	...
	1998	0.58	0.91	1.12	0.94	0.89	...
	1999	0.53	0.86	1.04	0.86	0.85	...

		Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year			
	1997-98	9.0	...
	1998-99	13.0	...

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	65.5	34.5
1998	64.8	35.2
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: 8521

Industry: Post-Secondary Non-University Education

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 1,125		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	9.8	2.4	-3.2	1.6	4.1	2.3
	1998	9.5	2.6	-2.4	2.3	2.8	0.7
	1999	9.1	2.3	-3.0	2.2	2.6	1.7
Pretax profit margin	1997	12.1	3.1	-3.0	2.2	5.0	3.7
	1998	11.8	3.1	-2.2	3.0	3.4	1.3
	1999	11.3	2.9	-2.6	2.8	3.1	2.5
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	27.1	5.9	-8.8	3.9	9.0	7.0
	1998	25.1	6.8	-5.8	6.4	8.3	6.5
	1999	25.1	6.7	-6.4	6.7	7.0	5.6
Return on equity	1997	50.9	21.8	2.6	17.8	25.3	26.1
	1998	49.3	20.0	2.5	19.9	23.9	14.5
	1999	47.5	21.5	2.4	20.9	22.3	...
Liabilities to assets	1997	0.54	0.84	1.05	0.86	0.79	0.81
	1998	0.51	0.82	1.05	0.82	0.80	0.82
	1999	0.47	0.76	1.00	0.75	0.76	0.83

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	5.6	13.5
1998-99	1.2	0.1

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	64.2	35.8
1998	66.3	33.7
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: 8531

Industry: University Education

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 69		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
						Median
Net profit margin	1997	21.0	5.7	1.4	15.3	4.9
	1998	24.3	11.1	2.6	13.2	6.6
	1999	19.5	9.6	0.2	9.6	7.7
Pretax profit margin	1997	26.4	8.4	1.0	18.4	5.5
	1998	29.7	14.9	5.9	17.8	7.9
	1999	24.5	10.6	0.8	10.6	10.9
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	50.0	17.0	2.4	15.3	18.7
	1998	49.3	17.8	4.9	19.0	12.6
	1999	43.4	14.9	1.1	18.2	13.3
Return on equity	1997	...	62.2	...	66.7	...
	1998	60.3	32.5	13.6	39.2	23.6
	1999	51.7	35.5	7.3	41.0	21.1
Liabilities to assets	1997	0.31	0.57	0.97	0.41	0.82
	1998	0.38	0.68	0.97	0.70	0.72
	1999	0.51	0.78	1.04	0.78	0.77

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-4.7	...
1998-99		7.7	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		78.6	21.4
1998		85.5	14.5
1999		76.9	23.1

(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

Industry: Museums and Archives

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		
Number of firms (1998): 53		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	9.4	1.6	-9.3	1.4	2.0	...
	1998	10.9	3.8	-4.5	2.5	6.4	...
	1999	16.8	4.7	-5.9	2.8	5.7	...
Pretax profit margin	1997	12.1	2.7	-5.9	2.8	2.7	...
	1998	13.3	4.4	-3.7	1.7	8.3	...
	1999	21.2	5.3	-5.9	2.8	6.9	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	19.9	4.0	-10.0	3.2	5.2	...
	1998	31.1	6.7	-2.9	6.7	7.0	...
	1999	45.0	3.2	-8.2	1.3	8.7	...
Return on equity	1997	56.9	25.7	-0.4	36.6	14.4	...
	1998	40.5	20.8	0.3	20.8	22.1	...
	1999	51.1	11.9	-5.2	7.3	16.8	...
Liabilities to assets	1997	0.51	0.91	1.24	0.92	0.81	...
	1998	0.39	0.81	1.05	0.82	0.79	...
	1999	0.32	0.64	1.01	0.58	0.72	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		28.4	...
1998-99		17.9	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	62.1	37.9
1998	64.8	35.2
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: 8599

Industry: Other Educational Services

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 935		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	8.3	2.0	-3.4	1.5	2.6	4.4
	1998	9.5	2.0	-3.4	1.8	3.0	...
	1999	11.0	2.6	-3.1	2.3	2.8	1.6
Pretax profit margin	1997	10.3	2.5	-3.4	2.2	3.0	4.7
	1998	11.5	2.7	-3.1	2.3	3.7	...
	1999	13.4	3.2	-2.7	2.9	3.9	1.0
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	25.4	6.7	-10.3	4.9	9.9	16.4
	1998	29.3	7.0	-9.2	6.3	9.7	...
	1999	29.9	7.7	-7.6	6.4	9.1	6.3
Return on equity	1997	46.6	18.3	-1.8	19.9	16.4	32.3
	1998	50.0	21.7	2.9	20.8	22.7	...
	1999	50.0	19.6	1.6	19.5	20.4	19.3
Liabilities to assets	1997	0.47	0.80	1.08	0.80	0.75	0.82
	1998	0.47	0.81	1.09	0.85	0.72	...
	1999	0.43	0.76	1.05	0.79	0.66	0.71

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.1	15.3
1998-99		6.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		60.5	39.5
1998		63.1	36.9
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: 8611

Industry: General Hospitals

		Small firms with revenue under \$5 million					Medium Firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better	Average	Worse	Firms	Firms	
Number of firms (1998): 32		Q3 75%	Q2 50%	Q1 25%	under \$500,000	\$500,000 to \$5 million	
Net profit margin	1997	6.1	1.1	-1.8	-0.2	2.1	...
	1998	8.0	1.1	-0.8	1.3	1.1	...
	1999	6.2	1.7	-1.3	1.1	2.6	...
Pretax profit margin	1997	8.4	1.9	-0.9	1.9	2.4	...
	1998	8.2	1.8	-0.4	1.9	1.3	...
	1999	8.4	3.4	-0.5	3.4	3.4	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	8.7	2.3	-1.2	0.9	5.0	...
	1998	14.3	3.2	-0.8	2.7	4.4	...
	1999	19.8	3.7	-0.1	2.9	4.7	...
Return on equity	1997	...	15.6	...	...	...	...
	1998	49.3	14.0	0.8	7.9	15.0	...
	1999	60.4	9.0	3.6	...	10.0	...
Liabilities to assets	1997	0.55	0.87	1.01	0.90	0.85	...
	1998	0.44	0.86	0.98	0.66	0.91	...
	1999	0.49	0.79	1.00	0.65	0.79	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-5.2	...
1998-99		-9.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	73.1	26.9
1998	73.7	26.3
1999	75.8	24.2

(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: 8613

Industry: Extended Care Hospitals

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 17		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Net profit margin	1997	8.6	1.6	-0.8	...	1.4
	1998	10.8	1.6	-5.0	...	0.2
	1999	...	2.1	...	...	0.6
Pretax profit margin	1997	11.1	1.8	-0.8	...	1.5
	1998	12.3	3.5	-5.0	...	0.2
	1999	...	2.1	...	...	0.6
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	20.1	4.3	-3.4	...	1.6
	1998	15.2	5.9	-4.1	...	2.9
	1999	...	2.4	...	...	1.5
Return on equity	1997	...	34.7	...	...	...
	1998	...	20.0	...	...	...
	1999	...	10.2	...	...	...
Liabilities to assets	1997	0.85	0.92	1.05	...	0.93
	1998	0.51	0.87	1.31	...	0.99
	1999	...	0.73	...	...	0.87

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-5.9	...
1998-99		-1.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.2	34.8
1998		57.9	42.1
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.

Volume 3 - Small and Medium Firms
Financial Performance Indicators for Canadian Business

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 8619

Industry: Other Specialty Hospitals

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
Number of firms (1998): 23						
Net profit margin	1997	...	5.4	...	...	...
	1998	21.3	6.1	-1.0	6.1	6.2
	1999	22.1	8.5	-0.8	8.4	...
Pretax profit margin	1997	...	6.2	...	...	...
	1998	25.2	10.2	-1.0	10.2	9.4
	1999	35.4	10.7	-0.6	8.4	...
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	...	10.2	...	...	...
	1998	38.2	11.3	-1.0	18.9	10.1
	1999	26.9	12.9	-3.1	17.0	...
Return on equity	1997	...	...	...	...	...
	1998	...	24.1	...	36.5	...
	1999	...	28.5	...	42.9	...
Liabilities to assets	1997	...	0.60	...	...	...
	1998	0.35	0.65	1.01	0.74	0.59
	1999	0.34	0.69	1.04	0.78	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		9.3	...
1998-99		24.3	...

Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>
1997		83.3	16.7
1998		70.8	29.2
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: 8621

Industry: Homes for Personal and Nursing Care

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
Number of firms (1998): 999		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
Net profit margin	1997	6.3	1.8	-2.4	1.5	2.2	1.4
	1998	7.1	2.6	-1.2	2.8	2.5	1.6
	1999	7.8	2.7	-1.2	3.1	2.4	2.1
Pretax profit margin	1997	7.9	2.6	-2.1	2.2	2.9	2.4
	1998	8.6	3.1	-0.8	3.2	3.0	2.2
	1999	9.3	3.5	-0.8	4.1	3.0	2.4
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	8.1	2.1	-1.9	1.7	2.6	2.4
	1998	8.1	2.5	-0.9	2.2	3.0	3.0
	1999	9.1	3.1	-0.8	3.1	3.3	2.5
Return on equity	1997	26.2	11.2	0.7	11.1	11.8	13.5
	1998	32.0	13.8	2.3	13.7	14.4	4.6
	1999	31.5	14.0	2.8	14.3	12.8	14.3
Liabilities to assets	1997	0.67	0.91	1.06	0.91	0.92	0.93
	1998	0.69	0.92	1.04	0.92	0.93	0.96
	1999	0.66	0.89	1.04	0.89	0.91	0.96

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		3.1	-0.9
1998-99		0.4	-1.6

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		65.8	34.2
1998		72.0	28.0
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: 8622

Industry: Homes for Physically Handicapped and/or Disabled

		Small firms with revenue under \$5 million				Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median		
Number of firms (1998): 28		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	Median
Net profit margin	1997	3.9	0.3	-2.3	-0.7	0.7	...
	1998	6.6	1.4	-0.0	2.8	1.3	...
	1999	4.4	1.9	-0.4	2.1	-0.1	...
Pretax profit margin	1997	7.1	0.6	-2.7	0.6	0.9	...
	1998	9.6	1.9	0.4	3.8	1.3	...
	1999	4.4	1.9	-0.3	2.6	0.5	...
Gross profit margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax profit to assets	1997	9.2	2.1	-8.4	-0.6	4.5	...
	1998	11.3	5.5	0.0	5.1	3.5	...
	1999	9.1	2.9	-1.6	3.3	2.9	...
Return on equity	1997	31.2	13.7	-7.9	9.2	19.7	...
	1998	34.6	10.3	2.6	9.9	14.5	...
	1999	26.9	4.1	-2.9	4.4	...	...
Liabilities to assets	1997	0.55	0.78	0.97	0.81	0.68	...
	1998	0.44	0.71	0.96	0.76	0.59	...
	1999	0.55	0.68	0.97	0.63	0.85	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		10.7	...
1998-99		-7.6	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		54.8	45.2
1998		79.3	20.7
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: 8623

Industry: Homes for Mentally Retarded

		Small firms with revenue under \$5 million			Medium Firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	
Number of firms (1998): 29		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
						Median
Net profit margin	1997	...	2.2	...	4.2	...
	1998	7.7	3.6	-0.1	4.2	2.9
	1999	10.3	3.8	0.7	4.9	...
Pretax profit margin	1997	...	2.8	...	5.5	...
	1998	9.6	4.5	0.4	5.4	3.6
	1999	12.7	4.5	0.9	6.5	...
Gross profit margin	1997	...	...	...	...	...
	1998	...	...	...	...	...
	1999	...	...	...	...	...
Pretax profit to assets	1997	...	7.8	...	6.3	...
	1998	14.7	3.6	0.2	3.5	10.1
	1999	16.7	5.1	1.0	5.6	...
Return on equity	1997	...	15.1	...	14.7	...
	1998	23.1	11.1	2.2	11.0	...
	1999	34.1	11.1	2.9	11.8	...
Liabilities to assets	1997	...	0.62	...	0.55	...
	1998	0.43	0.65	0.96	0.64	0.87
	1999	0.37	0.62	0.88	0.61	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		0.8	...
1998-99		-3.8	...

Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		76.9	23.1
1998		79.3	20.7
1999		85.2	14.8

(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: 8624 Homes for Mentally Handicapped and/or Disabled

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	102						
Net Profit Margin	1997	7.0	1.8	-2.0	2.9	0.2	...
	1998	5.9	1.4	-0.8	3.1	0.2	...
	1999	10.1	2.1	-0.4	3.1	1.4	...
Pretax Profit Margin	1997	8.7	2.7	-1.0	3.6	0.2	...
	1998	7.6	1.8	-0.8	4.1	0.2	...
	1999	12.3	2.6	-0.4	4.2	1.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	10.5	2.0	-1.1	2.1	0.6	...
	1998	10.7	3.7	-1.5	4.5	0.4	...
	1999	15.0	4.2	-0.3	4.1	7.1	...
Return on Equity	1997	14.4	4.9	0.7	4.9	...	...
	1998	28.9	8.8	-1.1	10.9	0.9	...
	1999	27.8	10.5	0.7	8.6	13.6	...
Liabilities to Assets	1997	0.37	0.76	0.99	0.84	0.54	...
	1998	0.34	0.77	0.99	0.75	0.89	...
	1999	0.32	0.70	0.96	0.61	0.82	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	3.1			...		
	1998-99	-12.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
	1997	67.9			32.1		
	1998	68.0			32.0		
	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: 8625 Homes for Emotionally Disturbed Children

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	...						
Net Profit Margin	1997	...	2.5	...	...	...	...
	1998	...	1.8	...	...	2.2	...
	1999	...	2.2	...	...	2.2	...
Pretax Profit Margin	1997	...	2.5	...	...	...	...
	1998	...	2.7	...	...	2.7	...
	1999	...	2.2	...	...	2.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	...	8.1	...	...	...	...
	1998	...	9.3	...	...	9.3	...
	1999	...	8.0	...	...	8.0	...
Return on Equity	1997	...	...	...	...	...	...
	1998	...	9.6	...	...	11.6	...
	1999	...	18.6	...	...	18.6	...
Liabilities to Assets	1997	...	0.80	...	...	...	...
	1998	...	0.68	...	...	0.60	...
	1999	...	0.63	...	...	0.63	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98		9.8			...	
	1998-99		-3.7			...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1997				88.9	11.1	
	1998				73.3	26.7	
	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: 8627 Homes for Children in Need of Protection

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	...	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	...	0.7	...	...	...	...
	1998	...	2.8	...	...	2.8	...
	1999	...	2.1	...	...	1.7	...
Pretax Profit Margin	1997	...	0.9	...	...	...	...
	1998	...	3.1	...	...	3.1	...
	1999	...	2.7	...	...	2.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	...	3.7	...	...	...	...
	1998	...	7.8	...	...	10.6	...
	1999	...	11.2	...	...	12.4	...
Return on Equity	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	26.7	...	...	...	...
Liabilities to Assets	1997	...	0.92	...	...	...	...
	1998	...	0.84	...	...	0.84	...
	1999	...	0.77	...	...	0.76	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year							
		1997-98			13.3		
		1998-99			13.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
				1997	58.3		
				1998	66.7		
				1999	83.3		

(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: 8629 Other Institutional Health and Social Services n.e.c.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	109	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	6.8	1.9	-0.5	1.6	2.5	...
	1998	9.5	3.6	0.2	3.5	4.0	...
	1999	6.3	3.1	-0.1	2.7	3.2	...
Pretax Profit Margin	1997	8.7	2.3	-1.0	1.7	2.9	...
	1998	11.8	4.1	0.4	3.8	4.2	...
	1999	8.3	4.3	0.1	4.3	4.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.7	4.4	-1.2	1.8	9.0	...
	1998	28.6	7.7	0.4	5.5	13.3	...
	1999	17.2	7.6	0.1	4.4	9.4	...
Return on Equity	1997	37.2	15.8	3.2	11.1	19.0	...
	1998	55.2	23.1	10.2	22.7	34.2	...
	1999	45.0	19.4	9.4	15.7	29.2	...
Liabilities to Assets	1997	0.54	0.85	1.04	0.90	0.84	...
	1998	0.49	0.81	1.02	0.84	0.65	...
	1999	0.55	0.81	1.03	0.85	0.71	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		5.6			...		
1998-99		14.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		69.2			30.8		
1998		78.2			21.8		
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: 8631 Ambulance Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	218						
Net Profit Margin	1997	8.4	3.3	-0.4	4.2	2.6	...
	1998	7.4	2.9	-1.1	2.1	3.5	...
	1999	9.7	4.2	0.6	3.3	5.0	...
Pretax Profit Margin	1997	10.9	4.0	0.1	5.4	3.5	...
	1998	9.2	3.7	-0.6	3.0	4.3	...
	1999	12.8	5.4	0.7	4.2	6.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	21.3	9.1	0.6	8.2	9.6	...
	1998	19.1	7.6	-1.1	4.8	8.5	...
	1999	20.7	9.0	1.2	5.4	11.5	...
Return on Equity	1997	36.0	14.1	1.7	10.3	17.6	...
	1998	34.0	14.8	2.1	12.4	18.0	...
	1999	40.1	18.3	5.0	12.7	19.0	...
Liabilities to Assets	1997	0.38	0.63	0.88	0.61	0.65	...
	1998	0.42	0.64	0.87	0.70	0.62	...
	1999	0.39	0.60	0.81	0.65	0.58	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	-0.5		2.8			
	1998-99	0.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	75.7		24.3			
	1998	73.9		26.1			
	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: 8632 Drug Addiction and Alcoholism Treatment Clinics

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	27	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	15.6	7.1	-0.7	7.1	...	...
	1998	10.6	1.0	-2.6	1.2	...	...
	1999	8.5	2.0	-5.7	1.9	...	...
Pretax Profit Margin	1997	15.8	8.6	-1.0	8.8	...	...
	1998	11.6	0.7	-3.0	1.0	...	...
	1999	10.7	2.0	-3.7	1.9	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	42.3	7.6	-2.5	8.6	...	...
	1998	40.9	2.6	-2.6	2.9	...	...
	1999	26.3	4.6	-10.0	4.3	...	...
Return on Equity	1997	...	18.5	...	20.9	...	...
	1998	...	13.0	...	13.9	...	...
	1999	34.4	20.0	-15.8	17.7	...	...
Liabilities to Assets	1997	0.29	0.58	1.01	0.63	...	...
	1998	0.31	0.74	0.98	0.74	...	...
	1999	0.30	0.66	0.99	0.67	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	6.8			...		
	1998-99	3.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	66.7			33.3		
	1998	55.6			44.4		
	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: 8633 Health Rehabilitation Clinics

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	103						
Net Profit Margin	1997	15.5	5.1	-1.1	5.1	5.8	...
	1998	16.3	6.1	-1.0	7.8	3.8	...
	1999	14.5	6.5	0.0	6.4	7.5	...
Pretax Profit Margin	1997	19.9	6.7	-1.1	6.7	6.9	...
	1998	20.1	7.3	-1.0	9.6	4.8	...
	1999	17.1	7.7	0.3	6.8	8.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.7	12.9	-3.5	12.7	14.0	...
	1998	50.0	15.6	-1.8	14.3	16.3	...
	1999	47.6	13.3	2.4	13.3	14.7	...
Return on Equity	1997	55.4	21.4	6.9	14.9	32.1	...
	1998	49.1	19.7	5.2	20.5	17.1	...
	1999	38.5	17.5	6.2	18.7	14.8	...
Liabilities to Assets	1997	0.21	0.59	0.94	0.59	0.62	...
	1998	0.21	0.51	0.96	0.49	0.54	...
	1999	0.21	0.52	0.83	0.50	0.55	...
Firms with revenue between \$50,000 and \$5 million							
Sales - % change year over year							
	1997-98			1.0		...	
	1998-99			15.3		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1997			75.7	24.3		
	1998			73.8	26.2		
	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: 8634 Home Care Services (Including Home Nursing)

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	148						
Net Profit Margin	1997	6.5	1.0	-2.6	1.0	1.1	...
	1998	7.4	2.9	-1.7	2.9	2.9	...
	1999	8.2	3.0	0.3	2.0	4.0	...
Pretax Profit Margin	1997	10.1	1.8	-2.3	2.8	1.6	...
	1998	9.9	3.8	-1.7	3.9	3.6	...
	1999	10.5	4.0	0.3	3.5	5.0	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	25.1	3.9	-9.6	2.4	6.3	...
	1998	28.6	12.2	-6.7	8.3	13.6	...
	1999	31.0	14.3	0.7	9.6	18.0	...
Return on Equity	1997	55.6	27.8	6.1	27.8	28.8	...
	1998	54.4	33.4	11.2	36.8	33.3	...
	1999	59.1	35.2	14.4	27.3	38.7	...
Liabilities to Assets	1997	0.52	0.80	1.02	0.83	0.79	...
	1998	0.52	0.81	1.03	0.84	0.79	...
	1999	0.51	0.76	1.00	0.87	0.71	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	10.4		...			
	1998-99	17.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	66.7		33.3			
	1998	66.9		33.1			
	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: 8635 Public Health Clinics / Community Health Centres

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	130						
Net Profit Margin	1997	22.0	9.7	0.6	10.6	9.2	...
	1998	15.6	6.2	-0.4	5.0	8.4	...
	1999	20.5	8.1	1.4	8.1	8.2	...
Pretax Profit Margin	1997	27.5	12.5	1.4	13.2	11.6	...
	1998	20.1	9.7	0.6	8.6	10.7	...
	1999	25.4	10.3	1.8	10.8	10.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	45.2	18.3	2.0	13.6	20.8	...
	1998	33.0	12.2	-1.2	8.3	19.7	...
	1999	41.4	18.3	4.2	17.8	21.1	...
Return on Equity	1997	42.5	24.9	9.8	24.1	29.2	...
	1998	52.3	19.8	5.2	18.4	22.7	...
	1999	54.2	23.3	9.2	23.3	28.4	...
Liabilities to Assets	1997	0.20	0.59	0.95	0.58	0.62	...
	1998	0.35	0.67	1.00	0.69	0.65	...
	1999	0.22	0.62	0.93	0.54	0.71	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	4.5			...		
	1998-99	9.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1997	81.3			18.7		
	1998	73.8			26.2		
	1999	84.3			15.7		

(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: 8639 Other Non-Institutional Health Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	116						
Net Profit Margin	1997	16.8	5.9	-1.5	4.8	9.2	...
	1998	15.4	4.4	-1.8	4.5	3.5	...
	1999	20.6	5.7	0.2	5.2	5.9	...
Pretax Profit Margin	1997	22.4	7.1	-1.3	5.8	11.8	...
	1998	21.1	5.9	-1.5	6.4	4.4	...
	1999	26.6	7.3	0.9	6.1	7.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	31.4	12.7	-3.0	11.7	15.3	...
	1998	34.5	10.6	-3.8	10.6	10.7	...
	1999	37.6	18.4	0.0	16.2	20.7	...
Return on Equity	1997	50.8	19.4	7.6	9.3	27.4	...
	1998	62.1	27.8	10.0	30.8	20.0	...
	1999	58.1	37.1	8.8	37.5	27.8	...
Liabilities to Assets	1997	0.27	0.75	1.04	0.77	0.54	...
	1998	0.31	0.70	0.95	0.71	0.65	...
	1999	0.28	0.63	0.99	0.66	0.58	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			...		
		1998-99			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
		1997			28.8		
		1998			31.0		
		1999			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: 8641 Child Day Care and Nursery School Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	987						
Net Profit Margin	1997	5.5	1.2	-2.6	1.2	1.3	...
	1998	7.9	2.8	-1.3	2.8	2.4	...
	1999	9.8	3.6	-0.6	3.6	3.9	...
Pretax Profit Margin	1997	6.8	1.6	-2.1	1.6	1.5	...
	1998	9.6	3.2	-1.0	3.2	3.0	...
	1999	12.2	4.4	-0.3	4.3	4.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	18.2	3.6	-7.6	3.3	5.0	...
	1998	25.2	7.1	-3.0	7.1	7.7	...
	1999	29.8	10.3	-1.3	9.9	11.9	...
Return on Equity	1997	35.7	14.3	-1.3	14.2	16.7	...
	1998	44.9	20.2	2.4	20.2	20.2	...
	1999	49.5	25.0	4.5	26.0	24.2	...
Liabilities to Assets	1997	0.47	0.85	1.08	0.87	0.83	...
	1998	0.52	0.84	1.05	0.85	0.80	...
	1999	0.46	0.77	1.01	0.79	0.72	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		4.5			
		1998-99		5.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1997		61.9	38.1		
		1998		69.1	30.9		
		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: 8643 Family Planning Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	46						
Net Profit Margin	1997	18.5	3.8	0.5	3.8	...	...
	1998	12.5	4.2	-1.5	4.2	...	...
	1999	20.3	2.9	-3.4	6.0	0.2	...
Pretax Profit Margin	1997	22.4	5.5	-0.6	5.5	...	...
	1998	18.4	5.7	-1.5	5.7	...	...
	1999	25.1	7.3	-2.1	7.7	0.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	41.3	15.2	0.9	15.5	...	...
	1998	35.4	10.6	-6.5	10.6	...	...
	1999	37.4	11.0	-8.3	12.9	0.9	...
Return on Equity	1997	56.8	25.0	-0.4	38.5	...	...
	1998	32.3	12.6	-8.6	11.0	...	...
	1999	35.2	13.4	3.0	13.9	...	...
Liabilities to Assets	1997	0.19	0.55	0.93	0.55	...	...
	1998	0.18	0.54	0.90	0.53	...	...
	1999	0.18	0.59	0.89	0.60	0.25	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	-9.2		...			
	1998-99	6.5		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	74.4		25.6			
	1998	71.7		28.3			
	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: 8645 Home-Maker Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	228						
Net Profit Margin	1997	5.5	1.5	-2.1	1.5	1.5	...
	1998	7.3	2.9	-1.2	2.5	3.3	...
	1999	8.6	3.0	-1.1	3.1	3.0	...
Pretax Profit Margin	1997	6.9	2.4	-1.8	2.8	1.9	...
	1998	9.2	3.6	-0.8	3.3	4.0	...
	1999	10.9	3.7	-0.6	3.7	3.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	19.2	5.2	-8.0	4.0	7.7	...
	1998	25.0	10.5	-2.7	7.4	15.6	...
	1999	28.6	9.5	-2.2	8.2	13.0	...
Return on Equity	1997	55.2	33.6	11.8	35.3	22.1	...
	1998	51.0	27.5	10.6	27.2	27.5	...
	1999	55.2	26.4	12.6	26.2	28.9	...
Liabilities to Assets	1997	0.69	0.88	1.09	0.91	0.83	...
	1998	0.64	0.84	1.01	0.88	0.70	...
	1999	0.48	0.78	1.02	0.77	0.79	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	9.1		...			
	1998-99	8.9		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	66.0		34.0			
	1998	71.7		28.3			
	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: 8647 Social Rehabilitation Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	208						
Net Profit Margin	1997	12.2	4.7	-0.6	4.5	4.7	...
	1998	12.7	4.0	-0.8	3.2	4.6	...
	1999	13.4	4.5	-1.1	4.2	4.6	...
Pretax Profit Margin	1997	14.8	5.3	0.0	5.3	5.4	...
	1998	16.2	5.5	-0.6	5.0	5.8	...
	1999	16.4	5.3	-0.7	4.5	5.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.1	14.8	-0.2	13.6	16.6	...
	1998	38.3	12.8	-2.7	11.6	16.7	...
	1999	37.9	13.4	-2.0	13.3	14.4	...
Return on Equity	1997	57.9	31.6	14.7	31.9	31.0	...
	1998	54.5	25.0	6.3	20.5	29.4	...
	1999	38.9	22.7	2.3	20.7	25.6	...
Liabilities to Assets	1997	0.39	0.67	1.00	0.67	0.68	...
	1998	0.29	0.62	0.94	0.62	0.63	...
	1999	0.27	0.63	0.95	0.64	0.63	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.6		...			
	1998-99	-0.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	75.2		24.8			
	1998	72.4		27.6			
	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: 8649 Other Non-Institutional Social Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	152	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	8.8	3.1	-1.4	2.6	3.6	...
	1998	10.6	3.4	-1.0	3.8	2.3	...
	1999	8.0	2.3	-2.6	2.4	1.3	...
Pretax Profit Margin	1997	11.3	3.9	-0.8	3.8	3.9	...
	1998	11.8	3.8	-0.6	4.4	2.5	...
	1999	9.9	2.6	-1.8	2.7	2.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	22.1	4.2	-1.5	4.1	5.5	...
	1998	21.3	5.1	-3.1	6.3	3.1	...
	1999	19.6	3.8	-3.6	4.0	3.6	...
Return on Equity	1997	35.4	17.3	2.1	16.5	27.6	...
	1998	42.2	20.5	2.2	20.8	16.4	...
	1999	39.2	12.1	-5.5	6.7	21.2	...
Liabilities to Assets	1997	0.50	0.80	1.00	0.78	0.82	...
	1998	0.39	0.80	0.98	0.82	0.77	...
	1999	0.38	0.82	1.02	0.82	0.81	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		2.8			...		
1998-99		7.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		72.2			27.8		
1998		70.1			29.9		
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: 8651 Offices of Physicians, General Practice

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary ⁽¹⁾			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	4,716						
Net Profit Margin	1997	27.9	16.7	5.9	17.3	13.3	...
	1998	28.0	16.7	5.8	17.2	12.2	...
	1999	28.8	17.3	5.8	17.6	14.1	...
Pretax Profit Margin	1997	36.8	22.5	8.3	23.3	17.3	...
	1998	36.9	22.5	8.0	23.3	16.2	...
	1999	37.4	23.0	8.6	23.7	18.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	23.4	8.7	23.7	21.2	...
	1998	50.0	23.2	8.6	23.3	22.1	...
	1999	50.0	24.8	8.7	25.3	21.9	...
Return on Equity	1997	42.5	21.2	8.4	21.0	22.4	...
	1998	42.3	20.8	8.3	20.5	23.3	...
	1999	41.7	20.5	7.5	20.5	21.3	...
Liabilities to Assets	1997	0.12	0.35	0.73	0.34	0.40	...
	1998	0.12	0.35	0.74	0.34	0.43	...
	1999	0.12	0.34	0.73	0.33	0.43	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	0.3			...		
	1998-99	1.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1997	88.7			11.3		
	1998	88.3			11.7		
	1999	88.8			11.2		

(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: 8652 Offices of Physicians and Surgeons, Specialists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	1,929	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	30.6	18.5	6.5	20.1	15.3	...
	1998	31.5	20.5	8.0	21.9	16.5	...
	1999	31.8	20.6	8.0	22.3	17.0	...
Pretax Profit Margin	1997	40.8	25.4	9.1	27.3	19.8	...
	1998	41.0	27.5	11.0	29.4	21.6	...
	1999	41.2	27.1	11.0	29.4	22.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	22.8	8.6	23.7	20.3	...
	1998	50.0	23.4	10.0	24.3	21.1	...
	1999	50.0	23.4	9.8	25.3	19.9	...
Return on Equity	1997	41.4	19.3	6.9	18.1	25.7	...
	1998	41.2	19.2	8.4	18.9	20.9	...
	1999	38.3	18.3	7.6	18.0	19.3	...
Liabilities to Assets	1997	0.11	0.34	0.68	0.31	0.45	...
	1998	0.11	0.30	0.66	0.28	0.41	...
	1999	0.10	0.28	0.69	0.26	0.42	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		4.8			...		
1998-99		2.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		88.2			11.8		
1998		90.4			9.6		
1999		89.8			10.2		

(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: 8653 Offices of Dentists, General Practice

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	2,614	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	19.5	11.2	3.9	11.1	11.4	...
	1998	20.2	11.6	4.2	11.5	11.7	...
	1999	20.9	12.0	4.4	12.1	11.8	...
Pretax Profit Margin	1997	25.2	14.5	5.3	14.2	15.0	...
	1998	26.2	15.0	5.6	14.7	15.3	...
	1999	26.5	15.1	5.9	14.8	15.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	38.2	18.3	7.4	16.1	21.1	...
	1998	39.5	19.1	8.0	16.9	21.9	...
	1999	40.3	19.4	8.3	17.2	21.9	...
Return on Equity	1997	41.9	21.8	9.6	20.0	24.2	...
	1998	42.9	22.7	9.4	20.6	24.7	...
	1999	43.6	22.0	8.9	19.2	24.0	...
Liabilities to Assets	1997	0.18	0.46	0.80	0.46	0.45	...
	1998	0.18	0.45	0.81	0.45	0.45	...
	1999	0.18	0.45	0.81	0.44	0.46	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			3.0		
		1998-99			3.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
		1997			87.5		
		1998			87.6		
		1999			88.2		

(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: 8654 Offices of Dentists, Specialists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	613	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	20.3	12.6	5.9	13.1	12.5	...
	1998	20.1	12.8	4.6	12.9	12.8	...
	1999	21.6	13.3	4.8	13.3	13.3	...
Pretax Profit Margin	1997	26.2	16.4	8.2	17.1	16.2	...
	1998	26.2	17.0	6.2	17.0	17.0	...
	1999	27.4	17.1	6.8	16.9	17.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	38.9	18.7	9.6	18.3	19.5	...
	1998	38.8	16.7	7.5	15.0	18.0	...
	1999	43.6	17.7	7.4	16.8	18.1	...
Return on Equity	1997	39.1	18.5	9.5	18.5	18.8	...
	1998	37.8	17.0	6.9	15.2	18.1	...
	1999	37.5	16.1	7.3	14.3	16.9	...
Liabilities to Assets	1997	0.17	0.42	0.78	0.52	0.40	...
	1998	0.14	0.33	0.70	0.29	0.37	...
	1999	0.12	0.32	0.74	0.27	0.36	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			2.9		
		1998-99			3.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
				1997	89.6		
				1998	10.4		
				1999	87.9		
					12.1		
					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: 8661 Offices of Chiropractors and Osteopaths

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	526						
Net Profit Margin	1997	17.5	6.1	-0.7	6.0	8.5	...
	1998	16.7	7.1	-0.5	7.1	4.6	...
	1999	16.7	6.6	-1.3	6.5	17.6	...
Pretax Profit Margin	1997	22.4	8.1	-0.4	8.0	11.2	...
	1998	22.1	8.7	0.7	8.8	5.9	...
	1999	22.1	8.4	-0.9	8.1	22.0	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	34.0	12.7	-0.6	12.2	21.3	...
	1998	33.8	11.8	0.4	11.7	24.0	...
	1999	33.0	10.2	-2.1	10.1	26.9	...
Return on Equity	1997	39.6	16.7	2.0	16.3	24.2	...
	1998	39.6	18.3	4.2	18.3	32.3	...
	1999	36.9	15.6	2.8	15.3	34.7	...
Liabilities to Assets	1997	0.29	0.62	0.95	0.64	0.43	...
	1998	0.30	0.61	0.95	0.64	0.50	...
	1999	0.23	0.65	0.98	0.65	0.40	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	4.0			...		
	1998-99	1.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
	1997	74.4			25.6		
	1998	76.8			23.2		
	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: 8662 Offices of Nurses, Registered

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	45						
Net Profit Margin	1997	5.5	0.8	-3.8	-0.6	3.6	...
	1998	8.9	1.8	-2.6	2.0	0.8	...
	1999	12.3	7.3	1.6	7.9	6.6	...
Pretax Profit Margin	1997	6.7	1.1	-3.8	-0.6	5.7	...
	1998	12.7	2.0	-2.1	4.6	0.8	...
	1999	16.8	8.5	1.8	8.1	8.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	20.7	3.3	-13.7	-6.6	16.7	...
	1998	29.9	5.4	-11.8	6.7	4.0	...
	1999	32.3	15.1	-7.0	10.3	23.3	...
Return on Equity	1997	52.1	27.2	9.3	20.2	29.4	...
	1998	52.1	35.4	6.1	30.2	...	...
	1999	54.3	36.0	19.7	35.0	...	...
Liabilities to Assets	1997	0.44	0.73	0.97	0.78	0.61	...
	1998	0.46	0.78	1.04	0.79	0.61	...
	1999	0.36	0.66	1.01	0.71	0.63	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	6.5		...			
	1998-99	26.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	60.9		39.1			
	1998	66.0		34.0			
	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: 8663 Offices of Nurses, Practical

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	18						
Net Profit Margin	1997	...	2.6	...	...	2.5	...
	1998	15.1	3.0	-0.4	4.6	...	...
	1999	...	2.6	...	-1.2	2.8	...
Pretax Profit Margin	1997	...	3.3	...	...	3.1	...
	1998	20.5	3.8	-0.4	4.6	...	...
	1999	...	3.4	...	-1.2	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	...	22.7	...	...	20.0	...
	1998	27.9	14.6	0.2	15.7	...	...
	1999	...	16.8	...	-3.6	24.0	...
Return on Equity	1997	...	20.4	...	...	19.4	...
	1998	...	36.8	...	...	...	...
	1999	...	39.9	...	...	...	...
Liabilities to Assets	1997	...	0.46	...	...	0.53	...
	1998	0.21	0.74	1.18	0.78	...	...
	1999	...	0.79	...	0.84	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	11.6		...			
	1998-99	17.1		...			
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			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: 8664 Offices of Nutritionists / Dietitians

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	16						
Net Profit Margin	1997	15.3	8.4	2.1	8.4	...	...
	1998	17.5	4.3	0.7	3.1	...	...
	1999	9.7	4.9	2.7	4.4	...	...
Pretax Profit Margin	1997	19.4	10.0	2.4	10.0	...	...
	1998	18.9	5.3	0.9	4.0	...	...
	1999	11.6	6.5	4.4	5.7	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.3	19.4	14.2	19.4	...	...
	1998	42.2	21.5	2.0	17.2	...	...
	1999	35.7	22.0	8.4	17.3	...	...
Return on Equity	1997	...	13.9	...	...	...	...
	1998	...	35.9	...	...	...	...
	1999	...	22.2	...	22.2	...	...
Liabilities to Assets	1997	0.34	0.70	0.97	0.79	...	...
	1998	...	0.79	...	0.82	...	...
	1999	0.27	0.73	0.99	0.74	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	1.4		...			
	1998-99	-1.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	80.0		20.0			
	1998	81.3		18.8			
	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: 8665 Offices of Physiotherapists / Occupational Therapists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	848	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	13.4	5.2	0.3	5.5	4.9	...
	1998	13.6	6.6	0.7	6.6	7.1	...
	1999	13.6	6.9	1.0	6.6	7.7	...
Pretax Profit Margin	1997	16.9	6.8	0.4	6.9	6.3	...
	1998	17.0	8.0	1.1	7.8	8.8	...
	1999	17.1	8.6	1.6	8.4	9.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.6	13.7	1.0	13.5	14.5	...
	1998	36.4	17.2	1.9	15.0	22.0	...
	1999	38.4	17.6	2.9	16.0	25.0	...
Return on Equity	1997	49.7	23.0	6.1	23.1	22.3	...
	1998	46.7	24.2	9.0	23.3	25.9	...
	1999	46.4	25.0	7.7	24.8	27.1	...
Liabilities to Assets	1997	0.22	0.50	0.85	0.50	0.48	...
	1998	0.22	0.50	0.85	0.52	0.45	...
	1999	0.20	0.46	0.80	0.47	0.43	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			6.1		
		1998-99			7.9		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
				1997	76.3	23.7	
				1998	78.7	21.3	
				1999	80.4	19.6	

(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: 8666 Offices of Optometrists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1998):	614						
Net Profit Margin	1997	16.0	8.2	1.9	9.1	6.9	...
	1998	15.8	8.7	2.0	8.7	8.8	...
	1999	16.0	8.4	1.9	8.4	8.2	...
Pretax Profit Margin	1997	20.4	10.6	2.6	11.4	9.3	...
	1998	20.5	11.2	3.0	11.3	11.2	...
	1999	20.4	10.7	2.7	10.6	10.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	28.6	15.8	4.9	14.6	17.5	...
	1998	32.8	17.1	5.1	14.1	19.8	...
	1999	31.9	16.0	4.3	14.2	18.1	...
Return on Equity	1997	41.5	19.4	7.4	16.8	23.5	...
	1998	40.0	20.3	7.2	19.5	22.8	...
	1999	39.6	19.4	7.7	18.4	22.1	...
Liabilities to Assets	1997	0.20	0.44	0.75	0.44	0.44	...
	1998	0.19	0.40	0.72	0.39	0.41	...
	1999	0.18	0.40	0.76	0.42	0.39	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	8.8		...			
	1998-99	5.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1997	86.1		13.9			
	1998	86.7		13.3			
	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: 8667 Offices of Podiatrists and Chiropractists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	65						
Net Profit Margin	1997	19.8	9.3	1.2	9.3	10.5	...
	1998	20.2	9.3	1.5	8.9	9.8	...
	1999	20.4	10.2	4.9	10.2	9.8	...
Pretax Profit Margin	1997	27.2	12.7	2.3	12.3	13.8	...
	1998	25.1	11.9	1.9	11.5	12.2	...
	1999	25.0	12.8	5.8	12.8	12.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	40.0	18.6	4.4	16.1	42.6	...
	1998	36.6	17.3	3.9	16.3	23.2	...
	1999	37.8	21.9	9.5	19.0	28.4	...
Return on Equity	1997	44.4	28.2	5.2	22.8	...	...
	1998	46.4	21.6	8.3	23.3	...	...
	1999	47.5	28.9	12.3	24.5	34.3	...
Liabilities to Assets	1997	0.37	0.58	0.89	0.61	0.41	...
	1998	0.29	0.65	0.96	0.65	0.52	...
	1999	0.27	0.54	0.93	0.60	0.43	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year							
					9.0	...	
					7.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					78.0	22.0	
					78.5	21.5	
					84.1	15.9	

(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: 8668 Offices of Denturists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1998):	146						
Net Profit Margin	1997	11.2	2.9	-1.0	2.8	5.7	...
	1998	13.2	5.1	-0.4	5.4	2.8	...
	1999	18.2	5.0	-0.6	5.4	3.0	...
Pretax Profit Margin	1997	13.7	3.6	-0.9	3.5	7.2	...
	1998	16.1	7.3	1.1	7.6	3.3	...
	1999	24.2	6.2	0.5	7.0	3.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	23.9	9.3	-1.8	9.0	14.6	...
	1998	30.9	10.2	0.8	10.2	11.5	...
	1999	31.1	12.7	1.0	12.5	14.0	...
Return on Equity	1997	30.3	12.1	-0.8	10.3	17.1	...
	1998	33.8	15.4	4.1	15.4	15.2	...
	1999	32.7	13.6	2.9	13.6	16.7	...
Liabilities to Assets	1997	0.22	0.48	0.85	0.50	0.24	...
	1998	0.21	0.48	0.89	0.47	0.54	...
	1999	0.20	0.42	0.80	0.40	0.58	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.8		...			
	1998-99	0.7		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1997	69.9		30.1			
	1998	78.8		21.2			
	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: 8669 Offices of Other Health Practitioners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	265						
Net Profit Margin	1997	25.2	9.7	-0.9	8.2	11.7	...
	1998	27.0	11.9	0.7	11.4	15.8	...
	1999	28.3	11.2	1.1	9.3	16.7	...
Pretax Profit Margin	1997	33.7	12.9	0.6	11.5	16.0	...
	1998	34.4	15.5	1.3	15.2	17.7	...
	1999	35.5	14.8	1.5	13.5	20.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	25.8	-1.7	22.8	41.9	...
	1998	50.0	28.4	1.6	27.6	32.3	...
	1999	50.0	31.9	1.6	31.1	33.4	...
Return on Equity	1997	62.2	32.8	15.3	32.2	42.2	...
	1998	57.0	34.8	12.6	34.1	35.2	...
	1999	60.0	33.3	12.3	35.7	30.9	...
Liabilities to Assets	1997	0.27	0.68	1.00	0.67	0.70	...
	1998	0.23	0.54	1.00	0.53	0.55	...
	1999	0.23	0.53	0.98	0.54	0.52	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98			8.1		...	
	1998-99			6.8		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1997			75.7	24.3		
	1998			78.9	21.1		
	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: 8671 Offices of Psychologists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	242						
Net Profit Margin	1997	18.9	7.7	-0.6	8.1	4.5	...
	1998	19.5	6.2	-0.7	6.6	5.2	...
	1999	20.1	7.3	0.7	7.5	6.1	...
Pretax Profit Margin	1997	24.3	9.9	1.0	11.8	5.8	...
	1998	24.4	9.0	-0.1	9.1	7.2	...
	1999	25.7	8.9	1.2	9.0	7.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	40.6	15.0	0.9	15.4	14.8	...
	1998	42.5	17.6	-1.2	17.6	18.9	...
	1999	40.7	16.1	2.1	15.4	21.8	...
Return on Equity	1997	47.6	20.5	5.6	19.2	25.8	...
	1998	53.2	24.6	5.1	24.0	31.1	...
	1999	43.7	24.5	9.3	22.2	30.0	...
Liabilities to Assets	1997	0.20	0.46	0.81	0.43	0.77	...
	1998	0.27	0.52	0.86	0.51	0.66	...
	1999	0.21	0.47	0.80	0.45	0.65	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.5		...			
	1998-99	3.1		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	77.7		22.3			
	1998	75.2		24.8			
	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: 8672 Offices of Social Workers

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	25						
Net Profit Margin	1997	16.7	6.7	-0.2	7.7	...	...
	1998	12.2	4.7	-1.8	3.1	...	...
	1999	15.1	6.5	-1.0	6.4	...	...
Pretax Profit Margin	1997	21.2	8.6	1.1	11.8	...	...
	1998	16.0	5.6	-1.8	3.1	...	...
	1999	19.4	7.6	-1.0	7.5	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	37.9	23.5	2.2	26.1	...	...
	1998	19.2	7.3	-8.7	5.9	...	...
	1999	18.8	6.6	-4.5	7.8	...	...
Return on Equity	1997	...	37.6	...	34.4	...	...
	1998	...	7.6	...	3.8	...	...
	1999	...	8.1	...	5.5	...	...
Liabilities to Assets	1997	0.27	0.46	0.90	0.32	...	...
	1998	0.44	0.63	1.03	0.59	...	...
	1999	0.35	0.62	0.98	0.62	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98	-9.5		...		
		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	60.0	40.0	
				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: 8679 Offices of Other Social Service Practitioners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	...	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	23.7	8.2	2.3	11.1	...	...
	1998	...	10.2	...	10.2	...	...
	1999	...	15.0	...	18.6	...	...
Pretax Profit Margin	1997	29.5	8.2	3.1	14.4	...	...
	1998	...	13.6	...	13.6	...	...
	1999	...	20.4	...	23.3	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	32.0	8.9	36.3	...	...
	1998	...	29.4	...	24.1	...	...
	1999	...	32.4	...	32.4	...	...
Return on Equity	1997	...	41.5	...	52.3	...	...
	1998	...	23.5	...	17.9	...	...
	1999	...	...	...	...	...	...
Liabilities to Assets	1997	0.30	0.66	0.92	0.56	...	...
	1998	...	0.50	...	0.39	...	...
	1999	...	0.56	...	...	...	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		12.0			...		
1998-99		4.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997				89.7	10.3		
1998				88.2	11.8		
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: 8681 Medical Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	303						
Net Profit Margin	1997	27.3	11.2	0.7	12.2	9.5	3.9
	1998	30.0	14.1	-0.1	19.9	8.1	1.8
	1999	33.5	17.7	3.0	21.1	10.9	...
Pretax Profit Margin	1997	34.8	14.3	1.2	15.1	11.9	4.3
	1998	38.3	19.1	0.2	24.7	10.5	2.3
	1999	43.9	22.7	4.9	27.7	14.4	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	18.0	2.0	18.0	21.7	8.3
	1998	50.0	22.6	0.4	25.6	14.1	5.1
	1999	50.0	27.6	5.6	29.9	22.4	...
Return on Equity	1997	47.0	20.7	0.2	24.3	11.4	19.6
	1998	49.8	23.6	3.6	23.0	24.2	19.8
	1999	57.1	30.1	8.1	26.2	37.1	...
Liabilities to Assets	1997	0.22	0.49	0.83	0.47	0.51	0.62
	1998	0.22	0.51	0.86	0.49	0.60	0.64
	1999	0.22	0.50	0.77	0.43	0.59	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.8		0.5			
	1998-99	-2.4		-2.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	78.3		21.7			
	1998	75.6		24.4			
	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: 8682 Radiological Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	217						
Net Profit Margin	1997	16.8	7.1	1.4	7.5	5.3	...
	1998	16.5	7.0	0.1	7.7	6.8	...
	1999	19.2	8.7	2.9	10.3	8.3	...
Pretax Profit Margin	1997	20.6	8.6	1.5	9.2	7.4	...
	1998	21.5	8.9	0.4	10.0	8.2	...
	1999	24.9	11.4	4.0	13.3	10.4	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	30.6	11.4	2.2	10.7	12.8	...
	1998	33.9	11.9	0.7	11.9	11.8	...
	1999	33.8	17.7	5.1	17.6	18.0	...
Return on Equity	1997	35.6	14.5	3.3	12.9	14.6	...
	1998	35.3	18.3	4.9	17.6	19.8	...
	1999	36.9	20.4	8.5	19.3	21.5	...
Liabilities to Assets	1997	0.18	0.43	0.75	0.44	0.43	...
	1998	0.23	0.46	0.82	0.45	0.53	...
	1999	0.21	0.52	0.81	0.55	0.51	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
	1997-98	11.7	...
	1998-99	1.5	...
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
	1997	80.8	19.2
	1998	77.6	22.4
	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: 8683 Combined Medical and Radiological Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	21	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	18.1	5.5	-1.7	9.0	4.9	...
	1998	15.3	9.0	4.2	11.9	7.4	...
	1999	17.9	6.9	3.2	17.9	6.3	...
Pretax Profit Margin	1997	25.0	7.6	-1.3	14.0	6.4	...
	1998	21.5	11.6	4.6	14.1	10.4	...
	1999	25.8	9.6	4.9	16.6	8.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	45.8	6.1	-1.8	5.1	8.1	...
	1998	41.5	21.9	5.6	31.7	17.4	...
	1999	30.4	13.5	3.2	23.4	10.8	...
Return on Equity	1997	34.3	5.9	0.0	1.1	19.0	...
	1998	...	27.9	...	16.2	...	...
	1999	...	14.5	...	...	14.5	...
Liabilities to Assets	1997	0.10	0.34	1.00	0.34	0.34	...
	1998	0.30	0.53	0.96	0.31	0.63	...
	1999	0.33	0.45	0.91	0.40	0.48	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	10.2			...		
	1998-99	4.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	70.0			30.0		
	1998	86.4			13.6		
	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: 8684 Public Health Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	...	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	21.1	7.6	-3.8	12.3	1.9	...
	1998	...	8.2	...	9.0	...	...
	1999	...	2.9	...	...	...	...
Pretax Profit Margin	1997	26.5	10.0	-3.8	18.8	2.6	...
	1998	...	9.5	...	9.9	...	...
	1999	...	5.8	...	...	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	10.4	-5.9	23.3	5.2	...
	1998	...	16.0	...	24.8	...	...
	1999	...	4.4	...	...	...	...
Return on Equity	1997	...	11.9	...	16.6	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Liabilities to Assets	1997	0.14	0.32	0.94	0.27	0.83	...
	1998	...	0.80	...	1.03	...	...
	1999	...	0.77	...	...	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		6.1			...		
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		70.0			30.0		
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: 8689 Other Health Laboratories

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	181						
Net Profit Margin	1997	18.7	7.6	1.1	7.5	8.8	...
	1998	22.7	7.6	0.0	8.2	5.7	...
	1999	24.2	7.9	1.6	9.2	5.7	...
Pretax Profit Margin	1997	23.2	9.1	1.3	9.0	11.2	...
	1998	29.5	10.1	0.7	10.5	7.1	...
	1999	29.2	10.1	2.6	11.6	7.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.4	16.2	2.4	15.7	19.5	...
	1998	40.7	14.1	1.5	15.4	10.9	...
	1999	40.3	15.2	3.7	16.8	12.5	...
Return on Equity	1997	39.6	19.6	3.1	16.6	26.9	...
	1998	41.7	17.5	4.5	17.0	18.4	...
	1999	44.9	16.7	4.5	16.3	19.4	...
Liabilities to Assets	1997	0.20	0.46	0.81	0.46	0.50	...
	1998	0.19	0.40	0.69	0.38	0.50	...
	1999	0.16	0.38	0.69	0.38	0.37	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	16.9			...		
	1998-99	-0.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
	1997	78.0			22.0		
	1998	76.3			23.7		
	1999	81.3			18.7		

(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: 8691 Health Care and Public Safety Promotion Associations and Agencies

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	37						
Net Profit Margin	1997	14.8	4.1	-2.8	5.8	2.9	...
	1998	19.8	4.1	-1.0	6.0	3.3	...
	1999	18.4	4.9	-2.2	5.9	...	...
Pretax Profit Margin	1997	16.0	5.8	-2.8	5.8	3.7	...
	1998	20.8	5.5	-0.3	7.6	4.3	...
	1999	24.7	6.2	0.3	8.9	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.4	10.8	-4.2	9.5	13.0	...
	1998	32.5	12.6	-1.7	13.9	8.3	...
	1999	33.6	11.8	-0.4	13.9	...	...
Return on Equity	1997	56.4	32.2	12.9	31.3	34.6	...
	1998	56.6	16.1	3.5	12.7	...	...
	1999	38.6	16.1	4.4	16.1	...	...
Liabilities to Assets	1997	0.33	0.83	1.06	0.90	0.73	...
	1998	0.28	0.44	0.94	0.44	0.60	...
	1999	0.18	0.47	0.90	0.42	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	9.0		...			
	1998-99	-8.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	71.7		28.3			
	1998	76.3		23.7			
	1999	75.8		24.2			

(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: 8693 Health Care Research Agencies

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	62						
Net Profit Margin	1997	36.4	17.4	-4.6	19.3	-9.8	...
	1998	35.9	13.5	-1.1	15.3	5.3	...
	1999	34.3	11.0	-2.6	11.8	9.3	...
Pretax Profit Margin	1997	45.2	20.3	-4.4	28.1	-9.8	...
	1998	45.5	17.6	-1.1	20.0	5.3	...
	1999	44.2	14.4	-1.9	15.4	11.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	12.2	-8.0	16.0	-9.1	...
	1998	50.0	20.5	-3.3	22.6	16.3	...
	1999	50.0	17.7	-1.7	17.7	19.3	...
Return on Equity	1997	67.2	13.1	0.5	17.5	-17.3	...
	1998	55.1	27.1	4.3	27.5	25.0	...
	1999	51.1	18.8	-4.7	18.8	...	...
Liabilities to Assets	1997	0.12	0.42	0.80	0.30	0.74	...
	1998	0.25	0.45	0.90	0.52	0.39	...
	1999	0.20	0.61	0.94	0.55	0.67	...
Firms with revenue between \$50,000 and \$5 million							
Sales - % change year over year					\$5 million and \$25 million		
	1997-98			15.9		...	
	1998-99			10.7		-9.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1997				70.0	30.0	
	1998				75.8	24.2	
	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: 8694 Social Service Planning and Advocacy Agencies

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	49	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	14.8	3.6	-5.4	-0.8	...	...
	1998	16.0	5.8	-1.3	5.1	6.1	...
	1999	19.2	5.1	-2.9	5.1	5.5	...
Pretax Profit Margin	1997	18.6	4.3	-5.3	-0.2	...	...
	1998	20.5	11.2	-0.2	13.0	6.3	...
	1999	22.6	10.5	-1.5	10.6	10.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	49.1	5.9	-7.3	-1.2	...	...
	1998	41.1	10.8	-2.5	10.7	12.2	...
	1999	38.2	11.2	-2.7	13.8	10.1	...
Return on Equity	1997	...	24.9	...	...	...	...
	1998	46.2	22.7	0.5	23.6	...	...
	1999	46.7	23.2	-0.8	16.1	39.4	...
Liabilities to Assets	1997	0.57	0.82	1.00	0.96	...	...
	1998	0.29	0.61	0.94	0.47	0.84	...
	1999	0.24	0.48	0.98	0.44	0.72	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			...		
		1998-99			13.4		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
		1997			60.9		
		1998			76.0		
		1999			74.1		

(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

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
Number of firms (1998):	31	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	24.5	3.4	-4.0	4.7	2.1	...
	1998	30.1	3.1	-2.2	6.9	0.4	...
	1999	...	1.2	...	3.7	...	...
Pretax Profit Margin	1997	26.0	3.3	-3.4	4.6	2.7	...
	1998	42.2	4.1	-2.2	7.9	0.4	...
	1999	...	1.2	...	4.9	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	33.2	10.3	-8.1	10.8	7.0	...
	1998	34.4	8.3	-4.4	11.6	2.5	...
	1999	...	4.8	...	30.3	...	...
Return on Equity	1997	43.8	18.0	1.0	14.9	21.0	...
	1998	...	15.8	...	17.5	...	...
	1999	...	...	...	...	...	...
Liabilities to Assets	1997	0.30	0.67	1.08	0.67	0.67	...
	1998	0.35	0.69	1.08	0.63	...	...
	1999	...	0.79	...	0.74	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		2.5			...		
1998-99		1.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		66.3			33.8		
1998		66.7			33.3		
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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 9111 Hotels and Motor Hotels

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	2,439						
Net Profit Margin	1997	6.1	1.4	-3.3	-0.2	2.4	1.5
	1998	7.0	2.2	-2.3	1.2	2.7	2.7
	1999	7.2	2.3	-2.2	1.2	2.7	2.4
Pretax Profit Margin	1997	7.3	1.8	-3.0	0.5	2.8	1.9
	1998	8.5	2.6	-1.9	1.4	3.3	3.3
	1999	9.0	2.9	-1.7	1.6	3.6	3.1
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	6.8	1.7	-2.5	0.3	3.0	1.9
	1998	8.5	2.7	-1.7	0.9	3.7	3.3
	1999	8.2	2.6	-1.4	1.0	3.6	3.2
Return on Equity	1997	22.2	8.9	-0.5	5.1	11.5	6.9
	1998	25.4	10.2	0.4	6.3	12.5	9.7
	1999	23.6	9.7	0.4	6.5	11.3	8.1
Liabilities to Assets	1997	0.59	0.87	1.05	0.91	0.84	0.87
	1998	0.58	0.85	1.03	0.90	0.82	0.82
	1999	0.55	0.83	1.01	0.89	0.79	0.80
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		2.3			
		1998-99		-0.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit		Loss	
		1997		61.9		38.1	
		1998		66.7		33.3	
		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: 9112 Motels

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	1,885	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	9.0	2.5	-3.1	2.1	3.4	2.3
	1998	10.8	3.5	-2.9	2.9	4.8	...
	1999	11.8	4.0	-2.1	3.4	5.3	...
Pretax Profit Margin	1997	10.8	3.1	-2.9	2.6	4.3	3.1
	1998	12.8	4.1	-2.2	3.2	5.9	...
	1999	14.3	4.9	-1.7	4.1	6.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	6.5	1.9	-1.5	1.2	3.7	3.5
	1998	8.1	2.5	-1.1	1.7	4.7	...
	1999	8.8	2.9	-1.0	2.0	5.1	...
Return on Equity	1997	23.1	8.4	-0.6	7.1	10.8	8.8
	1998	27.1	10.9	1.1	9.7	12.6	...
	1999	28.1	12.5	1.6	11.5	13.8	...
Liabilities to Assets	1997	0.57	0.87	1.02	0.91	0.77	0.85
	1998	0.60	0.88	1.02	0.92	0.78	...
	1999	0.58	0.85	1.01	0.89	0.76	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	2.0			-14.1		
	1998-99	-0.3			19.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	64.1			35.9		
	1998	68.0			32.0		
	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: 9113 Tourist Courts and Cabins

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	273	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	8.0	1.5	-4.5	1.2	2.6	...
	1998	10.8	3.5	-2.3	2.8	5.8	...
	1999	12.0	3.6	-1.9	3.4	6.0	...
Pretax Profit Margin	1997	9.5	1.9	-4.3	1.6	2.7	...
	1998	12.8	3.8	-2.0	3.3	7.6	...
	1999	14.9	4.9	-1.5	4.6	6.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	6.3	1.5	-3.3	0.8	5.4	...
	1998	8.3	2.3	-1.5	1.6	7.6	...
	1999	9.1	2.8	-1.3	2.4	6.0	...
Return on Equity	1997	17.5	7.0	-2.9	4.6	12.7	...
	1998	20.2	7.8	-1.0	5.6	15.8	...
	1999	25.2	10.0	0.8	8.6	14.1	...
Liabilities to Assets	1997	0.50	0.85	1.04	0.89	0.73	...
	1998	0.52	0.83	1.03	0.88	0.64	...
	1999	0.52	0.81	1.06	0.87	0.62	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			4.4		
		1998-99			4.5		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
				1997	59.0	41.0	
				1998	66.8	33.2	
				1999	70.1	29.9	

(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: 9114 Guest Houses and Tourist Homes

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	132	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	6.4	0.7	-10.0	-0.6	1.8	...
	1998	7.7	1.6	-8.4	1.4	2.2	...
	1999	8.6	0.9	-10.4	0.5	2.4	...
Pretax Profit Margin	1997	7.2	1.0	-10.4	-0.1	2.7	...
	1998	8.4	2.0	-8.4	1.6	2.9	...
	1999	9.5	1.8	-9.7	1.8	2.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	6.3	0.5	-4.6	-0.3	3.0	...
	1998	5.6	0.9	-4.1	0.8	4.1	...
	1999	7.9	0.8	-5.4	0.3	3.5	...
Return on Equity	1997	36.8	6.9	-0.7	5.3	15.2	...
	1998	44.2	13.6	-1.7	13.0	22.3	...
	1999	40.6	12.9	-5.6	11.8	12.9	...
Liabilities to Assets	1997	0.83	1.03	1.21	1.04	0.98	...
	1998	0.75	0.99	1.15	0.99	0.84	...
	1999	0.77	0.96	1.16	0.97	0.92	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	3.9			...		
	1998-99	7.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	54.8			45.2		
	1998	59.1			40.9		
	1999	55.8			44.2		

(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: 9121 Lodging Houses and Residential Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	144	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1997	8.2	1.9	-3.7	1.9	1.9	...
	1998	9.0	1.5	-4.7	1.4	1.6	...
	1999	10.8	2.8	-3.6	3.2	1.3	...
Pretax Profit Margin	1997	9.1	2.4	-3.6	2.4	2.1	...
	1998	10.4	1.8	-3.7	2.1	1.6	...
	1999	12.9	2.9	-3.3	3.2	2.0	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	7.9	1.4	-2.2	1.5	1.3	...
	1998	8.0	0.8	-2.3	0.8	1.8	...
	1999	8.2	1.7	-1.8	1.8	1.2	...
Return on Equity	1997	36.6	15.8	1.0	13.5	18.9	...
	1998	33.8	16.0	-3.1	7.7	21.7	...
	1999	36.8	14.3	1.2	13.7	16.9	...
Liabilities to Assets	1997	0.72	0.94	1.07	0.94	0.93	...
	1998	0.70	0.95	1.08	0.99	0.88	...
	1999	0.63	0.93	1.05	0.93	0.89	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		0.0			14.9		
1998-99		2.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
1997		59.2			40.8		
1998		56.2			43.8		
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: 9131 Camping Grounds and Travel Trailer Parks

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median	Median	
Number of firms (1998):	741	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	11.8	4.0	-1.9	3.6	5.7	...
	1998	12.4	4.4	-1.5	4.2	5.1	...
	1999	11.7	4.7	-1.5	4.4	5.0	...
Pretax Profit Margin	1997	13.8	4.8	-1.8	4.3	7.5	...
	1998	15.1	5.6	-1.4	5.1	6.3	...
	1999	14.5	5.4	-1.3	5.2	6.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	7.9	2.2	-1.0	1.9	5.7	...
	1998	8.6	3.0	-0.9	2.7	6.0	...
	1999	8.9	3.0	-0.7	2.7	5.5	...
Return on Equity	1997	22.0	8.5	0.6	8.3	10.9	...
	1998	22.9	10.0	2.0	9.5	10.7	...
	1999	25.7	10.3	2.5	10.2	11.7	...
Liabilities to Assets	1997	0.53	0.85	1.02	0.87	0.66	...
	1998	0.51	0.84	1.03	0.85	0.66	...
	1999	0.50	0.81	1.03	0.85	0.65	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			6.4		
		1998-99			3.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
		1997			68.0	32.0	
		1998			69.3	30.7	
		1999			70.1	29.9	

(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: 9141 Outfitters (Hunting and Fishing Camps)

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	651	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	7.4	0.9	-7.4	-0.4	2.9	...
	1998	9.2	2.6	-5.7	1.6	4.2	...
	1999	9.5	2.6	-6.4	2.0	4.2	...
Pretax Profit Margin	1997	8.6	1.3	-6.9	0.5	3.5	...
	1998	11.0	3.1	-5.5	2.0	5.5	...
	1999	11.2	3.1	-6.1	2.6	5.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.4	1.1	-5.8	-0.1	4.1	...
	1998	10.8	2.6	-3.2	1.6	5.7	...
	1999	11.3	2.5	-5.2	1.7	6.7	...
Return on Equity	1997	22.6	8.3	-3.3	7.1	11.8	...
	1998	30.3	12.4	-0.9	11.1	15.4	...
	1999	28.5	12.0	-2.2	11.2	14.3	...
Liabilities to Assets	1997	0.50	0.83	1.07	0.88	0.69	...
	1998	0.47	0.81	1.06	0.86	0.66	...
	1999	0.47	0.79	1.05	0.86	0.65	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		8.2			...		
1998-99		4.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997		55.3			44.7		
1998		61.8			38.2		
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: 9149 Other Recreation and Vacation Camps

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	186						
Net Profit Margin	1997	7.3	1.6	-4.5	1.4	2.9	...
	1998	8.3	1.5	-7.9	1.1	2.2	...
	1999	10.5	3.3	-3.1	2.4	3.9	...
Pretax Profit Margin	1997	9.0	2.1	-3.7	1.8	2.8	...
	1998	9.9	2.2	-7.9	1.5	3.1	...
	1999	11.8	4.4	-2.0	3.5	4.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.1	1.7	-3.9	0.8	7.6	...
	1998	11.1	2.1	-3.7	1.6	6.2	...
	1999	12.7	4.3	-2.0	2.4	6.9	...
Return on Equity	1997	26.5	8.5	-1.1	6.5	12.7	...
	1998	31.6	12.3	-1.1	8.6	14.6	...
	1999	30.9	11.0	0.8	8.8	14.4	...
Liabilities to Assets	1997	0.51	0.78	1.09	0.85	0.65	...
	1998	0.49	0.82	1.07	0.95	0.67	...
	1999	0.49	0.71	1.03	0.81	0.66	...
Firms with revenue between \$50,000 and \$5 million							
Sales - % change year over year							
	1997-98			9.0		...	
	1998-99			10.3		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1997				62.6	37.4	
	1998				61.3	38.7	
	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: 9211 Restaurants, Licensed

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	11,134						
Net Profit Margin	1997	2.9	-0.2	-5.3	-1.6	0.8	1.0
	1998	3.5	0.4	-3.9	-0.8	1.3	1.8
	1999	3.9	0.7	-3.2	-0.4	1.4	1.4
Pretax Profit Margin	1997	3.4	-0.1	-4.9	-1.4	1.0	1.3
	1998	4.0	0.6	-3.6	-0.7	1.5	2.3
	1999	4.5	0.9	-2.9	-0.2	1.6	1.7
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.4	-0.5	-14.7	-3.4	3.1	3.9
	1998	11.7	1.5	-11.3	-1.7	4.9	5.4
	1999	13.4	2.5	-8.5	-0.5	5.5	5.8
Return on Equity	1997	31.3	10.5	-3.8	5.6	14.1	10.8
	1998	38.1	14.4	0.7	8.9	18.6	10.2
	1999	37.0	16.1	1.5	11.1	19.3	16.7
Liabilities to Assets	1997	0.65	0.97	1.21	1.03	0.87	0.77
	1998	0.63	0.96	1.19	1.02	0.86	0.70
	1999	0.59	0.92	1.16	1.00	0.82	0.71
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		1.9			
		1998-99		1.1			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit		Loss	
		1997		49.7		50.3	
		1998		55.4		44.6	
		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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 9212 Restaurants, Unlicensed (Including Drive-Ins)

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	5,483						
Net Profit Margin	1997	2.9	-0.1	-4.9	-1.1	1.0	1.2
	1998	3.4	0.3	-4.2	-0.8	1.4	1.1
	1999	4.0	0.8	-2.6	0.4	1.7	0.9
Pretax Profit Margin	1997	3.4	0.2	-4.5	-1.0	1.2	1.5
	1998	4.0	0.5	-3.8	-0.6	1.7	1.5
	1999	4.6	1.0	-2.4	0.4	2.0	1.4
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.1	0.4	-12.4	-2.4	3.9	5.4
	1998	11.3	1.1	-11.4	-1.8	5.2	4.4
	1999	13.5	2.7	-7.6	0.9	5.8	4.1
Return on Equity	1997	29.8	10.4	-3.3	7.5	14.1	15.3
	1998	37.5	13.3	-1.4	9.7	17.1	13.9
	1999	37.6	15.8	1.2	13.6	18.1	9.5
Liabilities to Assets	1997	0.65	0.97	1.19	1.02	0.85	0.75
	1998	0.64	0.96	1.17	1.01	0.84	0.79
	1999	0.58	0.92	1.13	0.99	0.80	0.79
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	2.9		3.3			
	1998-99	1.8		0.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	51.3		48.7			
	1998	54.1		45.9			
	1999	59.8		40.2			

(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: 9213 Take-Out Food Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	6,043						
Net Profit Margin	1997	2.9	-0.3	-4.8	-0.9	1.3	1.0
	1998	3.6	0.5	-3.8	-0.5	1.3	1.5
	1999	4.1	0.7	-3.3	-0.2	1.6	1.9
Pretax Profit Margin	1997	3.3	-0.1	-4.5	-0.8	1.5	1.5
	1998	4.1	0.6	-3.6	-0.4	1.6	2.1
	1999	4.8	0.8	-3.0	0.2	1.9	2.2
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.4	-0.4	-12.0	-2.1	4.3	3.0
	1998	12.1	1.4	-10.0	-1.0	5.1	7.6
	1999	14.3	2.1	-8.9	0.5	6.3	8.9
Return on Equity	1997	34.7	12.4	-3.0	8.7	17.6	9.4
	1998	40.5	16.0	1.2	13.0	19.7	14.2
	1999	40.5	17.0	1.8	13.6	20.6	24.1
Liabilities to Assets	1997	0.71	1.00	1.20	1.03	0.86	0.81
	1998	0.69	0.99	1.18	1.03	0.87	0.70
	1999	0.61	0.95	1.16	1.00	0.82	0.72
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		6.8			
		1998-99		4.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
		1997		50.0		50.0	
		1998		54.8		45.2	
		1999		57.3		42.7	

(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: 9214 Caterers

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	1,233						
Net Profit Margin	1997	4.4	0.7	-3.1	0.2	1.3	1.0
	1998	4.7	1.1	-2.7	0.6	1.7	2.6
	1999	5.6	1.5	-1.9	1.4	1.8	3.1
Pretax Profit Margin	1997	5.3	0.9	-2.8	0.5	1.6	1.3
	1998	5.8	1.3	-2.6	0.8	2.0	2.9
	1999	6.5	1.9	-1.3	1.8	2.3	3.7
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.1	2.2	-10.4	0.7	5.0	5.0
	1998	17.4	3.6	-8.9	1.8	8.3	8.6
	1999	18.3	5.9	-4.8	4.3	8.7	6.7
Return on Equity	1997	35.1	14.8	-3.3	11.1	18.3	15.9
	1998	44.0	18.2	-0.1	15.2	21.4	20.4
	1999	39.4	17.2	0.9	15.7	18.5	23.4
Liabilities to Assets	1997	0.54	0.89	1.12	0.94	0.80	0.75
	1998	0.57	0.87	1.11	0.93	0.74	0.80
	1999	0.53	0.86	1.08	0.92	0.74	0.68
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year							
				1997-98	3.4	10.4	
				1998-99	0.5	-0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
				1997	57.4	42.6	
				1998	60.6	39.4	
				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: 9221 Taverns, Bars and Night Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	3,153	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	4.6	0.7	-4.2	0.2	1.3	2.3
	1998	5.1	1.1	-2.9	0.7	1.7	3.0
	1999	5.9	1.5	-2.2	1.2	1.9	3.2
Pretax Profit Margin	1997	5.7	0.9	-4.0	0.4	1.6	2.8
	1998	6.2	1.4	-2.7	1.0	2.0	3.9
	1999	6.9	1.8	-1.9	1.5	2.3	4.5
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	13.0	1.8	-9.4	0.5	3.8	3.5
	1998	14.6	3.0	-6.9	1.8	5.3	3.4
	1999	17.2	4.2	-5.0	2.8	6.2	5.9
Return on Equity	1997	34.9	12.8	-2.9	10.7	14.7	...
	1998	40.0	15.1	1.1	13.0	16.9	...
	1999	38.6	15.4	1.9	14.3	18.2	...
Liabilities to Assets	1997	0.53	0.87	1.09	0.90	0.81	0.86
	1998	0.50	0.84	1.06	0.88	0.79	0.96
	1999	0.45	0.81	1.04	0.83	0.77	0.71
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		1.0			
		1998-99		0.5			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit		Loss	
		1997		56.0		44.0	
		1998		60.7		39.3	
		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: 9611 Motion Picture and Video Production

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	2,477						
Net Profit Margin	1997	17.2	4.1	-1.9	4.5	2.9	2.7
	1998	17.7	4.9	-1.6	5.3	3.5	1.6
	1999	19.6	5.5	-1.7	6.1	3.6	1.7
Pretax Profit Margin	1997	22.1	6.1	-1.6	6.8	3.4	3.4
	1998	22.9	6.9	-1.3	7.8	4.5	2.3
	1999	25.7	7.7	-1.2	9.0	5.2	2.5
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.0	8.6	-4.4	8.7	8.3	5.3
	1998	39.8	10.6	-3.2	11.3	8.6	6.4
	1999	40.3	12.2	-3.3	12.8	8.4	5.9
Return on Equity	1997	48.8	21.0	1.2	19.8	26.4	16.9
	1998	49.4	22.3	2.6	22.2	23.5	25.5
	1999	46.0	22.1	1.9	21.9	23.6	38.8
Liabilities to Assets	1997	0.32	0.67	0.98	0.64	0.76	0.73
	1998	0.32	0.66	0.98	0.62	0.79	0.80
	1999	0.28	0.60	0.95	0.56	0.75	0.84
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year							
	1997-98			-3.1		-3.0	
	1998-99			-4.5		6.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1997				67.2	32.8	
	1998				68.7	31.3	
	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: 9612 Motion Picture and Video Distribution

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	259	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	10.4	2.3	-2.0	2.7	1.7	2.9
	1998	11.2	1.7	-2.2	3.1	0.5	3.0
	1999	12.5	3.2	-1.2	5.1	1.9	1.7
Pretax Profit Margin	1997	14.2	3.2	-1.8	4.4	2.1	3.8
	1998	13.6	2.3	-1.7	5.3	1.0	3.8
	1999	16.4	4.2	-0.7	6.9	2.7	2.1
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	21.6	3.5	-3.8	4.1	3.4	10.5
	1998	22.1	3.6	-3.5	5.8	2.4	3.1
	1999	24.5	5.2	-3.7	6.8	4.3	3.2
Return on Equity	1997	37.5	11.8	0.4	13.9	9.3	18.6
	1998	43.0	12.1	-2.8	14.3	11.6	11.1
	1999	46.0	15.0	-0.4	19.9	13.8	19.8
Liabilities to Assets	1997	0.37	0.79	1.03	0.78	0.79	0.76
	1998	0.51	0.80	1.00	0.73	0.87	0.77
	1999	0.50	0.78	0.96	0.71	0.82	0.71
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		4.6			-4.1		
1998-99		-6.0			-3.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997		66.7			33.3		
1998		66.4			33.6		
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: 9613 Motion Picture Laboratories and Video Production Facilities

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	340	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	12.8	3.4	-3.1	3.3	3.5	...
	1998	15.3	5.0	-1.5	4.7	5.1	1.9
	1999	16.3	4.8	-1.8	4.3	5.4	4.4
Pretax Profit Margin	1997	17.0	4.2	-2.7	3.8	4.4	...
	1998	18.9	5.7	-1.4	5.5	6.6	2.1
	1999	20.0	6.5	-1.5	6.3	6.7	7.0
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	25.2	6.1	-5.4	4.9	6.4	...
	1998	29.6	10.2	-3.6	7.9	13.8	4.9
	1999	33.9	11.5	-2.9	10.4	12.1	12.1
Return on Equity	1997	45.2	16.4	0.3	14.0	28.6	...
	1998	47.1	22.2	4.5	21.5	26.5	...
	1999	45.8	22.6	2.7	22.3	25.4	...
Liabilities to Assets	1997	0.39	0.72	0.98	0.68	0.79	...
	1998	0.37	0.63	0.99	0.65	0.62	0.58
	1999	0.32	0.60	0.90	0.60	0.60	0.71
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	0.7			...		
	1998-99	12.4			1.9		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	64.4			35.6		
	1998	67.6			32.4		
	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: 9614 Sound Recording Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	235	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	12.9	2.7	-2.4	1.7	4.3	...
	1998	14.1	4.4	-2.9	4.4	4.8	...
	1999	14.7	5.9	-2.2	5.3	6.5	...
Pretax Profit Margin	1997	16.3	3.8	-2.4	1.8	5.5	...
	1998	17.2	5.9	-2.6	5.8	6.0	...
	1999	16.6	6.7	-1.9	7.1	6.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	22.4	6.0	-4.5	4.5	8.6	...
	1998	27.0	7.8	-4.0	6.7	9.8	...
	1999	23.9	10.2	-2.9	8.3	14.0	...
Return on Equity	1997	36.7	14.0	-3.2	14.5	12.4	...
	1998	49.6	21.8	2.4	24.3	17.7	...
	1999	40.0	22.1	2.4	24.2	13.7	...
Liabilities to Assets	1997	0.41	0.74	1.01	0.73	0.77	...
	1998	0.34	0.71	1.01	0.72	0.52	...
	1999	0.34	0.63	0.93	0.65	0.51	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		1.4			...		
1998-99		7.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		63.1			36.9		
1998		67.5			32.5		
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: 9619 Other Motion Picture, Audio and Video Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	225	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	12.3	3.3	-1.9	3.1	4.7	...
	1998	16.2	4.7	-1.4	4.2	5.7	...
	1999	14.4	4.6	-1.4	4.6	4.6	...
Pretax Profit Margin	1997	14.7	4.7	-1.8	4.5	5.6	...
	1998	19.6	5.7	-1.2	5.2	7.2	...
	1999	16.4	6.1	-1.1	6.2	4.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	31.4	9.1	-4.9	9.1	10.9	...
	1998	33.4	10.7	-2.6	10.5	11.1	...
	1999	32.3	12.1	-2.4	12.1	12.2	...
Return on Equity	1997	44.8	21.4	-1.2	20.0	30.1	...
	1998	47.2	26.1	4.3	25.0	29.5	...
	1999	41.3	26.1	3.0	24.5	27.9	...
Liabilities to Assets	1997	0.34	0.61	0.93	0.62	0.55	...
	1998	0.38	0.65	0.95	0.64	0.69	...
	1999	0.29	0.59	0.95	0.57	0.67	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		5.4			...		
1998-99		1.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997				68.1	31.9		
1998				69.9	30.1		
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: 9621 Regular Motion Picture Theatres

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	220						
Net Profit Margin	1997	6.0	1.2	-2.5	0.5	1.4	...
	1998	8.6	2.8	-1.4	2.8	3.0	...
	1999	9.9	2.8	-2.1	1.7	3.5	...
Pretax Profit Margin	1997	7.1	1.3	-2.4	0.7	1.8	...
	1998	10.0	3.5	-1.3	3.1	4.0	...
	1999	11.9	3.8	-1.6	1.9	4.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	8.0	1.5	-3.6	1.0	2.7	...
	1998	14.8	4.5	-2.0	4.2	4.5	...
	1999	18.3	4.0	-2.9	3.0	4.5	...
Return on Equity	1997	20.5	7.6	-1.5	4.4	8.9	...
	1998	30.4	10.2	2.3	9.3	11.7	...
	1999	35.3	10.7	0.7	9.5	11.7	...
Liabilities to Assets	1997	0.54	0.81	1.06	0.83	0.80	...
	1998	0.50	0.78	1.02	0.83	0.73	...
	1999	0.38	0.70	0.98	0.66	0.72	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	16.0		1.0			
	1998-99	0.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	59.5		40.5			
	1998	67.9		32.1			
	1999	66.3		33.7			

(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: 9622 Outdoor Motion Picture Theatres

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1998):	31						
Net Profit Margin	1997	4.2	0.2	-2.8	-0.5	...	...
	1998	4.2	-0.7	-4.4	-2.1	...	...
	1999	5.7	-0.3	-3.6	-0.4	...	...
Pretax Profit Margin	1997	5.8	0.9	-2.8	0.5	...	...
	1998	6.0	-0.7	-5.6	-2.1	...	...
	1999	6.3	-0.3	-4.4	-0.4	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	8.5	2.0	-6.2	-0.6	...	...
	1998	6.8	-0.9	-8.6	-2.0	...	...
	1999	6.7	-0.2	-4.0	-0.3	...	...
Return on Equity	1997	...	4.1	...	4.1	...	...
	1998	6.9	-0.9	-13.0	-2.1	...	...
	1999	14.5	1.2	-7.7	0.4	...	...
Liabilities to Assets	1997	0.33	0.64	1.14	0.60	...	...
	1998	0.41	0.67	1.03	0.71	...	...
	1999	0.28	0.58	1.01	0.58	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	-6.4		...			
	1998-99	1.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	55.0		45.0			
	1998	41.9		58.1			
	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: 9631 Entertainment Production Companies and Artists

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	946						
Net Profit Margin	1997	20.7	5.1	-1.7	5.6	4.4	1.2
	1998	23.1	7.4	-1.3	8.3	4.7	-1.5
	1999	21.5	6.7	-1.4	7.0	5.5	6.0
Pretax Profit Margin	1997	27.2	7.5	-1.2	7.9	5.5	1.8
	1998	30.5	11.0	-0.9	12.3	6.1	-1.5
	1999	27.5	10.0	-0.7	10.8	6.5	6.0
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	35.3	11.2	-3.7	11.1	12.4	11.8
	1998	36.1	15.3	-2.3	15.5	13.5	8.1
	1999	39.7	15.4	-1.9	15.4	13.6	6.7
Return on Equity	1997	46.4	20.3	1.8	18.2	26.3	34.6
	1998	47.9	22.5	5.6	21.4	28.4	...
	1999	46.2	22.4	1.8	20.9	27.6	...
Liabilities to Assets	1997	0.24	0.55	0.94	0.50	0.72	0.76
	1998	0.21	0.49	0.91	0.46	0.74	0.72
	1999	0.20	0.50	0.88	0.47	0.67	0.78
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		-2.0			
		1998-99		-0.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit		Loss	
		1997		69.8		30.2	
		1998		72.9		27.1	
		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: 9639 Other Theatrical and Staged Entertainment Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	372	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	13.5	3.7	-1.2	3.2	5.4	...
	1998	14.8	4.8	-1.1	4.9	4.2	...
	1999	16.0	4.8	-1.0	5.3	3.1	...
Pretax Profit Margin	1997	16.6	4.8	-0.2	4.5	7.0	...
	1998	19.4	6.0	-0.5	6.3	5.3	...
	1999	18.7	6.5	0.1	7.1	4.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	37.3	12.1	-2.1	10.9	15.7	...
	1998	40.6	14.3	-3.0	14.3	15.6	...
	1999	41.4	14.1	-1.7	14.3	11.5	...
Return on Equity	1997	50.0	23.2	6.5	22.9	25.7	...
	1998	54.2	27.0	8.1	26.7	30.9	...
	1999	57.4	28.0	7.8	32.1	21.8	...
Liabilities to Assets	1997	0.37	0.76	1.02	0.77	0.71	...
	1998	0.34	0.64	1.00	0.63	0.66	...
	1999	0.33	0.63	0.94	0.64	0.62	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	6.8			...		
	1998-99	11.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	73.8			26.2		
	1998	74.1			25.9		
	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: 9641 Professional Sports Clubs

Number of firms (1998):	61	Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	4.1	-2.7	-15.9	-3.9	0.4	...
	1998	6.4	0.4	-10.6	-1.6	3.0	...
	1999	6.2	-1.2	-12.2	-1.1	-1.3	...
Pretax Profit Margin	1997	6.1	-2.3	-16.3	-3.6	0.6	...
	1998	8.2	0.4	-11.8	-2.5	3.1	...
	1999	6.6	-1.5	-13.5	-4.9	-0.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	8.4	-2.2	-31.1	-7.9	0.9	...
	1998	10.8	0.8	-26.4	-5.4	3.4	...
	1999	16.2	-1.7	-18.7	-2.0	-1.5	...
Return on Equity	1997	16.6	0.5	-16.6	-2.8	3.0	...
	1998	26.7	6.2	-4.1	2.6	8.5	...
	1999	30.4	2.5	-10.4	1.9	8.9	...
Liabilities to Assets	1997	0.37	0.74	1.06	0.78	0.68	...
	1998	0.47	0.82	1.10	0.86	0.80	...
	1999	0.41	0.80	1.30	0.94	0.78	...

		Firms with revenue between	
Sales - % change year over year		\$50,000 and \$5 million	\$5 million and \$25 million
1997-98		-0.6	...
1998-99		7.0	...
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit	Loss
1997		41.4	58.6
1998		50.8	49.2
1999		38.5	61.5

(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: 9642 Professional Athletes and Promoters on Own Account

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	126	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	13.8	3.8	-0.9	3.8	4.1	...
	1998	17.6	5.2	-1.7	6.7	3.3	...
	1999	16.7	5.2	-1.2	5.9	4.4	...
Pretax Profit Margin	1997	17.7	4.8	-0.1	4.8	4.8	...
	1998	21.7	6.6	-0.9	8.5	3.9	...
	1999	19.2	6.5	-0.9	8.4	5.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	34.9	12.5	-1.7	14.4	9.5	...
	1998	34.6	12.3	-3.1	12.5	7.3	...
	1999	38.3	12.6	-2.1	12.9	7.8	...
Return on Equity	1997	64.4	37.8	10.9	28.6	48.1	...
	1998	61.9	30.2	3.4	31.6	26.8	...
	1999	49.0	23.5	5.6	24.6	19.6	...
Liabilities to Assets	1997	0.50	0.79	1.04	0.79	0.81	...
	1998	0.42	0.71	0.98	0.72	0.67	...
	1999	0.43	0.69	1.05	0.74	0.64	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		9.9			...		
1998-99		-1.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		75.6			24.4		
1998		72.1			27.9		
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: 9643 Horse Race Tracks

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	152	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	6.9	-1.0	-16.8	-1.9	2.6	...
	1998	11.1	0.5	-13.8	0.4	4.4	...
	1999	13.2	2.3	-11.4	-1.1	6.7	...
Pretax Profit Margin	1997	8.0	-1.6	-17.0	-2.7	3.2	...
	1998	13.6	0.5	-13.1	-0.5	4.6	...
	1999	15.8	2.6	-10.0	-1.1	7.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.9	-0.6	-17.2	-3.0	2.0	...
	1998	15.9	0.4	-9.2	0.4	2.6	...
	1999	22.5	1.9	-5.7	-1.0	12.4	...
Return on Equity	1997	21.1	3.9	-13.2	3.4	4.8	...
	1998	26.7	2.2	-10.6	2.6	-0.5	...
	1999	33.8	6.1	-4.3	2.0	8.1	...
Liabilities to Assets	1997	0.38	0.74	1.12	0.73	0.77	...
	1998	0.32	0.72	1.09	0.64	0.77	...
	1999	0.30	0.64	1.08	0.69	0.61	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		4.3			...		
1998-99		9.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997				47.4	52.6		
1998				51.6	48.4		
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: 9644 Other Race Tracks

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1998):	54						
Net Profit Margin	1997	2.1	-2.3	-15.7	-2.6	1.4	...
	1998	3.4	-0.9	-19.6	-3.6	0.9	...
	1999	9.8	0.9	-6.4	3.6	-0.9	...
Pretax Profit Margin	1997	2.7	-0.6	-14.9	-1.3	1.4	...
	1998	5.2	-0.4	-17.8	-1.0	0.4	...
	1999	9.9	1.5	-8.1	3.6	-0.4	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	4.6	-2.0	-12.4	-2.0	1.2	...
	1998	10.6	-1.4	-17.1	-3.6	1.4	...
	1999	24.0	3.8	-6.6	5.8	-1.1	...
Return on Equity	1997	20.1	-0.6	-16.5	-1.8	...	...
	1998	31.3	2.6	-10.7	0.7	...	...
	1999	...	9.9	...	9.9	...	...
Liabilities to Assets	1997	0.59	0.89	1.18	0.86	0.98	...
	1998	0.61	0.98	1.16	0.91	0.99	...
	1999	0.59	0.88	1.14	0.80	0.92	...
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year				1997-98	15.0	...	...
				1998-99	11.2	...	...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
				1997	45.8	54.2	
				1998	48.1	51.9	
				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: 9651 Golf Courses

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	847	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	9.1	2.6	-3.5	2.0	3.1	0.7
	1998	10.3	4.1	-1.5	2.7	4.8	-0.1
	1999	11.3	4.6	-0.8	3.8	5.5	-1.4
Pretax Profit Margin	1997	11.0	3.3	-3.4	2.4	3.8	1.4
	1998	12.5	4.8	-1.4	3.0	6.0	0.4
	1999	13.7	5.9	-0.6	5.2	6.5	-1.4
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	8.4	2.0	-2.0	1.3	2.6	0.9
	1998	9.8	3.2	-0.7	2.0	4.4	0.1
	1999	11.3	3.9	-0.3	2.8	4.3	-1.1
Return on Equity	1997	20.7	7.2	0.4	5.5	8.1	...
	1998	22.3	9.0	1.7	6.7	9.9	...
	1999	24.6	9.7	1.3	9.2	10.4	...
Liabilities to Assets	1997	0.43	0.76	1.00	0.80	0.71	0.73
	1998	0.40	0.72	0.99	0.78	0.68	0.81
	1999	0.37	0.69	0.96	0.73	0.67	0.92
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	9.4			11.3		
	1998-99	2.5			2.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	65.6			34.4		
	1998	70.6			29.4		
	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: 9652 Curling Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	22						
Net Profit Margin	1997	8.3	2.1	-17.3	2.1	...	...
	1998	6.0	-0.4	-7.6	-0.4	...	...
	1999	8.4	3.0	-1.4	4.7	1.5	...
Pretax Profit Margin	1997	11.4	3.5	-17.3	3.5	...	...
	1998	5.4	-0.4	-7.6	-0.4	...	...
	1999	9.6	4.0	-1.4	4.7	3.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	19.1	2.0	-12.3	2.0	...	...
	1998	9.5	-0.1	-7.1	-0.1	...	...
	1999	9.9	3.3	-0.6	2.9	3.8	...
Return on Equity	1997	...	19.8	...	20.8	...	...
	1998	...	2.7	...	2.7	...	...
	1999	14.1	5.3	0.3	6.6	...	...
Liabilities to Assets	1997	0.12	0.69	1.10	0.69	...	...
	1998	0.11	0.57	1.03	0.45	...	...
	1999	0.08	0.48	0.97	0.40	0.87	...

Firms with revenue between		
	\$50,000 and \$5 million	\$5 million and \$25 million
Sales - % change year over year		
1997-98	-1.9	...
1998-99	-0.5	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	55.0	45.0
1998	50.0	50.0
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: 9653 Skiing Facilities

Number of firms (1998):	151	Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	7.0	-1.0	-15.7	-2.9	0.7	0.6
	1998	6.3	1.2	-9.1	1.2	1.1	0.7
	1999	9.8	3.5	-2.8	3.1	4.6	0.2
Pretax Profit Margin	1997	7.7	-1.0	-13.6	-1.7	0.7	1.0
	1998	7.9	1.2	-9.8	1.3	1.2	0.8
	1999	11.7	4.0	-1.9	3.5	4.6	0.3
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	9.8	-0.6	-8.4	-2.2	1.1	0.9
	1998	10.0	1.1	-6.6	0.5	1.5	0.7
	1999	16.9	4.4	-1.9	3.1	4.6	0.2
Return on Equity	1997	31.7	5.7	-6.7	5.9	5.5	...
	1998	27.6	6.6	-4.4	12.5	6.0	...
	1999	32.8	11.0	-1.4	9.5	12.9	...
Liabilities to Assets	1997	0.35	0.73	1.11	0.73	0.74	0.99
	1998	0.43	0.83	1.12	0.77	0.90	0.96
	1999	0.41	0.79	1.06	0.80	0.73	0.93

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	2.6	3.3
1998-99	19.5	13.6

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	48.8	51.2
1998	55.6	44.4
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.

SICE: 9654 Boat Rentals and Marinas

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	466						
Net Profit Margin	1997	6.7	1.2	-3.7	1.1	1.7	...
	1998	8.5	2.5	-2.7	2.0	3.2	...
	1999	9.5	2.0	-3.5	1.5	2.4	...
Pretax Profit Margin	1997	7.6	1.5	-3.6	1.1	2.1	...
	1998	9.8	2.8	-2.5	2.5	3.3	...
	1999	11.0	2.5	-3.2	1.8	3.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	6.7	1.4	-3.0	0.8	2.3	...
	1998	8.4	2.1	-2.1	1.2	4.0	...
	1999	8.0	2.0	-1.9	1.1	3.3	...
Return on Equity	1997	21.8	7.2	-1.6	5.0	9.4	...
	1998	29.5	11.7	1.4	9.7	13.4	...
	1999	27.3	11.0	-0.2	10.5	11.3	...
Liabilities to Assets	1997	0.65	0.93	1.07	0.96	0.85	...
	1998	0.63	0.92	1.11	0.96	0.85	...
	1999	0.59	0.89	1.06	0.94	0.79	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98		4.9			...	
	1998-99		11.2			-38.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1997				61.3	38.7	
	1998				65.5	34.5	
	1999				63.4	36.6	

(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: 9659 Other Sports and Recreation Clubs

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	427						
Net Profit Margin	1997	4.5	-0.3	-7.6	-0.7	0.6	...
	1998	7.4	1.0	-5.9	0.7	3.6	...
	1999	6.6	1.7	-3.7	1.7	1.4	...
Pretax Profit Margin	1997	5.6	-0.2	-7.3	-0.6	0.9	...
	1998	8.8	1.4	-5.6	1.0	3.9	...
	1999	7.8	2.2	-3.6	2.2	1.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	10.7	-0.3	-12.4	-1.3	1.1	...
	1998	13.7	2.5	-11.1	1.6	5.3	...
	1999	18.4	4.0	-9.8	4.0	4.1	...
Return on Equity	1997	34.5	12.0	-3.9	14.5	11.1	...
	1998	36.5	16.7	0.5	16.7	14.3	...
	1999	39.7	19.2	0.5	19.7	17.7	...
Liabilities to Assets	1997	0.72	0.95	1.15	0.97	0.87	...
	1998	0.63	0.92	1.14	0.95	0.81	...
	1999	0.58	0.87	1.13	0.89	0.84	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98			3.1		5.0	
	1998-99			6.1		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1997			49.6		50.4	
	1998			58.7		41.3	
	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: 9661 Gambling Operations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	353						
Net Profit Margin	1997	6.3	0.6	-1.9	0.7	0.5	0.1
	1998	8.5	1.9	-0.7	2.0	1.8	1.5
	1999	9.3	2.2	-0.9	2.7	1.7	2.8
Pretax Profit Margin	1997	7.7	0.7	-1.8	1.2	0.6	0.1
	1998	10.9	2.6	-0.5	3.6	2.2	2.8
	1999	11.7	2.8	-0.3	3.6	2.3	3.5
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	17.0	2.4	-6.3	1.8	2.7	1.1
	1998	22.2	6.2	-3.1	4.2	7.1	6.7
	1999	21.6	6.2	-1.7	6.1	6.6	7.3
Return on Equity	1997	34.8	11.4	-1.6	13.5	11.0	...
	1998	41.5	18.5	0.4	14.2	19.1	31.0
	1999	46.1	18.2	3.2	20.0	17.1	32.1
Liabilities to Assets	1997	0.48	0.82	1.01	0.87	0.77	0.99
	1998	0.44	0.80	1.03	0.82	0.78	0.87
	1999	0.43	0.74	1.00	0.71	0.77	0.88
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.2		-7.9			
	1998-99	-4.9		9.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	58.1		41.9			
	1998	66.8		33.2			
	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: 9691 Bowling Alleys and Billiard Parlours

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	882						
Net Profit Margin	1997	5.0	-0.2	-7.4	-0.6	1.0	...
	1998	5.5	0.3	-7.9	-0.6	1.7	...
	1999	6.7	1.0	-6.9	0.5	3.0	...
Pretax Profit Margin	1997	6.2	0.2	-7.3	-0.5	1.1	...
	1998	7.0	0.4	-7.7	-0.6	2.2	...
	1999	7.9	1.3	-6.3	0.7	3.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	8.0	0.2	-7.7	-0.5	1.6	...
	1998	8.7	0.4	-7.4	-0.6	2.5	...
	1999	11.0	1.5	-6.4	0.8	5.6	...
Return on Equity	1997	23.5	5.5	-7.6	3.9	9.8	...
	1998	31.5	7.8	-7.2	6.1	9.4	...
	1999	31.6	9.2	-3.6	6.3	14.4	...
Liabilities to Assets	1997	0.61	0.89	1.12	0.92	0.80	...
	1998	0.59	0.88	1.09	0.94	0.76	...
	1999	0.56	0.86	1.10	0.92	0.70	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	-0.6		...			
	1998-99	2.9		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	50.8		49.2			
	1998	51.4		48.6			
	1999	57.3		42.7			

(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: 9692 Amusement Park, Carnival and Circus Operations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	134						
Net Profit Margin	1997	6.4	1.5	-9.8	-1.4	3.1	...
	1998	6.4	0.8	-7.0	-1.0	3.8	...
	1999	9.2	1.6	-5.2	0.4	5.8	...
Pretax Profit Margin	1997	8.8	2.2	-8.5	-1.0	4.0	...
	1998	6.9	1.0	-7.0	-0.6	4.3	...
	1999	10.6	2.4	-4.5	0.5	5.6	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	11.8	1.7	-7.6	-0.6	6.0	...
	1998	9.5	0.6	-9.5	-1.0	6.3	...
	1999	9.6	2.1	-6.3	0.3	6.9	...
Return on Equity	1997	25.3	8.3	-3.0	4.8	9.8	...
	1998	28.6	13.0	0.6	16.3	12.1	...
	1999	27.9	10.5	4.0	10.5	10.5	...
Liabilities to Assets	1997	0.48	0.76	1.10	0.88	0.66	...
	1998	0.56	0.92	1.14	1.01	0.61	...
	1999	0.47	0.89	1.04	0.99	0.63	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98			0.5		18.5	
	1998-99			2.1		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1997			53.5	46.5		
	1998			54.3	45.7		
	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: 9693 Dance Halls, Studios and Schools

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	125	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	6.3	0.2	-3.5	-0.5	0.7	...
	1998	6.1	0.7	-4.1	0.5	1.3	...
	1999	7.9	1.1	-2.3	0.8	3.1	...
Pretax Profit Margin	1997	7.3	0.5	-2.8	0.4	0.9	...
	1998	6.8	0.5	-4.0	0.4	1.5	...
	1999	9.4	1.3	-2.2	1.1	3.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.1	0.3	-16.0	0.3	2.5	...
	1998	21.7	1.8	-13.0	1.8	3.2	...
	1999	18.7	2.9	-9.7	2.1	12.5	...
Return on Equity	1997	40.0	15.2	-5.6	15.8	6.5	...
	1998	56.4	14.4	-1.2	16.0	11.0	...
	1999	54.3	24.9	4.4	25.0	24.8	...
Liabilities to Assets	1997	0.61	0.85	1.11	0.86	0.69	...
	1998	0.57	0.91	1.12	0.94	0.73	...
	1999	0.49	0.86	1.08	0.87	0.60	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		8.6			...		
1998-99		5.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997		55.7			44.3		
1998		56.0			44.0		
1999		57.8			42.2		

(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

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	256						
Net Profit Margin	1997	6.8	0.4	-9.0	-1.4	2.7	...
	1998	6.5	-1.0	-10.9	-2.1	0.9	...
	1999	6.9	0.6	-6.9	0.8	0.5	...
Pretax Profit Margin	1997	7.8	0.5	-8.7	-1.2	3.2	...
	1998	7.5	-0.9	-9.8	-1.9	1.1	...
	1999	7.6	0.9	-6.8	1.1	0.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.1	0.4	-8.8	-1.3	5.5	...
	1998	9.2	-0.9	-11.4	-1.4	2.2	...
	1999	6.5	0.9	-8.7	1.2	0.8	...
Return on Equity	1997	28.2	6.7	-9.6	1.8	9.9	...
	1998	20.9	2.7	-11.7	1.9	4.2	...
	1999	18.9	3.7	-4.7	5.5	2.2	...
Liabilities to Assets	1997	0.50	0.82	1.07	0.90	0.63	...
	1998	0.48	0.80	1.04	0.82	0.75	...
	1999	0.45	0.84	1.04	0.83	0.88	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		-2.1			
		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		47.1		52.9	
		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: 9695 Roller Skating Facilities

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	24						
Net Profit Margin	1997	...	-2.5	...	-2.5	...	...
	1998	17.2	4.9	-6.2	4.9	...	...
	1999	16.3	5.0	-6.3	5.2	3.8	...
Pretax Profit Margin	1997	...	-2.4	...	-2.4	...	...
	1998	23.6	7.9	-5.6	10.6	...	...
	1999	23.0	6.8	-6.3	8.5	3.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	...	-2.0	...	-2.0	...	...
	1998	24.0	8.4	-11.8	8.4	...	...
	1999	18.5	2.8	-4.0	2.4	3.1	...
Return on Equity	1997	...	...	...	...	...	...
	1998	69.7	12.7	-1.4	11.3	...	...
	1999	...	12.8	...	9.7	...	...
Liabilities to Assets	1997	...	0.84	...	0.84	...	...
	1998	0.36	0.70	1.05	0.68	...	...
	1999	0.29	0.67	1.00	0.67	0.84	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	8.0	...
1998-99	-6.3	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	41.7	58.3
1998	66.7	33.3
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: 9696 Botanical and Zoological Gardens

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	37	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	10.7	1.5	-3.2	2.7	1.0	...
	1998	7.8	1.3	-7.5	1.3	2.1	...
	1999	11.5	-2.9	-10.2	-3.2	...	...
Pretax Profit Margin	1997	12.1	1.6	-3.2	3.1	1.1	...
	1998	8.5	1.9	-6.7	1.5	2.3	...
	1999	12.9	-2.8	-10.2	-3.2	0.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	14.2	2.5	-4.6	4.9	1.2	...
	1998	11.0	4.2	-4.7	4.2	5.3	...
	1999	19.5	-3.4	-11.8	-3.4	0.1	...
Return on Equity	1997	16.3	5.6	-1.7	9.9	2.7	...
	1998	23.9	6.7	-5.3	5.9	16.0	...
	1999	...	8.1	...	8.1	...	...
Liabilities to Assets	1997	0.63	0.83	1.27	0.93	0.68	...
	1998	0.57	0.78	1.09	0.94	0.67	...
	1999	0.59	0.73	1.04	0.71	0.79	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			2.8		
		1998-99			6.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
				1997	66.7		
				1998	67.5		
				1999	53.6		

(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: 9699 Other Amusement and Recreational Services n.e.c.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	801						
Net Profit Margin	1997	8.0	0.9	-9.1	-0.3	2.7	...
	1998	9.5	2.1	-4.5	1.9	3.0	...
	1999	9.8	2.2	-5.0	1.9	3.5	...
Pretax Profit Margin	1997	9.3	1.1	-8.8	0.6	3.4	...
	1998	11.4	2.7	-3.7	2.4	3.9	...
	1999	11.8	2.8	-3.7	2.4	4.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	14.0	1.0	-11.1	0.2	5.9	...
	1998	19.1	3.4	-7.1	2.8	6.4	...
	1999	21.3	4.6	-6.6	3.6	8.3	...
Return on Equity	1997	36.2	11.2	-5.1	9.2	15.5	...
	1998	42.7	15.9	1.3	16.3	14.5	...
	1999	46.9	17.7	1.8	16.7	20.7	...
Liabilities to Assets	1997	0.63	0.96	1.17	0.97	0.79	...
	1998	0.56	0.91	1.15	0.94	0.80	...
	1999	0.50	0.88	1.10	0.90	0.80	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	8.1		...			
	1998-99	8.4		0.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	53.9		46.1			
	1998	60.9		39.1			
	1999	62.4		37.6			

(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: 9711 Barber shops

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	125						
Net Profit Margin	1997	4.7	0.5	-2.3	0.5	0.4	...
	1998	5.5	0.5	-2.7	0.5	1.4	...
	1999	4.7	0.7	-2.1	0.6	...	...
Pretax Profit Margin	1997	6.6	0.9	-1.9	0.9	0.6	...
	1998	6.2	0.9	-2.2	0.9	1.7	...
	1999	7.0	1.0	-1.7	0.8	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.0	3.6	-13.1	3.6	0.8	...
	1998	18.5	2.1	-10.5	2.0	3.3	...
	1999	19.2	2.9	-11.6	2.6	...	...
Return on Equity	1997	32.0	13.3	-5.9	13.5	...	...
	1998	32.5	11.4	-4.0	11.0	...	...
	1999	30.3	7.1	-3.4	6.8	...	...
Liabilities to Assets	1997	0.38	0.75	1.12	0.75	0.68	...
	1998	0.38	0.70	1.10	0.70	0.77	...
	1999	0.38	0.68	1.04	0.68	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.2		...			
	1998-99	0.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	57.0		43.0			
	1998	60.0		40.0			
	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: 9712 Beauty Shops

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,922						
Net Profit Margin	1997	3.9	0.6	-3.3	0.4	1.7	...
	1998	4.2	0.7	-3.1	0.6	2.0	...
	1999	4.6	0.9	-2.8	0.7	2.5	...
Pretax Profit Margin	1997	4.6	0.7	-3.2	0.6	2.3	...
	1998	4.9	0.9	-2.8	0.7	2.5	...
	1999	5.7	1.1	-2.4	1.0	2.8	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.7	2.2	-13.8	1.6	9.8	...
	1998	17.7	3.0	-12.5	2.3	10.8	...
	1999	20.7	3.4	-11.5	2.5	12.5	...
Return on Equity	1997	31.5	10.1	-7.7	9.0	21.7	...
	1998	38.9	15.3	-3.6	14.0	28.7	...
	1999	40.5	16.7	-3.5	13.2	31.1	...
Liabilities to Assets	1997	0.53	0.90	1.16	0.91	0.85	...
	1998	0.56	0.90	1.15	0.91	0.81	...
	1999	0.55	0.86	1.14	0.88	0.73	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	4.6		17.6			
	1998-99	3.7		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	54.1		45.9			
	1998	56.6		43.4			
	1999	58.2		41.8			

(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: 9713 Combination Barber and Beauty Shops

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	1,105	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	4.1	0.8	-2.4	0.6	1.3	...
	1998	4.3	1.2	-1.9	1.1	2.1	...
	1999	4.1	1.1	-1.7	1.0	1.9	...
Pretax Profit Margin	1997	4.8	0.9	-2.3	0.8	1.4	...
	1998	4.9	1.4	-1.8	1.3	2.4	...
	1999	5.2	1.4	-1.4	1.3	2.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	19.5	3.4	-11.1	2.7	6.9	...
	1998	20.7	5.3	-9.1	4.7	10.1	...
	1999	20.6	5.3	-7.5	4.7	10.1	...
Return on Equity	1997	35.7	12.5	-6.7	9.1	16.2	...
	1998	34.6	14.3	-2.9	12.5	21.5	...
	1999	33.3	15.3	1.3	13.4	21.6	...
Liabilities to Assets	1997	0.50	0.88	1.15	0.89	0.77	...
	1998	0.44	0.79	1.13	0.81	0.73	...
	1999	0.44	0.78	1.09	0.79	0.74	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		3.9			...		
1998-99		3.7			-7.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
1997		57.1			42.9		
1998		62.2			37.8		
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: 9721 Power Laundries and / or Dry Cleaners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,232						
Net Profit Margin	1997	4.7	0.5	-4.9	0.2	2.3	...
	1998	5.2	1.0	-3.6	0.7	1.9	...
	1999	5.5	1.0	-4.2	0.8	1.9	...
Pretax Profit Margin	1997	5.2	0.7	-4.7	0.5	2.5	...
	1998	6.0	1.1	-3.6	0.8	2.2	...
	1999	6.2	1.1	-4.0	0.9	2.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	10.1	1.0	-10.2	0.5	5.5	...
	1998	12.1	2.1	-6.6	1.5	5.4	...
	1999	11.9	2.1	-7.5	1.5	4.3	...
Return on Equity	1997	27.6	8.1	-6.7	7.7	9.8	...
	1998	32.8	11.4	-3.4	9.8	16.1	...
	1999	29.1	11.4	-2.9	11.3	11.6	...
Liabilities to Assets	1997	0.60	0.94	1.17	0.96	0.75	...
	1998	0.62	0.95	1.17	0.98	0.73	...
	1999	0.58	0.92	1.15	0.96	0.75	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.2		-13.5			
	1998-99	-2.1		-7.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	53.9		46.1			
	1998	57.2		42.8			
	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: 9722 Distributors and or / Agents for Dry Cleaners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	165						
Net Profit Margin	1997	2.8	-1.7	-8.1	-2.5	2.6	...
	1998	6.2	0.7	-6.6	0.8	0.6	...
	1999	6.8	1.4	-6.3	1.5	0.6	...
Pretax Profit Margin	1997	3.3	-1.2	-8.1	-1.8	2.6	...
	1998	7.7	1.0	-6.1	1.0	0.6	...
	1999	7.8	1.9	-5.8	2.2	1.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	5.3	-2.0	-13.3	-4.3	6.6	...
	1998	17.4	1.5	-8.7	1.2	1.5	...
	1999	14.6	2.7	-10.0	2.9	0.7	...
Return on Equity	1997	37.5	5.4	-12.8	2.6	31.9	...
	1998	37.5	13.3	-9.1	11.8	18.2	...
	1999	36.3	12.4	-10.9	12.4	10.8	...
Liabilities to Assets	1997	0.79	1.01	1.17	1.07	0.86	...
	1998	0.76	0.98	1.18	1.01	0.83	...
	1999	0.65	0.93	1.15	0.95	0.80	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year	1997-98		12.7			...	
	1998-99		0.7			...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1997				43.0	57.0	
	1998				56.3	43.7	
	1999				58.0	42.0	

(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: 9723 Self-Serve Laundries and / or Dry Cleaners

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	386						
Net Profit Margin	1997	6.4	0.9	-6.5	0.6	1.8	...
	1998	6.4	0.8	-4.5	0.6	2.9	...
	1999	7.6	0.8	-4.5	0.5	2.2	...
Pretax Profit Margin	1997	7.4	1.0	-5.5	0.8	2.0	...
	1998	7.2	1.0	-4.5	0.8	3.4	...
	1999	9.0	1.0	-4.2	0.7	2.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	10.2	1.2	-8.2	0.9	4.1	...
	1998	9.6	1.4	-6.5	0.8	5.2	...
	1999	10.1	1.3	-5.6	0.9	6.4	...
Return on Equity	1997	25.5	9.8	1.0	8.7	15.5	...
	1998	28.5	9.1	-3.3	7.7	26.7	...
	1999	29.0	10.6	-1.5	7.7	23.0	...
Liabilities to Assets	1997	0.57	0.96	1.18	0.98	0.78	...
	1998	0.62	0.98	1.18	1.00	0.76	...
	1999	0.62	0.97	1.13	0.98	0.75	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	1.0		...			
	1998-99	8.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	54.5		45.5			
	1998	53.9		46.1			
	1999	55.3		44.7			

(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: 9724 Valet Services, Pressing and / or Repair

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	125						
Net Profit Margin	1997	3.3	0.9	-3.0	0.9	0.8	...
	1998	6.0	1.7	-5.6	1.0	2.8	...
	1999	5.7	1.0	-3.0	0.9	4.8	...
Pretax Profit Margin	1997	4.3	1.1	-2.8	1.1	0.8	...
	1998	7.1	2.3	-5.4	1.7	3.4	...
	1999	6.9	1.9	-2.2	1.0	5.2	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	17.0	1.7	-8.7	1.6	2.8	...
	1998	19.8	4.6	-11.7	4.3	13.4	...
	1999	17.1	4.0	-9.5	2.4	12.6	...
Return on Equity	1997	47.7	17.2	-4.3	14.0	23.1	...
	1998	35.9	16.7	-3.9	11.2	22.5	...
	1999	47.5	16.5	-4.4	13.9	27.4	...
Liabilities to Assets	1997	0.61	0.94	1.13	1.03	0.79	...
	1998	0.60	0.87	1.12	0.92	0.66	...
	1999	0.52	0.80	1.03	0.83	0.75	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	6.8			...		
	1998-99	7.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
	1997	55.8			44.2		
	1998	61.1			38.9		
	1999	63.4			36.6		

(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: 9725 Linen Supply

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	105						
Net Profit Margin	1997	5.5	2.3	-1.2	2.4	2.3	3.8
	1998	8.8	3.2	-0.6	3.1	3.2	2.7
	1999	10.3	2.0	-2.3	3.1	1.7	1.7
Pretax Profit Margin	1997	6.5	3.0	-1.1	3.4	2.3	4.5
	1998	10.4	3.2	-0.4	3.7	3.2	4.4
	1999	10.6	2.5	-1.2	3.2	2.1	2.2
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.8	3.6	-2.0	3.1	5.6	8.0
	1998	17.9	5.7	-1.4	4.0	6.5	6.7
	1999	19.9	4.4	-2.5	4.5	4.4	3.3
Return on Equity	1997	30.8	13.0	0.3	12.5	13.0	13.0
	1998	36.5	14.3	3.7	15.2	14.0	14.8
	1999	32.8	9.9	-3.2	16.8	6.7	12.7
Liabilities to Assets	1997	0.50	0.74	0.98	0.85	0.66	0.57
	1998	0.46	0.75	0.98	0.79	0.65	0.61
	1999	0.50	0.75	0.94	0.75	0.79	0.63

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	7.8	13.0
1998-99	7.7	10.4

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	70.0	30.0
1998	72.6	27.4
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: 9726 Carpet Cleaning

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	419						
Net Profit Margin	1997	5.0	1.1	-3.1	0.7	2.1	...
	1998	5.9	1.4	-2.4	1.0	2.7	...
	1999	6.7	1.9	-2.0	1.7	2.5	...
Pretax Profit Margin	1997	6.0	1.3	-3.0	1.0	2.3	...
	1998	7.1	1.8	-2.4	1.3	3.8	...
	1999	7.8	2.2	-1.8	2.2	2.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	13.9	3.2	-9.6	2.4	6.0	...
	1998	18.0	4.7	-9.1	3.0	9.3	...
	1999	19.4	6.1	-6.0	4.9	7.4	...
Return on Equity	1997	31.6	13.1	-0.3	11.1	16.1	...
	1998	34.7	13.0	-1.6	10.5	23.1	...
	1999	42.1	14.8	-5.7	13.7	22.6	...
Liabilities to Assets	1997	0.53	0.87	1.06	0.87	0.84	...
	1998	0.58	0.83	1.11	0.85	0.78	...
	1999	0.54	0.83	1.05	0.86	0.70	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	6.6		...			
	1998-99	4.1		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	58.6		41.4			
	1998	61.2		38.8			
	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: 9729 Other Laundry and Dry Cleaning Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	18						
Net Profit Margin	1997	7.6	1.7	-2.1	1.7	2.0	...
	1998	6.8	1.1	-9.1	-0.9	...	...
	1999	...	7.3	...	...	...	...
Pretax Profit Margin	1997	9.5	2.2	-1.3	1.8	2.3	...
	1998	8.1	1.2	-9.0	1.1	...	...
	1999	...	9.3	...	...	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.8	4.1	-2.7	1.9	5.4	...
	1998	11.5	3.0	-5.6	-0.9	...	...
	1999	...	12.2	...	...	...	...
Return on Equity	1997	...	9.1	...	...	17.9	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Liabilities to Assets	1997	0.50	0.90	1.27	1.03	0.46	...
	1998	...	...	...	1.08	...	...
	1999	...	0.56	...	...	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	-3.1		...			
	1998-99	-2.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	67.9		32.1			
	1998	55.6		44.4			
	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: 9731 Funeral Homes

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	968						
Net Profit Margin	1997	12.8	7.1	1.2	5.4	8.7	3.6
	1998	12.8	6.4	0.1	4.7	7.5	2.6
	1999	13.0	6.3	0.3	5.0	7.0	4.4
Pretax Profit Margin	1997	17.6	9.4	1.8	6.7	11.6	5.3
	1998	17.2	8.6	0.9	6.3	10.5	7.6
	1999	16.3	8.2	0.7	6.0	9.7	5.7
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.4	5.3	1.0	3.4	7.2	5.5
	1998	11.7	4.9	0.4	3.3	6.7	4.5
	1999	10.4	4.1	0.4	3.3	4.9	4.0
Return on Equity	1997	21.4	11.9	3.5	10.3	12.7	8.5
	1998	19.9	10.0	2.8	10.3	9.9	5.7
	1999	21.3	9.9	2.0	9.5	10.2	7.3
Liabilities to Assets	1997	0.36	0.65	0.89	0.75	0.58	0.69
	1998	0.32	0.63	0.87	0.71	0.57	0.73
	1999	0.41	0.67	0.86	0.70	0.63	0.69
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.4		3.8			
	1998-99	2.8		-6.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	80.6		19.4			
	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: 9732 Cemeteries and Crematoria

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	43						
Net Profit Margin	1997	20.8	5.1	-2.0	-1.0	10.1	...
	1998	19.6	7.1	-3.0	7.1	8.0	...
	1999	15.2	3.4	-2.3	5.4	2.7	...
Pretax Profit Margin	1997	28.7	7.5	-2.0	0.2	12.5	...
	1998	26.3	8.2	-2.3	8.1	10.6	...
	1999	18.6	5.3	-1.9	5.9	4.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	14.2	5.1	-2.4	0.0	8.1	...
	1998	23.8	6.8	-1.8	4.9	10.4	...
	1999	19.8	5.5	-0.9	5.7	5.2	...
Return on Equity	1997	39.8	15.3	3.9	16.0	11.3	...
	1998	35.6	15.8	1.8	11.0	16.7	...
	1999	31.7	15.7	1.7	15.7	...	...
Liabilities to Assets	1997	0.37	0.73	1.01	0.78	0.57	...
	1998	0.26	0.63	0.94	0.67	0.47	...
	1999	0.37	0.58	1.00	0.62	0.54	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.6		...			
	1998-99	-2.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	68.5		31.5			
	1998	77.6		22.4			
	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: 9741 Private Households

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	43	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	7.4	1.2	-3.3	1.6	0.3	...
	1998	10.5	1.1	-7.6	1.3	...	...
	1999	12.4	2.4	-5.3	3.6	...	...
Pretax Profit Margin	1997	11.9	1.6	-1.5	2.4	0.7	...
	1998	14.3	1.1	-6.8	3.3	...	...
	1999	13.4	4.2	-3.8	5.2	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	27.1	2.5	-6.3	3.3	0.9	...
	1998	31.9	3.0	-5.1	4.6	...	...
	1999	33.9	8.2	-9.1	9.7	...	...
Return on Equity	1997	33.7	18.3	-1.2	21.1	8.2	...
	1998	44.5	22.3	2.0	26.1	...	...
	1999	43.5	15.5	-8.4	16.9	...	...
Liabilities to Assets	1997	0.26	0.75	1.03	0.74	0.80	...
	1998	0.41	0.79	1.10	0.77	...	...
	1999	0.31	0.71	1.01	0.67	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	20.0			...		
	1998-99	16.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	63.8			36.2		
	1998	60.5			39.5		
	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: 9791 Shoe Repair

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	160						
Net Profit Margin	1997	5.6	1.2	-3.2	1.1	4.9	...
	1998	5.8	2.2	-2.0	2.0	3.2	...
	1999	5.9	1.3	-1.7	1.3	2.7	...
Pretax Profit Margin	1997	6.8	1.3	-3.2	1.1	5.7	...
	1998	6.5	2.3	-1.7	2.1	3.6	...
	1999	6.4	1.3	-1.7	1.2	3.4	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	11.3	2.4	-7.2	2.1	13.5	...
	1998	11.9	4.3	-4.3	4.1	7.4	...
	1999	9.9	3.0	-4.0	2.9	7.3	...
Return on Equity	1997	25.5	9.2	-7.8	8.7	33.4	...
	1998	34.2	11.4	-3.9	11.1	12.7	...
	1999	32.3	10.7	-1.7	10.0	14.6	...
Liabilities to Assets	1997	0.47	0.85	1.09	0.88	0.59	...
	1998	0.46	0.77	1.05	0.79	0.67	...
	1999	0.47	0.72	1.02	0.74	0.61	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	13.4		...			
	1998-99	0.9		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	56.3		43.7			
	1998	65.0		35.0			
	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: 9792 Fur Cleaning, Repair and Storage

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	28	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1997	7.5	1.3	-8.5	1.5	...	...
	1998	8.7	-1.0	-5.8	-0.7	...	...
	1999	5.0	2.0	-3.4	2.0	...	...
Pretax Profit Margin	1997	8.5	1.4	-8.5	2.2	...	...
	1998	10.1	-1.0	-5.8	-0.7	...	...
	1999	6.0	2.2	-3.4	2.2	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	17.3	2.0	-10.8	3.1	...	...
	1998	11.9	-1.4	-11.2	-0.9	...	...
	1999	12.0	2.3	-16.3	2.3	...	...
Return on Equity	1997	...	28.5	...	30.8	...	...
	1998	...	11.7	...	11.4	...	...
	1999	...	12.1	...	12.9	...	...
Liabilities to Assets	1997	0.73	0.96	1.35	0.94	...	...
	1998	0.69	0.95	1.20	0.92	...	...
	1999	0.69	0.85	1.37	0.84	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			...		
		1998-99			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit			Loss		
		1997			42.9		
		1998			53.6		
		1999			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.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,608						
Net Profit Margin	1997	6.2	0.6	-5.1	-0.3	2.2	1.3
	1998	7.0	1.2	-5.0	0.9	3.3	0.8
	1999	7.5	1.6	-3.8	1.1	3.2	1.4
Pretax Profit Margin	1997	7.0	0.8	-5.0	0.4	2.9	1.9
	1998	8.2	1.6	-4.7	1.0	4.2	1.4
	1999	9.2	2.4	-3.3	1.6	4.4	2.1
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	14.3	1.4	-11.0	0.6	6.8	4.4
	1998	17.3	2.6	-10.5	1.5	8.0	2.8
	1999	19.5	3.6	-7.7	2.9	7.6	5.4
Return on Equity	1997	37.4	12.5	-4.1	10.6	18.5	17.4
	1998	44.7	19.1	0.8	16.7	25.0	11.4
	1999	41.5	18.9	2.0	16.4	24.2	9.2
Liabilities to Assets	1997	0.62	0.94	1.15	0.96	0.82	0.80
	1998	0.64	0.95	1.16	0.97	0.83	0.75
	1999	0.58	0.92	1.14	0.96	0.76	0.74
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	8.1		7.7			
	1998-99	9.4		-7.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	54.1		45.9			
	1998	57.3		42.7			
	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: 9821 Business Associations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	202						
Net Profit Margin	1997	6.1	0.8	-4.3	0.3	1.4	0.5
	1998	8.3	2.7	-2.4	3.8	0.7	...
	1999	11.9	2.8	-2.7	3.7	1.1	...
Pretax Profit Margin	1997	6.8	0.7	-4.3	0.1	1.8	0.6
	1998	9.7	2.9	-2.4	4.6	1.2	...
	1999	15.1	2.9	-2.2	4.7	1.1	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	15.1	0.6	-9.8	0.1	4.0	0.5
	1998	20.0	4.4	-2.6	4.9	3.2	...
	1999	24.8	3.4	-5.2	3.4	3.0	...
Return on Equity	1997	26.3	8.2	-4.5	3.8	12.6	...
	1998	41.1	15.3	-0.6	17.2	11.6	...
	1999	49.6	16.1	-3.3	18.2	8.8	...
Liabilities to Assets	1997	0.46	0.84	1.04	0.94	0.69	0.96
	1998	0.39	0.74	0.99	0.80	0.66	...
	1999	0.36	0.74	0.99	0.75	0.71	...
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year							
				1997-98	-5.7	18.0	
				1998-99	2.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
				1997	54.2	45.8	
				1998	63.1	36.9	
				1999	66.4	33.6	

(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: 9831 Professional Health and Social Service Membership

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	40	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	26.6	11.2	0.3	11.6	...	...
	1998	27.2	5.4	0.3	5.4	...	...
	1999	18.7	3.0	-3.3	3.3	1.8	...
Pretax Profit Margin	1997	28.8	16.2	0.4	18.8	...	...
	1998	35.6	7.0	0.6	7.1	...	...
	1999	25.2	4.8	-3.3	5.7	2.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	41.8	20.9	-0.7	22.1	...	...
	1998	28.1	12.9	1.3	12.9	...	...
	1999	27.8	4.7	-18.0	4.7	7.5	...
Return on Equity	1997	59.6	32.4	16.9	33.3	...	...
	1998	50.8	17.8	3.6	19.2	...	...
	1999	35.0	15.1	0.6	21.2	...	...
Liabilities to Assets	1997	0.30	0.66	0.94	0.57	...	...
	1998	0.26	0.62	0.93	0.67	...	...
	1999	0.22	0.54	0.95	0.73	0.38	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1997-98		2.2		...			
1998-99		0.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1997		77.4		22.6			
1998		82.5		17.5			
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: 9839 Other Professional Membership Associations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	161	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	27.4	10.1	0.5	10.5	8.4	...
	1998	26.7	6.6	-1.6	6.6	4.3	...
	1999	27.1	8.1	1.0	8.1	7.6	...
Pretax Profit Margin	1997	33.2	12.5	1.2	12.8	11.9	...
	1998	33.0	9.8	-0.6	10.6	4.8	...
	1999	34.3	12.1	1.5	12.1	11.0	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	50.0	21.4	1.8	21.9	21.1	...
	1998	36.5	10.7	-1.5	11.0	7.3	...
	1999	42.1	14.8	1.7	14.5	19.4	...
Return on Equity	1997	59.9	33.0	3.7	33.3	24.4	...
	1998	49.6	23.3	2.7	22.0	40.4	...
	1999	48.1	20.7	3.7	21.3	19.8	...
Liabilities to Assets	1997	0.23	0.56	0.92	0.56	0.59	...
	1998	0.23	0.61	0.96	0.58	0.65	...
	1999	0.20	0.56	0.87	0.56	0.67	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		17.2			...		
1998-99		3.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997				79.5	20.5		
1998				73.9	26.1		
1999				80.4	19.6		

(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: 9841 Labour Organizations

Number of firms (1998):		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	16.6	5.5	0.7	11.5	1.1	...
	1998	12.6	1.2	-5.7	1.1	...	...
	1999	12.2	0.9	-6.8	1.2	...	...
Pretax Profit Margin	1997	21.0	7.2	0.5	14.2	1.2	...
	1998	16.0	1.2	-5.7	1.4	...	...
	1999	16.5	1.2	-6.8	0.9	...	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	30.5	6.3	0.8	12.1	3.5	...
	1998	17.3	3.5	-5.5	3.0	...	...
	1999	15.5	3.0	-7.7	2.7	...	...
Return on Equity	1997	62.2	23.6	3.2	21.2	...	...
	1998	49.9	20.6	-4.3	14.5	...	...
	1999	...	11.0	...	19.1	...	...
Liabilities to Assets	1997	0.33	0.70	1.01	0.53	0.96	...
	1998	0.28	0.75	1.17	0.76	...	...
	1999	0.35	0.63	0.95	0.76	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		0.0			
		1998-99		-8.0			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
		1997		80.6	19.4		
		1998		56.7	43.3		
		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: 9861 Civic and Fraternal Organizations

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	179						
Net Profit Margin	1997	8.5	2.4	-4.9	2.9	1.7	...
	1998	9.8	1.8	-3.8	2.0	1.4	...
	1999	12.6	2.1	-3.7	2.1	1.9	...
Pretax Profit Margin	1997	10.2	2.8	-4.4	3.1	1.9	...
	1998	12.8	2.8	-2.8	3.2	1.3	...
	1999	16.1	3.2	-3.3	3.2	2.4	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	17.3	2.6	-6.9	3.0	1.4	...
	1998	19.7	2.0	-3.8	2.0	1.8	...
	1999	17.9	2.9	-2.3	2.7	3.6	...
Return on Equity	1997	22.5	4.7	-2.3	4.7	1.8	...
	1998	25.3	5.4	-1.2	4.2	10.3	...
	1999	22.0	4.5	-3.0	2.6	21.8	...
Liabilities to Assets	1997	0.27	0.84	1.05	0.85	0.80	...
	1998	0.32	0.74	1.01	0.72	0.74	...
	1999	0.19	0.63	0.98	0.58	0.79	...
Firms with revenue between \$50,000 and \$5 million \$5 million and \$25 million							
Sales - % change year over year							
		1997-98			...		
		1998-99			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
		1997			61.9	38.1	
		1998			62.8	37.2	
		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: 9911 Industrial Machinery and Equipment Rental and Leasing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,564						
Net Profit Margin	1997	15.5	4.4	-1.9	4.4	4.4	1.7
	1998	15.9	4.9	-2.1	5.1	4.7	1.3
	1999	16.6	4.3	-3.4	4.6	3.5	3.1
Pretax Profit Margin	1997	18.7	5.6	-1.6	5.8	5.5	2.1
	1998	20.5	6.3	-1.6	7.2	5.7	1.9
	1999	20.2	5.4	-2.5	5.8	4.5	3.7
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	13.5	4.7	-1.3	3.4	6.0	3.4
	1998	14.5	4.7	-1.3	3.6	6.2	2.8
	1999	13.2	3.5	-1.8	3.0	4.4	5.3
Return on Equity	1997	29.8	10.2	-0.3	7.7	13.1	8.3
	1998	29.8	12.0	-0.5	9.1	14.5	6.5
	1999	27.3	9.6	-1.9	8.9	10.4	8.5
Liabilities to Assets	1997	0.41	0.69	0.93	0.69	0.69	0.74
	1998	0.41	0.70	0.94	0.71	0.67	0.78
	1999	0.39	0.70	0.94	0.73	0.67	0.72
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	5.7		1.4			
	1998-99	-6.1		-11.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	70.8		29.2			
	1998	69.1		30.9			
	1999	67.6		32.4			

(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: 9912 Audio-Visual Equipment Rental and Leasing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	1,455						
Net Profit Margin	1997	6.6	0.9	-6.4	0.4	1.7	2.6
	1998	7.3	1.4	-4.8	0.9	3.2	2.8
	1999	8.2	1.4	-4.7	0.8	3.1	3.6
Pretax Profit Margin	1997	7.6	1.0	-6.2	0.5	2.1	3.7
	1998	8.4	1.7	-4.6	1.1	3.6	3.2
	1999	9.1	1.8	-4.0	1.2	3.5	3.9
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.8	1.8	-10.3	0.8	5.0	9.1
	1998	15.2	2.7	-7.8	1.6	7.6	6.5
	1999	15.9	3.1	-6.0	1.9	7.7	10.3
Return on Equity	1997	36.4	11.5	-4.7	10.7	13.1	18.5
	1998	36.7	14.7	-1.1	13.1	17.2	18.5
	1999	36.9	12.5	-1.8	10.5	15.2	25.5
Liabilities to Assets	1997	0.52	0.84	1.05	0.89	0.73	0.72
	1998	0.51	0.82	1.07	0.88	0.68	0.76
	1999	0.43	0.77	1.02	0.85	0.61	0.70

Firms with revenue between		
Sales - % change year over year	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.5	1.1
1998-99	1.2	4.6
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	56.7	43.3
1998	59.4	40.6
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: 9913 Office Furniture and Machinery Rental and Leasing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	168						
Net Profit Margin	1997	18.4	6.2	-1.2	6.4	5.5	...
	1998	22.2	6.0	-1.3	9.0	3.8	...
	1999	21.7	5.5	-1.5	6.3	3.3	...
Pretax Profit Margin	1997	23.1	8.4	-0.7	8.8	7.8	...
	1998	29.3	8.6	-0.8	13.2	5.5	...
	1999	25.9	8.1	-1.3	10.1	3.7	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	12.8	3.9	-1.3	3.7	4.8	...
	1998	14.7	6.1	-0.4	5.4	7.1	...
	1999	12.3	3.1	-0.9	2.6	4.7	...
Return on Equity	1997	33.2	15.0	2.8	13.0	17.2	...
	1998	35.5	12.8	2.6	12.3	16.1	...
	1999	29.5	11.8	0.4	11.2	13.0	...
Liabilities to Assets	1997	0.42	0.79	0.99	0.76	0.80	...
	1998	0.45	0.74	0.98	0.75	0.70	...
	1999	0.40	0.72	0.98	0.76	0.69	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	2.4		...			
	1998-99	3.6		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	74.2		25.8			
	1998	73.8		26.2			
	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: 9919 Other Machinery and Equipment Rental and Leasing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	1,465	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	13.2	3.4	-3.3	2.8	4.2	2.3
	1998	14.5	4.3	-2.3	4.0	4.9	2.1
	1999	15.3	4.1	-2.7	4.0	4.3	7.7
Pretax Profit Margin	1997	16.2	4.2	-2.8	3.6	5.2	4.0
	1998	18.5	5.4	-2.0	4.8	6.2	2.8
	1999	19.7	5.5	-2.0	5.5	5.6	9.9
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	11.5	3.0	-1.4	1.9	6.1	4.6
	1998	11.8	3.3	-0.9	2.2	7.4	5.5
	1999	12.7	3.3	-1.0	2.0	6.0	5.9
Return on Equity	1997	27.8	11.3	0.8	10.2	12.6	16.1
	1998	30.6	14.0	1.9	11.3	17.3	13.4
	1999	29.1	11.8	-0.2	10.3	13.5	16.8
Liabilities to Assets	1997	0.47	0.79	1.00	0.85	0.65	0.70
	1998	0.47	0.81	1.01	0.88	0.65	0.69
	1999	0.43	0.78	1.00	0.81	0.68	0.65
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1997-98			6.1 0.1		
		1998-99			3.0 6.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
				1997	66.6 33.4		
				1998	68.8 31.2		
				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: 9921 Automobile and Truck Rental and Leasing Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,489						
Net Profit Margin	1997	9.8	1.8	-4.3	2.1	1.7	1.6
	1998	11.5	2.4	-3.5	3.2	1.9	1.3
	1999	11.9	2.6	-3.4	3.2	2.1	1.6
Pretax Profit Margin	1997	11.6	2.4	-3.7	3.0	1.9	2.0
	1998	14.1	3.1	-3.1	4.3	2.2	1.8
	1999	14.3	3.3	-2.7	4.1	2.5	2.3
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	7.7	1.7	-2.6	1.7	1.7	2.2
	1998	9.3	2.2	-2.3	2.5	2.0	2.2
	1999	9.3	2.4	-2.3	2.3	2.4	2.3
Return on Equity	1997	22.7	7.5	-2.9	5.4	10.9	16.5
	1998	30.9	9.7	-0.5	8.6	13.3	15.7
	1999	27.4	10.5	-2.1	9.7	12.7	20.8
Liabilities to Assets	1997	0.58	0.83	0.98	0.79	0.87	0.91
	1998	0.59	0.84	0.98	0.82	0.85	0.89
	1999	0.60	0.84	0.99	0.81	0.87	0.90

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	3.6	7.5
1998-99	4.8	7.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	63.6	36.4
1998	65.5	34.5
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: 9931 Photographers

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	888						
Net Profit Margin	1997	7.3	1.6	-3.8	1.5	2.9	...
	1998	8.5	2.2	-2.6	1.8	3.7	...
	1999	9.9	2.9	-2.0	2.6	4.4	...
Pretax Profit Margin	1997	9.0	2.0	-3.7	1.7	3.8	...
	1998	10.2	2.6	-2.3	2.0	4.6	...
	1999	11.6	3.4	-1.8	2.9	4.9	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	18.0	4.1	-7.1	3.5	8.9	...
	1998	20.0	5.0	-5.6	3.8	11.9	...
	1999	21.8	6.2	-4.5	5.3	10.9	...
Return on Equity	1997	33.3	11.7	-2.8	9.3	21.8	...
	1998	35.9	14.7	-0.5	13.3	19.9	...
	1999	35.4	13.2	-1.5	11.7	20.2	...
Liabilities to Assets	1997	0.43	0.78	1.05	0.79	0.76	...
	1998	0.41	0.75	1.04	0.77	0.68	...
	1999	0.38	0.70	1.00	0.71	0.63	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		5.8			
		1998-99		-0.4			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
		1997		59.7		40.3	
		1998		64.8		35.2	
		1999		66.4		33.6	

(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: 9941 Electric Motor Repair

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	347	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	6.8	2.7	-0.5	2.2	3.7	...
	1998	6.6	2.6	-0.9	1.8	3.1	1.5
	1999	7.6	2.7	-0.5	1.9	3.3	1.5
Pretax Profit Margin	1997	8.3	3.3	-0.4	2.9	4.5	...
	1998	8.1	3.1	-0.7	1.8	3.8	1.8
	1999	9.2	3.6	-0.4	2.3	4.1	1.8
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.2	6.6	-0.8	4.6	8.5	...
	1998	14.9	5.6	-1.2	3.2	8.9	4.3
	1999	17.5	6.9	-0.7	4.4	8.4	5.2
Return on Equity	1997	30.7	15.7	4.3	11.3	20.4	...
	1998	32.1	15.9	2.1	15.0	17.6	9.7
	1999	32.8	15.8	2.9	13.3	16.9	13.9
Liabilities to Assets	1997	0.41	0.67	0.92	0.72	0.63	...
	1998	0.38	0.66	0.91	0.73	0.61	0.65
	1999	0.33	0.65	0.90	0.72	0.62	0.73
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1997-98		8.1			-2.3		
1998-99		3.8			1.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1997		73.6			26.4		
1998		70.3			29.7		
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: 9942 Welding

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	2,443						
Net Profit Margin	1997	11.5	4.4	-1.0	4.5	4.2	1.9
	1998	12.4	4.7	-1.0	4.9	4.5	2.5
	1999	11.5	3.9	-1.9	3.9	4.0	2.7
Pretax Profit Margin	1997	14.5	5.4	-0.9	5.5	5.3	2.5
	1998	15.1	5.8	-0.9	5.9	5.5	3.1
	1999	13.9	4.8	-1.5	4.8	4.9	3.3
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	25.5	10.0	-1.4	9.5	11.3	5.0
	1998	26.7	10.4	-1.7	9.8	12.7	7.5
	1999	22.7	7.5	-3.1	6.8	10.7	9.2
Return on Equity	1997	42.7	19.6	4.0	19.0	21.2	22.5
	1998	42.9	20.0	3.8	19.5	21.5	24.0
	1999	36.5	15.1	-1.8	13.5	19.0	22.7
Liabilities to Assets	1997	0.36	0.66	0.90	0.67	0.63	0.73
	1998	0.36	0.64	0.91	0.66	0.60	0.73
	1999	0.32	0.61	0.89	0.63	0.59	0.69

Firms with revenue between		
Sales - % change year over year	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	9.9	8.8
1998-99	-2.8	3.3
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1997	72.5	27.5
1998	72.2	27.8
1999	68.1	31.9

(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.

Revenue under \$25 million, Reference years 1997, 1998, 1999

SICE: 9949 Other Repair Services n.e.c.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,259						
Net Profit Margin	1997	5.7	1.7	-1.8	1.2	2.5	2.1
	1998	6.5	2.1	-1.4	1.7	2.7	0.8
	1999	7.0	2.2	-1.1	1.8	2.9	1.8
Pretax Profit Margin	1997	7.0	2.0	-1.6	1.5	3.3	2.5
	1998	7.8	2.6	-1.2	2.2	3.4	1.0
	1999	8.5	3.0	-0.7	2.3	3.7	2.8
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	15.2	4.4	-4.3	3.1	7.2	6.1
	1998	17.3	5.3	-3.0	4.2	7.7	3.3
	1999	17.6	5.4	-2.0	3.9	7.8	6.1
Return on Equity	1997	32.5	12.7	1.5	10.3	16.1	13.1
	1998	37.5	16.7	2.9	16.5	17.4	-0.3
	1999	34.4	16.0	3.0	15.8	16.1	10.3
Liabilities to Assets	1997	0.41	0.75	0.98	0.79	0.65	0.69
	1998	0.45	0.74	0.98	0.78	0.65	0.72
	1999	0.44	0.73	0.97	0.78	0.63	0.83
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		7.5			
		1998-99		6.9			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1997		66.8	33.2		
		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: 9951 Disinfecting and Exterminating Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	246						
Net Profit Margin	1997	6.8	1.9	-1.9	1.9	1.8	...
	1998	6.9	2.1	-2.9	1.5	4.0	...
	1999	9.0	3.0	-0.9	3.0	3.4	...
Pretax Profit Margin	1997	7.9	2.4	-1.8	2.4	2.3	...
	1998	8.2	2.1	-2.4	1.6	4.9	...
	1999	10.4	3.4	-0.7	3.4	4.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	20.6	4.8	-3.5	4.5	7.6	...
	1998	23.2	6.2	-5.0	4.2	13.0	...
	1999	21.6	9.0	-2.0	9.0	8.8	...
Return on Equity	1997	28.6	9.2	-0.8	9.2	9.2	...
	1998	35.6	12.7	-3.2	11.7	22.7	...
	1999	42.3	17.8	5.3	18.5	16.3	...
Liabilities to Assets	1997	0.40	0.75	1.07	0.76	0.70	...
	1998	0.43	0.72	1.05	0.77	0.64	...
	1999	0.40	0.69	1.03	0.73	0.59	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.9		...			
	1998-99	0.7		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	66.4		33.6			
	1998	64.3		35.7			
	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: 9952 Window Cleaning Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1998):	149						
Net Profit Margin	1997	3.9	1.3	-1.8	1.1	2.0	...
	1998	6.7	1.6	-2.2	1.1	4.7	...
	1999	7.3	2.0	-1.4	1.3	5.6	...
Pretax Profit Margin	1997	5.1	1.4	-1.4	1.1	2.3	...
	1998	7.4	2.0	-1.7	1.2	5.7	...
	1999	8.9	3.0	-1.1	2.6	7.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	14.2	4.3	-5.5	3.9	6.5	...
	1998	22.2	5.7	-5.4	3.3	18.0	...
	1999	23.9	7.7	-5.5	5.9	16.2	...
Return on Equity	1997	24.9	9.3	-4.0	8.7	11.6	...
	1998	37.2	14.6	-5.9	9.5	22.2	...
	1999	34.4	14.6	-12.5	12.6	20.1	...
Liabilities to Assets	1997	0.40	0.67	0.93	0.68	0.59	...
	1998	0.40	0.64	0.92	0.68	0.46	...
	1999	0.38	0.65	0.93	0.70	0.52	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1997-98	4.4	...
1998-99	7.1	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1997	65.3	34.7
1998	62.4	37.6
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: 9953 Janitorial Services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	2,272						
Net Profit Margin	1997	6.1	1.6	-1.6	1.3	2.3	0.9
	1998	6.7	2.1	-1.4	1.9	2.3	1.4
	1999	7.2	2.1	-1.3	2.0	2.2	1.2
Pretax Profit Margin	1997	7.7	2.1	-1.3	1.8	2.9	1.2
	1998	8.1	2.6	-1.1	2.5	2.9	1.8
	1999	8.8	2.8	-0.8	2.7	2.9	1.6
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	21.4	5.9	-5.2	4.3	8.6	6.2
	1998	22.8	7.1	-4.0	6.2	8.3	6.5
	1999	22.8	7.1	-2.8	6.2	8.9	5.4
Return on Equity	1997	38.9	16.2	-0.3	15.0	18.2	12.0
	1998	42.4	18.5	1.6	18.8	18.0	15.3
	1999	40.6	16.6	2.4	15.9	18.2	14.1
Liabilities to Assets	1997	0.46	0.75	1.00	0.79	0.68	0.74
	1998	0.45	0.74	1.00	0.76	0.66	0.75
	1999	0.42	0.72	0.99	0.75	0.66	0.73
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		5.8			
		1998-99		2.8			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
		1997		65.6		34.4	
		1998		67.4		32.6	
		1999		69.8		30.2	

(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: 9959 Other Services to Buildings and Dwellings

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	1,428						
Net Profit Margin	1997	7.1	2.0	-2.0	1.7	2.8	2.2
	1998	7.9	2.4	-1.7	2.1	2.7	1.5
	1999	8.6	2.5	-2.0	2.2	2.8	...
Pretax Profit Margin	1997	8.9	2.6	-1.8	2.3	3.6	3.3
	1998	9.6	2.9	-1.5	2.7	3.3	1.9
	1999	10.1	3.0	-1.7	2.7	3.5	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	21.0	5.7	-5.1	4.7	8.6	6.0
	1998	19.9	5.9	-3.7	5.0	9.1	9.7
	1999	21.1	6.4	-3.7	5.2	9.5	...
Return on Equity	1997	40.0	16.7	1.0	15.5	18.2	15.6
	1998	40.0	18.3	1.1	16.8	19.8	17.6
	1999	42.5	19.5	2.0	17.9	21.5	...
Liabilities to Assets	1997	0.49	0.76	1.01	0.80	0.70	0.69
	1998	0.51	0.78	1.01	0.80	0.76	0.74
	1999	0.47	0.75	1.00	0.78	0.72	...
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year							
				1997-98	6.3	1.1	
				1998-99	7.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
				1997	65.4	34.6	
				1998	66.5	33.5	
				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: 9961 Ticket and Travel Agencies

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	2,704						
Net Profit Margin	1997	3.6	0.6	-1.2	1.6	0.3	0.4
	1998	4.3	0.7	-0.8	2.2	0.4	0.5
	1999	4.8	0.7	-0.7	1.9	0.5	0.7
Pretax Profit Margin	1997	4.5	0.7	-1.0	2.0	0.4	0.5
	1998	5.0	0.9	-0.7	2.5	0.5	0.6
	1999	5.4	0.9	-0.5	2.3	0.6	0.9
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	15.5	4.1	-6.3	3.8	4.6	8.7
	1998	17.3	5.4	-4.5	4.5	5.9	8.9
	1999	17.2	5.5	-3.0	4.4	6.5	11.4
Return on Equity	1997	29.9	11.9	0.6	9.6	14.0	18.0
	1998	33.3	13.8	1.8	12.0	15.6	22.3
	1999	33.3	14.5	1.8	13.6	15.5	23.8
Liabilities to Assets	1997	0.40	0.68	0.98	0.66	0.71	0.65
	1998	0.39	0.68	0.98	0.67	0.69	0.65
	1999	0.38	0.66	0.94	0.64	0.68	0.62
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	0.6		1.3			
	1998-99	-1.2		-1.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	65.4		34.6			
	1998	68.1		31.9			
	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: 9962 Tour Wholesalers and Operators

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	487						
Net Profit Margin	1997	4.5	0.8	-2.8	0.7	0.8	0.8
	1998	4.2	0.8	-2.7	1.2	0.7	0.8
	1999	5.9	0.9	-1.7	1.2	0.8	0.6
Pretax Profit Margin	1997	5.1	1.0	-2.3	1.4	1.0	1.5
	1998	5.3	1.0	-2.2	1.4	0.9	0.9
	1999	6.3	1.1	-1.5	1.5	1.0	0.8
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	16.9	4.2	-9.8	2.2	5.8	8.8
	1998	16.9	3.1	-11.3	2.0	5.0	6.9
	1999	16.5	4.1	-6.8	2.6	5.3	7.8
Return on Equity	1997	39.0	13.2	0.6	9.1	16.7	23.5
	1998	40.9	18.8	3.3	15.8	20.6	22.0
	1999	37.9	16.0	0.9	15.0	16.5	23.4
Liabilities to Assets	1997	0.53	0.85	1.12	0.92	0.80	0.76
	1998	0.54	0.85	1.09	0.90	0.82	0.80
	1999	0.54	0.82	1.04	0.91	0.74	0.75
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	3.3		4.4			
	1998-99	6.8		0.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1997	64.2		35.8			
	1998	65.2		34.8			
	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: 9991 Parking Lots and Parking Garages

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	192						
Net Profit Margin	1997	6.9	1.8	-3.0	1.8	1.0	...
	1998	9.6	1.6	-1.6	2.5	0.7	0.9
	1999	14.9	3.3	-1.3	6.1	2.0	...
Pretax Profit Margin	1997	9.9	2.4	-2.6	2.9	1.3	...
	1998	12.5	2.1	-1.6	2.5	1.8	1.4
	1999	20.7	4.8	-0.4	8.0	2.3	...
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	13.1	2.2	-4.6	1.6	3.4	...
	1998	12.2	2.4	-2.4	2.1	3.0	4.3
	1999	14.6	4.7	-1.0	4.6	5.5	...
Return on Equity	1997	31.7	7.2	-0.2	3.3	14.2	...
	1998	32.5	7.4	-0.3	6.5	12.4	...
	1999	33.2	10.0	1.5	10.0	8.3	...
Liabilities to Assets	1997	0.47	0.83	1.01	0.85	0.82	...
	1998	0.54	0.84	1.03	0.83	0.86	0.90
	1999	0.41	0.80	1.00	0.81	0.80	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	7.1		...			
	1998-99	3.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	66.5		33.5			
	1998	66.5		33.5			
	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: 9999 Other Services n.e.c.

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	1,604						
Net Profit Margin	1997	11.3	2.6	-1.7	2.8	2.3	1.2
	1998	15.5	4.2	-1.1	5.5	2.0	1.5
	1999	16.2	4.3	-0.8	5.4	2.6	1.4
Pretax Profit Margin	1997	14.5	3.4	-1.4	3.7	3.0	1.7
	1998	20.0	5.7	-0.8	7.2	2.4	1.7
	1999	21.1	5.6	-0.5	7.0	3.1	1.8
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	26.3	7.4	-4.0	6.7	9.0	7.9
	1998	34.1	10.4	-2.5	10.9	8.6	6.9
	1999	31.6	10.1	-1.3	10.3	9.5	10.0
Return on Equity	1997	46.5	19.2	2.0	16.7	23.1	22.3
	1998	46.8	20.0	3.5	20.0	18.2	17.1
	1999	43.2	18.5	2.8	18.1	19.5	20.3
Liabilities to Assets	1997	0.39	0.77	1.01	0.77	0.77	0.71
	1998	0.31	0.64	0.95	0.64	0.63	0.72
	1999	0.28	0.63	0.94	0.62	0.66	0.65
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	4.8		1.7			
	1998-99	5.4		1.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1997	67.7		32.3			
	1998	71.7		28.3			
	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.

Total non-financial

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	489,008	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	8.4	2.0	-2.0	1.9	2.1	1.3
	1998	9.2	2.4	-1.7	2.6	2.3	1.4
	1999	9.8	2.6	-1.5	2.9	2.4	1.4
Pretax Profit Margin	1997	10.4	2.5	-1.7	2.5	2.5	1.8
	1998	11.3	3.0	-1.4	3.2	2.8	1.8
	1999	12.1	3.3	-1.1	3.7	3.0	1.8
Gross Profit Margin	1997	53.2	34.6	21.6	42.7	27.6	19.2
	1998	53.9	35.0	21.9	43.5	28.1	19.5
	1999	54.6	35.7	22.6	44.5	29.0	20.3
Pretax Profit to Assets	1997	16.7	4.3	-3.4	3.3	5.8	5.0
	1998	18.2	5.0	-2.7	4.1	6.4	5.1
	1999	19.3	5.6	-2.1	4.7	6.8	5.4
Return on Equity	1997	33.1	12.5	0.4	10.7	14.5	13.9
	1998	35.0	13.9	1.1	12.2	15.8	14.2
	1999	34.7	14.1	1.0	12.5	15.9	14.5
Liabilities to Assets	1997	0.42	0.74	1.00	0.77	0.71	0.74
	1998	0.41	0.73	1.00	0.76	0.70	0.74
	1999	0.39	0.71	0.98	0.72	0.69	0.74
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1997-98		4.8		5.2			
1998-99		3.2		3.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1997		66.5		33.5			
1998		68.4		31.6			
1999		69.8		30.2			

(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 mining

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	6,050						
Net Profit Margin	1997	17.3	5.6	-2.9	5.6	5.4	2.6
	1998	15.4	4.8	-4.0	5.3	4.2	2.0
	1999	14.1	3.0	-6.4	3.0	3.0	2.0
Pretax Profit Margin	1997	21.9	7.4	-2.2	7.9	7.0	3.2
	1998	19.3	6.1	-3.4	7.0	5.4	2.7
	1999	17.3	4.2	-5.4	4.2	4.1	2.7
Gross Profit Margin	1997	65.1	37.3	21.2	51.7	28.8	25.1
	1998	69.1	40.9	23.1	58.9	31.3	25.7
	1999	71.8	44.7	24.6	57.4	30.8	25.7
Pretax Profit to Assets	1997	22.6	7.5	-2.1	7.1	8.2	4.3
	1998	22.1	6.4	-3.3	6.1	6.9	3.4
	1999	18.0	3.7	-5.9	3.5	4.0	3.0
Return on Equity	1997	34.8	12.1	-1.2	10.5	14.7	9.3
	1998	31.8	11.0	-2.8	9.8	12.6	8.8
	1999	26.5	6.9	-6.5	6.2	8.5	6.0
Liabilities to Assets	1997	0.22	0.52	0.83	0.50	0.55	0.63
	1998	0.23	0.54	0.83	0.51	0.58	0.63
	1999	0.23	0.54	0.87	0.52	0.59	0.71
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		-0.7			
		1998-99		-12.5			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit		Loss	
		1997		70.1		29.9	
		1998		66.4		33.6	
		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.

Total manufacturing

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	39,925	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	7.0	2.4	-1.5	1.4	3.1	2.4
	1998	7.6	2.7	-1.3	1.8	3.2	2.4
	1999	7.9	2.9	-1.1	2.1	3.3	2.4
Pretax Profit Margin	1997	8.5	2.9	-1.3	1.7	3.8	3.1
	1998	9.2	3.3	-1.1	2.1	4.0	3.1
	1999	9.5	3.5	-0.8	2.5	4.0	3.1
Gross Profit Margin	1997	49.1	33.3	22.4	41.9	28.8	23.0
	1998	50.0	34.0	22.7	43.0	29.2	23.2
	1999	50.7	34.4	23.1	43.7	29.7	23.9
Pretax Profit to Assets	1997	15.9	5.5	-2.6	2.7	7.5	6.5
	1998	17.2	6.1	-2.2	3.4	8.0	6.8
	1999	17.6	6.4	-1.6	4.0	8.1	6.6
Return on Equity	1997	33.3	14.7	2.0	10.5	16.8	15.5
	1998	35.3	15.9	2.8	12.1	17.7	15.9
	1999	34.9	15.7	2.3	12.3	17.3	15.6
Liabilities to Assets	1997	0.43	0.71	0.97	0.79	0.66	0.66
	1998	0.42	0.71	0.96	0.79	0.66	0.66
	1999	0.41	0.69	0.95	0.76	0.64	0.67
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1997-98	9.3			7.2		
	1998-99	7.0			4.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1997	70.4			29.6		
	1998	71.6			28.4		
	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.

Total construction and real estate

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	95,958						
Net Profit Margin	1997	9.1	2.2	-2.4	2.0	2.4	1.6
	1998	10.1	2.8	-1.8	2.8	2.9	1.7
	1999	10.7	3.0	-1.8	3.0	2.9	1.6
Pretax Profit Margin	1997	11.5	2.9	-2.0	2.8	3.0	2.0
	1998	12.9	3.6	-1.4	3.6	3.6	2.2
	1999	13.6	3.8	-1.3	3.9	3.7	2.1
Gross Profit Margin	1997	45.8	27.9	16.4	35.1	20.5	12.4
	1998	46.3	28.2	16.7	35.6	20.9	13.2
	1999	47.2	28.9	17.2	36.8	21.6	13.3
Pretax Profit to Assets	1997	14.3	3.1	-2.5	2.3	5.3	4.6
	1998	16.0	3.9	-1.7	2.9	6.6	5.0
	1999	16.4	4.2	-1.5	3.1	6.9	5.4
Return on Equity	1997	29.6	9.9	-1.0	7.7	14.0	13.7
	1998	32.0	11.5	-0.1	8.7	16.6	15.9
	1999	31.5	11.4	-0.4	8.7	16.4	16.3
Liabilities to Assets	1997	0.44	0.76	1.00	0.78	0.73	0.79
	1998	0.44	0.75	0.99	0.77	0.72	0.78
	1999	0.41	0.72	0.98	0.74	0.70	0.77
Firms with revenue between							
				\$50,000 and \$5 million	\$5 million and \$25 million		
Sales - % change year over year							
				1997-98	4.6	2.1	
				1998-99	1.9	-1.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
				1997	65.9	34.1	
				1998	68.6	31.4	
				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.

Total transportation, storage, communications and utilities

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
Number of firms (1998):	29,946	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1997	7.9	2.1	-2.6	1.9	2.4	1.5
	1998	8.6	2.6	-2.2	2.6	2.6	1.7
	1999	8.6	2.4	-2.7	2.5	2.4	1.6
Pretax Profit Margin	1997	9.4	2.6	-2.3	2.3	3.0	2.0
	1998	10.3	3.2	-1.9	3.2	3.2	2.1
	1999	10.3	3.0	-2.3	3.0	3.0	2.1
Gross Profit Margin	1997	53.6	31.5	18.6	41.2	24.2	17.5
	1998	54.6	32.4	19.0	41.9	25.1	18.7
	1999	55.4	33.2	19.9	42.9	25.5	18.2
Pretax Profit to Assets	1997	15.9	4.5	-4.5	3.7	5.9	4.9
	1998	17.4	5.5	-3.5	4.9	6.3	5.4
	1999	16.9	5.0	-4.0	4.5	5.9	5.3
Return on Equity	1997	34.5	13.8	-0.8	12.8	14.9	14.8
	1998	37.5	15.8	1.0	15.4	16.4	15.5
	1999	35.0	14.3	-1.5	13.6	15.4	15.3
Liabilities to Assets	1997	0.50	0.79	1.01	0.83	0.73	0.76
	1998	0.50	0.79	1.01	0.83	0.73	0.77
	1999	0.48	0.78	1.00	0.81	0.72	0.77
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1997-98		6.3		7.4			
1998-99		4.3		3.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1997		64.8		35.2			
1998		67.3		32.7			
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.

Total wholesale trade

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	44,836						
Net Profit Margin	1997	5.6	1.6	-1.4	1.2	1.8	1.3
	1998	5.9	1.8	-1.1	1.6	1.9	1.3
	1999	6.2	1.9	-1.0	1.9	1.9	1.3
Pretax Profit Margin	1997	6.9	2.0	-1.1	1.6	2.2	1.7
	1998	7.3	2.2	-0.9	2.0	2.3	1.7
	1999	7.6	2.4	-0.7	2.5	2.4	1.7
Gross Profit Margin	1997	41.7	29.3	19.2	35.9	26.0	19.5
	1998	41.3	29.1	19.4	35.9	26.2	19.5
	1999	42.4	30.0	20.3	37.4	27.0	20.0
Pretax Profit to Assets	1997	15.3	4.5	-2.9	2.7	5.7	5.0
	1998	16.1	5.1	-2.3	3.4	6.1	5.2
	1999	16.5	5.4	-1.8	4.0	6.2	5.2
Return on Equity	1997	32.1	13.2	1.5	10.9	14.3	12.6
	1998	33.4	14.2	2.1	11.7	15.3	13.2
	1999	32.5	13.7	1.6	11.6	14.6	13.2
Liabilities to Assets	1997	0.44	0.74	0.99	0.80	0.71	0.72
	1998	0.44	0.73	0.98	0.79	0.70	0.73
	1999	0.40	0.71	0.96	0.75	0.69	0.72
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1997-98	5.6		5.6			
	1998-99	4.2		3.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1997	69.2		30.8			
	1998	70.8		29.2			
	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.

Total retail trade

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1998):	76,489						
Net Profit Margin	1997	3.6	0.8	-2.0	0.4	1.0	0.8
	1998	3.9	1.0	-1.5	0.7	1.2	0.8
	1999	4.3	1.2	-1.2	0.9	1.4	0.8
Pretax Profit Margin	1997	4.3	0.9	-1.8	0.6	1.2	1.0
	1998	4.7	1.2	-1.4	0.8	1.4	1.0
	1999	5.1	1.4	-1.0	1.1	1.7	1.1
Gross Profit Margin	1997	45.8	32.7	21.5	39.4	26.8	16.5
	1998	45.9	32.9	21.6	39.7	27.1	17.3
	1999	46.3	33.4	22.3	40.6	28.1	19.9
Pretax Profit to Assets	1997	11.3	2.5	-5.1	1.0	4.1	4.0
	1998	12.3	3.2	-4.0	1.7	4.7	3.9
	1999	13.2	3.9	-2.9	2.2	5.5	4.4
Return on Equity	1997	27.3	10.3	-1.2	7.7	11.9	13.6
	1998	29.8	11.6	0.6	9.0	13.3	12.4
	1999	30.2	12.5	1.2	9.4	14.3	13.6
Liabilities to Assets	1997	0.50	0.82	1.04	0.90	0.74	0.80
	1998	0.50	0.81	1.03	0.89	0.74	0.80
	1999	0.47	0.78	1.01	0.85	0.71	0.78
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		2.7			
		1998-99		2.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
		1997		62.3	37.7		
		1998		64.6	35.4		
		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.

Total services

		Small firms with revenue under \$5 million			Firms under \$500,000	Firms \$500,000 to \$5 million	Medium firms with revenue from \$5 million to \$25 million
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1998):	160,951						
Net Profit Margin	1997	12.4	2.9	-1.9	3.1	2.7	1.5
	1998	13.5	3.6	-1.4	3.9	3.0	1.5
	1999	15.1	4.1	-1.2	4.7	3.2	1.7
Pretax Profit Margin	1997	15.8	3.7	-1.6	4.0	3.3	2.0
	1998	17.1	4.5	-1.2	5.0	3.7	2.0
	1999	19.0	5.2	-0.8	6.0	4.0	2.2
Gross Profit Margin	1997	...	...	...	...	...	...
	1998	...	...	...	...	...	...
	1999	...	...	...	...	...	...
Pretax Profit to Assets	1997	25.3	6.5	-3.7	6.1	7.5	5.2
	1998	28.0	8.0	-2.7	7.7	8.6	5.4
	1999	29.8	9.0	-1.8	8.9	9.1	6.1
Return on Equity	1997	41.2	17.1	2.2	16.5	18.7	16.4
	1998	43.8	19.3	3.5	18.8	20.3	16.7
	1999	42.9	19.0	3.2	18.6	19.8	18.0
Liabilities to Assets	1997	0.37	0.73	1.01	0.72	0.73	0.77
	1998	0.36	0.71	1.00	0.70	0.71	0.78
	1999	0.32	0.67	0.98	0.65	0.69	0.76
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1997-98		4.7			
		1998-99		2.9			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
		1997		67.3		32.7	
		1998		69.6		30.4	
		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.

STATISTICS CANADA LIBRARY
BIBLIOTHÈQUE STATISTIQUE CANADA



1010846244