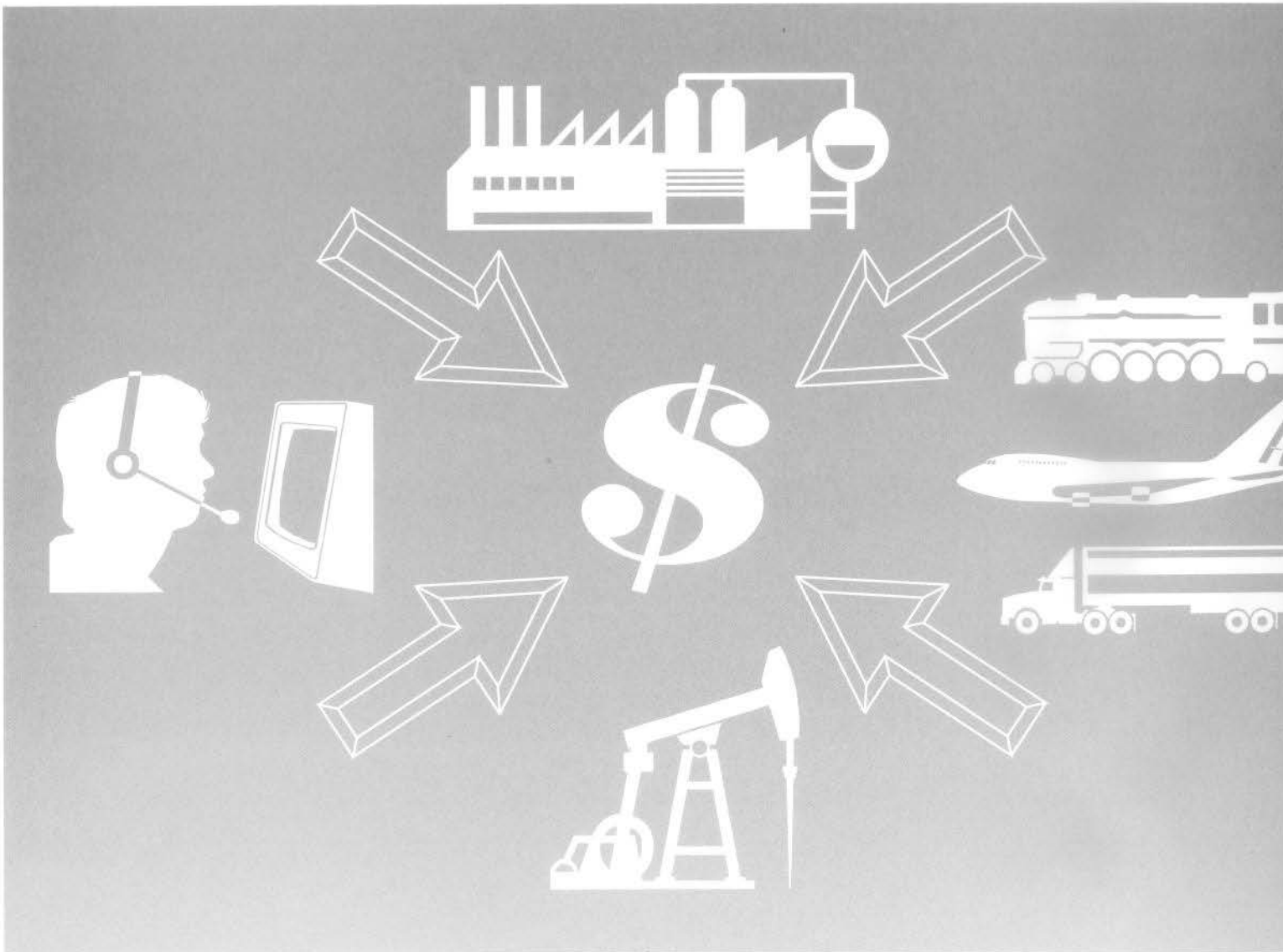


# Financial Performance Indicators For Canadian Business

## VOLUME 3: SMALL AND MEDIUM FIRMS

Principal financial ratios by detailed industries  
(4 Digit SIC-E)

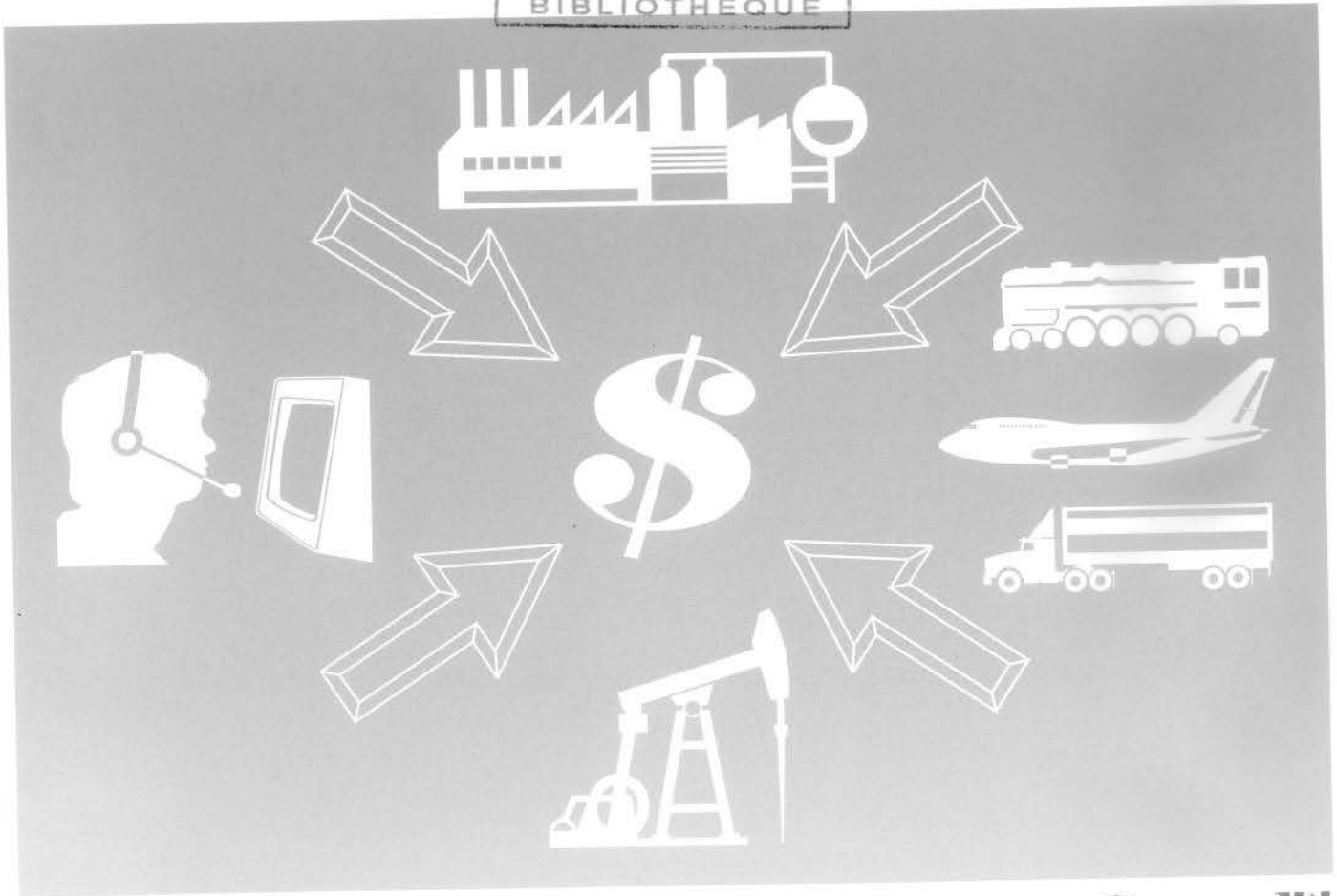


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# Financial Performance Indicators for Canadian Business

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Finance Division

# ***Financial Performance Indicators for Canadian Business***

## ***VOLUME 3***

### ***SMALL AND MEDIUM FIRMS***

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

***1995, 1996 and 1997 Reference Years***

Published by authority of the Minister  
responsible for Statistics Canada

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#### **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.*

## Symbols

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- <sup>p</sup> preliminary figures.
- <sup>r</sup> revised figures.
- x confidential to meet secrecy requirements of the Statistics Act.

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Motor vehicle glass replacement shops	6354	519
Motor vehicle transmission repair and replacement shops	6355	520
Other motor vehicle repair shops	6359	521

Industry Name	SIC-E	Page
<b>RETAIL TRADE INDUSTRIES - concluded</b>		
Car washes	6391	522
Other motor vehicle services n.e.c.	6399	523
Department stores	6411	524
General stores	6412	525
Other general merchandise stores	6413	526
Book and stationery stores	6511	527
Florist shops	6521	528
Lawn and garden centres	6522	529
Hardware stores	6531	530
Paint, glass and wallpaper stores	6532	531
Sporting goods stores	6541	532
Bicycle shops	6542	533
Musical instrument stores	6551	534
Record and tape stores	6552	535
Jewellery stores	6561	536
Watch and jewellery repair shops	6562	537
Camera and photographic supply stores	6571	538
Toy and hobby stores	6581	539
Gift, novelty and souvenir stores	6582	540
Second-hand merchandise stores n.e.c.	6591	541
Opticians' shops	6592	542
Art galleries and artists' supply stores	6593	543
Luggage and leather goods stores	6594	544
Monument and tombstone dealers	6595	545
Pet stores	6596	546
Coin and stamp dealers	6597	547
Mobile home dealers	6598	548
Other retail stores n.e.c.	6599	549
Vending machine operators	6911	550
Direct sellers	6921	551
<b>REAL ESTATE OPERATOR AND INSURANCE AGENT INDUSTRIES</b>		
Operators of residential buildings and dwellings	7511	552
Operators of non-residential buildings	7512	553
Other real estate operators	7599	554
Insurance and real estate agencies	7611	555
<b>BUSINESS SERVICE INDUSTRIES</b>		
Employment agencies	7711	556
Personnel suppliers	7712	557
Computer services	7721	558
Computer equipment maintenance and repair	7722	559
Offices of chartered and certified accountants	7731	560
Other accounting and bookkeeping services	7739	561
Advertising agencies	7741	562
Media representatives	7742	563
Outdoor display and billboard advertising	7743	564
Other advertising services	7749	565
Offices of architects	7751	566
Offices of engineers	7752	567
Other scientific and technical services	7759	568
Offices of lawyers and notaries	7761	569
Management consulting services	7771	570
Security and investigation services	7791	571



Industry Name	SIC-E	Page
<b>BUSINESS SERVICE INDUSTRIES – concluded</b>		
Credit bureau services	7792	572
Collection agencies	7793	573
Customs brokers	7794	574
Telephone answering services	7795	575
Duplicating services	7796	576
Other business services n.e.c.	7799	577
<b>EDUCATIONAL SERVICE INDUSTRIES</b>		
Elementary and secondary education	8511	578
Post-secondary non-university education	8521	579
University education	8531	580
Museums and archives	8551	581
Other educational services	8599	582
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES</b>		
General hospitals	8611	583
Extended care hospitals	8613	584
Other specialty hospitals	8619	585
Homes for personal and nursing care	8621	586
Homes for physically handicapped and/or disabled	8622	587
Homes for mentally retarded	8623	588
Homes for mentally handicapped and/or disabled	8624	589
Homes for emotionally disturbed children	8625	590
Homes for children in need of protection	8627	591
Other institutional health and social services n.e.c.	8629	592
Ambulance services	8631	593
Drug addiction and alcoholism treatment clinics	8632	594
Health rehabilitation clinics	8633	595
Home care services (including home nursing)	8634	596
Public health clinics / community health centres	8635	597
Other non-institutional health services	8639	598
Child day care and nursery school services	8641	599
Family planning services	8643	600
Home-maker services	8645	601
Social rehabilitation services	8647	602
Other non-institutional social services	8649	603
Offices of physicians, general practice	8651	604
Offices of physicians and surgeons, specialists	8652	605
Offices of dentists, general practice	8653	606
Offices of dentists, specialists	8654	607
Offices of chiropractors and osteopaths	8661	608
Offices of nurses, registered	8662	609
Offices of nurses, practical	8663	610
Offices of nutritionists / dietitians	8664	611
Offices of physiotherapists / occupational therapists	8665	612
Offices of optometrists	8666	613
Offices of podiatrists and chiropodists	8667	614
Offices of denturists	8668	615
Offices of other health practitioners	8669	616
Offices of psychologists	8671	617
Offices of social workers	8672	618
Offices of other social service practitioners	8679	619
Medical laboratories	8681	620
Radiological laboratories	8682	621

Industry Name	SIC-E	Page
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES - concluded</b>		
Combined medical and radiological laboratories	8683	622
Public health laboratories	8684	623
Other health laboratories	8689	624
Health care and public safety promotion associations and agencies	8691	625
Health care research agencies	8693	626
Social service planning and advocacy agencies	8694	627
Other health and social services associations and agencies	8699	628
<b>ACCOMMODATION, FOOD AND BEVERAGE SERVICE INDUSTRIES</b>		
Hotels and motor hotels	9111	629
Motels	9112	630
Tourist courts and cabins	9113	631
Guest houses and tourist homes	9114	632
Lodging houses and residential clubs	9121	633
Camping grounds and travel trailer parks	9131	634
Outfitters (hunting and fishing camps)	9141	635
Other recreation and vacation camps	9149	636
Restaurants, licensed	9211	637
Restaurants, unlicensed (including drive-ins)	9212	638
Take-out food services	9213	639
Caterers	9214	640
Taverns, bars and night clubs	9221	641
<b>OTHER SERVICE INDUSTRIES</b>		
Motion picture and video production	9611	642
Motion picture and video distribution	9612	643
Motion picture laboratories and video production facilities	9613	644
Sound recording services	9614	645
Other motion picture, audio and video services	9619	646
Regular motion picture theatres	9621	647
Outdoor motion picture theatres	9622	648
Entertainment production companies and artists	9631	649
Other theatrical and staged entertainment services	9639	650
Professional sports clubs	9641	651
Professional athletes and promoters on own account	9642	652
Horse race tracks	9643	653
Other race tracks	9644	654
Golf courses	9651	655
Curling clubs	9652	656
Skiing facilities	9653	657
Boat rentals and marinas	9654	658
Other sports and recreation clubs	9659	659
Gambling operations	9661	660
Bowling alleys and billiard parlours	9691	661
Amusement park, carnival and circus operations	9692	662
Dance halls, studios and schools	9693	663
Coin-operated amusement services	9694	664
Roller skating facilities	9695	665
Botanical and zoological gardens	9696	666
Other amusement and recreational services n.e.c.	9699	667
Barber shops	9711	668
Beauty shops	9712	669
Combination barber and beauty shops	9713	670

Industry Name	SIC-E	Page
OTHER SERVICE INDUSTRIES - concluded		
Power laundries and / or dry cleaners	9721	671
Distributors and or / agents for dry cleaners	9722	672
Self-serve laundries and / or dry cleaners	9723	673
Valet services, pressing and / or repair	9724	674
Linen supply	9725	675
Carpet cleaning	9726	676
Other laundry and dry cleaning services	9729	677
Funeral homes	9731	678
Cemeteries and crematoria	9732	679
Private households	9741	680
Shoe repair	9791	681
Fur cleaning, repair and storage	9792	682
Other personal and household services n.e.c.	9799	683
Business associations	9821	684
Professional health and social service membership	9831	685
Other professional membership associations	9839	686
Labour organizations	9841	687
Civic and fraternal organizations	9861	688
Industrial machinery and equipment rental and leasing	9911	689
Audio-visual equipment rental and leasing	9912	690
Office furniture and machinery rental and leasing	9913	691
Other machinery and equipment rental and leasing	9919	692
Automobile and truck rental and leasing services	9921	693
Photographers	9931	694
Electric motor repair	9941	695
Welding	9942	696
Other repair services n.e.c.	9949	697
Disinfecting and exterminating services	9951	698
Window cleaning services	9952	699
Janitorial services	9953	700
Other services to buildings and dwellings	9959	701
Ticket and travel agencies	9961	702
Tour wholesalers and operators	9962	703
Parking lots and parking garages	9991	704
Other services n.e.c.	9999	705
Total non-financial		706
Total mining		707
Total manufacturing		708
Total construction and real estate		709
Total transportation, storage, communications and utilities		710
Total wholesale trade		711
Total retail trade		712
Total services		713

SICE: 0111

Dairy Farms

		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 (1996):	4,203						
Net Profit Margin	1995	14.2	6.5	-1.0	6.1	7.9	...
	1996	13.0	5.4	-2.8	5.1	7.3	...
	1997	12.6	5.0	-3.0	4.8	5.8	...
Pretax Profit Margin	1995	16.9	8.0	0.2	7.7	9.6	...
	1996	15.5	6.9	-2.1	6.4	8.6	...
	1997	14.9	6.3	-2.2	6.1	7.1	...
Gross Profit Margin	1995	75.4	57.4	36.6	58.1	52.9	...
	1996	73.6	54.6	34.6	55.9	51.3	...
	1997	71.2	51.9	33.6	53.5	46.4	...
Pretax Profit to Assets	1995	6.9	3.2	0.1	3.0	4.3	...
	1996	6.3	2.7	-0.8	2.4	3.9	...
	1997	6.1	2.4	-0.8	2.2	3.1	...
Return on Equity	1995	13.8	6.6	0.2	6.2	8.5	...
	1996	12.7	5.3	-1.9	4.9	7.6	...
	1997	12.5	5.1	-1.8	4.5	6.8	...
Liabilities to Assets	1995	0.42	0.63	0.80	0.63	0.60	...
	1996	0.43	0.64	0.82	0.65	0.61	...
	1997	0.43	0.65	0.84	0.66	0.63	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	4.7		...			
	1996-97	4.4		9.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	75.1		24.9			
	1996	70.5		29.5			
	1997	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: 0112

Cattle Farms

		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 (1996):	1,919						
Net Profit Margin	1995	11.9	1.8	-10.1	1.1	2.4	0.3
	1996	11.4	0.8	-14.9	-1.1	2.2	0.8
	1997	16.5	4.7	-5.4	4.0	5.1	2.7
Pretax Profit Margin	1995	13.8	2.6	-9.2	2.0	3.0	0.4
	1996	13.4	1.5	-14.1	-0.4	2.7	1.0
	1997	18.6	5.9	-4.3	5.9	6.0	3.0
Gross Profit Margin	1995	62.6	34.1	18.9	47.1	25.2	7.5
	1996	61.9	33.9	19.1	48.1	23.6	7.0
	1997	60.1	33.8	19.4	51.3	25.5	11.3
Pretax Profit to Assets	1995	7.0	1.4	-4.1	0.7	2.4	1.9
	1996	6.8	0.7	-5.8	-0.2	2.6	4.6
	1997	8.8	2.7	-2.1	1.9	4.7	8.2
Return on Equity	1995	13.4	3.1	-6.6	2.2	4.7	4.8
	1996	12.1	2.4	-8.4	0.6	5.3	6.8
	1997	17.2	5.8	-2.9	4.6	9.5	22.1
Liabilities to Assets	1995	0.33	0.57	0.82	0.57	0.59	0.67
	1996	0.34	0.59	0.85	0.60	0.58	0.68
	1997	0.35	0.59	0.84	0.60	0.58	0.70
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	0.1		-7.9			
	1996-97	10.0		10.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	57.5		42.5			
	1996	54.5		45.5			
	1997	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: 0113

Hog Farms

		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 (1996):	1,307						
Net Profit Margin	1995	11.3	4.4	-3.6	4.0	4.7	2.0
	1996	13.6	6.3	-0.2	4.8	7.5	4.4
	1997	12.1	4.9	-1.9	3.1	5.7	5.9
Pretax Profit Margin	1995	12.5	5.1	-2.8	4.8	5.4	2.6
	1996	15.3	7.3	0.3	5.9	8.2	5.2
	1997	14.1	5.6	-1.4	4.0	6.7	6.0
Gross Profit Margin	1995	49.8	34.8	22.3	36.0	33.0	11.7
	1996	48.7	35.2	22.2	38.8	34.3	19.9
	1997	46.7	32.6	20.0	32.8	32.4	31.2
Pretax Profit to Assets	1995	8.8	3.6	-2.0	2.6	4.2	6.0
	1996	11.0	5.5	0.3	3.6	7.3	8.5
	1997	10.6	4.1	-1.0	2.1	5.6	9.2
Return on Equity	1995	18.4	7.0	-2.6	5.5	10.0	18.0
	1996	25.2	12.5	2.6	7.6	15.5	19.0
	1997	22.9	10.2	-0.2	6.6	13.0	26.4
Liabilities to Assets	1995	0.39	0.62	0.84	0.60	0.63	0.73
	1996	0.39	0.62	0.85	0.60	0.64	0.71
	1997	0.42	0.66	0.86	0.66	0.65	0.75
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	20.2			15.7		
	1996-97	10.6			24.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				67.6	32.4	
	1996				76.0	24.0	
	1997				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: 0114

Poultry and Egg Farms

		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 (1996):	1,421						
Net Profit Margin	1995	8.2	2.6	-3.3	1.8	3.2	2.0
	1996	7.7	2.0	-3.2	1.1	2.4	1.1
	1997	8.3	3.1	-1.9	2.3	3.4	3.5
Pretax Profit Margin	1995	10.1	3.6	-2.8	3.0	4.0	2.2
	1996	9.2	2.5	-2.6	1.8	3.3	1.6
	1997	10.3	3.9	-1.5	3.2	4.3	3.9
Gross Profit Margin	1995	43.4	32.3	24.3	34.8	31.1	22.8
	1996	39.6	29.1	21.3	30.3	28.3	18.7
	1997	38.9	29.3	21.4	31.4	28.3	14.1
Pretax Profit to Assets	1995	8.0	2.8	-1.9	1.8	3.6	4.1
	1996	7.3	2.0	-2.0	1.3	3.1	2.7
	1997	8.6	3.4	-1.1	2.0	4.2	5.0
Return on Equity	1995	15.8	5.8	-2.5	5.3	6.4	10.1
	1996	15.3	4.3	-3.1	3.0	5.4	6.4
	1997	16.8	7.4	-0.8	5.9	8.1	15.0
Liabilities to Assets	1995	0.33	0.62	0.87	0.70	0.54	0.57
	1996	0.33	0.63	0.88	0.70	0.56	0.65
	1997	0.33	0.62	0.87	0.69	0.57	0.67
Firms with revenue between							
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				7.6	12.7	
	1996-97				8.7	7.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				65.6	34.4	
	1996				63.6	36.4	
	1997				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: 0115

Sheep and Goat Farms

		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 (1996):	16						
Net Profit Margin	1995	24.1	4.7	-11.5	4.7	...	...
	1996	38.4	3.6	-6.3	7.5	...	...
	1997	12.1	-0.3	-11.1	-1.4	...	...
Pretax Profit Margin	1995	29.3	6.1	-11.5	6.1	...	...
	1996	39.3	4.0	-6.3	8.2	...	...
	1997	12.1	-0.3	-11.1	-1.4	...	...
Gross Profit Margin	1995	...	28.1	...	...	...	...
	1996	...	40.1	...	...	...	...
	1997	...	30.7	...	37.8	...	...
Pretax Profit to Assets	1995	9.8	4.5	-5.0	4.5	...	...
	1996	12.5	0.4	-7.7	1.2	...	...
	1997	12.0	0.0	-1.8	-0.6	...	...
Return on Equity	1995	...	8.2	...	8.2	...	...
	1996	...	6.8	...	7.6	...	...
	1997	...	2.2	...	1.1	...	...
Liabilities to Assets	1995	0.28	0.55	0.99	0.55	...	...
	1996	0.44	0.66	1.10	0.67	...	...
	1997	...	0.72	...	0.75	...	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				-1.5	...	
	1996-97				6.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				66.7	33.3	
	1996				50.0	50.0	
	1997				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: 0119

Livestock Combination Farms

		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 (1996):	440						
Net Profit Margin	1995	11.8	2.6	-5.5	2.2	2.8	0.1
	1996	12.1	2.7	-6.6	2.2	3.5	1.8
	1997	12.2	3.6	-4.0	3.0	4.2	...
Pretax Profit Margin	1995	14.2	3.3	-4.4	3.1	3.4	0.2
	1996	14.2	2.9	-5.7	2.5	4.2	2.3
	1997	15.2	4.7	-3.7	3.9	5.7	...
Gross Profit Margin	1995	63.2	34.3	20.3	42.8	29.2	6.0
	1996	61.9	36.7	19.7	44.5	28.7	...
	1997	58.2	37.3	19.9	48.0	26.6	...
Pretax Profit to Assets	1995	7.3	1.9	-2.2	1.2	2.8	2.1
	1996	8.3	2.2	-3.6	1.1	3.5	11.9
	1997	8.0	3.0	-2.2	1.7	4.7	...
Return on Equity	1995	15.1	5.0	-2.1	4.8	6.0	8.4
	1996	15.2	5.1	-3.9	3.7	6.4	...
	1997	17.3	6.2	-3.6	4.3	8.4	...
Liabilities to Assets	1995	0.38	0.61	0.80	0.61	0.59	0.72
	1996	0.37	0.61	0.82	0.61	0.60	0.60
	1997	0.38	0.63	0.83	0.65	0.58	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.6	0.1	
	1996-97				3.5	25.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				62.6	37.4	
	1996				62.5	37.5	
	1997				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: 0121

## Honey and Other Apiary Product Farms

		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	Median
Number of firms (1996):	94	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	16.2	7.6	0.8	8.0	2.6	...
	1996	22.6	11.3	-0.7	11.5	9.4	...
	1997	21.8	9.2	1.2	10.1	6.6	...
Pretax Profit Margin	1995	19.6	9.3	1.5	9.5	3.1	...
	1996	26.2	12.6	-0.5	12.6	11.0	...
	1997	27.7	11.3	2.0	12.0	9.5	...
Gross Profit Margin	1995	88.6	62.9	31.7	66.3	...	...
	1996	74.6	56.3	26.6	62.1	23.9	...
	1997	67.9	54.0	23.3	56.7	...	...
Pretax Profit to Assets	1995	16.6	7.4	0.9	7.4	6.3	...
	1996	22.5	10.6	-0.9	10.1	11.6	...
	1997	29.7	11.7	1.4	9.2	15.4	...
Return on Equity	1995	27.3	10.0	2.6	9.8	11.7	...
	1996	39.5	19.5	1.6	16.0	30.6	...
	1997	35.8	15.5	4.5	12.9	30.1	...
Liabilities to Assets	1995	0.33	0.61	0.94	0.53	0.68	...
	1996	0.31	0.61	1.01	0.54	0.63	...
	1997	0.34	0.58	0.80	0.55	0.62	...
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				1.3	...	
	1996-97				16.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.9	21.1	
	1996				73.4	26.6	
	1997				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: 0122

Horse and Other Equine Farms

		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 (1996):	237	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	13.2	-0.6	-19.4	-0.9	0.6	...
	1996	11.1	-1.2	-26.2	-2.0	5.0	...
	1997	12.7	1.4	-7.2	0.8	7.0	...
Pretax Profit Margin	1995	15.1	-0.5	-18.1	-0.9	1.4	...
	1996	12.9	-1.2	-26.2	-1.6	6.0	...
	1997	16.4	1.4	-7.2	0.8	8.0	...
Gross Profit Margin	1995	68.0	43.4	27.2	47.8	28.2	...
	1996	68.8	43.7	25.6	51.6	35.0	...
	1997	77.3	41.8	26.9	50.9	30.6	...
Pretax Profit to Assets	1995	7.7	-0.2	-8.1	-0.5	2.5	...
	1996	9.3	-1.0	-13.6	-1.3	6.3	...
	1997	9.7	1.6	-5.6	0.8	5.7	...
Return on Equity	1995	20.8	4.7	-7.2	4.7	4.6	...
	1996	19.5	4.9	-12.1	3.1	14.6	...
	1997	19.3	7.2	-6.2	7.1	10.3	...
Liabilities to Assets	1995	0.33	0.65	1.08	0.70	0.58	...
	1996	0.35	0.66	1.07	0.69	0.59	...
	1997	0.32	0.67	1.05	0.67	0.69	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	19.0		0.7			
	1996-97	0.5		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			49.3	50.7		
	1996			49.0	51.0		
	1997			57.4	42.6		

(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: 0123

Furs and Skins, Ranch

		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 (1996):	93						
<b>Net Profit Margin</b>	1995	16.3	2.8	-8.2	-1.7	6.6	...
	1996	30.2	14.1	1.0	15.7	10.8	...
	1997	13.0	3.4	-10.0	-0.9	6.6	...
<b>Pretax Profit Margin</b>	1995	22.0	3.9	-5.7	-0.3	8.0	...
	1996	33.2	15.7	2.2	18.2	13.3	...
	1997	15.6	3.9	-8.1	0.9	8.3	...
<b>Gross Profit Margin</b>	1995	58.2	35.1	17.0	29.8	37.7	...
	1996	69.9	57.1	39.3	63.2	42.4	...
	1997	63.2	45.9	33.4	51.4	45.1	...
<b>Pretax Profit to Assets</b>	1995	17.3	3.5	-5.0	-0.1	7.5	...
	1996	38.7	18.2	2.0	13.1	22.0	...
	1997	16.6	5.8	-3.6	0.0	8.4	...
<b>Return on Equity</b>	1995	27.9	7.3	-8.0	3.5	15.9	...
	1996	52.7	23.4	4.0	20.2	26.4	...
	1997	32.5	13.8	-4.8	4.2	24.7	...
<b>Liabilities to Assets</b>	1995	0.30	0.67	1.03	0.67	0.68	...
	1996	0.25	0.57	0.94	0.63	0.47	...
	1997	0.28	0.66	1.03	0.73	0.63	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			48.7	...		
	1996-97			0.6	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			58.9	41.1		
	1996			77.7	22.3		
	1997			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: 0129

Other Animal Specialty Farms 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	80						
Net Profit Margin	1995	21.1	4.0	-9.5	4.1	1.9	...
	1996	14.1	2.7	-18.8	0.3	7.3	...
	1997	31.4	4.3	-6.8	3.3	9.7	...
Pretax Profit Margin	1995	21.3	4.5	-9.5	4.8	2.2	...
	1996	16.8	4.3	-16.3	2.4	9.4	...
	1997	37.9	5.5	-7.5	3.6	12.3	...
Gross Profit Margin	1995	71.8	47.5	37.9	57.0	38.1	...
	1996	74.7	42.7	23.5	44.5	...	...
	1997	63.5	39.2	22.4	29.2	48.9	...
Pretax Profit to Assets	1995	16.7	4.2	-7.4	3.9	4.8	...
	1996	19.0	3.2	-8.3	0.5	8.7	...
	1997	19.3	3.5	-4.2	1.8	7.0	...
Return on Equity	1995	42.2	7.9	-1.5	7.7	9.0	...
	1996	35.7	7.5	-4.7	4.8	11.7	...
	1997	35.6	13.4	-0.2	12.1	19.2	...
Liabilities to Assets	1995	0.45	0.77	1.08	0.77	0.78	...
	1996	0.38	0.65	1.09	0.65	0.70	...
	1997	0.35	0.65	0.98	0.64	0.69	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.7	...	
	1996-97				20.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				61.7	38.3	
	1996				55.6	44.4	
	1997				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: 0131

Wheat Farms

		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	Median
Number of firms (1996):	1,467	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	29.0	13.8	0.9	14.2	12.1	...
	1996	29.8	14.8	1.9	15.3	12.6	...
	1997	25.2	9.5	-3.7	9.5	9.5	...
Pretax Profit Margin	1995	34.3	16.6	2.2	17.2	13.4	...
	1996	35.9	18.3	2.9	18.9	14.7	...
	1997	30.7	11.9	-2.2	12.2	11.6	...
Gross Profit Margin	1995	68.5	46.3	26.6	46.7	35.7	...
	1996	69.3	46.0	26.2	44.7	47.0	...
	1997	77.1	52.9	35.0	59.2	43.7	...
Pretax Profit to Assets	1995	12.8	6.2	0.9	5.9	7.4	...
	1996	13.8	6.8	1.3	6.7	7.2	...
	1997	11.3	4.5	-0.8	4.0	4.9	...
Return on Equity	1995	20.8	8.9	1.9	8.2	13.9	...
	1996	21.2	9.6	2.2	9.3	10.7	...
	1997	15.9	6.2	-1.4	5.9	7.9	...
Liabilities to Assets	1995	0.22	0.46	0.71	0.45	0.51	...
	1996	0.21	0.45	0.70	0.44	0.47	...
	1997	0.22	0.48	0.67	0.47	0.51	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	13.6		...			
	1996-97	2.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			78.4	21.6		
	1996			79.9	20.1		
	1997			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: 0132

Small-Grain Farms (Except Wheat)

		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 (1996):	1,117						
Net Profit Margin	1995	27.4	12.8	1.2	13.5	9.5	...
	1996	27.2	12.3	-0.4	13.6	11.6	...
	1997	22.2	8.2	-3.9	8.3	7.1	...
Pretax Profit Margin	1995	32.5	15.9	2.4	17.0	11.3	...
	1996	32.7	15.2	1.6	16.0	13.5	...
	1997	26.4	10.7	-2.0	11.6	9.1	...
Gross Profit Margin	1995	83.0	57.0	25.7	62.5	43.7	...
	1996	76.2	56.4	28.0	64.1	50.8	...
	1997	69.5	50.0	30.6	51.7	40.0	...
Pretax Profit to Assets	1995	12.3	6.1	0.9	5.9	6.8	...
	1996	13.9	6.4	0.6	6.2	7.4	...
	1997	11.0	4.3	-0.7	4.1	4.9	...
Return on Equity	1995	22.2	9.1	2.0	8.9	10.9	...
	1996	21.7	9.5	1.2	8.4	12.0	...
	1997	17.8	6.7	-1.8	6.5	7.4	...
Liabilities to Assets	1995	0.26	0.49	0.74	0.47	0.55	...
	1996	0.24	0.47	0.74	0.45	0.52	...
	1997	0.27	0.50	0.74	0.51	0.50	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			14.2			...
	1996-97			2.0			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			78.6			21.4
	1996			76.9			23.1
	1997			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: 0133

Oilseed Farms (Except Corn)

		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 (1996):	153						
<b>Net Profit Margin</b>	1995	25.4	12.5	0.4	16.0	6.0	...
	1996	26.7	11.8	1.0	12.1	10.4	...
	1997	23.0	10.4	-0.8	10.3	11.2	...
<b>Pretax Profit Margin</b>	1995	28.1	14.6	2.3	18.1	7.3	...
	1996	31.5	14.9	3.5	14.9	13.9	...
	1997	28.8	11.8	-0.8	11.8	11.7	...
<b>Gross Profit Margin</b>	1995	80.9	64.4	32.5	69.7	...	...
	1996	78.6	62.2	39.8	69.4	36.0	...
	1997	81.6	66.9	51.3	67.9	...	...
<b>Pretax Profit to Assets</b>	1995	10.9	4.9	0.7	5.0	4.4	...
	1996	13.1	6.3	1.7	6.3	6.4	...
	1997	10.3	4.6	-0.4	3.1	8.0	...
<b>Return on Equity</b>	1995	25.8	12.2	3.1	14.2	9.0	...
	1996	27.3	12.5	3.0	13.4	9.3	...
	1997	18.9	9.8	2.2	9.0	11.7	...
<b>Liabilities to Assets</b>	1995	0.45	0.63	0.85	0.64	0.55	...
	1996	0.36	0.54	0.77	0.55	0.52	...
	1997	0.39	0.52	0.81	0.62	0.46	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	12.7		...			
	1996-97	2.9		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	77.1		22.9			
	1996	80.4		19.6			
	1997	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: 0134

Grain Corn Farms

		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 (1996):	190	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1995	21.9	9.0	-0.1	9.1	8.0	...
	1996	24.4	11.0	0.8	11.4	9.7	...
	1997	19.5	7.9	-0.8	7.5	8.3	...
Pretax Profit Margin	1995	25.1	10.4	0.4	11.0	9.4	...
	1996	27.9	13.8	1.7	14.6	11.3	...
	1997	24.9	10.9	-0.2	12.0	9.5	...
Gross Profit Margin	1995	68.3	56.0	31.5	60.6	40.4	...
	1996	74.2	51.3	31.5	57.3	39.8	...
	1997	63.2	33.6	17.8	33.3	34.0	...
Pretax Profit to Assets	1995	10.6	4.6	0.4	4.6	5.5	...
	1996	12.5	5.6	0.6	5.1	6.0	...
	1997	8.9	4.1	-0.4	3.6	5.1	...
Return on Equity	1995	21.5	10.2	2.1	8.5	10.9	...
	1996	20.9	11.6	3.0	11.6	11.5	...
	1997	17.6	7.9	0.2	7.5	8.8	...
Liabilities to Assets	1995	0.40	0.64	0.85	0.65	0.63	...
	1996	0.37	0.60	0.85	0.64	0.58	...
	1997	0.36	0.62	0.83	0.66	0.60	...
<b>Firms with revenue between</b>							
Sales - % change year over year				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			16.3	...		
	1996-97			5.2	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			77.2	22.8		
	1996			79.9	20.1		
	1997			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: 0135

Forage, Seed and Hay Farms

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	135						
<b>Net Profit Margin</b>	1995	18.3	3.9	-4.7	3.5	3.9	...
	1996	18.7	5.1	-2.6	5.3	4.9	...
	1997	12.3	2.9	-5.8	1.6	4.6	...
<b>Pretax Profit Margin</b>	1995	20.7	5.5	-4.0	6.7	3.9	...
	1996	21.3	6.2	-1.7	7.0	5.3	...
	1997	15.2	4.2	-5.6	3.0	5.5	...
<b>Gross Profit Margin</b>	1995	67.4	37.3	14.0	46.3	27.3	...
	1996	55.8	35.9	22.2	48.4	27.2	...
	1997	64.0	43.0	21.4	48.0	36.0	...
<b>Pretax Profit to Assets</b>	1995	10.9	3.4	-2.4	2.5	6.0	...
	1996	12.2	4.4	-0.9	4.0	5.8	...
	1997	8.1	2.1	-2.7	1.4	4.0	...
<b>Return on Equity</b>	1995	23.9	7.3	-1.9	4.7	21.6	...
	1996	25.1	10.3	1.3	8.3	13.6	...
	1997	13.1	4.2	-5.1	2.4	8.0	...
<b>Liabilities to Assets</b>	1995	0.36	0.64	0.92	0.67	0.61	...
	1996	0.42	0.67	0.94	0.69	0.61	...
	1997	0.31	0.56	0.83	0.55	0.60	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	6.3			...		
	1996-97	3.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				61.9	38.1	
	1996				72.7	27.3	
	1997				62.2	37.8	

(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: 0136

Dry Field Pea and Bean Farms

		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 (1996):	30						
Net Profit Margin	1995	26.0	12.7	0.5	10.6	13.9	...
	1996	26.9	11.7	-4.9	3.9	26.2	...
	1997	21.6	9.3	-12.4	8.6	10.1	...
Pretax Profit Margin	1995	32.3	14.4	2.0	12.1	18.6	...
	1996	32.2	13.4	-4.9	3.9	29.1	...
	1997	28.9	10.0	-8.9	9.8	10.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	37.3	...	...	...	...
Pretax Profit to Assets	1995	13.6	6.9	-0.3	5.5	9.8	...
	1996	14.8	5.6	-2.5	2.0	12.3	...
	1997	8.9	5.8	-2.9	3.4	8.1	...
Return on Equity	1995	25.3	10.8	1.8	8.1	11.7	...
	1996	25.0	10.7	-2.0	5.3	18.4	...
	1997	19.3	10.2	-7.3	8.6	10.3	...
Liabilities to Assets	1995	0.25	0.49	0.90	0.57	0.40	...
	1996	0.34	0.53	0.93	0.68	0.43	...
	1997	0.30	0.48	0.78	0.64	0.47	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			1.0			...
	1996-97			4.8			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			74.2			25.8
	1996			63.3			36.7
	1997			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: 0137 Tobacco Farms

		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 (1996):	425						
<b>Net Profit Margin</b>	1995	18.1	8.6	0.7	8.1	10.6	...
	1996	17.1	7.1	-0.3	6.9	8.4	...
	1997	16.7	7.4	-0.9	7.3	8.1	...
<b>Pretax Profit Margin</b>	1995	23.2	10.8	1.3	10.0	12.5	...
	1996	21.0	9.6	0.5	8.8	10.3	...
	1997	21.3	9.4	-0.3	8.8	11.2	...
<b>Gross Profit Margin</b>	1995	62.9	48.6	34.0	48.3	48.9	...
	1996	63.0	46.8	34.6	46.9	46.8	...
	1997	72.0	51.8	37.8	56.3	44.3	...
<b>Pretax Profit to Assets</b>	1995	14.0	6.5	0.7	5.8	8.3	...
	1996	12.0	5.7	0.3	5.0	8.0	...
	1997	11.6	5.4	-0.1	4.9	7.2	...
<b>Return on Equity</b>	1995	19.3	10.0	2.0	9.1	12.9	...
	1996	18.1	8.5	2.0	8.1	12.3	...
	1997	17.9	7.9	0.2	7.1	9.9	...
<b>Liabilities to Assets</b>	1995	0.20	0.49	0.76	0.49	0.51	...
	1996	0.21	0.49	0.75	0.49	0.49	...
	1997	0.23	0.51	0.74	0.52	0.50	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			5.2		...	
	1996-97			-1.2		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				78.0	22.0	
	1996				76.5	23.5	
	1997				74.7	25.3	

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

SICE: 0138

Potato Farms

		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 (1996):	333						
Net Profit Margin	1995	15.5	4.5	-4.6	0.9	7.6	3.9
	1996	14.7	6.1	-3.5	0.8	8.7	...
	1997	13.7	4.3	-4.2	2.9	5.9	...
Pretax Profit Margin	1995	16.5	4.6	-4.2	1.4	9.0	4.8
	1996	16.1	6.8	-2.7	1.8	10.0	...
	1997	14.9	5.0	-3.5	3.0	6.7	...
Gross Profit Margin	1995	57.5	38.8	19.3	37.2	39.2	...
	1996	64.9	42.8	22.7	47.2	39.3	...
	1997	64.4	37.8	26.0	43.6	36.2	...
Pretax Profit to Assets	1995	10.4	3.5	-2.4	1.3	6.5	7.1
	1996	10.4	4.2	-1.5	1.1	6.0	...
	1997	9.5	2.8	-1.8	1.8	4.4	...
Return on Equity	1995	21.9	8.6	-2.0	4.2	12.6	12.1
	1996	20.2	9.6	-1.0	4.1	11.7	...
	1997	20.3	6.8	-3.7	4.3	10.3	...
Liabilities to Assets	1995	0.38	0.60	0.83	0.65	0.58	0.54
	1996	0.38	0.61	0.84	0.67	0.59	...
	1997	0.38	0.62	0.83	0.66	0.61	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			4.4	28.0		
	1996-97			4.5	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.1	34.9		
	1996			67.8	32.2		
	1997			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: 0139

Other Field Crop Farms

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	221						
Net Profit Margin	1995	17.9	4.6	-3.7	4.0	5.3	...
	1996	18.9	6.2	-3.0	5.2	8.6	...
	1997	15.6	5.3	-1.2	6.8	3.7	...
Pretax Profit Margin	1995	18.9	5.7	-3.2	5.3	7.3	...
	1996	22.4	7.2	-2.2	6.0	10.5	...
	1997	18.9	7.0	-0.3	9.0	4.7	...
Gross Profit Margin	1995	70.3	47.5	27.3	54.9	36.2	...
	1996	66.6	46.1	23.0	54.9	38.0	...
	1997	64.3	49.7	32.3	51.3	39.9	...
Pretax Profit to Assets	1995	8.7	2.8	-2.3	2.1	5.6	...
	1996	10.5	3.6	-1.6	2.2	7.4	...
	1997	9.5	3.9	-0.4	4.3	2.4	...
Return on Equity	1995	16.7	5.8	-2.9	5.7	9.9	...
	1996	21.5	8.1	-2.6	5.1	12.6	...
	1997	16.9	6.9	-0.6	6.9	6.3	...
Liabilities to Assets	1995	0.38	0.62	0.86	0.64	0.51	...
	1996	0.36	0.61	0.86	0.65	0.51	...
	1997	0.32	0.59	0.86	0.60	0.59	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	10.5		...			
	1996-97	-1.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	65.8		34.2			
	1996	68.8		31.3			
	1997	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: 0141

Field Crop Combination Farms

		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 (1996):	846						
Net Profit Margin	1995	23.2	11.7	-0.2	12.0	10.9	...
	1996	26.5	11.8	0.3	12.4	10.4	...
	1997	19.2	7.0	-4.8	7.1	6.6	1.1
Pretax Profit Margin	1995	27.0	13.9	1.2	15.0	11.7	...
	1996	31.8	14.6	2.1	15.4	12.9	...
	1997	23.6	9.2	-3.2	9.9	8.4	1.3
Gross Profit Margin	1995	77.3	56.0	33.2	61.9	41.8	...
	1996	78.5	57.6	35.7	60.3	44.5	...
	1997	70.7	51.9	26.2	57.5	46.1	...
Pretax Profit to Assets	1995	13.7	6.5	0.5	5.9	8.0	...
	1996	15.0	7.0	1.0	6.4	8.0	...
	1997	10.9	4.2	-1.3	3.7	5.3	3.7
Return on Equity	1995	26.1	11.8	2.4	10.3	14.7	...
	1996	28.7	13.2	2.0	13.0	13.9	...
	1997	19.8	7.4	-2.6	6.4	9.0	13.9
Liabilities to Assets	1995	0.34	0.57	0.80	0.58	0.55	...
	1996	0.35	0.56	0.78	0.58	0.52	...
	1997	0.34	0.55	0.77	0.56	0.52	0.75
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			10.6			...
	1996-97			4.5			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			76.3			23.7
	1996			78.1			21.9
	1997			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: 0151

Fruit Farms

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	467						
<b>Net Profit Margin</b>	1995	11.6	2.5	-6.8	0.8	4.6	...
	1996	12.5	2.9	-4.7	2.9	2.9	...
	1997	14.0	2.6	-6.7	1.8	5.8	...
<b>Pretax Profit Margin</b>	1995	13.8	3.4	-6.8	1.5	5.5	...
	1996	14.9	3.7	-4.3	3.6	3.8	...
	1997	15.9	3.1	-6.3	2.2	6.3	...
<b>Gross Profit Margin</b>	1995	66.7	42.5	22.3	45.1	33.8	...
	1996	66.8	40.6	23.9	46.7	34.1	...
	1997	65.9	39.5	23.5	44.7	29.2	...
<b>Pretax Profit to Assets</b>	1995	8.6	2.1	-4.8	1.0	5.5	...
	1996	10.7	2.6	-2.9	2.3	4.0	...
	1997	12.4	2.0	-3.3	1.0	6.6	...
<b>Return on Equity</b>	1995	21.7	6.3	-4.1	4.0	12.7	...
	1996	22.8	8.8	-2.1	6.9	9.6	...
	1997	25.3	9.4	-3.7	5.8	15.2	...
<b>Liabilities to Assets</b>	1995	0.47	0.75	0.99	0.80	0.61	...
	1996	0.45	0.75	0.98	0.77	0.63	...
	1997	0.42	0.73	0.99	0.77	0.60	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	4.7		...			
	1996-97	10.8		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	59.9		40.1			
	1996	62.7		37.3			
	1997	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: 0152

Other Vegetable Farms

		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 (1996):	393						
Net Profit Margin	1995	12.7	5.6	-1.3	5.2	5.7	...
	1996	11.4	3.5	-3.1	2.4	5.1	2.6
	1997	12.3	3.6	-4.9	3.3	4.3	3.3
Pretax Profit Margin	1995	15.3	6.6	-1.2	5.7	6.8	...
	1996	14.3	4.4	-2.5	2.9	7.1	3.4
	1997	14.0	4.8	-4.7	4.6	4.8	3.8
Gross Profit Margin	1995	63.7	42.4	27.6	53.8	37.4	...
	1996	65.1	41.4	22.5	44.3	35.2	...
	1997	63.5	39.5	20.7	46.0	34.0	...
Pretax Profit to Assets	1995	12.4	6.2	-1.3	3.9	7.8	...
	1996	11.3	4.1	-2.8	2.1	6.0	3.1
	1997	11.2	3.5	-4.1	2.6	4.3	6.5
Return on Equity	1995	22.9	11.3	1.8	9.8	12.5	...
	1996	19.6	8.7	-0.4	6.4	10.2	8.6
	1997	21.9	9.0	-3.1	6.4	12.4	18.0
Liabilities to Assets	1995	0.34	0.59	0.84	0.64	0.55	...
	1996	0.33	0.62	0.90	0.66	0.55	0.55
	1997	0.35	0.63	0.91	0.63	0.64	0.71
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			1.0			3.4
	1996-97			-1.4			-4.0
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			72.1			27.9
	1996			67.7			32.3
	1997			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: 0159

## Fruit and Vegetable Combination Farms

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	89						
Net Profit Margin	1995	9.6	3.1	-1.6	1.4	4.4	...
	1996	7.1	2.2	-4.9	-1.0	3.0	...
	1997	8.3	2.5	-7.9	0.2	2.7	...
Pretax Profit Margin	1995	9.8	3.6	-1.6	1.4	4.8	...
	1996	7.1	2.6	-4.9	-0.4	3.4	...
	1997	9.2	2.7	-7.9	0.3	3.4	...
Gross Profit Margin	1995	64.3	39.0	21.0	55.0	32.3	...
	1996	45.6	32.4	19.7	37.0	28.3	...
	1997	64.2	26.7	18.6	33.1	26.2	...
Pretax Profit to Assets	1995	10.9	3.4	-1.4	1.4	6.4	...
	1996	11.7	3.6	-6.7	-0.3	5.1	...
	1997	11.7	2.4	-6.8	0.1	5.6	...
Return on Equity	1995	24.8	7.9	1.8	2.9	15.0	...
	1996	23.0	8.9	-4.2	2.4	14.9	...
	1997	19.9	7.5	-5.5	5.8	13.0	...
Liabilities to Assets	1995	0.39	0.68	0.99	0.63	0.72	...
	1996	0.34	0.72	0.97	0.73	0.69	...
	1997	0.30	0.67	0.95	0.79	0.64	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	0.0			...		
	1996-97	-0.3			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.9	29.1	
	1996				60.4	39.6	
	1997				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: 0161

Mushrooms

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	74						
<b>Net Profit Margin</b>	1995	5.7	1.5	-2.8	0.3	2.5	...
	1996	3.9	0.9	-4.5	-1.3	1.3	1.3
	1997	4.3	0.2	-5.4	-1.6	0.9	...
<b>Pretax Profit Margin</b>	1995	6.5	1.6	-2.8	0.3	2.7	...
	1996	4.5	0.8	-4.5	-1.7	1.7	1.6
	1997	5.4	0.3	-5.4	-1.6	1.1	...
<b>Gross Profit Margin</b>	1995	63.2	39.8	24.2	39.8	39.5	...
	1996	59.2	37.6	22.0	48.4	37.2	...
	1997	62.1	35.4	24.6	50.0	30.3	...
<b>Pretax Profit to Assets</b>	1995	7.3	2.1	-3.2	0.5	2.3	...
	1996	8.2	0.7	-4.1	-0.9	2.1	2.5
	1997	5.9	0.2	-5.9	-2.1	1.1	...
<b>Return on Equity</b>	1995	58.0	6.5	-0.5	0.7	10.4	...
	1996	35.2	11.0	-0.5	12.4	10.6	...
	1997	26.5	6.2	-1.8	-4.3	9.5	...
<b>Liabilities to Assets</b>	1995	0.63	0.90	1.01	0.96	0.84	...
	1996	0.62	0.92	1.01	0.96	0.87	0.78
	1997	0.57	0.88	1.00	0.91	0.86	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	10.0			-1.2		
	1996-97	0.3			-4.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				63.8	36.3	
	1996				54.3	45.7	
	1997				53.7	46.3	

(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: 0162

Greenhouse Products

		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 (1996):	419						
Net Profit Margin	1995	9.7	3.8	-3.2	3.2	4.0	2.1
	1996	8.2	2.8	-1.0	1.8	3.8	2.6
	1997	9.1	3.3	-2.1	3.1	4.0	2.7
Pretax Profit Margin	1995	10.7	4.6	-3.0	3.8	4.8	2.7
	1996	9.9	3.4	-0.8	2.1	4.3	3.0
	1997	10.8	3.9	-1.9	3.4	4.2	3.5
Gross Profit Margin	1995	58.4	40.9	25.2	51.0	34.1	25.1
	1996	57.2	41.0	24.1	48.2	33.3	26.3
	1997	57.3	41.7	23.7	46.6	36.6	25.2
Pretax Profit to Assets	1995	12.1	4.9	-2.6	3.1	5.7	4.7
	1996	10.4	4.0	-0.9	2.0	5.9	5.2
	1997	11.1	4.0	-1.7	3.3	5.2	3.9
Return on Equity	1995	27.6	11.6	1.6	9.7	13.0	9.1
	1996	24.9	10.3	1.5	5.3	12.8	15.0
	1997	28.4	12.8	2.1	10.3	14.5	14.7
Liabilities to Assets	1995	0.46	0.74	0.98	0.76	0.71	0.72
	1996	0.44	0.73	0.98	0.79	0.68	0.73
	1997	0.46	0.74	0.97	0.79	0.71	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.7	8.2	
	1996-97				10.6	8.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.9	30.1	
	1996				71.7	28.3	
	1997				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: 0163

Nursery Products

		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 (1996):	508	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	7.3	1.5	-4.0	1.0	2.0	0.8
	1996	6.2	1.5	-5.1	0.8	1.9	1.6
	1997	7.7	1.8	-3.6	0.3	3.0	2.1
Pretax Profit Margin	1995	8.5	1.9	-3.7	1.3	2.8	1.1
	1996	7.5	1.8	-4.7	1.3	2.3	1.6
	1997	8.9	2.4	-3.3	0.4	3.6	2.6
Gross Profit Margin	1995	58.4	42.8	26.9	49.6	36.0	37.7
	1996	59.2	41.9	26.5	50.1	35.9	27.7
	1997	56.2	42.3	25.8	47.3	39.9	42.3
Pretax Profit to Assets	1995	8.2	2.1	-4.7	1.3	3.6	2.0
	1996	7.8	1.6	-3.9	0.8	3.0	2.6
	1997	10.0	2.3	-3.3	0.5	4.6	3.2
Return on Equity	1995	19.8	6.9	-1.3	7.1	6.8	3.6
	1996	16.0	6.9	-0.6	6.1	7.1	7.8
	1997	20.0	7.1	-2.1	3.5	10.9	16.2
Liabilities to Assets	1995	0.38	0.69	0.95	0.76	0.62	0.81
	1996	0.37	0.66	0.95	0.75	0.60	0.78
	1997	0.41	0.67	0.92	0.75	0.62	0.82
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	0.9		10.1			
	1996-97	6.9		1.9			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			62.7	37.3		
	1996			62.6	37.4		
	1997			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: 0169

Other Horticultural Specialties

		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 (1996):	283						
Net Profit Margin	1995	14.2	4.8	-4.8	5.1	4.1	...
	1996	20.2	6.5	-1.4	6.6	5.7	...
	1997	17.7	4.8	-1.8	4.9	4.7	...
Pretax Profit Margin	1995	17.2	5.7	-3.0	5.9	5.3	...
	1996	25.4	7.4	-0.9	8.2	6.8	...
	1997	23.2	6.2	-1.3	5.8	7.0	...
Gross Profit Margin	1995	63.9	45.9	25.7	49.8	36.9	...
	1996	64.5	49.1	27.8	53.7	39.4	...
	1997	66.6	48.6	26.8	51.3	33.9	...
Pretax Profit to Assets	1995	15.1	5.0	-3.1	4.4	6.9	...
	1996	19.3	6.1	-1.1	5.4	7.5	...
	1997	17.0	5.2	-2.1	4.3	10.6	...
Return on Equity	1995	29.8	12.0	0.0	10.1	13.4	...
	1996	30.0	14.1	0.7	12.5	16.3	...
	1997	28.6	9.9	0.2	9.6	11.7	...
Liabilities to Assets	1995	0.28	0.57	0.91	0.61	0.48	...
	1996	0.28	0.58	0.90	0.59	0.57	...
	1997	0.28	0.60	0.88	0.66	0.51	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	20.8			...		
	1996-97	7.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				67.3	32.7	
	1996				73.5	26.5	
	1997				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: 0171

Livestock, Field Crop and Horticultural Combination Farms

		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 (1996):	2,543						
Net Profit Margin	1995	16.5	5.0	-5.3	4.9	5.2	0.2
	1996	19.0	6.8	-3.8	6.6	7.2	2.2
	1997	17.1	5.6	-4.2	5.9	5.1	1.3
Pretax Profit Margin	1995	19.2	6.1	-4.2	6.0	6.1	0.2
	1996	22.4	8.5	-2.5	8.5	8.5	2.8
	1997	20.7	7.2	-2.9	7.6	6.4	1.7
Gross Profit Margin	1995	70.8	46.6	28.2	55.6	32.8	...
	1996	70.9	44.9	26.3	53.5	35.5	19.9
	1997	70.3	48.3	27.9	57.9	35.9	19.4
Pretax Profit to Assets	1995	8.5	2.9	-2.0	2.4	4.3	0.5
	1996	10.5	3.8	-1.3	3.2	5.9	4.9
	1997	9.5	3.3	-1.4	2.9	4.5	4.2
Return on Equity	1995	17.4	6.9	-2.8	5.9	8.5	...
	1996	21.5	8.8	-1.4	7.3	12.4	12.4
	1997	18.6	6.5	-2.4	5.4	8.9	7.7
Liabilities to Assets	1995	0.38	0.61	0.83	0.62	0.61	0.76
	1996	0.39	0.62	0.85	0.63	0.61	0.62
	1997	0.38	0.61	0.83	0.61	0.59	0.75
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				10.1	-1.1	
	1996-97				5.6	-7.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				66.7	33.3	
	1996				70.1	29.9	
	1997				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: 0211

Veterinary 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 (1996):	955						
Net Profit Margin	1995	10.7	4.7	0.4	4.2	5.5	...
	1996	10.9	4.5	0.2	3.9	5.3	1.8
	1997	10.9	4.8	0.2	4.3	5.2	...
Pretax Profit Margin	1995	13.7	5.9	0.6	5.2	7.0	...
	1996	13.5	5.6	0.3	5.0	6.9	2.5
	1997	13.8	6.2	0.4	5.5	6.6	...
Gross Profit Margin	1995	64.8	46.0	24.2	53.0	35.2	...
	1996	66.5	44.7	26.2	50.8	37.9	...
	1997	65.9	49.1	31.7	54.7	45.4	...
Pretax Profit to Assets	1995	23.3	10.3	0.8	8.3	13.8	...
	1996	23.4	9.8	0.4	7.8	13.0	6.4
	1997	26.2	11.6	0.9	11.3	12.8	...
Return on Equity	1995	34.0	16.4	3.5	14.6	20.0	...
	1996	33.6	16.5	3.4	13.7	19.6	...
	1997	36.3	18.7	4.2	17.8	19.1	...
Liabilities to Assets	1995	0.29	0.59	0.86	0.64	0.53	...
	1996	0.29	0.59	0.87	0.62	0.50	0.69
	1997	0.28	0.56	0.90	0.61	0.52	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				4.1	-4.5	
	1996-97				4.4	...	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
					77.1	22.9	
					76.2	23.8	
					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: 0212

## Farm Animal Breeding Services (Except Poultry)

		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 (1996):	65						
<b>Net Profit Margin</b>	1995	13.2	0.8	-10.6	0.7	3.0	...
	1996	14.8	4.4	-7.3	4.4	4.3	...
	1997	13.5	2.0	-4.0	1.2	2.8	...
<b>Pretax Profit Margin</b>	1995	15.8	1.6	-8.6	1.2	3.7	...
	1996	16.5	4.5	-6.5	4.5	4.5	...
	1997	15.7	2.3	-3.3	1.5	2.9	...
<b>Gross Profit Margin</b>	1995	63.1	34.3	22.8	30.3	39.0	...
	1996	64.8	37.0	22.4	40.0	36.4	...
	1997	56.7	36.8	18.0	51.5	33.0	...
<b>Pretax Profit to Assets</b>	1995	15.3	2.0	-7.6	0.5	6.5	...
	1996	11.7	3.9	-8.7	2.2	6.3	...
	1997	13.8	1.5	-3.5	0.9	3.7	...
<b>Return on Equity</b>	1995	25.1	9.3	-0.8	6.8	22.8	...
	1996	20.3	8.0	-3.3	6.5	12.2	...
	1997	16.4	3.2	-4.0	1.7	12.5	...
<b>Liabilities to Assets</b>	1995	0.42	0.72	0.98	0.76	0.61	...
	1996	0.36	0.72	1.03	0.77	0.70	...
	1997	0.42	0.66	0.89	0.71	0.61	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			0.1		...	
	1996-97			9.5		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				57.6	42.4	
	1996				64.2	35.8	
	1997				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: 0213

Poultry 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 (1996):	53						
Net Profit Margin	1995	7.7	2.8	0.2	0.4	4.1	...
	1996	5.5	2.6	-3.1	0.8	3.6	1.0
	1997	5.5	1.7	-3.1	-0.7	2.3	...
Pretax Profit Margin	1995	8.1	3.4	0.3	0.4	5.2	...
	1996	7.7	4.0	-3.0	2.2	4.0	1.5
	1997	6.3	2.4	-2.4	-0.7	2.7	...
Gross Profit Margin	1995	35.2	29.7	15.5	29.7	29.7	...
	1996	39.4	28.6	18.3	28.8	28.6	12.6
	1997	42.6	30.3	14.0	35.1	27.9	...
Pretax Profit to Assets	1995	13.1	3.9	0.5	2.2	5.0	...
	1996	12.4	3.5	-2.7	1.1	5.6	4.6
	1997	10.2	2.4	-3.0	-0.3	4.1	...
Return on Equity	1995	22.9	10.0	0.0	3.1	11.0	...
	1996	17.4	7.1	-3.3	0.5	9.9	6.8
	1997	30.2	6.1	-3.7	-2.7	6.5	...
Liabilities to Assets	1995	0.40	0.63	0.91	0.59	0.69	...
	1996	0.37	0.64	0.83	0.60	0.66	0.62
	1997	0.44	0.70	0.92	0.81	0.68	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		0.2			6.4
		1996-97		1.3			1.6
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		79.3		20.7	
		1996		66.7		33.3	
		1997		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: 0219

Other Services Incidental to Livestock and Animal Specialties

		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 (1996):	178						
Net Profit Margin	1995	7.0	1.3	-6.8	1.2	3.6	...
	1996	7.9	1.5	-3.4	1.4	5.2	...
	1997	9.7	1.7	-3.4	1.4	4.5	...
Pretax Profit Margin	1995	9.1	1.5	-6.0	1.4	4.4	...
	1996	9.7	1.6	-2.9	1.6	6.1	...
	1997	10.9	1.6	-3.6	1.4	5.2	...
Gross Profit Margin	1995	75.1	51.5	32.8	55.4	...	...
	1996	81.6	55.2	34.0	56.5	...	...
	1997	87.3	54.4	33.0	58.3	...	...
Pretax Profit to Assets	1995	12.1	1.3	-11.5	1.2	13.9	...
	1996	17.1	2.5	-5.1	2.1	9.8	...
	1997	15.8	3.7	-4.3	1.8	12.9	...
Return on Equity	1995	36.3	16.1	-1.7	14.3	43.5	...
	1996	37.2	14.3	-4.6	13.3	22.9	...
	1997	31.9	13.7	-4.4	10.3	31.9	...
Liabilities to Assets	1995	0.50	0.91	1.12	0.89	0.97	...
	1996	0.48	0.91	1.09	0.91	0.82	...
	1997	0.52	0.86	1.06	0.90	0.76	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	8.1		...			
	1996-97	11.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995	56.1		43.9			
	1996	58.9		41.1			
	1997	60.1		39.9			

(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: 0221

Soil Preparation, Planting and Cultivating 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	65						
Net Profit Margin	1995	13.9	3.0	-2.7	2.9	3.2	...
	1996	15.2	2.4	-1.7	2.4	2.5	...
	1997	8.7	3.3	-2.5	2.4	3.9	...
Pretax Profit Margin	1995	16.7	3.6	-2.2	4.0	3.2	...
	1996	16.6	3.0	-1.5	2.8	3.3	...
	1997	11.1	4.2	-2.5	2.4	4.6	...
Gross Profit Margin	1995	53.7	32.6	20.3	35.1	31.9	...
	1996	51.6	31.0	23.4	33.7	31.0	...
	1997	47.0	28.5	17.1	38.7	26.9	...
Pretax Profit to Assets	1995	17.0	4.7	-1.9	4.6	4.8	...
	1996	14.0	4.8	-5.0	3.4	7.9	...
	1997	18.0	7.4	-3.2	6.8	8.3	...
Return on Equity	1995	26.8	11.6	-1.1	10.8	15.9	...
	1996	17.5	11.9	-0.2	9.8	12.6	...
	1997	26.8	14.2	-3.1	13.6	14.8	...
Liabilities to Assets	1995	0.36	0.57	0.94	0.45	0.62	...
	1996	0.30	0.59	0.97	0.64	0.42	...
	1997	0.33	0.72	0.86	0.73	0.71	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	2.0		...			
	1996-97	12.2		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			64.3	35.7		
	1996			63.1	36.9		
	1997			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: 0222

Crop Dusting and Spraying 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 (1996):	128						
<b>Net Profit Margin</b>	1995	9.8	2.6	-2.7	3.3	0.6	...
	1996	12.0	2.6	-4.9	2.2	3.8	...
	1997	9.8	1.9	-3.0	1.5	2.9	...
<b>Pretax Profit Margin</b>	1995	11.6	2.6	-2.7	3.7	0.9	...
	1996	14.0	2.5	-4.9	1.7	4.7	...
	1997	12.8	2.0	-2.6	1.5	3.8	...
<b>Gross Profit Margin</b>	1995	69.6	54.5	34.2	57.0	36.4	...
	1996	74.5	49.8	29.5	53.2	17.2	...
	1997	79.5	51.9	31.8	53.9	...	...
<b>Pretax Profit to Assets</b>	1995	18.8	4.7	-4.6	5.7	2.4	...
	1996	18.8	5.7	-7.8	4.4	8.1	...
	1997	20.0	6.9	-2.4	2.3	10.3	...
<b>Return on Equity</b>	1995	44.8	10.7	-5.4	11.7	8.7	...
	1996	36.9	16.7	-7.5	16.3	29.7	...
	1997	41.7	20.5	8.7	18.6	25.5	...
<b>Liabilities to Assets</b>	1995	0.48	0.73	1.00	0.75	0.71	...
	1996	0.54	0.82	1.01	0.85	0.63	...
	1997	0.41	0.78	0.99	0.82	0.62	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			16.3	...		
	1996-97			11.2	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			63.2	36.8		
	1996			56.9	43.1		
	1997			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: 0223

Harvesting, Baling and Threshing 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 (1996):	47						
Net Profit Margin	1995	11.5	4.0	-0.9	6.3	3.6	...
	1996	8.5	1.0	-7.3	-0.7	2.4	...
	1997	18.8	3.6	-1.6	3.2	4.4	...
Pretax Profit Margin	1995	12.5	4.1	-1.8	6.3	3.9	...
	1996	11.3	1.4	-7.8	-0.8	3.1	...
	1997	23.6	4.3	-1.2	4.3	5.0	...
Gross Profit Margin	1995	...	23.4	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	33.3	...	...	...	...
Pretax Profit to Assets	1995	10.9	4.8	-3.8	4.3	5.5	...
	1996	14.0	2.1	-6.5	-0.1	4.2	...
	1997	13.6	4.1	-2.9	2.8	4.5	...
Return on Equity	1995	29.9	12.2	5.3	12.2	18.9	...
	1996	34.2	9.1	-4.1	7.1	23.0	...
	1997	26.7	11.8	-1.9	10.5	11.8	...
Liabilities to Assets	1995	0.48	0.75	1.00	0.76	0.74	...
	1996	0.51	0.68	1.02	0.68	0.68	...
	1997	0.35	0.64	0.87	0.65	0.63	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	10.0		...			
	1996-97	3.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	71.8		28.2			
	1996	54.2		45.8			
	1997	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: 0229

Other Services Incidental to Agricultural Crops

		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 (1996):	497						
<b>Net Profit Margin</b>	1995	9.6	2.6	-2.7	2.5	3.1	1.2
	1996	10.6	3.0	-2.5	3.5	2.1	1.0
	1997	9.4	2.5	-3.3	3.1	1.9	1.8
<b>Pretax Profit Margin</b>	1995	11.7	3.2	-2.6	2.7	3.8	1.5
	1996	12.8	3.7	-2.1	4.0	2.6	1.5
	1997	11.1	3.1	-2.7	3.4	2.6	2.2
<b>Gross Profit Margin</b>	1995	63.6	36.8	15.8	50.5	23.6	11.8
	1996	63.4	38.3	17.4	55.2	24.5	10.4
	1997	63.5	35.6	21.3	50.6	25.4	10.6
<b>Pretax Profit to Assets</b>	1995	14.8	4.6	-3.2	3.1	7.0	5.6
	1996	14.4	4.8	-3.1	4.2	7.2	5.5
	1997	12.6	3.9	-4.3	3.5	4.6	8.4
<b>Return on Equity</b>	1995	24.1	8.9	-1.9	4.7	15.7	15.0
	1996	26.2	9.9	2.3	9.4	12.0	12.9
	1997	25.4	7.8	-0.9	6.9	11.9	17.6
<b>Liabilities to Assets</b>	1995	0.29	0.61	0.93	0.63	0.59	0.80
	1996	0.28	0.66	0.93	0.66	0.66	0.64
	1997	0.28	0.70	0.97	0.71	0.69	0.63
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	9.5		20.3			
	1996-97	1.1		9.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	67.1		32.9			
	1996	68.7		31.3			
	1997	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: 0231

Agricultural Management and Consulting 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 (1996):	131						
Net Profit Margin	1995	17.6	4.9	-2.3	5.5	2.9	...
	1996	13.4	2.1	-4.8	1.7	4.8	...
	1997	19.9	4.2	-1.1	4.4	1.4	...
Pretax Profit Margin	1995	21.3	5.3	-2.3	5.5	3.5	...
	1996	17.6	3.1	-4.0	2.4	5.9	...
	1997	23.0	5.8	-0.7	6.9	1.7	...
Gross Profit Margin	1995	79.7	32.1	23.5	29.7	...	...
	1996	75.9	34.2	22.1	45.9	21.7	...
	1997	57.0	39.5	20.8	43.7	...	...
Pretax Profit to Assets	1995	22.5	6.3	-3.1	4.7	8.3	...
	1996	22.1	5.6	-2.6	3.7	7.7	...
	1997	33.6	5.9	-1.2	8.3	2.4	...
Return on Equity	1995	41.3	16.5	0.7	14.0	26.5	...
	1996	41.8	13.5	-2.6	9.0	21.0	...
	1997	46.5	10.2	1.4	13.0	6.7	...
Liabilities to Assets	1995	0.29	0.69	1.00	0.69	0.68	...
	1996	0.43	0.66	0.94	0.66	0.66	...
	1997	0.37	0.66	0.91	0.66	0.66	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	-7.1			...		
	1996-97	8.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				66.1	33.9	
	1996				63.2	36.8	
	1997				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: 0239

Other Services Incidental to Agriculture 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 (1996):	177						
Net Profit Margin	1995	11.9	2.8	-3.6	2.8	3.1	...
	1996	12.0	3.2	-2.8	2.9	4.7	...
	1997	14.6	3.3	-1.9	4.1	3.2	...
Pretax Profit Margin	1995	13.9	3.2	-3.1	3.2	3.9	...
	1996	14.6	3.9	-2.3	3.3	5.9	...
	1997	16.5	4.9	-1.4	5.9	4.5	...
Gross Profit Margin	1995	67.5	42.5	18.9	47.6	14.9	...
	1996	62.7	43.2	23.9	51.5	29.6	...
	1997	64.7	44.6	27.7	49.1	32.9	...
Pretax Profit to Assets	1995	18.4	5.0	-5.2	4.6	7.6	...
	1996	18.8	4.9	-4.3	4.1	10.0	...
	1997	22.1	5.2	-2.2	4.8	8.7	...
Return on Equity	1995	32.3	13.9	1.2	15.9	11.3	...
	1996	27.6	11.7	-4.9	9.4	15.2	...
	1997	28.3	12.8	1.8	10.9	19.1	...
Liabilities to Assets	1995	0.40	0.69	1.01	0.76	0.62	...
	1996	0.31	0.69	0.99	0.71	0.63	...
	1997	0.31	0.60	0.93	0.60	0.61	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	14.8		...			
	1996-97	8.5		...			
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.7	36.3	
	1996				66.7	33.3	
	1997				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: 0311

Salt Water Fishing Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	912						
<b>Net Profit Margin</b>	1995	19.1	7.1	-3.6	5.0	11.7	2.1
	1996	15.6	3.9	-6.3	2.4	8.0	2.3
	1997	16.1	5.8	-4.0	5.8	6.1	...
<b>Pretax Profit Margin</b>	1995	23.9	9.0	-3.1	6.6	14.3	2.3
	1996	20.2	5.4	-5.5	3.7	9.7	2.7
	1997	19.8	7.1	-3.5	6.9	7.7	...
<b>Gross Profit Margin</b>	1995	58.0	38.1	22.4	45.7	31.7	...
	1996	61.1	36.3	19.1	47.8	30.7	...
	1997	56.3	36.5	18.2	42.2	27.9	...
<b>Pretax Profit to Assets</b>	1995	20.2	7.8	-2.7	5.0	14.1	1.4
	1996	17.1	4.3	-4.1	2.4	10.3	7.5
	1997	18.0	5.9	-2.6	5.2	10.1	...
<b>Return on Equity</b>	1995	27.5	11.4	-1.5	8.1	19.3	...
	1996	24.0	7.6	-3.9	4.3	15.4	...
	1997	23.2	8.5	-1.9	7.7	12.4	...
<b>Liabilities to Assets</b>	1995	0.20	0.45	0.77	0.47	0.43	0.94
	1996	0.19	0.47	0.81	0.47	0.46	0.94
	1997	0.18	0.43	0.77	0.43	0.40	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-6.8		-7.4			
	1996-97	-6.5		3.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.5		31.5			
	1996	63.3		36.7			
	1997	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: 0312

Inland Fishing Industry

		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 (1996):	82						
Net Profit Margin	1995	16.1	7.0	-1.1	6.4	7.7	...
	1996	18.0	7.3	-3.2	5.7	7.8	...
	1997	17.3	4.5	-5.9	4.5	4.5	...
Pretax Profit Margin	1995	22.2	9.3	-1.1	8.3	10.6	...
	1996	22.6	8.2	-2.8	4.9	8.4	...
	1997	21.0	5.6	-5.9	5.5	5.8	...
Gross Profit Margin	1995	72.1	37.6	30.9	57.0	...	...
	1996	61.7	31.1	19.5	30.7	31.5	...
	1997	60.1	24.4	17.2	34.9	17.2	...
Pretax Profit to Assets	1995	19.0	7.5	-0.6	7.3	7.8	...
	1996	23.6	9.0	-3.6	9.0	9.0	...
	1997	23.8	4.2	-5.0	2.7	9.1	...
Return on Equity	1995	31.3	13.0	0.7	13.5	9.8	...
	1996	38.2	17.7	4.8	16.7	23.0	...
	1997	31.5	9.5	-7.1	3.6	15.4	...
Liabilities to Assets	1995	0.14	0.43	0.90	0.43	0.45	...
	1996	0.17	0.53	0.98	0.61	0.45	...
	1997	0.24	0.57	0.90	0.60	0.55	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			4.3			...
	1996-97			-0.2			...
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			70.7			29.3
	1996			67.5			32.5
	1997			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: 0321

Services Incidental to Fishing

		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 (1996):	185						
Net Profit Margin	1995	15.3	4.4	-6.0	4.6	4.3	...
	1996	13.8	4.1	-3.6	4.5	3.9	3.5
	1997	16.5	4.1	-6.4	0.9	5.2	...
Pretax Profit Margin	1995	15.6	4.9	-5.7	5.2	4.6	...
	1996	15.6	4.9	-3.6	5.2	4.6	4.5
	1997	19.3	4.2	-5.7	1.7	6.3	...
Gross Profit Margin	1995	49.5	32.8	21.3	36.0	32.3	...
	1996	53.5	33.5	21.1	44.0	26.1	13.2
	1997	46.9	31.8	20.7	32.8	30.1	...
Pretax Profit to Assets	1995	18.0	5.0	-4.3	4.0	5.9	...
	1996	18.1	4.3	-5.0	3.6	6.0	11.1
	1997	16.2	3.3	-5.5	0.9	6.1	...
Return on Equity	1995	45.8	16.1	-1.7	11.7	20.1	...
	1996	35.3	12.4	-2.3	11.2	14.9	25.0
	1997	41.9	10.8	-3.5	4.2	22.5	...
Liabilities to Assets	1995	0.43	0.79	1.00	0.84	0.68	...
	1996	0.45	0.76	1.04	0.81	0.70	0.70
	1997	0.33	0.71	0.98	0.68	0.76	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	16.5		-7.8			
	1996-97	2.6		-4.4			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			67.1	32.9		
	1996			64.8	35.2		
	1997			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: 0411

Logging Industry (Except Contract Logging)

		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 (1996):	2,963						
<b>Net Profit Margin</b>	1995	10.5	3.6	-1.9	3.4	3.8	2.0
	1996	9.0	2.1	-4.3	1.5	2.7	1.7
	1997	8.1	2.2	-4.3	1.7	2.7	1.2
<b>Pretax Profit Margin</b>	1995	12.6	4.4	-1.6	4.1	4.5	2.6
	1996	10.7	2.7	-4.0	1.9	3.4	2.4
	1997	10.2	2.9	-3.9	2.0	3.3	1.6
<b>Gross Profit Margin</b>	1995	50.8	28.7	15.8	35.8	20.9	11.8
	1996	51.3	26.7	15.2	37.4	20.8	12.7
	1997	50.2	25.9	14.0	37.1	18.7	10.1
<b>Pretax Profit to Assets</b>	1995	18.0	6.6	-2.7	5.4	8.1	6.3
	1996	14.5	3.9	-5.8	1.9	6.2	5.4
	1997	14.6	3.8	-5.8	2.5	5.5	4.6
<b>Return on Equity</b>	1995	33.3	14.3	-0.6	12.1	15.8	16.4
	1996	28.6	10.1	-3.7	7.2	13.6	13.6
	1997	26.4	10.1	-4.0	6.7	13.3	12.9
<b>Liabilities to Assets</b>	1995	0.38	0.63	0.89	0.63	0.63	0.70
	1996	0.37	0.65	0.91	0.66	0.64	0.70
	1997	0.38	0.66	0.93	0.67	0.66	0.68
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	4.8		0.0			
	1996-97	4.3		-0.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	69.2		30.8			
	1996	62.6		37.4			
	1997	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: 0412

Contract Logging Industry

		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 (1996):	1,528						
<b>Net Profit Margin</b>	1995	10.3	3.2	-2.1	3.2	3.4	1.9
	1996	8.6	2.0	-3.7	2.0	2.0	1.3
	1997	8.5	2.3	-3.7	2.1	2.5	0.8
<b>Pretax Profit Margin</b>	1995	12.3	4.2	-1.7	4.1	4.2	2.3
	1996	10.6	2.6	-3.4	2.8	2.5	1.9
	1997	10.4	3.0	-3.5	2.7	3.2	1.1
<b>Gross Profit Margin</b>	1995	48.1	32.1	18.4	37.8	23.9	7.5
	1996	50.8	27.1	15.5	32.5	20.3	13.0
	1997	47.2	25.2	14.0	34.8	19.0	10.6
<b>Pretax Profit to Assets</b>	1995	21.5	7.1	-4.8	6.3	8.3	4.8
	1996	17.4	4.6	-6.6	4.0	5.6	4.6
	1997	17.0	5.3	-5.6	4.5	6.2	2.5
<b>Return on Equity</b>	1995	51.3	25.0	5.0	23.9	26.9	19.3
	1996	44.6	20.0	0.5	20.0	20.1	15.1
	1997	37.6	14.9	-2.2	14.2	15.7	5.1
<b>Liabilities to Assets</b>	1995	0.56	0.77	0.99	0.78	0.76	0.82
	1996	0.54	0.79	0.99	0.81	0.77	0.76
	1997	0.48	0.74	0.96	0.76	0.73	0.78
<b>Sales - % change year over year</b>					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1995-96				6.8	9.5	
	1996-97				7.7	-13.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				68.1	31.9	
	1996				63.0	37.0	
	1997				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: 0511

Forestry Services Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	516						
<b>Net Profit Margin</b>	1995	7.8	2.9	-1.6	2.7	3.3	1.3
	1996	8.3	2.2	-2.2	1.4	2.9	1.3
	1997	11.1	3.3	-2.0	3.1	3.4	2.0
<b>Pretax Profit Margin</b>	1995	9.5	3.5	-1.5	2.9	4.0	1.6
	1996	10.1	2.9	-1.9	2.1	3.6	1.8
	1997	13.5	4.1	-1.6	3.9	4.3	2.6
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	22.7	8.2	-3.8	4.8	11.8	8.7
	1996	21.6	5.3	-4.1	2.8	9.2	4.5
	1997	20.7	7.2	-3.6	5.6	10.4	6.8
<b>Return on Equity</b>	1995	39.3	21.0	4.0	19.4	22.4	23.5
	1996	42.5	20.1	1.3	19.1	20.9	7.5
	1997	45.2	21.3	3.4	16.7	24.2	18.3
<b>Liabilities to Assets</b>	1995	0.42	0.70	0.96	0.77	0.57	0.69
	1996	0.45	0.72	0.97	0.81	0.61	0.74
	1997	0.42	0.69	0.96	0.72	0.67	0.74
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				6.5		10.5
	1996-97				9.5		-7.4
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
	1995				<u>Profit</u>	<u>Loss</u>	
	1996				67.2	32.8	
	1997				64.9	35.1	
	1997				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: 0611

Gold Mines

		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 (1996):	71						
<b>Net Profit Margin</b>	1995	22.4	6.9	-33.8	5.8	7.9	...
	1996	18.4	-9.0	-70.0	-12.7	7.1	6.1
	1997	18.8	-2.7	-71.2	-6.9	4.5	...
<b>Pretax Profit Margin</b>	1995	27.7	7.9	-33.8	6.2	8.3	...
	1996	23.0	-10.4	-70.0	-13.7	8.7	7.6
	1997	24.8	-1.3	-78.0	-4.1	5.3	...
<b>Gross Profit Margin</b>	1995	...	35.3	...	...	...	...
	1996	...	40.3	...	...	...	...
	1997	...	35.0	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	20.7	3.7	-2.0	3.5	3.7	...
	1996	11.0	-2.3	-14.6	-2.6	6.3	4.6
	1997	17.8	-0.3	-8.4	-1.8	8.7	...
<b>Return on Equity</b>	1995	25.9	2.3	-2.5	1.3	3.9	...
	1996	24.4	0.7	-5.8	-2.6	29.8	...
	1997	24.9	1.8	-4.0	-0.4	22.1	...
<b>Liabilities to Assets</b>	1995	0.10	0.36	0.83	0.32	0.38	...
	1996	0.04	0.23	0.77	0.20	0.38	...
	1997	0.07	0.30	0.91	0.29	0.30	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-2.1			...		
	1996-97	-15.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				62.7	37.3	
	1996				44.9	55.1	
	1997				49.0	51.0	

(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

Peat Industry

		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 (1996):	32						
Net Profit Margin	1995	23.9	9.5	2.3	2.5	15.6	6.6
	1996	17.7	5.8	-3.3	-1.6	14.1	3.9
	1997	12.8	2.8	-5.6	2.3	3.4	...
Pretax Profit Margin	1995	26.4	10.1	2.5	2.6	18.1	7.7
	1996	21.5	6.2	-3.1	-1.1	14.9	4.4
	1997	14.2	3.7	-12.2	3.0	4.3	...
Gross Profit Margin	1995	63.3	44.9	28.9	40.8	45.1	29.2
	1996	66.6	40.5	27.7	33.8	43.3	29.1
	1997	53.0	38.0	22.8	38.0	42.2	...
Pretax Profit to Assets	1995	18.0	8.0	1.1	2.1	15.8	8.6
	1996	15.6	3.1	-2.8	-1.7	10.9	2.8
	1997	10.4	3.0	-2.2	2.4	3.6	...
Return on Equity	1995	29.2	14.7	4.4	4.8	21.8	17.4
	1996	27.1	7.6	-2.8	-2.7	21.6	...
	1997	28.1	5.4	1.4	5.7	5.0	...
Liabilities to Assets	1995	0.33	0.50	0.86	0.49	0.53	0.61
	1996	0.37	0.53	0.88	0.65	0.51	0.64
	1997	0.36	0.62	0.85	0.75	0.57	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			6.8			-5.2
	1996-97			-13.3			-1.5
				<u>Profit</u>		<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995			85.1			14.9
	1996			70.0			30.0
	1997			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: 0629

Other Non-Metal Mines (Except Coal)

		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 (1996):	...						
<b>Net Profit Margin</b>	1995	...	-1.7	...	5.8	...	...
	1996	...	5.1	...	11.8	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit Margin</b>	1995	...	-1.5	...	5.8	...	...
	1996	...	5.1	...	11.8	...	...
	1997	...	...	...	...	...	...
<b>Gross Profit Margin</b>	1995	...	30.2	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	...	-1.3	...	1.5	...	...
	1996	...	-0.5	...	0.3	...	...
	1997	...	...	...	...	...	...
<b>Return on Equity</b>	1995	...	0.1	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1995	...	0.33	...	0.36	...	...
	1996	...	0.30	...	0.32	...	...
	1997	...	...	...	...	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96				-13.8	...	
	1996-97				-7.7	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1995				50.0	50.0	
	1996				58.3	41.7	
	1997				...	...	

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

Bituminous Coal Mines

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	-1.0	...	...	-3.0	...
	1996	...	2.4	...	...	...	11.8
	1997	...	...	...	...	...	...
Pretax Profit Margin	1995	...	12.3	...	...	20.0	...
	1996	...	3.4	...	...	...	21.1
	1997	...	...	...	...	...	...
Gross Profit Margin	1995	...	19.6	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	6.7	...	...	6.2	...
	1996	...	5.1	...	...	...	15.6
	1997	...	...	...	...	...	...
Return on Equity	1995	...	-0.3	...	...	-0.8	...
	1996	...	24.9	...	...	...	8.9
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.07	...	...	0.07	...
	1996	...	0.55	...	...	...	0.01
	1997	...	...	...	...	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	110.9			...		
	1996-97	-9.3			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	78.6		21.4			
	1996	87.5		12.5			
	1997	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: 0711

## Conventional Crude Oil and Natural Gas Industry

		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 (1996):	1,398						
Net Profit Margin	1995	26.3	7.6	-13.2	7.4	8.4	6.2
	1996	29.0	10.0	-6.2	9.7	11.1	12.3
	1997	29.8	10.7	-4.7	10.8	10.5	17.2
Pretax Profit Margin	1995	33.1	11.2	-9.8	11.0	11.6	7.3
	1996	36.0	13.6	-4.2	13.4	14.5	14.1
	1997	37.8	15.2	-2.2	15.7	13.7	21.7
Gross Profit Margin	1995	71.6	48.5	31.7	53.4	40.4	29.2
	1996	69.8	47.3	32.9	54.0	35.7	...
	1997	76.1	55.3	33.0	61.1	35.4	...
Pretax Profit to Assets	1995	15.1	4.0	-3.6	3.9	4.2	2.2
	1996	16.4	5.5	-1.4	5.3	5.7	5.1
	1997	21.9	7.9	-1.1	7.7	8.1	9.0
Return on Equity	1995	19.6	5.6	-3.4	5.4	6.2	5.8
	1996	21.9	6.7	-1.1	6.4	7.8	9.8
	1997	25.4	9.1	-1.1	8.3	11.3	9.3
Liabilities to Assets	1995	0.11	0.32	0.66	0.30	0.39	0.51
	1996	0.11	0.31	0.64	0.29	0.36	0.43
	1997	0.12	0.33	0.66	0.30	0.39	0.51
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			14.3	27.4		
	1996-97			12.4	19.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			64.7	35.3		
	1996			70.5	29.5		
	1997			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: 0811

Granite Quarries

		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 (1996):	61						
<b>Net Profit Margin</b>	1995	8.5	1.4	-10.2	-9.3	4.2	...
	1996	8.7	0.8	-8.4	-1.4	2.7	6.3
	1997	6.0	0.2	-11.7	-5.8	1.3	...
<b>Pretax Profit Margin</b>	1995	11.8	2.9	-7.8	-2.2	4.7	...
	1996	11.2	1.6	-6.6	-1.4	3.8	6.9
	1997	8.0	1.9	-11.7	-3.8	2.6	...
<b>Gross Profit Margin</b>	1995	57.0	28.8	19.1	48.1	27.0	...
	1996	51.8	24.1	12.2	31.4	24.1	24.0
	1997	26.2	19.6	8.5	19.1	20.5	...
<b>Pretax Profit to Assets</b>	1995	9.4	2.8	-8.3	-1.3	4.5	...
	1996	11.4	1.5	-3.1	-0.7	3.8	5.4
	1997	7.6	1.3	-6.4	-4.3	2.1	...
<b>Return on Equity</b>	1995	13.8	4.1	-3.7	-1.7	8.2	...
	1996	15.9	3.7	-4.5	-0.6	6.5	7.7
	1997	19.4	1.4	-10.7	-0.1	1.9	...
<b>Liabilities to Assets</b>	1995	0.27	0.57	0.89	0.74	0.54	...
	1996	0.29	0.67	0.88	0.73	0.56	0.48
	1997	0.35	0.62	0.90	0.62	0.67	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	8.3			18.3		
	1996-97	-1.2			4.0		
		<b>Profit</b>			<b>Loss</b>		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995	61.2			38.8		
	1996	62.9			37.1		
	1997	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: 0812

Limestone Quarries

		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 (1996):	20						
Net Profit Margin	1995	14.6	5.8	-0.7	5.8	5.8	...
	1996	16.9	8.7	-1.1	16.6	0.1	...
	1997	15.0	6.3	0.7	...	6.5	...
Pretax Profit Margin	1995	19.5	6.4	-0.7	6.5	6.3	...
	1996	21.8	11.3	-0.5	21.0	0.1	...
	1997	16.5	7.1	0.7	...	7.6	...
Gross Profit Margin	1995	...	26.7	...	...	...	...
	1996	...	25.9	...	...	21.4	...
	1997	...	24.8	...	...	24.8	...
Pretax Profit to Assets	1995	8.7	5.0	-0.4	5.1	4.8	...
	1996	16.2	7.2	-0.2	9.0	0.1	...
	1997	18.3	9.2	0.5	...	9.2	...
Return on Equity	1995	...	11.9	...	4.1	...	...
	1996	...	4.6	...	6.0	2.6	...
	1997	...	18.2	...	...	21.9	...
Liabilities to Assets	1995	0.23	0.68	1.02	0.34	0.84	...
	1996	0.16	0.53	1.01	0.33	0.66	...
	1997	0.28	0.44	0.83	...	0.44	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.5	...
1996-97	18.9	...
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	80.0	20.0
1996	75.0	25.0
1997	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: 0821

Sand and Gravel Pits

		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 (1996):	544						
Net Profit Margin	1995	9.7	2.7	-5.2	2.2	2.8	0.1
	1996	9.2	2.3	-6.6	2.3	2.3	2.4
	1997	10.3	3.5	-2.6	3.5	3.4	2.1
Pretax Profit Margin	1995	12.4	3.6	-4.4	2.9	3.7	0.3
	1996	11.5	3.4	-6.0	3.4	3.2	3.0
	1997	12.4	4.2	-2.3	3.6	4.5	2.8
Gross Profit Margin	1995	51.0	27.4	17.2	38.3	23.0	23.7
	1996	49.3	28.6	17.1	39.7	23.9	20.1
	1997	50.9	27.8	18.7	43.5	23.9	22.2
Pretax Profit to Assets	1995	11.8	3.5	-3.7	2.1	4.7	0.3
	1996	10.0	2.6	-3.7	1.8	3.1	4.6
	1997	12.1	3.1	-1.3	2.2	5.0	4.1
Return on Equity	1995	21.8	8.2	-1.7	7.3	9.0	3.5
	1996	18.3	4.9	-4.6	4.5	5.3	6.9
	1997	21.1	7.2	-0.9	4.6	10.3	6.6
Liabilities to Assets	1995	0.31	0.61	0.91	0.67	0.59	0.68
	1996	0.31	0.63	0.89	0.66	0.59	0.63
	1997	0.32	0.65	0.91	0.71	0.62	0.62
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-4.6		1.3			
	1996-97	10.9		-0.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.5		34.5			
	1996	63.2		36.8			
	1997	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: 0911

Contract Drilling, Oil and Gas Industry

		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 (1996):	300						
Net Profit Margin	1995	11.4	3.7	-2.1	3.3	3.8	2.4
	1996	11.2	3.0	-3.6	3.0	3.0	1.9
	1997	15.2	7.1	-0.6	8.5	5.0	2.1
Pretax Profit Margin	1995	15.5	4.5	-1.7	4.1	5.1	3.2
	1996	14.0	4.1	-3.3	4.1	3.9	2.2
	1997	20.8	8.9	0.5	10.7	6.1	2.6
Gross Profit Margin	1995	68.5	38.1	24.7	51.1	27.5	22.8
	1996	50.8	35.2	17.9	42.8	31.7	21.2
	1997	52.2	35.1	17.3	44.9	30.6	25.8
Pretax Profit to Assets	1995	17.5	6.3	-2.3	5.1	9.2	5.8
	1996	18.5	5.4	-4.5	3.5	8.1	4.1
	1997	29.3	11.6	0.1	13.3	9.2	5.3
Return on Equity	1995	30.6	13.0	-1.4	9.2	19.3	19.6
	1996	24.6	6.5	-7.6	4.9	10.6	12.8
	1997	45.9	16.9	2.0	19.7	15.3	12.8
Liabilities to Assets	1995	0.28	0.58	0.86	0.50	0.64	0.73
	1996	0.30	0.55	0.85	0.51	0.65	0.75
	1997	0.33	0.58	0.82	0.56	0.61	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	1.9	3.1
1996-97	27.0	27.7
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	68.7	31.3
1996	64.6	35.4
1997	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: 0919

Other Service Industries Incidental to Crude Petroleum and Natural Gas

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,672						
<b>Net Profit Margin</b>	1995	13.8	5.4	-1.1	5.6	4.9	1.9
	1996	12.7	4.7	-2.4	5.0	4.3	2.5
	1997	15.0	6.5	0.5	7.0	5.8	1.7
<b>Pretax Profit Margin</b>	1995	17.1	6.9	-0.9	7.2	6.3	2.4
	1996	16.2	5.9	-2.1	6.4	5.5	3.4
	1997	18.8	8.3	1.0	8.9	7.3	2.1
<b>Gross Profit Margin</b>	1995	74.5	46.4	27.2	59.9	37.3	28.1
	1996	72.4	47.4	28.7	58.3	38.1	34.2
	1997	72.4	45.8	27.0	64.9	38.1	25.9
<b>Pretax Profit to Assets</b>	1995	28.6	11.6	-1.6	10.8	12.4	4.9
	1996	26.3	9.3	-3.6	9.0	9.9	4.8
	1997	29.8	13.6	1.1	13.7	13.5	3.6
<b>Return on Equity</b>	1995	43.7	22.5	2.7	20.3	26.6	14.7
	1996	36.9	17.6	-0.9	16.8	20.3	12.7
	1997	49.2	24.4	6.8	23.2	26.2	12.6
<b>Liabilities to Assets</b>	1995	0.31	0.57	0.85	0.56	0.61	0.75
	1996	0.31	0.61	0.88	0.61	0.61	0.70
	1997	0.35	0.62	0.87	0.62	0.62	0.82
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	8.4			0.7		
	1996-97	27.1			27.7		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995				72.2	27.8	
	1996				68.3	31.7	
	1997				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: 0921

Contract Drilling Industry (Except Oil and Gas)

		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 (1996):	94						
Net Profit Margin	1995	10.3	2.4	-4.1	5.8	1.1	2.0
	1996	6.9	2.0	-1.6	2.0	2.0	1.2
	1997	11.8	4.7	-1.1	5.7	3.9	1.7
Pretax Profit Margin	1995	12.4	3.9	-3.0	7.4	1.4	2.9
	1996	8.6	2.4	-1.0	3.1	2.3	1.6
	1997	15.2	5.0	-0.6	6.0	5.0	2.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	22.3	6.1	-3.4	10.4	4.5	4.4
	1996	15.4	4.1	-1.7	4.0	5.3	4.5
	1997	20.9	6.3	-1.0	6.0	6.4	6.1
Return on Equity	1995	40.9	12.3	-0.7	18.5	10.7	6.1
	1996	35.4	14.4	-1.4	14.6	12.8	9.8
	1997	38.8	19.1	1.1	21.0	16.5	18.8
Liabilities to Assets	1995	0.30	0.63	0.91	0.53	0.71	0.64
	1996	0.36	0.72	0.92	0.55	0.75	0.53
	1997	0.32	0.61	0.88	0.45	0.68	0.54

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	13.1	16.6
1996-97	17.8	21.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	65.6	34.4
1996	72.1	27.9
1997	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: 0929

Other Service Industries Incidental to 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	548						
<b>Net Profit Margin</b>	1995	10.0	0.9	-47.1	-1.7	3.6	1.0
	1996	11.3	-0.7	-65.3	-3.2	3.4	1.2
	1997	11.4	1.9	-44.1	0.5	4.1	0.6
<b>Pretax Profit Margin</b>	1995	12.6	1.2	-41.1	-1.3	4.9	2.4
	1996	13.7	0.3	-61.2	-2.5	4.3	1.6
	1997	14.0	2.1	-42.4	0.5	5.2	1.8
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	14.5	0.2	-6.8	-1.2	6.7	3.5
	1996	14.3	0.1	-5.1	-1.2	4.1	2.7
	1997	19.4	2.1	-5.5	0.1	6.0	4.3
<b>Return on Equity</b>	1995	20.4	0.9	-6.5	-1.5	10.7	6.5
	1996	14.8	-0.7	-6.5	-2.2	8.6	5.3
	1997	24.8	2.3	-5.4	-0.5	13.2	10.1
<b>Liabilities to Assets</b>	1995	0.10	0.35	0.74	0.25	0.46	0.62
	1996	0.06	0.33	0.71	0.22	0.46	0.67
	1997	0.07	0.38	0.77	0.27	0.50	0.80
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	17.3		29.7			
	1996-97	16.5		38.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	52.2		47.8			
	1996	51.7		48.3			
	1997	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: 1011

Meat and Meat Products Industry (Except Poultry)

		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 (1996):	359						
Net Profit Margin	1995	3.6	0.9	-1.9	-0.6	1.3	1.1
	1996	3.0	0.5	-2.0	-0.2	0.8	0.8
	1997	3.9	0.7	-2.3	-0.3	0.9	0.9
Pretax Profit Margin	1995	4.3	1.1	-1.6	-0.5	1.5	1.3
	1996	3.7	0.7	-2.0	0.2	1.0	1.0
	1997	4.4	0.8	-2.2	0.0	1.2	1.3
Gross Profit Margin	1995	41.0	29.6	18.6	40.5	23.4	14.1
	1996	40.7	29.9	20.0	40.3	24.8	13.4
	1997	41.2	30.8	18.9	38.7	25.9	12.2
Pretax Profit to Assets	1995	12.0	3.3	-3.9	-0.7	5.1	6.4
	1996	10.5	1.9	-4.4	-0.3	3.8	5.2
	1997	10.8	2.4	-5.0	-0.2	3.4	5.6
Return on Equity	1995	22.5	8.4	-2.5	-1.1	11.3	12.9
	1996	22.9	9.4	-1.9	7.1	10.4	11.5
	1997	25.9	8.6	-3.9	4.4	9.6	11.2
Liabilities to Assets	1995	0.36	0.71	1.01	0.74	0.71	0.62
	1996	0.39	0.75	1.03	0.80	0.73	0.63
	1997	0.42	0.77	1.02	0.85	0.69	0.61

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.6	5.3
1996-97	5.1	9.9

Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	68.1	31.9
1996	62.5	37.5
1997	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: 1012

Poultry Products Industry

		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 (1996):	32						
Net Profit Margin	1995	5.3	1.3	-14.6	-1.6	2.5	0.5
	1996	4.7	1.0	-2.6	-2.3	2.0	1.7
	1997	4.9	2.4	-1.1	3.0	2.0	1.3
Pretax Profit Margin	1995	5.5	2.1	-14.6	-1.6	3.5	1.0
	1996	6.1	1.1	-2.6	-2.3	2.2	2.1
	1997	5.7	2.7	-1.1	3.0	2.5	1.7
Gross Profit Margin	1995	34.9	23.3	15.2	33.6	19.3	10.9
	1996	35.3	21.8	14.0	30.6	16.0	12.9
	1997	38.3	22.8	12.4	35.1	14.0	19.5
Pretax Profit to Assets	1995	13.3	3.9	-5.5	-0.7	7.9	1.6
	1996	11.3	2.0	-3.4	-1.2	5.1	4.9
	1997	10.8	4.2	-4.6	1.7	7.0	5.0
Return on Equity	1995	25.8	13.6	1.0	3.1	22.3	...
	1996	25.2	10.3	-1.0	...	12.6	17.2
	1997	31.5	12.0	3.3	3.3	18.7	10.5
Liabilities to Assets	1995	0.40	0.86	1.00	0.89	0.64	0.76
	1996	0.33	0.80	1.03	0.91	0.68	0.82
	1997	0.28	0.61	1.01	0.51	0.75	0.76
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				18.5	12.0	
	1996-97				14.1	12.1	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					66.0	34.0	
					65.2	34.8	
					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: 1021

Fish Products Industry

		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 (1996):	308						
Net Profit Margin	1995	5.8	1.2	-2.8	0.4	1.2	1.7
	1996	4.8	0.6	-5.5	-1.5	1.0	0.7
	1997	4.8	1.2	-2.9	1.5	1.2	1.4
Pretax Profit Margin	1995	6.3	1.3	-2.7	0.5	1.4	1.9
	1996	5.8	0.8	-5.1	-1.5	1.4	1.0
	1997	5.8	1.5	-2.6	1.5	1.4	1.7
Gross Profit Margin	1995	31.5	18.0	8.9	30.9	14.4	12.6
	1996	33.2	20.0	9.6	32.6	16.1	10.2
	1997	31.6	21.8	10.4	30.0	17.8	12.2
Pretax Profit to Assets	1995	13.7	3.6	-7.5	0.8	4.9	6.5
	1996	11.6	1.8	-8.9	-1.1	3.0	2.7
	1997	13.6	2.0	-5.0	0.7	3.2	5.7
Return on Equity	1995	33.3	11.3	-1.9	6.8	12.3	15.1
	1996	25.3	9.2	-2.4	5.3	9.6	6.3
	1997	27.1	7.5	-1.4	4.8	7.7	11.1
Liabilities to Assets	1995	0.36	0.65	0.95	0.79	0.63	0.63
	1996	0.34	0.64	0.96	0.77	0.61	0.61
	1997	0.35	0.65	0.96	0.71	0.63	0.59
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			4.3	-4.8		
	1996-97			4.1	-6.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			66.0	34.0		
	1996			58.3	41.7		
	1997			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: 1031

Canned and Preserved Fruit and Vegetable Industry

		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 (1996):	109						
Net Profit Margin	1995	6.7	1.7	-2.2	1.2	2.0	1.5
	1996	4.7	1.0	-3.1	0.4	1.1	2.0
	1997	4.5	0.8	-2.1	0.5	1.2	2.2
Pretax Profit Margin	1995	8.3	2.3	-2.2	1.6	2.5	2.0
	1996	5.3	1.2	-3.1	0.4	1.2	2.8
	1997	5.8	0.9	-1.8	0.4	1.7	2.7
Gross Profit Margin	1995	41.1	26.2	14.3	33.9	21.4	21.8
	1996	42.0	27.9	16.1	37.4	24.9	20.5
	1997	43.8	29.2	16.6	34.1	25.2	23.3
Pretax Profit to Assets	1995	13.1	3.5	-4.5	1.9	4.8	5.1
	1996	9.4	2.2	-5.5	0.4	3.6	5.5
	1997	9.6	2.3	-4.0	1.2	2.6	7.3
Return on Equity	1995	31.6	12.5	0.4	9.2	14.5	10.7
	1996	18.5	7.8	-0.9	10.8	7.1	13.6
	1997	21.1	10.8	0.7	14.5	9.2	22.0
Liabilities to Assets	1995	0.42	0.71	0.98	0.87	0.61	0.73
	1996	0.42	0.75	1.00	0.92	0.69	0.71
	1997	0.40	0.74	1.01	0.82	0.72	0.80
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				17.8	13.3	
	1996-97				1.0	6.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.1	31.9	
	1996				65.5	34.5	
	1997				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: 1032

Frozen Fruit and Vegetable Industry

		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 (1996):	...						
Net Profit Margin	1995	...	3.0	...	...	3.0	...
	1996	...	0.8	...	...	3.1	...
	1997	4.4	-1.3	-10.9	0.5	-3.8	...
Pretax Profit Margin	1995	...	3.0	...	...	3.0	...
	1996	...	1.5	...	...	3.3	...
	1997	6.5	-1.3	-9.6	1.0	-3.7	...
Gross Profit Margin	1995	...	23.1	...	...	...	...
	1996	...	26.4	...	...	25.4	...
	1997	43.9	26.2	15.6	...	19.8	...
Pretax Profit to Assets	1995	...	3.6	...	...	3.6	...
	1996	...	0.0	...	...	2.6	...
	1997	11.2	-2.5	-11.7	5.5	-3.5	...
Return on Equity	1995	...	7.3	...	...	...	...
	1996	...	7.4	...	...	7.4	...
	1997	...	-2.6	...	...	-14.3	...
Liabilities to Assets	1995	...	0.86	...	...	0.76	...
	1996	...	0.67	...	...	0.48	...
	1997	0.41	0.88	1.21	1.15	0.76	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	2.5	4.1
1996-97	12.2	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	70.6	29.4
1996	64.7	35.3
1997	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: 1041 Fluid Milk Industry

		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 (1996):	36						
Net Profit Margin	1995	3.0	1.3	-1.1	2.0	1.2	0.7
	1996	9.0	2.0	-1.5	6.6	1.2	0.2
	1997	4.7	0.8	-3.3	-3.2	0.8	0.3
Pretax Profit Margin	1995	4.0	1.6	-1.1	2.0	1.2	0.8
	1996	12.8	2.4	-0.9	9.1	1.5	0.2
	1997	6.8	0.8	-2.8	-3.2	0.8	0.5
Gross Profit Margin	1995	43.0	33.1	18.8	65.1	27.2	20.1
	1996	57.2	27.7	16.0	66.4	26.2	19.2
	1997	42.1	28.4	18.9	...	25.7	18.8
Pretax Profit to Assets	1995	11.0	4.8	-3.0	4.5	6.0	2.4
	1996	11.3	1.8	-3.0	2.1	1.8	0.5
	1997	8.4	1.9	-7.2	-1.7	3.6	2.5
Return on Equity	1995	19.7	8.7	-4.5	7.7	11.5	7.6
	1996	15.1	4.1	-4.9	1.4	6.9	1.5
	1997	18.2	6.6	-1.7	...	12.3	3.8
Liabilities to Assets	1995	0.21	0.54	0.82	0.50	0.56	0.63
	1996	0.16	0.56	0.97	0.47	0.57	0.68
	1997	0.30	0.66	0.98	0.79	0.66	0.55
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-4.0	1.1	
	1996-97				3.7	2.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.0	32.0	
	1996				57.9	42.1	
	1997				56.8	43.2	

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

SICE: 1049

Other Dairy Products Industries

		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 (1996):	83						
Net Profit Margin	1995	4.7	0.9	-3.0	-2.0	1.3	1.5
	1996	6.9	1.9	-1.6	4.4	1.6	1.0
	1997	12.4	2.8	-3.2	4.7	1.8	1.0
Pretax Profit Margin	1995	6.4	1.3	-2.8	-1.5	1.6	1.9
	1996	8.5	2.7	-1.4	6.9	1.9	1.3
	1997	15.8	3.9	-3.2	8.2	2.5	1.5
Gross Profit Margin	1995	39.5	23.5	14.0	46.3	20.6	13.1
	1996	37.5	24.7	17.2	38.2	21.8	12.6
	1997	52.9	26.9	18.1	46.4	21.5	12.8
Pretax Profit to Assets	1995	9.5	3.1	-6.7	-3.6	5.4	5.4
	1996	16.0	5.1	-3.8	5.4	4.7	3.9
	1997	12.9	3.8	-3.5	3.3	5.0	3.0
Return on Equity	1995	24.6	7.8	-7.2	6.4	8.0	9.4
	1996	33.9	12.1	1.7	11.5	13.2	8.3
	1997	23.5	9.9	-0.2	11.2	9.2	8.7
Liabilities to Assets	1995	0.44	0.74	1.05	0.94	0.66	0.63
	1996	0.41	0.69	0.97	0.69	0.69	0.64
	1997	0.42	0.66	0.90	0.64	0.67	0.63

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	6.0	5.9
1996-97	7.2	14.0
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	67.9	32.1
1996	72.8	27.2
1997	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: 1051

Cereal Grain Flour Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	70						
Net Profit Margin	1995	3.9	1.3	-1.9	-0.9	1.6	0.9
	1996	4.7	1.1	-2.1	0.4	1.3	1.5
	1997	6.7	1.7	-2.2	1.9	1.7	...
Pretax Profit Margin	1995	5.1	1.7	-1.7	-0.5	2.1	1.0
	1996	5.5	1.3	-2.1	0.7	1.5	1.6
	1997	8.6	1.5	-2.2	2.1	1.5	...
Gross Profit Margin	1995	39.9	21.0	14.2	36.7	18.0	15.0
	1996	36.8	19.5	13.0	37.9	15.8	12.8
	1997	45.3	21.5	13.2	50.8	18.1	...
Pretax Profit to Assets	1995	10.2	3.8	-3.6	-1.0	6.1	3.6
	1996	9.2	3.4	-6.0	1.5	5.2	4.5
	1997	10.4	3.9	-4.0	2.7	6.2	...
Return on Equity	1995	21.7	9.2	0.2	3.6	12.0	9.1
	1996	16.9	9.8	1.0	6.1	10.7	10.8
	1997	26.2	10.2	1.3	4.9	11.3	...
Liabilities to Assets	1995	0.35	0.54	0.88	0.52	0.55	0.62
	1996	0.35	0.61	0.89	0.65	0.61	0.59
	1997	0.41	0.66	0.98	0.72	0.63	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				19.2	25.8	
	1996-97				10.4	17.1	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				67.0	33.0	
	1996				69.8	30.2	
	1997				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: 1053

Feed Industry

		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 (1996):	219						
Net Profit Margin	1995	4.4	1.5	-0.8	0.1	1.8	1.3
	1996	3.7	1.2	-1.8	-1.3	1.2	1.4
	1997	5.0	1.4	-0.6	0.7	1.6	1.2
Pretax Profit Margin	1995	5.8	1.9	-0.7	0.7	2.1	1.5
	1996	5.0	1.5	-1.9	-1.4	1.5	1.7
	1997	6.0	1.7	-0.6	0.7	1.8	1.4
Gross Profit Margin	1995	26.9	20.2	15.1	27.0	19.1	15.6
	1996	30.4	20.7	15.9	27.6	19.4	15.0
	1997	35.6	21.9	15.0	37.1	19.1	14.6
Pretax Profit to Assets	1995	12.7	4.3	-1.3	0.0	5.9	4.2
	1996	10.9	3.8	-3.6	-1.1	4.6	4.6
	1997	11.2	4.2	-1.2	1.4	5.2	4.7
Return on Equity	1995	23.8	8.2	0.7	2.0	9.5	10.8
	1996	19.8	8.4	-1.9	1.7	10.6	13.1
	1997	22.8	9.3	1.1	5.7	9.6	12.5
Liabilities to Assets	1995	0.34	0.59	0.81	0.52	0.61	0.65
	1996	0.33	0.62	0.83	0.61	0.62	0.69
	1997	0.39	0.60	0.84	0.76	0.58	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	7.8	17.9
1996-97	10.9	5.7
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	74.6	25.4
1996	66.0	34.0
1997	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: 1071

Biscuit Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	20						
Net Profit Margin	1995	3.3	-1.6	-15.4	-4.9	-0.1	...
	1996	1.2	-1.9	-12.4	-3.9	0.8	...
	1997	6.2	-2.4	-9.7	-6.1	4.4	...
Pretax Profit Margin	1995	3.8	-1.6	-15.4	-4.9	-0.1	...
	1996	1.2	-1.9	-12.4	-3.9	0.8	...
	1997	7.5	-1.3	-7.6	-6.0	4.5	...
Gross Profit Margin	1995	...	47.0	...	55.1	...	...
	1996	61.4	36.3	19.5	54.6	...	...
	1997	59.2	41.4	28.3	43.1	28.6	...
Pretax Profit to Assets	1995	6.6	-3.0	-26.2	-10.2	-0.2	...
	1996	3.9	-4.0	-22.2	-5.0	2.5	...
	1997	14.9	-2.5	-25.7	-11.2	8.7	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	0.67	0.93	1.29	0.89	0.96	...
	1996	...	1.26	...	1.21	1.33	...
	1997	...	0.89	...	...	0.90	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				3.7	18.1	
	1996-97				5.6	11.5	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				47.8	52.2	
	1996				48.0	52.0	
	1997				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: 1072

Bread and Other Bakery Products Industry

		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 (1996):	444						
<b>Net Profit Margin</b>	1995	3.7	0.3	-3.2	0.3	0.3	1.3
	1996	3.0	0.5	-3.1	-0.4	1.1	1.9
	1997	4.1	0.8	-2.4	0.4	1.4	2.2
<b>Pretax Profit Margin</b>	1995	4.3	0.5	-3.1	0.3	0.5	1.9
	1996	3.8	0.6	-2.8	-0.3	1.1	2.4
	1997	5.0	0.9	-2.2	0.5	1.5	2.7
<b>Gross Profit Margin</b>	1995	59.6	40.3	26.8	49.9	34.1	30.5
	1996	59.6	40.0	26.0	47.7	35.4	29.1
	1997	57.1	40.3	25.9	46.6	35.4	30.2
<b>Pretax Profit to Assets</b>	1995	9.9	1.0	-8.0	0.9	1.1	4.3
	1996	9.1	1.4	-8.2	-1.0	3.1	5.7
	1997	11.6	3.1	-6.2	1.1	4.1	6.2
<b>Return on Equity</b>	1995	21.7	5.9	-7.3	4.7	6.9	10.3
	1996	16.2	6.2	-5.5	2.9	8.2	12.7
	1997	28.9	10.9	-2.6	5.1	12.4	20.1
<b>Liabilities to Assets</b>	1995	0.39	0.71	1.00	0.76	0.66	0.65
	1996	0.39	0.71	1.02	0.78	0.68	0.63
	1997	0.45	0.79	1.06	0.84	0.73	0.63
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			4.5	16.1		
	1996-97			7.4	5.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			55.8	44.2		
	1996			58.8	41.2		
	1997			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: 1083

## Sugar and Chocolate Confectionery Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	96						
Net Profit Margin	1995	4.7	1.7	-3.8	-0.5	2.9	2.3
	1996	5.9	1.7	-3.5	-1.0	3.2	2.7
	1997	6.3	1.3	-4.9	-1.4	3.6	2.1
Pretax Profit Margin	1995	6.1	1.8	-3.4	-0.5	3.5	3.3
	1996	6.9	2.0	-3.5	-1.0	4.0	3.7
	1997	8.1	1.4	-4.9	-1.4	5.0	3.0
Gross Profit Margin	1995	57.9	39.7	24.8	48.4	29.6	28.7
	1996	62.4	39.6	22.9	47.7	29.4	29.0
	1997	56.8	39.2	25.2	47.5	33.5	28.9
Pretax Profit to Assets	1995	11.4	3.8	-4.4	0.0	5.4	5.7
	1996	12.1	3.8	-5.9	-1.8	7.8	7.4
	1997	14.9	2.1	-9.3	-3.1	7.6	2.8
Return on Equity	1995	29.2	11.8	4.1	11.3	13.3	9.4
	1996	23.3	11.3	-1.5	2.8	12.0	15.1
	1997	34.4	12.2	-1.2	7.6	12.3	...
Liabilities to Assets	1995	0.43	0.77	1.05	0.88	0.74	0.62
	1996	0.46	0.80	1.00	0.94	0.66	0.73
	1997	0.40	0.80	1.01	0.93	0.58	0.70
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				13.3	5.0	
	1996-97				8.8	3.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				67.3	32.7	
	1996				63.6	36.4	
	1997				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: 1091

Tea and Coffee Industry

		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 (1996):	23						
<b>Net Profit Margin</b>	1995	6.6	1.1	-9.9	-2.1	1.5	1.3
	1996	6.2	2.3	-12.3	1.5	4.1	2.1
	1997	4.4	2.5	-3.0	...	2.4	1.8
<b>Pretax Profit Margin</b>	1995	6.7	1.1	-9.9	-2.1	1.8	1.8
	1996	7.7	2.3	-12.3	1.5	4.7	2.6
	1997	4.9	2.6	-3.0	...	2.3	2.4
<b>Gross Profit Margin</b>	1995	41.5	30.5	22.1	32.7	26.6	...
	1996	41.9	29.5	17.6	23.3	30.3	20.7
	1997	55.4	35.8	25.2	...	32.7	23.7
<b>Pretax Profit to Assets</b>	1995	13.3	2.3	-6.7	-1.8	4.1	4.4
	1996	17.7	2.9	-16.2	2.6	7.3	7.1
	1997	13.8	5.8	-11.6	...	5.5	4.9
<b>Return on Equity</b>	1995	...	13.7	...	...	...	13.2
	1996	...	23.2	...	...	30.3	16.6
	1997	...	18.0	...	...	21.4	14.5
<b>Liabilities to Assets</b>	1995	...	0.93	...	0.99	0.85	0.69
	1996	0.68	0.84	0.99	0.99	0.82	0.63
	1997	0.60	0.77	1.01	...	0.75	0.69
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				1.4	6.7	
	1996-97				2.4	2.1	
					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995				73.9	26.1	
	1996				74.2	25.8	
	1997				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: 1092

Dry Pasta Products Industry

		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 (1996):	49						
<b>Net Profit Margin</b>	1995	3.4	0.6	-4.7	-0.3	1.5	...
	1996	4.0	0.5	-4.6	0.5	0.5	...
	1997	4.3	1.1	-3.1	0.1	1.1	...
<b>Pretax Profit Margin</b>	1995	3.3	0.7	-4.7	-0.3	1.4	...
	1996	5.0	0.5	-4.3	0.5	0.5	...
	1997	4.8	1.5	-3.1	0.3	1.8	...
<b>Gross Profit Margin</b>	1995	60.3	45.1	30.1	55.1	33.2	...
	1996	60.9	50.1	25.3	57.9	40.3	...
	1997	61.1	53.5	31.8	54.7	41.1	...
<b>Pretax Profit to Assets</b>	1995	6.5	1.4	-10.4	-0.6	3.1	...
	1996	9.9	1.2	-6.1	0.9	1.6	...
	1997	9.1	2.4	-7.4	0.9	3.1	...
<b>Return on Equity</b>	1995	32.1	10.0	-2.7	-0.7	15.9	...
	1996	17.6	8.7	-7.2	2.8	13.3	...
	1997	26.9	11.5	-8.1	7.5	18.1	...
<b>Liabilities to Assets</b>	1995	0.65	0.85	1.11	0.94	0.77	...
	1996	0.61	0.88	1.12	0.98	0.77	...
	1997	0.54	0.94	1.10	0.98	0.79	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			16.8	...		
	1996-97			17.8	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			59.6	40.4		
	1996			58.8	41.2		
	1997			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: 1099

Other Food Products Industries 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 (1996):	285						
Net Profit Margin	1995	4.9	1.3	-2.2	-0.3	2.0	1.3
	1996	4.9	1.3	-2.8	0.5	1.4	2.0
	1997	5.4	1.7	-2.2	0.1	2.0	1.8
Pretax Profit Margin	1995	6.0	1.6	-1.9	-0.2	2.4	1.7
	1996	5.7	1.5	-2.7	0.9	1.8	2.2
	1997	6.2	2.0	-2.0	0.6	2.4	2.5
Gross Profit Margin	1995	46.8	30.5	19.9	38.9	26.7	20.6
	1996	51.0	32.8	20.5	45.1	26.8	20.5
	1997	51.3	31.2	22.3	46.6	28.2	24.5
Pretax Profit to Assets	1995	13.2	3.4	-3.5	-0.7	5.9	5.3
	1996	13.4	3.0	-6.4	0.8	4.0	6.9
	1997	13.9	3.9	-4.2	-0.1	5.6	5.7
Return on Equity	1995	30.2	11.9	1.2	6.2	13.3	14.0
	1996	29.4	12.5	0.4	7.7	13.8	17.4
	1997	31.2	14.5	2.2	13.8	15.6	14.9
Liabilities to Assets	1995	0.39	0.75	1.00	0.92	0.70	0.69
	1996	0.44	0.77	1.00	0.88	0.73	0.67
	1997	0.47	0.77	1.00	0.83	0.74	0.62

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	9.1	12.6
1996-97	10.1	14.4
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	68.8	31.2
1996	67.1	32.9
1997	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: 1111

Soft Drink Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	101						
Net Profit Margin	1995	7.8	1.2	-4.5	4.4	1.1	2.2
	1996	6.3	-1.1	-6.5	-1.7	-1.1	1.3
	1997	9.7	0.7	-3.6	3.6	-0.1	6.3
Pretax Profit Margin	1995	9.9	1.9	-4.5	8.9	1.8	2.7
	1996	8.1	-1.1	-6.2	-0.9	-1.1	1.6
	1997	10.6	1.1	-3.6	4.0	0.2	6.8
Gross Profit Margin	1995	49.6	35.5	23.9	63.7	31.6	32.6
	1996	52.1	34.1	21.6	47.9	29.9	28.3
	1997	55.8	33.1	21.6	42.9	29.1	...
Pretax Profit to Assets	1995	9.6	2.1	-8.0	2.1	1.8	4.5
	1996	8.5	-0.6	-10.0	-0.5	-0.6	3.4
	1997	7.7	1.5	-5.3	2.5	1.5	9.5
Return on Equity	1995	19.5	4.9	-0.6	4.8	4.9	9.7
	1996	16.8	4.8	-4.3	4.4	5.2	8.8
	1997	14.8	5.2	-1.6	6.0	5.0	22.9
Liabilities to Assets	1995	0.25	0.54	1.01	0.67	0.50	0.60
	1996	0.24	0.55	0.99	0.66	0.50	0.64
	1997	0.28	0.70	1.10	0.78	0.66	0.29
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-3.9	7.6		
	1996-97			7.8	4.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			63.4	36.6		
	1996			54.2	45.8		
	1997			55.0	45.0		

(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: 1131

Brewery Products Industry

		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 (1996):	97						
Net Profit Margin	1995	3.2	-3.1	-14.6	-5.6	0.2	...
	1996	3.4	-0.8	-8.2	-1.3	2.7	2.0
	1997	4.6	1.1	-5.0	1.6	-0.2	...
Pretax Profit Margin	1995	3.5	-3.1	-14.6	-5.6	0.2	...
	1996	3.8	-0.8	-8.2	-1.3	3.5	2.5
	1997	4.8	0.8	-5.0	1.3	-0.2	...
Gross Profit Margin	1995	62.9	55.3	41.9	55.8	43.4	...
	1996	62.3	49.4	37.3	50.9	40.2	38.4
	1997	61.8	49.1	31.1	52.4	43.8	...
Pretax Profit to Assets	1995	5.4	-4.1	-21.1	-9.4	0.4	...
	1996	7.8	-1.4	-13.6	-1.6	5.1	5.4
	1997	11.1	1.4	-7.4	1.4	-0.8	...
Return on Equity	1995	26.8	6.3	-26.6	6.5	1.9	...
	1996	54.3	11.9	-7.5	11.9	22.0	...
	1997	44.4	14.4	-6.2	11.9	14.4	...
Liabilities to Assets	1995	0.83	1.04	1.38	1.16	0.80	...
	1996	0.68	0.98	1.29	1.01	0.68	0.67
	1997	0.70	0.99	1.34	1.03	0.82	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	13.3	-1.4
1996-97	8.9	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	38.5	61.5
1996	43.3	56.7
1997	57.0	43.0

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

SICE: 1141

Wine Industry

		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 (1996):	62						
<b>Net Profit Margin</b>	1995	11.2	5.5	0.7	3.7	6.8	2.9
	1996	8.7	2.3	-4.0	-0.3	5.3	3.3
	1997	5.8	0.6	-9.1	0.6	2.7	3.1
<b>Pretax Profit Margin</b>	1995	12.3	6.9	1.1	5.7	8.6	4.9
	1996	10.0	2.7	-3.1	0.4	5.8	4.9
	1997	7.4	0.9	-9.1	0.6	3.8	4.5
<b>Gross Profit Margin</b>	1995	58.5	48.9	41.1	54.9	45.0	...
	1996	58.2	54.0	41.7	56.2	46.8	33.5
	1997	58.8	51.4	37.0	52.4	47.8	...
<b>Pretax Profit to Assets</b>	1995	13.9	6.8	0.6	4.8	7.0	4.4
	1996	15.0	1.8	-8.9	0.1	8.0	7.1
	1997	13.5	1.9	-9.6	0.2	3.0	5.6
<b>Return on Equity</b>	1995	41.3	26.5	10.3	32.2	13.9	3.9
	1996	37.1	17.6	5.7	30.3	10.6	8.8
	1997	48.4	12.3	-9.4	17.0	11.6	13.1
<b>Liabilities to Assets</b>	1995	0.55	0.77	0.96	0.81	0.72	0.26
	1996	0.62	0.88	1.02	0.92	0.74	0.52
	1997	0.62	0.91	1.09	1.01	0.65	0.60
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				11.1	9.3	
	1996-97				12.7	4.0	
					<u>Profit</u>	<u>Loss</u>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995				83.0	17.0	
	1996				66.2	33.8	
	1997				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: 1511

Tire and Tube Industry

		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 (1996):	23						
Net Profit Margin	1995	...	0.4	...	...	...	...
	1996	5.2	0.3	-3.9	-0.5	0.5	1.9
	1997	...	4.4	...	...	6.3	...
Pretax Profit Margin	1995	...	0.7	...	...	...	...
	1996	6.3	0.3	-3.9	-0.5	0.5	2.8
	1997	...	5.8	...	...	8.1	...
Gross Profit Margin	1995	...	19.5	...	...	...	...
	1996	40.1	27.9	20.7	31.6	23.9	23.1
	1997	...	29.6	...	...	29.6	...
Pretax Profit to Assets	1995	...	2.9	...	...	...	...
	1996	13.4	0.9	-7.5	-0.7	1.5	7.9
	1997	...	12.3	...	...	19.0	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	18.6	...	...	7.7	...
	1997	...	28.0	...	...	...	...
Liabilities to Assets	1995	...	0.96	...	...	...	...
	1996	0.57	0.89	1.02	0.93	0.74	0.71
	1997	...	0.77	...	...	0.61	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-3.6			35.2		
	1996-97	7.5			-2.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995	78.6			21.4		
	1996	66.7			33.3		
	1997	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: 1521

Rubber Hose and Belting Industry

		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 (1996):	24						
Net Profit Margin	1995	5.8	4.1	1.6	...	2.8	...
	1996	8.0	3.0	1.1	...	3.0	2.8
	1997	7.6	2.6	0.2	1.4	3.2	...
Pretax Profit Margin	1995	7.3	4.8	1.9	...	3.7	...
	1996	10.0	3.5	1.4	...	3.5	3.4
	1997	9.5	3.4	0.3	2.0	3.5	...
Gross Profit Margin	1995	45.4	39.2	29.6	...	35.9	...
	1996	42.1	35.5	22.3	...	34.7	34.2
	1997	40.4	31.2	22.3	34.4	28.8	...
Pretax Profit to Assets	1995	11.6	8.1	5.4	...	8.6	...
	1996	13.6	6.8	1.5	...	8.6	10.2
	1997	15.5	8.3	-0.4	1.8	12.2	...
Return on Equity	1995	29.6	13.1	6.3	...	14.5	...
	1996	30.8	18.2	7.1	...	18.2	...
	1997	29.0	20.8	-1.4	9.1	21.3	...
Liabilities to Assets	1995	0.35	0.61	0.81	...	0.67	...
	1996	0.41	0.64	0.88	...	0.57	0.76
	1997	0.38	0.69	0.92	0.71	0.69	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				7.3	26.9	
	1996-97				5.6	4.9	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					100.0	0.0	
					81.3	18.8	
					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: 1599

Other Rubber Products Industries

		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 (1996):	119						
Net Profit Margin	1995	9.0	3.8	-1.3	0.2	4.9	3.5
	1996	9.5	3.9	-1.0	6.3	3.2	5.7
	1997	8.2	3.7	-0.2	1.9	3.9	3.0
Pretax Profit Margin	1995	11.8	4.7	-1.1	-0.4	6.4	3.8
	1996	11.8	4.5	-1.0	8.0	3.9	5.8
	1997	10.1	4.9	-0.2	2.8	5.0	3.6
Gross Profit Margin	1995	44.0	33.5	23.7	38.4	32.8	22.7
	1996	45.9	32.3	22.7	44.4	30.3	20.6
	1997	46.5	34.4	22.7	40.6	32.2	28.4
Pretax Profit to Assets	1995	19.0	6.9	-1.4	1.2	10.8	14.2
	1996	20.1	6.9	-1.5	9.0	6.8	9.1
	1997	20.6	9.0	-0.5	6.0	9.6	8.6
Return on Equity	1995	36.3	15.5	4.5	27.7	14.6	19.9
	1996	31.0	18.0	4.0	21.4	16.0	29.2
	1997	45.3	21.5	6.0	19.0	21.6	15.4
Liabilities to Assets	1995	0.35	0.70	0.96	1.00	0.55	0.74
	1996	0.38	0.65	0.93	0.80	0.64	0.71
	1997	0.41	0.73	0.90	0.78	0.69	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	15.8	9.8
1996-97	24.1	9.2
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	72.4	27.6
1996	75.7	24.3
1997	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: 1611

Foamed and Expanded Plastic Products Industry

		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 (1996):	60						
<b>Net Profit Margin</b>	1995	5.5	1.6	-1.5	-0.2	2.3	3.5
	1996	6.6	2.4	-1.9	-3.2	3.1	4.2
	1997	7.6	2.2	-2.1	-0.4	2.6	2.6
<b>Pretax Profit Margin</b>	1995	6.1	2.1	-1.1	-0.2	2.9	4.3
	1996	8.0	3.1	-1.9	-3.2	4.3	4.3
	1997	9.5	2.4	-2.1	-0.4	3.1	4.6
<b>Gross Profit Margin</b>	1995	42.0	32.2	20.9	36.1	31.6	23.8
	1996	41.1	32.7	23.0	38.7	32.0	20.8
	1997	40.1	34.0	24.7	33.8	34.1	27.4
<b>Pretax Profit to Assets</b>	1995	14.7	2.4	-1.7	-0.3	4.6	8.0
	1996	16.4	6.0	-4.8	-9.2	7.1	9.9
	1997	16.2	4.1	-2.4	-0.5	4.8	10.1
<b>Return on Equity</b>	1995	40.0	11.4	-0.9	2.8	11.8	21.7
	1996	41.8	14.7	6.1	23.7	14.6	15.2
	1997	26.6	10.1	0.2	5.6	10.5	15.0
<b>Liabilities to Assets</b>	1995	0.51	0.73	0.93	0.81	0.69	0.60
	1996	0.50	0.67	0.93	0.71	0.65	0.62
	1997	0.42	0.59	0.87	0.62	0.55	0.61
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				20.8	7.3	
	1996-97				12.3	5.9	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				72.6	27.4	
	1996				75.6	24.4	
	1997				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: 1621

Plastic Pipe and Pipe Fittings Industry

		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 (1996):	27						
Net Profit Margin	1995	8.1	3.2	-2.0	...	3.7	5.3
	1996	9.5	2.2	-1.9	10.8	1.9	3.3
	1997	8.2	3.7	-1.1	5.5	3.3	2.3
Pretax Profit Margin	1995	11.1	5.5	-2.0	...	5.5	6.6
	1996	12.6	3.1	-1.9	12.3	2.4	3.8
	1997	10.2	4.2	-1.1	6.2	3.3	2.7
Gross Profit Margin	1995	...	33.2	...	...	33.3	30.5
	1996	48.5	33.4	21.1	47.0	32.6	27.7
	1997	47.7	37.3	23.7	...	37.3	23.5
Pretax Profit to Assets	1995	17.5	6.2	-3.4	...	6.9	10.2
	1996	13.4	3.4	-1.5	2.2	4.7	5.2
	1997	15.3	3.2	-2.6	2.7	3.2	3.7
Return on Equity	1995	...	15.9	...	...	15.9	18.5
	1996	25.2	9.8	-6.2	...	9.8	9.4
	1997	31.9	16.0	0.2	9.5	19.9	10.9
Liabilities to Assets	1995	0.47	0.76	1.08	...	0.62	0.59
	1996	0.49	0.74	1.01	0.78	0.66	0.61
	1997	0.44	0.69	0.91	0.76	0.67	0.63
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		17.3		-1.6	
		1996-97		25.2		26.7	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		78.6		21.4	
		1996		78.9		21.1	
		1997		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: 1631

Plastic Film and Sheeting Industry

		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 (1996):	22						
Net Profit Margin	1995	5.1	0.6	-9.1	...	0.8	2.4
	1996	7.4	2.2	-13.9	2.8	1.7	0.7
	1997	8.1	3.4	0.5	5.6	3.1	4.9
Pretax Profit Margin	1995	6.3	0.9	-9.1	...	1.2	3.9
	1996	10.1	3.0	-13.9	3.8	2.2	0.9
	1997	11.7	4.3	0.5	7.3	3.4	5.9
Gross Profit Margin	1995	38.1	23.0	16.1	...	21.1	21.6
	1996	39.9	28.9	22.0	33.3	28.1	...
	1997	41.7	28.7	18.6	35.9	26.9	19.4
Pretax Profit to Assets	1995	9.4	1.0	-21.0	...	1.8	7.1
	1996	22.4	3.6	-12.4	0.9	5.9	2.5
	1997	20.5	7.6	1.2	7.2	7.6	9.4
Return on Equity	1995	...	9.4	...	...	11.9	11.4
	1996	...	16.4	...	...	15.1	6.1
	1997	40.1	23.5	4.6	...	22.3	24.2
Liabilities to Assets	1995	0.57	0.82	1.01	...	0.80	0.66
	1996	0.53	0.80	1.00	0.92	0.69	0.68
	1997	0.57	0.75	1.00	0.96	0.70	0.71
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			3.5	3.2		
	1996-97			19.4	8.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			71.4	28.6		
	1996			76.7	23.3		
	1997			83.8	16.2		

(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: 1691

Plastic Bag Industry

		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 (1996):	65						
<b>Net Profit Margin</b>	1995	6.6	2.7	0.3	-0.9	4.0	1.5
	1996	6.8	2.3	0.3	1.8	2.8	2.6
	1997	7.4	2.5	-2.1	-13.7	3.8	2.4
<b>Pretax Profit Margin</b>	1995	7.9	3.8	0.8	-0.9	4.6	1.7
	1996	7.8	2.6	0.3	1.8	3.3	3.4
	1997	8.0	2.7	-1.8	-7.1	5.0	2.6
<b>Gross Profit Margin</b>	1995	33.9	23.8	18.4	29.3	22.5	19.3
	1996	33.5	22.3	16.9	24.7	21.6	20.3
	1997	37.9	25.5	18.0	40.0	23.7	21.6
<b>Pretax Profit to Assets</b>	1995	15.2	6.2	0.7	-0.6	7.0	3.5
	1996	15.7	6.1	0.4	5.0	7.1	7.8
	1997	14.2	5.1	-2.5	-2.0	6.8	4.3
<b>Return on Equity</b>	1995	33.8	18.0	5.9	15.0	18.0	12.2
	1996	27.1	11.9	6.7	14.7	11.7	16.6
	1997	34.0	18.6	8.3	12.5	21.6	10.0
<b>Liabilities to Assets</b>	1995	0.54	0.74	0.97	0.81	0.72	0.67
	1996	0.51	0.74	1.01	1.01	0.70	0.69
	1997	0.46	0.78	1.01	1.01	0.76	0.54
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	6.3		-1.3			
	1996-97	7.8		3.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	76.2		23.8			
	1996	81.7		18.3			
	1997	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: 1699

Other Plastic Products Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	718						
<b>Net Profit Margin</b>	1995	7.3	2.6	-1.4	0.7	3.4	3.0
	1996	6.9	2.7	-1.1	1.5	3.4	2.8
	1997	7.7	3.7	-0.2	2.2	4.1	3.3
<b>Pretax Profit Margin</b>	1995	8.8	3.1	-1.1	0.7	4.2	3.6
	1996	9.0	3.3	-1.0	1.6	4.3	3.5
	1997	9.8	4.6	0.2	2.9	5.0	4.2
<b>Gross Profit Margin</b>	1995	41.3	30.7	21.9	39.8	27.7	20.9
	1996	41.2	30.6	20.9	38.3	27.9	22.0
	1997	42.1	29.8	21.3	37.5	27.1	22.1
<b>Pretax Profit to Assets</b>	1995	14.9	5.9	-2.2	1.3	7.5	7.5
	1996	15.6	6.1	-1.6	2.3	7.5	6.9
	1997	17.8	8.0	0.1	4.0	9.4	9.2
<b>Return on Equity</b>	1995	33.1	16.3	3.0	13.3	17.0	19.8
	1996	35.7	16.3	2.6	9.5	17.8	18.9
	1997	32.7	17.3	5.7	11.8	19.1	20.9
<b>Liabilities to Assets</b>	1995	0.43	0.69	0.91	0.76	0.67	0.68
	1996	0.43	0.69	0.93	0.76	0.64	0.67
	1997	0.41	0.68	0.90	0.79	0.61	0.67
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	8.2		9.1			
	1996-97	13.3		9.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	73.1		26.9			
	1996	72.2		27.8			
	1997	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: 1711

Leather Tanneries

		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 (1996):	58						
Net Profit Margin	1995	6.2	2.7	-4.4	1.7	3.6	2.0
	1996	4.4	0.6	-9.1	-0.5	2.1	1.8
	1997	7.9	1.2	-4.4	-2.6	4.9	...
Pretax Profit Margin	1995	7.0	3.2	-4.2	1.7	4.6	2.2
	1996	5.8	0.9	-7.6	-0.3	2.7	2.3
	1997	9.9	1.6	-4.4	-2.6	6.6	...
Gross Profit Margin	1995	50.6	34.4	20.1	48.3	27.2	...
	1996	51.7	37.2	23.7	40.9	30.3	13.0
	1997	47.4	29.5	18.5	43.7	23.4	...
Pretax Profit to Assets	1995	19.5	7.6	-7.2	2.1	7.8	6.0
	1996	9.3	1.5	-19.8	-2.5	3.7	6.0
	1997	25.8	3.1	-13.7	-5.6	12.3	...
Return on Equity	1995	32.2	12.5	-4.7	9.7	14.0	13.1
	1996	24.7	3.6	-7.7	2.9	4.4	11.0
	1997	41.2	15.6	-12.3	-4.1	21.8	...
Liabilities to Assets	1995	0.24	0.71	0.95	0.78	0.54	0.61
	1996	0.41	0.67	1.03	0.79	0.53	0.74
	1997	0.42	0.73	1.05	0.97	0.56	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96		8.0		-2.7			
1996-97		11.0		1.4			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1995				65.9	34.1		
1996				58.2	41.8		
1997				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: 1712

Footwear Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	85						
<b>Net Profit Margin</b>	1995	5.8	1.8	-3.0	0.7	1.9	1.7
	1996	4.6	0.4	-7.2	0.2	1.0	2.7
	1997	4.3	2.3	-6.1	-1.4	2.5	2.2
<b>Pretax Profit Margin</b>	1995	6.8	1.8	-3.0	1.7	1.9	1.7
	1996	6.3	0.6	-6.7	0.4	1.1	3.0
	1997	5.7	2.9	-5.5	-0.9	3.1	2.9
<b>Gross Profit Margin</b>	1995	54.1	30.6	17.5	55.9	23.0	25.0
	1996	52.1	27.8	18.7	51.1	23.0	22.2
	1997	48.0	24.9	17.0	46.5	21.7	21.0
<b>Pretax Profit to Assets</b>	1995	12.6	2.3	-5.7	1.0	3.2	3.6
	1996	7.3	1.1	-7.8	0.7	2.3	6.1
	1997	9.9	3.8	-8.6	-1.2	4.9	5.5
<b>Return on Equity</b>	1995	23.2	8.3	0.9	8.2	8.3	10.2
	1996	23.3	6.7	0.9	2.7	10.1	10.8
	1997	17.5	10.0	0.3	6.1	11.8	16.1
<b>Liabilities to Assets</b>	1995	0.44	0.69	0.99	0.66	0.71	0.68
	1996	0.43	0.70	1.02	0.72	0.69	0.63
	1997	0.37	0.67	0.96	0.78	0.60	0.58
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			-2.3		-8.1	
	1996-97			-1.4		-0.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			66.7		33.3	
	1996			62.4		37.6	
	1997			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: 1713

Luggage, Purse and Handbag Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	50						
Net Profit Margin	1995	4.0	0.4	-7.1	-11.1	3.1	0.5
	1996	4.4	0.3	-4.8	-1.3	0.6	2.2
	1997	7.7	1.5	-2.1	3.0	1.2	...
Pretax Profit Margin	1995	4.9	0.4	-7.1	-11.1	3.8	0.6
	1996	5.6	0.4	-4.8	-1.3	0.9	2.9
	1997	9.0	1.6	-2.1	3.7	1.3	...
Gross Profit Margin	1995	35.9	26.6	17.7	19.0	31.5	23.9
	1996	39.5	27.7	20.8	30.7	24.5	...
	1997	39.5	26.7	17.5	28.2	26.2	...
Pretax Profit to Assets	1995	10.2	0.5	-10.4	-12.5	7.0	1.3
	1996	13.1	0.9	-8.2	-0.5	1.5	7.4
	1997	17.5	4.6	-2.2	8.5	2.9	...
Return on Equity	1995	60.6	12.5	0.0	...	22.1	...
	1996	31.9	9.9	0.0	...	7.2	...
	1997	51.4	18.9	-1.7	30.6	17.2	...
Liabilities to Assets	1995	0.56	0.84	1.10	1.06	0.75	0.61
	1996	0.57	0.78	1.04	1.06	0.72	0.50
	1997	0.54	0.82	1.09	0.87	0.82	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	1.1			-15.5		
	1996-97	6.0			2.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995	53.8			46.2		
	1996	61.4			38.6		
	1997	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: 1719

## Other Leather and Allied Products Industry

		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 (1996):	107						
Net Profit Margin	1995	6.6	2.3	-2.0	4.5	1.5	2.7
	1996	6.5	2.2	-1.7	1.2	3.3	1.3
	1997	7.4	3.2	-0.4	2.3	3.3	3.1
Pretax Profit Margin	1995	7.3	2.9	-2.0	5.2	1.5	3.8
	1996	7.6	2.5	-1.7	1.4	4.2	2.4
	1997	8.9	4.1	-0.2	3.2	4.5	4.3
Gross Profit Margin	1995	39.2	28.5	20.0	35.0	26.2	21.5
	1996	40.2	31.2	23.1	33.8	28.1	23.5
	1997	42.1	32.0	22.2	39.7	24.9	26.5
Pretax Profit to Assets	1995	11.4	5.3	-2.7	6.1	3.5	7.3
	1996	14.6	3.3	-2.5	1.3	7.3	4.0
	1997	16.2	6.0	-0.5	3.2	12.9	10.3
Return on Equity	1995	21.0	9.2	1.2	10.9	6.9	15.8
	1996	34.2	10.0	1.2	7.4	12.8	11.5
	1997	43.7	20.1	3.8	13.0	25.0	15.7
Liabilities to Assets	1995	0.32	0.68	0.99	0.81	0.57	0.64
	1996	0.48	0.79	1.00	0.88	0.59	0.70
	1997	0.52	0.81	1.01	0.88	0.75	0.48
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			2.4	-24.5		
	1996-97			6.3	19.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			70.4	29.6		
	1996			71.4	28.6		
	1997			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: 1811

Man-Made Fibre and Filament Yarn Industry

		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 (1996):	18						
Net Profit Margin	1995	...	2.2	...	-0.3	3.8	...
	1996	8.6	0.9	-4.4	-0.6	1.1	...
	1997	9.6	2.9	-1.7	0.5	3.2	...
Pretax Profit Margin	1995	...	4.1	...	-0.3	5.3	...
	1996	9.4	1.6	-4.4	-0.6	2.5	...
	1997	12.3	3.5	-1.7	0.5	4.3	...
Gross Profit Margin	1995	...	25.0	...	...	19.8	...
	1996	...	31.0	...	33.5	19.1	...
	1997	36.5	27.6	18.9	...	25.0	...
Pretax Profit to Assets	1995	...	6.2	...	-0.2	14.6	...
	1996	19.9	1.4	-6.3	-1.4	3.5	...
	1997	13.7	4.9	-3.3	0.2	7.3	...
Return on Equity	1995	...	21.1	...	...	34.3	...
	1996	...	6.4	...	...	6.4	...
	1997	...	14.2	...	...	16.8	...
Liabilities to Assets	1995	...	0.59	...	...	0.58	...
	1996	0.31	0.66	1.05	0.99	0.62	...
	1997	0.49	0.71	0.85	0.80	0.60	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	17.8		...			
	1996-97	17.3		-10.1			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			70.6	29.4		
	1996			58.3	41.7		
	1997			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: 1821

Wool Yarn and Woven Cloth Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	19						
<b>Net Profit Margin</b>	1995	8.7	0.2	-7.2	-2.5	6.6	3.0
	1996	8.4	-2.1	-20.6	-9.8	5.4	2.1
	1997	...	-0.4	...	...	-0.3	...
<b>Pretax Profit Margin</b>	1995	11.7	0.2	-7.2	-2.5	8.6	4.2
	1996	9.8	-2.1	-20.6	-9.8	6.3	2.8
	1997	...	-0.3	...	...	-0.3	...
<b>Gross Profit Margin</b>	1995	...	28.9	...	28.9	28.0	15.1
	1996	...	30.6	...	...	26.4	20.2
	1997	...	32.3	...	...	32.8	...
<b>Pretax Profit to Assets</b>	1995	15.7	0.5	-4.8	-2.3	5.0	7.0
	1996	8.4	-2.4	-14.7	-7.6	6.5	4.6
	1997	...	-0.5	...	...	-0.6	...
<b>Return on Equity</b>	1995	...	7.3	...	-6.0	12.9	11.0
	1996	...	3.6	...	-18.1	12.7	9.3
	1997	...	-0.9	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.32	0.51	0.88	0.57	0.45	0.54
	1996	0.33	0.57	0.93	0.71	0.50	0.40
	1997	...	0.67	...	...	0.62	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			4.5		9.5	
	1996-97			10.6		26.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			69.0		31.0	
	1996			60.7		39.3	
	1997			55.0		45.0	

(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: 1829

Other Spun Yarn and Woven Cloth Industries

		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 (1996):	26						
Net Profit Margin	1995	3.9	1.0	-1.3	-0.1	2.6	1.3
	1996	6.3	-0.1	-3.8	-1.1	1.4	3.3
	1997	7.4	2.5	-0.1	3.3	2.4	2.3
Pretax Profit Margin	1995	4.4	1.5	-1.3	0.0	3.3	1.8
	1996	7.8	-0.1	-3.0	-1.1	1.7	3.6
	1997	9.0	3.3	-0.1	3.3	3.3	2.6
Gross Profit Margin	1995	37.1	28.2	17.0	30.9	23.7	21.7
	1996	37.1	26.7	23.0	27.0	26.7	21.2
	1997	39.6	30.1	21.6	35.9	29.6	19.7
Pretax Profit to Assets	1995	12.3	2.0	-2.4	-0.6	2.8	1.9
	1996	19.4	0.2	-5.9	-3.5	3.7	7.3
	1997	14.8	4.1	-0.3	0.9	5.1	5.2
Return on Equity	1995	...	11.1	...	...	11.1	7.7
	1996	...	18.9	...	...	24.7	16.0
	1997	35.5	15.4	1.8	...	24.2	9.7
Liabilities to Assets	1995	0.66	0.81	1.02	0.98	0.74	0.70
	1996	0.58	0.94	1.03	0.97	0.77	0.68
	1997	0.51	0.76	1.00	0.75	0.76	0.64
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	54.1		10.3			
	1996-97	16.1		5.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	70.3		29.7			
	1996	57.9		42.1			
	1997	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: 1831

Broad Knitted Fabric Industry

		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 (1996):	30						
<b>Net Profit Margin</b>	1995	3.4	1.4	-5.1	-3.3	1.6	1.4
	1996	5.3	0.6	-8.5	-8.5	1.6	1.5
	1997	8.9	2.6	-2.6	2.7	2.6	1.9
<b>Pretax Profit Margin</b>	1995	4.6	1.4	-5.1	-3.3	2.2	1.8
	1996	6.0	0.7	-8.5	-8.5	1.5	1.7
	1997	10.0	2.7	-2.6	2.7	2.9	2.4
<b>Gross Profit Margin</b>	1995	55.0	21.0	16.9	...	20.2	16.7
	1996	35.9	21.4	13.3	37.0	18.4	14.5
	1997	47.9	27.1	14.7	31.4	23.4	14.5
<b>Pretax Profit to Assets</b>	1995	8.1	2.5	-5.7	-2.4	4.7	4.6
	1996	5.2	0.6	-7.0	-5.4	2.9	3.3
	1997	12.6	4.6	-3.0	4.1	6.2	6.3
<b>Return on Equity</b>	1995	14.4	8.5	-7.9	...	11.1	9.2
	1996	20.5	4.3	-11.1	-16.5	6.0	7.6
	1997	...	15.0	...	...	15.0	9.8
<b>Liabilities to Assets</b>	1995	0.46	0.67	0.87	0.61	0.67	0.58
	1996	0.47	0.71	0.85	0.69	0.74	0.59
	1997	0.50	0.75	0.96	0.85	0.65	0.48
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-7.5			-7.5		
	1996-97	5.0			8.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				71.1	28.9	
	1996				62.8	37.2	
	1997				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: 1911

Natural Fibres Processing and Felt Products Industry

		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 (1996):	24						
Net Profit Margin	1995	9.1	2.3	-9.5	-2.6	3.3	4.2
	1996	7.8	3.0	-0.9	3.5	2.9	...
	1997	10.6	2.5	-1.8	2.8	2.2	...
Pretax Profit Margin	1995	12.0	2.9	-9.5	-2.6	4.1	5.5
	1996	10.6	3.7	-0.8	3.5	3.9	...
	1997	14.2	3.1	-1.6	3.3	3.0	...
Gross Profit Margin	1995	...	22.7	...	...	22.7	20.0
	1996	33.3	23.7	14.1	...	17.1	...
	1997	...	26.6	...	...	21.6	...
Pretax Profit to Assets	1995	11.9	7.6	-13.4	-3.3	9.4	10.1
	1996	17.0	4.3	-2.2	2.9	5.2	...
	1997	33.1	4.9	-1.5	1.9	7.7	...
Return on Equity	1995	...	11.9	...	...	14.6	...
	1996	11.4	5.8	1.8	...	7.3	...
	1997	...	8.2	...	...	8.2	...
Liabilities to Assets	1995	0.17	0.56	0.91	0.75	0.51	0.61
	1996	0.33	0.59	0.91	0.73	0.53	...
	1997	0.28	0.53	0.86	0.64	0.50	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.1		0.4			
	1996-97	-5.4		-0.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	73.1		26.9			
	1996	76.7		23.3			
	1997	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: 1921

Carpet, Mat and Rug Industry

		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 (1996):	...						
Net Profit Margin	1995	...	2.3	...	...	3.8	0.4
	1996	...	0.4	...	-0.5	1.6	...
	1997	31.4	3.2	0.2	7.0	...	...
Pretax Profit Margin	1995	...	2.7	...	...	4.6	0.5
	1996	...	0.4	...	-0.5	2.0	...
	1997	40.0	3.6	0.0	8.5	...	...
Gross Profit Margin	1995	...	28.1	...	...	...	...
	1996	...	27.5	...	...	...	...
	1997	...	38.3	...	63.2	...	...
Pretax Profit to Assets	1995	...	6.3	...	...	8.0	1.1
	1996	...	1.6	...	-2.9	6.1	...
	1997	30.5	6.6	-0.2	19.9	...	...
Return on Equity	1995	...	12.3	...	...	...	1.5
	1996	...	11.0	...	...	...	...
	1997	...	29.0	...	...	...	...
Liabilities to Assets	1995	...	0.90	...	...	0.75	0.64
	1996	...	0.73	...	...	0.54	...
	1997	...	0.70	...	0.81	...	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-3.5		5.1	
	1996-97			5.4		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			77.3	22.7		
	1996			55.0	45.0		
	1997			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: 1931

Canvas and Related Products Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	143						
Net Profit Margin	1995	6.6	1.6	-1.1	1.2	2.5	...
	1996	4.0	1.9	-1.1	1.7	2.8	...
	1997	4.7	2.0	-1.6	0.8	3.3	...
Pretax Profit Margin	1995	7.2	2.1	-1.1	1.2	2.7	...
	1996	4.9	2.2	-1.0	1.8	3.2	...
	1997	5.7	2.3	-1.6	1.1	3.7	...
Gross Profit Margin	1995	45.9	35.4	25.3	40.1	31.2	...
	1996	46.4	34.3	25.8	36.4	31.9	...
	1997	45.2	34.2	26.1	39.1	31.6	...
Pretax Profit to Assets	1995	14.2	5.4	-2.5	4.1	6.7	...
	1996	11.7	4.5	-1.8	4.1	6.5	...
	1997	13.1	6.0	-3.6	1.8	8.9	...
Return on Equity	1995	31.2	11.6	1.2	11.1	14.0	...
	1996	21.8	9.6	-1.0	6.9	13.5	...
	1997	25.2	11.5	0.4	10.3	12.5	...
Liabilities to Assets	1995	0.48	0.70	0.98	0.81	0.65	...
	1996	0.45	0.69	0.99	0.76	0.64	...
	1997	0.45	0.67	0.95	0.85	0.60	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.8	3.5	
	1996-97				9.2	0.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.1	29.9	
	1996				70.1	29.9	
	1997				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: 1991

Narrow Fabric Industry

		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 (1996):	34						
Net Profit Margin	1995	12.3	4.3	0.3	7.4	3.7	2.3
	1996	9.7	3.2	0.6	6.4	2.8	...
	1997	10.7	2.6	1.1	8.3	2.6	...
Pretax Profit Margin	1995	16.9	5.3	0.6	7.4	4.4	2.4
	1996	11.2	4.3	0.6	7.8	3.8	...
	1997	12.9	3.6	1.5	8.8	3.4	...
Gross Profit Margin	1995	47.4	35.7	20.8	44.4	20.8	...
	1996	53.2	35.2	26.0	53.2	29.1	...
	1997	38.8	28.5	19.0	36.0	28.5	...
Pretax Profit to Assets	1995	27.8	10.9	-0.1	11.0	10.6	4.8
	1996	20.8	8.9	0.3	9.6	7.7	...
	1997	25.6	8.8	2.8	9.9	8.8	...
Return on Equity	1995	64.9	24.4	8.7	23.3	25.6	...
	1996	37.2	10.8	6.4	6.7	12.3	...
	1997	44.5	18.5	4.5	...	18.5	...
Liabilities to Assets	1995	0.42	0.62	0.98	0.60	0.64	0.71
	1996	0.42	0.71	0.93	0.87	0.66	...
	1997	0.52	0.69	0.87	0.86	0.63	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	1.4		1.6			
	1996-97	13.5		10.2			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995	78.1		21.9			
	1996	82.5		17.5			
	1997	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: 1992

Contract Textile Dyeing and Finishing Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	177						
Net Profit Margin	1995	6.5	1.5	-2.7	1.0	1.8	2.7
	1996	5.6	1.9	-1.3	1.9	2.0	-3.0
	1997	4.3	1.7	-1.7	1.7	1.6	1.8
Pretax Profit Margin	1995	8.0	2.1	-2.6	1.2	2.4	3.1
	1996	6.5	2.4	-1.3	2.3	2.6	-3.0
	1997	5.0	1.7	-1.6	1.7	1.8	1.9
Gross Profit Margin	1995	47.6	35.1	24.6	41.6	28.8	14.5
	1996	51.2	36.9	26.1	41.8	28.1	14.9
	1997	49.2	33.7	23.6	42.8	28.5	18.0
Pretax Profit to Assets	1995	13.8	5.1	-4.2	2.5	6.1	3.6
	1996	15.6	4.8	-3.1	4.6	5.2	-3.6
	1997	12.1	3.1	-3.3	3.4	2.7	3.8
Return on Equity	1995	33.7	10.7	-0.2	9.1	12.5	10.9
	1996	25.7	9.0	-4.7	7.4	10.0	-8.8
	1997	25.5	9.2	-1.0	5.2	10.2	10.2
Liabilities to Assets	1995	0.38	0.68	0.91	0.69	0.67	0.58
	1996	0.34	0.67	0.94	0.67	0.67	0.59
	1997	0.44	0.71	0.99	0.75	0.68	0.70
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	3.4			1.3		
	1996-97	2.4			24.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995	66.5			33.5		
	1996	64.2			35.8		
	1997	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: 1993

## Household Products of Textile Materials Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	161						
Net Profit Margin	1995	3.6	0.6	-3.6	-1.2	2.1	1.5
	1996	3.2	0.7	-4.0	-0.5	1.2	0.9
	1997	5.4	1.6	-0.7	1.4	1.7	1.3
Pretax Profit Margin	1995	4.3	0.7	-3.0	-1.3	2.0	2.1
	1996	3.8	0.9	-4.2	-0.4	1.5	1.1
	1997	6.0	1.9	-0.9	1.6	2.2	1.7
Gross Profit Margin	1995	43.3	32.1	22.5	35.5	28.0	22.7
	1996	43.0	31.6	22.1	37.2	27.2	21.6
	1997	41.4	29.4	20.6	36.2	26.0	20.6
Pretax Profit to Assets	1995	10.0	1.5	-8.9	-2.4	4.7	5.3
	1996	9.2	1.5	-8.7	-1.2	2.6	2.6
	1997	14.5	4.6	-1.4	4.1	5.6	3.6
Return on Equity	1995	25.6	5.0	-5.9	1.4	10.2	7.1
	1996	24.2	7.7	-3.4	2.9	10.2	5.7
	1997	35.8	14.3	3.9	11.5	15.5	7.1
Liabilities to Assets	1995	0.47	0.82	1.07	0.95	0.79	0.78
	1996	0.50	0.81	1.05	0.95	0.71	0.70
	1997	0.52	0.81	0.99	0.91	0.75	0.64
<b>Firms with revenue between</b>							
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
Sales - % change year over year	1995-96				-4.0	-5.5	
	1996-97				9.9	4.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				58.9	41.1	
	1996				59.9	40.1	
	1997				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: 1994

Hygiene Products of Textile Materials Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	1.1	...	...	...	...
	1996	...	1.4	...	...	...	...
	1997	...	-0.7	...	...	...	...
Pretax Profit Margin	1995	...	1.3	...	...	...	...
	1996	...	1.4	...	...	...	...
	1997	...	-0.7	...	...	...	...
Gross Profit Margin	1995	...	30.9	...	...	...	...
	1996	...	36.5	...	...	...	...
	1997	...	22.7	...	...	...	...
Pretax Profit to Assets	1995	...	4.0	...	...	...	...
	1996	...	2.4	...	...	...	...
	1997	...	-1.7	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.89	...	...	...	...
	1996	...	0.87	...	...	...	...
	1997	...	...	...	...	...	...
<b>Firms with revenue between</b>							
Sales - % change year over year			<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>			
	1995-96		23.7	...			
	1996-97		34.6	...			
Distribution of Firms by profit and loss - Pretax Profit (%)			<b>Profit</b>	<b>Loss</b>			
	1995		58.3	41.7			
	1996		58.3	41.7			
	1997		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: 1999

Other Textile Products Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	233						
Net Profit Margin	1995	7.8	2.9	-0.8	1.9	3.6	3.5
	1996	6.8	2.2	-1.7	1.6	2.4	2.0
	1997	6.6	1.9	-1.4	0.8	2.5	2.7
Pretax Profit Margin	1995	9.2	3.5	-0.4	2.6	4.0	4.4
	1996	8.3	2.6	-1.7	1.8	2.9	2.2
	1997	8.7	2.5	-1.1	1.2	3.2	3.4
Gross Profit Margin	1995	45.3	32.4	21.1	37.3	24.7	23.7
	1996	42.5	31.0	19.8	40.1	23.8	21.5
	1997	48.3	31.4	21.9	39.6	26.9	22.3
Pretax Profit to Assets	1995	14.6	6.0	-1.0	3.7	7.0	9.0
	1996	13.6	4.6	-3.6	4.1	5.1	5.6
	1997	15.8	4.7	-2.0	1.6	6.4	6.6
Return on Equity	1995	30.7	14.0	3.0	11.0	14.8	15.7
	1996	24.4	11.0	-2.1	8.9	13.9	10.7
	1997	29.1	13.4	1.3	10.6	15.4	13.5
Liabilities to Assets	1995	0.38	0.69	0.92	0.73	0.65	0.69
	1996	0.38	0.67	0.94	0.74	0.64	0.65
	1997	0.41	0.68	0.92	0.74	0.65	0.62
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				5.5	7.3	
	1996-97				9.6	8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				76.4	23.6	
	1996				66.9	33.1	
	1997				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: 2431

Mens's and Boys' Coat Industry

		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 (1996):	41						
Net Profit Margin	1995	4.1	1.4	-1.4	1.2	1.4	1.9
	1996	3.1	-0.8	-6.3	-3.3	0.8	1.2
	1997	4.4	2.3	-1.3	0.9	3.0	1.0
Pretax Profit Margin	1995	4.7	1.4	-1.3	0.7	1.6	2.7
	1996	3.9	-0.7	-6.1	-3.9	0.9	1.5
	1997	5.5	2.8	-1.3	0.9	3.7	1.8
Gross Profit Margin	1995	33.1	24.5	17.7	30.8	21.0	18.8
	1996	32.0	21.6	16.5	24.2	20.1	21.7
	1997	35.7	26.3	19.7	30.5	24.6	22.3
Pretax Profit to Assets	1995	10.9	2.8	-4.1	3.4	2.8	8.4
	1996	7.3	-0.8	-10.6	-4.2	1.9	4.0
	1997	11.4	5.4	-4.5	1.6	6.7	2.5
Return on Equity	1995	24.0	7.1	-2.9	4.5	10.7	26.8
	1996	18.3	1.1	-12.3	-1.3	9.0	13.6
	1997	21.1	12.5	2.9	...	18.2	12.5
Liabilities to Assets	1995	0.39	0.65	0.88	0.71	0.65	0.72
	1996	0.39	0.70	0.97	0.59	0.71	0.69
	1997	0.47	0.71	1.00	0.78	0.69	0.72
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	7.3		-3.9			
	1996-97	-6.9		2.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	66.0		34.0			
	1996	56.6		43.4			
	1997	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: 2432

Men's and Boys' Suit and Jacket Industry

		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 (1996):	92						
Net Profit Margin	1995	3.6	0.6	-3.1	0.6	0.8	1.7
	1996	4.1	1.0	-2.7	1.4	0.9	1.2
	1997	3.2	0.7	-6.0	-4.5	1.7	1.6
Pretax Profit Margin	1995	4.1	0.9	-3.1	0.6	0.9	2.2
	1996	5.2	1.1	-2.4	1.2	1.1	1.5
	1997	3.4	0.9	-5.6	-4.5	2.0	2.5
Gross Profit Margin	1995	30.8	24.1	16.7	24.4	24.0	23.6
	1996	38.2	24.8	17.7	30.1	21.0	16.3
	1997	36.6	24.0	17.8	25.3	22.7	20.3
Pretax Profit to Assets	1995	10.9	2.1	-5.1	1.2	2.1	5.2
	1996	10.5	2.2	-4.4	1.7	3.2	3.4
	1997	10.2	2.4	-6.5	-3.8	3.2	3.9
Return on Equity	1995	21.9	5.1	-4.7	2.5	7.1	17.0
	1996	28.9	5.1	-0.3	3.2	12.6	12.5
	1997	20.5	7.3	-4.6	-3.1	8.4	18.2
Liabilities to Assets	1995	0.51	0.74	0.93	0.84	0.67	0.72
	1996	0.51	0.82	1.02	0.88	0.81	0.70
	1997	0.57	0.78	1.02	0.82	0.76	0.76
					Firms with revenue between		
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96			0.7		9.9	
	1996-97			5.7		-15.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.3	36.7	
	1996				63.2	36.8	
	1997				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: 2433

Men's and Boys' Pants Industry

		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 (1996):	35						
Net Profit Margin	1995	6.8	2.1	-1.3	2.3	1.9	1.9
	1996	6.2	1.8	-2.7	-3.1	1.9	...
	1997	5.7	2.3	-1.1	1.8	2.8	0.0
Pretax Profit Margin	1995	8.5	2.4	-1.3	2.3	2.5	2.3
	1996	7.9	2.5	-2.7	-3.1	3.0	...
	1997	6.1	2.9	-1.1	0.5	3.7	0.1
Gross Profit Margin	1995	32.8	26.6	16.4	31.5	23.3	21.1
	1996	36.5	24.9	17.8	...	21.6	...
	1997	30.7	22.1	19.2	29.1	21.6	11.5
Pretax Profit to Assets	1995	18.5	5.4	-4.0	4.2	6.6	4.5
	1996	18.0	3.4	-5.9	-13.8	4.6	...
	1997	13.5	7.0	-2.3	2.7	7.8	2.7
Return on Equity	1995	17.3	7.5	-2.2	...	7.6	...
	1996	24.4	8.6	0.9	...	11.1	...
	1997	24.6	11.1	-2.0	...	13.7	...
Liabilities to Assets	1995	0.29	0.55	0.98	...	0.55	0.66
	1996	0.31	0.55	0.98	0.84	0.55	...
	1997	0.42	0.69	0.97	0.66	0.69	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-9.4		3.1			
	1996-97	13.1		13.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	68.3		31.7			
	1996	70.7		29.3			
	1997	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: 2434

Men's and Boys' Shirt and Underwear Industry

		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 <sup>(1)</sup>			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	29						
Net Profit Margin	1995	7.1	1.7	0.1	3.5	1.7	2.7
	1996	6.3	2.4	-6.2	-0.6	3.0	2.7
	1997	3.6	1.1	-2.0	0.6	2.5	2.3
Pretax Profit Margin	1995	8.3	2.1	0.2	3.5	2.1	3.7
	1996	6.5	2.6	-6.2	-2.0	3.8	4.6
	1997	4.6	1.5	-2.0	0.8	3.2	3.1
Gross Profit Margin	1995	35.4	23.0	19.1	38.3	22.2	22.6
	1996	44.0	23.9	15.7	42.0	21.9	24.9
	1997	47.5	34.2	20.9	35.5	26.1	22.4
Pretax Profit to Assets	1995	22.5	4.0	0.2	1.2	4.7	6.7
	1996	14.1	4.1	-14.1	-2.4	6.8	6.8
	1997	10.3	1.9	-4.8	0.8	5.2	7.2
Return on Equity	1995	47.2	3.2	1.3	...	9.8	12.7
	1996	43.0	9.0	-13.8	...	14.6	15.1
	1997	39.0	16.7	-6.3	...	21.5	13.2
Liabilities to Assets	1995	0.49	0.82	1.04	0.87	0.79	0.62
	1996	0.44	0.78	1.03	0.82	0.72	0.60
	1997	0.65	0.81	0.97	0.89	0.73	0.58
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			7.0			-1.4
	1996-97			6.7			10.7
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			83.3	16.7		
	1996			64.3	35.7		
	1997			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: 2435

Men's and Boys' Clothing Contractors

		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 (1996):	78						
Net Profit Margin	1995	5.1	0.8	-4.0	0.7	1.4	...
	1996	5.5	0.2	-5.1	-2.6	2.2	2.6
	1997	7.0	2.8	-0.2	3.6	2.4	1.0
Pretax Profit Margin	1995	6.4	1.3	-3.9	0.8	1.9	...
	1996	5.6	0.2	-5.3	-2.8	2.6	3.9
	1997	8.0	3.2	0.2	4.6	2.6	1.2
Gross Profit Margin	1995	32.7	21.3	12.8	28.8	16.2	...
	1996	32.4	23.3	13.0	28.7	16.9	...
	1997	34.0	23.7	14.0	28.8	16.8	14.4
Pretax Profit to Assets	1995	16.9	1.8	-16.9	1.5	6.0	...
	1996	13.9	1.0	-15.2	-6.3	5.9	5.9
	1997	16.4	7.3	0.1	8.5	6.6	3.0
Return on Equity	1995	43.7	19.1	1.3	20.0	15.3	...
	1996	35.7	8.5	-11.4	8.6	8.5	12.4
	1997	39.0	12.0	2.2	12.4	11.5	...
Liabilities to Assets	1995	0.48	0.72	0.97	0.87	0.70	...
	1996	0.50	0.82	1.02	0.91	0.63	0.65
	1997	0.40	0.59	0.98	0.86	0.56	0.63
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96				-1.9		
	1996-97				8.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1995				67.7	32.3	
	1996				55.3	44.7	
	1997				76.3	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: 2441

Women's Coat and Jacket Industry

		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 (1996):	100	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	4.7	1.5	-2.0	1.3	1.6	1.5
	1996	4.0	0.7	-6.0	-0.9	1.9	1.4
	1997	5.0	1.6	-1.7	1.1	2.0	1.2
Pretax Profit Margin	1995	5.6	1.9	-2.0	1.7	2.4	1.9
	1996	4.9	1.0	-5.3	-0.8	2.4	1.8
	1997	6.5	1.9	-0.6	1.7	2.0	1.5
Gross Profit Margin	1995	36.1	22.6	15.0	27.3	19.7	20.0
	1996	39.4	23.6	15.5	27.6	21.8	20.1
	1997	37.5	24.3	16.4	25.0	24.0	15.9
Pretax Profit to Assets	1995	13.3	4.6	-5.3	3.7	4.9	5.8
	1996	11.2	3.5	-11.3	-1.8	5.8	3.6
	1997	11.8	4.2	-1.8	3.4	4.5	3.8
Return on Equity	1995	26.4	10.5	1.5	10.0	14.9	11.8
	1996	23.8	7.5	-2.0	5.4	10.9	14.0
	1997	33.1	11.4	2.8	10.6	12.1	14.1
Liabilities to Assets	1995	0.36	0.65	0.94	0.84	0.58	0.60
	1996	0.40	0.65	0.99	0.73	0.61	0.64
	1997	0.38	0.69	0.96	0.80	0.60	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		
	1995-96				-1.2		-1.0
	1996-97				4.2		1.8
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.1	29.9	
	1996				62.1	37.9	
	1997				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: 2442

Women's Sportswear Industry

		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 (1996):	101						
Net Profit Margin	1995	4.6	1.5	-3.1	0.4	1.6	1.0
	1996	5.4	0.9	-3.3	1.1	0.7	1.5
	1997	4.6	1.4	-1.2	1.2	1.4	2.2
Pretax Profit Margin	1995	4.9	1.9	-2.4	0.4	2.3	1.3
	1996	6.8	1.1	-2.9	1.1	1.1	1.8
	1997	5.7	1.6	-1.0	1.6	1.7	3.0
Gross Profit Margin	1995	33.2	24.4	15.2	29.6	23.3	22.0
	1996	35.3	25.1	16.9	27.0	23.5	20.3
	1997	34.6	24.6	17.9	25.5	24.0	21.4
Pretax Profit to Assets	1995	11.3	3.1	-5.2	0.4	4.7	4.2
	1996	10.4	2.2	-8.1	1.4	2.5	4.8
	1997	13.1	2.9	-2.3	2.3	4.0	8.1
Return on Equity	1995	24.1	8.5	-3.0	-5.8	10.0	8.3
	1996	17.6	10.3	-3.0	15.2	10.1	10.0
	1997	28.2	7.0	-1.5	5.6	11.2	15.3
Liabilities to Assets	1995	0.49	0.70	0.96	0.90	0.67	0.64
	1996	0.43	0.73	0.98	0.92	0.63	0.64
	1997	0.43	0.70	0.97	0.83	0.68	0.63
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	1.3			-0.8		
	1996-97	6.6			8.6		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	69.7			30.3		
	1996	62.7			37.3		
	1997	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: 2443

Women's Dress Industry

		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 (1996):	72						
Net Profit Margin	1995	3.9	0.5	-3.9	-0.7	0.5	1.4
	1996	3.2	0.1	-11.1	-3.7	0.3	1.4
	1997	2.6	-0.2	-8.8	-3.9	0.8	1.7
Pretax Profit Margin	1995	4.3	0.5	-3.9	-0.7	0.6	2.0
	1996	3.5	0.2	-11.0	-3.9	0.4	2.2
	1997	3.4	0.0	-7.7	-3.1	1.1	2.3
Gross Profit Margin	1995	35.6	24.8	18.9	30.4	22.1	27.1
	1996	38.6	26.9	19.8	36.9	22.9	26.3
	1997	44.8	30.5	21.2	41.3	25.1	25.1
Pretax Profit to Assets	1995	6.9	0.9	-4.4	0.0	1.1	5.0
	1996	6.5	0.7	-14.1	-1.8	1.1	3.0
	1997	7.7	-0.1	-18.7	-3.8	1.8	5.8
Return on Equity	1995	14.7	4.0	-6.1	4.0	4.2	13.6
	1996	19.3	3.8	-2.4	5.7	1.5	7.9
	1997	11.0	1.7	-8.1	-5.5	2.7	12.9
Liabilities to Assets	1995	0.33	0.70	0.96	0.75	0.69	0.56
	1996	0.44	0.72	0.96	0.87	0.65	0.56
	1997	0.49	0.71	0.95	0.79	0.69	0.56
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			2.1			-1.9
	1996-97			3.4			-8.8
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			59.7			40.3
	1996			56.8			43.2
	1997			57.4			42.6

(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: 2444

Women's Blouse and Shirt Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	3.2	-0.9	-7.2	-1.2	1.0	1.2
	1996	...	1.4	...	2.4	1.0	...
	1997	...	1.3	...	-6.6	...	...
Pretax Profit Margin	1995	4.1	-0.9	-7.2	-1.2	1.0	1.7
	1996	...	1.5	...	2.4	1.5	...
	1997	...	1.7	...	-6.6	...	...
Gross Profit Margin	1995	...	30.6	...	...	29.0	20.6
	1996	...	30.6	...	...	29.1	...
	1997	...	22.5	...	...	...	...
Pretax Profit to Assets	1995	12.3	-3.6	-9.5	-5.1	2.0	3.5
	1996	...	2.8	...	3.0	2.8	...
	1997	...	2.6	...	-4.8	...	...
Return on Equity	1995	20.2	-3.4	-20.9	...	3.9	6.2
	1996	...	6.0	...	...	...	...
	1997	...	7.4	...	...	...	...
Liabilities to Assets	1995	0.34	0.54	0.59	0.45	0.54	0.58
	1996	...	0.54	...	0.83	0.54	...
	1997	...	0.67	...	0.85	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-18.2			-0.5		
	1996-97	1.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				58.3	41.7	
	1996				76.2	23.8	
	1997				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: 2445

Women's Clothing Contractors

		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 (1996):	359						
Net Profit Margin	1995	5.3	1.3	-3.2	0.5	2.0	4.4
	1996	4.6	1.1	-4.2	-0.6	2.0	1.5
	1997	5.4	1.6	-1.7	1.3	2.0	1.7
Pretax Profit Margin	1995	6.3	1.6	-3.2	0.7	2.5	6.3
	1996	5.4	1.4	-3.6	0.3	2.5	2.0
	1997	6.4	1.9	-1.7	1.4	2.4	2.1
Gross Profit Margin	1995	39.1	24.0	16.3	26.3	23.3	17.3
	1996	44.3	26.9	15.9	33.1	20.6	21.6
	1997	45.0	26.3	15.7	33.6	20.5	18.7
Pretax Profit to Assets	1995	17.0	4.4	-9.7	2.0	7.1	14.4
	1996	15.5	2.8	-11.3	-0.8	6.5	5.1
	1997	17.5	5.3	-5.1	3.7	8.1	5.4
Return on Equity	1995	37.8	16.2	1.6	11.6	18.6	22.0
	1996	43.7	16.2	-1.2	8.6	22.8	11.4
	1997	42.9	18.3	1.7	15.9	18.8	13.4
Liabilities to Assets	1995	0.40	0.71	0.97	0.78	0.64	0.55
	1996	0.42	0.80	1.01	0.87	0.69	0.66
	1997	0.44	0.75	0.98	0.83	0.69	0.71
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			0.0			-1.3
	1996-97			8.1			8.4
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			64.9	35.1		
	1996			59.9	40.1		
	1997			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: 2451

Children's Clothing Industry

		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 (1996):	99						
Net Profit Margin	1995	3.5	0.2	-6.9	-0.3	0.2	2.0
	1996	3.5	0.8	-7.1	1.0	0.1	1.9
	1997	4.0	0.8	-7.0	-0.7	1.3	2.2
Pretax Profit Margin	1995	3.7	0.1	-6.0	-0.7	0.1	2.4
	1996	4.7	1.0	-6.7	2.3	0.2	2.6
	1997	4.8	1.0	-6.9	-0.7	1.7	3.0
Gross Profit Margin	1995	35.4	26.0	15.7	32.0	21.2	20.7
	1996	38.0	23.2	13.6	27.1	21.3	22.8
	1997	40.8	26.4	15.3	31.6	23.8	21.6
Pretax Profit to Assets	1995	10.0	0.2	-12.1	-0.4	0.2	5.4
	1996	9.1	1.7	-19.1	2.6	0.4	6.3
	1997	9.5	2.7	-11.3	-0.9	3.3	5.8
Return on Equity	1995	33.1	6.9	-4.7	11.3	1.9	9.0
	1996	35.1	8.5	-8.2	25.0	4.0	8.5
	1997	25.4	9.9	-6.4	10.9	9.3	13.5
Liabilities to Assets	1995	0.40	0.77	0.99	0.96	0.59	0.60
	1996	0.41	0.75	1.02	0.91	0.66	0.57
	1997	0.39	0.79	1.04	0.94	0.65	0.61
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-1.7		-7.1			
	1996-97	-4.4		1.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			58.7	41.3		
	1996			60.2	39.8		
	1997			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: 2491

Sweater Industry

		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 (1996):	37						
Net Profit Margin	1995	6.7	0.3	-5.7	-0.8	0.6	2.9
	1996	6.8	1.9	-3.2	2.8	1.9	2.2
	1997	9.8	3.1	-0.3	3.8	2.2	2.2
Pretax Profit Margin	1995	7.2	0.7	-5.7	-0.8	1.0	3.4
	1996	8.4	2.8	-3.2	3.3	2.4	2.7
	1997	12.0	4.4	-0.3	5.5	3.1	2.4
Gross Profit Margin	1995	42.3	26.9	18.3	37.6	25.9	25.1
	1996	41.8	30.7	18.3	41.8	23.3	16.6
	1997	37.9	31.0	23.9	35.0	29.2	18.6
Pretax Profit to Assets	1995	16.3	1.4	-7.2	-0.5	1.7	6.2
	1996	13.5	2.8	-4.0	1.8	5.1	5.8
	1997	22.5	8.3	-0.1	8.2	8.3	4.5
Return on Equity	1995	27.3	0.2	-10.8	-0.7	2.3	12.9
	1996	27.9	11.4	-8.4	2.7	14.2	6.8
	1997	25.6	17.7	2.7	23.4	16.2	18.0
Liabilities to Assets	1995	0.37	0.68	0.90	0.64	0.70	0.72
	1996	0.42	0.68	0.92	0.71	0.65	0.75
	1997	0.16	0.66	0.94	0.65	0.68	0.60
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-0.7	-10.8	
	1996-97				18.0	12.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.3	36.7	
	1996				67.4	32.6	
	1997				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: 2492

Occupational Clothing Industry

		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 (1996):	84						
Net Profit Margin	1995	5.8	1.8	-2.3	3.3	1.3	2.3
	1996	6.6	1.7	-3.9	-0.7	2.8	2.1
	1997	3.9	1.3	-2.7	-1.1	2.0	3.2
Pretax Profit Margin	1995	7.1	2.2	-2.3	4.1	1.7	3.0
	1996	7.5	1.9	-3.9	-0.7	2.9	3.1
	1997	5.1	1.6	-2.7	-1.1	2.6	4.0
Gross Profit Margin	1995	36.9	24.6	17.5	33.5	23.1	23.1
	1996	38.2	27.6	17.2	32.0	26.2	25.3
	1997	41.5	26.5	20.2	37.6	24.9	26.4
Pretax Profit to Assets	1995	11.2	4.8	-1.6	5.0	2.8	7.0
	1996	13.8	3.8	-5.2	-1.6	6.0	6.2
	1997	10.0	2.6	-4.4	-0.4	5.0	9.7
Return on Equity	1995	22.9	9.5	-1.5	9.5	8.4	15.6
	1996	30.1	8.3	-3.4	-2.8	13.9	20.3
	1997	25.0	10.4	1.1	18.5	10.1	22.5
Liabilities to Assets	1995	0.34	0.73	1.00	0.68	0.75	0.69
	1996	0.43	0.78	0.98	0.89	0.69	0.65
	1997	0.34	0.70	0.99	0.80	0.64	0.64
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96			8.0	-3.3		
	1996-97			5.5	5.5		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			70.4	29.6		
	1996			68.7	31.3		
	1997			66.7	33.3		

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

SICE: 2493

Glove Industry

		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 (1996):	17	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	5.4	3.1	-10.3	4.3	2.8	1.2
	1996	6.7	2.6	-6.5	-5.8	3.0	0.9
	1997	13.1	4.5	0.7	5.0	4.3	...
Pretax Profit Margin	1995	6.8	3.8	-10.3	4.3	3.5	1.6
	1996	7.5	3.3	-6.5	-5.8	3.9	1.1
	1997	16.0	5.5	0.9	5.0	5.6	...
Gross Profit Margin	1995	36.1	24.5	20.1	...	24.5	23.9
	1996	...	23.1	...	...	21.6	25.0
	1997	...	28.7	...	...	24.3	...
Pretax Profit to Assets	1995	10.9	4.2	-12.8	5.2	4.1	3.5
	1996	12.4	5.0	-4.7	-4.4	5.2	2.7
	1997	23.8	11.8	2.3	6.3	13.0	...
Return on Equity	1995	...	12.8	...	...	14.6	7.7
	1996	...	10.6	...	...	...	4.9
	1997	...	16.5	...	...	16.9	...
Liabilities to Assets	1995	0.36	0.61	1.01	0.75	0.54	0.70
	1996	0.20	0.48	0.95	0.15	0.70	0.64
	1997	0.34	0.59	0.83	...	0.39	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	6.8			6.2		
	1996-97	6.9			4.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				68.8	31.3	
	1996				74.1	25.9	
	1997				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: 2494

Hosiery Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	31						
Net Profit Margin	1995	7.7	2.2	-5.9	-0.3	2.5	0.3
	1996	6.0	0.6	-4.3	0.1	1.8	...
	1997	7.4	1.5	-1.5	0.7	1.7	...
Pretax Profit Margin	1995	9.5	2.2	-5.9	-0.3	4.4	0.4
	1996	7.2	0.9	-4.3	0.2	2.0	...
	1997	9.6	1.7	-1.5	0.7	1.7	...
Gross Profit Margin	1995	32.8	20.9	14.0	...	22.5	18.5
	1996	30.3	21.2	13.6	23.5	20.0	...
	1997	31.4	24.7	17.5	28.6	20.0	...
Pretax Profit to Assets	1995	15.5	2.3	-8.3	-1.6	2.7	0.9
	1996	14.2	0.4	-5.0	-0.1	2.8	...
	1997	15.8	3.2	-4.1	1.2	3.6	...
Return on Equity	1995	23.9	8.1	-13.2	...	17.3	0.7
	1996	24.2	-0.7	-12.0	-15.3	8.1	...
	1997	35.4	8.1	-6.1	8.1	10.7	...
Liabilities to Assets	1995	0.30	0.56	0.92	0.77	0.54	0.71
	1996	0.39	0.60	0.88	0.81	0.56	...
	1997	0.37	0.70	0.85	0.72	0.69	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96				0.2	-8.4	
	1996-97				4.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				64.9	35.1	
	1996				57.1	42.9	
	1997				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: 2495

Fur Goods Industry

		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 (1996):	137						
Net Profit Margin	1995	6.3	2.2	-1.0	1.6	2.7	...
	1996	5.9	1.9	-2.0	1.4	2.9	...
	1997	5.2	1.8	-2.0	0.8	3.5	...
Pretax Profit Margin	1995	7.5	2.7	-0.9	1.5	3.2	...
	1996	7.3	2.3	-2.0	1.6	2.9	...
	1997	6.6	1.8	-2.0	1.1	4.2	...
Gross Profit Margin	1995	43.4	25.0	17.6	28.7	20.7	...
	1996	40.3	25.5	17.2	28.3	19.8	...
	1997	41.1	24.5	17.5	32.2	20.5	...
Pretax Profit to Assets	1995	11.0	3.0	-1.1	2.6	3.6	...
	1996	9.4	3.0	-2.4	1.7	3.6	...
	1997	7.2	2.2	-1.4	1.1	4.6	...
Return on Equity	1995	14.6	5.6	-0.4	4.4	6.8	...
	1996	21.2	6.2	-0.6	3.4	10.7	...
	1997	16.4	3.8	0.4	1.8	11.3	...
Liabilities to Assets	1995	0.30	0.62	0.93	0.66	0.59	...
	1996	0.34	0.69	0.99	0.69	0.55	...
	1997	0.28	0.59	0.95	0.59	0.59	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			-2.2			-6.7
	1996-97			4.2			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			70.9	29.1		
	1996			68.3	31.7		
	1997			68.8	31.3		

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

SICE: 2499

Other Clothing and Apparel Industries n.e.c.

		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 (1996):	350						
Net Profit Margin	1995	5.5	1.4	-2.5	1.2	1.5	1.5
	1996	4.1	0.7	-4.1	-0.3	1.1	2.1
	1997	4.4	1.1	-3.5	0.6	1.8	2.1
Pretax Profit Margin	1995	6.6	1.7	-2.4	1.6	1.9	1.8
	1996	5.2	1.0	-3.7	0.3	1.2	2.6
	1997	5.8	1.5	-3.7	0.7	2.3	2.7
Gross Profit Margin	1995	38.3	26.0	17.5	34.2	22.9	24.5
	1996	39.0	27.6	17.6	33.3	23.6	24.5
	1997	39.0	28.3	19.1	33.7	24.1	26.3
Pretax Profit to Assets	1995	13.2	3.2	-5.1	2.1	3.7	4.3
	1996	11.7	2.0	-7.5	0.2	3.5	6.8
	1997	13.7	4.4	-6.2	0.6	5.0	6.2
Return on Equity	1995	28.1	10.7	-1.1	12.3	10.3	10.4
	1996	26.4	6.4	-6.6	3.1	7.2	12.3
	1997	32.8	11.8	0.7	11.9	11.8	14.2
Liabilities to Assets	1995	0.39	0.64	0.97	0.64	0.64	0.71
	1996	0.41	0.70	0.99	0.77	0.67	0.58
	1997	0.40	0.70	0.95	0.78	0.65	0.46
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	0.3			0.5		
	1996-97	10.2			7.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.3	34.7	
	1996				61.6	38.4	
	1997				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: 2511

Shingle and Shake Industry

		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 (1996):	74						
Net Profit Margin	1995	6.5	0.9	-2.4	2.9	0.7	0.7
	1996	4.2	0.1	-7.3	-0.7	1.2	1.5
	1997	5.6	1.9	-2.2	1.5	2.3	3.3
Pretax Profit Margin	1995	8.0	1.1	-2.4	5.2	0.9	0.8
	1996	5.0	0.1	-7.3	-0.7	1.5	1.5
	1997	6.9	1.8	-2.2	1.9	1.7	4.1
Gross Profit Margin	1995	31.3	15.8	9.5	27.4	14.5	9.1
	1996	35.6	21.0	9.0	27.1	14.8	10.4
	1997	29.9	15.3	9.5	26.6	12.6	10.7
Pretax Profit to Assets	1995	14.9	4.1	-4.7	4.5	3.8	2.9
	1996	10.3	0.0	-12.2	-2.0	2.0	2.8
	1997	21.5	6.7	-1.7	4.6	7.0	16.9
Return on Equity	1995	32.0	8.2	-11.0	8.4	8.2	9.3
	1996	38.0	6.7	-25.7	0.3	14.7	...
	1997	45.6	17.0	1.1	35.0	14.0	...
Liabilities to Assets	1995	0.49	0.76	0.96	0.90	0.73	0.75
	1996	0.52	0.80	0.96	0.87	0.71	0.77
	1997	0.61	0.76	0.99	0.75	0.77	0.62
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			3.9			5.2
	1996-97			29.7			12.2
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			63.3			36.7
	1996			54.2			45.8
	1997			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: 2512

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

		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 (1996):	651						
Net Profit Margin	1995	8.5	3.1	-1.5	1.3	3.7	3.0
	1996	7.2	2.4	-3.8	0.3	3.4	2.6
	1997	8.9	3.9	-0.9	1.6	4.5	4.2
Pretax Profit Margin	1995	10.3	3.9	-1.3	1.3	4.5	4.1
	1996	8.6	3.1	-2.7	0.7	4.3	3.0
	1997	10.8	4.8	-0.6	1.8	5.4	5.7
Gross Profit Margin	1995	43.1	24.6	14.2	34.7	20.9	16.4
	1996	46.3	25.4	15.4	40.1	22.0	14.8
	1997	46.1	26.6	15.5	46.6	23.3	16.4
Pretax Profit to Assets	1995	15.5	5.7	-2.0	1.4	8.5	8.7
	1996	14.3	4.5	-4.2	0.4	6.9	5.3
	1997	16.4	6.8	-0.7	1.1	9.8	10.8
Return on Equity	1995	29.7	14.6	2.3	6.9	16.2	21.1
	1996	24.9	12.6	0.7	5.9	14.9	12.4
	1997	33.1	16.5	4.8	8.8	17.8	23.9
Liabilities to Assets	1995	0.34	0.64	0.91	0.75	0.59	0.62
	1996	0.35	0.64	0.94	0.78	0.58	0.62
	1997	0.35	0.64	0.94	0.76	0.61	0.62
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					4.9	6.2	
					15.4	23.7	
Distribution of Firms by profit and loss - Pretax Profit (%)						<b>Profit</b>	<b>Loss</b>
						71.7	28.3
						69.3	30.7
						76.5	23.5

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



SICE: 2521

## Hardwood Veneer and Plywood Industry

		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 (1996):	20						
Net Profit Margin	1995	16.7	5.5	-1.4	4.1	5.5	3.8
	1996	14.0	3.5	0.7	1.7	4.0	1.1
	1997	7.9	3.4	-2.8	...	4.0	2.2
Pretax Profit Margin	1995	16.9	5.7	-1.4	5.7	5.7	4.4
	1996	19.0	4.1	0.7	1.7	4.1	1.4
	1997	9.5	4.5	-2.8	...	5.1	2.8
Gross Profit Margin	1995	...	24.5	...	...	24.5	15.0
	1996	...	23.2	...	...	23.2	12.9
	1997	...	20.9	...	...	20.9	12.9
Pretax Profit to Assets	1995	17.9	7.1	-0.5	0.6	9.4	11.7
	1996	25.2	6.6	0.6	2.0	13.1	3.2
	1997	16.4	9.6	-2.8	...	14.0	7.7
Return on Equity	1995	...	31.3	...	...	33.1	14.5
	1996	...	20.7	...	...	20.7	10.5
	1997	...	25.5	...	...	32.3	13.2
Liabilities to Assets	1995	0.34	0.68	0.93	0.59	0.80	0.59
	1996	0.36	0.73	0.91	...	0.73	0.59
	1997	0.54	0.70	0.92	...	0.71	0.48
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				7.2	-4.5	
	1996-97				24.3	14.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				77.1	22.9	
	1996				70.6	29.4	
	1997				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: 2541

## Prefabricated Wooden Buildings Industry

		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 (1996):	89						
Net Profit Margin	1995	3.9	1.0	-3.0	0.6	1.6	1.2
	1996	4.9	2.1	-0.8	1.2	2.3	-0.8
	1997	3.4	0.4	-4.7	-3.3	1.5	0.9
Pretax Profit Margin	1995	4.8	1.4	-3.0	0.6	1.8	1.5
	1996	6.2	2.7	0.4	2.6	2.7	-0.8
	1997	4.4	0.9	-4.0	-3.3	2.0	1.3
Gross Profit Margin	1995	31.5	20.0	14.7	26.7	19.3	15.4
	1996	31.8	23.0	15.3	26.6	22.1	16.0
	1997	30.5	21.0	15.6	20.2	21.9	13.5
Pretax Profit to Assets	1995	10.3	2.3	-6.8	0.8	3.4	4.7
	1996	13.5	4.7	-0.5	3.0	6.3	-1.4
	1997	9.4	1.7	-6.9	-4.8	4.0	4.3
Return on Equity	1995	22.2	5.3	-9.2	3.2	8.5	16.9
	1996	39.8	13.9	3.2	10.5	14.6	-1.7
	1997	20.5	6.3	-6.0	4.7	7.6	...
Liabilities to Assets	1995	0.46	0.70	0.99	0.83	0.66	0.85
	1996	0.42	0.75	1.01	0.85	0.71	0.81
	1997	0.35	0.77	1.01	0.88	0.71	0.81
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	9.8			13.3		
	1996-97	16.7			26.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				58.2	41.8	
	1996				73.0	27.0	
	1997				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: 2542

## Wooden Kitchen Cabinet and Bathroom Vanity Industry

		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 (1996):	456						
Net Profit Margin	1995	4.3	0.6	-3.8	0.3	0.8	1.6
	1996	3.7	0.2	-4.0	-0.6	0.6	1.9
	1997	5.5	1.9	-2.7	1.3	2.1	3.1
Pretax Profit Margin	1995	4.8	0.6	-3.8	0.3	1.0	2.0
	1996	4.3	0.3	-4.0	-0.5	0.7	2.6
	1997	6.5	2.0	-2.5	1.6	2.4	4.3
Gross Profit Margin	1995	35.7	24.9	18.0	29.4	23.1	26.1
	1996	35.8	25.2	17.7	29.5	23.6	26.0
	1997	36.3	25.3	18.2	28.5	23.1	25.6
Pretax Profit to Assets	1995	10.5	1.2	-9.7	0.4	2.6	4.8
	1996	9.9	0.5	-9.2	-0.9	1.8	5.9
	1997	15.4	5.2	-4.9	3.8	6.2	9.7
Return on Equity	1995	25.0	8.2	-5.1	5.8	10.2	14.4
	1996	21.2	4.3	-8.3	1.0	8.9	15.8
	1997	30.6	15.9	1.4	14.3	17.6	13.7
Liabilities to Assets	1995	0.46	0.76	1.02	0.81	0.69	0.65
	1996	0.46	0.76	1.03	0.82	0.73	0.66
	1997	0.50	0.76	0.99	0.82	0.70	0.64
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.0		9.0			
	1996-97	11.9		22.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	56.1		43.9			
	1996	54.8		45.2			
	1997	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: 2543

Wooden Door and Window

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	262						
Net Profit Margin	1995	3.7	1.1	-3.4	0.2	1.6	1.5
	1996	3.6	1.0	-3.0	-1.3	1.4	1.6
	1997	4.8	1.0	-2.2	-0.5	1.5	1.7
Pretax Profit Margin	1995	4.6	1.3	-3.2	0.3	1.8	1.9
	1996	4.5	1.2	-2.8	-0.9	1.8	2.2
	1997	5.3	1.3	-2.2	-0.5	1.8	2.3
Gross Profit Margin	1995	33.0	22.7	15.8	26.6	21.4	20.7
	1996	34.6	23.1	15.6	27.9	21.9	22.0
	1997	34.0	23.1	17.1	32.5	21.4	20.2
Pretax Profit to Assets	1995	10.4	2.8	-4.5	0.4	4.2	4.8
	1996	9.7	2.3	-6.3	-1.1	3.3	6.2
	1997	11.7	2.7	-4.5	-0.9	4.5	5.6
Return on Equity	1995	21.6	8.8	-1.0	4.2	9.1	6.8
	1996	18.6	5.9	-5.5	-0.3	7.5	10.4
	1997	23.6	9.2	-4.1	5.7	10.6	13.8
Liabilities to Assets	1995	0.35	0.64	0.91	0.59	0.64	0.57
	1996	0.36	0.62	0.90	0.75	0.59	0.57
	1997	0.36	0.63	0.96	0.77	0.57	0.58
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				4.9	12.7	
	1996-97				12.0	10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.6	36.4	
	1996				61.5	38.5	
	1997				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: 2549

Other Millwork Industries

		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 (1996):	349						
<b>Net Profit Margin</b>	1995	4.8	1.0	-3.1	0.3	1.6	1.8
	1996	4.8	1.3	-1.6	0.8	1.5	2.0
	1997	5.4	2.1	-0.2	0.9	2.7	2.3
<b>Pretax Profit Margin</b>	1995	5.7	1.2	-3.1	0.4	2.1	2.2
	1996	5.7	1.5	-1.4	0.8	1.7	2.3
	1997	6.3	2.6	-0.1	1.0	3.2	2.7
<b>Gross Profit Margin</b>	1995	34.9	25.0	16.6	31.1	22.2	18.8
	1996	36.6	24.8	16.6	30.0	23.0	18.6
	1997	35.7	24.9	18.4	32.8	23.2	18.9
<b>Pretax Profit to Assets</b>	1995	12.3	2.5	-6.4	0.8	3.8	5.3
	1996	11.3	2.7	-2.7	1.4	4.0	5.7
	1997	14.5	5.3	-0.2	1.8	7.8	7.5
<b>Return on Equity</b>	1995	24.2	9.0	-5.3	5.5	10.1	9.2
	1996	25.7	9.3	-2.2	6.0	9.7	10.5
	1997	32.5	14.7	1.9	7.5	15.9	17.0
<b>Liabilities to Assets</b>	1995	0.41	0.70	0.97	0.81	0.66	0.63
	1996	0.45	0.75	0.98	0.86	0.71	0.67
	1997	0.49	0.76	0.97	0.86	0.70	0.70
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96	3.0		5.4			
	1996-97	22.4		23.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			61.1	38.9		
	1996			66.5	33.5		
	1997			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: 2561

Wooden Box and Pallet Industry

		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 (1996):	154						
Net Profit Margin	1995	6.2	3.0	-0.6	1.2	3.3	2.3
	1996	6.4	2.6	-0.5	0.2	3.4	1.8
	1997	5.9	2.8	-0.2	-1.4	3.0	2.2
Pretax Profit Margin	1995	7.7	3.9	-0.5	1.8	4.0	3.2
	1996	8.1	3.4	-0.3	1.2	4.0	2.4
	1997	6.9	3.6	0.0	-0.7	3.8	2.9
Gross Profit Margin	1995	35.6	23.4	16.6	31.4	22.3	16.0
	1996	36.9	24.4	17.9	34.4	21.1	17.1
	1997	36.2	24.0	17.0	36.1	22.7	15.7
Pretax Profit to Assets	1995	17.8	8.7	-0.8	1.2	10.2	7.7
	1996	15.8	7.1	-0.8	0.1	9.3	6.4
	1997	13.5	6.4	-0.1	-0.8	7.9	6.5
Return on Equity	1995	33.8	18.1	2.7	6.5	20.1	14.0
	1996	31.5	15.3	1.2	4.8	17.3	15.1
	1997	31.4	13.9	6.1	10.7	15.5	15.1
Liabilities to Assets	1995	0.47	0.65	0.85	0.67	0.65	0.53
	1996	0.41	0.66	0.89	0.69	0.63	0.56
	1997	0.39	0.63	0.89	0.90	0.56	0.47
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			3.1			0.0
	1996-97			9.7			0.5
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			74.4			25.6
	1996			72.8			27.2
	1997			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: 2581

Coffin and Casket Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	25						
Net Profit Margin	1995	8.2	3.7	0.1	2.5	4.0	...
	1996	7.7	2.1	-1.2	2.7	1.3	...
	1997	5.7	2.3	-2.7	0.4	3.6	...
Pretax Profit Margin	1995	10.4	3.7	0.2	2.7	4.9	...
	1996	8.9	2.2	-1.2	2.7	1.3	...
	1997	7.4	2.4	-2.3	2.2	3.8	...
Gross Profit Margin	1995	36.6	27.1	20.8	...	24.8	...
	1996	34.3	26.2	21.8	...	26.1	...
	1997	36.1	23.9	21.0	36.1	22.8	...
Pretax Profit to Assets	1995	11.6	4.8	0.3	1.9	7.4	...
	1996	7.6	2.6	-1.0	2.4	2.6	...
	1997	9.6	4.0	-3.5	-0.5	6.6	...
Return on Equity	1995	12.7	8.4	-7.1	...	9.6	...
	1996	16.6	6.3	-1.9	2.7	9.0	...
	1997	26.4	7.7	-6.7	13.6	6.9	...
Liabilities to Assets	1995	0.29	0.58	0.90	0.61	0.58	...
	1996	0.25	0.64	0.96	0.73	0.55	...
	1997	0.25	0.71	0.94	0.71	0.72	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.0	5.0	
	1996-97				12.0	10.7	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					78.1	21.9	
					73.3	26.7	
					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: 2591

Wood Preservation Industry

		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 (1996):	47						
Net Profit Margin	1995	9.2	4.4	1.0	3.7	4.4	0.7
	1996	7.8	3.0	-5.2	0.8	4.2	1.2
	1997	12.1	4.7	1.2	4.7	4.8	1.6
Pretax Profit Margin	1995	12.5	5.6	1.2	5.3	5.6	1.0
	1996	9.3	4.0	-5.2	1.2	4.7	1.2
	1997	15.2	5.7	2.5	6.2	5.4	1.8
Gross Profit Margin	1995	49.5	24.3	15.2	59.8	21.7	16.6
	1996	38.3	23.3	18.6	...	23.1	12.7
	1997	40.0	28.8	20.3	32.9	25.2	14.6
Pretax Profit to Assets	1995	27.1	11.2	1.4	5.2	13.1	2.0
	1996	15.5	6.5	-6.3	0.6	9.1	1.4
	1997	19.8	8.3	3.1	4.2	11.1	2.5
Return on Equity	1995	34.4	17.7	5.8	...	20.1	4.7
	1996	29.9	13.3	3.1	...	18.3	2.6
	1997	45.6	12.6	5.1	5.3	19.0	11.3
Liabilities to Assets	1995	0.33	0.49	0.90	0.72	0.45	0.63
	1996	0.34	0.60	0.94	0.89	0.58	0.66
	1997	0.43	0.55	0.78	0.54	0.58	0.79
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	5.0			-22.4		
	1996-97	27.2			18.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				79.2	20.8	
	1996				66.7	33.3	
	1997				79.6	20.4	

(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: 2592

Particle Board Industry

		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 (1996):	...						
Net Profit Margin	1995	...	...	...	...	...	...
	1996	...	0.0	...	...	1.5	...
	1997	...	2.3	...	...	...	...
Pretax Profit Margin	1995	...	...	...	...	...	...
	1996	...	0.2	...	...	1.9	...
	1997	...	2.7	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	21.5	...	...	21.9	...
	1997	...	21.2	...	...	...	...
Pretax Profit to Assets	1995	...	...	...	...	...	...
	1996	...	0.1	...	...	2.9	...
	1997	...	2.9	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	3.3	...	...	4.9	...
	1997	...	2.5	...	...	...	...
Liabilities to Assets	1995	...	...	...	...	...	...
	1996	...	0.48	...	...	0.40	...
	1997	...	0.41	...	...	...	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-15.8			...		
	1996-97	25.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	66.7		33.3			
	1996	53.3		46.7			
	1997	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: 2599

Other Wood Industries 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 (1996):	346						
<b>Net Profit Margin</b>	1995	5.9	0.9	-3.8	-0.7	2.8	2.7
	1996	5.6	1.2	-4.2	-0.4	2.4	3.7
	1997	8.2	2.5	-1.5	1.7	3.0	2.0
<b>Pretax Profit Margin</b>	1995	7.5	1.1	-3.8	-0.7	3.5	3.3
	1996	6.7	1.4	-3.7	0.0	3.0	4.6
	1997	9.5	2.9	-1.2	1.7	3.4	2.3
<b>Gross Profit Margin</b>	1995	45.7	30.9	21.6	37.3	25.4	18.1
	1996	45.0	30.4	21.9	38.7	24.3	21.3
	1997	48.2	33.6	21.1	42.3	24.1	19.0
<b>Pretax Profit to Assets</b>	1995	13.5	2.7	-8.3	-1.9	8.4	8.0
	1996	13.6	2.3	-8.7	-0.2	6.2	9.3
	1997	18.3	5.8	-2.9	3.6	7.8	7.3
<b>Return on Equity</b>	1995	32.2	13.0	-3.6	6.4	15.2	16.8
	1996	30.8	11.8	-1.8	4.8	16.5	15.1
	1997	34.6	12.0	-0.8	11.1	12.4	23.5
<b>Liabilities to Assets</b>	1995	0.46	0.76	1.09	0.91	0.66	0.64
	1996	0.43	0.79	1.08	0.91	0.64	0.59
	1997	0.42	0.75	0.98	0.79	0.60	0.75
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	1.3		6.9			
	1996-97	12.7		17.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	59.6		40.4			
	1996	60.3		39.7			
	1997	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: 2611

Wooden Household Furniture Industry

		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 (1996):	711						
Net Profit Margin	1995	4.7	1.0	-3.5	-0.2	1.9	2.1
	1996	4.9	0.8	-4.8	-0.2	1.8	2.1
	1997	5.6	1.9	-2.4	0.8	3.0	2.9
Pretax Profit Margin	1995	5.3	1.0	-3.5	-0.3	2.3	2.6
	1996	5.6	1.0	-4.8	0.3	2.0	2.5
	1997	6.7	2.3	-2.2	1.0	3.8	3.5
Gross Profit Margin	1995	38.7	25.7	17.3	30.4	22.9	20.3
	1996	39.7	25.7	17.1	30.0	23.6	21.6
	1997	40.6	27.4	18.5	34.0	24.1	23.4
Pretax Profit to Assets	1995	12.3	2.3	-6.8	0.5	4.7	6.2
	1996	12.3	1.6	-9.7	0.4	4.8	5.3
	1997	16.3	4.8	-3.2	1.9	7.9	6.1
Return on Equity	1995	26.4	9.7	-4.5	6.1	14.1	16.4
	1996	25.2	9.9	-2.6	6.9	12.9	13.7
	1997	36.9	16.7	3.0	11.5	19.5	26.8
Liabilities to Assets	1995	0.49	0.75	0.99	0.80	0.69	0.64
	1996	0.51	0.77	1.04	0.86	0.69	0.63
	1997	0.51	0.76	1.01	0.85	0.71	0.62
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			5.2	3.3		
	1996-97			11.5	9.5		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			60.5	39.5		
	1996			60.1	39.9		
	1997			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: 2612

Upholstered Household Furniture Industry

		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 (1996):	92						
Net Profit Margin	1995	4.7	0.5	-4.3	0.4	0.6	1.0
	1996	4.2	0.6	-3.0	0.9	0.4	2.0
	1997	3.7	0.7	-0.7	0.7	0.8	2.0
Pretax Profit Margin	1995	5.3	0.5	-4.3	0.3	0.8	1.3
	1996	5.0	0.7	-2.6	1.0	0.7	2.9
	1997	4.1	0.8	-0.6	0.7	0.9	2.7
Gross Profit Margin	1995	41.1	25.4	17.9	33.2	21.7	10.8
	1996	38.3	25.4	18.1	35.9	22.0	11.2
	1997	34.1	23.7	16.3	34.4	18.9	17.9
Pretax Profit to Assets	1995	11.8	1.1	-8.6	0.8	1.3	4.1
	1996	11.5	1.7	-5.1	1.9	1.3	7.2
	1997	8.2	2.3	-1.5	3.6	2.2	9.3
Return on Equity	1995	22.3	7.5	-7.9	2.0	11.8	5.6
	1996	22.3	8.9	-4.6	10.3	3.4	...
	1997	20.8	11.5	1.5	15.8	9.2	13.6
Liabilities to Assets	1995	0.53	0.81	1.07	0.98	0.77	0.62
	1996	0.53	0.80	1.04	0.69	0.80	0.60
	1997	0.51	0.89	1.14	1.01	0.74	0.59
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.9		20.1			
	1996-97	17.8		-3.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	58.3		41.7			
	1996	58.6		41.4			
	1997	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: 2619

Other Household Furniture Industries

		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 (1996):	89						
Net Profit Margin	1995	2.9	-0.5	-7.1	-0.8	0.8	1.2
	1996	3.8	0.2	-4.4	-1.6	0.7	2.1
	1997	4.6	1.8	-3.6	0.8	3.0	1.9
Pretax Profit Margin	1995	3.2	-0.5	-7.1	-0.8	1.0	1.7
	1996	4.2	0.2	-4.4	-1.6	0.9	2.9
	1997	6.1	1.8	-3.9	0.6	3.0	2.4
Gross Profit Margin	1995	40.5	27.0	16.6	28.9	20.4	22.8
	1996	41.4	30.1	18.4	33.4	26.3	19.4
	1997	38.3	27.8	18.4	33.6	24.8	20.9
Pretax Profit to Assets	1995	7.7	-0.6	-8.2	-1.6	2.0	5.4
	1996	8.3	0.8	-8.9	-3.2	2.5	5.7
	1997	16.8	5.3	-7.9	1.4	6.4	6.8
Return on Equity	1995	17.5	4.2	-4.1	-0.7	7.2	11.3
	1996	11.2	3.0	-11.2	-1.6	5.6	16.3
	1997	30.4	14.0	-0.8	4.8	14.7	22.6
Liabilities to Assets	1995	0.49	0.77	1.08	0.80	0.76	0.71
	1996	0.45	0.73	0.99	0.68	0.79	0.72
	1997	0.40	0.68	0.97	0.72	0.68	0.75
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	25.4		8.2			
	1996-97	12.4		8.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	52.9		47.1			
	1996	57.9		42.1			
	1997	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: 2641

Metal Office Furniture Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	34						
Net Profit Margin	1995	4.4	2.1	0.3	...	2.6	5.0
	1996	4.3	2.5	-0.1	0.9	2.6	4.7
	1997	7.8	3.0	0.4	-0.1	3.3	3.0
Pretax Profit Margin	1995	5.6	2.7	0.4	...	3.0	5.9
	1996	5.6	3.3	-0.1	0.9	3.5	9.4
	1997	8.4	3.7	0.5	-0.1	4.2	3.5
Gross Profit Margin	1995	35.3	24.9	20.0	...	25.4	30.6
	1996	35.1	26.1	18.7	...	25.1	29.2
	1997	35.3	26.5	18.1	27.6	26.3	25.0
Pretax Profit to Assets	1995	9.8	5.6	1.0	...	5.9	11.0
	1996	22.1	5.9	-1.0	1.3	6.5	14.7
	1997	24.3	7.2	1.2	0.1	8.3	6.2
Return on Equity	1995	21.4	13.6	4.5	...	13.6	42.2
	1996	42.1	15.3	4.2	...	15.3	29.2
	1997	62.8	26.2	8.6	...	28.6	12.4
Liabilities to Assets	1995	0.63	0.75	0.95	...	0.75	0.62
	1996	0.59	0.79	0.92	...	0.78	0.66
	1997	0.45	0.68	0.84	...	0.68	0.53
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.7			6.7		
	1996-97	24.2			21.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				85.4	14.6	
	1996				83.0	17.0	
	1997				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: 2649

Other Office Furniture Industries

		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 (1996):	49						
<b>Net Profit Margin</b>	1995	2.3	-0.6	-6.1	-1.5	0.2	0.4
	1996	5.7	1.7	-2.5	0.0	2.1	1.3
	1997	7.9	3.4	0.6	6.3	2.1	1.1
<b>Pretax Profit Margin</b>	1995	2.6	-0.6	-6.1	-1.5	0.2	0.8
	1996	7.2	2.0	-2.0	0.5	2.6	1.6
	1997	9.8	4.8	1.8	8.4	2.7	1.5
<b>Gross Profit Margin</b>	1995	34.0	25.0	16.5	27.9	22.6	20.1
	1996	35.7	25.2	20.7	22.9	25.4	28.6
	1997	33.0	27.5	17.4	29.2	27.5	19.4
<b>Pretax Profit to Assets</b>	1995	4.0	-1.5	-8.1	-3.9	0.6	1.4
	1996	16.6	3.4	-5.6	0.2	6.5	4.3
	1997	18.5	8.5	2.2	14.9	8.2	5.4
<b>Return on Equity</b>	1995	13.1	3.4	-13.2	-6.6	5.4	...
	1996	34.6	9.7	-1.3	1.3	11.8	16.4
	1997	42.1	19.3	6.7	16.2	19.6	25.5
<b>Liabilities to Assets</b>	1995	0.38	0.68	0.96	0.53	0.74	0.86
	1996	0.44	0.73	0.91	0.76	0.68	0.80
	1997	0.39	0.66	0.94	0.66	0.65	0.85
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				24.6	3.0	
	1996-97				16.8	7.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				46.9	53.1	
	1996				65.6	34.4	
	1997				78.4	21.6	

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

SICE: 2691

Bed Spring and Mattress Industry

		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 (1996):	71						
<b>Net Profit Margin</b>	1995	4.1	1.8	-1.0	0.3	2.0	0.2
	1996	5.2	1.3	-2.2	-0.8	1.4	1.2
	1997	4.7	1.0	-2.5	-0.8	1.5	2.4
<b>Pretax Profit Margin</b>	1995	5.0	2.0	-0.9	0.3	2.4	0.3
	1996	6.0	1.7	-2.0	-0.8	1.9	1.5
	1997	5.5	1.0	-2.4	-0.8	1.9	2.8
<b>Gross Profit Margin</b>	1995	38.2	27.0	18.3	33.6	26.2	25.7
	1996	37.7	27.1	20.8	37.7	26.6	25.6
	1997	45.4	29.6	19.4	40.1	28.1	25.0
<b>Pretax Profit to Assets</b>	1995	10.9	3.9	-2.5	1.0	4.9	0.7
	1996	9.1	3.1	-4.3	-1.1	3.9	2.8
	1997	12.0	1.7	-5.2	-1.7	3.5	7.6
<b>Return on Equity</b>	1995	18.3	8.1	0.9	6.7	10.8	...
	1996	20.1	7.7	-7.4	2.9	11.1	12.0
	1997	21.1	9.4	-11.2	-4.7	11.3	19.5
<b>Liabilities to Assets</b>	1995	0.48	0.67	0.93	0.58	0.67	0.86
	1996	0.49	0.75	0.97	0.81	0.73	0.74
	1997	0.44	0.71	0.95	0.83	0.67	0.75
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	5.1		1.6			
	1996-97	19.1		23.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	70.5		29.5			
	1996	65.8		34.2			
	1997	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: 2692

Hotel, Restaurant and Institutional Furniture and Fixture Industry

		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 (1996):	134						
<b>Net Profit Margin</b>	1995	4.2	1.2	-3.5	-1.1	1.8	2.9
	1996	4.7	0.9	-2.9	-0.9	1.8	2.5
	1997	6.0	2.2	-0.7	0.4	3.4	3.6
<b>Pretax Profit Margin</b>	1995	5.1	1.5	-3.5	-1.1	2.3	3.2
	1996	5.3	1.2	-2.9	-0.9	2.3	3.1
	1997	7.6	2.4	-0.7	0.5	4.2	5.0
<b>Gross Profit Margin</b>	1995	37.5	26.0	19.1	33.3	23.8	24.0
	1996	41.0	27.0	18.9	40.9	22.8	24.4
	1997	42.4	26.1	18.7	40.2	25.4	27.8
<b>Pretax Profit to Assets</b>	1995	11.7	2.5	-5.2	-1.9	5.6	6.3
	1996	13.7	2.6	-4.1	-1.2	5.2	7.1
	1997	18.6	7.2	-0.8	0.4	9.4	11.4
<b>Return on Equity</b>	1995	38.5	8.8	0.5	3.1	9.4	12.4
	1996	32.1	10.7	-2.5	-2.1	13.5	17.8
	1997	34.7	18.0	3.7	7.7	23.7	15.2
<b>Liabilities to Assets</b>	1995	0.41	0.68	0.95	0.90	0.63	0.73
	1996	0.48	0.77	1.00	0.92	0.71	0.73
	1997	0.45	0.68	0.97	0.74	0.67	0.67
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	6.6		4.9			
	1996-97	18.0		10.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.7		31.3			
	1996	68.5		31.5			
	1997	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: 2699

Other Furniture and Fixture Industries 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	159						
Net Profit Margin	1995	3.8	1.4	-2.9	-0.3	2.2	1.3
	1996	3.9	1.0	-2.3	0.5	1.3	1.8
	1997	4.8	1.5	-1.8	0.8	2.3	2.2
Pretax Profit Margin	1995	4.9	1.5	-2.8	-0.3	2.4	1.8
	1996	5.0	1.3	-2.2	0.9	1.7	2.3
	1997	5.3	1.9	-1.8	0.7	3.0	2.8
Gross Profit Margin	1995	44.8	27.8	17.3	36.8	24.6	23.7
	1996	44.9	30.3	19.4	39.8	22.5	23.5
	1997	48.7	32.5	20.5	42.2	26.7	24.5
Pretax Profit to Assets	1995	10.0	2.5	-4.9	-0.6	4.8	4.3
	1996	10.7	2.1	-3.5	0.9	3.8	5.1
	1997	11.7	4.2	-2.7	1.7	6.7	7.5
Return on Equity	1995	22.1	11.5	-3.5	8.6	13.5	9.1
	1996	21.7	11.1	-4.5	3.0	11.7	14.9
	1997	28.3	14.9	2.0	16.7	14.4	17.6
Liabilities to Assets	1995	0.40	0.72	0.98	0.72	0.72	0.68
	1996	0.45	0.78	1.01	0.83	0.73	0.72
	1997	0.45	0.76	0.99	0.79	0.75	0.60
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			9.1	7.8		
	1996-97			8.5	5.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			65.5	34.5		
	1996			63.3	36.7		
	1997			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: 2713

Paperboard Industry

		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 (1996):	...						
Net Profit Margin	1995	...	...	...	...	...	...
	1996	...	6.3	...	...	5.6	...
	1997	...	7.6	...	...	6.5	...
Pretax Profit Margin	1995	...	...	...	...	...	...
	1996	...	6.3	...	...	5.6	...
	1997	...	9.9	...	...	8.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	25.5	...	...	...	...
	1997	...	25.4	...	...	...	...
Pretax Profit to Assets	1995	...	...	...	...	...	...
	1996	...	13.8	...	...	9.6	...
	1997	...	7.6	...	...	6.8	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	24.2	...	...	16.8	...
Liabilities to Assets	1995	...	...	...	...	...	...
	1996	...	0.89	...	...	0.89	...
	1997	...	0.75	...	...	0.66	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	5.8		-12.4			
	1996-97	-0.6		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	80.0		20.0			
	1996	85.7		14.3			
	1997	100.0		0.0			

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

SICE: 2719

Other Paper Industries

		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 (1996):	18						
Net Profit Margin	1995	...	4.7	...	...	5.7	...
	1996	6.8	1.0	-4.5	-1.5	1.0	...
	1997	...	3.4	...	...	1.8	...
Pretax Profit Margin	1995	...	5.4	...	...	6.3	...
	1996	9.2	1.1	-4.5	-4.4	1.2	...
	1997	...	4.4	...	...	2.6	...
Gross Profit Margin	1995	...	28.9	...	...	21.6	...
	1996	...	27.5	...	...	22.9	...
	1997	...	31.7	...	...	27.6	...
Pretax Profit to Assets	1995	...	12.2	...	...	15.3	...
	1996	29.0	2.3	-4.0	10.5	2.3	...
	1997	...	12.0	...	...	6.8	...
Return on Equity	1995	...	33.4	...	...	30.1	...
	1996	...	7.2	...	...	...	...
	1997	...	24.4	...	...	...	...
Liabilities to Assets	1995	...	0.81	...	...	0.72	...
	1996	0.57	0.84	0.95	...	0.76	...
	1997	...	0.76	...	...	0.80	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	7.2			58.2		
	1996-97	32.9			-0.9		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	75.0			25.0		
	1996	70.8			29.2		
	1997	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: 2731

Folding Carton and Set-Up Box Industry

		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 (1996):	47	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	10.8	3.3	-0.5	8.2	3.3	2.7
	1996	6.6	2.5	-1.9	0.7	3.3	2.8
	1997	5.3	2.0	-0.3	1.5	2.0	2.8
Pretax Profit Margin	1995	13.2	4.0	0.5	8.4	4.0	3.1
	1996	7.7	2.5	-1.9	0.7	4.4	3.3
	1997	6.7	2.3	0.0	1.6	2.6	3.1
Gross Profit Margin	1995	37.1	27.0	18.1	26.8	27.2	21.4
	1996	43.4	31.2	19.5	42.0	29.1	22.5
	1997	48.2	29.3	17.9	47.1	24.8	23.5
Pretax Profit to Assets	1995	19.2	7.8	1.2	5.1	9.4	5.8
	1996	18.1	5.0	-3.9	0.0	8.1	6.4
	1997	13.0	3.8	0.1	3.1	8.1	6.2
Return on Equity	1995	31.6	11.0	-1.2	3.3	14.2	17.6
	1996	42.9	12.7	-8.8	-9.7	20.2	21.2
	1997	38.5	15.6	3.3	6.5	19.8	16.0
Liabilities to Assets	1995	0.37	0.64	0.85	0.70	0.56	0.70
	1996	0.40	0.71	0.87	0.74	0.70	0.75
	1997	0.37	0.69	0.92	0.72	0.68	0.75
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96				9.9		9.2	
1996-97				6.7		1.0	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
1995				83.3		16.7	
1996				79.7		20.3	
1997				82.0		18.0	

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

SICE: 2732

Corrugated Box Industry

		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 (1996):	40						
Net Profit Margin	1995	7.7	3.7	1.0	1.0	3.8	1.9
	1996	6.6	3.0	0.0	1.7	3.1	2.6
	1997	6.7	2.9	0.1	10.9	2.7	2.2
Pretax Profit Margin	1995	9.9	4.7	1.3	1.0	4.8	2.6
	1996	8.4	3.8	0.7	2.3	4.0	3.4
	1997	9.5	3.9	0.1	10.9	3.7	2.6
Gross Profit Margin	1995	38.1	32.2	25.2	...	28.7	26.3
	1996	38.8	32.3	22.5	...	31.5	29.0
	1997	43.9	33.6	26.0	51.0	31.7	28.7
Pretax Profit to Assets	1995	21.1	12.2	3.1	3.9	14.4	7.5
	1996	19.8	7.0	1.3	3.4	8.5	7.0
	1997	19.6	8.3	-0.1	10.6	8.0	8.3
Return on Equity	1995	38.2	22.1	5.3	...	22.7	20.4
	1996	37.4	11.0	1.6	...	17.0	18.4
	1997	28.7	14.9	2.8	...	14.9	18.1
Liabilities to Assets	1995	0.32	0.54	0.83	...	0.54	0.72
	1996	0.37	0.54	0.73	0.58	0.54	0.63
	1997	0.36	0.58	0.81	0.92	0.56	0.74
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	6.3			3.9		
	1996-97	1.0			3.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				86.7	13.3	
	1996				83.8	16.2	
	1997				82.5	17.5	

(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: 2733

Paper Bag Industry

		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 (1996):	...						
Net Profit Margin	1995	...	2.5	...	...	2.2	6.7
	1996	...	1.6	...	...	1.4	...
	1997	...	1.5	...	...	...	...
Pretax Profit Margin	1995	...	3.1	...	...	2.4	9.7
	1996	...	2.0	...	...	1.7	...
	1997	...	2.1	...	...	...	...
Gross Profit Margin	1995	...	24.2	...	...	22.4	22.0
	1996	...	25.1	...	...	23.8	...
	1997	...	24.3	...	...	...	...
Pretax Profit to Assets	1995	...	6.1	...	...	5.1	13.9
	1996	...	4.8	...	...	4.7	...
	1997	...	7.2	...	...	...	...
Return on Equity	1995	...	23.5	...	...	19.7	28.3
	1996	...	14.4	...	...	12.5	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.60	...	...	0.63	0.68
	1996	...	0.52	...	...	0.55	...
	1997	...	0.54	...	...	...	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	16.3		3.0			
	1996-97	4.1		-4.5			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995	94.7		5.3			
	1996	87.5		12.5			
	1997	100.0		0.0			

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

SICE: 2791

Coated and Treated Paper Industry

		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 (1996):	37						
<b>Net Profit Margin</b>	1995	12.5	6.1	3.0	7.2	6.0	2.5
	1996	9.1	4.7	0.7	2.1	5.2	3.0
	1997	11.0	3.8	0.8	6.2	3.7	2.4
<b>Pretax Profit Margin</b>	1995	15.3	7.7	3.0	8.0	7.1	3.2
	1996	10.2	5.0	0.9	2.3	5.9	3.2
	1997	12.3	4.4	0.9	6.3	4.0	2.7
<b>Gross Profit Margin</b>	1995	53.1	39.8	26.4	49.7	37.1	32.0
	1996	51.9	33.6	25.0	50.2	33.2	28.8
	1997	57.5	39.5	34.8	39.5	37.5	26.4
<b>Pretax Profit to Assets</b>	1995	30.2	12.3	4.1	14.7	11.9	7.2
	1996	22.2	8.5	1.9	5.9	10.6	8.6
	1997	23.4	8.6	1.5	11.1	8.6	8.3
<b>Return on Equity</b>	1995	56.7	30.6	8.5	24.5	34.9	21.4
	1996	38.5	27.1	6.6	18.0	27.1	17.7
	1997	54.8	32.0	7.6	21.6	33.7	16.9
<b>Liabilities to Assets</b>	1995	0.35	0.64	0.84	0.44	0.67	0.64
	1996	0.34	0.62	0.87	0.72	0.61	0.57
	1997	0.42	0.64	0.84	0.45	0.74	0.67
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	14.9		11.6			
	1996-97	3.8		13.7			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			90.2	9.8		
	1996			82.0	18.0		
	1997			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: 2792

Stationery Paper Products Industry

		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 (1996):	27						
Net Profit Margin	1995	6.2	1.7	-4.8	-1.8	1.7	2.0
	1996	5.2	1.9	-3.8	1.0	2.0	1.9
	1997	6.4	2.4	-0.9	...	2.4	2.1
Pretax Profit Margin	1995	7.8	2.3	-4.8	-1.8	2.3	2.7
	1996	5.8	2.4	-3.8	1.0	2.5	2.7
	1997	7.6	3.3	-0.9	...	3.3	3.2
Gross Profit Margin	1995	36.2	30.7	21.2	...	30.4	25.1
	1996	33.9	25.8	16.6	...	24.7	25.4
	1997	37.3	31.0	20.3	...	24.3	25.2
Pretax Profit to Assets	1995	10.6	3.1	-4.5	-3.6	4.1	7.5
	1996	8.8	3.8	-8.7	2.5	5.6	7.4
	1997	16.1	6.1	-1.3	...	6.1	7.7
Return on Equity	1995	26.8	8.1	-1.6	...	8.4	17.3
	1996	31.6	7.3	0.5	...	19.9	16.8
	1997	33.4	15.8	-2.7	...	13.9	12.0
Liabilities to Assets	1995	0.46	0.73	1.06	0.57	0.77	0.77
	1996	0.57	0.69	0.88	...	0.69	0.75
	1997	0.44	0.64	0.95	...	0.71	0.73
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			6.7			13.5
	1996-97			10.9			-4.0
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			76.3			23.7
	1996			77.1			22.9
	1997			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: 2793

Paper Consumer Products Industry

		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 <sup>(1)</sup>			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	0.2	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	2.5	...	...	...	...
Pretax Profit Margin	1995	...	0.3	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	1.5	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	1.3	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	5.2	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.88	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	0.63	...	...	...	...
<b>Firms with revenue between</b>							
Sales - % change year over year			\$50,000 and \$5 million	\$5 million and \$25 million			
	1995-96		30.2	...			
	1996-97		16.3	...			
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1995		60.0	40.0			
	1996		75.0	25.0			
	1997		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: 2799

Other Converted Paper Products Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	116						
Net Profit Margin	1995	7.1	3.9	-0.7	2.6	4.2	3.1
	1996	7.7	2.5	-2.2	0.6	3.3	3.9
	1997	9.0	3.7	-1.3	1.0	4.1	3.4
Pretax Profit Margin	1995	8.9	4.6	-0.7	2.8	5.3	3.3
	1996	9.3	3.4	-1.9	1.6	4.0	4.9
	1997	10.9	4.6	-1.3	2.4	4.9	4.2
Gross Profit Margin	1995	46.0	30.3	19.1	45.5	27.9	27.6
	1996	43.7	32.9	21.6	38.4	31.0	23.4
	1997	44.5	35.5	21.9	40.1	30.5	30.6
Pretax Profit to Assets	1995	15.3	6.6	-1.7	4.5	11.7	6.3
	1996	17.6	4.3	-3.8	1.2	7.6	9.7
	1997	23.1	8.3	-4.9	6.9	8.3	7.0
Return on Equity	1995	32.6	17.0	3.5	8.9	18.5	17.2
	1996	44.7	21.6	3.2	20.2	22.4	16.2
	1997	43.6	24.5	0.0	9.5	25.3	12.4
Liabilities to Assets	1995	0.35	0.65	0.92	0.83	0.60	0.56
	1996	0.46	0.72	1.01	0.87	0.67	0.57
	1997	0.39	0.76	0.99	0.78	0.73	0.54
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.6	13.9	
	1996-97				18.2	5.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				80.2	19.8	
	1996				72.3	27.7	
	1997				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: 2811

Business Forms Printing Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	211						
Net Profit Margin	1995	5.1	1.3	-1.6	0.8	2.5	1.2
	1996	6.2	1.7	-1.7	1.3	2.2	1.0
	1997	7.1	2.5	-0.5	1.5	3.0	0.9
Pretax Profit Margin	1995	5.7	1.7	-1.6	0.7	2.7	1.3
	1996	7.2	2.1	-1.6	1.3	2.7	1.5
	1997	8.3	3.0	0.2	2.1	3.6	1.4
Gross Profit Margin	1995	49.5	36.0	25.9	38.7	33.3	31.2
	1996	51.9	36.5	27.3	43.6	32.3	35.1
	1997	46.4	34.6	26.3	36.2	33.0	27.7
Pretax Profit to Assets	1995	13.0	3.6	-3.5	1.6	7.1	3.6
	1996	14.2	4.0	-3.6	2.3	6.6	2.7
	1997	17.8	6.9	-0.3	4.9	9.0	3.4
Return on Equity	1995	27.3	12.4	-1.1	7.7	13.2	8.2
	1996	31.5	12.3	-3.4	4.1	13.2	10.1
	1997	34.0	18.1	5.8	15.2	18.2	4.4
Liabilities to Assets	1995	0.42	0.66	0.93	0.75	0.61	0.68
	1996	0.44	0.71	0.94	0.80	0.65	0.68
	1997	0.40	0.66	0.89	0.81	0.58	0.61
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.1		8.9			
	1996-97	1.3		12.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.2		34.8			
	1996	66.7		33.3			
	1997	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: 2819

Other Commercial Printing Industries

		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)	Average	Worse	Median	Median	
Number of firms (1996):	2,764	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	5.2	1.5	-1.8	0.9	2.2	1.9
	1996	5.2	1.4	-2.2	0.4	2.5	1.6
	1997	5.8	1.9	-1.3	0.8	2.8	1.9
Pretax Profit Margin	1995	6.4	1.8	-1.8	1.1	2.8	2.5
	1996	6.2	1.7	-2.0	0.5	3.1	2.2
	1997	7.0	2.4	-1.2	1.1	3.5	2.7
Gross Profit Margin	1995	56.4	38.1	27.2	44.6	33.0	27.2
	1996	54.8	37.1	26.8	43.5	32.6	27.6
	1997	56.2	38.1	27.2	45.2	33.4	27.6
Pretax Profit to Assets	1995	14.0	3.9	-3.8	2.2	5.7	5.0
	1996	12.6	3.7	-4.4	0.9	6.4	3.9
	1997	14.6	4.9	-2.8	2.3	7.3	5.2
Return on Equity	1995	29.5	11.6	-2.0	7.7	14.2	13.6
	1996	28.8	10.5	-3.2	5.7	14.7	11.3
	1997	32.0	13.3	1.4	7.3	17.8	12.3
Liabilities to Assets	1995	0.47	0.73	0.98	0.81	0.68	0.73
	1996	0.49	0.74	0.98	0.82	0.68	0.73
	1997	0.47	0.73	0.96	0.82	0.69	0.72
<b>Firms with revenue between</b>							
Sales - % change year over year					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			5.3		5.2	
	1996-97			5.8		3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				65.4	34.6	
	1996				63.3	36.7	
	1997				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: 2821

Platemaking, Typesetting and Bindery Industry

		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 (1996):	917						
Net Profit Margin	1995	6.3	1.5	-3.0	0.5	2.8	2.0
	1996	6.5	1.5	-4.2	0.4	2.9	1.0
	1997	6.6	2.2	-2.6	1.4	3.4	0.5
Pretax Profit Margin	1995	7.3	1.8	-2.9	0.7	3.4	2.6
	1996	7.5	1.7	-4.1	0.6	3.7	1.1
	1997	7.9	2.7	-2.1	1.8	4.2	1.2
Gross Profit Margin	1995	61.1	45.8	31.6	52.4	36.8	32.1
	1996	60.3	44.9	31.3	51.8	35.8	24.9
	1997	61.5	45.1	31.1	52.5	34.2	23.9
Pretax Profit to Assets	1995	13.5	3.1	-5.8	1.0	6.3	5.3
	1996	13.5	3.0	-6.6	0.7	6.2	3.4
	1997	14.8	4.9	-3.8	2.8	8.3	1.9
Return on Equity	1995	28.3	10.4	-4.0	6.9	13.9	11.9
	1996	28.4	11.5	-4.3	7.1	13.3	9.2
	1997	32.1	13.5	0.6	10.1	17.5	7.7
Liabilities to Assets	1995	0.45	0.74	1.00	0.81	0.66	0.69
	1996	0.45	0.76	1.03	0.86	0.65	0.69
	1997	0.45	0.72	0.98	0.78	0.68	0.69
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				1.2	-4.8	
	1996-97				3.8	-2.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				61.1	38.9	
	1996				59.5	40.5	
	1997				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: 2831

Book Publishing Industry

		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 (1996):	205						
<b>Net Profit Margin</b>	1995	11.3	3.1	-3.6	3.3	2.9	2.6
	1996	9.6	2.3	-2.4	2.8	2.2	2.6
	1997	9.1	2.5	-4.7	1.6	3.4	3.4
<b>Pretax Profit Margin</b>	1995	13.9	4.0	-2.9	4.0	3.9	3.5
	1996	12.7	3.1	-2.3	3.5	2.8	3.2
	1997	11.1	2.8	-3.3	1.8	4.1	4.5
<b>Gross Profit Margin</b>	1995	62.9	47.0	33.6	47.5	46.7	39.6
	1996	63.5	47.5	32.3	50.0	44.4	37.4
	1997	65.2	49.9	33.7	50.7	47.9	40.7
<b>Pretax Profit to Assets</b>	1995	17.6	5.5	-3.6	5.5	5.3	6.3
	1996	16.3	4.0	-4.9	4.2	4.0	5.1
	1997	16.7	3.7	-4.5	2.8	6.5	6.8
<b>Return on Equity</b>	1995	35.6	11.9	2.3	11.8	12.8	8.8
	1996	29.2	11.4	1.6	11.7	11.3	19.6
	1997	35.0	14.3	0.1	6.3	17.3	13.9
<b>Liabilities to Assets</b>	1995	0.41	0.68	0.91	0.71	0.67	0.52
	1996	0.38	0.73	0.98	0.74	0.73	0.67
	1997	0.43	0.74	0.98	0.83	0.68	0.65
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				1.2	3.4	
	1996-97				9.9	10.1	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				70.6	29.4	
	1996				67.3	32.7	
	1997				66.5	33.5	

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

SICE: 2839

Other Publishing Industries

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	763						
Net Profit Margin	1995	8.7	2.8	-1.5	2.8	2.9	2.2
	1996	9.0	2.1	-2.5	1.4	3.5	1.7
	1997	8.2	2.3	-1.7	1.6	2.8	2.3
Pretax Profit Margin	1995	11.1	3.4	-1.2	3.3	3.6	3.0
	1996	11.3	2.7	-2.2	1.8	4.2	2.8
	1997	10.5	2.8	-1.3	2.2	3.9	2.4
Gross Profit Margin	1995	58.3	47.2	33.2	49.0	46.6	38.1
	1996	60.2	46.7	32.4	48.8	43.5	34.2
	1997	61.6	46.5	31.8	48.8	44.2	35.7
Pretax Profit to Assets	1995	21.7	7.4	-3.8	6.1	8.5	6.7
	1996	21.6	6.1	-5.8	3.3	9.0	5.5
	1997	22.7	6.0	-3.2	3.8	9.4	7.1
Return on Equity	1995	40.0	18.8	2.8	15.0	20.6	15.5
	1996	36.3	16.2	2.9	13.8	17.5	9.3
	1997	38.9	15.9	1.5	11.9	19.2	15.2
Liabilities to Assets	1995	0.43	0.74	1.00	0.80	0.68	0.74
	1996	0.47	0.78	1.03	0.83	0.69	0.72
	1997	0.47	0.81	1.02	0.83	0.74	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.1	4.0	
	1996-97				5.3	8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.1	30.9	
	1996				66.3	33.7	
	1997				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: 2841

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

		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 (1996):	444						
Net Profit Margin	1995	6.1	1.7	-2.5	1.1	1.9	2.5
	1996	5.9	1.6	-2.8	-0.3	2.6	1.6
	1997	7.8	3.2	-0.5	2.2	4.0	2.4
Pretax Profit Margin	1995	7.4	2.1	-2.1	1.6	2.5	3.0
	1996	7.1	1.9	-2.7	0.3	3.1	2.4
	1997	9.6	3.9	-0.3	2.6	5.2	3.1
Gross Profit Margin	1995	62.6	46.0	30.0	50.3	42.1	27.3
	1996	64.7	50.3	29.1	51.9	46.4	27.9
	1997	64.9	47.5	28.8	49.6	44.7	30.7
Pretax Profit to Assets	1995	17.0	4.5	-5.3	3.0	5.4	5.4
	1996	14.2	3.7	-7.4	-0.1	6.2	4.0
	1997	23.8	7.9	-0.8	5.0	11.6	7.2
Return on Equity	1995	34.0	11.6	0.3	10.4	11.8	9.6
	1996	26.1	9.8	-1.6	5.8	11.6	8.4
	1997	37.6	16.1	2.7	10.8	18.3	10.3
Liabilities to Assets	1995	0.46	0.75	1.02	0.81	0.72	0.68
	1996	0.41	0.73	1.02	0.79	0.68	0.61
	1997	0.38	0.68	1.00	0.68	0.68	0.60
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			2.2	5.6		
	1996-97			7.8	1.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			64.6	35.4		
	1996			60.5	39.5		
	1997			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: 2849

Other Combined Publishing and Printing Industries

		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 (1996):	101						
Net Profit Margin	1995	10.0	2.7	-0.1	2.9	2.6	2.1
	1996	5.1	1.1	-8.5	0.7	2.5	3.1
	1997	10.5	2.9	-1.0	3.8	2.4	1.7
Pretax Profit Margin	1995	13.4	3.7	0.1	3.9	3.0	3.1
	1996	6.4	1.4	-8.1	0.8	3.7	4.5
	1997	11.6	3.1	-1.7	3.2	3.1	1.9
Gross Profit Margin	1995	63.3	48.0	30.2	50.5	44.6	33.2
	1996	61.1	44.7	29.6	46.7	43.7	26.7
	1997	63.4	45.3	30.9	49.2	33.9	32.8
Pretax Profit to Assets	1995	18.0	5.9	0.2	6.3	5.4	2.6
	1996	10.5	2.3	-8.0	1.5	6.6	6.5
	1997	22.8	7.1	-1.0	7.8	6.3	3.3
Return on Equity	1995	37.5	11.5	-0.5	13.8	10.8	9.5
	1996	26.1	8.5	-11.0	4.0	15.1	10.2
	1997	41.9	15.4	1.1	12.5	17.3	7.7
Liabilities to Assets	1995	0.33	0.64	0.88	0.62	0.74	0.63
	1996	0.36	0.71	0.92	0.68	0.75	0.58
	1997	0.41	0.63	0.88	0.59	0.72	0.62
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-0.9	-5.5		
	1996-97			2.1	1.5		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			76.3	23.7		
	1996			62.6	37.4		
	1997			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: 2912

Steel Foundries

		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 (1996):	36						
Net Profit Margin	1995	4.5	1.8	-1.0	-0.6	2.1	3.6
	1996	8.6	3.5	1.5	7.2	2.7	2.0
	1997	6.1	3.7	1.7	...	3.6	1.5
Pretax Profit Margin	1995	5.9	2.1	-1.0	-0.6	2.3	3.9
	1996	9.8	5.0	2.1	8.0	3.2	2.3
	1997	7.7	4.6	1.9	6.4	4.4	2.2
Gross Profit Margin	1995	37.6	26.6	15.4	45.2	24.2	20.2
	1996	35.0	27.1	22.3	32.2	25.4	16.4
	1997	36.7	25.4	20.4	...	24.9	15.6
Pretax Profit to Assets	1995	10.3	4.3	-0.7	-0.7	6.6	7.3
	1996	22.3	9.9	2.7	11.5	9.9	6.3
	1997	16.5	11.4	3.6	15.1	11.4	3.8
Return on Equity	1995	55.6	14.6	-0.2	-0.8	22.1	...
	1996	43.2	22.6	4.1	13.0	27.9	22.4
	1997	49.5	28.7	10.1	...	27.3	19.2
Liabilities to Assets	1995	0.40	0.70	0.99	0.66	0.71	0.76
	1996	0.42	0.75	0.91	0.60	0.80	0.77
	1997	0.63	0.77	1.01	...	0.77	0.80
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			8.4	4.8		
	1996-97			14.5	3.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			72.1	27.9		
	1996			85.4	14.6		
	1997			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: 2919

Other Primary Steel Industries

		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 (1996):	86						
Net Profit Margin	1995	6.1	3.5	0.9	2.4	3.8	3.5
	1996	5.8	2.5	-0.4	-0.5	3.4	3.5
	1997	6.9	3.0	0.2	1.7	3.2	2.0
Pretax Profit Margin	1995	7.6	4.3	1.0	1.9	4.7	4.7
	1996	7.4	2.9	-0.4	-0.5	4.1	3.9
	1997	8.3	4.0	0.2	2.1	4.2	2.6
Gross Profit Margin	1995	46.6	26.2	17.3	30.6	25.2	15.6
	1996	36.6	24.1	18.4	33.7	23.7	19.2
	1997	35.6	24.7	16.8	28.5	24.7	18.2
Pretax Profit to Assets	1995	17.9	10.6	1.9	3.0	13.9	9.5
	1996	16.8	9.1	-1.0	-1.0	10.0	8.1
	1997	17.8	9.6	0.2	4.8	11.1	7.7
Return on Equity	1995	48.4	22.5	11.7	20.0	22.8	18.6
	1996	35.0	18.6	4.5	-2.9	21.4	15.8
	1997	46.3	19.6	12.3	43.3	18.9	15.0
Liabilities to Assets	1995	0.50	0.73	0.96	0.86	0.70	0.67
	1996	0.50	0.72	0.99	0.84	0.67	0.62
	1997	0.48	0.67	0.99	0.77	0.62	0.70
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	14.9			20.5		
	1996-97	4.5			-2.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				80.2	19.8	
	1996				76.9	23.1	
	1997				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: 2921

Steel Pipe and Tube Industry

		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 (1996):	24						
<b>Net Profit Margin</b>	1995	...	2.3	...	...	...	3.7
	1996	8.3	5.0	1.5	5.2	5.0	0.6
	1997	6.9	3.3	-3.3	3.8	3.2	2.2
<b>Pretax Profit Margin</b>	1995	...	2.6	...	...	...	4.6
	1996	14.6	6.2	1.5	4.2	6.6	0.8
	1997	8.2	4.1	-3.3	4.2	4.0	3.1
<b>Gross Profit Margin</b>	1995	...	33.7	...	...	...	15.0
	1996	46.9	31.9	12.9	...	29.6	11.4
	1997	51.7	31.9	24.1	37.1	30.5	18.2
<b>Pretax Profit to Assets</b>	1995	...	4.5	...	...	...	10.6
	1996	28.0	11.0	3.5	10.4	11.0	2.8
	1997	18.0	8.7	-3.6	6.3	9.8	6.3
<b>Return on Equity</b>	1995	...	...	...	...	...	34.5
	1996	...	15.4	...	...	16.7	24.6
	1997	70.7	28.3	5.3	13.2	35.4	21.0
<b>Liabilities to Assets</b>	1995	...	1.00	...	...	...	0.75
	1996	0.31	0.65	0.89	0.63	0.68	0.80
	1997	0.49	0.76	0.91	0.76	0.79	0.57
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			-2.3		-10.4	
	1996-97			18.2		18.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				73.7	26.3	
	1996				72.2	27.8	
	1997				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: 2941

Iron Foundries

		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 (1996):	63						
Net Profit Margin	1995	5.9	2.4	-1.6	-0.6	3.3	3.4
	1996	6.3	2.6	-4.3	1.8	2.7	4.2
	1997	11.7	3.9	1.3	7.9	3.4	4.3
Pretax Profit Margin	1995	7.2	3.0	-1.5	-0.6	3.7	4.4
	1996	7.7	3.1	-4.2	1.8	3.3	5.1
	1997	15.1	5.5	1.3	9.7	4.7	6.1
Gross Profit Margin	1995	35.9	23.0	14.5	37.2	19.3	19.1
	1996	41.9	22.5	16.5	42.6	19.9	17.8
	1997	44.2	30.3	20.1	43.5	25.4	18.8
Pretax Profit to Assets	1995	15.2	5.5	-2.8	-1.5	8.1	8.0
	1996	15.6	4.6	-6.2	1.8	6.1	12.3
	1997	20.4	7.7	1.8	5.9	8.5	11.8
Return on Equity	1995	33.0	18.1	3.8	...	18.1	14.3
	1996	38.8	16.7	4.5	13.8	16.7	17.1
	1997	41.2	19.0	8.0	34.8	17.5	16.9
Liabilities to Assets	1995	0.40	0.63	0.95	1.01	0.60	0.48
	1996	0.48	0.66	0.96	0.92	0.64	0.56
	1997	0.48	0.66	0.92	0.81	0.59	0.56
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	10.8			2.3		
	1996-97	16.6			18.6		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.6	28.4	
	1996				74.4	25.6	
	1997				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: 2961

Aluminum Rolling, Casting and Extruding Industry

		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 (1996):	47						
Net Profit Margin	1995	7.9	4.8	0.1	5.7	3.2	1.6
	1996	7.6	2.4	-2.0	1.2	2.6	2.0
	1997	8.3	3.5	0.3	4.9	3.3	2.3
Pretax Profit Margin	1995	9.3	5.2	0.6	7.1	4.2	2.2
	1996	10.1	3.3	-1.1	1.4	3.5	3.0
	1997	9.3	4.6	0.4	6.0	4.3	3.0
Gross Profit Margin	1995	38.1	27.5	16.1	48.8	25.0	19.2
	1996	34.4	25.9	16.4	27.1	25.6	25.3
	1997	44.6	27.8	20.1	40.5	23.0	25.0
Pretax Profit to Assets	1995	16.3	9.8	1.3	8.2	9.9	4.6
	1996	17.9	3.8	-2.0	3.3	5.9	5.5
	1997	17.3	9.0	0.5	7.6	9.6	3.6
Return on Equity	1995	33.5	15.5	2.7	18.5	13.4	11.6
	1996	32.9	9.9	3.4	23.7	8.8	7.7
	1997	40.2	17.1	7.1	19.3	16.7	13.9
Liabilities to Assets	1995	0.41	0.57	0.81	0.53	0.58	0.56
	1996	0.44	0.59	0.97	0.56	0.62	0.56
	1997	0.42	0.63	0.99	0.67	0.61	0.56
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			15.6			-5.5
	1996-97			11.6			15.1
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			78.4			21.6
	1996			77.0			23.0
	1997			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: 2971

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

		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 (1996):	24						
<b>Net Profit Margin</b>	1995	10.8	5.6	2.7	...	5.4	...
	1996	12.3	6.2	0.7	7.3	5.3	...
	1997	6.1	3.5	-2.7	...	3.5	...
<b>Pretax Profit Margin</b>	1995	14.2	7.0	3.4	...	6.2	...
	1996	16.6	7.9	1.2	10.2	6.8	...
	1997	6.9	4.6	-2.3	...	4.6	...
<b>Gross Profit Margin</b>	1995	46.4	33.1	19.5	...	27.6	...
	1996	50.4	27.3	20.0	53.9	22.3	...
	1997	47.8	23.7	18.1	...	23.6	...
<b>Pretax Profit to Assets</b>	1995	18.2	9.8	4.5	...	9.7	...
	1996	27.5	10.8	2.7	13.0	8.8	...
	1997	13.8	8.1	-4.0	...	7.2	...
<b>Return on Equity</b>	1995	30.1	22.7	11.4	...	23.3	...
	1996	36.9	18.8	3.6	...	18.0	...
	1997	55.4	11.3	6.6	...	10.9	...
<b>Liabilities to Assets</b>	1995	0.46	0.72	0.91	...	0.63	...
	1996	0.36	0.55	0.93	0.89	0.55	...
	1997	0.54	0.68	0.90	...	0.65	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-3.8		8.3			
	1996-97	10.4		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			92.9	7.1		
	1996			88.9	11.1		
	1997			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: 2999

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

		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 (1996):	75						
Net Profit Margin	1995	6.4	3.1	0.4	3.5	3.1	1.9
	1996	9.5	3.4	-0.8	1.0	3.9	2.4
	1997	11.0	4.4	0.8	5.3	4.0	4.3
Pretax Profit Margin	1995	7.9	3.8	0.4	4.1	3.8	2.2
	1996	11.6	4.4	-0.6	1.7	5.2	3.2
	1997	12.6	5.4	1.3	6.0	5.3	4.7
Gross Profit Margin	1995	39.9	28.2	18.8	36.0	27.8	22.7
	1996	39.0	26.9	16.7	38.0	24.6	20.3
	1997	41.9	26.5	19.3	50.4	24.7	17.2
Pretax Profit to Assets	1995	14.7	8.5	0.6	7.4	8.6	5.3
	1996	15.8	7.6	-0.5	3.9	9.9	5.6
	1997	17.0	9.3	1.7	15.5	8.7	7.3
Return on Equity	1995	34.7	18.1	5.0	8.1	20.5	14.6
	1996	39.2	19.3	6.0	6.4	21.4	8.4
	1997	39.9	21.1	8.5	28.6	19.4	14.6
Liabilities to Assets	1995	0.33	0.75	0.96	0.84	0.72	0.56
	1996	0.33	0.69	1.00	0.74	0.65	0.54
	1997	0.31	0.64	0.93	0.65	0.62	0.62
Firms with revenue between							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96			13.4		12.3	
	1996-97			10.7		10.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.5	21.5	
	1996				77.5	22.5	
	1997				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: 3011

Power Boiler and Heat Exchanger Industry

		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 (1996):	24						
<b>Net Profit Margin</b>	1995	7.7	3.4	-1.0	2.6	3.8	3.1
	1996	6.2	1.7	-0.9	-12.9	2.7	4.0
	1997	4.7	2.0	-5.3	-8.3	2.1	2.3
<b>Pretax Profit Margin</b>	1995	10.2	4.2	-0.9	2.6	4.3	3.5
	1996	7.5	2.0	-0.8	-12.9	3.7	5.8
	1997	7.4	2.6	-5.3	-8.3	3.2	2.9
<b>Gross Profit Margin</b>	1995	40.7	26.0	18.0	...	22.3	21.7
	1996	46.7	26.9	19.9	...	23.7	21.8
	1997	36.3	29.3	22.7	32.5	24.5	21.7
<b>Pretax Profit to Assets</b>	1995	16.3	7.9	-0.6	3.4	8.7	3.6
	1996	18.7	4.4	0.1	-20.8	5.5	4.5
	1997	17.5	5.1	-12.6	-12.4	7.3	6.3
<b>Return on Equity</b>	1995	31.9	10.2	0.6	...	9.1	6.4
	1996	19.3	9.1	2.2	...	9.1	11.4
	1997	25.1	12.1	-2.9	...	13.9	...
<b>Liabilities to Assets</b>	1995	0.33	0.47	0.69	...	0.47	0.65
	1996	0.24	0.57	0.82	1.00	0.54	0.66
	1997	0.42	0.69	1.01	...	0.63	0.74
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			5.2		26.7	
	1996-97			19.7		-2.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			80.0		20.0	
	1996			77.1		22.9	
	1997			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: 3021

Metal Tanks (Heavy Gauge) Industry

		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 (1996):	30						
Net Profit Margin	1995	9.4	3.0	-1.8	0.0	3.1	1.3
	1996	9.6	3.7	-0.5	-0.4	3.7	1.8
	1997	8.3	3.4	0.2	1.3	4.5	2.8
Pretax Profit Margin	1995	11.1	3.9	-1.8	0.3	4.1	1.6
	1996	11.5	4.5	-0.4	-0.4	4.5	2.2
	1997	12.5	4.3	0.3	1.7	5.8	3.5
Gross Profit Margin	1995	40.7	25.6	20.5	...	24.2	14.6
	1996	44.6	28.5	23.0	...	24.9	17.6
	1997	41.9	30.3	20.2	...	30.3	24.2
Pretax Profit to Assets	1995	20.0	8.3	-1.6	1.5	8.6	4.9
	1996	22.5	9.7	0.2	4.8	11.0	5.7
	1997	22.2	9.8	0.8	3.5	11.3	6.8
Return on Equity	1995	33.6	19.6	-1.7	19.6	19.0	18.4
	1996	33.1	16.1	7.6	...	21.6	18.1
	1997	72.0	24.3	14.7	...	22.9	33.6
Liabilities to Assets	1995	0.49	0.69	0.95	0.74	0.67	0.71
	1996	0.41	0.67	0.88	0.63	0.69	0.75
	1997	0.49	0.77	0.91	0.80	0.71	0.78
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				13.7	0.4	
	1996-97				22.4	5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.8	28.2	
	1996				77.8	22.2	
	1997				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: 3022

Plate Work Industry

		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 (1996):	49						
Net Profit Margin	1995	8.3	4.3	1.5	5.0	3.5	1.7
	1996	7.7	3.3	0.1	3.9	3.0	...
	1997	7.2	3.8	-1.1	3.3	3.9	1.6
Pretax Profit Margin	1995	10.5	5.1	1.8	6.0	4.3	1.9
	1996	9.9	4.0	0.2	4.6	3.7	...
	1997	9.8	4.9	-0.8	4.1	5.1	2.0
Gross Profit Margin	1995	42.6	29.4	17.8	41.2	27.6	19.8
	1996	40.3	25.2	20.1	32.7	23.1	...
	1997	43.1	26.7	21.0	37.7	23.0	18.2
Pretax Profit to Assets	1995	19.6	10.1	3.3	15.1	9.1	2.3
	1996	15.5	4.5	0.5	4.4	4.8	...
	1997	13.0	8.5	-5.8	4.3	9.5	3.5
Return on Equity	1995	44.4	20.9	6.0	26.7	16.6	5.6
	1996	34.5	15.3	2.4	14.2	15.3	...
	1997	36.1	17.7	6.7	21.1	12.6	16.6
Liabilities to Assets	1995	0.47	0.73	0.95	0.72	0.74	0.80
	1996	0.41	0.72	0.97	0.79	0.72	...
	1997	0.34	0.74	0.99	0.90	0.66	0.77
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1995-96			21.1		14.6
		1996-97			-0.5		...
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1995			87.2		12.8
		1996			80.0		20.0
		1997			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: 3023

Pre-Engineered Metal Buildings Industry (Except Portable)

		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 (1996):	...						
Net Profit Margin	1995	...	3.4	...	...	...	...
	1996	...	3.7	...	...	3.2	...
	1997	...	3.0	...	...	3.0	1.9
Pretax Profit Margin	1995	...	3.4	...	...	...	...
	1996	...	3.9	...	...	3.9	...
	1997	...	3.7	...	...	4.0	2.7
Gross Profit Margin	1995	...	21.2	...	...	...	...
	1996	...	20.1	...	...	18.3	...
	1997	...	25.3	...	...	24.6	21.2
Pretax Profit to Assets	1995	...	8.1	...	...	...	...
	1996	...	9.9	...	...	9.9	...
	1997	...	8.5	...	...	10.0	7.6
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	11.1
Liabilities to Assets	1995	...	0.92	...	...	...	...
	1996	...	0.87	...	...	0.87	...
	1997	...	0.94	...	...	0.60	0.56
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			26.2	20.6		
	1996-97			15.1	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			92.3	7.7		
	1996			81.3	18.8		
	1997			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: 3029

Other Fabricated Structural Metal Products Industries

		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 (1996):	209						
Net Profit Margin	1995	8.7	3.4	0.5	3.8	3.3	2.7
	1996	6.3	3.0	-0.2	0.6	3.5	2.7
	1997	7.1	3.4	0.6	4.4	3.3	1.9
Pretax Profit Margin	1995	10.3	4.4	0.8	4.2	4.4	3.1
	1996	7.7	3.6	0.1	0.7	4.3	3.3
	1997	8.3	4.3	1.0	5.5	4.1	2.5
Gross Profit Margin	1995	38.2	25.8	18.2	35.9	24.1	17.8
	1996	40.1	27.0	19.2	35.2	24.4	20.1
	1997	36.6	25.5	17.7	35.4	23.3	18.6
Pretax Profit to Assets	1995	19.2	7.9	1.9	4.6	9.2	8.2
	1996	16.9	8.1	-0.1	1.4	9.9	6.8
	1997	18.7	9.8	2.9	7.9	9.9	4.9
Return on Equity	1995	36.9	16.5	4.8	12.4	18.0	26.0
	1996	39.8	19.3	3.5	3.9	23.1	21.0
	1997	43.3	22.8	6.7	14.1	24.0	15.5
Liabilities to Assets	1995	0.41	0.67	0.95	0.82	0.66	0.74
	1996	0.41	0.66	0.93	0.56	0.67	0.70
	1997	0.42	0.68	0.87	0.64	0.71	0.68
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	4.2			12.0		
	1996-97	17.3			-0.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				79.6	20.4	
	1996				77.4	22.6	
	1997				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: 3031

Metal Door and Window Industry

		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 (1996):	254						
Net Profit Margin	1995	4.5	1.1	-2.0	-0.6	1.7	1.2
	1996	4.5	1.6	-2.2	0.3	2.0	1.8
	1997	5.1	1.6	-1.7	0.5	2.1	2.7
Pretax Profit Margin	1995	5.1	1.3	-2.0	-0.5	1.8	1.4
	1996	5.1	1.9	-2.0	0.4	2.4	2.4
	1997	6.5	2.0	-1.2	1.0	2.6	3.0
Gross Profit Margin	1995	30.7	22.1	16.3	24.4	21.7	22.3
	1996	33.8	23.6	16.7	29.9	21.9	20.6
	1997	38.0	27.0	17.7	33.8	22.0	22.6
Pretax Profit to Assets	1995	10.9	2.7	-4.3	-0.9	4.2	3.3
	1996	10.7	3.3	-3.7	0.4	5.2	6.1
	1997	12.4	4.6	-2.9	1.7	7.3	10.3
Return on Equity	1995	23.4	9.4	-3.3	1.4	10.6	9.9
	1996	27.3	10.5	-0.4	3.8	14.0	16.8
	1997	34.7	15.6	1.0	5.7	18.5	22.4
Liabilities to Assets	1995	0.47	0.71	0.97	0.75	0.70	0.71
	1996	0.45	0.70	0.96	0.79	0.67	0.70
	1997	0.47	0.70	0.96	0.63	0.71	0.65
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.1	7.5	
	1996-97				12.3	12.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				61.8	38.2	
	1996				66.8	33.2	
	1997				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: 3032

## Prefabricated Portable Metal Buildings Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	36						
Net Profit Margin	1995	5.9	3.0	-1.5	-1.5	3.7	4.4
	1996	7.2	1.4	-7.6	-1.8	2.1	...
	1997	5.0	1.4	-2.2	2.7	1.0	...
Pretax Profit Margin	1995	7.3	3.6	-1.5	-1.5	3.7	4.8
	1996	8.4	1.5	-7.6	-1.8	3.0	...
	1997	6.3	2.0	-2.2	2.7	1.0	...
Gross Profit Margin	1995	39.5	24.3	19.2	22.6	24.3	...
	1996	46.5	24.8	15.3	36.8	20.0	...
	1997	48.8	27.9	21.2	31.4	27.5	...
Pretax Profit to Assets	1995	18.9	6.4	-2.1	-2.1	11.5	13.0
	1996	16.6	2.9	-14.7	-4.3	7.7	...
	1997	17.0	3.2	-4.4	4.4	2.8	...
Return on Equity	1995	20.5	7.6	-7.1	-10.0	17.1	...
	1996	45.1	14.9	1.7	-4.6	21.8	...
	1997	26.4	9.2	0.7	9.2	9.6	...
Liabilities to Assets	1995	0.39	0.64	0.94	0.68	0.59	0.80
	1996	0.37	0.59	0.98	0.76	0.57	...
	1997	0.35	0.75	0.98	0.76	0.63	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	8.4			10.4		
	1996-97	11.7			8.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995	75.8			24.2		
	1996	68.3			31.7		
	1997	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: 3039

Other Ornamental and Architectural Metal Products Industry

		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 (1996):	278						
Net Profit Margin	1995	5.3	1.6	-1.5	0.6	2.6	2.5
	1996	6.2	1.9	-0.9	0.4	2.8	2.5
	1997	6.3	2.5	-0.6	1.6	3.1	2.1
Pretax Profit Margin	1995	6.3	1.8	-1.4	0.7	3.0	3.3
	1996	6.8	2.2	-0.8	0.1	3.5	3.6
	1997	8.0	3.4	-0.6	1.7	3.9	2.7
Gross Profit Margin	1995	39.1	27.6	18.7	34.5	24.3	19.0
	1996	40.8	27.8	20.6	37.7	25.2	21.4
	1997	42.4	31.3	21.3	39.2	25.4	19.2
Pretax Profit to Assets	1995	12.0	3.6	-2.4	1.1	6.3	5.7
	1996	13.8	4.5	-2.2	0.3	6.6	6.9
	1997	15.8	6.3	-0.9	3.1	7.7	5.1
Return on Equity	1995	24.3	9.5	-0.6	3.6	13.2	13.5
	1996	21.3	10.5	0.7	5.7	13.0	11.8
	1997	30.8	11.2	2.9	11.1	12.4	11.9
Liabilities to Assets	1995	0.34	0.63	0.88	0.64	0.62	0.72
	1996	0.32	0.60	0.87	0.69	0.56	0.66
	1997	0.35	0.64	0.90	0.65	0.61	0.66
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		6.2			12.2
		1996-97		9.4			7.7
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		68.2		31.8	
		1996		70.1		29.9	
		1997		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: 3041

Custom Coating of Metal Products Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	276						
Net Profit Margin	1995	8.7	3.8	0.4	2.3	4.3	7.1
	1996	8.8	3.8	-0.2	2.5	4.0	4.6
	1997	10.1	4.0	-0.1	1.2	5.8	4.4
Pretax Profit Margin	1995	10.4	4.6	0.4	2.7	5.3	9.6
	1996	10.9	4.6	-0.1	3.0	4.8	5.6
	1997	12.2	5.2	0.0	1.7	6.6	5.2
Gross Profit Margin	1995	49.0	36.1	24.8	44.2	33.8	22.9
	1996	48.5	37.0	24.9	43.9	32.0	19.9
	1997	52.0	38.6	26.5	38.4	38.8	27.4
Pretax Profit to Assets	1995	22.0	8.9	0.7	5.3	10.3	16.8
	1996	20.9	9.0	-0.2	4.8	10.5	7.6
	1997	21.0	10.0	-0.2	3.4	12.5	12.2
Return on Equity	1995	36.9	14.3	4.1	11.5	17.3	21.8
	1996	39.2	17.8	3.7	16.0	18.8	11.6
	1997	40.4	20.8	6.7	11.9	22.6	24.1
Liabilities to Assets	1995	0.36	0.60	0.86	0.69	0.58	0.62
	1996	0.36	0.59	0.81	0.64	0.55	0.52
	1997	0.35	0.66	0.95	0.85	0.60	0.49
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	9.0		2.6			
	1996-97	17.3		12.7			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	78.2		21.8			
	1996	75.7		24.3			
	1997	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: 3042

Metal Closure and Container Industry

		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 (1996):	47						
<b>Net Profit Margin</b>	1995	9.6	5.0	-0.6	6.1	3.2	1.9
	1996	11.5	4.3	-3.1	5.8	4.2	2.1
	1997	9.9	2.3	-1.3	-0.7	2.5	1.7
<b>Pretax Profit Margin</b>	1995	11.3	6.3	-0.6	6.8	5.3	2.9
	1996	14.6	5.3	-2.4	7.2	4.3	2.6
	1997	13.2	3.2	0.2	-0.4	5.6	2.0
<b>Gross Profit Margin</b>	1995	37.6	30.6	21.2	33.4	26.6	18.3
	1996	42.6	31.7	20.5	34.1	28.9	17.0
	1997	46.6	29.6	18.0	34.5	29.4	18.6
<b>Pretax Profit to Assets</b>	1995	19.2	7.9	-1.0	7.4	9.5	5.5
	1996	23.7	8.6	-2.8	7.3	8.8	6.8
	1997	17.5	5.7	0.5	1.2	8.7	3.4
<b>Return on Equity</b>	1995	40.2	19.7	1.0	10.4	22.9	7.0
	1996	42.5	26.0	6.4	21.0	27.2	21.1
	1997	30.6	11.7	2.4	-4.3	13.3	...
<b>Liabilities to Assets</b>	1995	0.36	0.73	0.97	0.81	0.70	0.63
	1996	0.35	0.75	0.94	0.79	0.67	0.69
	1997	0.41	0.65	0.85	0.71	0.65	0.69
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.1			-6.5		
	1996-97	5.2			1.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				73.2	26.8	
	1996				71.7	28.3	
	1997				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: 3049

Other Stamped and Pressed Metal Products Industries

		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 (1996):	424						
Net Profit Margin	1995	7.5	3.1	-0.5	1.1	3.9	2.3
	1996	6.3	2.4	-1.5	0.7	2.9	2.1
	1997	8.0	3.0	-0.4	1.4	3.7	3.1
Pretax Profit Margin	1995	9.3	4.0	-0.3	1.3	4.9	2.8
	1996	8.1	3.1	-1.2	0.8	3.6	2.6
	1997	10.2	3.8	-0.3	1.6	4.8	3.6
Gross Profit Margin	1995	41.6	29.9	21.0	35.3	28.5	19.2
	1996	40.5	29.6	20.9	37.6	28.4	19.6
	1997	44.6	32.3	22.7	39.0	29.1	22.9
Pretax Profit to Assets	1995	17.2	7.6	-0.7	2.8	9.3	6.1
	1996	15.7	5.5	-1.8	2.6	7.0	5.5
	1997	16.9	8.1	-0.6	3.2	10.0	9.0
Return on Equity	1995	32.5	13.6	1.8	6.4	15.7	14.0
	1996	24.6	12.5	0.0	5.3	13.9	17.8
	1997	29.3	15.2	5.2	10.9	16.5	23.1
Liabilities to Assets	1995	0.35	0.59	0.82	0.62	0.58	0.66
	1996	0.34	0.60	0.86	0.74	0.57	0.66
	1997	0.35	0.62	0.87	0.75	0.58	0.67
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	9.0		6.6			
	1996-97	7.7		9.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	75.7		24.3			
	1996	71.3		28.7			
	1997	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: 3051

Upholstery and Coil Spring Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	3.2	...	...	3.2	...
	1996	...	3.2	...	...	3.1	...
	1997	...	5.7	...	...	5.2	...
Pretax Profit Margin	1995	...	4.0	...	...	4.0	...
	1996	...	4.5	...	...	3.7	...
	1997	...	6.8	...	...	6.7	...
Gross Profit Margin	1995	...	26.4	...	...	26.4	...
	1996	...	24.1	...	...	24.1	...
	1997	...	25.2	...	...	...	...
Pretax Profit to Assets	1995	...	6.4	...	...	9.9	...
	1996	...	5.3	...	...	7.4	...
	1997	...	8.7	...	...	8.6	...
Return on Equity	1995	...	14.0	...	...	...	...
	1996	...	13.0	...	...	...	...
	1997	...	10.4	...	...	10.7	...
Liabilities to Assets	1995	...	0.53	...	...	0.55	...
	1996	...	0.54	...	...	0.58	...
	1997	...	0.54	...	...	0.55	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	4.5			...		
	1996-97	20.0			...		
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				80.0	20.0	
	1996				100.0	0.0	
	1997				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: 3052

Wire and Wire Rope Industry

		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 (1996):	22						
Net Profit Margin	1995	10.1	3.0	-1.6	...	3.0	...
	1996	6.7	2.9	0.6	...	2.3	...
	1997	11.0	3.4	0.0	10.1	3.1	...
Pretax Profit Margin	1995	13.2	3.0	-1.5	...	3.0	...
	1996	8.3	3.3	0.9	...	2.8	...
	1997	12.4	4.6	0.2	11.2	4.2	...
Gross Profit Margin	1995	...	25.8	...	...	25.8	...
	1996	33.5	22.2	17.3	...	22.0	...
	1997	38.0	26.8	19.3	...	28.6	...
Pretax Profit to Assets	1995	19.5	6.5	-3.1	...	6.5	...
	1996	16.0	4.3	1.8	...	4.1	...
	1997	16.4	9.1	0.7	9.3	9.0	...
Return on Equity	1995	...	33.8	...	...	33.5	...
	1996	45.3	19.2	5.9	...	15.2	...
	1997	28.1	15.1	6.9	...	14.6	...
Liabilities to Assets	1995	0.53	0.70	0.92	...	0.80	...
	1996	0.39	0.71	0.89	...	0.70	...
	1997	0.39	0.66	0.86	0.81	0.64	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				15.5	-2.1	
	1996-97				6.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				77.3	22.7	
	1996				84.6	15.4	
	1997				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: 3053

Industrial Fastener Industry

		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 (1996):	64						
<b>Net Profit Margin</b>	1995	8.2	4.5	1.5	7.3	4.4	2.5
	1996	7.5	4.0	1.3	5.2	4.0	3.3
	1997	6.7	4.2	1.5	3.6	4.2	1.8
<b>Pretax Profit Margin</b>	1995	9.9	5.7	1.9	6.4	5.7	3.4
	1996	8.8	5.3	1.8	5.3	5.3	4.0
	1997	8.5	4.7	2.0	4.0	4.7	2.5
<b>Gross Profit Margin</b>	1995	38.7	30.7	22.3	43.1	30.0	24.0
	1996	44.4	29.4	23.1	39.2	28.1	22.6
	1997	40.1	28.1	22.5	27.8	28.7	22.9
<b>Pretax Profit to Assets</b>	1995	16.6	9.7	2.9	9.8	9.7	6.9
	1996	16.4	7.5	2.4	4.8	8.1	7.8
	1997	15.0	7.6	2.8	8.1	7.6	3.9
<b>Return on Equity</b>	1995	41.7	22.6	9.9	22.8	22.4	19.4
	1996	32.0	17.6	5.5	13.5	17.6	18.2
	1997	34.4	16.9	9.8	...	18.1	10.4
<b>Liabilities to Assets</b>	1995	0.46	0.64	0.90	0.85	0.62	0.63
	1996	0.46	0.62	0.89	0.77	0.61	0.60
	1997	0.46	0.68	0.88	0.76	0.65	0.55
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				5.5	8.1	
	1996-97				8.6	5.1	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				87.1	12.9	
	1996				88.2	11.8	
	1997				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: 3059

Other Wire Products Industries

		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 (1996):	100						
<b>Net Profit Margin</b>	1995	7.7	3.2	0.1	4.6	3.1	2.5
	1996	7.3	2.9	0.0	0.1	3.1	1.5
	1997	8.3	3.5	-0.6	0.8	3.8	2.0
<b>Pretax Profit Margin</b>	1995	10.6	4.4	0.3	5.0	3.8	3.2
	1996	8.3	3.9	0.3	0.9	4.3	1.8
	1997	9.4	4.3	-0.1	3.4	4.5	2.4
<b>Gross Profit Margin</b>	1995	43.2	31.3	21.6	37.2	30.7	18.1
	1996	42.1	31.9	21.8	46.2	30.7	12.6
	1997	47.1	32.7	23.3	48.3	29.7	14.7
<b>Pretax Profit to Assets</b>	1995	16.9	7.7	0.5	3.2	8.7	8.3
	1996	17.9	5.8	0.3	1.0	6.6	4.9
	1997	17.5	7.6	-0.3	2.1	10.2	3.9
<b>Return on Equity</b>	1995	32.1	11.9	2.3	12.2	11.6	17.8
	1996	28.8	9.0	2.3	6.5	10.8	8.7
	1997	29.7	14.8	0.9	9.3	17.3	14.1
<b>Liabilities to Assets</b>	1995	0.33	0.58	0.80	0.56	0.58	0.68
	1996	0.29	0.52	0.83	0.57	0.50	0.61
	1997	0.30	0.60	0.97	0.91	0.55	0.73
<b>Sales - % change year over year</b>		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96	8.9		4.8			
	1996-97	16.3		12.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<u>Profit</u>		<u>Loss</u>			
	1995	79.8		20.2			
	1996	76.3		23.7			
	1997	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: 3061

Basic Hardware Industry

		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 (1996):	50						
<b>Net Profit Margin</b>	1995	8.5	3.5	-2.7	4.7	3.1	2.1
	1996	9.4	2.3	-1.7	2.4	2.3	2.7
	1997	9.0	3.4	-0.8	2.0	3.5	2.2
<b>Pretax Profit Margin</b>	1995	10.9	4.4	-2.7	5.6	3.9	2.8
	1996	10.8	2.4	-1.3	1.4	3.0	4.2
	1997	9.5	3.5	-0.8	2.0	4.0	2.9
<b>Gross Profit Margin</b>	1995	52.4	34.0	22.4	50.7	29.6	32.7
	1996	57.2	32.3	22.2	58.0	28.4	...
	1997	54.3	31.9	24.5	55.1	26.5	22.2
<b>Pretax Profit to Assets</b>	1995	18.5	8.8	-3.4	9.4	7.8	7.8
	1996	23.3	4.6	-1.6	5.4	3.9	9.7
	1997	17.4	6.6	-1.9	3.7	7.6	7.0
<b>Return on Equity</b>	1995	51.7	12.7	3.0	...	12.7	30.5
	1996	37.6	13.2	2.2	14.3	12.7	...
	1997	32.8	16.0	4.1	20.2	16.0	10.8
<b>Liabilities to Assets</b>	1995	0.33	0.81	1.00	0.90	0.76	0.78
	1996	0.43	0.77	0.98	0.91	0.68	0.83
	1997	0.42	0.80	1.05	1.02	0.68	0.80
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	-1.3			-1.0		
	1996-97	7.4			6.1		
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				71.7	28.3	
	1996				70.7	29.3	
	1997				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: 3062

Metal Dies, Moulds and Patterns Industry

		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 (1996):	629						
<b>Net Profit Margin</b>	1995	11.4	5.3	0.5	3.2	6.0	4.6
	1996	9.3	4.6	0.5	2.5	5.7	3.7
	1997	10.4	5.0	0.9	4.3	5.2	3.9
<b>Pretax Profit Margin</b>	1995	14.0	6.4	0.7	4.0	7.6	6.2
	1996	11.7	5.9	0.8	3.1	7.1	5.1
	1997	12.9	6.3	1.0	5.1	6.9	5.3
<b>Gross Profit Margin</b>	1995	48.0	34.9	24.5	47.0	31.6	24.3
	1996	49.7	36.2	25.0	48.7	31.8	24.5
	1997	51.2	36.6	25.0	49.7	31.8	28.2
<b>Pretax Profit to Assets</b>	1995	20.8	9.8	1.2	5.0	11.5	8.9
	1996	19.9	9.1	0.9	4.3	10.8	7.6
	1997	20.8	9.8	1.8	7.6	10.6	7.6
<b>Return on Equity</b>	1995	35.1	20.6	6.5	14.3	23.0	20.1
	1996	34.3	19.2	5.5	12.5	20.8	16.9
	1997	36.1	20.0	7.1	17.9	21.7	16.2
<b>Liabilities to Assets</b>	1995	0.38	0.62	0.85	0.70	0.61	0.70
	1996	0.39	0.62	0.83	0.63	0.62	0.67
	1997	0.39	0.60	0.83	0.58	0.62	0.64
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				9.5	5.4	
	1996-97				16.4	13.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				80.3	19.7	
	1996				79.2	20.8	
	1997				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: 3063

Hand Tool and Implement Industry

		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 (1996):	130						
Net Profit Margin	1995	12.4	5.3	0.3	5.0	5.5	2.0
	1996	11.0	4.9	-0.3	2.2	6.1	1.8
	1997	11.0	4.8	0.3	4.7	5.1	2.9
Pretax Profit Margin	1995	15.6	6.1	0.4	5.1	7.2	2.7
	1996	13.3	6.1	-0.3	2.2	7.2	2.4
	1997	11.9	5.7	0.3	3.9	6.1	3.7
Gross Profit Margin	1995	52.2	35.3	25.7	47.8	32.6	19.8
	1996	50.4	34.8	24.0	46.7	31.8	23.2
	1997	56.3	37.1	26.4	48.7	33.7	...
Pretax Profit to Assets	1995	19.8	9.6	0.6	6.1	12.1	4.8
	1996	18.6	9.2	-0.5	5.3	11.4	3.7
	1997	16.4	9.2	0.3	7.8	9.6	9.4
Return on Equity	1995	32.8	17.3	4.6	13.0	18.2	8.7
	1996	33.3	14.6	5.6	8.5	17.0	8.7
	1997	31.5	15.0	4.7	14.0	15.0	...
Liabilities to Assets	1995	0.36	0.57	0.83	0.69	0.50	0.71
	1996	0.38	0.64	0.86	0.71	0.57	0.69
	1997	0.42	0.66	0.89	0.72	0.58	0.70
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			6.2			9.0
	1996-97			19.1			21.9
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			78.4			21.6
	1996			74.6			25.4
	1997			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: 3069

Other Hardware and Cutlery Industries

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	151						
<b>Net Profit Margin</b>	1995	9.0	3.9	0.4	1.9	4.4	1.9
	1996	8.3	4.0	-0.7	4.7	3.8	4.2
	1997	9.5	4.4	0.4	4.9	3.9	...
<b>Pretax Profit Margin</b>	1995	11.2	4.8	0.5	3.5	5.4	2.0
	1996	9.8	5.5	-0.6	5.5	5.2	7.3
	1997	11.5	5.6	0.5	6.3	5.1	...
<b>Gross Profit Margin</b>	1995	45.0	32.5	23.6	39.7	31.1	28.0
	1996	53.6	34.2	24.9	49.6	30.1	29.9
	1997	47.9	33.5	25.1	43.8	30.4	...
<b>Pretax Profit to Assets</b>	1995	17.7	8.2	0.8	4.3	10.1	2.1
	1996	15.6	8.3	-1.5	5.9	9.4	16.2
	1997	16.6	7.9	1.0	7.0	8.2	...
<b>Return on Equity</b>	1995	34.6	16.9	3.8	6.8	20.7	6.2
	1996	32.1	13.8	1.5	7.9	17.0	23.4
	1997	29.6	13.5	3.0	12.7	13.9	...
<b>Liabilities to Assets</b>	1995	0.31	0.58	0.83	0.51	0.61	0.58
	1996	0.31	0.53	0.83	0.40	0.61	0.68
	1997	0.28	0.64	0.89	0.52	0.66	...
<b>Sales - % change year over year</b>					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1995-96			8.7		8.0	
	1996-97			9.8		6.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				78.3	21.7	
	1996				74.8	25.2	
	1997				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: 3071

## Heating Equipment Industry

		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 (1996):	111						
<b>Net Profit Margin</b>	1995	9.1	1.8	-1.6	0.6	2.1	2.7
	1996	7.1	3.2	-4.4	-0.2	3.7	2.7
	1997	7.7	2.6	-4.2	1.9	3.2	3.7
<b>Pretax Profit Margin</b>	1995	10.7	2.6	-1.6	1.3	3.1	2.9
	1996	8.3	3.6	-4.4	-0.2	4.4	3.2
	1997	8.9	3.3	-3.8	2.8	3.5	6.8
<b>Gross Profit Margin</b>	1995	39.3	29.9	20.0	29.5	30.0	25.2
	1996	40.0	28.5	18.8	32.4	27.4	23.5
	1997	36.0	26.9	18.8	28.4	26.9	27.2
<b>Pretax Profit to Assets</b>	1995	19.4	4.7	-2.5	1.4	5.7	5.7
	1996	15.0	5.4	-5.1	-0.8	8.4	6.7
	1997	14.7	3.7	-8.2	2.4	6.2	9.6
<b>Return on Equity</b>	1995	36.6	16.3	-1.0	2.5	22.1	14.0
	1996	34.4	11.8	1.6	5.2	13.0	16.6
	1997	36.8	16.7	1.1	10.8	18.9	15.8
<b>Liabilities to Assets</b>	1995	0.37	0.72	0.93	0.80	0.60	0.58
	1996	0.44	0.74	0.97	0.82	0.61	0.57
	1997	0.51	0.71	0.94	0.69	0.73	0.52
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	7.9			8.2		
	1996-97	16.0			6.7		
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				71.3	28.7	
	1996				69.6	30.4	
	1997				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: 3081

Machine Shop Industry

		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 (1996):	1,980						
Net Profit Margin	1995	9.5	4.2	0.3	3.0	5.2	3.1
	1996	9.5	4.0	0.3	2.9	4.8	2.6
	1997	9.8	4.2	0.3	3.0	4.9	3.2
Pretax Profit Margin	1995	11.7	5.1	0.4	3.6	6.4	3.5
	1996	11.5	4.8	0.4	3.2	5.9	3.2
	1997	11.9	5.0	0.5	3.8	6.0	3.7
Gross Profit Margin	1995	52.2	36.5	25.0	44.5	31.6	26.1
	1996	51.0	35.7	24.7	44.4	31.0	25.8
	1997	53.0	37.8	26.0	46.1	32.5	25.6
Pretax Profit to Assets	1995	19.5	8.6	0.7	6.1	11.5	7.1
	1996	19.1	8.3	0.7	5.6	10.8	6.5
	1997	19.5	8.8	0.9	6.3	11.2	9.0
Return on Equity	1995	37.3	19.3	5.6	15.4	21.7	19.3
	1996	36.2	18.6	4.8	13.9	21.8	19.1
	1997	36.8	19.8	5.8	17.0	22.1	18.3
Liabilities to Assets	1995	0.39	0.64	0.88	0.68	0.61	0.70
	1996	0.38	0.64	0.87	0.67	0.60	0.72
	1997	0.38	0.63	0.88	0.69	0.60	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				10.7	10.1	
	1996-97				10.8	10.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				77.4	22.6	
	1996				77.2	22.8	
	1997				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: 3091

Metal Plumbing Fixtures and Fittings Industry

		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 (1996):	40						
<b>Net Profit Margin</b>	1995	7.5	1.5	-5.1	0.7	3.1	1.4
	1996	6.3	1.5	-3.9	1.5	1.9	0.7
	1997	6.4	1.3	-1.2	1.4	1.0	...
<b>Pretax Profit Margin</b>	1995	9.7	1.9	-5.1	0.7	3.7	2.7
	1996	8.1	1.7	-3.9	1.9	1.5	0.9
	1997	8.3	1.7	-1.2	1.7	1.7	...
<b>Gross Profit Margin</b>	1995	38.5	28.4	20.8	35.1	27.6	24.2
	1996	39.7	29.0	17.6	33.3	26.4	22.6
	1997	41.9	27.3	17.6	37.3	25.5	...
<b>Pretax Profit to Assets</b>	1995	12.3	4.1	-4.5	0.9	6.5	3.7
	1996	14.0	3.0	-6.6	2.0	6.4	1.7
	1997	21.3	4.2	-2.5	2.7	7.9	...
<b>Return on Equity</b>	1995	27.9	6.1	-0.4	4.1	17.7	8.0
	1996	28.0	4.6	-23.2	1.4	7.8	4.0
	1997	34.6	6.8	-7.1	...	11.9	...
<b>Liabilities to Assets</b>	1995	0.35	0.68	0.98	0.78	0.64	0.65
	1996	0.40	0.83	1.02	0.76	0.85	0.66
	1997	0.50	0.72	1.01	0.86	0.69	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-1.1			4.2		
	1996-97	6.5			4.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				66.0	34.0	
	1996				66.7	33.3	
	1997				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: 3092

Metal Valve Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	25						
Net Profit Margin	1995	10.2	3.1	0.8	...	2.7	1.8
	1996	9.5	5.8	1.1	...	4.1	5.7
	1997	8.2	1.6	-1.9	...	2.0	7.7
Pretax Profit Margin	1995	11.8	4.0	1.5	...	3.3	2.7
	1996	11.1	7.5	1.4	...	5.6	10.2
	1997	10.4	2.3	-1.5	...	2.8	12.9
Gross Profit Margin	1995	45.5	34.9	28.0	...	31.2	29.5
	1996	45.5	33.9	25.3	...	33.4	27.3
	1997	37.0	25.5	20.2	...	25.5	...
Pretax Profit to Assets	1995	22.8	9.3	3.8	...	7.7	4.4
	1996	21.7	12.0	2.8	...	9.6	12.1
	1997	16.9	4.3	-3.3	...	4.7	19.5
Return on Equity	1995	47.5	25.3	7.1	...	22.2	10.1
	1996	44.1	25.8	6.2	...	19.0	4.8
	1997	...	25.9	...	...	25.9	31.1
Liabilities to Assets	1995	0.41	0.63	0.84	...	0.69	0.52
	1996	0.39	0.66	0.77	...	0.67	0.47
	1997	0.46	0.66	0.90	...	0.83	0.52
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	3.3		1.3			
	1996-97	10.9		17.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			81.1	18.9		
	1996			88.9	11.1		
	1997			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: 3099

Other Metal Fabricating Industries 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 (1996):	594						
<b>Net Profit Margin</b>	1995	7.8	3.5	-0.1	1.9	4.1	2.6
	1996	7.7	3.3	-0.5	2.0	4.0	3.1
	1997	8.6	3.9	0.6	2.2	4.4	3.2
<b>Pretax Profit Margin</b>	1995	9.7	4.5	0.3	2.1	4.8	3.6
	1996	9.4	4.1	-0.5	2.4	4.7	3.8
	1997	10.7	5.1	0.9	2.9	5.8	4.2
<b>Gross Profit Margin</b>	1995	42.1	29.9	21.3	39.7	27.3	22.6
	1996	41.2	30.3	21.2	38.7	27.4	22.8
	1997	43.4	31.1	21.2	39.5	28.3	21.9
<b>Pretax Profit to Assets</b>	1995	17.2	8.1	0.6	3.7	9.7	7.5
	1996	17.2	7.7	-0.8	3.7	9.9	9.2
	1997	17.3	9.3	1.2	4.2	11.1	6.7
<b>Return on Equity</b>	1995	35.1	15.8	3.8	9.0	18.5	17.3
	1996	31.4	14.2	2.2	8.0	17.3	18.6
	1997	31.3	17.1	5.5	9.5	18.2	19.7
<b>Liabilities to Assets</b>	1995	0.39	0.62	0.85	0.67	0.61	0.70
	1996	0.35	0.63	0.86	0.67	0.62	0.64
	1997	0.32	0.59	0.81	0.57	0.59	0.63
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				9.5	3.2	
	1996-97				7.1	10.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				78.0	22.0	
	1996				75.4	24.6	
	1997				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: 3111

Agricultural Implement Industry

		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 (1996):	185						
Net Profit Margin	1995	7.5	2.4	-1.0	1.6	3.3	2.5
	1996	7.2	3.4	-1.0	1.9	4.0	3.0
	1997	8.1	4.3	1.2	3.8	4.4	2.9
Pretax Profit Margin	1995	9.3	3.0	-0.8	1.7	4.3	3.0
	1996	8.8	4.4	-0.9	2.3	4.9	3.6
	1997	10.0	4.9	1.4	4.3	4.9	3.7
Gross Profit Margin	1995	39.9	30.1	19.6	33.8	28.3	23.6
	1996	40.8	30.2	20.0	33.9	27.6	22.1
	1997	38.4	27.3	20.9	31.8	25.4	23.6
Pretax Profit to Assets	1995	13.8	4.4	-1.7	2.3	6.6	7.2
	1996	13.7	7.5	-1.0	3.0	9.7	7.2
	1997	18.4	10.7	1.8	8.5	10.9	7.5
Return on Equity	1995	28.8	11.4	0.7	5.5	13.7	15.8
	1996	29.0	14.4	3.6	10.1	16.1	14.5
	1997	34.8	18.0	5.5	9.9	22.1	15.9
Liabilities to Assets	1995	0.36	0.65	0.88	0.62	0.65	0.61
	1996	0.32	0.58	0.86	0.67	0.57	0.61
	1997	0.35	0.62	0.86	0.59	0.66	0.64
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			13.8	4.4		
	1996-97			14.5	9.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			73.7	26.3		
	1996			74.4	25.6		
	1997			82.6	17.4		

(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: 3121

## Commercial Refrigeration and Air Conditioning Equipment Industry

		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 (1996):	39						
Net Profit Margin	1995	6.4	0.9	-4.3	0.8	1.5	2.5
	1996	4.7	0.6	-4.6	-2.0	2.8	3.6
	1997	5.1	1.2	-3.3	0.8	2.2	3.9
Pretax Profit Margin	1995	7.8	1.3	-4.3	1.2	1.9	3.4
	1996	6.0	0.6	-4.6	-2.0	3.0	4.0
	1997	6.2	1.4	-3.3	0.8	2.8	5.0
Gross Profit Margin	1995	39.1	26.1	20.3	30.5	25.0	24.7
	1996	41.4	29.7	21.2	32.9	28.4	23.8
	1997	50.6	33.4	22.3	43.3	24.6	26.2
Pretax Profit to Assets	1995	20.1	0.9	-12.7	0.7	5.6	7.8
	1996	9.8	0.3	-13.3	-2.4	4.9	7.3
	1997	13.5	3.0	-2.5	1.5	7.1	10.3
Return on Equity	1995	56.1	9.1	-12.7	0.9	28.7	16.4
	1996	22.4	3.9	-15.3	-3.8	10.6	15.3
	1997	33.2	11.8	0.9	8.0	13.8	20.4
Liabilities to Assets	1995	0.51	0.78	1.00	0.78	0.78	0.70
	1996	0.41	0.77	0.98	0.80	0.77	0.73
	1997	0.37	0.81	0.99	0.90	0.65	0.66
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			-0.8			5.0
	1996-97			16.4			-1.8
				<b>Profit</b>		<b>Loss</b>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995			63.0		37.0	
	1996			65.5		34.5	
	1997			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: 3191

Compressor, Pump and Industrial Fan Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	78						
Net Profit Margin	1995	7.2	4.2	0.3	2.8	4.6	4.8
	1996	7.6	3.5	-1.2	2.0	4.5	3.4
	1997	7.6	3.6	0.9	3.5	3.8	4.0
Pretax Profit Margin	1995	8.6	4.7	0.3	2.9	5.8	7.7
	1996	9.4	3.7	-1.1	1.8	5.7	3.9
	1997	10.5	4.9	1.1	3.5	5.0	5.6
Gross Profit Margin	1995	42.0	28.4	19.5	40.7	26.0	25.0
	1996	42.0	32.2	22.3	39.5	29.0	25.1
	1997	43.2	31.9	22.0	45.6	30.3	22.7
Pretax Profit to Assets	1995	17.6	8.5	1.0	5.5	9.0	9.9
	1996	22.7	7.7	-1.2	3.0	10.6	8.0
	1997	18.9	10.8	2.4	10.0	11.5	12.2
Return on Equity	1995	26.0	14.6	4.2	22.6	13.8	14.6
	1996	41.6	15.1	4.1	12.0	16.5	17.8
	1997	33.9	15.6	6.0	16.0	15.3	17.0
Liabilities to Assets	1995	0.31	0.54	0.79	0.52	0.58	0.58
	1996	0.35	0.62	0.87	0.73	0.60	0.66
	1997	0.39	0.66	0.86	0.85	0.60	0.55

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	3.4	4.3
1996-97	23.2	-6.1
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	80.0	20.0
1996	75.7	24.3
1997	81.0	19.0

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

SICE: 3192

## Construction and Mining Machinery and Materials Handling Equipment Industry

		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 (1996):	346						
Net Profit Margin	1995	7.9	3.1	-0.6	1.7	3.3	2.5
	1996	7.4	3.7	-0.2	1.5	4.2	2.1
	1997	7.3	3.3	-0.7	2.2	3.6	1.9
Pretax Profit Margin	1995	9.6	3.8	-0.5	2.5	4.1	2.9
	1996	9.6	4.5	0.1	1.8	5.1	2.7
	1997	9.1	4.0	-0.6	2.4	4.3	2.4
Gross Profit Margin	1995	41.8	29.0	20.3	38.3	26.5	23.7
	1996	45.8	31.3	21.9	40.5	28.2	21.9
	1997	43.9	30.3	20.6	35.0	27.8	23.4
Pretax Profit to Assets	1995	17.4	7.1	-0.7	2.7	8.5	6.4
	1996	19.0	8.1	-0.1	2.8	10.7	6.8
	1997	19.3	7.3	-1.0	4.1	8.4	5.5
Return on Equity	1995	35.2	15.7	3.2	5.0	16.8	16.2
	1996	34.1	15.8	3.7	8.6	19.6	15.4
	1997	34.7	15.8	1.5	12.2	17.7	17.9
Liabilities to Assets	1995	0.38	0.65	0.89	0.72	0.60	0.70
	1996	0.39	0.67	0.89	0.70	0.65	0.72
	1997	0.44	0.67	0.91	0.78	0.64	0.72
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1995-96	13.7	
					1996-97	21.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1995	76.5	
					1996	78.3	
					1997	73.7	

(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: 3193

Sawmill and Woodworking Machinery Industry

		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 (1996):	61						
<b>Net Profit Margin</b>	1995	8.0	2.7	-2.4	1.9	3.1	...
	1996	8.1	3.8	-0.6	2.6	5.2	...
	1997	8.7	3.6	-3.0	0.0	3.8	5.2
<b>Pretax Profit Margin</b>	1995	8.9	2.8	-2.3	2.2	3.5	...
	1996	10.4	4.4	-1.4	3.4	6.5	...
	1997	11.9	4.6	-1.7	0.0	4.6	5.5
<b>Gross Profit Margin</b>	1995	38.0	28.5	20.7	30.7	26.6	...
	1996	46.8	31.1	18.2	44.0	29.5	...
	1997	50.2	33.9	23.3	44.9	31.1	23.7
<b>Pretax Profit to Assets</b>	1995	13.4	4.5	-4.5	2.4	6.2	...
	1996	19.5	8.4	-0.6	7.6	10.0	...
	1997	18.4	8.5	-3.2	-1.0	11.5	6.8
<b>Return on Equity</b>	1995	38.7	13.4	-3.8	13.0	20.1	...
	1996	36.7	14.7	2.1	16.0	14.0	...
	1997	36.2	15.2	3.5	11.1	21.5	...
<b>Liabilities to Assets</b>	1995	0.41	0.69	0.96	0.66	0.70	...
	1996	0.41	0.70	0.94	0.79	0.62	...
	1997	0.47	0.65	0.82	0.79	0.64	0.78
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	5.0		-13.7			
	1996-97	5.9		-9.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	66.0		34.0			
	1996	72.7		27.3			
	1997	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: 3194

## Turbine and Mechanical Power Transmission Equipment Industry

		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 (1996):	63						
Net Profit Margin	1995	7.0	4.3	0.3	2.9	4.4	2.9
	1996	6.4	3.2	-0.8	-0.8	3.9	3.6
	1997	7.3	2.9	0.5	-0.3	3.8	2.1
Pretax Profit Margin	1995	8.7	5.8	1.5	3.3	5.9	3.4
	1996	7.8	4.3	-0.8	-0.8	5.3	4.4
	1997	9.5	3.2	0.8	-0.1	5.2	2.7
Gross Profit Margin	1995	43.8	34.1	24.2	45.6	33.0	24.1
	1996	39.0	30.4	22.0	31.3	27.8	28.8
	1997	46.6	34.1	25.8	41.6	33.4	26.9
Pretax Profit to Assets	1995	18.9	9.4	2.1	6.3	9.8	5.9
	1996	13.7	6.8	-0.7	-0.6	9.3	8.3
	1997	19.2	5.3	1.1	0.1	7.8	5.9
Return on Equity	1995	31.1	15.2	4.5	1.6	16.7	14.8
	1996	25.9	13.7	-1.1	-1.1	16.3	13.5
	1997	31.1	9.7	2.6	1.3	14.0	14.0
Liabilities to Assets	1995	0.33	0.55	0.73	0.46	0.56	0.68
	1996	0.35	0.66	0.83	0.67	0.64	0.62
	1997	0.37	0.68	0.86	0.73	0.62	0.65
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
		1995-96		5.7		5.3	
		1996-97		6.0		-2.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		81.2		18.8	
		1996		75.3		24.7	
		1997		84.5		15.5	

(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: 3199

Other Machinery and Equipment Industries 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 (1996):	764						
Net Profit Margin	1995	7.6	3.3	-0.3	1.9	3.7	2.7
	1996	7.4	2.9	-1.3	1.3	3.7	2.4
	1997	8.2	3.2	-0.3	2.4	3.6	3.0
Pretax Profit Margin	1995	9.1	4.0	-0.3	1.9	4.4	3.3
	1996	9.0	3.6	-1.0	2.0	4.5	2.8
	1997	10.2	3.9	-0.2	2.9	4.8	3.9
Gross Profit Margin	1995	46.3	31.1	23.0	40.0	29.2	24.5
	1996	45.5	31.6	23.3	42.6	29.2	24.9
	1997	47.8	32.6	23.2	43.2	27.9	23.0
Pretax Profit to Assets	1995	16.8	7.9	-0.6	4.0	9.3	6.5
	1996	16.0	6.6	-1.5	2.8	8.3	5.6
	1997	18.5	6.7	-0.5	4.1	8.9	7.5
Return on Equity	1995	35.4	17.4	3.4	10.6	19.2	16.8
	1996	31.0	14.8	3.0	9.1	16.6	14.9
	1997	32.6	16.9	4.4	13.9	18.5	19.3
Liabilities to Assets	1995	0.39	0.67	0.91	0.73	0.63	0.69
	1996	0.39	0.66	0.95	0.74	0.62	0.70
	1997	0.44	0.71	0.97	0.81	0.65	0.69
Sales - % change year over year		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	9.4			11.2		
	1996-97	15.1			8.1		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	76.2		23.8			
	1996	72.0		28.0			
	1997	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: 3211

Aircraft and Aircraft Parts Industry

		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 (1996):	138						
<b>Net Profit Margin</b>	1995	7.6	3.0	-0.6	2.8	3.5	1.6
	1996	6.8	3.1	-0.8	1.8	3.8	2.5
	1997	6.6	1.8	-1.3	1.2	3.0	4.0
<b>Pretax Profit Margin</b>	1995	9.4	4.0	-0.4	2.7	4.5	2.1
	1996	8.4	4.2	-0.9	2.4	4.9	3.9
	1997	8.3	2.7	-1.3	1.8	4.2	4.9
<b>Gross Profit Margin</b>	1995	45.6	33.2	22.8	41.3	27.7	20.9
	1996	48.3	33.6	23.0	41.9	28.5	19.9
	1997	44.7	31.1	21.6	32.7	31.1	15.2
<b>Pretax Profit to Assets</b>	1995	16.1	4.7	-0.9	4.2	6.3	2.8
	1996	16.1	5.8	-0.9	2.5	10.1	5.5
	1997	13.9	3.7	-2.2	2.6	6.9	5.8
<b>Return on Equity</b>	1995	31.4	14.0	1.0	11.6	16.2	14.9
	1996	33.0	15.4	0.3	4.6	21.6	16.2
	1997	31.6	12.8	0.0	6.6	18.3	14.4
<b>Liabilities to Assets</b>	1995	0.53	0.76	0.93	0.72	0.76	0.69
	1996	0.49	0.71	0.91	0.73	0.71	0.67
	1997	0.47	0.70	0.92	0.61	0.71	0.64
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	33.2			1.8		
	1996-97	6.5			7.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				72.7	27.3	
	1996				70.8	29.2	
	1997				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: 3231

Motor Vehicle Industry

		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 (1996):	24						
Net Profit Margin	1995	...	0.5	...	...	0.6	...
	1996	6.2	2.1	-1.6	5.4	0.8	2.3
	1997	5.4	1.3	-5.8	-0.8	1.6	...
Pretax Profit Margin	1995	...	0.5	...	...	0.8	...
	1996	7.5	1.8	-1.6	4.5	1.1	3.0
	1997	6.8	1.4	-5.8	-0.8	1.6	...
Gross Profit Margin	1995	...	18.0	...	...	15.5	...
	1996	...	18.3	...	...	14.8	...
	1997	...	28.7	...	...	15.1	...
Pretax Profit to Assets	1995	...	0.7	...	...	1.9	...
	1996	13.1	5.4	-1.9	7.0	3.2	1.1
	1997	15.2	4.7	-9.3	-0.9	7.3	...
Return on Equity	1995	...	8.3	...	...	...	...
	1996	...	33.3	...	...	...	...
	1997	72.0	18.6	-9.4	...	36.8	...
Liabilities to Assets	1995	...	0.88	...	...	0.88	...
	1996	0.63	1.00	1.13	1.05	0.98	0.77
	1997	0.64	0.88	1.08	1.00	0.85	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				31.2	12.0	
	1996-97				3.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.2	27.8	
	1996				71.0	29.0	
	1997				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: 3241

Truck and Bus Body Industry

		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 (1996):	87						
<b>Net Profit Margin</b>	1995	5.8	2.4	-0.5	2.7	2.4	2.2
	1996	5.2	2.2	-1.0	1.8	2.3	2.4
	1997	6.1	2.5	0.3	0.7	2.9	1.7
<b>Pretax Profit Margin</b>	1995	7.2	2.9	-0.4	2.7	3.0	3.0
	1996	6.8	2.5	-1.0	1.8	3.3	2.9
	1997	7.8	3.4	0.4	0.7	3.7	2.3
<b>Gross Profit Margin</b>	1995	32.4	22.4	15.6	31.0	19.7	17.3
	1996	32.6	23.7	15.9	31.9	18.9	19.8
	1997	33.9	24.2	16.6	28.0	23.1	20.8
<b>Pretax Profit to Assets</b>	1995	14.1	5.3	-0.9	4.0	5.3	6.7
	1996	10.8	6.1	-1.8	4.1	6.3	6.9
	1997	18.2	5.9	0.6	0.9	7.4	5.3
<b>Return on Equity</b>	1995	37.7	15.4	4.8	16.2	13.5	22.4
	1996	30.7	13.6	4.5	13.9	13.6	15.9
	1997	39.3	16.7	2.4	1.7	16.8	16.9
<b>Liabilities to Assets</b>	1995	0.44	0.70	0.95	0.73	0.69	0.68
	1996	0.47	0.74	0.94	0.82	0.71	0.64
	1997	0.46	0.72	0.87	0.80	0.67	0.73
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	10.1			2.9		
	1996-97	9.3			6.2		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	77.0		23.0			
	1996	76.6		23.4			
	1997	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: 3242

Commercial Trailer Industry

		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 (1996):	48						
<b>Net Profit Margin</b>	1995	4.9	2.3	-3.1	-0.8	4.0	1.8
	1996	4.5	1.5	-3.0	-3.0	2.1	1.4
	1997	7.2	2.9	-0.8	-0.9	3.5	1.3
<b>Pretax Profit Margin</b>	1995	5.9	3.3	-3.1	-0.8	5.2	2.3
	1996	5.4	1.9	-3.0	-3.0	2.7	1.8
	1997	9.2	3.9	-0.6	-0.8	4.6	1.5
<b>Gross Profit Margin</b>	1995	36.3	25.6	17.3	35.5	25.4	19.2
	1996	36.9	28.2	18.3	38.9	24.0	16.5
	1997	38.0	25.0	16.4	26.5	25.0	14.7
<b>Pretax Profit to Assets</b>	1995	16.4	6.4	-5.4	-2.5	15.2	6.6
	1996	10.4	4.1	-2.9	-3.3	5.0	4.8
	1997	19.8	7.5	-0.9	-1.2	12.3	3.3
<b>Return on Equity</b>	1995	33.1	12.1	1.5	6.2	19.8	18.1
	1996	26.9	12.1	3.6	3.9	12.7	22.5
	1997	40.9	16.9	4.7	-2.7	19.1	15.1
<b>Liabilities to Assets</b>	1995	0.27	0.60	0.77	0.61	0.59	0.71
	1996	0.33	0.59	0.92	0.59	0.60	0.85
	1997	0.48	0.72	0.92	0.80	0.71	0.85
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				2.9	-6.9	
	1996-97				12.1	-6.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				70.0	30.0	
	1996				70.5	29.5	
	1997				74.7	25.3	

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

SICE: 3243

Non-Commercial Trailer Industry

		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 (1996):	42						
<b>Net Profit Margin</b>	1995	4.4	0.7	-3.7	-0.7	1.8	2.1
	1996	4.7	1.6	-4.9	-0.4	1.9	...
	1997	4.7	1.7	-2.6	1.1	2.9	2.9
<b>Pretax Profit Margin</b>	1995	4.9	0.9	-3.7	-0.7	1.9	2.5
	1996	6.2	2.3	-4.9	-0.4	2.3	...
	1997	4.9	1.8	-2.6	1.3	3.7	3.6
<b>Gross Profit Margin</b>	1995	37.4	25.4	16.2	28.9	18.9	14.9
	1996	40.6	27.9	14.0	35.7	21.3	...
	1997	34.6	24.1	15.7	29.4	16.6	19.7
<b>Pretax Profit to Assets</b>	1995	12.8	1.3	-5.0	-0.7	3.0	8.3
	1996	9.1	4.0	-6.3	-1.2	5.5	...
	1997	15.6	4.6	-2.8	1.9	5.8	7.5
<b>Return on Equity</b>	1995	19.4	6.6	-2.5	-1.0	6.8	22.9
	1996	19.3	6.9	1.9	5.3	8.6	...
	1997	20.9	9.3	5.2	8.8	9.3	...
<b>Liabilities to Assets</b>	1995	0.33	0.61	0.96	0.66	0.61	0.61
	1996	0.25	0.49	0.87	0.44	0.49	...
	1997	0.35	0.61	0.96	0.74	0.50	0.71
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			2.8		8.6	
	1996-97			1.8		15.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			61.2		38.8	
	1996			70.8		29.2	
	1997			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: 3244

Mobile Home Industry

		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 (1996):	19						
Net Profit Margin	1995	3.4	0.8	-6.6	-6.6	1.2	...
	1996	5.2	1.7	-8.5	-1.2	2.4	...
	1997	14.5	4.9	-1.4	-1.0	5.3	...
Pretax Profit Margin	1995	4.2	0.8	-6.6	-6.6	1.2	...
	1996	6.2	1.7	-8.5	-1.2	2.9	...
	1997	11.9	5.4	-1.4	-0.3	6.5	...
Gross Profit Margin	1995	37.6	17.5	10.6	29.0	17.5	...
	1996	33.9	17.9	12.0	...	17.5	...
	1997	...	26.3	...	...	24.6	...
Pretax Profit to Assets	1995	5.9	0.6	-6.4	-6.4	3.5	...
	1996	12.5	2.8	-6.5	-2.9	5.8	...
	1997	12.3	5.4	-3.2	0.9	11.7	...
Return on Equity	1995	...	-0.2	...	...	...	...
	1996	...	-0.5	...	...	8.4	...
	1997	...	34.4	...	...	...	...
Liabilities to Assets	1995	0.48	0.79	1.01	0.74	0.79	...
	1996	0.29	0.87	1.01	0.94	0.63	...
	1997	0.57	0.89	1.00	0.96	0.82	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	-8.4			7.2		
	1996-97	19.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	56.5			43.5		
	1996	60.9			39.1		
	1997	65.2			34.8		

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

SICE: 3251

## Motor Vehicle Engine and Engine Parts Industry

		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 (1996):	37						
Net Profit Margin	1995	6.7	2.9	-0.3	0.5	4.3	5.8
	1996	6.3	1.8	-1.8	1.0	4.7	3.6
	1997	6.3	1.5	-2.8	3.4	1.1	...
Pretax Profit Margin	1995	9.1	3.8	-0.3	0.5	5.6	8.8
	1996	7.9	2.1	-1.6	1.2	6.2	4.3
	1997	6.4	1.9	-2.8	1.9	1.4	...
Gross Profit Margin	1995	48.0	28.3	21.9	42.3	27.1	24.3
	1996	48.8	32.4	20.7	39.2	26.2	...
	1997	48.7	27.8	19.8	34.7	25.2	...
Pretax Profit to Assets	1995	18.4	7.6	-0.6	-0.1	15.3	11.5
	1996	15.9	5.0	-2.7	2.6	7.0	5.0
	1997	16.2	3.5	-4.0	5.6	2.3	...
Return on Equity	1995	40.5	10.3	0.3	-2.5	29.9	22.5
	1996	28.3	9.1	-10.7	3.0	20.2	...
	1997	34.7	8.7	-0.6	13.9	4.4	...
Liabilities to Assets	1995	0.33	0.74	0.88	0.41	0.76	0.64
	1996	0.42	0.65	0.98	0.62	0.66	0.70
	1997	0.29	0.62	0.75	0.60	0.63	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			2.8			-3.9
	1996-97			20.4			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>			<b>Loss</b>
	1995			78.9			21.1
	1996			62.2			37.8
	1997			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: 3252

Motor Vehicle Wiring Assemblies Industry

		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 (1996):	28						
<b>Net Profit Margin</b>	1995	15.2	7.2	-0.2	7.2	5.8	2.2
	1996	10.6	3.4	0.4	2.9	3.9	...
	1997	18.7	5.2	0.7	2.4	15.9	...
<b>Pretax Profit Margin</b>	1995	16.8	6.4	-0.2	4.5	6.8	3.2
	1996	13.0	4.3	1.1	3.7	5.2	...
	1997	28.2	6.2	1.2	2.7	17.7	...
<b>Gross Profit Margin</b>	1995	42.8	26.1	16.3	26.7	25.7	19.4
	1996	45.2	30.8	21.0	35.8	29.6	...
	1997	51.2	41.4	30.3	40.2	42.3	...
<b>Pretax Profit to Assets</b>	1995	45.0	12.8	-1.2	15.0	10.9	7.9
	1996	26.3	6.4	1.1	2.7	8.1	...
	1997	43.6	9.7	1.3	3.5	26.5	...
<b>Return on Equity</b>	1995	...	18.4	...	...	18.4	16.0
	1996	33.7	20.0	2.7	2.7	29.4	...
	1997	43.8	26.4	8.9	9.5	30.9	...
<b>Liabilities to Assets</b>	1995	0.16	0.58	0.96	0.95	0.51	0.56
	1996	0.20	0.45	0.93	0.48	0.39	...
	1997	0.26	0.49	0.93	0.58	0.34	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				-5.3		-2.0
	1996-97				8.3		19.1
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				84.0	16.0	
	1996				76.5	23.5	
	1997				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: 3253

Motor Vehicle Stampings Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	20						
Net Profit Margin	1995	...	-0.8	...	-1.7	2.3	...
	1996	4.6	-1.4	-7.9	1.5	-2.6	1.7
	1997	...	0.8	...	...	2.9	5.8
Pretax Profit Margin	1995	...	1.6	...	1.6	3.0	...
	1996	5.7	-1.4	-7.9	1.5	-2.6	2.2
	1997	...	2.7	...	...	3.6	8.0
Gross Profit Margin	1995	...	22.6	...	...	...	...
	1996	...	25.2	...	...	21.5	...
	1997	...	24.3	...	...	...	27.0
Pretax Profit to Assets	1995	...	2.4	...	2.4	4.1	...
	1996	10.2	-0.5	-2.9	5.7	-0.8	2.5
	1997	...	5.3	...	...	8.4	6.0
Return on Equity	1995	...	3.4	...	...	1.6	...
	1996	24.1	9.1	-9.4	...	-0.6	...
	1997	...	18.2	...	...	18.2	...
Liabilities to Assets	1995	...	0.65	...	0.83	0.53	...
	1996	0.41	0.76	0.93	0.84	0.48	0.46
	1997	...	0.67	...	...	0.55	0.70
<b>Firms with revenue between</b>							
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
Sales - % change year over year	1995-96				-5.3	-2.9	
	1996-97				3.2	4.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				57.9	42.1	
	1996				51.9	48.1	
	1997				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: 3254

Motor Vehicle Steering and Suspension Parts Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	3.2	...	...	3.2	4.6
	1996	...	4.4	...	...	5.7	4.8
	1997	5.9	1.2	-0.3	...	3.5	...
Pretax Profit Margin	1995	...	3.6	...	...	3.6	7.5
	1996	...	5.6	...	...	6.6	7.8
	1997	7.3	1.4	-0.2	...	3.9	...
Gross Profit Margin	1995	...	27.6	...	...	27.6	...
	1996	...	39.7	...	...	38.8	...
	1997	...	31.4	...	...	28.7	...
Pretax Profit to Assets	1995	...	4.0	...	...	4.0	14.8
	1996	...	7.1	...	...	8.3	14.1
	1997	10.0	3.5	-0.6	...	4.4	...
Return on Equity	1995	...	12.2	...	...	12.9	24.9
	1996	...	12.8	...	...	13.9	23.2
	1997	...	11.0	...	...	12.0	...
Liabilities to Assets	1995	...	0.62	...	...	0.62	0.43
	1996	...	0.71	...	...	0.70	0.31
	1997	0.40	0.71	0.87	...	0.71	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		3.1		9.0	
		1996-97		10.9		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		61.1		38.9	
		1996		72.7		27.3	
		1997		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: 3255

Motor Vehicle Wheel and Brake Industry

		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 (1996):	22						
<b>Net Profit Margin</b>	1995	6.6	2.1	-1.1	2.2	1.8	...
	1996	3.7	0.4	-7.1	-0.9	2.5	...
	1997	5.8	2.4	0.3	3.5	1.1	...
<b>Pretax Profit Margin</b>	1995	7.0	3.1	-1.1	2.7	3.1	...
	1996	4.1	0.4	-7.1	-0.9	3.2	...
	1997	8.5	2.7	0.3	4.5	1.2	...
<b>Gross Profit Margin</b>	1995	51.4	28.7	19.0	28.7	28.7	...
	1996	38.5	29.2	20.4	32.4	23.9	...
	1997	53.0	27.2	17.9	33.5	20.3	...
<b>Pretax Profit to Assets</b>	1995	13.1	5.6	-1.3	3.7	7.4	...
	1996	8.3	0.3	-7.7	-1.0	5.8	...
	1997	16.2	3.7	0.5	3.7	2.6	...
<b>Return on Equity</b>	1995	...	6.7	...	4.4	14.1	...
	1996	...	2.6	...	1.1	...	...
	1997	...	9.5	...	9.5	...	...
<b>Liabilities to Assets</b>	1995	0.47	0.64	0.77	0.61	0.64	...
	1996	0.40	0.69	1.00	0.69	0.60	...
	1997	0.42	0.67	0.76	0.61	0.70	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			-10.8			-10.3
	1996-97			-10.7			...
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			70.8			29.2
	1996			63.0			37.0
	1997			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: 3256

Plastic Parts and Accessories For Motor Vehicles Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	23						
Net Profit Margin	1995	5.5	0.8	-12.3	-5.9	2.7	...
	1996	5.0	2.0	-16.6	1.8	2.2	...
	1997	5.1	1.6	-4.8	...	1.7	2.7
Pretax Profit Margin	1995	6.3	1.1	-4.8	-3.0	3.7	...
	1996	6.8	2.0	-16.6	1.8	2.2	...
	1997	6.3	1.6	-4.8	...	1.9	4.5
Gross Profit Margin	1995	34.5	23.4	15.6	...	17.9	...
	1996	40.6	26.5	14.5	30.7	22.8	...
	1997	36.4	23.3	12.1	...	21.0	26.1
Pretax Profit to Assets	1995	11.5	2.2	-16.2	-3.9	7.6	...
	1996	10.4	2.6	-9.8	1.8	4.9	...
	1997	15.1	3.6	-10.3	...	3.6	7.3
Return on Equity	1995	...	15.0	...	...	15.8	...
	1996	...	14.5	...	...	14.5	...
	1997	...	18.9	...	...	18.9	...
Liabilities to Assets	1995	0.39	0.64	0.99	0.91	0.62	...
	1996	0.48	0.75	1.14	1.00	0.69	...
	1997	0.60	0.81	1.27	...	0.69	0.85
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	11.8		...			
	1996-97	-10.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	60.9		39.1			
	1996	70.4		29.6			
	1997	66.7		33.3			

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

SICE: 3257

Motor Vehicle Fabric Accessories Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	19						
Net Profit Margin	1995	7.6	2.7	-0.5	1.4	3.9	...
	1996	7.0	4.5	-2.8	2.0	6.5	...
	1997	5.6	2.7	-4.7	4.3	2.2	...
Pretax Profit Margin	1995	8.5	3.0	-0.4	1.6	4.9	...
	1996	9.9	5.6	-2.8	2.3	9.6	...
	1997	6.6	3.6	-4.7	5.4	2.7	...
Gross Profit Margin	1995	55.1	34.7	22.7	41.3	33.6	...
	1996	58.3	33.6	22.4	34.1	33.0	...
	1997	...	34.3	...	...	28.4	...
Pretax Profit to Assets	1995	16.7	3.4	-0.5	3.3	6.8	...
	1996	26.7	6.8	-4.2	4.9	14.2	...
	1997	11.4	4.7	-5.2	7.7	4.1	...
Return on Equity	1995	...	5.5	...	3.9	...	...
	1996	...	11.3	...	6.7	...	...
	1997	...	6.4	...	...	6.5	...
Liabilities to Assets	1995	0.28	0.80	0.93	0.74	0.86	...
	1996	0.28	0.61	0.85	0.75	0.46	...
	1997	0.33	0.69	0.93	0.49	0.69	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	1.5			...		
	1996-97	14.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				80.0	20.0	
	1996				76.2	23.8	
	1997				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: 3259

Other Motor Vehicle Accessories, Parts and Assemblies Industries

		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 (1996):	101						
<b>Net Profit Margin</b>	1995	7.4	3.7	0.1	4.1	2.9	3.6
	1996	6.9	2.5	-0.7	2.5	2.6	4.9
	1997	6.1	2.6	0.3	1.6	2.7	4.6
<b>Pretax Profit Margin</b>	1995	9.1	4.6	0.2	4.8	4.1	5.1
	1996	8.4	3.2	-0.6	3.4	3.1	7.3
	1997	7.8	3.2	0.5	2.1	3.4	6.9
<b>Gross Profit Margin</b>	1995	43.5	29.9	20.1	32.4	27.6	25.1
	1996	42.5	30.2	20.8	36.3	28.7	24.6
	1997	42.8	29.1	20.8	26.5	29.2	26.6
<b>Pretax Profit to Assets</b>	1995	14.3	5.8	0.5	6.6	5.0	9.7
	1996	16.1	4.8	-1.8	4.0	5.2	11.0
	1997	17.0	6.2	0.8	1.3	7.1	11.4
<b>Return on Equity</b>	1995	24.3	11.5	2.9	8.4	12.8	16.5
	1996	29.9	10.1	-1.1	4.8	11.0	21.5
	1997	32.5	14.1	2.4	6.6	18.8	18.0
<b>Liabilities to Assets</b>	1995	0.34	0.61	0.86	0.43	0.67	0.65
	1996	0.29	0.55	0.85	0.34	0.57	0.60
	1997	0.29	0.60	0.82	0.42	0.61	0.61
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	4.5		12.5			
	1996-97	9.9		14.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	75.7		24.3			
	1996	71.8		28.2			
	1997	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: 3271

Shipbuilding and Repair Industry

		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 (1996):	41						
Net Profit Margin	1995	6.0	0.7	-3.0	0.6	1.0	...
	1996	8.6	3.8	-1.9	5.1	1.1	0.8
	1997	3.7	1.0	-5.1	-0.8	2.3	...
Pretax Profit Margin	1995	7.7	1.5	-1.4	1.4	1.8	...
	1996	8.7	4.7	-1.7	6.1	1.5	1.1
	1997	5.1	0.7	-5.1	-1.0	2.6	...
Gross Profit Margin	1995	38.8	27.4	17.6	34.4	24.3	...
	1996	54.2	31.2	16.4	50.6	21.0	...
	1997	35.2	25.5	18.6	23.6	26.3	...
Pretax Profit to Assets	1995	15.4	2.0	-4.6	1.7	3.7	...
	1996	22.0	4.3	-5.1	10.9	3.8	0.1
	1997	12.2	1.7	-4.4	-1.1	4.3	...
Return on Equity	1995	39.4	12.1	-2.0	...	9.1	...
	1996	22.3	11.8	1.9	...	10.3	...
	1997	19.5	6.7	-6.2	-0.9	7.7	...
Liabilities to Assets	1995	0.63	0.90	1.12	1.10	0.76	...
	1996	0.51	0.87	1.21	1.17	0.64	0.92
	1997	0.43	0.70	0.99	0.84	0.69	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96					8.0	
	1996-97					-14.8	
						5.1	
						-24.7	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
				1995		38.2	
				1996		30.6	
				1997		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: 3281

Boatbuilding and Repair Industry

		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 (1996):	315						
Net Profit Margin	1995	4.9	1.4	-3.5	-0.2	2.2	3.3
	1996	5.6	1.7	-4.7	1.3	2.0	1.8
	1997	6.6	2.1	-1.7	1.6	2.5	...
Pretax Profit Margin	1995	5.8	1.5	-3.5	0.0	2.7	6.2
	1996	6.9	1.9	-4.5	1.6	2.6	2.3
	1997	7.5	2.3	-1.7	1.7	2.8	...
Gross Profit Margin	1995	42.7	29.2	18.8	34.5	23.8	15.8
	1996	44.4	28.6	18.4	37.5	23.5	21.0
	1997	38.9	28.2	17.1	33.0	22.2	...
Pretax Profit to Assets	1995	10.8	3.4	-4.4	0.1	6.0	12.9
	1996	12.9	3.5	-6.4	2.5	4.9	4.7
	1997	14.7	4.2	-3.2	2.8	6.6	...
Return on Equity	1995	28.5	11.7	-2.2	3.8	16.6	18.1
	1996	31.2	11.4	-1.7	8.9	14.0	6.2
	1997	30.4	14.6	1.1	9.9	21.2	...
Liabilities to Assets	1995	0.43	0.74	0.99	0.79	0.70	0.74
	1996	0.45	0.78	1.01	0.84	0.73	0.68
	1997	0.43	0.75	0.99	0.76	0.73	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	8.7		-1.1			
	1996-97	-0.7		-3.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	62.5		37.5			
	1996	62.5		37.5			
	1997	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: 3299

Other Transportation Equipment Industries

		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 (1996):	23						
Net Profit Margin	1995	4.3	1.0	-10.6	2.4	0.4	...
	1996	10.3	5.0	-1.0	5.0	5.0	...
	1997	17.9	6.0	0.8	7.1	4.9	...
Pretax Profit Margin	1995	4.9	1.1	-10.6	3.1	0.4	...
	1996	12.3	5.4	-1.0	5.6	5.4	...
	1997	19.3	7.1	-1.2	9.7	4.9	...
Gross Profit Margin	1995	54.1	26.3	13.8	36.3	16.0	...
	1996	56.8	30.5	14.9	49.3	24.4	...
	1997	41.4	30.3	16.0	35.4	16.4	...
Pretax Profit to Assets	1995	10.7	3.3	-16.1	4.3	1.6	...
	1996	18.3	6.4	-2.2	4.1	9.0	...
	1997	24.3	9.6	3.0	9.5	10.3	...
Return on Equity	1995	...	20.1	...	...	...	...
	1996	...	24.5	...	...	24.5	...
	1997	...	17.6	...	17.6	...	...
Liabilities to Assets	1995	0.61	0.90	1.20	1.03	0.79	...
	1996	0.58	0.85	1.05	0.91	0.84	...
	1997	0.54	0.83	1.14	0.83	0.80	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			8.5			...
	1996-97			39.0			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			59.1			40.9
	1996			70.8			29.2
	1997			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: 3311

Small Electrical Appliance Industry

		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 (1996):	36						
<b>Net Profit Margin</b>	1995	8.9	2.3	-2.1	1.9	3.3	1.7
	1996	6.6	2.6	-0.8	2.0	2.6	1.9
	1997	5.3	3.1	-2.0	-3.7	4.3	2.3
<b>Pretax Profit Margin</b>	1995	8.7	2.4	-1.4	2.3	3.4	2.1
	1996	9.0	2.8	-0.5	2.5	2.8	2.4
	1997	6.6	4.0	-2.0	-3.7	5.0	3.4
<b>Gross Profit Margin</b>	1995	47.7	31.3	23.2	43.5	27.6	19.7
	1996	44.9	32.4	21.8	40.7	27.8	20.8
	1997	43.7	28.1	24.3	...	27.7	21.8
<b>Pretax Profit to Assets</b>	1995	16.5	5.2	-3.1	3.3	5.4	4.9
	1996	13.1	4.7	-1.5	4.3	5.8	5.4
	1997	13.3	7.6	-4.0	-10.8	9.4	7.4
<b>Return on Equity</b>	1995	47.4	10.0	-1.4	2.1	10.7	12.2
	1996	45.5	13.0	-1.4	8.9	14.9	11.7
	1997	37.8	15.3	5.0	...	18.0	20.8
<b>Liabilities to Assets</b>	1995	0.32	0.67	0.92	0.71	0.55	0.61
	1996	0.34	0.65	0.92	0.74	0.63	0.56
	1997	0.29	0.54	0.86	0.55	0.46	0.71
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	0.3		5.8			
	1996-97	24.1		13.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	63.3		36.7			
	1996	75.0		25.0			
	1997	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: 3321

Major Appliance Industry (Electric and Non-Electric)

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	30						
<b>Net Profit Margin</b>	1995	10.6	1.5	-4.3	-0.9	1.7	...
	1996	11.3	1.8	-4.7	-0.8	5.5	...
	1997	7.1	3.3	0.9	3.0	4.4	...
<b>Pretax Profit Margin</b>	1995	13.9	2.0	-4.3	-0.9	2.3	...
	1996	14.4	2.0	-4.7	-1.2	7.0	...
	1997	9.1	4.2	0.9	3.8	4.8	...
<b>Gross Profit Margin</b>	1995	...	21.4	...	...	12.8	...
	1996	34.3	28.7	20.3	30.6	27.0	...
	1997	56.3	29.0	22.1	32.4	28.6	...
<b>Pretax Profit to Assets</b>	1995	30.9	4.4	-2.8	-0.3	5.6	...
	1996	26.3	4.6	-8.1	-3.0	11.4	...
	1997	20.3	10.0	1.4	8.0	11.9	...
<b>Return on Equity</b>	1995	...	11.2	...	...	16.8	...
	1996	...	18.5	...	...	16.3	...
	1997	45.5	26.6	18.1	...	31.9	...
<b>Liabilities to Assets</b>	1995	0.57	0.80	1.01	0.93	0.72	...
	1996	0.57	0.84	1.08	1.07	0.66	...
	1997	0.54	0.88	1.03	0.99	0.74	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	21.7			...		
	1996-97	9.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				60.9	39.1	
	1996				58.8	41.2	
	1997				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: 3331

Lighting Fixture Industry

		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 (1996):	74						
Net Profit Margin	1995	6.7	1.6	-2.2	2.2	1.1	1.4
	1996	5.0	1.7	-1.8	0.5	2.7	1.5
	1997	4.6	0.8	-3.9	0.8	0.7	...
Pretax Profit Margin	1995	8.9	1.9	-1.0	2.8	1.5	2.0
	1996	6.6	2.2	-1.1	0.5	2.7	2.1
	1997	5.2	1.1	-3.6	1.1	0.9	...
Gross Profit Margin	1995	41.0	30.5	22.7	30.7	29.4	15.2
	1996	40.0	30.8	20.7	36.6	28.2	18.7
	1997	45.8	35.0	24.1	39.9	31.8	...
Pretax Profit to Assets	1995	12.5	3.0	-3.4	2.9	3.0	4.6
	1996	13.0	3.9	-1.4	1.3	4.8	4.0
	1997	13.0	2.4	-4.7	1.6	2.6	...
Return on Equity	1995	32.2	16.3	1.1	16.3	16.4	10.6
	1996	40.1	15.5	2.3	11.4	20.1	4.3
	1997	31.0	10.0	0.1	11.4	10.0	...
Liabilities to Assets	1995	0.44	0.71	0.94	0.69	0.73	0.67
	1996	0.56	0.82	0.99	0.82	0.82	0.48
	1997	0.49	0.76	0.97	0.77	0.74	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	7.9		-1.9			
	1996-97	16.5		0.4			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			72.7	27.3		
	1996			76.1	23.9		
	1997			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: 3332

Electric Lamp and Shade Industry (Except Bulb and Tube)

		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 (1996):	40						
Net Profit Margin	1995	6.1	0.3	-5.1	-1.2	1.4	...
	1996	6.2	0.4	-5.3	-1.9	3.0	...
	1997	6.3	0.4	-2.5	0.4	1.2	...
Pretax Profit Margin	1995	6.3	0.7	-5.1	-1.2	1.7	...
	1996	7.3	0.4	-5.1	-1.9	3.0	...
	1997	8.0	0.4	-1.8	0.4	0.4	...
Gross Profit Margin	1995	52.9	32.9	21.7	39.3	25.4	...
	1996	50.9	30.8	21.1	34.3	29.2	...
	1997	50.6	29.7	22.2	37.7	28.3	...
Pretax Profit to Assets	1995	8.3	1.0	-7.8	-0.5	3.0	...
	1996	13.4	0.4	-5.3	-1.9	6.9	...
	1997	14.6	0.9	-2.8	0.6	1.2	...
Return on Equity	1995	16.9	2.2	-14.3	4.1	0.3	...
	1996	29.2	10.1	-4.3	1.8	13.7	...
	1997	...	6.1	...	...	3.8	...
Liabilities to Assets	1995	0.50	0.73	0.98	0.84	0.69	...
	1996	0.56	0.70	0.96	0.81	0.69	...
	1997	0.43	0.68	0.99	0.68	0.68	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	13.8			...		
	1996-97	12.9			...		
		Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>		
	1995			58.5	41.5		
	1996			57.1	42.9		
	1997			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: 3333

Electric Lamp (Bulb and Tube) Industry

		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 (1996):	...						
Net Profit Margin	1995	...	7.2	...	...	...	...
	1996	...	5.0	...	1.4	...	...
	1997	...	2.4	...	...	...	...
Pretax Profit Margin	1995	...	8.3	...	...	...	...
	1996	...	6.8	...	1.7	...	...
	1997	...	4.8	...	...	...	...
Gross Profit Margin	1995	...	32.5	...	...	...	...
	1996	...	32.5	...	22.6	...	...
	1997	...	36.0	...	...	...	...
Pretax Profit to Assets	1995	...	14.3	...	...	...	...
	1996	...	9.3	...	3.2	...	...
	1997	...	3.9	...	...	...	...
Return on Equity	1995	...	41.8	...	...	...	...
	1996	...	16.2	...	...	...	...
	1997	...	4.7	...	...	...	...
Liabilities to Assets	1995	...	0.55	...	...	...	...
	1996	...	0.52	...	0.54	...	...
	1997	...	0.43	...	...	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-0.5			...
	1996-97			-1.7			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			81.8			18.2
	1996			69.2			30.8
	1997			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: 3341

Record Player, Radio and Television Receiver Industry

		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 (1996):	26						
<b>Net Profit Margin</b>	1995	11.0	3.6	-0.6	6.1	2.1	...
	1996	5.7	1.1	-7.5	-0.9	1.7	...
	1997	11.8	3.5	-1.2	6.4	2.0	...
<b>Pretax Profit Margin</b>	1995	13.1	3.6	-0.6	7.0	2.7	...
	1996	6.5	1.2	-7.5	-0.9	2.7	...
	1997	13.7	4.6	-1.2	9.0	2.0	...
<b>Gross Profit Margin</b>	1995	55.4	41.6	29.7	55.1	31.9	...
	1996	63.4	38.8	29.9	42.5	32.4	...
	1997	53.0	31.7	19.0	45.2	30.7	...
<b>Pretax Profit to Assets</b>	1995	23.2	7.1	-0.5	15.3	5.3	...
	1996	13.2	3.7	-8.0	-4.5	4.3	...
	1997	27.2	7.0	-2.8	11.3	5.0	...
<b>Return on Equity</b>	1995	...	15.1	...	...	12.9	...
	1996	...	7.0	...	...	7.0	...
	1997	...	13.5	...	...	8.5	...
<b>Liabilities to Assets</b>	1995	0.53	0.68	1.06	0.99	0.62	...
	1996	0.60	0.83	1.08	0.87	0.79	...
	1997	0.52	0.73	1.01	0.78	0.63	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				42.6	...	
	1996-97				-12.5	...	
				<b>Profit</b>		<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995			75.0		25.0	
	1996			67.7		32.3	
	1997			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: 3351

Telecommunication Equipment Industry

		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 (1996):	25							
Net Profit Margin	1995	8.4	-1.5	-36.9	-2.0	-1.0	...	
	1996	6.6	0.6	-18.9	-3.5	0.8	1.6	
	1997	20.0	6.3	-3.1	6.3	6.2	...	
Pretax Profit Margin	1995	8.6	-0.6	-39.8	-2.0	-0.2	...	
	1996	7.0	0.6	-18.9	-3.5	1.2	1.8	
	1997	19.9	7.0	-3.1	6.3	8.2	...	
Gross Profit Margin	1995	49.3	37.2	18.6	45.9	30.5	...	
	1996	53.5	39.6	20.4	48.4	27.9	35.3	
	1997	67.9	40.7	27.9	50.9	36.9	...	
Pretax Profit to Assets	1995	15.4	-2.4	-36.9	-4.3	-0.6	...	
	1996	8.5	1.1	-27.3	-4.0	1.5	3.3	
	1997	35.9	12.7	-5.5	3.5	17.1	...	
Return on Equity	1995	...	5.7	...	...	3.8	...	
	1996	...	7.0	...	4.5	...	21.4	
	1997	57.0	19.2	-5.6	7.8	23.3	...	
Liabilities to Assets	1995	0.33	0.62	0.97	0.63	0.62	...	
	1996	0.28	0.67	1.10	0.66	0.78	0.62	
	1997	0.34	0.61	0.79	0.55	0.64	...	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1995-96			36.5			-1.4
		1996-97			5.4			5.6
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
		1995			55.6		44.4	
		1996			58.8		41.2	
		1997			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: 3352

Electronic Parts and Components Industry

		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 (1996):	227						
<b>Net Profit Margin</b>	1995	10.1	3.6	-1.6	2.4	4.3	5.4
	1996	9.3	3.1	-3.0	1.7	3.7	3.8
	1997	8.6	3.3	-3.2	3.1	3.4	4.4
<b>Pretax Profit Margin</b>	1995	12.1	4.6	-1.5	3.3	5.8	6.0
	1996	12.1	3.6	-3.0	1.9	4.5	4.7
	1997	10.4	4.1	-2.6	3.2	4.4	6.1
<b>Gross Profit Margin</b>	1995	51.8	33.2	22.8	42.3	29.3	31.5
	1996	51.1	34.6	23.4	45.3	27.6	26.8
	1997	55.0	35.4	22.8	45.5	28.3	28.1
<b>Pretax Profit to Assets</b>	1995	19.8	7.6	-2.2	5.4	10.1	10.2
	1996	19.6	5.8	-3.2	3.4	7.2	8.9
	1997	17.5	7.4	-6.0	3.7	7.9	12.4
<b>Return on Equity</b>	1995	36.4	17.1	2.3	9.8	18.4	30.6
	1996	32.7	18.0	3.0	16.0	18.6	18.2
	1997	34.1	17.8	4.0	10.5	21.5	23.3
<b>Liabilities to Assets</b>	1995	0.34	0.64	0.91	0.70	0.59	0.71
	1996	0.37	0.67	0.90	0.65	0.67	0.64
	1997	0.35	0.66	0.89	0.60	0.69	0.60
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			17.5		18.2	
	1996-97			13.4		12.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				73.9	26.1	
	1996				73.7	26.3	
	1997				72.8	27.2	

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

SICE: 3359

Other Communication and Electronic Equipment Industries

		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 (1996):	170						
<b>Net Profit Margin</b>	1995	9.1	3.4	-1.8	1.8	5.5	3.6
	1996	10.9	3.6	-1.9	0.8	4.6	5.1
	1997	9.9	3.9	-2.8	2.7	5.3	4.0
<b>Pretax Profit Margin</b>	1995	11.2	4.4	-1.3	2.1	6.4	4.6
	1996	13.1	4.0	-1.9	1.2	5.7	5.8
	1997	11.3	5.2	-2.4	3.2	6.5	4.0
<b>Gross Profit Margin</b>	1995	55.3	37.8	27.5	45.8	34.3	26.4
	1996	60.0	39.3	25.8	42.4	37.5	32.7
	1997	53.8	39.9	23.4	41.9	39.7	35.1
<b>Pretax Profit to Assets</b>	1995	18.1	7.9	-2.3	3.8	10.5	8.4
	1996	18.4	7.1	-3.7	1.9	9.8	7.2
	1997	22.0	8.3	-3.7	5.8	10.1	11.5
<b>Return on Equity</b>	1995	34.3	17.0	1.8	11.1	18.6	17.7
	1996	34.0	15.7	0.9	5.5	20.4	8.6
	1997	32.7	19.2	2.4	15.7	20.1	25.4
<b>Liabilities to Assets</b>	1995	0.38	0.60	0.88	0.67	0.57	0.63
	1996	0.34	0.57	0.83	0.71	0.52	0.61
	1997	0.31	0.57	0.90	0.54	0.62	0.54
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	11.6		13.2			
	1996-97	9.7		24.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	71.7		28.3			
	1996	70.2		29.8			
	1997	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: 3361

## Electronic Computing and Peripheral Equipment Industry

		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 (1996):	96						
Net Profit Margin	1995	10.7	2.2	-2.8	-1.6	3.2	1.3
	1996	7.8	0.8	-5.5	-1.6	2.4	4.4
	1997	7.7	1.9	-2.4	-0.3	2.9	2.0
Pretax Profit Margin	1995	12.5	3.0	-2.7	-1.4	3.6	1.5
	1996	10.6	1.2	-4.8	-1.5	3.1	4.7
	1997	10.8	2.0	-2.0	-0.3	3.3	2.6
Gross Profit Margin	1995	60.9	47.2	24.6	57.2	37.4	17.4
	1996	60.9	38.5	24.0	49.8	32.5	32.4
	1997	57.3	31.5	18.5	42.2	25.0	25.7
Pretax Profit to Assets	1995	18.4	6.7	-9.3	-2.5	9.0	6.0
	1996	16.1	2.3	-10.4	-1.8	9.0	6.9
	1997	16.3	5.4	-5.9	-0.3	7.7	6.7
Return on Equity	1995	29.3	14.4	0.2	16.3	9.2	19.1
	1996	24.3	10.0	-6.8	1.4	15.9	10.8
	1997	27.5	12.7	-0.4	8.1	13.9	21.5
Liabilities to Assets	1995	0.35	0.59	0.93	0.61	0.55	0.74
	1996	0.39	0.57	0.98	0.61	0.56	0.52
	1997	0.38	0.67	1.01	0.81	0.58	0.69
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			13.0	4.7		
	1996-97			10.6	2.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			63.2	36.8		
	1996			61.7	38.3		
	1997			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: 3362

Electronic Office, Store and Business Machine Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	1.4	...	1.2	...	...
	1996	...	8.1	...	...	2.5	...
	1997	...	4.8	...	...	...	...
Pretax Profit Margin	1995	...	1.4	...	1.2	...	...
	1996	...	8.7	...	...	4.3	...
	1997	...	6.1	...	...	...	...
Gross Profit Margin	1995	...	37.0	...	...	...	...
	1996	...	47.4	...	...	42.6	...
	1997	...	41.0	...	...	...	...
Pretax Profit to Assets	1995	...	4.3	...	3.1	...	...
	1996	...	14.0	...	...	6.0	...
	1997	...	11.1	...	...	...	...
Return on Equity	1995	...	32.1	...	...	...	...
	1996	...	19.1	...	...	...	...
	1997	...	18.4	...	...	...	...
Liabilities to Assets	1995	...	0.84	...	0.89	...	...
	1996	...	0.55	...	...	0.43	...
	1997	...	0.59	...	...	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>			<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>		
	1995-96		-19.5		...		
	1996-97		-7.7		...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>			<b>Profit</b>		<b>Loss</b>		
	1995		85.7		14.3		
	1996		93.3		6.7		
	1997		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: 3369

Other Office, Store and Business Machine Industries

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	42						
Net Profit Margin	1995	8.3	2.0	-1.9	-1.0	3.7	...
	1996	6.5	2.0	-0.1	1.1	3.9	5.0
	1997	9.3	2.9	-1.0	1.9	3.2	1.3
Pretax Profit Margin	1995	9.4	2.7	-2.1	-0.3	4.7	...
	1996	7.3	2.4	-0.1	1.2	4.1	5.0
	1997	11.7	3.4	-1.0	1.1	3.7	1.6
Gross Profit Margin	1995	53.7	38.5	26.7	43.2	34.7	...
	1996	55.8	37.6	23.0	45.8	30.3	29.6
	1997	55.5	36.7	27.5	50.0	30.7	25.3
Pretax Profit to Assets	1995	14.9	4.2	-3.9	-2.4	8.2	...
	1996	17.1	4.7	-1.3	1.4	8.3	6.8
	1997	22.9	8.3	-1.2	2.7	9.0	5.7
Return on Equity	1995	37.9	17.9	4.9	...	20.4	...
	1996	43.9	13.6	-2.7	-1.7	16.6	12.0
	1997	51.0	27.1	11.5	46.2	20.8	17.5
Liabilities to Assets	1995	0.41	0.67	0.96	0.92	0.55	...
	1996	0.45	0.68	1.00	0.89	0.56	0.43
	1997	0.54	0.79	1.04	0.87	0.62	0.76
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				10.0	17.8	
	1996-97				20.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.8	31.3	
	1996				76.5	23.5	
	1997				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: 3371

Electrical Transformer Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	29						
Net Profit Margin	1995	10.0	2.2	-2.0	...	2.2	...
	1996	6.7	-0.3	-9.2	-4.5	0.9	0.8
	1997	9.0	4.6	-1.8	-1.8	5.6	...
Pretax Profit Margin	1995	12.4	2.6	-2.0	...	2.6	...
	1996	8.7	-0.3	-9.2	-4.5	1.0	0.8
	1997	9.9	5.2	-1.8	-1.8	7.1	...
Gross Profit Margin	1995	44.6	24.7	14.6	...	24.7	...
	1996	43.9	29.8	16.9	37.7	27.0	21.4
	1997	43.6	28.6	20.7	35.5	26.0	...
Pretax Profit to Assets	1995	16.9	4.5	-2.8	...	4.5	...
	1996	13.0	-0.8	-8.3	-6.5	1.6	1.4
	1997	22.1	7.1	-4.2	-4.2	16.5	...
Return on Equity	1995	...	24.4	...	...	20.1	...
	1996	...	17.9	...	...	17.5	8.0
	1997	30.0	14.5	2.0	...	14.6	...
Liabilities to Assets	1995	0.58	0.73	1.05	...	0.73	...
	1996	0.58	0.89	1.23	1.01	0.78	0.75
	1997	0.35	0.71	1.01	1.04	0.70	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				14.0	-1.1	
	1996-97				8.8	0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				77.3	22.7	
	1996				48.6	51.4	
	1997				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: 3372

## Electrical Switchgear and Protective Equipment Industry

		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 (1996):	36						
<b>Net Profit Margin</b>	1995	10.9	3.7	-2.7	2.1	4.4	1.4
	1996	10.6	2.6	-2.1	1.5	2.8	2.8
	1997	12.8	3.9	-4.5	-1.1	4.1	2.6
<b>Pretax Profit Margin</b>	1995	11.5	4.3	-2.5	2.5	4.7	2.4
	1996	12.1	3.5	-2.1	1.5	3.7	4.3
	1997	16.1	4.9	-4.5	-1.1	4.9	3.5
<b>Gross Profit Margin</b>	1995	43.5	30.8	19.4	30.5	30.8	29.4
	1996	46.5	28.7	20.9	29.1	28.7	29.1
	1997	42.1	32.4	23.3	31.0	34.1	26.7
<b>Pretax Profit to Assets</b>	1995	16.3	6.7	-3.6	3.8	7.1	5.9
	1996	30.3	7.5	-3.2	4.5	9.1	12.8
	1997	22.8	8.5	-6.6	-1.9	9.5	9.1
<b>Return on Equity</b>	1995	35.8	8.5	-0.6	7.3	9.7	9.2
	1996	34.5	7.8	-10.0	-1.4	7.8	20.5
	1997	36.6	17.9	-3.8	-3.8	24.8	14.9
<b>Liabilities to Assets</b>	1995	0.28	0.54	0.80	0.59	0.54	0.54
	1996	0.32	0.62	0.86	0.65	0.62	0.56
	1997	0.33	0.63	0.86	0.60	0.64	0.58
		<b>Firms with revenue between</b>					
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
<b>Sales - % change year over year</b>	1995-96				11.4	19.4	
	1996-97				9.9	-10.3	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				72.7	27.3	
	1996				68.1	31.9	
	1997				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: 3379

Other Electrical Industrial Equipment Industries

		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 (1996):	108						
Net Profit Margin	1995	8.0	3.9	0.9	4.8	3.0	1.1
	1996	7.2	3.0	-0.1	1.8	3.8	1.6
	1997	8.5	3.7	-0.1	1.7	3.8	2.2
Pretax Profit Margin	1995	9.2	4.8	1.3	5.3	4.8	1.9
	1996	8.4	3.4	0.5	1.6	5.0	1.9
	1997	10.2	4.5	-0.1	2.0	4.8	2.2
Gross Profit Margin	1995	41.3	32.6	20.7	37.8	30.4	26.4
	1996	41.4	29.5	20.8	39.5	28.1	28.4
	1997	45.4	35.3	24.4	43.8	33.6	26.3
Pretax Profit to Assets	1995	17.0	9.0	3.0	12.0	7.1	3.9
	1996	16.0	7.7	0.8	2.9	10.3	3.5
	1997	20.5	9.3	-0.1	2.6	9.9	5.4
Return on Equity	1995	29.0	16.5	4.8	12.4	20.4	10.0
	1996	32.8	15.8	3.7	7.4	21.0	8.9
	1997	35.2	20.4	4.7	16.6	23.1	22.9
Liabilities to Assets	1995	0.40	0.63	0.85	0.49	0.68	0.69
	1996	0.36	0.66	0.84	0.64	0.67	0.53
	1997	0.44	0.63	0.82	0.56	0.67	0.78
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
		1995-96		9.1			-2.9
		1996-97		10.1			38.3
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
		1995		81.0	19.0		
		1996		76.2	23.8		
		1997		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: 3381

## Communications and Energy Wire and Cable Industry

		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 (1996):	39						
<b>Net Profit Margin</b>	1995	9.0	3.8	0.5	2.6	4.1	4.1
	1996	7.0	2.5	-2.6	0.4	2.7	2.0
	1997	10.8	3.9	1.1	8.4	2.9	4.3
<b>Pretax Profit Margin</b>	1995	9.9	4.7	0.5	4.6	4.8	5.0
	1996	8.1	3.3	-2.6	0.4	3.4	2.8
	1997	13.1	5.4	1.4	9.5	3.7	5.0
<b>Gross Profit Margin</b>	1995	55.2	33.1	24.3	42.2	30.0	22.8
	1996	52.4	33.5	19.8	50.6	29.7	25.0
	1997	55.0	35.2	24.6	51.4	30.7	24.9
<b>Pretax Profit to Assets</b>	1995	24.3	9.1	1.5	7.8	9.4	10.5
	1996	16.8	4.8	-7.8	1.2	6.3	10.1
	1997	26.1	11.6	1.6	17.6	8.8	16.9
<b>Return on Equity</b>	1995	42.4	19.3	9.1	11.1	19.7	32.4
	1996	51.9	12.9	2.7	38.7	12.0	17.1
	1997	45.9	19.6	8.2	36.1	13.6	26.4
<b>Liabilities to Assets</b>	1995	0.50	0.71	0.88	0.77	0.54	0.68
	1996	0.54	0.76	0.97	0.85	0.72	0.52
	1997	0.46	0.72	0.85	0.68	0.73	0.79
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.8			-6.1		
	1996-97	36.1			11.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995	81.0			19.0		
	1996	70.9			29.1		
	1997	89.1			10.9		

(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: 3391

Battery Industry

		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 <sup>(1)</sup>			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	5.2	3.3	-8.2	...	3.5	1.6
	1996	...	-0.5	...	...	1.8	...
	1997	...	1.7	...	...	1.1	...
Pretax Profit Margin	1995	6.2	3.7	-8.2	...	4.4	1.7
	1996	...	-0.5	...	...	2.2	...
	1997	...	1.9	...	...	1.5	...
Gross Profit Margin	1995	...	27.3	...	...	27.2	20.5
	1996	...	29.2	...	...	29.2	...
	1997	...	28.8	...	...	...	...
Pretax Profit to Assets	1995	19.1	8.3	-14.3	...	8.5	2.8
	1996	...	-1.5	...	...	5.3	...
	1997	...	3.9	...	...	3.3	...
Return on Equity	1995	...	27.5	...	...	27.5	...
	1996	...	3.0	...	...	9.9	...
	1997	...	13.3	...	...	...	...
Liabilities to Assets	1995	0.55	0.68	0.89	...	0.68	0.72
	1996	...	0.73	...	...	0.73	...
	1997	...	0.69	...	...	0.73	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	12.8			24.6		
	1996-97	-8.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.0	40.0	
	1996				60.0	40.0	
	1997				71.4	28.6	

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



SICE: 3399

Other Electrical Products Industries n.e.c.

		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 (1996):	77						
Net Profit Margin	1995	9.7	3.7	-1.4	1.8	3.8	2.7
	1996	13.4	5.2	1.0	5.6	4.8	3.9
	1997	7.6	3.3	-0.8	-0.8	4.9	3.5
Pretax Profit Margin	1995	12.5	4.6	-1.2	5.0	4.6	4.4
	1996	15.8	6.4	1.3	7.6	6.2	5.6
	1997	10.1	3.8	-0.8	-0.8	6.2	4.8
Gross Profit Margin	1995	47.3	35.7	27.0	37.5	34.3	28.1
	1996	53.0	39.0	28.7	40.8	37.0	24.8
	1997	48.8	36.1	25.3	36.9	36.1	32.0
Pretax Profit to Assets	1995	19.6	7.5	-1.4	6.8	9.1	10.3
	1996	22.6	10.5	2.6	8.1	12.4	11.9
	1997	17.0	8.1	-1.6	-1.1	14.1	7.2
Return on Equity	1995	28.6	14.3	4.0	7.5	16.8	14.0
	1996	34.6	22.3	7.0	15.9	22.7	21.4
	1997	29.5	16.4	3.4	0.8	19.5	16.1
Liabilities to Assets	1995	0.19	0.52	0.80	0.41	0.55	0.58
	1996	0.28	0.54	0.82	0.60	0.43	0.57
	1997	0.38	0.62	0.90	0.78	0.54	0.64
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				10.7	13.7	
	1996-97				24.2	24.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				73.5	26.5	
	1996				81.1	18.9	
	1997				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: 3511

Clay Products Industry (From Domestic Clay)

		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 (1996):	40						
<b>Net Profit Margin</b>	1995	10.5	1.8	-6.5	2.3	0.4	1.5
	1996	5.5	0.0	-3.9	-1.7	0.7	...
	1997	5.1	1.1	-7.8	-0.2	2.2	...
<b>Pretax Profit Margin</b>	1995	12.1	1.8	-6.5	2.8	0.6	2.2
	1996	8.8	0.3	-2.8	-1.6	1.3	...
	1997	5.4	1.1	-7.8	-1.9	2.4	...
<b>Gross Profit Margin</b>	1995	51.8	41.8	28.7	43.9	32.1	22.3
	1996	50.9	37.5	26.1	46.1	31.0	...
	1997	52.5	39.1	26.2	46.5	35.2	...
<b>Pretax Profit to Assets</b>	1995	14.5	2.0	-13.2	5.7	0.8	3.7
	1996	8.9	0.3	-8.2	-3.1	0.8	...
	1997	10.4	2.6	-9.1	-0.3	4.2	...
<b>Return on Equity</b>	1995	40.3	8.5	-8.3	13.8	...	5.1
	1996	17.1	0.8	-18.1	0.9	0.8	...
	1997	...	3.4	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.17	0.68	1.07	0.49	1.01	0.43
	1996	0.46	0.84	1.05	0.84	0.85	...
	1997	0.64	0.92	1.15	1.03	0.86	...
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	9.8		20.9			
	1996-97	12.5		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			56.1	43.9		
	1996			60.0	40.0		
	1997			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: 3512

Clay Products Industry (From Imported Clay)

		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 (1996):	71						
Net Profit Margin	1995	6.5	1.5	-4.8	0.4	2.8	...
	1996	7.1	1.0	-5.0	1.2	-0.4	...
	1997	7.6	0.8	-5.4	-0.7	8.6	...
Pretax Profit Margin	1995	7.3	1.5	-4.8	-0.4	4.0	...
	1996	8.5	1.1	-5.8	1.8	0.2	...
	1997	7.6	0.8	-5.4	-0.7	10.7	...
Gross Profit Margin	1995	64.1	46.3	29.7	53.1	36.7	...
	1996	63.6	46.6	31.6	54.1	31.4	...
	1997	66.4	54.0	37.1	54.5	50.4	...
Pretax Profit to Assets	1995	15.4	3.4	-5.4	1.5	5.6	...
	1996	12.1	1.6	-6.7	2.0	0.5	...
	1997	12.0	1.0	-10.1	-2.0	22.7	...
Return on Equity	1995	20.5	4.8	-14.3	4.8	5.9	...
	1996	29.1	9.5	-6.1	9.9	4.9	...
	1997	30.7	10.9	-7.5	1.2	33.4	...
Liabilities to Assets	1995	0.59	0.75	1.05	0.91	0.66	...
	1996	0.52	0.85	1.04	0.90	0.61	...
	1997	0.49	0.90	1.21	0.94	0.59	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		1.8		...	
		1996-97		11.3		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		54.0	46.0		
		1996		58.7	41.3		
		1997		53.2	46.8		

(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: 3521

## Hydraulic Cement Industry

		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 (1996):	18						
<b>Net Profit Margin</b>	1995	4.7	0.3	-6.4	...	0.3	...
	1996	2.9	-2.5	-6.6	...	-0.5	...
	1997	...	-0.3	...	...	-1.4	...
<b>Pretax Profit Margin</b>	1995	5.3	0.3	-6.4	...	0.3	...
	1996	3.1	-2.5	-6.4	...	-0.4	...
	1997	...	0.0	...	...	-0.7	...
<b>Gross Profit Margin</b>	1995	40.6	26.5	10.4	...	23.0	...
	1996	...	27.6	...	...	26.3	...
	1997	...	24.0	...	...	19.8	...
<b>Pretax Profit to Assets</b>	1995	8.8	0.6	-9.3	...	0.6	...
	1996	4.9	-4.0	-11.4	...	-1.8	...
	1997	...	0.1	...	...	-3.5	...
<b>Return on Equity</b>	1995	...	7.2	...	...	9.4	...
	1996	...	-6.7	...	...	-3.4	...
	1997	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.45	0.91	1.27	...	0.81	...
	1996	0.50	0.82	1.05	...	0.61	...
	1997	...	0.87	...	...	0.69	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	2.7		...			
	1996-97	26.0		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			55.2	44.8		
	1996			40.0	60.0		
	1997			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: 3541

Concrete Pipe Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	18						
Net Profit Margin	1995	...	4.6	...	...	5.6	2.5
	1996	12.0	3.4	0.3	12.3	3.3	...
	1997	...	4.3	...	-3.2	4.5	...
Pretax Profit Margin	1995	...	5.5	...	...	6.2	2.7
	1996	19.2	3.9	0.7	12.6	3.9	...
	1997	...	4.5	...	-3.2	5.1	...
Gross Profit Margin	1995	...	24.0	...	...	23.4	25.6
	1996	41.3	29.4	25.7	...	26.4	...
	1997	...	20.3	...	...	18.3	...
Pretax Profit to Assets	1995	...	8.3	...	...	9.0	5.2
	1996	14.9	3.7	0.6	5.9	3.6	...
	1997	...	3.3	...	-0.2	4.7	...
Return on Equity	1995	...	8.6	...	...	6.8	9.9
	1996	...	5.8	...	...	7.5	...
	1997	...	4.4	...	...	7.0	...
Liabilities to Assets	1995	...	0.41	...	...	0.46	0.52
	1996	0.23	0.47	0.69	0.37	0.50	...
	1997	...	0.51	...	0.25	0.57	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-5.7			8.6		
	1996-97	-18.3			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				81.8	18.2	
	1996				83.3	16.7	
	1997				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: 3542

Structural Concrete Products Industry

		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 (1996):	48						
<b>Net Profit Margin</b>	1995	5.6	1.3	-2.7	1.4	1.3	2.4
	1996	7.8	3.0	-0.1	2.7	3.1	1.7
	1997	6.4	2.5	-1.8	0.1	3.1	4.5
<b>Pretax Profit Margin</b>	1995	5.9	1.3	-2.7	1.4	1.3	2.8
	1996	8.9	3.5	-0.1	3.0	3.6	2.2
	1997	7.4	3.1	-1.6	-1.3	3.2	5.0
<b>Gross Profit Margin</b>	1995	38.0	24.2	18.0	37.2	21.0	31.2
	1996	36.6	27.9	22.6	...	26.8	26.1
	1997	40.7	32.6	21.4	38.6	26.7	20.0
<b>Pretax Profit to Assets</b>	1995	8.4	3.0	-5.4	1.8	3.0	3.6
	1996	19.9	6.3	0.1	12.8	6.0	5.2
	1997	14.4	3.4	-1.8	0.0	8.3	11.1
<b>Return on Equity</b>	1995	36.3	7.7	0.1	8.8	5.1	5.4
	1996	51.9	16.5	1.8	9.3	17.9	6.5
	1997	47.6	15.7	-4.4	2.0	17.7	20.1
<b>Liabilities to Assets</b>	1995	0.53	0.74	0.95	0.78	0.71	0.76
	1996	0.41	0.72	0.89	0.54	0.78	0.73
	1997	0.53	0.74	0.92	0.63	0.74	0.76
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			7.8	4.3		
	1996-97			8.8	7.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			67.3	32.7		
	1996			76.7	23.3		
	1997			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: 3549

Other Concrete Products Industries

		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 (1996):	191						
Net Profit Margin	1995	5.5	1.5	-3.2	0.6	2.0	2.6
	1996	5.9	1.8	-1.4	1.0	1.9	2.5
	1997	6.9	2.6	-0.9	0.2	3.8	1.5
Pretax Profit Margin	1995	7.1	1.7	-3.0	0.8	2.6	3.5
	1996	6.8	2.3	-1.3	1.4	2.5	3.3
	1997	8.4	3.4	-0.8	0.2	4.6	2.1
Gross Profit Margin	1995	49.7	36.3	24.0	44.3	31.2	25.6
	1996	51.5	34.1	21.8	44.5	29.6	29.0
	1997	51.1	35.5	24.4	46.3	33.3	29.1
Pretax Profit to Assets	1995	8.9	2.9	-3.5	0.7	3.8	5.4
	1996	9.7	3.0	-1.6	1.7	3.8	5.5
	1997	11.9	5.0	-0.8	0.3	7.1	3.5
Return on Equity	1995	18.1	6.3	-0.9	7.8	5.9	8.9
	1996	16.4	5.5	-2.0	6.9	5.5	14.6
	1997	25.0	11.0	0.9	6.9	11.2	9.5
Liabilities to Assets	1995	0.33	0.61	0.89	0.74	0.53	0.71
	1996	0.33	0.60	0.89	0.75	0.49	0.72
	1997	0.33	0.60	0.86	0.72	0.53	0.70
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.6			-1.8		
	1996-97	10.1			9.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.0	35.0	
	1996				67.0	33.0	
	1997				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: 3551

Ready-Mix Concrete Industry

		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 (1996):	324						
<b>Net Profit Margin</b>	1995	6.5	2.2	-1.7	0.7	2.6	2.3
	1996	4.7	1.1	-3.4	-0.5	1.6	1.8
	1997	5.8	2.5	-1.6	1.5	2.6	2.0
<b>Pretax Profit Margin</b>	1995	8.2	2.9	-1.5	1.3	3.3	3.3
	1996	6.1	1.5	-3.1	-0.5	2.4	2.1
	1997	7.1	2.6	-1.5	1.5	3.0	2.6
<b>Gross Profit Margin</b>	1995	52.8	32.8	18.7	44.2	29.2	18.5
	1996	53.4	31.5	17.2	38.7	29.6	19.6
	1997	51.2	30.4	16.5	45.2	27.6	19.7
<b>Pretax Profit to Assets</b>	1995	11.8	4.0	-2.5	2.0	4.7	5.2
	1996	9.3	2.0	-3.9	-1.1	3.0	3.5
	1997	11.6	4.6	-1.7	0.9	5.2	5.9
<b>Return on Equity</b>	1995	20.3	9.3	-0.9	4.6	9.5	8.4
	1996	17.3	5.5	-3.9	1.6	6.6	6.8
	1997	20.4	8.5	-2.9	3.4	8.9	15.2
<b>Liabilities to Assets</b>	1995	0.28	0.58	0.83	0.65	0.54	0.54
	1996	0.29	0.56	0.85	0.62	0.55	0.58
	1997	0.32	0.60	0.86	0.60	0.60	0.66
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			-0.3			6.4
	1996-97			10.1			10.8
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>			<b>Loss</b>
	1995			68.4			31.6
	1996			60.3			39.7
	1997			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: 3561

Primary Glass and Glass Containers Industry

		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 (1996):	34						
Net Profit Margin	1995	6.3	1.4	-5.5	-0.2	1.9	2.5
	1996	8.6	2.7	-2.0	0.6	3.1	...
	1997	9.3	3.7	0.4	5.6	3.2	...
Pretax Profit Margin	1995	7.6	1.9	-5.5	-0.2	2.5	3.6
	1996	10.9	3.4	-1.9	0.6	4.0	...
	1997	10.6	4.5	0.5	6.0	3.7	...
Gross Profit Margin	1995	40.3	27.1	17.8	40.3	23.5	32.8
	1996	38.4	29.6	17.2	37.8	25.4	...
	1997	38.5	26.0	18.5	37.2	21.0	...
Pretax Profit to Assets	1995	15.5	3.7	-12.9	0.2	5.7	8.1
	1996	19.6	6.4	-5.0	1.4	11.0	...
	1997	21.1	9.3	1.2	6.4	11.0	...
Return on Equity	1995	47.2	16.1	0.8	...	19.8	...
	1996	61.3	13.3	0.9	...	17.6	...
	1997	35.3	15.6	0.9	5.4	30.6	...
Liabilities to Assets	1995	0.41	0.83	0.99	0.81	0.84	0.91
	1996	0.48	0.79	0.99	0.91	0.78	...
	1997	0.41	0.78	0.95	0.76	0.78	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-1.7	-7.4		
	1996-97			10.4	36.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			70.7	29.3		
	1996			63.2	36.8		
	1997			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: 3562

Glass Products Industry (Except Glass Containers)

		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 (1996):	143						
Net Profit Margin	1995	5.7	1.7	-3.0	1.3	2.2	5.8
	1996	6.4	1.6	-2.7	1.8	1.4	5.8
	1997	5.6	1.7	-2.1	0.3	2.2	2.9
Pretax Profit Margin	1995	7.1	2.0	-2.9	1.3	2.3	8.9
	1996	6.6	2.0	-2.1	1.7	2.0	8.0
	1997	7.2	1.9	-1.1	0.7	2.8	3.8
Gross Profit Margin	1995	53.3	36.7	23.1	47.4	26.6	22.4
	1996	52.2	35.9	23.4	49.2	28.7	23.1
	1997	51.8	33.3	24.4	45.4	28.3	20.4
Pretax Profit to Assets	1995	13.8	3.3	-3.8	1.9	5.9	17.9
	1996	13.9	3.7	-4.0	3.0	4.2	13.6
	1997	13.6	3.8	-3.4	0.8	6.2	7.9
Return on Equity	1995	30.3	9.1	-3.9	5.3	14.7	18.9
	1996	32.5	16.8	1.1	16.5	17.1	24.4
	1997	38.0	15.3	1.9	11.1	16.7	22.1
Liabilities to Assets	1995	0.43	0.79	1.03	0.83	0.71	0.55
	1996	0.49	0.83	1.08	0.90	0.74	0.56
	1997	0.48	0.79	1.03	0.92	0.69	0.61
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				1.7	0.8	
	1996-97				11.4	1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.8	35.2	
	1996				67.3	32.7	
	1997				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: 3571

Abrasives Industry

		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 (1996):	23						
Net Profit Margin	1995	5.7	2.3	-1.2	...	2.2	4.3
	1996	9.1	1.8	-0.8	...	2.2	...
	1997	8.7	3.3	-4.4	2.9	3.6	...
Pretax Profit Margin	1995	6.6	3.0	-0.7	...	2.5	5.5
	1996	10.1	2.3	-0.6	...	2.3	...
	1997	10.3	3.5	-4.4	3.4	3.6	...
Gross Profit Margin	1995	45.1	35.2	23.4	...	32.8	28.3
	1996	48.9	35.3	26.2	...	30.0	...
	1997	47.2	36.4	24.6	47.2	27.9	...
Pretax Profit to Assets	1995	13.8	4.2	-1.6	...	4.2	11.6
	1996	14.4	3.7	-0.7	...	6.3	...
	1997	16.1	6.8	-5.8	7.0	6.5	...
Return on Equity	1995	...	7.4	...	...	7.4	...
	1996	...	6.9	...	...	8.3	...
	1997	...	15.8	...	...	15.8	...
Liabilities to Assets	1995	0.25	0.66	1.00	...	0.66	0.55
	1996	0.26	0.78	1.05	...	0.71	...
	1997	0.38	0.57	0.99	0.53	0.59	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.0	3.0	
	1996-97				6.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.2	30.8	
	1996				75.0	25.0	
	1997				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: 3591

Refractories Industry

		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	Median
Number of firms (1996):	16	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
<b>Net Profit Margin</b>	1995	...	0.7	...	...	0.7	...
	1996	11.3	1.6	-4.4	...	2.6	...
	1997	...	3.2	...	...	...	...
<b>Pretax Profit Margin</b>	1995	...	1.0	...	...	1.0	...
	1996	14.1	1.6	-4.2	...	3.1	...
	1997	...	6.1	...	...	...	...
<b>Gross Profit Margin</b>	1995	...	28.1	...	...	28.1	...
	1996	...	23.5	...	...	22.5	...
	1997	...	27.3	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	...	1.7	...	...	1.7	...
	1996	13.9	3.0	-6.8	...	6.3	...
	1997	...	13.2	...	...	...	...
<b>Return on Equity</b>	1995	...	1.6	...	...	3.6	...
	1996	...	9.0	...	...	10.4	...
	1997	...	9.5	...	...	...	...
<b>Liabilities to Assets</b>	1995	...	0.35	...	...	0.44	...
	1996	...	0.50	...	...	0.50	...
	1997	...	0.64	...	...	...	...
		<b>Firms with revenue between</b>					
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
<b>Sales - % change year over year</b>	1995-96				-6.8	...	
	1996-97				30.7	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				60.0	40.0	
	1996				65.0	35.0	
	1997				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: 3593

Gypsum Products Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	17						
Net Profit Margin	1995	...	2.7	...	...	3.6	...
	1996	7.9	2.8	-0.7	...	2.8	...
	1997	11.9	5.3	0.6	6.5	4.2	...
Pretax Profit Margin	1995	...	3.5	...	...	4.3	...
	1996	10.0	3.7	-0.6	...	3.7	...
	1997	14.3	6.6	0.7	9.0	5.4	...
Gross Profit Margin	1995	...	19.6	...	...	19.1	...
	1996	...	31.0	...	...	27.6	...
	1997	...	34.9	...	...	31.7	...
Pretax Profit to Assets	1995	...	7.9	...	...	12.2	...
	1996	16.3	8.0	-2.5	...	8.0	...
	1997	27.6	13.7	1.4	11.9	13.7	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	25.1	...	...	19.5	...
	1997	...	30.4	...	...	...	...
Liabilities to Assets	1995	...	0.86	...	...	0.83	...
	1996	0.58	0.87	1.03	...	0.87	...
	1997	0.22	0.80	1.08	0.85	0.76	...
<b>Firms with revenue between</b>							
Sales - % change year over year			<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>			
	1995-96		13.5	...			
	1996-97		28.7	...			
Distribution of Firms by profit and loss - Pretax Profit (%)			<b>Profit</b>	<b>Loss</b>			
	1995		80.0	20.0			
	1996		80.0	20.0			
	1997		86.4	13.6			

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



SICE: 3594

Non-Metallic Mineral Insulating Materials Industry

		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 (1996):	21						
<b>Net Profit Margin</b>	1995	8.3	2.4	-0.3	...	4.7	2.1
	1996	11.1	1.1	-4.7	0.8	2.5	2.1
	1997	15.5	1.3	-4.0	2.0	0.4	...
<b>Pretax Profit Margin</b>	1995	10.2	3.1	-0.3	...	5.9	2.2
	1996	11.7	1.4	-4.7	1.0	3.5	2.5
	1997	19.4	1.8	-2.1	3.1	1.7	...
<b>Gross Profit Margin</b>	1995	...	25.4	...	...	24.5	24.5
	1996	52.4	29.1	21.6	42.4	27.2	27.6
	1997	...	23.2	...	32.8	...	...
<b>Pretax Profit to Assets</b>	1995	19.5	7.1	-1.2	...	10.6	5.4
	1996	28.3	2.4	-11.3	1.6	5.4	5.1
	1997	48.2	7.6	-3.8	13.0	0.8	...
<b>Return on Equity</b>	1995	...	16.9	...	...	18.3	11.1
	1996	...	10.1	...	...	11.1	21.4
	1997	...	10.1	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.36	0.54	1.04	...	0.49	0.76
	1996	0.29	0.63	1.07	0.84	0.57	0.79
	1997	0.45	0.65	0.99	0.75	0.62	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				11.7	-3.1	
	1996-97				-21.2	10.4	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
					75.0	25.0	
					71.9	28.1	
					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: 3599

Other Non-Metallic Mineral Products Industries 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 (1996):	182						
<b>Net Profit Margin</b>	1995	4.2	0.9	-3.3	0.2	1.2	2.3
	1996	6.1	2.5	-3.1	2.9	2.2	3.4
	1997	6.8	2.9	-1.1	2.2	3.2	...
<b>Pretax Profit Margin</b>	1995	5.3	1.1	-2.8	0.3	1.8	2.9
	1996	7.1	2.5	-3.1	2.9	2.2	4.7
	1997	8.1	3.6	-0.7	2.5	3.9	...
<b>Gross Profit Margin</b>	1995	50.9	34.9	21.9	43.3	29.0	23.7
	1996	50.1	32.8	21.4	43.1	28.4	30.8
	1997	50.7	33.7	23.9	41.8	28.7	...
<b>Pretax Profit to Assets</b>	1995	8.8	1.7	-5.0	0.3	2.4	2.7
	1996	11.2	3.3	-3.7	3.8	3.3	4.0
	1997	12.3	4.5	-1.2	2.7	5.7	...
<b>Return on Equity</b>	1995	20.0	5.5	-2.6	4.4	6.5	14.6
	1996	17.3	6.9	-0.7	10.6	6.2	10.2
	1997	24.2	10.8	0.5	6.0	12.2	...
<b>Liabilities to Assets</b>	1995	0.37	0.67	0.92	0.72	0.64	0.62
	1996	0.38	0.69	0.97	0.77	0.64	0.56
	1997	0.32	0.63	0.91	0.68	0.62	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	10.3		4.6			
	1996-97	10.1		5.8			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	59.2		40.8			
	1996	68.7		31.3			
	1997	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: 3611

## Refined Petroleum Products Industry (Except Lubricating Oil and Grease)

		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 (1996):	40						
<b>Net Profit Margin</b>	1995	8.1	3.7	-21.2	4.8	1.9	...
	1996	16.8	3.5	-8.9	-0.6	4.9	0.4
	1997	20.7	4.1	-6.0	3.4	5.5	...
<b>Pretax Profit Margin</b>	1995	12.3	4.4	-21.2	6.1	1.9	...
	1996	18.7	4.3	-8.0	-0.6	5.7	0.4
	1997	26.5	7.9	-2.0	8.1	7.0	...
<b>Gross Profit Margin</b>	1995	...	13.3	...	...	...	...
	1996	...	37.1	...	...	34.5	...
	1997	...	39.3	...	...	24.2	...
<b>Pretax Profit to Assets</b>	1995	22.0	3.2	-9.4	1.6	6.4	...
	1996	14.7	4.3	-5.4	-2.0	8.6	0.4
	1997	27.9	7.8	-0.5	6.8	10.5	...
<b>Return on Equity</b>	1995	...	9.7	...	1.6	...	...
	1996	32.1	8.2	-5.9	2.3	19.8	...
	1997	33.7	10.5	-5.3	2.4	19.0	...
<b>Liabilities to Assets</b>	1995	0.17	0.71	0.93	0.35	0.89	...
	1996	0.19	0.59	0.77	0.53	0.61	0.67
	1997	0.31	0.63	0.91	0.61	0.63	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-4.7			2.5		
	1996-97	20.6			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				66.7	33.3	
	1996				59.6	40.4	
	1997				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: 3612

Lubricating Oil and Grease Industry

		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 (1996):	37						
Net Profit Margin	1995	9.2	2.3	-2.9	-0.2	3.3	...
	1996	9.8	3.5	-3.9	0.0	6.9	3.1
	1997	12.9	4.0	-0.3	1.7	5.0	...
Pretax Profit Margin	1995	12.1	2.6	-2.9	-0.2	4.2	...
	1996	11.2	4.2	-1.9	0.1	7.4	3.8
	1997	16.3	6.1	-0.3	2.2	6.8	...
Gross Profit Margin	1995	67.8	46.7	34.0	...	49.8	...
	1996	61.4	46.2	25.2	50.0	42.3	33.3
	1997	64.9	51.4	40.3	...	50.1	...
Pretax Profit to Assets	1995	17.4	5.7	-3.2	-1.6	6.9	...
	1996	10.6	6.2	-4.2	-0.4	8.6	8.6
	1997	31.2	12.4	-0.9	17.9	11.2	...
Return on Equity	1995	30.3	9.0	1.2	...	11.9	...
	1996	16.9	10.3	4.3	10.1	10.3	16.4
	1997	...	29.9	...	...	18.5	...
Liabilities to Assets	1995	0.21	0.43	1.05	0.34	0.50	...
	1996	0.28	0.58	0.98	0.64	0.49	0.50
	1997	0.41	0.81	1.01	0.98	0.80	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			9.9			4.5
	1996-97			1.8			11.8
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			77.1			22.9
	1996			76.1			23.9
	1997			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: 3699

Other Petroleum and Coal Products Industries

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	38						
Net Profit Margin	1995	8.7	3.0	-0.6	-1.2	3.2	5.6
	1996	4.8	2.0	-1.9	-1.3	2.2	2.2
	1997	9.0	3.9	-0.3	7.6	3.9	2.0
Pretax Profit Margin	1995	11.9	3.1	-0.6	-1.2	3.2	6.1
	1996	7.3	2.5	-1.9	-1.1	3.7	2.6
	1997	11.2	5.7	-0.3	8.4	5.7	2.4
Gross Profit Margin	1995	43.7	20.9	16.5	...	20.4	...
	1996	43.7	21.8	15.1	...	21.3	...
	1997	39.3	17.3	13.8	...	17.0	12.4
Pretax Profit to Assets	1995	13.9	5.7	-0.7	-1.0	5.7	9.6
	1996	11.5	3.0	-2.9	-0.3	5.5	4.8
	1997	17.0	4.1	-0.3	9.7	4.1	3.2
Return on Equity	1995	28.0	6.3	-7.9	...	7.8	15.1
	1996	27.4	8.6	-0.1	4.6	8.9	6.9
	1997	21.7	7.7	0.9	19.0	4.8	...
Liabilities to Assets	1995	0.30	0.61	0.86	0.69	0.60	0.49
	1996	0.29	0.50	0.84	0.48	0.54	0.56
	1997	0.21	0.50	0.73	0.57	0.50	0.55
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.1		6.1			
	1996-97	8.4		3.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	73.2		26.8			
	1996	71.7		28.3			
	1997	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.

SICE: 3711

Industrial Inorganic Chemical Industries 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 (1996):	36						
Net Profit Margin	1995	10.4	2.6	-5.2	2.6	1.6	5.5
	1996	15.9	4.8	-2.8	7.1	1.4	3.7
	1997	7.2	3.9	-0.6	2.7	4.3	...
Pretax Profit Margin	1995	12.9	2.6	-4.2	2.6	2.4	7.4
	1996	20.3	5.5	-2.8	7.1	2.0	6.0
	1997	9.3	3.5	-0.5	3.0	6.0	...
Gross Profit Margin	1995	55.2	34.8	23.9	34.4	38.5	34.1
	1996	61.6	42.4	28.0	52.6	33.9	26.1
	1997	44.9	38.2	24.7	...	38.2	...
Pretax Profit to Assets	1995	17.2	4.0	-6.6	4.0	3.3	9.3
	1996	25.4	5.3	-5.4	5.6	5.0	11.7
	1997	26.5	4.1	-1.1	3.8	4.2	...
Return on Equity	1995	25.1	7.8	-1.3	15.4	7.8	11.6
	1996	28.8	7.3	-7.1	11.3	5.9	16.0
	1997	66.9	22.7	-1.1	...	22.7	...
Liabilities to Assets	1995	0.22	0.59	0.91	0.53	0.67	0.40
	1996	0.13	0.50	0.89	0.42	0.62	0.50
	1997	0.29	0.56	0.80	0.31	0.64	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	12.6	5.5
1996-97	13.3	9.0
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	67.3	32.7
1996	72.2	27.8
1997	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: 3712

Industrial Organic Chemical Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	21						
Net Profit Margin	1995	20.0	2.1	-2.1	...	2.0	4.8
	1996	10.1	2.0	-0.3	8.6	1.4	6.5
	1997	12.9	4.6	1.2	11.1	4.6	...
Pretax Profit Margin	1995	28.4	3.3	-2.1	...	3.0	5.8
	1996	12.0	3.1	1.0	11.2	2.0	8.0
	1997	16.4	5.7	2.6	11.1	5.4	...
Gross Profit Margin	1995	...	55.8	...	...	50.1	24.7
	1996	64.5	33.1	26.2	...	33.1	27.5
	1997	...	39.9	...	...	32.4	...
Pretax Profit to Assets	1995	25.2	6.2	-2.6	...	10.2	7.3
	1996	23.2	5.6	1.6	14.9	4.4	5.4
	1997	26.1	10.2	3.8	12.0	9.6	...
Return on Equity	1995	...	12.1	...	...	16.0	11.9
	1996	46.8	14.8	2.2	48.8	6.2	19.3
	1997	...	25.5	...	45.0	22.3	...
Liabilities to Assets	1995	0.19	0.54	0.77	...	0.56	0.66
	1996	0.21	0.63	0.84	0.54	0.75	0.62
	1997	0.20	0.70	0.85	0.38	0.77	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				9.0	16.3	
	1996-97				4.1	21.7	
						<u>Profit</u>	<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1995					69.7	30.3
	1996					83.9	16.1
	1997					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: 3721

Chemical Fertilizer and Fertilizer Materials Industry

		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 (1996):	...						
Net Profit Margin	1995	...	1.7	...	...	...	...
	1996	...	6.0	...	...	...	2.9
	1997	...	3.2	...	...	...	...
Pretax Profit Margin	1995	...	2.7	...	...	...	...
	1996	...	9.6	...	...	...	3.4
	1997	...	6.1	...	...	...	...
Gross Profit Margin	1995	...	20.7	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	29.5	...	...	...	...
Pretax Profit to Assets	1995	...	6.3	...	...	...	...
	1996	...	8.1	...	...	...	7.7
	1997	...	7.7	...	...	...	...
Return on Equity	1995	...	10.7	...	...	...	...
	1996	...	13.9	...	...	...	16.2
	1997	...	11.0	...	...	...	...
Liabilities to Assets	1995	...	0.43	...	...	...	...
	1996	...	0.55	...	...	...	0.61
	1997	...	0.53	...	...	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	25.4		18.6			
	1996-97	12.0		1.1			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			78.6	21.4		
	1996			87.5	12.5		
	1997			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: 3722

Mixed Fertilizer Industry

		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 (1996):	23						
<b>Net Profit Margin</b>	1995	5.2	3.2	1.2	...	3.2	2.9
	1996	11.2	2.9	0.1	...	3.2	2.3
	1997	7.2	3.4	0.6	...	3.3	1.8
<b>Pretax Profit Margin</b>	1995	6.1	4.3	1.4	...	4.3	3.9
	1996	13.4	3.8	0.1	...	4.2	3.0
	1997	8.9	4.0	0.7	...	3.9	2.4
<b>Gross Profit Margin</b>	1995	36.8	26.5	15.9	...	21.3	20.4
	1996	34.4	23.9	15.8	...	25.5	20.2
	1997	28.8	23.2	17.2	...	24.1	18.8
<b>Pretax Profit to Assets</b>	1995	10.2	5.8	2.7	...	6.9	7.2
	1996	13.6	7.8	0.3	...	8.6	8.4
	1997	13.6	7.1	0.8	...	6.9	5.9
<b>Return on Equity</b>	1995	32.0	14.7	7.4	...	22.5	21.6
	1996	33.4	15.1	4.8	...	17.5	28.5
	1997	19.3	10.7	1.1	...	13.5	20.7
<b>Liabilities to Assets</b>	1995	0.54	0.71	0.90	...	0.68	0.73
	1996	0.31	0.53	0.78	...	0.53	0.72
	1997	0.29	0.42	0.74	...	0.45	0.68
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	14.1			14.7		
	1996-97	0.2			10.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				92.7	7.3	
	1996				82.4	17.6	
	1997				89.6	10.4	

(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: 3731

Plastic and Synthetic Resin Industry

		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 (1996):	56						
Net Profit Margin	1995	10.7	4.1	-1.7	-0.6	6.4	5.0
	1996	9.4	4.7	0.7	1.4	5.5	2.8
	1997	9.9	5.0	1.1	5.4	4.9	4.1
Pretax Profit Margin	1995	12.6	5.1	-1.7	0.1	8.9	6.7
	1996	12.1	6.2	1.4	2.0	6.5	5.1
	1997	11.6	6.2	1.6	6.5	5.9	7.4
Gross Profit Margin	1995	48.1	35.9	25.4	45.1	34.6	21.8
	1996	48.8	35.0	19.0	43.2	33.0	20.8
	1997	47.7	34.8	20.1	40.7	32.7	19.0
Pretax Profit to Assets	1995	23.0	8.6	-4.8	-1.0	12.9	13.1
	1996	27.0	13.3	2.5	4.7	14.7	8.3
	1997	24.9	11.0	2.1	12.2	8.9	11.7
Return on Equity	1995	58.1	27.2	5.8	19.5	27.2	22.0
	1996	48.4	20.5	6.1	9.5	20.8	8.0
	1997	57.8	27.4	8.7	38.6	19.8	16.9
Liabilities to Assets	1995	0.50	0.69	1.16	0.72	0.66	0.67
	1996	0.40	0.70	0.86	0.74	0.66	0.66
	1997	0.47	0.74	0.91	0.76	0.74	0.56
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96		4.1		14.7			
1996-97		4.2		0.9			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
1995		74.7		25.3			
1996		76.0		24.0			
1997		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: 3741

## Pharmaceutical and Medicine Industry

		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 (1996):	113						
Net Profit Margin	1995	17.4	6.0	-1.2	5.6	6.0	4.1
	1996	12.7	4.9	-0.7	1.9	5.1	2.3
	1997	19.1	5.4	1.4	7.5	4.6	7.7
Pretax Profit Margin	1995	20.9	7.3	-1.2	7.2	7.3	5.2
	1996	14.9	5.6	-0.5	2.8	6.5	4.2
	1997	20.7	6.2	1.1	9.8	5.5	10.5
Gross Profit Margin	1995	55.0	41.2	34.0	47.9	38.8	25.6
	1996	64.7	45.7	34.7	48.7	41.7	25.1
	1997	60.4	49.2	28.5	58.7	39.6	25.9
Pretax Profit to Assets	1995	27.4	8.6	-1.1	9.6	6.9	6.7
	1996	25.2	7.4	-2.1	3.8	9.0	6.6
	1997	26.9	10.3	1.5	11.6	9.4	20.8
Return on Equity	1995	47.3	17.9	5.7	28.6	15.4	20.0
	1996	46.2	17.3	2.0	14.3	23.1	24.6
	1997	35.1	19.4	4.7	29.3	16.8	25.9
Liabilities to Assets	1995	0.27	0.51	0.93	0.72	0.51	0.64
	1996	0.30	0.65	0.94	0.80	0.55	0.69
	1997	0.31	0.62	0.89	0.68	0.58	0.56
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				9.3	14.7	
	1996-97				10.3	5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				73.7	26.3	
	1996				74.1	25.9	
	1997				81.1	18.9	

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

SICE: 3751

Paint and Varnish Industry

		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 (1996):	67						
<b>Net Profit Margin</b>	1995	5.6	2.1	-2.3	-1.0	2.7	1.7
	1996	6.2	2.1	-3.7	0.8	2.5	2.3
	1997	7.0	3.2	0.6	1.6	3.9	2.3
<b>Pretax Profit Margin</b>	1995	7.5	2.5	-2.3	-1.0	3.5	2.5
	1996	7.6	2.6	-4.8	1.0	2.8	2.8
	1997	8.5	4.5	1.0	2.8	4.8	2.9
<b>Gross Profit Margin</b>	1995	45.9	35.8	28.0	39.9	34.3	30.8
	1996	40.1	34.3	23.4	40.9	32.2	31.2
	1997	39.7	32.9	16.3	34.1	32.9	30.1
<b>Pretax Profit to Assets</b>	1995	14.9	3.5	-4.2	-1.3	7.4	6.4
	1996	12.9	5.0	-5.8	1.2	6.5	8.5
	1997	20.7	7.6	1.5	3.4	8.8	6.5
<b>Return on Equity</b>	1995	24.3	10.2	-2.4	1.3	14.0	8.8
	1996	18.5	12.7	2.1	3.4	12.9	11.7
	1997	45.8	19.8	5.5	6.3	20.2	14.2
<b>Liabilities to Assets</b>	1995	0.34	0.60	0.91	0.64	0.55	0.49
	1996	0.30	0.56	0.85	0.65	0.51	0.61
	1997	0.39	0.66	0.85	0.83	0.61	0.65
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	0.5		1.5			
	1996-97	10.6		11.2			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	66.3		33.7			
	1996	71.1		28.9			
	1997	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: 3761

## Soap and Cleaning Compounds Industry

		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 (1996):	90						
<b>Net Profit Margin</b>	1995	5.8	2.2	-0.8	2.6	2.2	0.1
	1996	5.1	2.0	-1.3	1.1	2.2	2.5
	1997	5.3	1.8	-1.6	0.4	2.5	...
<b>Pretax Profit Margin</b>	1995	6.9	2.7	-0.6	3.1	2.4	0.2
	1996	5.8	2.1	-1.3	1.3	2.9	3.4
	1997	5.4	1.9	-1.5	0.4	3.5	...
<b>Gross Profit Margin</b>	1995	49.5	36.1	29.4	41.0	34.3	27.1
	1996	52.2	36.1	24.7	42.4	33.2	30.0
	1997	50.0	39.3	32.1	40.3	35.8	...
<b>Pretax Profit to Assets</b>	1995	12.2	4.5	-0.8	3.4	6.5	1.9
	1996	11.2	4.5	-1.7	3.0	5.7	7.9
	1997	11.6	4.3	-3.1	1.1	6.2	...
<b>Return on Equity</b>	1995	24.0	7.9	-1.1	5.3	11.3	...
	1996	23.7	6.6	-0.5	1.9	11.3	14.8
	1997	25.9	12.0	0.6	12.4	12.0	...
<b>Liabilities to Assets</b>	1995	0.33	0.64	0.81	0.60	0.64	0.75
	1996	0.39	0.59	0.86	0.71	0.56	0.58
	1997	0.47	0.73	0.92	0.77	0.71	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				10.6	8.6	
	1996-97				5.4	6.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				68.5	31.5	
	1996				73.0	27.0	
	1997				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: 3771

Toilet Preparations Industry

		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 (1996):	65						
Net Profit Margin	1995	5.4	0.7	-5.3	-1.1	3.1	3.4
	1996	6.7	1.4	-1.3	0.6	3.1	4.6
	1997	7.5	3.1	-2.8	2.0	3.6	1.4
Pretax Profit Margin	1995	7.7	0.8	-4.2	0.0	3.5	4.4
	1996	8.4	2.3	-1.3	0.7	3.4	6.1
	1997	8.6	3.3	-2.8	1.7	4.0	1.6
Gross Profit Margin	1995	49.7	35.5	24.0	49.7	32.1	55.7
	1996	54.9	43.8	30.0	50.0	34.9	26.2
	1997	56.2	41.5	28.5	53.2	38.0	46.3
Pretax Profit to Assets	1995	10.6	1.6	-10.2	-2.0	4.6	7.7
	1996	13.9	2.9	-3.2	1.3	6.1	8.3
	1997	17.7	5.9	-3.1	2.4	6.9	1.6
Return on Equity	1995	23.1	8.5	-5.8	3.0	13.7	10.8
	1996	29.2	13.4	2.8	20.0	13.2	25.2
	1997	32.7	12.6	-7.1	2.7	14.0	8.1
Liabilities to Assets	1995	0.55	0.78	0.99	0.81	0.75	0.60
	1996	0.62	0.82	1.07	0.95	0.71	0.74
	1997	0.50	0.78	0.99	0.86	0.75	0.59
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	8.9			8.5		
	1996-97	16.7			8.9		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				61.6	38.4	
	1996				67.9	32.1	
	1997				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: 3791

Printing Ink Industry

		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 (1996):	25						
Net Profit Margin	1995	6.1	2.4	-1.6	0.0	3.1	...
	1996	7.9	3.2	0.8	4.7	2.2	0.9
	1997	...	1.8	...	...	1.5	...
Pretax Profit Margin	1995	8.7	3.7	-0.6	3.2	4.0	...
	1996	8.5	3.5	1.0	6.8	2.8	1.3
	1997	...	2.6	...	...	2.3	...
Gross Profit Margin	1995	44.8	33.4	26.1	...	28.9	...
	1996	49.2	38.9	30.1	47.9	34.0	19.2
	1997	...	43.2	...	...	40.1	...
Pretax Profit to Assets	1995	17.2	8.4	-1.3	4.0	10.9	...
	1996	15.5	7.0	2.0	7.0	7.0	2.2
	1997	...	6.1	...	...	5.9	...
Return on Equity	1995	...	14.7	...	...	19.3	...
	1996	46.0	16.1	4.8	...	8.3	6.0
	1997	...	22.2	...	...	11.2	...
Liabilities to Assets	1995	0.42	0.66	1.11	0.86	0.60	...
	1996	0.49	0.75	1.02	0.96	0.68	0.61
	1997	...	0.78	...	...	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			3.3			4.3
	1996-97			-7.5			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			73.1			26.9
	1996			78.8			21.2
	1997			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: 3792

Adhesives Industry

		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 (1996):	17						
<b>Net Profit Margin</b>	1995	7.1	3.3	-0.7	...	3.3	0.5
	1996	4.8	1.8	-1.2	...	1.3	3.4
	1997	...	1.2	...	...	1.4	...
<b>Pretax Profit Margin</b>	1995	7.9	3.8	-0.7	...	3.8	0.5
	1996	5.7	2.8	-1.2	...	2.6	3.7
	1997	...	1.4	...	...	1.7	...
<b>Gross Profit Margin</b>	1995	...	26.4	...	...	25.3	26.2
	1996	49.3	29.0	23.5	...	27.6	26.2
	1997	...	29.5	...	...	29.5	...
<b>Pretax Profit to Assets</b>	1995	15.6	5.9	-1.4	...	5.9	1.1
	1996	10.9	7.0	-2.5	...	7.1	7.4
	1997	...	3.2	...	...	4.2	...
<b>Return on Equity</b>	1995	...	19.0	...	...	13.2	8.4
	1996	...	6.6	...	...	4.6	10.4
	1997	...	11.3	...	...	17.2	...
<b>Liabilities to Assets</b>	1995	0.42	0.75	0.95	...	0.65	0.63
	1996	0.40	0.70	0.95	...	0.74	0.60
	1997	...	0.65	...	...	0.68	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	10.0		8.7			
	1996-97	14.6		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	66.7		33.3			
	1996	76.9		23.1			
	1997	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: 3799

Other Chemical Products Industries 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 (1996):	191						
<b>Net Profit Margin</b>	1995	7.0	2.6	-0.6	0.5	3.6	2.0
	1996	7.8	2.2	-2.3	1.0	3.0	2.7
	1997	7.4	2.4	-0.8	1.6	2.7	2.4
<b>Pretax Profit Margin</b>	1995	8.3	3.4	-0.6	0.5	4.3	2.4
	1996	9.4	2.8	-2.2	1.8	3.4	3.7
	1997	9.6	2.9	-0.8	1.9	3.5	3.2
<b>Gross Profit Margin</b>	1995	50.4	39.1	26.7	43.9	35.4	29.0
	1996	54.1	41.5	29.0	45.2	39.5	30.5
	1997	56.8	40.5	27.6	50.4	37.0	30.2
<b>Pretax Profit to Assets</b>	1995	16.3	6.7	-0.8	0.6	10.1	5.2
	1996	18.2	5.6	-4.2	3.2	6.9	5.7
	1997	17.1	5.0	-1.7	3.9	5.3	6.9
<b>Return on Equity</b>	1995	30.7	12.8	2.3	6.8	15.1	10.8
	1996	30.0	11.8	-0.8	4.8	18.0	13.2
	1997	27.0	11.3	1.2	12.6	10.2	10.9
<b>Liabilities to Assets</b>	1995	0.32	0.58	0.89	0.75	0.56	0.57
	1996	0.32	0.59	0.96	0.73	0.56	0.59
	1997	0.36	0.60	0.92	0.72	0.57	0.52
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				7.2	8.3	
	1996-97				6.9	7.8	
				<b>Profit</b>		<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995			73.0		27.0	
	1996			70.7		29.3	
	1997			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: 3911

Indicating, Recording and Controlling Instruments Industry

		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 (1996):	150						
Net Profit Margin	1995	8.7	3.6	-2.8	1.8	4.7	5.2
	1996	9.4	4.0	-0.3	2.8	4.4	4.1
	1997	9.3	3.4	-0.6	3.2	3.5	2.6
Pretax Profit Margin	1995	10.4	4.6	-2.8	1.8	5.3	8.4
	1996	10.4	5.4	-0.1	4.4	5.8	5.7
	1997	11.5	4.5	-0.6	3.4	5.1	3.3
Gross Profit Margin	1995	48.1	36.0	27.5	40.8	33.3	37.8
	1996	51.0	40.7	29.2	48.3	34.6	30.3
	1997	55.9	41.3	28.9	54.0	35.1	31.0
Pretax Profit to Assets	1995	18.6	8.3	-2.5	2.0	10.7	11.0
	1996	16.7	7.4	-0.5	3.2	10.3	11.1
	1997	20.3	8.1	-0.8	5.6	10.1	6.6
Return on Equity	1995	32.3	15.4	-1.6	10.7	18.1	12.6
	1996	27.9	15.1	3.6	13.4	16.0	11.4
	1997	30.2	16.0	0.8	10.9	16.8	14.1
Liabilities to Assets	1995	0.28	0.56	0.86	0.55	0.56	0.53
	1996	0.36	0.61	0.90	0.77	0.59	0.54
	1997	0.39	0.63	0.86	0.66	0.58	0.72

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	6.1	4.2
1996-97	10.9	10.4
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	73.3	26.7
1996	75.3	24.7
1997	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: 3912

## Other Instruments and Related Products Industry

		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 (1996):	237						
Net Profit Margin	1995	10.3	4.0	-3.3	0.6	5.0	1.8
	1996	10.5	3.2	-2.6	2.2	4.6	3.6
	1997	10.4	4.1	-1.4	3.6	4.2	1.8
Pretax Profit Margin	1995	10.8	4.9	-3.4	0.7	6.2	2.2
	1996	13.3	3.3	-2.5	2.2	5.1	4.6
	1997	12.8	5.0	-0.7	4.0	5.0	2.4
Gross Profit Margin	1995	59.5	41.7	32.8	50.0	38.1	27.0
	1996	60.2	42.0	30.5	49.0	38.0	31.1
	1997	54.6	41.2	28.9	45.4	34.4	42.8
Pretax Profit to Assets	1995	17.9	6.9	-4.7	0.7	10.3	5.0
	1996	20.1	5.4	-4.4	3.7	10.0	7.5
	1997	18.3	8.4	-1.2	6.4	9.4	6.0
Return on Equity	1995	26.1	13.0	-0.5	3.0	19.1	10.6
	1996	33.6	12.6	-0.8	5.8	18.3	9.5
	1997	33.3	15.7	1.6	12.5	16.7	15.1
Liabilities to Assets	1995	0.31	0.56	0.94	0.58	0.55	0.62
	1996	0.32	0.61	0.92	0.60	0.62	0.77
	1997	0.35	0.62	0.89	0.62	0.65	0.69
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			9.5	3.6		
	1996-97			7.4	10.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			63.3	36.7		
	1996			67.1	32.9		
	1997			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: 3913

Clock and Watch Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	19						
Net Profit Margin	1995	5.2	0.6	-3.4	3.2	0.4	...
	1996	3.4	0.2	-18.8	-9.6	...	...
	1997	...	0.5	...	-0.7	...	...
Pretax Profit Margin	1995	5.5	0.6	-3.4	3.5	0.6	...
	1996	4.1	0.2	-18.8	-9.6	...	...
	1997	...	0.8	...	-0.7	...	...
Gross Profit Margin	1995	46.7	34.7	19.6	38.9	32.6	...
	1996	50.5	37.0	21.4	33.0	...	...
	1997	...	37.5	...	35.0	...	...
Pretax Profit to Assets	1995	11.9	1.0	-7.2	4.1	0.9	...
	1996	6.9	0.7	-23.1	-5.5	...	...
	1997	...	1.0	...	-1.4	...	...
Return on Equity	1995	...	3.0	...	7.2	...	...
	1996	...	2.0	...	1.7	...	...
	1997	...	4.8	...	...	...	...
Liabilities to Assets	1995	0.52	0.73	0.92	0.70	0.73	...
	1996	0.37	0.77	0.94	0.85	...	...
	1997	...	0.60	...	0.44	...	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-3.4		...			
	1996-97	7.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			66.7	33.3		
	1996			57.1	42.9		
	1997			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: 3914

Ophthalmic Goods Industry

		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 (1996):	196						
<b>Net Profit Margin</b>	1995	8.5	3.3	-1.2	3.7	3.2	1.2
	1996	7.7	2.6	-1.5	2.7	2.1	2.4
	1997	10.0	4.3	-2.0	4.0	4.6	...
<b>Pretax Profit Margin</b>	1995	10.1	3.9	-0.8	4.6	3.8	2.2
	1996	9.3	3.1	-1.5	3.3	2.7	4.3
	1997	12.5	5.3	-1.8	5.2	5.5	...
<b>Gross Profit Margin</b>	1995	56.0	42.8	24.9	49.4	30.8	27.4
	1996	53.9	38.9	25.2	42.1	32.3	...
	1997	56.2	43.0	24.1	48.7	33.0	...
<b>Pretax Profit to Assets</b>	1995	22.4	8.0	-2.1	6.8	8.3	2.2
	1996	21.2	5.5	-3.3	4.4	7.2	6.0
	1997	30.3	9.1	-4.9	8.2	10.4	...
<b>Return on Equity</b>	1995	49.6	19.3	4.5	16.6	21.5	5.1
	1996	44.1	13.5	0.3	10.8	15.8	...
	1997	43.5	18.7	2.0	12.6	21.6	...
<b>Liabilities to Assets</b>	1995	0.36	0.60	0.91	0.54	0.64	0.66
	1996	0.39	0.59	0.89	0.57	0.63	0.61
	1997	0.35	0.57	0.87	0.56	0.60	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				1.9	11.2	
	1996-97				6.0	...	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
					71.2	28.8	
					67.0	33.0	
					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: 3921

Jewellery and Silverware Industry

		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 (1996):	339						
Net Profit Margin	1995	5.4	1.0	-3.8	0.7	1.9	1.0
	1996	4.9	1.2	-3.8	0.6	2.0	1.6
	1997	5.2	1.8	-1.5	1.4	2.4	1.7
Pretax Profit Margin	1995	6.4	1.2	-3.8	0.8	2.3	1.5
	1996	5.6	1.5	-3.8	0.7	2.5	1.9
	1997	6.4	2.2	-1.2	1.7	2.9	2.4
Gross Profit Margin	1995	52.3	37.5	23.2	43.9	27.3	24.3
	1996	55.5	37.7	22.2	45.7	31.2	26.9
	1997	49.8	36.1	23.4	42.1	28.3	27.2
Pretax Profit to Assets	1995	9.9	2.1	-6.3	1.2	4.7	2.5
	1996	10.0	2.2	-6.4	0.9	4.8	4.1
	1997	11.0	3.6	-2.0	2.3	6.6	4.5
Return on Equity	1995	23.1	5.1	-5.1	3.3	9.5	6.8
	1996	24.4	6.9	-5.0	3.8	12.6	7.7
	1997	28.6	11.1	0.3	10.4	12.1	8.8
Liabilities to Assets	1995	0.39	0.70	0.96	0.75	0.67	0.74
	1996	0.43	0.72	0.98	0.80	0.65	0.73
	1997	0.45	0.75	0.96	0.79	0.74	0.70
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-0.7			-6.5
	1996-97			7.3			6.2
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			62.5			37.5
	1996			60.6			39.4
	1997			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: 3922

Precious Metal Secondary Refining Industry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	17						
<b>Net Profit Margin</b>	1995	...	4.1	...	...	4.7	...
	1996	8.5	0.6	-4.0	...	1.7	...
	1997	17.5	1.3	-4.6	1.4	1.2	...
<b>Pretax Profit Margin</b>	1995	...	4.6	...	...	4.7	...
	1996	8.4	1.1	-4.0	-0.3	2.7	...
	1997	19.8	3.1	-4.6	3.3	2.8	...
<b>Gross Profit Margin</b>	1995	...	23.0	...	...	21.8	...
	1996	...	24.1	...	...	22.7	...
	1997	...	22.2	...	...	22.2	...
<b>Pretax Profit to Assets</b>	1995	...	5.2	...	...	5.6	...
	1996	15.5	1.1	-10.4	-0.8	6.4	...
	1997	21.0	7.8	-7.2	10.3	6.1	...
<b>Return on Equity</b>	1995	...	3.7	...	...	...	...
	1996	...	9.8	...	...	...	...
	1997	...	22.6	...	...	32.6	...
<b>Liabilities to Assets</b>	1995	...	0.47	...	...	0.47	...
	1996	0.39	0.83	1.03	0.98	0.72	...
	1997	0.20	0.69	1.00	0.66	0.72	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				13.8	...	
	1996-97				37.8	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<u>Profit</u>	<u>Loss</u>	
	1995				70.6	29.4	
	1996				63.2	36.8	
	1997				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: 3931

Sporting Goods Industry

		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 (1996):	220						
<b>Net Profit Margin</b>	1995	6.7	2.0	-2.3	0.7	2.9	2.0
	1996	6.4	1.6	-1.6	0.9	2.2	1.0
	1997	6.5	2.0	-2.6	0.4	3.6	1.7
<b>Pretax Profit Margin</b>	1995	8.0	2.2	-1.9	1.1	3.8	2.6
	1996	7.2	1.8	-1.6	1.1	3.0	1.1
	1997	7.8	2.3	-2.6	0.6	4.3	2.2
<b>Gross Profit Margin</b>	1995	43.4	32.2	23.2	37.0	28.3	27.1
	1996	45.4	32.8	22.3	37.9	26.3	24.4
	1997	46.5	33.4	22.8	38.9	29.3	29.8
<b>Pretax Profit to Assets</b>	1995	13.2	3.8	-3.0	1.0	6.9	5.5
	1996	14.6	2.7	-3.8	1.8	3.9	2.0
	1997	14.6	3.8	-4.6	1.7	7.1	6.3
<b>Return on Equity</b>	1995	28.7	8.7	-1.1	4.8	13.3	10.9
	1996	29.2	8.4	-1.9	7.7	10.4	10.2
	1997	30.5	13.0	2.5	10.0	14.8	9.9
<b>Liabilities to Assets</b>	1995	0.48	0.78	1.00	0.89	0.61	0.67
	1996	0.40	0.74	0.98	0.87	0.64	0.72
	1997	0.41	0.72	0.95	0.72	0.66	0.67
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	11.6		4.7			
	1996-97	9.2		9.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.2		31.8			
	1996	63.3		36.7			
	1997	65.3		34.7			

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



SICE: 3932

Toys and Games Industry

		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 (1996):	70						
<b>Net Profit Margin</b>	1995	7.7	2.6	-3.7	2.2	2.7	...
	1996	8.8	2.3	-2.5	2.4	2.3	...
	1997	7.1	3.0	-3.0	2.9	3.0	...
<b>Pretax Profit Margin</b>	1995	9.2	3.0	-3.7	2.5	3.3	...
	1996	10.3	2.6	-2.5	2.4	2.9	...
	1997	8.1	3.4	-3.0	1.7	3.9	...
<b>Gross Profit Margin</b>	1995	58.8	36.6	25.1	44.7	32.6	...
	1996	56.9	32.3	24.3	36.5	27.1	...
	1997	59.4	40.5	23.2	47.9	33.7	...
<b>Pretax Profit to Assets</b>	1995	14.1	5.2	-7.4	4.3	7.3	...
	1996	19.7	5.7	-4.7	5.2	6.8	...
	1997	19.3	7.4	-3.8	6.5	7.4	...
<b>Return on Equity</b>	1995	40.7	15.6	7.8	11.4	19.8	...
	1996	29.1	12.1	-0.9	2.5	18.7	...
	1997	35.5	9.7	-2.6	-0.2	15.3	...
<b>Liabilities to Assets</b>	1995	0.49	0.81	1.09	0.78	0.84	...
	1996	0.52	0.82	1.14	0.82	0.72	...
	1997	0.49	0.76	1.03	0.77	0.63	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	8.4		24.4			
	1996-97	27.0		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.8		31.3			
	1996	64.5		35.5			
	1997	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: 3971

Sign and Display Industry

		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 (1996):	710						
<b>Net Profit Margin</b>	1995	5.6	1.6	-2.2	1.1	2.1	3.1
	1996	5.5	1.3	-2.2	0.9	2.2	2.1
	1997	6.9	2.1	-1.7	1.6	2.9	2.3
<b>Pretax Profit Margin</b>	1995	6.5	1.8	-2.1	1.1	2.7	3.5
	1996	6.3	1.5	-2.1	0.9	2.7	3.1
	1997	7.9	2.5	-1.6	1.8	3.6	2.8
<b>Gross Profit Margin</b>	1995	60.8	41.2	28.4	47.4	33.8	29.8
	1996	58.7	41.6	28.4	47.2	33.2	31.6
	1997	60.2	41.6	29.9	49.7	33.6	27.4
<b>Pretax Profit to Assets</b>	1995	14.2	3.4	-4.5	2.2	5.6	7.5
	1996	13.8	3.2	-4.1	2.1	5.4	6.6
	1997	17.4	5.3	-3.6	3.7	8.4	4.8
<b>Return on Equity</b>	1995	33.3	12.1	-2.2	9.1	15.2	13.2
	1996	31.8	10.7	-5.4	8.6	13.8	15.9
	1997	40.4	14.8	1.3	12.5	18.1	12.8
<b>Liabilities to Assets</b>	1995	0.49	0.77	0.99	0.85	0.68	0.68
	1996	0.48	0.76	1.00	0.85	0.68	0.68
	1997	0.49	0.76	1.00	0.83	0.69	0.67
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	3.0		4.6			
	1996-97	7.7		0.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	63.1		36.9			
	1996	63.4		36.6			
	1997	65.9		34.1			

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

SICE: 3991

Broom, Brush and Mop Industry

		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 (1996):	28						
<b>Net Profit Margin</b>	1995	5.0	1.8	-2.1	0.5	2.1	1.4
	1996	4.4	1.8	-1.6	0.2	2.1	2.7
	1997	6.0	2.6	0.5	5.0	2.2	...
<b>Pretax Profit Margin</b>	1995	6.3	1.9	-2.1	0.5	2.2	1.9
	1996	5.0	2.0	-1.6	0.2	2.4	3.8
	1997	6.4	3.2	0.7	5.6	2.8	...
<b>Gross Profit Margin</b>	1995	41.0	25.2	19.4	26.3	23.6	...
	1996	38.8	23.1	18.9	38.3	21.4	...
	1997	43.7	30.4	18.6	35.8	26.2	...
<b>Pretax Profit to Assets</b>	1995	15.1	3.5	-4.0	0.7	4.4	4.2
	1996	10.3	3.5	-2.3	0.8	4.7	8.6
	1997	11.5	5.2	-0.3	9.5	5.1	...
<b>Return on Equity</b>	1995	...	11.0	...	...	10.7	...
	1996	34.6	11.0	-1.8	...	13.7	20.6
	1997	27.2	13.2	6.5	...	12.0	...
<b>Liabilities to Assets</b>	1995	0.63	0.82	1.03	0.83	0.81	0.73
	1996	0.61	0.79	1.02	1.02	0.76	0.71
	1997	0.37	0.69	0.94	0.50	0.72	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				6.5	13.3	
	1996-97				4.4	11.3	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<b>Profit</b>	<b>Loss</b>	
	1995				65.7	34.3	
	1996				75.0	25.0	
	1997				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: 3992

Button, Buckle and Clothes Fastener Industry

		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 (1996):	16						
Net Profit Margin	1995	...	3.8	...	...	3.8	...
	1996	5.1	3.3	0.1	3.3	2.8	...
	1997	3.5	0.9	-2.4	0.6	1.1	...
Pretax Profit Margin	1995	...	4.8	...	...	4.8	...
	1996	6.4	3.3	0.1	3.3	3.7	...
	1997	3.8	1.2	-2.4	0.6	1.5	...
Gross Profit Margin	1995	...	31.7	...	...	28.5	...
	1996	...	26.9	...	...	30.6	...
	1997	49.5	36.4	21.0	44.4	33.9	...
Pretax Profit to Assets	1995	...	7.2	...	...	7.9	...
	1996	12.7	4.4	0.4	2.9	5.7	...
	1997	9.3	3.2	-2.3	3.2	2.7	...
Return on Equity	1995	...	11.8	...	...	...	...
	1996	...	9.0	...	...	8.1	...
	1997	...	7.4	...	...	7.4	...
Liabilities to Assets	1995	...	0.57	...	...	0.58	...
	1996	...	0.58	...	...	0.58	...
	1997	0.47	0.66	1.16	0.77	0.59	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-7.4		...			
	1996-97	-8.5		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	75.0		25.0			
	1996	82.4		17.6			
	1997	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: 3993

Floor Tile, Linoleum and Coated Fabric Industry

		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 (1996):	...							
Net Profit Margin	1995	...	5.3	...	...	...	1.5	
	1996	...	0.9	...	0.5	...	...	
	1997	...	1.3	...	-7.3	...	...	
Pretax Profit Margin	1995	...	6.7	...	...	...	2.6	
	1996	...	1.4	...	1.0	...	...	
	1997	...	1.7	...	-7.3	...	...	
Gross Profit Margin	1995	...	39.6	...	...	...	17.5	
	1996	...	36.1	...	...	...	...	
	1997	...	40.9	...	...	...	...	
Pretax Profit to Assets	1995	...	12.8	...	...	...	6.4	
	1996	...	2.3	...	1.1	...	...	
	1997	...	3.6	...	-3.5	...	...	
Return on Equity	1995	...	26.3	...	...	...	9.3	
	1996	...	5.1	...	...	...	...	
	1997	...	...	...	...	...	...	
Liabilities to Assets	1995	...	0.60	...	...	...	0.72	
	1996	...	0.72	...	0.75	...	...	
	1997	...	0.81	...	...	...	...	
		Firms with revenue between						
		\$50,000 and \$5 million		\$5 million and \$25 million				
Sales - % change year over year	1995-96			-20.8			15.8	
	1996-97			20.3			...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>	
	1995			83.3			16.7	
	1996			64.7			35.3	
	1997			58.3			41.7	

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

SICE: 3994

Musical Instrument and Sound Recording Industry

		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 (1996):	76						
<b>Net Profit Margin</b>	1995	12.1	4.8	-1.7	3.5	5.3	...
	1996	10.0	2.6	-5.3	0.1	3.1	2.9
	1997	11.6	4.7	0.4	4.2	5.6	0.9
<b>Pretax Profit Margin</b>	1995	13.2	4.8	-1.7	2.4	5.8	...
	1996	13.9	3.4	-5.1	0.8	4.0	3.7
	1997	14.6	5.4	0.3	5.3	5.6	0.9
<b>Gross Profit Margin</b>	1995	55.4	37.9	25.9	44.6	32.8	...
	1996	62.1	40.0	29.1	47.6	36.0	28.1
	1997	58.1	37.3	27.0	46.2	33.8	28.1
<b>Pretax Profit to Assets</b>	1995	18.6	7.9	-3.0	8.0	7.9	...
	1996	20.0	6.9	-9.8	1.4	9.5	6.7
	1997	25.6	10.0	1.2	10.6	9.9	2.1
<b>Return on Equity</b>	1995	33.4	19.2	4.7	17.6	20.1	...
	1996	39.4	19.9	11.7	18.0	22.1	17.4
	1997	43.7	23.2	4.2	17.7	30.0	...
<b>Liabilities to Assets</b>	1995	0.47	0.74	0.96	0.65	0.79	...
	1996	0.51	0.74	1.07	0.80	0.71	0.65
	1997	0.49	0.78	1.01	0.72	0.82	0.75
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	14.0		10.9			
	1996-97	10.6		17.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.8		31.2			
	1996	67.1		32.9			
	1997	74.7		25.3			

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

SICE: 3999

Other Manufactured Products Industries 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 (1996):	1,780						
<b>Net Profit Margin</b>	1995	8.7	3.2	-1.1	2.9	3.3	1.8
	1996	8.3	2.8	-1.3	2.0	3.5	2.0
	1997	9.1	2.9	-1.1	2.3	3.3	2.1
<b>Pretax Profit Margin</b>	1995	10.7	3.8	-1.0	3.5	4.2	2.5
	1996	10.3	3.4	-1.1	2.4	4.4	2.4
	1997	11.3	3.6	-1.0	3.1	3.9	2.6
<b>Gross Profit Margin</b>	1995	58.3	39.8	26.8	47.5	32.6	27.3
	1996	58.0	39.9	26.9	46.7	32.4	25.9
	1997	62.8	42.0	28.2	50.4	33.9	24.8
<b>Pretax Profit to Assets</b>	1995	20.9	7.2	-2.2	5.6	8.5	5.3
	1996	18.5	6.1	-2.1	4.3	9.0	4.6
	1997	20.6	6.9	-2.4	5.0	8.4	7.2
<b>Return on Equity</b>	1995	30.6	12.9	0.4	10.6	15.6	12.9
	1996	31.4	12.5	0.1	8.7	15.4	10.1
	1997	31.3	12.4	-1.2	9.6	14.7	19.5
<b>Liabilities to Assets</b>	1995	0.29	0.58	0.90	0.58	0.59	0.66
	1996	0.31	0.59	0.90	0.57	0.60	0.66
	1997	0.31	0.60	0.91	0.59	0.62	0.72
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	5.5		3.6			
	1996-97	7.0		5.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	70.6		29.4			
	1996	70.0		30.0			
	1997	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: 4011

Single Family Housing

		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 (1996):	12,827						
<b>Net Profit Margin</b>	1995	5.4	0.8	-4.6	0.4	1.2	1.1
	1996	5.4	0.8	-4.4	0.5	1.2	1.0
	1997	6.1	1.6	-2.7	1.3	1.7	1.6
<b>Pretax Profit Margin</b>	1995	6.5	1.0	-4.4	0.6	1.4	1.4
	1996	6.5	1.1	-4.1	0.7	1.5	1.4
	1997	7.2	1.9	-2.4	1.6	2.1	2.0
<b>Gross Profit Margin</b>	1995	32.5	18.0	10.2	24.2	13.3	9.5
	1996	33.6	18.5	10.6	25.4	13.3	9.0
	1997	33.6	18.5	10.3	25.5	13.3	9.5
<b>Pretax Profit to Assets</b>	1995	12.1	1.6	-7.5	0.5	3.2	3.7
	1996	11.7	1.5	-7.1	0.5	3.2	3.8
	1997	14.4	3.2	-4.2	2.0	4.8	5.4
<b>Return on Equity</b>	1995	25.5	7.0	-6.9	4.2	11.1	14.8
	1996	25.0	6.7	-6.0	4.3	10.3	13.5
	1997	29.4	9.4	-2.9	6.3	13.3	19.7
<b>Liabilities to Assets</b>	1995	0.44	0.75	0.98	0.74	0.76	0.82
	1996	0.44	0.76	1.00	0.75	0.76	0.80
	1997	0.43	0.74	0.99	0.73	0.76	0.83
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.9			0.4		
	1996-97	15.2			2.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	57.4			42.6		
	1996	57.6			42.4		
	1997	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: 4012

## Apartment and Other Multiple Housing

		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 (1996):	645						
<b>Net Profit Margin</b>	1995	5.2	0.5	-5.6	-0.6	1.1	1.7
	1996	4.9	0.3	-5.4	-0.9	1.1	1.1
	1997	8.0	1.8	-2.8	1.6	2.3	1.3
<b>Pretax Profit Margin</b>	1995	6.8	0.7	-5.2	-0.3	1.4	2.0
	1996	6.4	0.5	-5.0	-0.6	1.4	1.4
	1997	9.3	2.4	-2.1	2.1	2.7	1.5
<b>Gross Profit Margin</b>	1995	32.7	18.0	10.5	24.7	13.7	8.3
	1996	31.0	16.0	9.6	25.2	13.2	8.0
	1997	33.9	19.2	11.0	26.0	14.8	8.0
<b>Pretax Profit to Assets</b>	1995	13.2	0.9	-9.2	-0.4	3.1	4.3
	1996	11.8	0.7	-6.8	-0.4	2.1	3.2
	1997	14.8	2.5	-3.1	1.6	4.7	3.8
<b>Return on Equity</b>	1995	34.1	9.1	-6.0	2.8	17.3	14.2
	1996	31.5	9.6	-4.7	7.1	10.9	16.2
	1997	36.6	12.3	-0.3	7.0	16.9	18.1
<b>Liabilities to Assets</b>	1995	0.62	0.86	1.03	0.89	0.81	0.80
	1996	0.58	0.85	1.02	0.91	0.80	0.87
	1997	0.56	0.83	1.02	0.83	0.82	0.83
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			3.9		-5.1	
	1996-97			7.2		-3.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			55.1		44.9	
	1996			53.7		46.3	
	1997			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: 4013

Residential Renovation

		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 (1996):	2,382						
<b>Net Profit Margin</b>	1995	4.8	0.7	-3.8	0.4	1.4	2.2
	1996	5.0	1.0	-3.2	0.8	1.5	1.6
	1997	5.7	1.5	-2.2	1.2	2.0	1.5
<b>Pretax Profit Margin</b>	1995	5.9	1.0	-3.4	0.6	1.7	2.5
	1996	6.3	1.3	-2.7	1.0	1.9	2.1
	1997	6.9	1.8	-1.8	1.5	2.6	2.0
<b>Gross Profit Margin</b>	1995	40.7	25.8	15.3	28.7	18.5	12.1
	1996	39.2	25.8	15.0	29.6	18.5	11.2
	1997	39.6	25.0	15.7	30.7	19.5	11.0
<b>Pretax Profit to Assets</b>	1995	17.3	2.3	-12.6	1.2	5.4	6.3
	1996	18.6	3.0	-10.7	1.7	5.2	6.8
	1997	20.8	4.7	-7.3	3.2	7.7	6.6
<b>Return on Equity</b>	1995	32.2	11.7	-4.1	10.5	15.7	22.7
	1996	36.8	12.6	-3.2	11.8	16.5	20.7
	1997	43.8	16.3	-0.8	13.1	23.1	21.3
<b>Liabilities to Assets</b>	1995	0.45	0.78	1.04	0.78	0.76	0.73
	1996	0.47	0.79	1.05	0.81	0.77	0.76
	1997	0.48	0.77	1.02	0.77	0.76	0.78
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	5.5			5.6		
	1996-97	13.7			2.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	57.3			42.7		
	1996	59.6			40.4		
	1997	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: 4021

Manufacturing and Light Industrial Building

		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 (1996):	176						
<b>Net Profit Margin</b>	1995	5.2	1.3	-2.1	1.5	1.3	1.5
	1996	6.2	2.3	-1.7	2.2	2.3	1.7
	1997	5.1	1.6	-2.3	0.5	1.9	1.3
<b>Pretax Profit Margin</b>	1995	6.1	1.8	-2.1	1.8	1.8	1.7
	1996	7.4	2.9	-1.7	2.5	3.1	2.2
	1997	5.8	1.9	-2.1	0.5	2.4	1.7
<b>Gross Profit Margin</b>	1995	28.0	18.9	12.4	26.2	16.2	12.2
	1996	34.4	20.7	13.9	27.1	17.0	10.7
	1997	33.5	21.0	12.1	29.7	16.7	10.4
<b>Pretax Profit to Assets</b>	1995	10.5	2.3	-3.8	1.3	4.8	8.1
	1996	14.3	4.8	-3.0	3.2	6.3	6.7
	1997	13.4	2.8	-3.2	0.8	5.1	5.9
<b>Return on Equity</b>	1995	30.7	10.2	0.0	5.1	18.1	33.7
	1996	31.3	10.9	-0.2	4.3	15.2	11.8
	1997	26.1	9.0	-2.6	8.6	9.0	11.9
<b>Liabilities to Assets</b>	1995	0.40	0.68	0.98	0.72	0.66	0.83
	1996	0.42	0.65	0.94	0.74	0.65	0.73
	1997	0.38	0.65	0.93	0.74	0.61	0.75
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	10.2			-1.0		
	1996-97	-1.2			20.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				62.8	37.2	
	1996				69.3	30.7	
	1997				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: 4022

Commercial Building

		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 (1996):	760						
Net Profit Margin	1995	6.2	1.5	-3.1	0.9	1.9	1.0
	1996	5.7	1.2	-3.6	0.6	1.7	1.4
	1997	6.7	2.1	-1.6	1.4	2.4	1.2
Pretax Profit Margin	1995	7.4	1.9	-2.7	1.0	2.6	1.3
	1996	7.2	1.5	-2.9	0.7	2.1	1.8
	1997	8.1	2.6	-1.4	1.8	2.8	1.4
Gross Profit Margin	1995	28.8	18.5	11.8	26.8	14.9	8.5
	1996	32.5	19.2	11.7	27.6	15.4	9.0
	1997	29.3	18.6	11.8	27.6	15.9	8.1
Pretax Profit to Assets	1995	12.2	3.1	-4.0	1.1	5.3	3.0
	1996	12.5	2.2	-3.5	0.4	5.1	5.1
	1997	15.3	3.6	-1.9	1.3	6.7	4.7
Return on Equity	1995	20.8	7.2	-3.2	4.0	10.2	11.7
	1996	22.7	7.0	-1.7	3.1	11.6	14.7
	1997	33.3	10.7	0.3	3.6	14.9	17.1
Liabilities to Assets	1995	0.37	0.68	0.96	0.71	0.66	0.83
	1996	0.39	0.72	0.98	0.77	0.68	0.76
	1997	0.40	0.70	0.95	0.74	0.69	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				7.0	0.7	
	1996-97				17.3	-1.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.6	36.4	
	1996				64.1	35.9	
	1997				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: 4023

Institutional Building

		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 (1996):	103						
<b>Net Profit Margin</b>	1995	3.2	0.7	-5.0	-1.0	1.2	0.3
	1996	4.5	1.0	-5.8	-1.4	1.7	0.6
	1997	3.8	1.1	-2.6	-0.5	1.7	0.5
<b>Pretax Profit Margin</b>	1995	4.8	1.1	-4.5	-0.6	1.8	0.6
	1996	5.2	1.5	-5.8	-1.4	2.0	1.0
	1997	4.6	1.4	-2.4	-0.5	2.1	0.8
<b>Gross Profit Margin</b>	1995	24.8	16.3	9.0	23.4	13.6	6.1
	1996	31.0	15.6	9.0	30.8	11.4	7.3
	1997	23.5	14.6	8.0	26.9	11.7	8.0
<b>Pretax Profit to Assets</b>	1995	8.4	1.8	-7.4	-2.1	3.9	2.3
	1996	10.6	2.7	-9.8	-1.1	5.0	4.4
	1997	12.3	2.9	-6.1	-0.4	5.1	2.1
<b>Return on Equity</b>	1995	15.6	4.6	-7.2	1.6	5.4	5.3
	1996	31.0	6.3	-3.7	1.5	8.0	9.7
	1997	30.1	8.5	-1.0	4.9	10.3	6.0
<b>Liabilities to Assets</b>	1995	0.34	0.55	0.81	0.56	0.55	0.74
	1996	0.34	0.66	0.94	0.79	0.59	0.75
	1997	0.41	0.65	0.94	0.86	0.59	0.84
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			14.8		-14.6	
	1996-97			12.6		-15.8	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			60.0		40.0	
	1996			62.6		37.4	
	1997			62.2		37.8	

(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: 4112

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

		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 (1996):	184						
Net Profit Margin	1995	8.4	3.3	-1.3	0.7	3.7	2.1
	1996	11.1	3.1	-3.4	4.7	2.8	1.5
	1997	14.8	5.7	-0.4	7.2	4.7	1.4
Pretax Profit Margin	1995	10.3	4.3	-1.2	1.7	4.7	2.7
	1996	14.3	4.9	-3.0	8.2	4.2	2.0
	1997	18.1	7.4	0.2	8.1	6.0	1.7
Gross Profit Margin	1995	38.0	26.6	18.9	36.4	24.3	13.8
	1996	49.8	31.7	20.0	59.3	27.4	19.8
	1997	57.6	30.3	16.9	53.1	24.2	22.4
Pretax Profit to Assets	1995	14.9	7.2	-2.2	2.1	9.2	7.6
	1996	19.2	7.0	-6.1	6.9	7.1	4.5
	1997	25.6	10.6	-0.4	10.3	11.0	4.3
Return on Equity	1995	31.0	15.1	-1.5	4.8	16.8	19.6
	1996	33.1	14.9	1.3	16.7	13.7	17.0
	1997	51.9	23.0	4.1	16.4	25.4	12.9
Liabilities to Assets	1995	0.32	0.56	0.83	0.54	0.62	0.73
	1996	0.33	0.65	0.88	0.61	0.67	0.72
	1997	0.36	0.63	0.82	0.58	0.67	0.76

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-0.7	-19.7
1996-97	18.8	30.9

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	69.0	31.0
1996	69.7	30.3
1997	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: 4113

## Gas and Oil Pipelines

		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 (1996):	70						
<b>Net Profit Margin</b>	1995	10.8	2.9	-0.8	6.9	1.0	0.6
	1996	13.8	4.8	0.0	9.2	3.8	1.0
	1997	13.3	3.7	-2.1	3.3	4.0	1.4
<b>Pretax Profit Margin</b>	1995	15.4	3.9	-0.6	13.4	1.3	1.4
	1996	16.9	5.4	0.6	9.9	5.0	1.5
	1997	16.3	5.0	-1.2	4.5	5.1	1.4
<b>Gross Profit Margin</b>	1995	45.8	32.4	13.5	...	24.3	17.8
	1996	43.6	27.9	13.9	...	24.4	11.1
	1997	48.6	34.1	20.9	46.8	29.1	13.3
<b>Pretax Profit to Assets</b>	1995	22.7	5.5	-1.3	16.7	2.6	3.0
	1996	20.7	8.8	0.9	11.4	6.9	2.5
	1997	22.0	10.1	-1.6	5.0	11.1	2.3
<b>Return on Equity</b>	1995	28.2	9.8	-2.5	25.4	4.6	4.3
	1996	44.3	13.8	2.2	18.2	9.4	11.3
	1997	39.0	19.7	1.6	12.8	21.5	22.6
<b>Liabilities to Assets</b>	1995	0.23	0.60	0.89	0.49	0.74	0.79
	1996	0.20	0.64	0.89	0.47	0.68	0.81
	1997	0.38	0.65	0.91	0.56	0.75	0.86
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96			6.1		14.3	
	1996-97			15.2		17.5	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			66.7	33.3		
	1996			76.5	23.5		
	1997			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: 4119

Other Industrial Construction

		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 (1996):	76						
Net Profit Margin	1995	6.8	2.1	-1.5	3.5	0.9	0.7
	1996	7.6	1.9	-5.3	0.7	2.5	1.7
	1997	5.1	-0.1	-5.4	-3.8	2.1	1.1
Pretax Profit Margin	1995	8.1	2.7	-1.0	3.5	1.5	1.0
	1996	10.5	2.3	-5.1	1.0	3.5	1.9
	1997	7.4	1.0	-5.0	-2.6	2.8	1.9
Gross Profit Margin	1995	35.1	18.6	10.2	36.9	13.4	10.7
	1996	36.5	17.9	11.7	32.3	16.8	16.9
	1997	32.9	18.5	10.6	17.7	18.5	13.6
Pretax Profit to Assets	1995	16.0	4.5	-1.5	5.0	3.2	3.6
	1996	15.6	3.3	-10.2	1.6	5.5	5.8
	1997	16.2	0.9	-9.0	-1.8	5.5	4.8
Return on Equity	1995	36.4	6.0	-3.5	7.0	2.2	5.7
	1996	37.5	9.3	-5.9	5.9	15.7	17.4
	1997	31.0	1.6	-15.6	-1.5	13.5	11.2
Liabilities to Assets	1995	0.34	0.63	0.81	0.61	0.64	0.74
	1996	0.40	0.64	0.84	0.68	0.61	0.74
	1997	0.42	0.61	0.89	0.55	0.64	0.74
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				9.6	-4.8	
	1996-97				-2.9	8.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.1	30.9	
	1996				66.0	34.0	
	1997				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: 4121

Highways, Streets and Bridges

		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 (1996):	1,079						
<b>Net Profit Margin</b>	1995	6.9	1.5	-4.1	0.6	2.4	1.5
	1996	7.3	1.5	-4.4	0.3	2.2	1.0
	1997	8.1	1.9	-2.7	1.1	2.6	1.3
<b>Pretax Profit Margin</b>	1995	8.8	2.2	-3.9	1.0	3.0	1.9
	1996	8.9	2.0	-3.9	0.8	2.9	1.3
	1997	10.1	2.8	-2.1	1.7	3.2	1.7
<b>Gross Profit Margin</b>	1995	39.8	24.8	14.4	31.2	20.5	12.2
	1996	41.7	23.9	14.1	31.2	20.5	13.1
	1997	36.4	23.4	13.9	31.5	20.8	12.1
<b>Pretax Profit to Assets</b>	1995	11.9	3.0	-5.8	1.1	5.4	4.2
	1996	12.2	2.8	-5.5	0.7	4.7	3.2
	1997	14.1	4.1	-3.5	1.7	5.7	3.8
<b>Return on Equity</b>	1995	22.2	6.7	-4.7	4.8	9.2	9.7
	1996	22.1	6.1	-6.6	3.2	8.3	7.1
	1997	25.8	9.3	-2.2	4.6	10.7	6.9
<b>Liabilities to Assets</b>	1995	0.36	0.61	0.89	0.69	0.58	0.70
	1996	0.35	0.62	0.88	0.65	0.60	0.71
	1997	0.35	0.62	0.89	0.63	0.61	0.66
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			4.4		3.4	
	1996-97			14.1		5.9	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			62.4		37.6	
	1996			62.1		37.9	
	1997			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: 4122

Waterworks and Sewage Systems

		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 (1996):	192						
<b>Net Profit Margin</b>	1995	6.9	1.6	-4.2	0.6	2.4	0.9
	1996	6.4	1.5	-3.3	1.0	1.9	-1.0
	1997	7.4	1.9	-1.8	-0.4	2.8	2.1
<b>Pretax Profit Margin</b>	1995	8.8	1.9	-3.9	0.7	3.0	1.3
	1996	8.4	2.0	-2.6	1.6	2.2	-1.0
	1997	9.0	2.8	-1.3	1.2	3.3	2.3
<b>Gross Profit Margin</b>	1995	32.8	18.0	10.6	28.5	15.5	12.4
	1996	37.2	22.9	13.8	42.0	17.5	13.0
	1997	38.3	22.3	12.6	44.9	17.8	11.4
<b>Pretax Profit to Assets</b>	1995	12.1	2.8	-4.6	0.9	6.0	3.6
	1996	11.9	3.6	-4.2	1.5	4.2	-2.1
	1997	14.9	4.3	-1.7	0.4	5.5	4.9
<b>Return on Equity</b>	1995	26.7	6.7	-4.7	2.9	12.3	8.7
	1996	18.9	6.2	-4.1	3.7	7.8	4.0
	1997	29.6	10.1	-2.1	4.1	12.2	16.5
<b>Liabilities to Assets</b>	1995	0.37	0.63	0.89	0.63	0.62	0.60
	1996	0.37	0.60	0.85	0.55	0.63	0.84
	1997	0.37	0.64	0.85	0.65	0.64	0.68
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-0.1		-9.3			
	1996-97	14.8		14.5			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	65.1		34.9			
	1996	63.3		36.7			
	1997	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: 4123

Hydroelectric Power Plants and Related Structures (Except Transmission Lines)

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	19						
Net Profit Margin	1995	18.0	1.0	-5.8	-0.3	2.6	...
	1996	6.1	0.1	-13.3	-2.5	1.1	...
	1997	16.8	5.6	-4.3	6.1	4.8	...
Pretax Profit Margin	1995	20.5	0.5	-5.8	-0.6	2.0	...
	1996	6.5	0.1	-13.3	-2.5	1.5	...
	1997	17.7	5.7	-3.1	6.3	4.9	...
Gross Profit Margin	1995	...	38.9	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	51.8	...	...	...	...
Pretax Profit to Assets	1995	8.1	1.5	-1.6	-0.5	2.1	...
	1996	6.6	0.4	-10.9	-5.2	3.3	...
	1997	20.1	2.5	-1.6	3.7	2.0	...
Return on Equity	1995	...	18.1	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	19.9	...	...	...	...
Liabilities to Assets	1995	0.71	0.93	1.01	0.97	0.82	...
	1996	0.72	0.97	1.04	1.00	0.84	...
	1997	0.53	0.91	1.07	0.80	0.91	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	18.2			...		
	1996-97	5.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				59.3	40.7	
	1996				54.2	45.8	
	1997				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: 4124

Power and Telecommunication Transmission Lines

		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 (1996):	222						
Net Profit Margin	1995	7.0	2.2	-2.2	-0.3	3.7	2.1
	1996	8.1	1.9	-3.5	2.2	1.3	2.6
	1997	8.3	2.4	-1.3	2.3	2.5	1.3
Pretax Profit Margin	1995	8.6	3.0	-2.2	0.2	4.7	2.8
	1996	9.0	1.8	-3.6	2.0	1.8	3.0
	1997	10.4	2.8	-1.3	2.4	3.0	1.7
Gross Profit Margin	1995	52.5	34.0	20.5	38.1	30.5	19.4
	1996	54.4	35.1	22.7	46.2	31.3	17.6
	1997	49.7	33.0	23.9	44.5	28.4	15.8
Pretax Profit to Assets	1995	18.6	3.8	-3.9	-0.5	8.5	8.3
	1996	15.8	4.8	-4.9	5.7	4.7	8.6
	1997	19.8	6.4	-2.6	6.0	8.7	4.3
Return on Equity	1995	36.2	11.9	-3.6	4.3	16.9	14.4
	1996	32.0	12.5	-2.6	15.5	11.1	16.7
	1997	31.8	14.2	-0.2	14.3	13.9	17.6
Liabilities to Assets	1995	0.34	0.61	0.84	0.56	0.64	0.63
	1996	0.38	0.64	0.88	0.61	0.66	0.72
	1997	0.36	0.67	0.92	0.68	0.67	0.81
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			11.3	27.2		
	1996-97			21.9	-6.9		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			63.4	36.6		
	1996			62.2	37.8		
	1997			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: 4129

Other Heavy Construction

		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 (1996):	353						
Net Profit Margin	1995	8.4	1.7	-3.2	1.5	1.7	1.2
	1996	7.0	1.3	-3.9	0.5	2.0	1.4
	1997	8.9	2.5	-2.4	2.3	2.9	2.0
Pretax Profit Margin	1995	9.9	2.5	-3.1	2.5	2.5	1.3
	1996	8.5	1.7	-3.7	0.8	3.3	1.4
	1997	11.4	3.7	-1.9	3.8	3.1	2.4
Gross Profit Margin	1995	44.7	29.3	19.8	42.9	23.8	14.7
	1996	45.1	29.2	18.6	35.2	23.4	12.8
	1997	46.9	30.4	20.9	42.0	24.9	14.5
Pretax Profit to Assets	1995	14.8	4.1	-4.3	3.8	4.9	2.4
	1996	15.4	3.6	-5.8	0.7	5.2	4.9
	1997	18.4	5.2	-4.8	4.0	8.0	5.5
Return on Equity	1995	30.7	10.0	-2.8	9.7	10.1	9.2
	1996	27.7	12.0	-6.4	10.8	12.1	11.0
	1997	28.8	13.9	-2.0	11.0	15.0	17.6
Liabilities to Assets	1995	0.36	0.65	0.92	0.70	0.61	0.78
	1996	0.36	0.68	0.96	0.77	0.58	0.79
	1997	0.42	0.70	0.99	0.77	0.64	0.74
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	13.5		12.3			
	1996-97	8.1		16.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	64.0		36.0			
	1996	60.5		39.5			
	1997	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: 4211

Wrecking and Demolition

		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 (1996):	107						
Net Profit Margin	1995	8.3	2.0	-3.8	1.3	3.1	...
	1996	8.2	1.4	-2.0	0.5	3.6	...
	1997	8.7	3.1	-4.3	0.5	5.2	...
Pretax Profit Margin	1995	12.1	2.4	-3.7	1.6	3.5	...
	1996	10.3	2.3	-1.9	0.7	4.9	...
	1997	11.2	3.6	-3.1	0.9	6.5	...
Gross Profit Margin	1995	53.0	31.4	16.2	30.0	32.3	...
	1996	45.3	27.4	16.9	27.8	26.9	...
	1997	45.1	28.9	19.9	31.7	22.9	...
Pretax Profit to Assets	1995	20.4	5.6	-7.6	3.4	9.1	...
	1996	21.5	2.8	-4.6	1.5	7.7	...
	1997	20.3	4.9	-4.7	0.5	10.2	...
Return on Equity	1995	41.7	17.3	1.7	12.1	30.0	...
	1996	30.1	7.5	-1.6	0.7	20.2	...
	1997	33.6	11.3	-5.4	7.3	26.0	...
Liabilities to Assets	1995	0.34	0.70	0.91	0.67	0.74	...
	1996	0.43	0.70	0.98	0.64	0.72	...
	1997	0.46	0.70	0.97	0.82	0.65	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-5.1			...
	1996-97			13.4			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.0	35.0		
	1996			65.4	34.6		
	1997			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: 4212 Water Well Drilling

		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 (1996):	371						
Net Profit Margin	1995	6.8	1.3	-4.6	0.8	2.8	...
	1996	7.1	1.3	-5.5	-0.4	3.1	...
	1997	7.5	2.1	-4.0	1.3	3.6	...
Pretax Profit Margin	1995	8.4	1.5	-4.5	1.0	3.4	...
	1996	8.3	1.4	-5.4	-0.3	3.8	...
	1997	9.3	2.2	-3.9	1.0	4.6	...
Gross Profit Margin	1995	62.0	42.4	24.3	44.8	38.8	...
	1996	62.4	41.6	24.1	45.9	34.7	...
	1997	63.1	43.8	26.8	44.0	42.0	...
Pretax Profit to Assets	1995	12.4	2.9	-6.8	1.6	5.7	...
	1996	11.1	2.3	-7.8	-0.5	7.2	...
	1997	14.0	3.7	-6.8	1.7	5.3	...
Return on Equity	1995	22.9	7.2	-6.2	6.2	10.8	...
	1996	19.6	6.6	-9.3	3.7	11.1	...
	1997	19.1	8.0	-8.9	5.3	11.2	...
Liabilities to Assets	1995	0.27	0.55	0.87	0.61	0.50	...
	1996	0.28	0.55	0.86	0.61	0.43	...
	1997	0.25	0.54	0.87	0.57	0.49	...
Firms with revenue between							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				0.9	...	
	1996-97				17.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.5	39.5	
	1996				54.8	45.2	
	1997				59.2	40.8	

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

SICE: 4213

Septic System Installation

		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 (1996):	104						
<b>Net Profit Margin</b>	1995	5.4	0.9	-4.8	-0.2	3.3	...
	1996	6.0	1.1	-5.4	-0.1	3.2	...
	1997	7.3	1.7	-2.1	1.4	3.7	...
<b>Pretax Profit Margin</b>	1995	6.8	1.7	-4.8	0.3	4.0	...
	1996	7.1	1.3	-5.4	-0.1	3.8	...
	1997	9.5	1.9	-1.9	1.6	4.7	...
<b>Gross Profit Margin</b>	1995	54.9	40.1	25.4	45.2	25.8	...
	1996	55.7	35.7	24.1	36.9	28.8	...
	1997	71.4	43.1	31.1	43.4	38.5	...
<b>Pretax Profit to Assets</b>	1995	8.7	1.7	-8.7	0.9	7.0	...
	1996	11.3	2.4	-10.1	-0.2	4.7	...
	1997	15.7	2.9	-2.4	2.1	8.4	...
<b>Return on Equity</b>	1995	21.3	7.5	-10.2	7.3	11.5	...
	1996	29.1	8.6	-17.1	7.7	12.0	...
	1997	31.5	13.3	-1.7	10.0	14.0	...
<b>Liabilities to Assets</b>	1995	0.49	0.75	0.97	0.78	0.72	...
	1996	0.54	0.85	1.03	0.85	0.82	...
	1997	0.47	0.76	0.98	0.77	0.72	...
<b>Sales - % change year over year</b>							
	1995-96			8.8		...	
	1996-97			24.1		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				56.3	43.8	
	1996				55.7	44.3	
	1997				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: 4214

## Excavating and Grading

		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 (1996):	3,986						
<b>Net Profit Margin</b>	1995	7.4	1.6	-4.9	0.7	2.9	2.0
	1996	7.1	1.2	-5.7	0.7	2.3	1.1
	1997	8.0	2.3	-3.2	1.9	2.9	2.0
<b>Pretax Profit Margin</b>	1995	8.9	2.0	-4.5	1.0	3.6	2.4
	1996	8.5	1.6	-5.5	0.8	3.0	1.5
	1997	9.6	2.9	-3.0	2.3	3.6	2.5
<b>Gross Profit Margin</b>	1995	54.7	31.3	18.0	41.3	21.6	12.8
	1996	54.2	31.6	17.4	41.0	21.4	13.3
	1997	56.0	32.3	17.6	41.6	22.3	14.4
<b>Pretax Profit to Assets</b>	1995	12.2	2.8	-5.9	1.2	5.9	5.6
	1996	11.1	2.0	-6.9	0.9	4.9	3.0
	1997	12.6	3.5	-4.4	2.7	5.4	3.9
<b>Return on Equity</b>	1995	25.0	7.9	-7.9	5.1	12.1	16.0
	1996	23.0	6.8	-9.5	4.7	10.2	8.6
	1997	26.5	9.4	-4.6	7.8	12.1	10.5
<b>Liabilities to Assets</b>	1995	0.44	0.69	0.92	0.73	0.64	0.68
	1996	0.45	0.70	0.92	0.73	0.64	0.67
	1997	0.44	0.69	0.91	0.72	0.64	0.69
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			2.8	-3.2		
	1996-97			10.1	4.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			59.4	40.6		
	1996			57.0	43.0		
	1997			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: 4215

Equipment Rental (With Operator)

		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 (1996):	580						
<b>Net Profit Margin</b>	1995	8.0	2.0	-5.1	1.4	2.7	2.1
	1996	9.2	2.8	-4.2	2.6	3.1	0.8
	1997	10.2	2.6	-2.4	2.9	2.3	2.4
<b>Pretax Profit Margin</b>	1995	9.5	2.4	-4.9	1.7	3.2	2.9
	1996	11.5	3.3	-3.7	3.1	3.6	1.3
	1997	12.6	3.5	-2.0	3.8	3.4	2.8
<b>Gross Profit Margin</b>	1995	51.3	29.3	17.0	43.9	23.9	20.5
	1996	54.6	34.1	19.8	49.8	27.8	14.1
	1997	59.6	35.1	21.3	48.0	26.9	13.1
<b>Pretax Profit to Assets</b>	1995	11.7	2.7	-4.1	1.5	4.6	4.7
	1996	14.2	3.6	-4.0	3.2	4.3	3.1
	1997	14.5	4.2	-2.5	4.1	4.7	3.9
<b>Return on Equity</b>	1995	27.5	7.7	-3.3	5.4	10.5	9.2
	1996	27.3	7.0	-4.2	6.9	7.4	4.8
	1997	28.0	10.9	-3.8	12.0	9.3	8.9
<b>Liabilities to Assets</b>	1995	0.41	0.68	0.93	0.70	0.66	0.61
	1996	0.39	0.67	0.93	0.67	0.68	0.82
	1997	0.40	0.69	0.91	0.70	0.67	0.77
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			10.4	4.6		
	1996-97			13.2	-0.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			63.2	36.8		
	1996			63.4	36.6		
	1997			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: 4216

Asphalt Paving

		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 (1996):	472						
Net Profit Margin	1995	4.3	0.5	-4.4	-1.3	1.9	1.2
	1996	4.4	0.7	-3.8	-0.5	1.0	1.7
	1997	5.6	1.3	-2.6	0.4	2.2	1.5
Pretax Profit Margin	1995	5.3	0.7	-4.2	-1.0	2.2	1.3
	1996	5.0	0.8	-3.8	-0.5	1.3	2.9
	1997	6.7	1.5	-2.6	0.4	2.6	2.2
Gross Profit Margin	1995	40.0	26.4	16.7	31.1	21.9	12.0
	1996	42.0	25.7	15.4	30.6	20.6	10.8
	1997	48.0	28.2	16.6	35.9	21.5	15.3
Pretax Profit to Assets	1995	13.4	1.7	-12.0	-1.9	5.0	3.5
	1996	12.6	1.7	-7.9	-0.4	3.6	6.3
	1997	14.9	3.3	-6.3	1.1	6.4	6.9
Return on Equity	1995	28.3	8.0	-5.2	5.1	10.9	8.8
	1996	23.9	5.8	-8.4	4.7	7.1	13.7
	1997	30.6	13.2	-3.6	11.4	15.2	9.7
Liabilities to Assets	1995	0.41	0.70	0.96	0.81	0.59	0.69
	1996	0.46	0.71	1.00	0.83	0.64	0.62
	1997	0.45	0.71	0.99	0.79	0.63	0.56
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		3.6		7.1	
		1996-97		9.6		-1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		56.4		43.6	
		1996		55.2		44.8	
		1997		60.3		39.7	

(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: 4217

Fencing Installation

		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 (1996):	216						
Net Profit Margin	1995	4.9	1.4	-2.6	1.5	1.3	...
	1996	6.3	1.6	-1.1	1.0	2.5	...
	1997	6.6	2.3	-0.9	1.4	3.4	...
Pretax Profit Margin	1995	6.5	2.0	-2.5	2.3	1.8	...
	1996	7.4	2.0	-0.7	1.1	3.0	...
	1997	8.1	2.7	-0.7	1.8	4.4	...
Gross Profit Margin	1995	46.9	32.2	22.8	41.9	27.2	...
	1996	46.7	33.1	24.1	40.6	27.5	...
	1997	50.5	33.5	24.2	41.6	28.0	...
Pretax Profit to Assets	1995	16.1	3.9	-6.0	3.9	3.2	...
	1996	14.5	4.8	-2.7	3.3	6.2	...
	1997	17.9	6.8	-1.8	5.1	10.2	...
Return on Equity	1995	33.3	12.3	-0.5	15.7	10.0	...
	1996	34.9	9.0	-1.1	5.9	12.4	...
	1997	35.3	14.7	2.8	18.2	14.2	...
Liabilities to Assets	1995	0.42	0.73	0.94	0.78	0.68	...
	1996	0.40	0.71	0.92	0.73	0.69	...
	1997	0.44	0.68	0.97	0.72	0.65	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	1.8	-2.1
1996-97	8.9	...
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	64.1	35.9
1996	70.1	29.9
1997	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: 4219

Other Site Work

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,852						
<b>Net Profit Margin</b>	1995	5.2	0.9	-3.6	0.7	1.6	2.1
	1996	5.1	0.9	-3.8	0.7	1.4	1.0
	1997	5.6	1.5	-2.6	0.9	2.6	...
<b>Pretax Profit Margin</b>	1995	6.1	1.1	-3.4	0.8	2.1	2.4
	1996	5.8	1.0	-3.6	0.7	1.9	1.5
	1997	6.7	1.8	-2.4	1.3	3.1	...
<b>Gross Profit Margin</b>	1995	53.2	35.0	22.1	39.5	27.5	12.0
	1996	54.3	35.6	22.0	40.0	26.8	14.6
	1997	54.4	35.6	22.3	39.9	26.8	...
<b>Pretax Profit to Assets</b>	1995	13.6	2.6	-8.2	1.9	5.3	6.0
	1996	13.3	2.0	-8.7	1.5	4.3	2.8
	1997	15.1	3.7	-6.6	2.5	6.8	...
<b>Return on Equity</b>	1995	28.1	10.0	-7.1	8.3	11.9	23.1
	1996	27.7	8.7	-7.0	7.1	11.4	...
	1997	31.1	12.3	-4.4	10.0	14.1	...
<b>Liabilities to Assets</b>	1995	0.47	0.78	1.03	0.84	0.67	0.79
	1996	0.48	0.77	1.04	0.84	0.67	0.81
	1997	0.49	0.78	1.03	0.82	0.70	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			2.6		-11.9	
	1996-97			8.1		-0.4	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			57.4		42.6	
	1996			57.0		43.0	
	1997			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: 4221

Piledriving Work

		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 (1996):	40						
<b>Net Profit Margin</b>	1995	12.7	6.6	-0.4	7.4	6.4	...
	1996	15.5	3.2	-1.0	2.6	3.3	...
	1997	9.9	2.8	-3.4	2.3	3.4	...
<b>Pretax Profit Margin</b>	1995	14.3	7.8	0.0	7.4	8.0	...
	1996	19.0	4.2	-0.8	3.0	4.4	...
	1997	11.2	2.7	-1.5	1.8	3.4	...
<b>Gross Profit Margin</b>	1995	55.2	29.8	15.1	32.2	27.0	...
	1996	50.5	32.2	14.8	20.3	32.9	...
	1997	47.5	35.3	19.1	43.3	22.7	...
<b>Pretax Profit to Assets</b>	1995	21.7	10.8	0.3	9.0	14.4	...
	1996	18.7	6.3	-1.8	5.9	6.3	...
	1997	19.3	6.4	-2.9	1.9	7.7	...
<b>Return on Equity</b>	1995	34.6	22.0	2.2	10.8	23.8	...
	1996	25.4	9.6	-0.5	11.6	9.6	...
	1997	40.2	8.9	-7.9	14.7	8.8	...
<b>Liabilities to Assets</b>	1995	0.35	0.54	0.81	0.65	0.54	...
	1996	0.32	0.60	0.86	0.58	0.68	...
	1997	0.40	0.63	0.91	0.55	0.67	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	4.3		-16.0			
	1996-97	13.3		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	76.1		23.9			
	1996	70.5		29.5			
	1997	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: 4222

Form Work

		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 (1996):	351						
<b>Net Profit Margin</b>	1995	4.0	0.7	-7.9	-2.7	2.1	1.0
	1996	6.0	1.4	-3.9	0.5	2.3	2.7
	1997	6.2	2.6	-1.4	2.5	2.8	2.4
<b>Pretax Profit Margin</b>	1995	4.8	1.0	-7.1	-2.3	2.3	1.1
	1996	7.1	1.9	-3.7	0.6	3.1	2.7
	1997	7.6	2.9	-1.1	2.6	3.3	2.9
<b>Gross Profit Margin</b>	1995	38.0	23.5	14.2	29.3	19.0	11.1
	1996	37.8	24.6	15.8	30.2	19.5	14.0
	1997	41.4	26.5	15.5	34.1	21.4	12.7
<b>Pretax Profit to Assets</b>	1995	12.1	1.4	-15.2	-4.4	6.0	4.1
	1996	16.6	3.0	-8.6	1.0	8.3	11.6
	1997	18.2	6.9	-2.7	4.5	9.1	9.1
<b>Return on Equity</b>	1995	25.5	7.3	-22.1	1.7	14.2	...
	1996	29.3	7.7	-10.1	5.7	11.5	23.1
	1997	37.0	13.6	0.9	9.7	19.4	29.9
<b>Liabilities to Assets</b>	1995	0.40	0.67	0.87	0.66	0.68	0.96
	1996	0.43	0.67	0.93	0.70	0.64	0.89
	1997	0.37	0.61	0.87	0.64	0.61	0.88
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			12.2	-18.7		
	1996-97			21.6	23.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			53.7	46.3		
	1996			58.0	42.0		
	1997			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: 4223 Steel Reinforcing

		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 (1996):	57						
<b>Net Profit Margin</b>	1995	5.9	1.8	-1.4	2.2	1.4	2.2
	1996	8.6	1.2	-7.0	-0.6	1.8	0.9
	1997	4.6	1.7	-2.7	-0.5	2.4	...
<b>Pretax Profit Margin</b>	1995	6.8	2.0	-1.4	2.6	1.8	3.1
	1996	9.9	1.8	-5.9	-0.4	2.7	0.9
	1997	5.6	1.7	-2.7	-0.5	2.8	...
<b>Gross Profit Margin</b>	1995	42.4	24.1	15.5	34.0	20.9	...
	1996	37.0	21.2	15.1	25.5	20.4	...
	1997	41.7	20.4	15.4	21.6	20.4	...
<b>Pretax Profit to Assets</b>	1995	13.5	6.0	-3.7	7.1	5.7	6.6
	1996	18.3	7.1	-12.7	-1.4	8.0	2.7
	1997	22.5	4.4	-5.4	-0.9	7.0	...
<b>Return on Equity</b>	1995	27.2	11.3	-6.9	7.1	16.8	...
	1996	38.0	12.5	-9.7	11.5	14.0	...
	1997	41.7	9.1	-6.6	-2.9	15.2	...
<b>Liabilities to Assets</b>	1995	0.28	0.64	0.89	0.53	0.74	0.77
	1996	0.39	0.67	0.90	0.74	0.66	0.71
	1997	0.42	0.70	0.91	0.79	0.68	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				-0.6	-1.3	
	1996-97				2.2	-18.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				67.9	32.1	
	1996				62.5	37.5	
	1997				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: 4224

Concrete Pouring and Finishing

		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 (1996):	1,146						
Net Profit Margin	1995	5.3	0.7	-4.5	-0.2	2.0	1.5
	1996	5.3	1.1	-3.7	0.7	1.7	2.1
	1997	6.6	1.8	-1.9	1.4	2.7	2.5
Pretax Profit Margin	1995	6.4	1.0	-4.3	0.4	2.2	1.7
	1996	6.3	1.4	-3.5	0.9	2.2	3.0
	1997	8.2	2.3	-1.6	1.6	3.2	3.1
Gross Profit Margin	1995	42.0	28.4	17.9	31.9	24.1	16.3
	1996	42.5	28.8	18.8	32.9	23.4	13.8
	1997	41.7	28.7	19.0	34.2	23.8	13.3
Pretax Profit to Assets	1995	14.6	2.0	-10.4	0.4	5.6	5.8
	1996	14.3	2.6	-9.4	1.5	5.3	6.4
	1997	18.0	5.0	-5.1	3.6	6.9	8.8
Return on Equity	1995	29.8	8.6	-7.8	6.3	11.9	17.7
	1996	28.6	9.2	-5.7	7.8	11.3	18.1
	1997	33.7	12.5	-1.5	10.9	13.8	25.9
Liabilities to Assets	1995	0.42	0.72	0.99	0.74	0.66	0.71
	1996	0.41	0.73	0.99	0.76	0.62	0.77
	1997	0.39	0.69	0.95	0.73	0.64	0.67
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				5.3	7.1	
	1996-97				15.1	10.6	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				56.2	43.8	
	1996				57.8	42.2	
	1997				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: 4225

Precast Concrete Installation

		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 (1996):	26						
<b>Net Profit Margin</b>	1995	13.0	2.7	-3.5	2.7	3.2	...
	1996	6.8	3.2	-8.6	0.6	3.2	...
	1997	4.8	1.7	-2.5	1.5	2.2	...
<b>Pretax Profit Margin</b>	1995	14.9	3.6	-3.5	3.6	3.7	...
	1996	7.4	4.3	-8.4	1.4	4.9	...
	1997	6.2	2.6	-2.5	2.2	2.6	...
<b>Gross Profit Margin</b>	1995	44.9	32.5	16.3	39.7	27.8	...
	1996	45.2	33.8	15.6	35.3	...	...
	1997	59.8	44.6	24.1	45.4	40.2	...
<b>Pretax Profit to Assets</b>	1995	20.7	6.3	-11.4	9.0	4.7	...
	1996	14.1	5.5	-11.2	-0.3	9.8	...
	1997	13.2	4.3	-3.9	2.9	6.3	...
<b>Return on Equity</b>	1995	...	15.3	...	15.3	...	...
	1996	33.0	10.0	-10.1	4.1	...	...
	1997	31.2	7.2	-12.4	3.9	15.8	...
<b>Liabilities to Assets</b>	1995	0.35	0.71	0.97	0.72	0.66	...
	1996	0.29	0.59	0.87	0.47	0.65	...
	1997	0.43	0.75	0.94	0.70	0.83	...
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-3.1		...			
	1996-97	13.0		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			74.2	25.8		
	1996			61.5	38.5		
	1997			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: 4226

Rough and Framing Carpentry

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	431						
Net Profit Margin	1995	5.7	0.9	-3.1	0.7	1.6	...
	1996	6.0	1.0	-3.3	1.2	0.4	...
	1997	7.3	2.2	-1.8	2.0	2.9	...
Pretax Profit Margin	1995	7.1	1.2	-2.9	0.9	1.8	...
	1996	7.2	1.0	-3.3	1.4	0.6	...
	1997	9.0	2.9	-1.2	2.8	3.1	...
Gross Profit Margin	1995	48.7	26.4	16.0	33.5	18.0	...
	1996	45.2	26.0	16.3	30.1	17.4	...
	1997	53.6	30.1	17.1	37.4	17.6	...
Pretax Profit to Assets	1995	15.7	2.2	-10.0	1.6	4.6	...
	1996	18.4	2.3	-8.4	2.8	1.0	...
	1997	25.0	5.9	-4.4	5.6	7.3	...
Return on Equity	1995	24.8	6.9	-6.2	6.1	10.9	...
	1996	28.6	7.0	-8.0	7.4	5.7	...
	1997	42.5	18.4	2.1	17.9	18.8	...
Liabilities to Assets	1995	0.40	0.72	1.02	0.71	0.74	...
	1996	0.40	0.72	1.03	0.74	0.68	...
	1997	0.48	0.78	1.01	0.78	0.76	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				-4.5	...	
	1996-97				21.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
	1995				55.9	44.1	
	1996				57.1	42.9	
	1997				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: 4227

Structural Steel Erection

		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 (1996):	237						
Net Profit Margin	1995	8.6	3.1	-0.9	2.2	3.9	2.1
	1996	7.8	2.9	-1.8	1.5	3.4	3.0
	1997	7.5	3.3	-0.7	2.1	4.1	0.9
Pretax Profit Margin	1995	9.7	3.6	-0.8	2.7	4.4	2.8
	1996	9.6	3.4	-1.7	1.9	4.7	3.7
	1997	9.2	4.0	-0.9	2.6	5.2	1.5
Gross Profit Margin	1995	36.8	25.9	15.9	30.3	20.2	13.8
	1996	36.8	25.9	16.9	28.6	23.6	15.6
	1997	36.8	25.8	15.6	31.5	21.5	13.2
Pretax Profit to Assets	1995	27.1	9.1	-1.6	5.9	11.1	7.0
	1996	26.7	9.8	-3.0	4.8	12.5	13.8
	1997	25.6	8.7	-1.1	4.3	12.3	4.1
Return on Equity	1995	46.8	18.5	1.6	10.6	24.8	13.6
	1996	47.3	20.5	3.5	13.2	26.7	24.2
	1997	34.2	18.8	1.8	8.3	21.5	9.0
Liabilities to Assets	1995	0.44	0.67	0.90	0.69	0.64	0.53
	1996	0.39	0.62	0.94	0.66	0.60	0.60
	1997	0.35	0.57	0.83	0.64	0.53	0.64
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	9.8		1.1			
	1996-97	8.0		-7.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	69.9		30.1			
	1996	70.7		29.3			
	1997	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: 4229

Other Structural and Related Work

		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 (1996):	42						
<b>Net Profit Margin</b>	1995	2.8	-0.7	-6.2	-1.5	1.9	...
	1996	3.5	-1.4	-8.4	-3.7	1.6	...
	1997	7.8	0.7	-4.0	0.5	0.7	...
<b>Pretax Profit Margin</b>	1995	3.3	-0.2	-5.7	-1.5	2.0	...
	1996	3.6	-1.4	-8.4	-3.7	2.1	...
	1997	8.9	0.7	-4.2	0.5	0.7	...
<b>Gross Profit Margin</b>	1995	40.1	27.0	14.9	37.4	25.8	...
	1996	34.1	22.1	15.7	21.1	22.8	...
	1997	43.5	32.4	16.7	34.3	28.9	...
<b>Pretax Profit to Assets</b>	1995	7.3	-0.2	-19.2	-5.1	6.2	...
	1996	11.6	-2.9	-14.1	-8.1	5.3	...
	1997	26.3	3.4	-9.0	1.0	4.3	...
<b>Return on Equity</b>	1995	20.7	1.6	-17.4	-2.4	13.7	...
	1996	18.5	1.1	-26.3	-12.9	11.8	...
	1997	49.6	8.3	-10.7	-3.3	13.1	...
<b>Liabilities to Assets</b>	1995	0.43	0.74	0.93	0.76	0.69	...
	1996	0.28	0.71	0.97	0.74	0.69	...
	1997	0.41	0.71	1.11	0.85	0.67	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			-5.3		...	
	1996-97			4.1		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			51.2		48.8	
	1996			44.2		55.8	
	1997			56.1		43.9	

(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: 4231

Masonry Work

		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 (1996):	1,359						
<b>Net Profit Margin</b>	1995	4.8	0.5	-5.0	-0.3	1.0	1.2
	1996	5.5	0.9	-4.5	0.6	1.5	2.1
	1997	6.4	2.0	-2.1	1.9	2.3	1.7
<b>Pretax Profit Margin</b>	1995	5.6	0.6	-5.0	0.3	1.4	1.3
	1996	6.5	1.1	-4.5	0.9	2.0	2.5
	1997	7.3	2.4	-1.9	2.3	2.6	2.3
<b>Gross Profit Margin</b>	1995	45.2	26.6	15.7	32.0	17.8	13.6
	1996	46.4	27.7	16.2	32.2	18.6	17.0
	1997	47.1	28.6	16.0	34.1	18.3	16.4
<b>Pretax Profit to Assets</b>	1995	12.5	1.3	-12.0	-0.1	3.2	4.5
	1996	14.3	1.9	-11.5	1.4	3.7	6.7
	1997	20.8	5.4	-5.2	4.8	6.6	6.1
<b>Return on Equity</b>	1995	22.2	4.3	-12.0	3.1	7.2	12.5
	1996	27.5	6.4	-10.8	4.2	10.8	23.5
	1997	38.6	11.3	-1.9	10.6	14.2	13.2
<b>Liabilities to Assets</b>	1995	0.37	0.67	0.95	0.66	0.69	0.70
	1996	0.37	0.67	0.96	0.67	0.68	0.67
	1997	0.39	0.68	0.97	0.66	0.71	0.68
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	1.6		69.4			
	1996-97	16.7		0.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	53.4		46.6			
	1996	56.3		43.7			
	1997	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: 4232

Siding Work

		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 (1996):	818						
Net Profit Margin	1995	3.5	0.5	-3.5	-0.6	1.2	...
	1996	4.2	0.8	-2.5	0.6	1.1	...
	1997	5.1	1.6	-1.4	1.2	2.2	1.5
Pretax Profit Margin	1995	4.2	0.7	-3.3	-0.2	1.5	...
	1996	5.0	0.9	-2.5	0.7	1.4	...
	1997	6.2	1.9	-1.1	1.5	2.9	1.8
Gross Profit Margin	1995	39.6	27.1	17.6	31.3	22.5	...
	1996	40.4	27.5	18.7	32.4	23.6	...
	1997	41.7	28.0	18.7	32.2	24.1	16.8
Pretax Profit to Assets	1995	13.5	1.6	-11.6	-0.9	4.3	...
	1996	15.5	2.7	-8.3	1.6	4.6	...
	1997	18.2	5.5	-3.7	3.6	8.7	7.2
Return on Equity	1995	24.7	7.7	-10.1	3.3	12.3	...
	1996	26.0	8.0	-8.7	5.0	10.7	...
	1997	33.9	12.8	-2.9	10.0	17.6	...
Liabilities to Assets	1995	0.43	0.71	0.98	0.74	0.66	...
	1996	0.46	0.72	0.99	0.72	0.72	...
	1997	0.43	0.72	0.97	0.74	0.71	0.78
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-1.7		...			
	1996-97	11.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	54.7		45.3			
	1996	58.9		41.1			
	1997	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: 4233

Glass and Glazing Work

		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 (1996):	512						
Net Profit Margin	1995	4.1	1.1	-1.9	0.2	2.2	...
	1996	4.2	1.2	-2.2	0.8	1.7	...
	1997	5.0	1.3	-1.6	1.0	1.4	...
Pretax Profit Margin	1995	4.8	1.3	-1.8	0.3	2.7	...
	1996	5.5	1.4	-2.0	0.9	2.1	...
	1997	6.0	1.5	-1.6	1.0	1.8	...
Gross Profit Margin	1995	50.0	33.5	22.9	43.0	26.8	...
	1996	50.5	35.7	23.4	43.4	26.4	...
	1997	47.8	33.4	23.4	39.6	28.7	...
Pretax Profit to Assets	1995	15.0	3.1	-6.8	1.0	7.0	...
	1996	13.9	4.1	-6.9	2.0	6.2	...
	1997	17.6	4.1	-4.5	3.0	5.5	...
Return on Equity	1995	33.3	12.5	-2.7	8.7	16.5	...
	1996	33.7	11.4	-3.5	9.3	13.5	...
	1997	33.3	12.0	-2.0	10.1	13.5	...
Liabilities to Assets	1995	0.52	0.82	1.03	0.88	0.75	...
	1996	0.51	0.78	1.02	0.87	0.74	...
	1997	0.44	0.73	0.98	0.77	0.70	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	6.3	...
1996-97	2.3	...
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	59.2	40.8
1996	63.1	36.9
1997	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: 4234

Insulation Work

		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 (1996):	564						
<b>Net Profit Margin</b>	1995	4.7	1.1	-3.0	0.5	1.9	1.5
	1996	5.8	1.3	-2.6	1.0	1.8	2.5
	1997	6.4	2.5	-0.7	2.4	2.5	...
<b>Pretax Profit Margin</b>	1995	5.8	1.4	-2.9	0.7	2.2	1.9
	1996	7.1	1.5	-2.5	1.1	2.2	2.8
	1997	7.8	3.0	-0.5	3.2	3.0	...
<b>Gross Profit Margin</b>	1995	39.3	26.7	18.7	34.0	22.4	15.8
	1996	40.1	26.4	18.3	31.9	23.5	20.7
	1997	38.2	26.8	19.1	30.9	24.2	...
<b>Pretax Profit to Assets</b>	1995	14.7	3.3	-7.0	1.1	6.0	7.6
	1996	17.3	3.9	-5.6	2.7	6.4	7.0
	1997	18.5	7.3	-1.1	6.8	7.7	...
<b>Return on Equity</b>	1995	31.8	12.9	-2.0	7.8	21.0	15.0
	1996	33.8	14.1	-0.6	12.4	19.8	...
	1997	36.0	16.0	3.6	11.1	19.3	...
<b>Liabilities to Assets</b>	1995	0.44	0.70	0.97	0.70	0.72	0.72
	1996	0.39	0.70	0.96	0.67	0.72	0.78
	1997	0.39	0.68	0.93	0.69	0.67	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			6.8	-17.4		
	1996-97			4.7	37.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			58.6	41.4		
	1996			62.7	37.3		
	1997			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: 4235

Roof Shingling

		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 (1996):	808						
Net Profit Margin	1995	3.8	0.4	-3.5	-0.5	1.2	1.4
	1996	4.1	1.0	-2.4	0.7	1.5	1.6
	1997	5.2	1.7	-1.0	1.4	2.2	1.4
Pretax Profit Margin	1995	4.7	0.6	-3.3	-0.4	1.7	1.9
	1996	5.2	1.2	-2.2	0.8	1.7	1.9
	1997	6.4	2.0	-0.8	1.7	2.7	1.8
Gross Profit Margin	1995	39.2	25.3	16.2	30.7	20.0	16.6
	1996	40.5	26.0	16.9	33.1	20.8	17.9
	1997	40.6	26.3	17.4	31.6	21.4	16.0
Pretax Profit to Assets	1995	15.6	1.7	-14.3	-1.6	5.0	5.5
	1996	16.5	4.2	-9.8	2.0	6.4	7.0
	1997	21.5	7.4	-4.0	6.3	8.8	5.3
Return on Equity	1995	28.9	10.0	-7.2	6.7	13.0	17.5
	1996	35.3	13.8	-1.6	13.6	14.8	11.8
	1997	38.1	16.6	3.0	16.7	15.9	12.9
Liabilities to Assets	1995	0.44	0.73	1.02	0.79	0.67	0.80
	1996	0.44	0.75	1.04	0.82	0.69	0.56
	1997	0.43	0.72	1.01	0.76	0.69	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.6		10.6			
	1996-97	13.9		26.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	55.2		44.8			
	1996	60.2		39.8			
	1997	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: 4236

Sheet Metal and Built-Up Roofing

		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 (1996):	490						
<b>Net Profit Margin</b>	1995	4.1	0.7	-2.8	-0.2	1.1	0.5
	1996	4.1	1.2	-2.3	0.9	1.4	1.6
	1997	4.9	1.5	-1.0	1.2	1.6	1.3
<b>Pretax Profit Margin</b>	1995	5.0	0.9	-2.7	0.1	1.5	0.6
	1996	4.8	1.2	-2.2	0.9	1.8	1.6
	1997	5.7	1.7	-0.7	1.5	1.8	1.7
<b>Gross Profit Margin</b>	1995	41.2	26.5	17.3	35.6	20.3	13.4
	1996	42.9	26.1	17.6	34.0	20.9	14.1
	1997	41.6	25.2	17.3	36.3	20.0	15.3
<b>Pretax Profit to Assets</b>	1995	13.7	2.7	-9.2	-0.2	4.3	2.2
	1996	14.3	4.0	-7.7	2.3	5.5	6.3
	1997	19.4	5.4	-3.1	5.0	5.4	5.1
<b>Return on Equity</b>	1995	28.5	7.7	-6.5	5.6	9.2	6.0
	1996	27.1	10.0	-2.5	8.9	11.3	16.5
	1997	31.0	11.1	-0.1	8.3	13.8	12.7
<b>Liabilities to Assets</b>	1995	0.43	0.67	0.94	0.67	0.70	0.69
	1996	0.42	0.67	0.94	0.70	0.65	0.70
	1997	0.40	0.67	0.93	0.68	0.63	0.59
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.4			15.4		
	1996-97	10.4			2.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				57.0	43.0	
	1996				63.4	36.6	
	1997				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: 4239

Other Exterior Close-In Work

		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 (1996):	56						
Net Profit Margin	1995	6.2	1.6	-2.8	1.5	1.9	...
	1996	6.7	1.3	-5.2	1.1	3.1	...
	1997	6.1	2.1	-1.1	1.9	3.5	...
Pretax Profit Margin	1995	7.3	1.7	-2.1	1.5	2.4	...
	1996	7.8	1.4	-3.8	1.4	3.9	...
	1997	7.1	2.2	-0.9	1.8	4.5	...
Gross Profit Margin	1995	57.9	40.1	21.9	44.7	24.7	...
	1996	54.5	39.2	24.9	40.1	32.1	...
	1997	49.1	37.1	26.7	37.1	37.2	...
Pretax Profit to Assets	1995	22.2	3.2	-5.6	2.4	4.9	...
	1996	20.0	3.4	-12.7	2.8	10.3	...
	1997	22.4	6.4	-4.9	5.9	8.2	...
Return on Equity	1995	31.2	9.9	-6.5	3.1	11.1	...
	1996	36.7	10.6	-8.6	11.6	9.5	...
	1997	36.2	10.5	-2.9	8.3	19.2	...
Liabilities to Assets	1995	0.37	0.65	0.94	0.65	0.63	...
	1996	0.35	0.61	0.92	0.63	0.58	...
	1997	0.32	0.65	0.90	0.54	0.72	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	2.7			...		
	1996-97	14.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				61.7	38.3	
	1996				57.9	42.1	
	1997				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: 4241

Plumbing

		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 (1996):	3,418						
Net Profit Margin	1995	4.6	1.1	-2.6	0.6	1.7	1.1
	1996	4.8	1.0	-2.7	0.6	1.8	1.7
	1997	5.3	1.5	-1.8	1.0	2.0	1.1
Pretax Profit Margin	1995	5.6	1.3	-2.5	0.7	2.2	1.3
	1996	5.8	1.2	-2.6	0.7	2.2	2.2
	1997	6.4	1.8	-1.5	1.3	2.5	1.3
Gross Profit Margin	1995	45.2	30.8	19.6	36.4	22.9	13.7
	1996	45.6	31.3	20.0	36.5	23.6	14.2
	1997	46.5	31.4	19.9	38.4	23.7	12.3
Pretax Profit to Assets	1995	14.1	3.3	-6.9	1.7	6.1	4.6
	1996	14.3	3.0	-6.8	1.5	6.2	6.2
	1997	16.9	4.4	-4.7	2.9	6.7	4.8
Return on Equity	1995	26.1	9.1	-5.3	6.6	13.0	14.9
	1996	28.1	8.8	-6.3	5.7	13.7	20.1
	1997	31.5	11.4	-2.6	8.1	15.1	11.5
Liabilities to Assets	1995	0.39	0.68	0.95	0.71	0.65	0.77
	1996	0.39	0.67	0.94	0.69	0.64	0.74
	1997	0.41	0.68	0.93	0.69	0.65	0.71
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				3.5	0.1	
	1996-97				8.3	5.8	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					60.1	39.9	
					59.8	40.2	
					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: 4242

Dry Heating and Gas Piping Work

		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 (1996):	507						
Net Profit Margin	1995	5.4	1.1	-2.5	0.8	1.7	...
	1996	5.6	1.4	-1.5	1.6	1.4	1.7
	1997	5.4	1.8	-1.6	1.7	2.1	2.3
Pretax Profit Margin	1995	6.5	1.4	-2.3	0.9	1.8	...
	1996	6.7	1.9	-1.4	1.9	1.8	2.2
	1997	6.5	2.2	-1.3	2.1	2.3	3.0
Gross Profit Margin	1995	48.6	31.4	22.2	38.8	25.8	...
	1996	47.0	32.3	21.9	39.2	25.2	18.1
	1997	52.9	33.7	22.2	40.6	26.2	23.9
Pretax Profit to Assets	1995	17.6	4.3	-6.8	2.4	6.5	...
	1996	18.1	5.2	-5.2	5.2	5.3	7.4
	1997	19.3	6.7	-5.1	5.7	8.6	10.7
Return on Equity	1995	34.5	12.5	-2.0	11.7	15.2	...
	1996	35.7	15.8	0.8	14.7	17.0	22.8
	1997	42.7	18.2	2.5	16.2	22.2	26.9
Liabilities to Assets	1995	0.47	0.75	1.02	0.80	0.70	...
	1996	0.47	0.73	0.98	0.73	0.75	0.79
	1997	0.45	0.73	0.96	0.71	0.73	0.77
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	4.2		41.3			
	1996-97	10.1		7.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	61.6		38.4			
	1996	64.7		35.3			
	1997	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: 4243

Wet Heating and Air Conditioning Work

		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 (1996):	1,580						
<b>Net Profit Margin</b>	1995	5.5	1.7	-1.5	1.6	1.9	1.4
	1996	5.4	1.5	-1.3	1.0	1.9	1.2
	1997	5.4	1.8	-1.0	1.4	2.0	1.2
<b>Pretax Profit Margin</b>	1995	6.6	2.0	-1.3	1.8	2.2	1.5
	1996	6.6	1.9	-1.1	1.3	2.3	1.5
	1997	6.6	2.1	-0.8	1.8	2.5	1.7
<b>Gross Profit Margin</b>	1995	46.4	30.1	19.8	39.8	24.3	13.9
	1996	45.4	30.2	20.7	39.0	24.5	15.4
	1997	45.8	31.0	20.7	40.6	25.8	14.6
<b>Pretax Profit to Assets</b>	1995	18.6	5.7	-4.3	4.7	6.3	4.9
	1996	17.8	5.4	-3.3	3.1	7.2	5.1
	1997	18.4	6.3	-2.7	4.8	8.3	5.6
<b>Return on Equity</b>	1995	37.2	15.8	-1.4	14.3	17.2	18.7
	1996	38.6	15.5	-1.2	12.9	17.9	16.7
	1997	35.7	16.2	1.7	13.7	17.3	20.4
<b>Liabilities to Assets</b>	1995	0.48	0.76	0.99	0.77	0.75	0.78
	1996	0.49	0.75	0.98	0.77	0.73	0.78
	1997	0.44	0.72	0.95	0.75	0.69	0.76
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			7.9		7.7	
	1996-97			6.6		2.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			66.3		33.7	
	1996			67.3		32.7	
	1997			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: 4244

Sheet Metal and Other Duct Work

		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 (1996):	562						
<b>Net Profit Margin</b>	1995	5.9	1.7	-1.9	1.6	1.9	2.0
	1996	5.6	1.7	-2.2	1.4	2.0	1.2
	1997	6.5	2.0	-1.0	1.9	2.1	2.2
<b>Pretax Profit Margin</b>	1995	7.0	2.1	-1.7	1.9	2.3	2.2
	1996	6.8	2.0	-2.2	1.5	2.6	1.8
	1997	8.3	2.7	-0.7	2.6	2.8	2.7
<b>Gross Profit Margin</b>	1995	44.2	28.2	19.1	34.8	23.8	16.5
	1996	45.1	29.4	19.3	37.2	22.9	15.4
	1997	47.1	29.9	19.9	36.9	23.2	18.5
<b>Pretax Profit to Assets</b>	1995	16.7	5.3	-4.9	5.2	6.5	6.6
	1996	16.2	5.0	-5.3	3.7	6.0	5.4
	1997	20.0	6.8	-2.2	6.6	7.3	9.0
<b>Return on Equity</b>	1995	36.2	14.9	0.8	15.0	14.9	12.4
	1996	37.1	13.0	-2.5	12.8	13.4	10.5
	1997	37.8	16.1	2.1	13.6	17.2	26.1
<b>Liabilities to Assets</b>	1995	0.41	0.68	0.92	0.71	0.62	0.62
	1996	0.39	0.68	0.93	0.76	0.62	0.65
	1997	0.39	0.64	0.91	0.65	0.62	0.79
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.9			-0.1		
	1996-97	7.8			9.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	66.1			33.9		
	1996	64.9			35.1		
	1997	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: 4251

Process Piping Work

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	21						
Net Profit Margin	1995	6.6	2.9	-1.7	...	2.9	...
	1996	9.0	3.0	-1.2	2.1	3.2	...
	1997	5.3	2.1	-1.0	0.3	2.8	...
Pretax Profit Margin	1995	7.5	3.2	-1.7	0.8	4.0	...
	1996	11.1	4.2	-1.2	2.1	4.3	...
	1997	6.9	3.6	-0.6	1.4	3.6	...
Gross Profit Margin	1995	...	33.0	...	...	21.1	...
	1996	...	29.7	...	...	23.1	...
	1997	45.2	25.6	14.8	...	22.5	...
Pretax Profit to Assets	1995	13.4	5.4	-4.9	1.3	9.0	...
	1996	14.6	7.6	-1.7	4.8	9.0	...
	1997	18.3	4.0	-3.8	-1.0	5.8	...
Return on Equity	1995	26.4	7.1	-2.8	...	7.8	...
	1996	24.9	9.3	-6.1	...	10.8	...
	1997	36.6	13.8	-5.4	15.2	13.3	...
Liabilities to Assets	1995	0.12	0.31	0.65	0.15	0.47	...
	1996	0.20	0.58	0.77	0.58	0.55	...
	1997	0.36	0.70	0.87	0.65	0.74	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-11.2			...		
	1996-97	23.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				77.3	22.7	
	1996				72.0	28.0	
	1997				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: 4252

## Automatic Sprinkler System Installation

		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 (1996):	137	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	5.5	0.9	-2.5	0.8	2.0	...
	1996	7.6	2.9	-1.1	3.5	2.0	...
	1997	6.5	2.6	-1.0	2.4	2.7	...
Pretax Profit Margin	1995	7.3	1.3	-2.3	0.9	2.3	...
	1996	9.2	3.8	-0.5	4.5	2.6	...
	1997	7.6	3.0	-0.8	2.8	3.3	...
Gross Profit Margin	1995	52.7	31.7	21.9	45.7	23.9	...
	1996	54.2	35.1	22.6	42.0	25.7	...
	1997	57.0	38.4	23.1	47.9	24.4	...
Pretax Profit to Assets	1995	16.9	2.8	-6.0	1.8	6.4	...
	1996	20.1	7.1	-3.4	9.0	6.4	...
	1997	17.3	6.6	-1.5	6.5	8.4	...
Return on Equity	1995	40.6	12.8	1.0	6.2	18.2	...
	1996	48.7	16.6	4.4	23.5	14.0	...
	1997	32.2	12.5	-0.9	10.4	14.8	...
Liabilities to Assets	1995	0.41	0.72	0.96	0.72	0.72	...
	1996	0.39	0.67	0.92	0.69	0.64	...
	1997	0.42	0.67	0.95	0.66	0.68	...
		<b>Firms with revenue between</b>					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1995-96	2.0 -5.5	
					1996-97	-2.8 ...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
					1995	63.7 36.3	
					1996	69.3 30.7	
					1997	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: 4253

## Commercial Refrigeration Work

		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 (1996):	418						
<b>Net Profit Margin</b>	1995	6.1	1.7	-1.7	1.5	2.0	1.6
	1996	5.8	1.8	-1.5	1.1	2.4	1.6
	1997	6.1	2.5	-1.0	1.8	3.0	1.4
<b>Pretax Profit Margin</b>	1995	7.3	2.2	-1.6	1.9	2.6	2.0
	1996	7.1	2.3	-1.2	1.6	2.8	2.0
	1997	7.7	3.3	-0.7	2.1	3.7	2.0
<b>Gross Profit Margin</b>	1995	49.9	32.0	22.6	40.2	27.0	20.6
	1996	50.1	33.1	23.2	41.3	26.3	19.3
	1997	48.9	33.0	22.8	37.3	28.8	16.2
<b>Pretax Profit to Assets</b>	1995	17.5	5.4	-5.1	4.7	6.6	5.8
	1996	18.1	5.9	-3.8	3.8	7.4	6.0
	1997	18.3	7.6	-2.2	5.9	10.7	5.4
<b>Return on Equity</b>	1995	32.4	13.8	-2.6	12.9	14.6	19.1
	1996	30.6	14.3	-2.8	10.4	19.1	17.9
	1997	28.5	13.4	1.1	9.1	15.6	15.9
<b>Liabilities to Assets</b>	1995	0.41	0.66	0.88	0.67	0.65	0.76
	1996	0.37	0.65	0.89	0.68	0.61	0.70
	1997	0.37	0.60	0.85	0.63	0.57	0.70
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96				12.3	-6.6	
	1996-97				5.7	-10.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				67.2	32.8	
	1996				67.7	32.3	
	1997				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: 4254

Environmental Control Work

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	35						
<b>Net Profit Margin</b>	1995	9.7	2.9	-0.4	1.9	4.0	...
	1996	15.5	4.5	0.3	5.5	3.2	...
	1997	8.8	2.3	-1.2	1.2	4.7	...
<b>Pretax Profit Margin</b>	1995	12.1	4.1	0.2	3.1	4.9	...
	1996	18.0	5.5	0.8	5.5	5.2	...
	1997	11.5	3.0	-1.2	1.2	5.1	...
<b>Gross Profit Margin</b>	1995	59.9	32.1	24.1	46.8	25.2	...
	1996	64.8	39.6	30.5	59.5	30.6	...
	1997	61.1	36.7	29.2	59.3	33.1	...
<b>Pretax Profit to Assets</b>	1995	18.5	7.6	-1.1	3.5	10.7	...
	1996	39.5	12.7	0.5	12.7	12.4	...
	1997	22.2	6.9	-6.1	4.0	12.2	...
<b>Return on Equity</b>	1995	59.1	16.1	2.3	9.4	27.6	...
	1996	55.7	18.2	2.2	22.5	14.8	...
	1997	35.6	15.7	-1.9	8.2	19.0	...
<b>Liabilities to Assets</b>	1995	0.30	0.57	0.82	0.57	0.57	...
	1996	0.30	0.63	1.00	0.56	0.67	...
	1997	0.42	0.65	0.97	0.65	0.75	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	20.4			...		
	1996-97	19.0			22.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				78.0	22.0	
	1996				82.1	17.9	
	1997				65.9	34.1	

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

SICE: 4255

Millwright and Rigging

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	119						
<b>Net Profit Margin</b>	1995	9.3	2.7	-1.6	1.4	3.1	...
	1996	8.5	3.1	-1.6	1.4	4.1	...
	1997	8.9	3.0	-1.2	2.6	3.5	2.4
<b>Pretax Profit Margin</b>	1995	12.0	3.5	-1.6	1.7	4.0	...
	1996	11.8	4.3	-1.3	1.3	5.2	...
	1997	10.6	4.2	-0.5	3.4	4.6	3.5
<b>Gross Profit Margin</b>	1995	49.0	28.8	18.9	44.4	24.0	...
	1996	41.1	28.8	19.0	42.7	24.8	...
	1997	54.5	30.1	20.5	47.8	25.7	18.3
<b>Pretax Profit to Assets</b>	1995	23.4	6.9	-4.8	2.9	12.9	...
	1996	31.0	11.3	-2.6	5.4	14.9	...
	1997	28.7	10.4	-3.0	8.3	11.8	8.8
<b>Return on Equity</b>	1995	58.4	19.4	1.8	19.4	20.6	...
	1996	50.6	22.8	2.0	15.9	37.9	...
	1997	49.8	16.7	2.7	14.6	23.3	39.1
<b>Liabilities to Assets</b>	1995	0.37	0.78	1.00	0.81	0.64	...
	1996	0.34	0.68	0.93	0.72	0.66	...
	1997	0.37	0.70	0.92	0.74	0.70	0.74
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			17.2	63.4		
	1996-97			15.4	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			67.0	33.0		
	1996			69.4	30.6		
	1997			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: 4256

Thermal Insulation Work

		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 (1996):	51						
Net Profit Margin	1995	7.1	2.3	-0.5	-0.4	2.9	...
	1996	7.4	3.3	-1.8	3.0	3.3	...
	1997	5.1	2.3	-2.4	-0.4	2.8	...
Pretax Profit Margin	1995	8.6	2.9	-0.5	-0.4	3.7	...
	1996	9.6	4.2	-1.8	4.5	4.1	...
	1997	6.7	2.7	-2.4	-0.4	3.6	...
Gross Profit Margin	1995	39.6	25.5	18.3	32.4	23.9	...
	1996	54.1	29.7	20.5	47.1	26.8	...
	1997	41.5	29.7	18.6	35.6	24.2	...
Pretax Profit to Assets	1995	28.6	7.4	-1.1	-0.7	12.3	...
	1996	20.6	8.8	-3.2	7.2	8.8	...
	1997	13.8	5.5	-6.8	-1.4	10.1	...
Return on Equity	1995	25.2	10.1	-2.8	-2.7	12.2	...
	1996	40.5	19.0	3.2	11.9	23.2	...
	1997	32.8	13.6	-5.4	9.5	19.6	...
Liabilities to Assets	1995	0.36	0.57	0.98	0.91	0.50	...
	1996	0.33	0.59	0.90	0.80	0.55	...
	1997	0.31	0.54	0.89	0.64	0.50	...
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	47.2		20.5			
	1996-97	17.7		-22.9			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			70.0	30.0		
	1996			70.2	29.8		
	1997			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: 4259

Other Mechanical Specialty Work

		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 (1996):	149						
Net Profit Margin	1995	8.6	2.1	-1.0	2.1	2.1	0.8
	1996	8.4	1.9	-1.9	2.7	1.2	1.3
	1997	7.4	2.6	-1.6	3.2	1.7	2.1
Pretax Profit Margin	1995	10.9	3.2	-0.9	3.3	2.8	1.2
	1996	9.8	2.5	-1.6	3.7	1.9	2.0
	1997	8.9	3.6	-1.3	4.6	1.9	2.7
Gross Profit Margin	1995	50.1	27.1	16.6	46.6	18.9	14.4
	1996	55.2	31.8	16.8	43.9	18.1	11.4
	1997	53.9	31.8	18.4	37.9	18.6	...
Pretax Profit to Assets	1995	19.6	6.9	-4.5	6.8	8.4	4.0
	1996	19.6	4.5	-2.8	4.8	4.4	6.6
	1997	21.0	6.9	-1.8	7.3	5.6	8.1
Return on Equity	1995	36.0	10.9	1.0	11.4	10.9	17.6
	1996	31.7	12.1	-3.7	12.4	12.1	17.9
	1997	49.8	19.9	2.7	23.2	17.6	...
Liabilities to Assets	1995	0.35	0.69	0.97	0.58	0.70	0.67
	1996	0.39	0.66	0.94	0.71	0.63	0.80
	1997	0.41	0.69	0.95	0.72	0.65	0.56
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				31.8	20.3	
	1996-97				7.2	-13.8	
						<u>Profit</u>	<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1995					71.3	28.7
	1996					65.4	34.6
	1997					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: 4261

Electrical Work

		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 (1996):	6,463						
<b>Net Profit Margin</b>	1995	5.9	1.6	-2.3	1.2	2.5	1.6
	1996	5.9	1.6	-2.2	1.2	2.4	2.1
	1997	6.8	2.1	-1.5	1.7	2.8	1.5
<b>Pretax Profit Margin</b>	1995	7.2	1.9	-2.1	1.4	3.1	2.0
	1996	7.1	1.9	-2.1	1.4	3.0	2.6
	1997	8.2	2.6	-1.3	2.0	3.6	2.0
<b>Gross Profit Margin</b>	1995	49.7	32.5	20.8	38.2	23.5	14.2
	1996	50.0	32.4	20.7	38.3	23.7	17.5
	1997	50.9	32.1	20.8	39.2	24.2	16.2
<b>Pretax Profit to Assets</b>	1995	17.2	4.7	-5.7	3.4	7.8	5.0
	1996	16.9	4.5	-5.9	3.1	7.5	6.7
	1997	19.3	6.0	-3.5	4.5	9.1	5.1
<b>Return on Equity</b>	1995	30.9	11.6	-3.3	9.6	15.7	12.6
	1996	30.3	10.3	-4.0	7.9	15.2	20.2
	1997	33.6	13.6	-1.0	10.4	18.3	15.9
<b>Liabilities to Assets</b>	1995	0.38	0.65	0.92	0.67	0.62	0.75
	1996	0.38	0.65	0.92	0.67	0.62	0.72
	1997	0.37	0.64	0.90	0.66	0.61	0.75
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	4.5		1.0			
	1996-97	8.3		-0.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	64.4		35.6			
	1996	63.6		36.4			
	1997	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: 4271

Plastering and Stucco Work

		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 (1996):	295	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	4.0	-0.1	-5.5	-0.4	0.5	...
	1996	5.2	0.6	-3.9	-0.4	2.6	...
	1997	7.6	2.1	-2.8	2.4	2.0	...
Pretax Profit Margin	1995	5.1	-0.1	-5.5	-0.4	0.7	...
	1996	6.3	1.1	-3.5	0.4	2.9	...
	1997	9.0	2.5	-2.8	2.3	2.6	...
Gross Profit Margin	1995	38.4	22.8	11.9	27.9	14.3	...
	1996	41.1	23.3	13.1	27.2	19.4	...
	1997	44.9	28.8	16.0	32.4	20.1	...
Pretax Profit to Assets	1995	14.1	-0.1	-17.4	-0.6	1.7	...
	1996	15.7	1.0	-15.0	-0.6	6.8	...
	1997	27.3	6.7	-8.3	7.2	5.8	...
Return on Equity	1995	35.4	9.1	-8.2	9.1	7.6	...
	1996	34.9	9.0	-6.5	8.5	11.9	...
	1997	34.6	8.4	-8.3	8.4	9.9	...
Liabilities to Assets	1995	0.39	0.71	1.04	0.70	0.73	...
	1996	0.39	0.72	1.04	0.72	0.73	...
	1997	0.41	0.70	1.02	0.70	0.69	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96				3.4		...	
1996-97				7.2		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
1995				49.7		50.3	
1996				53.9		46.1	
1997				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: 4272

Drywall Work

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	845						
Net Profit Margin	1995	4.0	0.3	-3.1	-0.5	0.8	2.0
	1996	4.8	0.6	-3.3	-0.6	1.6	1.3
	1997	6.2	1.3	-2.2	1.1	1.6	2.6
Pretax Profit Margin	1995	5.1	0.6	-2.7	-0.3	1.1	2.8
	1996	5.8	0.8	-3.1	-0.6	2.1	2.2
	1997	7.3	1.6	-1.9	1.5	1.9	3.0
Gross Profit Margin	1995	34.8	20.8	12.6	28.1	16.2	13.0
	1996	36.0	21.0	13.5	28.3	15.6	12.0
	1997	38.7	21.8	14.5	29.4	16.4	15.9
Pretax Profit to Assets	1995	13.0	1.0	-11.6	-1.4	3.2	9.8
	1996	15.6	1.9	-11.1	-1.4	5.4	5.6
	1997	19.9	5.1	-6.0	3.8	6.2	10.5
Return on Equity	1995	27.9	6.7	-7.7	5.6	7.7	21.9
	1996	27.6	8.1	-4.7	3.8	12.6	15.9
	1997	37.7	12.5	-2.6	10.0	14.7	27.4
Liabilities to Assets	1995	0.37	0.69	0.98	0.71	0.67	0.76
	1996	0.40	0.66	0.97	0.67	0.64	0.71
	1997	0.40	0.69	0.97	0.70	0.67	0.64
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
		1995-96			-0.7		-9.6
		1996-97			12.2		5.3
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1995			54.7	45.3	
		1996			56.9	43.1	
		1997			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: 4273

Acoustical Work

		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 (1996):	118						
Net Profit Margin	1995	6.6	1.5	-3.3	1.5	1.4	...
	1996	5.6	1.5	-3.3	1.0	2.3	...
	1997	6.4	1.7	-1.4	1.5	1.9	...
Pretax Profit Margin	1995	7.7	1.6	-3.2	1.7	1.4	...
	1996	6.4	1.9	-3.0	1.0	2.9	...
	1997	7.8	1.7	-0.9	1.6	1.9	...
Gross Profit Margin	1995	40.5	22.8	16.2	29.0	18.7	...
	1996	42.8	23.7	14.6	33.1	20.6	...
	1997	43.4	26.9	18.1	35.4	19.6	...
Pretax Profit to Assets	1995	17.9	3.0	-8.7	2.9	3.1	...
	1996	16.0	5.0	-8.3	3.7	7.3	...
	1997	18.3	5.1	-2.8	5.0	5.1	...
Return on Equity	1995	24.3	9.1	-9.5	11.0	8.0	...
	1996	25.8	11.5	-1.7	11.5	10.5	...
	1997	30.0	9.2	-1.7	10.0	6.2	...
Liabilities to Assets	1995	0.31	0.58	0.81	0.59	0.56	...
	1996	0.30	0.58	0.92	0.56	0.60	...
	1997	0.32	0.51	0.91	0.47	0.64	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-1.8	-25.7		
	1996-97			7.0	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			62.1	37.9		
	1996			65.8	34.2		
	1997			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: 4274

Finish Carpentry

		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 (1996):	1,632	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1995	4.8	0.9	-3.5	0.6	1.6	1.7
	1996	5.1	1.0	-3.0	0.8	1.3	2.4
	1997	6.2	1.5	-1.7	1.4	1.5	1.8
Pretax Profit Margin	1995	5.6	1.1	-3.3	0.7	2.0	2.2
	1996	6.1	1.2	-2.8	1.0	1.6	2.9
	1997	7.5	1.9	-1.5	1.9	1.8	2.0
Gross Profit Margin	1995	47.2	30.5	18.5	34.8	22.7	21.5
	1996	48.4	30.8	19.5	35.0	22.5	29.5
	1997	48.0	30.2	19.2	36.7	23.2	17.3
Pretax Profit to Assets	1995	16.8	2.7	-11.1	1.3	6.3	6.7
	1996	16.9	3.3	-9.4	2.5	4.1	10.7
	1997	20.5	5.3	-6.0	4.9	6.5	6.7
Return on Equity	1995	31.5	11.7	-9.3	8.3	15.0	15.4
	1996	34.2	12.4	-3.4	11.1	14.4	41.4
	1997	37.2	15.8	-1.9	14.3	18.4	23.6
Liabilities to Assets	1995	0.44	0.74	1.03	0.75	0.72	0.66
	1996	0.46	0.77	1.04	0.78	0.74	0.79
	1997	0.46	0.76	1.02	0.77	0.76	0.78
Sales - % change year over year			Firms with revenue between				
			\$50,000 and \$5 million	\$5 million and \$25 million			
	1995-96		3.5	2.5			
1996-97		17.6	15.8				
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1995		56.8	43.2			
	1996		58.5	41.5			
	1997		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: 4275

Painting and Decorating Work

		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 (1996):	2,036						
Net Profit Margin	1995	6.1	1.3	-3.1	1.1	1.9	2.5
	1996	5.9	1.2	-3.1	1.0	1.8	1.7
	1997	7.0	2.2	-1.8	1.9	2.9	2.9
Pretax Profit Margin	1995	7.5	1.7	-2.7	1.4	2.5	2.8
	1996	7.3	1.5	-2.8	1.2	2.4	1.8
	1997	8.5	2.7	-1.3	2.3	3.4	3.3
Gross Profit Margin	1995	51.5	32.5	20.8	36.3	25.4	21.1
	1996	50.4	32.4	20.8	36.6	24.4	20.2
	1997	50.7	32.0	20.9	36.9	24.2	18.3
Pretax Profit to Assets	1995	19.6	4.2	-9.3	3.2	6.6	11.0
	1996	18.5	3.8	-8.6	3.0	5.9	6.9
	1997	23.1	6.5	-4.8	5.7	9.2	6.7
Return on Equity	1995	31.5	10.4	-6.4	9.1	14.7	17.5
	1996	35.3	10.5	-5.2	10.0	12.4	21.3
	1997	39.1	14.6	-1.9	12.5	19.3	17.0
Liabilities to Assets	1995	0.40	0.70	0.98	0.71	0.66	0.78
	1996	0.41	0.70	0.98	0.71	0.67	0.73
	1997	0.40	0.69	0.97	0.72	0.65	0.77
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			1.1			21.2
	1996-97			9.7			5.5
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			60.0			40.0
	1996			60.9			39.1
	1997			67.0			33.0

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

SICE: 4276

Terrazo and Tile Work

		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 (1996):	480						
<b>Net Profit Margin</b>	1995	4.4	0.4	-5.5	-0.3	0.6	...
	1996	4.3	0.6	-3.9	0.4	0.7	0.1
	1997	5.0	1.1	-1.8	0.9	2.0	...
<b>Pretax Profit Margin</b>	1995	4.7	0.4	-5.5	0.0	0.9	...
	1996	4.8	0.8	-3.6	0.6	1.0	0.3
	1997	5.8	1.6	-1.5	1.2	2.7	...
<b>Gross Profit Margin</b>	1995	49.4	29.0	18.8	35.8	20.6	...
	1996	48.9	30.9	19.4	34.4	23.4	10.7
	1997	46.6	28.1	18.8	32.2	21.0	...
<b>Pretax Profit to Assets</b>	1995	11.9	0.7	-13.6	-0.6	1.7	...
	1996	11.4	1.2	-11.9	0.5	1.8	0.6
	1997	15.9	3.8	-6.1	3.2	6.3	...
<b>Return on Equity</b>	1995	26.2	7.1	-10.0	7.1	6.9	...
	1996	23.2	6.5	-10.9	6.2	7.3	...
	1997	29.3	9.1	-2.1	8.3	9.6	...
<b>Liabilities to Assets</b>	1995	0.39	0.71	1.02	0.71	0.72	...
	1996	0.40	0.74	1.00	0.73	0.77	0.78
	1997	0.42	0.73	1.01	0.73	0.72	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-0.7		2.9			
	1996-97	9.8		-3.0			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	52.6		47.4			
	1996	54.5		45.5			
	1997	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: 4277

Hardwood Flooring Installation

		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	Median
Number of firms (1996):	348	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	4.1	1.0	-3.9	0.8	1.5	...
	1996	4.2	0.9	-2.9	0.6	1.2	...
	1997	4.7	1.3	-2.6	1.0	1.7	...
Pretax Profit Margin	1995	4.8	1.2	-3.5	1.1	1.9	...
	1996	5.1	1.1	-2.9	0.9	1.8	...
	1997	5.5	1.6	-2.6	1.3	2.0	...
Gross Profit Margin	1995	46.7	29.7	19.6	34.8	23.9	...
	1996	44.8	28.8	20.0	34.2	22.7	...
	1997	47.4	28.9	19.7	33.1	22.2	...
Pretax Profit to Assets	1995	16.7	3.6	-12.0	1.8	5.7	...
	1996	14.9	3.2	-10.9	1.5	5.8	...
	1997	17.8	3.9	-9.9	3.3	7.5	...
Return on Equity	1995	38.5	9.1	-6.4	9.1	9.3	...
	1996	30.8	11.4	-6.9	8.9	15.3	...
	1997	34.3	16.7	-4.0	13.4	22.8	...
Liabilities to Assets	1995	0.44	0.72	1.00	0.72	0.75	...
	1996	0.44	0.75	1.00	0.74	0.79	...
	1997	0.44	0.73	0.99	0.71	0.76	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year							
					5.2	...	
					10.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					58.0	42.0	
					58.8	41.2	
					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: 4278

Resilient Flooring and Carpet Work

		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 (1996):	481						
<b>Net Profit Margin</b>	1995	3.9	0.6	-2.3	0.6	0.6	...
	1996	4.7	0.8	-2.3	0.7	0.9	1.0
	1997	4.8	1.2	-1.3	1.1	1.5	...
<b>Pretax Profit Margin</b>	1995	5.0	0.8	-2.3	0.8	0.8	...
	1996	5.3	1.0	-1.9	0.9	1.1	1.3
	1997	5.8	1.7	-1.1	1.6	1.8	...
<b>Gross Profit Margin</b>	1995	40.6	27.1	18.4	35.3	21.7	...
	1996	44.1	28.3	18.7	38.1	22.9	15.6
	1997	43.2	28.1	20.2	35.8	22.7	...
<b>Pretax Profit to Assets</b>	1995	14.3	1.8	-9.3	1.6	2.0	...
	1996	16.6	2.8	-7.6	1.7	3.2	3.6
	1997	18.7	4.8	-4.1	4.4	5.7	...
<b>Return on Equity</b>	1995	28.6	6.3	-5.8	7.5	5.1	...
	1996	28.9	9.5	-6.9	9.1	9.8	11.1
	1997	31.6	12.4	-0.9	9.3	13.7	...
<b>Liabilities to Assets</b>	1995	0.40	0.74	1.00	0.75	0.73	...
	1996	0.42	0.75	1.01	0.75	0.76	0.68
	1997	0.46	0.79	1.02	0.82	0.76	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			0.2		7.5	
	1996-97			5.7		-0.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			57.9		42.1	
	1996			59.1		40.9	
	1997			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: 4279

Other Interior and Finishing Work

		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 (1996):	93						
<b>Net Profit Margin</b>	1995	5.0	1.7	-1.9	1.8	1.5	...
	1996	4.1	0.5	-3.0	0.3	1.2	...
	1997	7.1	2.0	-3.2	2.1	1.8	...
<b>Pretax Profit Margin</b>	1995	7.2	2.0	-1.9	2.2	1.8	...
	1996	5.1	1.0	-2.7	0.6	1.9	...
	1997	7.6	2.2	-2.5	2.1	2.7	...
<b>Gross Profit Margin</b>	1995	43.6	28.0	17.6	31.0	17.2	...
	1996	45.2	30.7	17.3	31.8	26.9	...
	1997	41.3	29.0	19.1	34.2	24.9	...
<b>Pretax Profit to Assets</b>	1995	21.7	4.9	-7.2	4.5	5.0	...
	1996	15.9	1.4	-12.2	0.3	4.8	...
	1997	25.7	6.5	-5.3	5.9	8.0	...
<b>Return on Equity</b>	1995	36.9	16.7	-11.0	12.4	17.9	...
	1996	33.8	12.3	-8.1	6.9	21.6	...
	1997	32.5	8.0	-15.2	6.3	11.4	...
<b>Liabilities to Assets</b>	1995	0.41	0.73	0.94	0.71	0.76	...
	1996	0.37	0.73	0.96	0.73	0.68	...
	1997	0.37	0.72	1.00	0.76	0.57	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>							
	1995-96			2.2		...	
	1996-97			6.1		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				63.3	36.7	
	1996				59.4	40.6	
	1997				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: 4291

Elevator and Escalator Installation

		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 (1996):	134	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	9.3	3.5	0.0	3.7	3.5	...
	1996	7.5	3.7	0.5	4.0	3.6	...
	1997	8.9	3.3	0.7	3.5	2.9	...
Pretax Profit Margin	1995	11.7	4.4	0.0	4.4	4.7	...
	1996	9.2	4.4	0.6	4.1	4.4	...
	1997	11.1	4.3	1.0	4.8	4.1	...
Gross Profit Margin	1995	48.9	35.0	22.5	41.9	29.0	...
	1996	56.4	37.9	24.9	54.5	32.6	...
	1997	53.2	34.4	21.3	53.2	26.6	...
Pretax Profit to Assets	1995	24.2	11.9	0.2	12.0	11.9	...
	1996	23.8	8.3	1.6	7.0	10.9	...
	1997	22.6	10.5	2.2	10.2	10.5	...
Return on Equity	1995	42.0	19.4	4.5	12.5	20.2	...
	1996	37.9	18.1	4.2	14.0	20.2	...
	1997	42.4	19.1	7.2	20.8	18.6	...
Liabilities to Assets	1995	0.34	0.60	0.87	0.67	0.60	...
	1996	0.36	0.70	0.89	0.78	0.63	...
	1997	0.37	0.65	0.84	0.67	0.64	...
Sales - % change year over year		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	12.3		...			
	1996-97	4.7		...			
Distribution of Firms by profit and loss - Pretax Profit (%)							
	1995	<u>Profit</u>		<u>Loss</u>			
	1996	75.6		24.4			
	1997	79.1		20.9			
	1997	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: 4292

Ornamental and Miscellaneous Fabricated Metal Installation

		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 (1996):	122						
Net Profit Margin	1995	7.0	1.0	-2.7	-0.4	2.5	...
	1996	5.8	1.7	-2.9	1.4	2.0	...
	1997	8.1	2.5	-1.0	2.5	2.5	...
Pretax Profit Margin	1995	7.9	1.7	-1.9	0.5	3.5	...
	1996	7.1	1.9	-2.7	1.5	2.0	...
	1997	9.8	3.2	-0.6	3.0	3.4	...
Gross Profit Margin	1995	53.1	30.2	19.0	37.0	25.2	...
	1996	47.3	33.8	19.5	40.7	22.0	...
	1997	42.9	33.7	21.2	35.5	27.7	...
Pretax Profit to Assets	1995	17.6	4.5	-5.7	-0.3	7.9	...
	1996	17.5	5.8	-3.4	5.8	5.7	...
	1997	21.0	6.4	-2.2	4.8	8.0	...
Return on Equity	1995	29.2	12.1	-9.0	4.3	21.0	...
	1996	27.4	8.6	-11.2	6.7	16.9	...
	1997	43.5	20.0	3.2	20.3	19.7	...
Liabilities to Assets	1995	0.39	0.64	0.91	0.63	0.66	...
	1996	0.40	0.72	0.96	0.78	0.66	...
	1997	0.51	0.68	0.95	0.68	0.68	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.5		...			
	1996-97	11.6		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	61.3		38.7			
	1996	66.9		33.1			
	1997	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: 4293

## Residential Swimming Pool Installation

		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 (1996):	222	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Net Profit Margin	1995	3.5	0.5	-2.7	-0.6	1.5	...
	1996	3.7	1.1	-1.2	1.1	1.1	...
	1997	4.9	1.3	-1.1	0.9	1.4	...
Pretax Profit Margin	1995	3.9	0.7	-2.2	-0.7	1.9	...
	1996	4.4	1.3	-1.1	1.1	1.5	...
	1997	5.4	1.4	-1.0	1.3	1.6	...
Gross Profit Margin	1995	39.2	28.1	19.2	29.3	27.6	...
	1996	37.0	29.9	20.2	31.8	27.3	...
	1997	37.2	27.6	20.1	30.4	25.1	...
Pretax Profit to Assets	1995	12.3	1.7	-8.7	-1.2	3.9	...
	1996	11.8	3.3	-3.0	3.3	3.5	...
	1997	16.9	4.7	-2.9	4.4	4.7	...
Return on Equity	1995	23.2	5.9	-6.3	5.4	6.1	...
	1996	25.0	8.6	-1.0	7.5	9.2	...
	1997	33.2	9.6	1.6	7.7	11.1	...
Liabilities to Assets	1995	0.45	0.74	1.03	0.78	0.68	...
	1996	0.40	0.74	1.02	0.78	0.71	...
	1997	0.45	0.79	1.05	0.84	0.73	...
Sales - % change year over year					Firms with revenue between		
					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				3.6	...	
1996-97				7.1	...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				55.7	44.3	
	1996				65.8	34.2	
	1997				67.0	33.0	

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

SICE: 4299

Other Trade Work 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	1,272						
Net Profit Margin	1995	7.4	1.8	-1.9	1.7	2.2	1.2
	1996	6.9	1.7	-2.6	1.5	2.0	1.7
	1997	8.2	3.0	-1.4	3.0	2.9	1.9
Pretax Profit Margin	1995	9.4	2.3	-1.6	2.1	2.7	1.5
	1996	8.3	2.0	-2.1	2.0	2.4	2.3
	1997	10.1	3.5	-1.2	3.3	3.5	2.4
Gross Profit Margin	1995	51.6	33.0	21.9	43.3	26.3	15.4
	1996	52.4	34.5	22.2	43.8	27.5	15.3
	1997	54.8	35.6	22.8	44.0	27.9	20.2
Pretax Profit to Assets	1995	20.5	5.6	-4.6	4.2	7.5	4.7
	1996	19.0	4.7	-5.2	4.0	7.0	7.5
	1997	21.9	7.4	-2.6	6.7	8.1	6.0
Return on Equity	1995	35.6	13.9	-2.7	11.8	16.7	13.1
	1996	33.3	11.8	-4.3	9.4	14.6	14.9
	1997	40.9	14.6	-0.4	14.6	15.5	13.7
Liabilities to Assets	1995	0.39	0.69	0.95	0.71	0.67	0.69
	1996	0.39	0.70	0.95	0.74	0.65	0.70
	1997	0.39	0.68	0.94	0.71	0.65	0.80
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.9		10.2			
	1996-97	12.5		3.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.0		35.0			
	1996	63.6		36.4			
	1997	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

Project Management, Construction

		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 (1996):	1,043	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	14.0	2.8	-2.0	2.6	3.1	0.7
	1996	13.3	3.0	-2.3	3.3	2.6	1.3
	1997	17.0	4.1	-1.5	5.0	3.2	1.5
Pretax Profit Margin	1995	17.9	3.8	-1.7	3.8	3.8	1.0
	1996	17.5	4.0	-1.9	4.7	3.2	1.6
	1997	22.0	5.4	-1.3	6.6	4.1	1.7
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	25.7	7.0	-3.5	5.9	8.2	2.6
	1996	26.7	6.7	-4.3	5.9	7.2	5.0
	1997	32.1	10.1	-3.2	9.8	11.0	4.8
Return on Equity	1995	38.4	15.6	0.7	12.5	21.0	27.8
	1996	40.1	15.4	0.3	13.5	20.8	28.5
	1997	44.2	20.0	2.4	18.2	30.2	22.9
Liabilities to Assets	1995	0.31	0.66	0.95	0.63	0.71	0.89
	1996	0.34	0.69	0.97	0.66	0.73	0.87
	1997	0.32	0.66	0.97	0.64	0.72	0.88
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	

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

SICE: 4491

Land Developers

		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 (1996):	4,358						
Net Profit Margin	1995	20.0	2.6	-8.9	3.4	1.4	1.5
	1996	18.9	2.6	-9.7	3.3	1.2	1.9
	1997	20.4	3.8	-7.7	4.2	3.3	1.7
Pretax Profit Margin	1995	25.0	3.6	-8.4	4.5	2.1	2.1
	1996	24.0	3.6	-8.6	4.4	2.0	2.4
	1997	26.1	5.1	-6.7	5.9	4.1	2.3
Gross Profit Margin	1995	48.5	27.0	12.9	33.3	16.9	11.8
	1996	47.0	25.8	11.6	30.8	17.3	10.6
	1997	50.4	28.6	13.0	33.6	18.4	11.0
Pretax Profit to Assets	1995	8.7	1.2	-2.5	1.1	1.4	2.6
	1996	8.4	1.1	-2.4	1.2	1.1	4.2
	1997	9.2	1.6	-1.9	1.4	2.5	2.9
Return on Equity	1995	22.2	5.7	-2.1	4.8	9.2	12.8
	1996	19.8	4.9	-2.5	4.1	9.0	19.7
	1997	22.5	6.4	-1.4	4.8	12.7	17.4
Liabilities to Assets	1995	0.48	0.84	1.01	0.82	0.88	0.93
	1996	0.48	0.84	1.01	0.80	0.91	0.89
	1997	0.46	0.82	1.01	0.80	0.87	0.90
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	-2.6			-1.9		
	1996-97	4.5			-18.1		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.2	39.8	
	1996				59.7	40.3	
	1997				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: 4499

Other Services Incidental to Construction 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 (1996):	371						
<b>Net Profit Margin</b>	1995	9.8	2.3	-1.8	2.2	2.6	...
	1996	9.7	2.4	-2.1	2.0	3.4	...
	1997	12.0	3.9	-1.6	3.7	4.0	...
<b>Pretax Profit Margin</b>	1995	12.2	3.2	-1.7	3.2	3.5	...
	1996	12.5	2.8	-1.9	2.6	4.2	...
	1997	14.9	4.9	-1.4	4.0	5.0	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	23.7	6.5	-4.0	5.7	8.4	...
	1996	24.0	6.1	-4.6	4.8	8.6	...
	1997	31.1	10.0	-3.4	9.0	12.4	...
<b>Return on Equity</b>	1995	35.3	13.2	-2.0	11.1	19.9	...
	1996	39.8	16.1	0.6	17.1	14.7	...
	1997	48.6	19.6	2.7	17.2	21.0	...
<b>Liabilities to Assets</b>	1995	0.36	0.69	0.94	0.69	0.68	...
	1996	0.35	0.69	0.99	0.71	0.62	...
	1997	0.41	0.71	0.99	0.73	0.69	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			5.6	-18.9		
	1996-97			7.7	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			65.5	34.5		
	1996			65.1	34.9		
	1997			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: 4511

Scheduled Air Transport Industry

		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 (1996):	82						
Net Profit Margin	1995	9.6	0.9	-8.8	-2.1	1.4	1.3
	1996	8.3	1.6	-4.3	1.5	1.6	1.7
	1997	7.7	1.3	-3.9	7.3	0.4	0.6
Pretax Profit Margin	1995	13.1	1.4	-5.0	-1.5	1.9	1.8
	1996	11.1	2.2	-2.6	3.7	2.2	1.7
	1997	7.8	1.7	-4.2	7.1	1.0	1.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.8	2.4	-4.9	-2.4	3.6	3.1
	1996	17.2	2.6	-5.7	2.1	2.7	2.4
	1997	16.5	3.9	-4.9	8.2	1.0	2.6
Return on Equity	1995	42.9	9.6	-12.8	-3.7	27.2	6.5
	1996	35.5	6.4	-0.3	5.7	9.9	10.0
	1997	51.5	12.6	-7.3	20.0	6.2	10.7
Liabilities to Assets	1995	0.53	0.78	1.00	0.77	0.80	0.80
	1996	0.38	0.78	0.99	0.76	0.80	0.82
	1997	0.60	0.86	1.05	0.80	0.88	0.80
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	18.0		2.5			
	1996-97	21.1		7.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
	1995			60.0	40.0		
	1996			65.3	34.7		
	1997			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: 4512

Non-Scheduled Air Transport, Chartered, Industry

		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 (1996):	284						
<b>Net Profit Margin</b>	1995	9.1	3.0	-6.3	0.8	3.8	1.3
	1996	8.0	0.4	-7.2	-1.3	1.6	-0.2
	1997	7.2	0.9	-8.8	-1.7	2.1	1.2
<b>Pretax Profit Margin</b>	1995	10.4	3.6	-5.5	1.4	4.6	1.3
	1996	10.7	0.9	-7.0	-0.8	2.2	0.0
	1997	8.5	1.1	-7.7	-1.3	2.7	1.5
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	13.2	2.9	-7.2	1.8	3.9	3.0
	1996	11.5	0.8	-8.6	-0.9	2.4	0.5
	1997	10.7	1.3	-7.7	-1.3	4.8	2.1
<b>Return on Equity</b>	1995	33.6	14.6	-2.3	11.9	15.3	10.8
	1996	27.0	7.3	-5.4	1.8	13.7	4.4
	1997	26.6	7.6	-7.8	-0.1	13.1	7.6
<b>Liabilities to Assets</b>	1995	0.48	0.73	1.02	0.78	0.72	0.78
	1996	0.51	0.78	1.01	0.86	0.73	0.75
	1997	0.44	0.77	1.00	0.85	0.71	0.76
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	10.0			3.0		
	1996-97	18.1			9.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				61.4	38.6	
	1996				53.9	46.1	
	1997				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: 4513

Non-Scheduled Air Transport, Specialty, Industry

		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 (1996):	257						
Net Profit Margin	1995	9.0	2.8	-5.7	2.8	2.8	3.3
	1996	8.1	1.6	-3.0	0.8	2.2	1.5
	1997	7.8	1.3	-3.4	0.4	1.8	...
Pretax Profit Margin	1995	10.9	3.2	-4.4	3.2	3.8	3.4
	1996	8.9	2.2	-2.8	1.3	3.1	1.7
	1997	9.8	1.9	-3.1	1.9	2.0	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	16.5	4.3	-6.1	3.6	5.0	5.3
	1996	12.4	3.3	-4.0	1.7	5.1	2.8
	1997	12.4	2.3	-6.3	1.8	2.9	...
Return on Equity	1995	30.1	10.4	-5.6	6.7	15.0	17.2
	1996	24.7	9.7	-0.8	7.0	12.2	13.1
	1997	36.9	14.1	-2.4	12.5	16.4	...
Liabilities to Assets	1995	0.50	0.76	0.98	0.80	0.70	0.78
	1996	0.49	0.74	1.00	0.80	0.72	0.74
	1997	0.48	0.78	1.00	0.81	0.74	...
Firms with revenue between							
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				16.3	17.9	
	1996-97				7.1	18.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				59.1	40.9	
	1996				64.9	35.1	
	1997				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: 4521

Airport Operations Industry

		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 (1996):	19						
<b>Net Profit Margin</b>	1995	7.5	0.5	-2.8	2.3	0.3	...
	1996	13.3	1.4	-10.4	13.2	-0.1	...
	1997	21.4	0.9	-4.3	...	0.9	...
<b>Pretax Profit Margin</b>	1995	8.2	1.5	-2.7	2.3	1.0	...
	1996	15.0	1.4	-10.4	13.3	0.1	...
	1997	27.2	1.0	-4.3	...	1.0	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	6.8	1.4	-2.8	3.1	1.3	...
	1996	30.0	2.9	-7.2	6.1	0.0	...
	1997	22.6	3.4	-1.7	...	2.5	...
<b>Return on Equity</b>	1995	...	2.1	...	...	1.3	...
	1996	...	-4.6	...	...	-5.5	...
	1997	...	24.6	...	...	9.1	...
<b>Liabilities to Assets</b>	1995	0.51	0.76	1.03	0.76	0.78	...
	1996	0.50	0.76	0.92	0.76	0.76	...
	1997	0.31	0.79	1.08	...	0.67	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	11.6		...			
	1996-97	3.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			61.9	38.1		
	1996			59.1	40.9		
	1997			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: 4522

Aircraft Rental Industry

		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 (1996):	211						
Net Profit Margin	1995	14.7	1.7	-8.7	0.4	8.8	...
	1996	19.3	2.1	-6.0	1.6	9.0	...
	1997	22.1	5.2	-7.6	4.9	7.5	...
Pretax Profit Margin	1995	19.2	3.4	-7.0	0.5	11.0	...
	1996	24.5	3.9	-5.5	2.5	10.9	...
	1997	28.1	6.5	-5.5	6.0	9.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.3	1.6	-3.4	0.4	4.6	...
	1996	9.9	2.9	-2.9	1.2	3.9	...
	1997	10.9	2.9	-3.1	2.7	6.7	...
Return on Equity	1995	32.8	11.2	-4.0	5.8	23.5	...
	1996	34.5	11.0	-0.1	10.1	19.5	...
	1997	35.8	18.1	-1.6	16.6	22.5	...
Liabilities to Assets	1995	0.61	0.87	1.01	0.89	0.76	...
	1996	0.53	0.80	1.00	0.81	0.77	...
	1997	0.61	0.84	1.03	0.86	0.77	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			4.1	10.1		
	1996-97			6.6	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			59.1	40.9		
	1996			63.1	36.9		
	1997			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: 4523

Aircraft Servicing Industry

		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 (1996):	152						
Net Profit Margin	1995	9.8	3.7	-1.3	3.8	3.4	1.8
	1996	10.2	3.6	-1.5	1.6	4.0	...
	1997	9.3	2.7	-1.9	1.0	3.5	2.5
Pretax Profit Margin	1995	11.6	4.1	-1.3	4.1	4.4	2.4
	1996	12.8	4.4	-1.1	2.2	5.3	...
	1997	11.6	2.9	-1.7	1.7	4.6	3.1
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	22.8	8.3	-1.9	8.0	8.5	3.8
	1996	21.9	7.2	-2.3	5.8	11.6	...
	1997	19.0	5.8	-3.4	2.7	7.2	4.3
Return on Equity	1995	35.4	28.7	7.3	31.4	20.4	...
	1996	43.4	20.8	0.8	23.7	19.8	...
	1997	39.3	21.0	-1.8	12.2	22.7	...
Liabilities to Assets	1995	0.47	0.77	0.99	0.84	0.63	0.54
	1996	0.46	0.77	1.00	0.85	0.72	...
	1997	0.54	0.84	1.01	0.85	0.71	0.97
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	18.9		-0.8			
	1996-97	5.6		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			69.7	30.3		
	1996			69.2	30.8		
	1997			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: 4529

Other Service Industries Incidental to Air Transport

		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 (1996):	51						
Net Profit Margin	1995	18.2	5.8	-0.9	8.1	4.8	...
	1996	14.7	4.7	-3.8	5.4	2.6	...
	1997	10.1	3.6	-1.2	4.1	1.8	...
Pretax Profit Margin	1995	23.8	7.6	-0.9	10.3	5.3	...
	1996	19.2	5.6	-3.8	7.2	3.0	...
	1997	10.3	4.0	-0.4	4.6	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	27.4	11.0	-2.2	11.9	9.2	...
	1996	21.7	7.0	-3.4	7.2	6.3	...
	1997	16.3	7.2	-2.4	10.5	5.0	...
Return on Equity	1995	67.2	41.2	10.2	53.6	31.6	...
	1996	39.5	20.8	1.2	20.7	25.5	...
	1997	39.7	16.0	2.0	24.8	13.7	...
Liabilities to Assets	1995	0.55	0.73	0.94	0.71	0.77	...
	1996	0.52	0.79	0.93	0.78	0.80	...
	1997	0.44	0.70	0.87	0.55	0.80	...
<b>Firms with revenue between</b>							
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
Sales - % change year over year	1995-96				21.6	...	
	1996-97				20.6	1.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				74.5	25.5	
	1996				67.3	32.7	
	1997				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: 4531

Railway Transport Industry

		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 (1996):	29						
Net Profit Margin	1995	19.9	-0.6	-32.7	1.9	-1.9	...
	1996	13.7	1.8	-6.3	4.2	0.7	...
	1997	...	3.4	...	6.1	...	...
Pretax Profit Margin	1995	23.7	-0.6	-32.7	2.5	-1.9	...
	1996	17.4	3.0	-6.3	5.3	0.8	...
	1997	...	5.1	...	7.7	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.7	-0.3	-4.9	2.3	-2.0	...
	1996	8.2	1.6	-5.1	1.9	1.5	...
	1997	...	4.5	...	6.9	...	...
Return on Equity	1995	...	2.3	...	...	3.7	...
	1996	18.0	2.3	-5.0	11.4	1.7	...
	1997	...	13.5	...	...	...	...
Liabilities to Assets	1995	0.02	0.65	0.82	...	0.66	...
	1996	0.21	0.71	1.00	0.52	0.76	...
	1997	...	0.80	...	0.78	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-7.5	-5.9	
	1996-97				17.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				50.0	50.0	
	1996				64.7	35.3	
	1997				76.5	23.5	

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



SICE: 4532

Service Industry Incidental to Railway Transport

		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 (1996):	40						
<b>Net Profit Margin</b>	1995	12.3	5.1	-0.3	5.1	5.7	...
	1996	11.1	2.6	-1.1	-0.2	3.9	...
	1997	7.8	3.0	-0.3	2.1	3.3	...
<b>Pretax Profit Margin</b>	1995	16.7	8.6	-0.3	8.1	8.6	...
	1996	14.2	3.3	-1.1	-0.2	5.1	...
	1997	9.4	3.5	-0.3	3.2	4.1	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	35.2	10.9	-0.3	12.6	9.5	...
	1996	25.1	4.8	-4.0	-2.4	15.2	...
	1997	18.1	7.2	-0.8	5.8	10.2	...
<b>Return on Equity</b>	1995	51.0	36.4	10.5	48.0	26.0	...
	1996	39.1	15.7	-11.5	-12.0	25.3	...
	1997	31.8	14.1	3.4	6.8	16.8	...
<b>Liabilities to Assets</b>	1995	0.41	0.78	1.02	0.85	0.58	...
	1996	0.30	0.61	0.97	0.80	0.58	...
	1997	0.38	0.64	0.98	0.83	0.55	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			14.0		12.4	
	1996-97			19.6		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				73.8	26.2	
	1996				62.8	37.2	
	1997				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: 4541

## Freight and Passenger Water Transport Industry

		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 (1996):	77						
Net Profit Margin	1995	13.1	3.5	-2.3	5.5	3.3	1.2
	1996	9.7	1.5	-2.1	0.8	2.7	1.6
	1997	6.7	0.6	-3.1	0.7	0.6	1.4
Pretax Profit Margin	1995	14.6	4.6	-1.1	5.5	4.3	1.2
	1996	11.4	2.5	-2.1	1.4	3.5	2.2
	1997	6.4	1.0	-3.4	1.0	1.2	1.6
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.5	7.1	-1.8	5.9	7.4	4.1
	1996	17.7	3.8	-2.4	0.8	5.3	6.0
	1997	13.7	2.6	-5.2	2.7	2.3	4.1
Return on Equity	1995	43.0	18.9	-2.9	17.0	18.9	16.5
	1996	28.4	13.2	-2.0	3.8	14.7	15.6
	1997	44.6	13.1	-3.2	9.3	17.1	16.4
Liabilities to Assets	1995	0.54	0.82	1.00	0.88	0.72	0.74
	1996	0.50	0.79	1.00	0.84	0.75	0.85
	1997	0.57	0.81	1.00	0.83	0.80	0.81
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	17.4		-4.2			
	1996-97	-8.5		-4.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			72.0	28.0		
	1996			71.3	28.7		
	1997			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: 4542

Ferry Industry

		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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	22						
Net Profit Margin	1995	9.8	3.6	-3.1	-0.5	7.3	...
	1996	7.1	2.3	-5.3	1.9	2.6	...
	1997	13.4 0	2.4	-0.5	1.2	2.8	...
Pretax Profit Margin	1995	12.0	4.6	-3.1	1.9	7.3	...
	1996	7.7	3.3	-5.3	3.2	3.8	...
	1997	15.3	3.5	0.0	3.4	3.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	19.5	7.2	-5.1	-2.7	13.5	...
	1996	12.4	5.6	-4.1	1.5	7.0	...
	1997	10.9	7.3	-0.1	2.6	8.7	...
Return on Equity	1995	...	16.2	...	...	16.2	...
	1996	...	8.6	...	7.8	...	...
	1997	39.8	13.3	1.5	1.5	17.8	...
Liabilities to Assets	1995	0.37	0.87	1.08	0.96	0.81	...
	1996	0.37	0.79	1.05	0.88	0.79	...
	1997	0.41	0.76	1.07	0.78	0.68	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				8.8	...	
	1996-97				-1.7	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.3	35.7	
	1996				68.0	32.0	
	1997				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: 4543

Marine Towing Industry

		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 (1996):	117						
Net Profit Margin	1995	13.7	3.6	-1.7	3.4	4.9	4.6
	1996	10.3	3.3	-7.0	1.7	4.3	1.7
	1997	9.6	2.0	-3.3	1.8	2.1	1.3
Pretax Profit Margin	1995	18.9	4.9	-1.7	3.7	5.0	5.2
	1996	12.7	3.4	-7.0	1.7	5.4	5.0
	1997	12.0	2.3	-3.3	1.9	3.3	1.9
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	17.9	6.0	-1.6	6.2	5.3	8.8
	1996	16.7	4.5	-6.0	1.2	7.5	5.2
	1997	16.2	3.3	-3.9	1.9	3.4	4.3
Return on Equity	1995	41.7	9.9	-3.9	9.5	16.5	27.2
	1996	24.8	10.8	-3.3	10.5	11.8	11.2
	1997	23.1	8.7	-2.4	4.6	10.8	15.0
Liabilities to Assets	1995	0.37	0.69	0.91	0.72	0.67	0.69
	1996	0.35	0.63	0.93	0.69	0.60	0.60
	1997	0.39	0.67	0.94	0.70	0.60	0.60
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.9		9.5			
	1996-97	6.6		-1.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	68.4		31.6			
	1996	65.6		34.4			
	1997	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: 4544

Ship Chartering Industry

		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 (1996):	91						
Net Profit Margin	1995	7.1	1.0	-8.6	-0.2	1.4	...
	1996	9.0	-0.9	-12.7	0.4	-4.1	...
	1997	20.7	5.0	-5.5	6.6	2.3	...
Pretax Profit Margin	1995	12.9	1.4	-9.6	0.7	1.8	...
	1996	10.8	0.6	-11.2	0.8	-1.3	...
	1997	29.0	5.8	-4.6	7.7	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	17.0	0.9	-7.8	0.4	3.9	...
	1996	9.0	0.1	-7.2	0.1	0.0	...
	1997	9.9	3.2	-1.6	4.1	1.5	...
Return on Equity	1995	22.1	6.1	-13.0	6.7	4.6	...
	1996	15.5	3.6	-8.6	3.6	2.6	...
	1997	19.5	7.3	-3.5	7.8	5.8	...
Liabilities to Assets	1995	0.42	0.81	1.06	0.81	0.81	...
	1996	0.52	0.93	1.11	0.97	0.83	...
	1997	0.45	0.86	1.02	0.81	0.95	...
Firms with revenue between							
Sales - % change year over year				\$50,000 and \$5 million	\$5 million and \$25 million		
	1995-96			9.5	...		
	1996-97			1.2	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			57.8	42.2		
	1996			53.2	46.8		
	1997			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: 4549

Other Water Transport Industries

		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 (1996):	54						
Net Profit Margin	1995	11.4	2.6	-6.4	1.3	3.0	...
	1996	8.9	0.2	-10.0	0.2	0.8	...
	1997	8.7	1.8	-8.0	-0.8	4.0	...
Pretax Profit Margin	1995	12.4	2.2	-7.8	1.5	3.7	...
	1996	9.7	0.4	-10.0	0.4	1.0	...
	1997	10.0	1.8	-8.0	-0.8	5.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.8	3.0	-8.1	2.2	3.7	...
	1996	12.7	0.3	-12.9	0.3	0.7	...
	1997	16.4	1.4	-8.7	-0.4	3.4	...
Return on Equity	1995	29.0	14.7	3.8	20.2	11.0	...
	1996	23.1	11.1	0.1	14.6	...	...
	1997	27.3	12.7	-1.0	5.1	16.4	...
Liabilities to Assets	1995	0.51	0.91	1.08	0.97	0.71	...
	1996	0.61	0.87	1.09	0.91	0.79	...
	1997	0.44	0.79	1.08	0.84	0.55	...
Firms with revenue between							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				-0.1	...	
	1996-97				12.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				58.3	41.7	
	1996				54.5	45.5	
	1997				56.9	43.1	

(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: 4551

Marine Cargo Handling Industry

		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 (1996):	63						
Net Profit Margin	1995	13.2	4.1	-0.4	3.6	4.1	3.1
	1996	12.5	4.1	-1.0	0.3	6.6	4.8
	1997	13.6	3.0	-1.2	1.4	5.8	...
Pretax Profit Margin	1995	16.9	5.7	-0.2	6.0	5.4	6.3
	1996	17.9	5.0	-1.0	1.1	7.5	7.9
	1997	17.1	5.9	-0.8	2.9	7.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	22.1	7.2	-0.1	3.6	11.1	8.8
	1996	27.7	6.2	-1.3	-0.1	12.2	11.1
	1997	33.6	9.4	-3.1	8.7	10.5	...
Return on Equity	1995	33.8	7.9	-0.3	3.9	15.3	6.6
	1996	46.8	9.7	-0.2	2.9	19.8	12.4
	1997	51.1	23.3	5.6	25.6	21.1	...
Liabilities to Assets	1995	0.23	0.53	0.84	0.37	0.75	0.53
	1996	0.30	0.62	0.92	0.47	0.68	0.48
	1997	0.38	0.65	0.95	0.73	0.59	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				1.4	0.4	
	1996-97				0.0	7.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				76.2	23.8	
	1996				69.2	30.8	
	1997				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: 4552

Harbour and Port Operation

		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 (1996):	27						
<b>Net Profit Margin</b>	1995	14.8	1.4	-2.9	1.4	2.1	...
	1996	9.8	2.7	-1.9	1.9	6.3	...
	1997	...	1.8	...	0.6	...	...
<b>Pretax Profit Margin</b>	1995	18.5	2.4	-2.5	2.4	2.2	...
	1996	12.4	3.3	-3.0	3.0	8.1	...
	1997	...	3.2	...	2.0	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	21.3	0.9	-4.2	1.6	0.6	...
	1996	20.9	3.4	-3.5	2.1	12.2	...
	1997	...	3.0	...	0.6	...	...
<b>Return on Equity</b>	1995	...	4.8	...	...	...	...
	1996	55.3	28.4	1.8	26.6	28.4	...
	1997	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.41	0.75	1.02	0.80	0.61	...
	1996	0.39	0.59	1.00	0.63	0.59	...
	1997	...	0.79	...	0.82	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			9.4	...		
	1996-97			6.8	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			55.2	44.8		
	1996			69.0	31.0		
	1997			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: 4555

Marine Shipping Agencies Industry

		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 (1996):	45						
Net Profit Margin	1995	15.3	2.9	-0.5	2.9	3.3	...
	1996	13.6	1.8	0.2	1.8	1.9	...
	1997	12.7	2.8	-4.2	-3.0	3.0	...
Pretax Profit Margin	1995	21.0	4.0	0.0	2.9	5.9	...
	1996	15.2	2.5	0.6	2.4	3.4	...
	1997	18.6	3.7	-4.2	-3.0	4.0	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	16.1	8.1	0.1	8.8	7.8	...
	1996	18.8	7.3	0.9	4.3	8.2	...
	1997	19.4	4.1	-4.8	-4.2	7.5	...
Return on Equity	1995	42.0	13.8	-5.4	8.7	14.8	...
	1996	35.6	16.6	4.6	9.8	16.7	...
	1997	47.0	15.5	5.2	6.2	17.2	...
Liabilities to Assets	1995	0.44	0.66	0.88	0.76	0.62	...
	1996	0.41	0.72	0.92	0.70	0.74	...
	1997	0.48	0.80	0.94	0.85	0.75	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				-1.0	-0.8	
	1996-97				6.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				76.1	23.9	
	1996				78.4	21.6	
	1997				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: 4559

Other Service Industries Incidental to Water Transport

		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 (1996):	34						
Net Profit Margin	1995	15.8	1.8	-2.9	0.9	10.6	...
	1996	17.1	2.4	-5.9	1.3	10.1	...
	1997	10.9	5.5	-0.4	2.7	5.8	...
Pretax Profit Margin	1995	20.0	1.8	-3.1	0.7	13.9	...
	1996	20.3	5.6	-5.1	1.7	12.6	...
	1997	13.5	6.6	0.6	3.0	7.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	21.8	3.2	-6.0	1.3	10.2	...
	1996	25.3	5.3	-11.7	2.5	14.6	...
	1997	27.4	10.6	-1.2	7.8	17.9	...
Return on Equity	1995	39.1	16.5	-5.8	9.1	19.4	...
	1996	42.1	16.6	3.2	9.6	19.6	...
	1997	45.5	21.1	13.0	16.3	37.7	...
Liabilities to Assets	1995	0.24	0.60	1.00	0.64	0.59	...
	1996	0.36	0.55	0.95	0.82	0.54	...
	1997	0.28	0.53	0.87	0.56	0.48	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.3		...			
	1996-97	39.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			60.5	39.5		
	1996			71.4	28.6		
	1997			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: 4561

General Freight Trucking Industry

		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 (1996):	10,468						
Net Profit Margin	1995	7.0	1.8	-2.8	1.7	2.0	1.4
	1996	5.9	0.9	-4.2	0.8	1.1	1.2
	1997	7.1	1.8	-2.9	1.7	1.9	1.5
Pretax Profit Margin	1995	8.4	2.2	-2.6	2.1	2.4	1.8
	1996	7.0	1.2	-3.9	1.0	1.5	1.5
	1997	8.5	2.2	-2.7	2.1	2.4	1.9
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.4	4.4	-5.3	3.6	5.5	4.8
	1996	12.9	2.2	-7.7	1.7	3.4	4.1
	1997	15.5	4.2	-5.6	3.6	5.4	5.3
Return on Equity	1995	33.8	13.8	-3.5	12.6	15.0	17.0
	1996	30.0	10.3	-6.9	9.6	11.2	12.8
	1997	34.4	13.9	-2.7	13.1	15.6	16.1
Liabilities to Assets	1995	0.51	0.78	1.00	0.81	0.72	0.79
	1996	0.53	0.81	1.02	0.85	0.74	0.77
	1997	0.53	0.81	1.02	0.84	0.75	0.76
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				4.7	2.6	
	1996-97				11.6	9.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				62.9	37.1	
	1996				57.4	42.6	
	1997				63.0	37.0	

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

SICE: 4562

Used Goods Moving and Storage Industry

		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 (1996):	587	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	3.9	0.9	-3.5	0.4	1.0	0.5
	1996	4.6	1.1	-2.5	0.8	1.4	1.0
	1997	6.2	2.1	-1.0	1.9	2.4	1.3
Pretax Profit Margin	1995	4.7	1.0	-3.1	0.6	1.3	0.7
	1996	5.7	1.3	-2.4	0.9	1.7	1.4
	1997	7.2	2.5	-1.0	2.3	2.8	1.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.9	1.8	-7.3	0.8	3.7	1.3
	1996	12.2	2.7	-5.9	1.6	3.6	2.7
	1997	17.4	5.9	-2.5	4.3	7.5	4.4
Return on Equity	1995	30.8	9.8	-4.1	6.4	11.0	8.4
	1996	27.3	9.8	-1.9	9.4	10.8	8.4
	1997	38.8	14.9	1.3	13.4	17.3	7.6
Liabilities to Assets	1995	0.53	0.79	1.01	0.83	0.74	0.77
	1996	0.55	0.78	1.01	0.84	0.73	0.77
	1997	0.53	0.77	1.01	0.84	0.68	0.73
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	7.4			3.5		
	1996-97	9.2			12.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			58.0	42.0		
	1996			59.9	40.1		
	1997			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: 4563

Bulk Liquids Trucking Industry

		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 (1996):	875	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	11.9	3.8	-1.6	4.3	3.5	1.6
	1996	10.3	3.8	-1.3	4.3	2.6	1.2
	1997	12.1	4.7	-0.9	5.2	4.3	1.6
Pretax Profit Margin	1995	15.0	5.0	-1.2	5.2	4.4	1.9
	1996	12.4	4.7	-1.2	5.2	3.7	1.5
	1997	15.2	6.0	-0.5	6.7	5.2	2.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.2	7.5	-2.6	7.5	7.4	3.9
	1996	18.0	7.0	-2.1	7.7	6.0	3.4
	1997	21.5	9.7	-0.8	9.9	9.6	5.0
Return on Equity	1995	29.9	13.7	-0.7	14.9	12.6	11.0
	1996	27.6	12.7	1.5	13.3	11.6	9.6
	1997	34.2	15.8	2.0	15.8	15.7	15.3
Liabilities to Assets	1995	0.27	0.58	0.84	0.59	0.55	0.75
	1996	0.30	0.60	0.86	0.60	0.61	0.78
	1997	0.34	0.63	0.86	0.64	0.61	0.76
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.1		5.8			
	1996-97	15.8		15.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			70.3	29.7		
	1996			70.8	29.2		
	1997			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: 4564

Dry Bulk Materials Trucking Industry

		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 (1996):	949						
Net Profit Margin	1995	7.9	2.0	-3.4	1.6	3.2	2.5
	1996	6.6	1.0	-5.8	0.5	1.6	2.5
	1997	7.5	2.6	-2.4	2.2	3.1	2.1
Pretax Profit Margin	1995	9.4	2.5	-3.3	2.0	3.9	2.8
	1996	8.1	1.1	-5.5	0.5	2.0	2.8
	1997	9.0	3.1	-2.3	2.5	3.8	2.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.8	3.6	-5.3	2.6	6.5	4.3
	1996	11.4	1.6	-7.3	0.8	4.4	4.9
	1997	13.5	4.6	-3.6	3.5	6.9	4.7
Return on Equity	1995	27.3	9.2	-3.8	7.3	12.2	...
	1996	27.4	9.0	-8.4	8.2	9.7	14.6
	1997	30.4	10.9	-1.8	9.8	12.3	11.2
Liabilities to Assets	1995	0.43	0.71	0.95	0.76	0.61	0.82
	1996	0.47	0.74	0.98	0.78	0.67	0.81
	1997	0.45	0.72	0.97	0.77	0.66	0.75
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	5.2		-0.9			
	1996-97	12.6		11.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	62.9		37.1			
	1996	55.6		44.4			
	1997	65.9		34.1			

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

SICE: 4565

Forest Products Trucking Industry

		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 (1996):	1,267						
Net Profit Margin	1995	8.8	2.9	-3.1	2.7	3.1	1.4
	1996	7.4	1.9	-3.7	1.4	2.4	0.9
	1997	6.6	1.2	-4.9	0.6	2.0	1.0
Pretax Profit Margin	1995	10.2	3.3	-2.6	3.1	3.6	1.9
	1996	9.0	2.2	-3.7	1.8	3.1	1.3
	1997	7.9	1.6	-4.6	0.9	2.6	1.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.7	5.0	-3.9	4.1	6.4	5.8
	1996	12.1	3.3	-5.6	2.6	5.2	3.7
	1997	11.6	2.4	-6.9	1.1	4.9	3.7
Return on Equity	1995	31.3	13.4	-3.2	12.3	14.6	16.7
	1996	23.8	9.9	-4.4	8.3	12.5	13.0
	1997	27.0	9.3	-7.0	6.5	11.7	8.0
Liabilities to Assets	1995	0.42	0.69	0.91	0.70	0.65	0.63
	1996	0.45	0.72	0.96	0.74	0.67	0.67
	1997	0.47	0.76	0.97	0.79	0.67	0.79
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.1	0.1	
	1996-97				3.6	11.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.4	35.6	
	1996				60.9	39.1	
	1997				57.5	42.5	

(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: 4569

Other Truck Transport Industries

		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 (1996):	391						
Net Profit Margin	1995	6.4	1.1	-3.7	0.4	2.3	0.6
	1996	6.7	1.1	-3.6	0.9	1.3	1.1
	1997	7.1	1.9	-2.3	0.8	2.6	1.3
Pretax Profit Margin	1995	7.6	1.3	-3.7	0.4	2.9	1.5
	1996	8.4	1.3	-3.4	1.1	1.8	1.3
	1997	8.3	2.6	-2.1	1.0	3.1	1.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.0	2.6	-7.0	0.8	5.4	4.4
	1996	15.1	2.6	-6.2	2.4	3.7	5.3
	1997	14.7	5.1	-4.1	2.0	7.5	4.5
Return on Equity	1995	31.6	13.6	-4.2	11.9	17.6	11.9
	1996	30.3	8.8	-5.6	7.7	11.8	20.5
	1997	31.5	13.0	-3.5	7.9	16.4	13.0
Liabilities to Assets	1995	0.51	0.79	1.01	0.83	0.68	0.72
	1996	0.48	0.78	1.03	0.84	0.71	0.75
	1997	0.53	0.75	0.98	0.84	0.69	0.74
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	2.3			-4.0		
	1996-97	10.0			3.3		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				59.1	40.9	
	1996				59.6	40.4	
	1997				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: 4571

Urban Transit Systems Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	47						
Net Profit Margin	1995	12.6	3.0	-0.4	4.0	2.8	...
	1996	10.2	1.7	-2.5	0.8	1.8	...
	1997	14.0	4.3	-0.3	5.4	2.8	...
Pretax Profit Margin	1995	16.4	4.1	-0.3	5.2	3.5	...
	1996	15.0	2.1	-2.3	2.6	2.1	...
	1997	16.3	5.5	-0.3	6.1	3.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.1	6.8	-0.9	8.8	3.9	...
	1996	15.1	3.5	-4.4	3.9	2.7	...
	1997	18.7	8.7	-2.3	11.5	6.8	...
Return on Equity	1995	37.7	17.9	5.1	18.3	17.6	...
	1996	17.7	7.0	-10.5	6.3	7.2	...
	1997	56.8	20.9	2.4	43.8	16.9	...
Liabilities to Assets	1995	0.43	0.75	0.98	0.80	0.74	...
	1996	0.46	0.76	1.03	0.84	0.75	...
	1997	0.47	0.78	1.03	0.83	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.3	...	
	1996-97				0.4	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.1	28.9	
	1996				60.4	39.6	
	1997				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: 4572

Interurban and Rural Transit Systems Industry

		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 (1996):	152						
Net Profit Margin	1995	7.5	2.2	-2.5	1.7	2.5	...
	1996	6.3	1.2	-3.0	0.3	2.9	1.3
	1997	8.1	3.2	-0.9	2.0	3.4	...
Pretax Profit Margin	1995	8.8	3.3	-2.5	2.6	3.5	...
	1996	7.3	2.0	-2.7	0.4	3.7	1.5
	1997	9.3	3.6	-0.6	2.7	4.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.9	4.1	-3.0	3.9	4.5	...
	1996	8.3	3.0	-3.8	0.9	3.9	1.7
	1997	13.5	5.5	-1.5	2.7	6.9	...
Return on Equity	1995	18.2	7.4	-1.1	7.0	7.4	...
	1996	19.5	6.0	-4.4	4.0	6.1	...
	1997	22.1	11.7	0.8	6.7	14.2	...
Liabilities to Assets	1995	0.43	0.77	0.97	0.78	0.73	...
	1996	0.41	0.70	0.96	0.75	0.65	0.89
	1997	0.40	0.70	0.91	0.78	0.66	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.6	-1.7	
	1996-97				6.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				65.0	35.0	
	1996				60.0	40.0	
	1997				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: 4573

School Bus Operations Industry

		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 (1996):	908						
Net Profit Margin	1995	10.2	5.1	0.8	5.5	4.7	4.5
	1996	10.7	5.6	0.6	5.7	5.0	2.3
	1997	11.0	5.5	1.0	6.2	5.1	1.9
Pretax Profit Margin	1995	13.0	6.5	1.2	7.1	5.8	5.1
	1996	13.8	6.9	1.3	7.1	6.7	2.4
	1997	13.7	7.0	1.4	7.5	6.6	3.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.5	6.9	1.4	6.5	7.4	5.5
	1996	15.0	7.6	1.4	7.2	8.3	3.5
	1997	15.2	7.9	1.5	8.0	7.8	4.1
Return on Equity	1995	22.0	11.3	3.5	9.6	12.6	13.2
	1996	22.9	11.0	3.8	10.2	12.7	8.5
	1997	22.1	11.7	3.5	11.5	12.2	11.2
Liabilities to Assets	1995	0.23	0.49	0.75	0.45	0.54	0.72
	1996	0.23	0.49	0.74	0.46	0.52	0.75
	1997	0.23	0.48	0.73	0.43	0.54	0.71
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				3.6	7.7	
	1996-97				0.9	3.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				79.7	20.3	
	1996				79.5	20.5	
	1997				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: 4574

Charter and Sightseeing Bus Services Industry

		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 (1996):	156						
Net Profit Margin	1995	9.5	1.5	-5.6	1.1	1.9	1.2
	1996	8.0	2.1	-2.6	1.6	2.7	0.1
	1997	7.8	1.1	-5.6	1.1	1.3	...
Pretax Profit Margin	1995	12.2	2.0	-5.6	1.2	2.3	1.4
	1996	9.3	2.5	-2.2	2.2	2.7	0.1
	1997	9.6	1.7	-4.5	1.7	1.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.6	3.4	-7.6	1.5	4.3	0.9
	1996	13.4	3.9	-3.6	2.7	4.2	0.1
	1997	7.3	2.6	-8.8	2.4	3.1	...
Return on Equity	1995	23.9	10.2	-3.2	6.6	11.8	1.4
	1996	24.4	9.4	-2.7	5.8	10.9	...
	1997	23.7	8.9	1.2	9.9	5.5	...
Liabilities to Assets	1995	0.46	0.78	1.02	0.84	0.72	0.78
	1996	0.49	0.77	1.04	0.86	0.71	0.85
	1997	0.43	0.86	1.04	0.87	0.80	...
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96	10.5		8.7			
	1996-97	2.0		6.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			59.8	40.2		
	1996			65.6	34.4		
	1997			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

Limousine Service to Airports and Stations Industry

		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 (1996):	42						
Net Profit Margin	1995	5.8	2.6	-1.3	2.7	2.5	...
	1996	6.9	0.9	-3.9	0.8	1.4	...
	1997	7.5	1.9	-1.8	1.4	4.5	...
Pretax Profit Margin	1995	6.6	3.3	-1.3	3.0	3.4	...
	1996	8.1	1.8	-3.1	1.5	2.3	...
	1997	8.8	2.1	-1.8	1.2	5.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.1	8.0	-2.6	6.8	8.4	...
	1996	20.5	3.5	-5.8	3.0	6.7	...
	1997	18.9	7.1	-1.8	4.8	16.5	...
Return on Equity	1995	...	24.3	...	39.7	...	...
	1996	55.4	9.7	1.1	16.5	9.7	...
	1997	32.1	8.3	-2.0	5.6	18.3	...
Liabilities to Assets	1995	0.37	0.87	1.18	0.92	0.79	...
	1996	0.44	0.85	1.17	0.98	0.65	...
	1997	0.42	0.89	1.15	0.99	0.56	...
<b>Firms with revenue between</b>							
					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
Sales - % change year over year	1995-96				5.3	...	
	1996-97				6.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				74.3	25.7	
	1996				66.7	33.3	
	1997				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: 4581

Taxicab Industry

		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 (1996):	546						
Net Profit Margin	1995	5.3	1.0	-4.7	0.8	1.4	...
	1996	5.6	0.9	-4.8	0.4	2.1	...
	1997	5.7	1.1	-4.5	0.0	2.7	...
Pretax Profit Margin	1995	6.0	1.2	-4.2	1.0	1.8	...
	1996	6.9	1.1	-4.7	0.7	2.4	...
	1997	7.1	1.2	-4.4	0.6	3.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.6	1.9	-6.2	1.3	3.2	...
	1996	11.6	1.6	-7.1	0.2	5.3	...
	1997	10.1	2.3	-8.1	0.2	5.8	...
Return on Equity	1995	24.6	7.7	-5.2	6.5	11.0	...
	1996	24.2	7.5	-5.2	5.7	11.3	...
	1997	22.8	7.4	-5.1	3.4	10.3	...
Liabilities to Assets	1995	0.40	0.72	1.03	0.72	0.73	...
	1996	0.41	0.77	1.06	0.77	0.76	...
	1997	0.38	0.74	1.03	0.74	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.4	7.9	
	1996-97				5.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				57.2	42.8	
	1996				56.5	43.5	
	1997				56.6	43.4	

(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: 4589

Other Transportation Industries 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 (1996):	254						
Net Profit Margin	1995	10.9	3.7	-2.3	4.0	2.2	...
	1996	9.4	1.8	-4.7	2.4	0.8	...
	1997	7.9	2.0	-2.6	2.7	1.9	...
Pretax Profit Margin	1995	10.9	4.0	-2.3	4.1	3.1	...
	1996	10.5	1.6	-5.0	2.8	0.7	...
	1997	9.2	3.0	-2.5	3.1	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	24.5	7.5	-6.0	7.6	6.4	...
	1996	21.2	4.7	-6.9	4.9	2.6	...
	1997	19.9	6.2	-6.1	6.3	6.1	...
Return on Equity	1995	54.4	27.9	4.0	34.1	15.4	...
	1996	47.9	21.9	-4.5	21.4	22.2	...
	1997	46.8	28.9	3.2	30.0	19.5	...
Liabilities to Assets	1995	0.62	0.83	1.04	0.85	0.74	...
	1996	0.60	0.88	1.08	0.91	0.75	...
	1997	0.55	0.90	1.04	0.91	0.84	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	7.5		...			
	1996-97	17.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.5		34.5			
	1996	59.5		40.5			
	1997	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: 4591

Highway, Street and Bridge Maintenance Industry

		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 (1996):	285						
Net Profit Margin	1995	8.9	3.8	-2.2	3.4	4.4	1.3
	1996	8.1	2.7	-3.1	2.1	4.0	2.7
	1997	7.9	2.3	-3.0	2.0	3.5	0.3
Pretax Profit Margin	1995	10.3	4.0	-2.1	3.4	5.9	1.8
	1996	10.3	3.6	-2.9	2.9	4.4	3.2
	1997	9.1	2.9	-2.8	2.5	4.6	0.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.6	5.2	-2.6	3.7	8.9	4.1
	1996	13.1	4.2	-4.3	3.6	6.4	3.7
	1997	13.7	4.5	-4.5	3.9	6.0	1.5
Return on Equity	1995	31.9	12.3	-2.6	10.7	13.2	9.7
	1996	33.0	15.0	0.9	16.1	13.3	13.1
	1997	25.3	8.8	-8.2	8.6	8.8	1.6
Liabilities to Assets	1995	0.37	0.73	0.93	0.77	0.56	0.74
	1996	0.38	0.70	0.91	0.76	0.63	0.70
	1997	0.40	0.73	0.97	0.77	0.63	0.81
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			8.0	-6.3		
	1996-97			12.4	12.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			69.2	30.8		
	1996			66.8	33.2		
	1997			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: 4592

Freight Forwarding Industry

		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 (1996):	406						
Net Profit Margin	1995	6.0	1.9	-0.4	2.0	1.7	1.3
	1996	6.6	1.3	-0.8	2.9	1.2	1.1
	1997	5.6	2.0	-0.7	2.1	1.9	1.2
Pretax Profit Margin	1995	7.1	2.1	-0.3	2.4	1.9	1.7
	1996	8.4	1.9	-0.6	3.3	1.6	1.6
	1997	7.0	2.2	-0.6	2.2	2.4	1.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	21.5	5.6	-0.8	4.5	6.4	7.8
	1996	20.0	6.2	-2.2	7.1	5.9	5.5
	1997	23.5	5.8	-1.9	4.2	6.9	8.1
Return on Equity	1995	50.3	22.5	6.7	21.6	22.9	34.1
	1996	43.9	20.8	6.1	20.0	21.4	20.8
	1997	51.2	23.6	6.9	20.5	23.8	24.9
Liabilities to Assets	1995	0.60	0.85	1.01	0.84	0.86	0.86
	1996	0.56	0.83	1.01	0.75	0.86	0.86
	1997	0.58	0.83	1.01	0.86	0.83	0.85
Firms with revenue between							
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	11.2			6.9		
	1996-97	9.5			15.4		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				73.4	26.6	
	1996				70.2	29.8	
	1997				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: 4599

Other Service Industries Incidental to Transportation 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 (1996):	479						
Net Profit Margin	1995	6.4	2.2	-1.4	2.2	1.9	1.4
	1996	6.7	1.9	-1.6	1.7	1.9	1.5
	1997	7.4	2.5	-0.7	2.3	2.6	1.4
Pretax Profit Margin	1995	8.4	2.6	-1.3	2.4	2.7	1.9
	1996	8.4	2.5	-1.6	2.3	2.5	2.1
	1997	8.8	3.2	-0.7	2.8	3.5	1.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	20.9	6.2	-3.7	4.7	8.7	8.0
	1996	19.9	5.6	-4.1	4.2	7.5	7.7
	1997	25.0	7.8	-2.4	5.6	11.5	6.7
Return on Equity	1995	43.6	20.0	2.6	16.3	26.6	26.2
	1996	41.4	17.6	2.8	14.4	22.9	25.9
	1997	44.8	24.8	6.5	23.1	28.2	29.5
Liabilities to Assets	1995	0.51	0.80	1.02	0.84	0.76	0.83
	1996	0.48	0.80	1.02	0.84	0.76	0.78
	1997	0.49	0.79	1.01	0.84	0.74	0.80
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	7.1		10.8			
	1996-97	15.9		10.7			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	68.4		31.6			
	1996	68.0		32.0			
	1997	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: 4611

Natural Gas Pipeline Transport Industry

		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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	16						
Net Profit Margin	1995	...	13.6	...	...	22.7	...
	1996	37.6	17.1	1.2	...	19.3	...
	1997	...	...	...	...	...	...
Pretax Profit Margin	1995	...	20.1	...	...	36.1	...
	1996	45.4	32.6	7.0	...	34.8	...
	1997	...	...	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	5.1	...	...	5.5	...
	1996	13.9	5.2	2.3	...	4.5	...
	1997	...	...	...	...	...	...
Return on Equity	1995	...	7.1	...	...	6.7	...
	1996	...	11.9	...	...	11.2	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.49	...	...	0.52	...
	1996	0.26	0.50	0.77	...	0.52	...
	1997	...	...	...	...	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.2	-1.3	
	1996-97				...	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				84.2	15.8	
	1996				85.7	14.3	
	1997				...	...	

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

Crude Oil Pipeline Transport Industry

		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 (1996):	...							
Net Profit Margin	1995	...	13.1	...	...	...	24.4	
	1996	...	8.4	...	...	...	25.4	
	1997	...	5.2	...	4.6	...	...	
Pretax Profit Margin	1995	...	24.6	...	...	...	45.4	
	1996	...	9.1	...	...	...	47.2	
	1997	...	7.3	...	7.3	...	...	
Gross Profit Margin	1995	...	...	...	...	...	...	
	1996	...	...	...	...	...	...	
	1997	...	...	...	...	...	...	
Pretax Profit to Assets	1995	...	14.2	...	...	...	25.5	
	1996	...	20.5	...	...	...	34.4	
	1997	...	19.0	...	19.0	...	...	
Return on Equity	1995	...	...	...	...	...	14.9	
	1996	...	23.2	...	...	...	13.8	
	1997	...	16.6	...	...	...	...	
Liabilities to Assets	1995	...	0.49	...	...	...	0.47	
	1996	...	0.61	...	...	...	0.40	
	1997	...	0.46	...	0.67	...	...	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
	1995-96	3.7			9.3			
	1996-97	38.6			...			
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
	1995				89.5	10.5		
	1996				90.9	9.1		
	1997				100.0	0.0		

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

SICE: 4711

Grain Elevator Industry

		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 (1996):	28						
Net Profit Margin	1995	17.7	1.5	-6.2	5.2	1.5	...
	1996	20.0	3.4	0.4	15.1	2.9	1.4
	1997	25.6	6.1	1.2	31.2	2.3	2.0
Pretax Profit Margin	1995	24.8	2.2	-5.7	7.4	2.2	...
	1996	24.9	4.0	0.5	22.4	3.5	1.8
	1997	31.3	7.3	1.4	35.6	3.2	3.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.4	5.8	-5.8	0.9	5.8	...
	1996	15.8	6.9	0.1	4.7	9.2	8.8
	1997	20.6	10.4	1.1	18.6	6.1	7.0
Return on Equity	1995	75.0	14.6	5.2	...	12.7	...
	1996	49.6	14.1	9.8	...	20.2	...
	1997	48.5	24.6	9.1	41.9	11.8	2.5
Liabilities to Assets	1995	0.66	0.86	1.03	0.88	0.72	...
	1996	0.44	0.73	1.01	0.82	0.73	0.80
	1997	0.39	0.75	0.95	0.78	0.69	0.58
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				1.4	41.8	
	1996-97				2.6	21.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.0	29.0	
	1996				72.2	27.8	
	1997				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.

SICE: 4791

Refrigerated Warehousing Industry

		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 (1996):	77						
Net Profit Margin	1995	12.8	3.9	-1.3	4.8	3.2	...
	1996	12.0	3.1	-1.6	3.7	1.8	...
	1997	9.9	3.7	-1.3	3.8	3.1	...
Pretax Profit Margin	1995	14.4	4.4	-1.3	4.7	3.8	...
	1996	14.2	4.7	-1.0	4.7	4.4	...
	1997	11.1	4.5	-1.3	4.9	4.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.3	5.1	-2.9	3.8	5.5	...
	1996	12.9	4.5	-1.3	3.8	4.8	...
	1997	10.8	3.0	-1.1	3.1	3.0	...
Return on Equity	1995	30.5	14.2	0.4	11.6	17.0	...
	1996	35.2	14.3	0.5	12.1	23.8	...
	1997	33.4	12.6	3.1	11.0	16.5	...
Liabilities to Assets	1995	0.56	0.82	1.02	0.76	0.88	...
	1996	0.46	0.71	0.96	0.70	0.71	...
	1997	0.49	0.81	1.02	0.82	0.76	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			10.3	6.7		
	1996-97			16.5	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			67.8	32.2		
	1996			69.1	30.9		
	1997			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: 4799

Other Storage and Warehousing Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	528						
Net Profit Margin	1995	9.4	2.9	-2.3	2.0	3.2	1.6
	1996	10.9	2.3	-2.0	1.8	2.9	1.4
	1997	13.0	3.7	-1.3	4.6	3.2	2.2
Pretax Profit Margin	1995	12.7	3.5	-2.1	3.2	4.1	1.9
	1996	13.9	2.7	-2.0	2.1	3.2	2.6
	1997	15.9	4.8	-1.2	5.6	4.0	2.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.3	2.6	-1.4	1.2	6.4	4.2
	1996	12.3	2.6	-1.7	1.6	5.5	3.2
	1997	15.2	3.7	-1.0	3.5	4.9	6.3
Return on Equity	1995	29.0	11.4	0.5	6.8	14.8	9.8
	1996	31.3	12.6	0.8	8.8	20.7	17.9
	1997	34.3	15.8	0.4	10.9	19.8	12.7
Liabilities to Assets	1995	0.51	0.85	1.05	0.91	0.78	0.81
	1996	0.56	0.88	1.04	0.93	0.84	0.82
	1997	0.55	0.87	1.02	0.92	0.81	0.72
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.1		7.3
	1996-97				8.5		10.7
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				67.2	32.8	
	1996				66.7	33.3	
	1997				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: 4811

Radio Broadcasting Industry

		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 (1996):	174						
Net Profit Margin	1995	8.9	2.2	-4.2	2.5	2.1	4.6
	1996	9.4	3.0	-2.9	3.1	3.0	1.9
	1997	9.9	4.3	-0.5	4.4	4.3	2.8
Pretax Profit Margin	1995	10.6	2.8	-4.0	2.8	2.6	5.1
	1996	11.4	3.5	-2.6	3.8	3.5	1.9
	1997	11.8	5.1	-0.3	5.4	5.1	3.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	16.5	2.9	-5.4	2.7	3.0	5.2
	1996	15.3	4.6	-4.1	3.9	5.2	3.3
	1997	16.8	7.0	-0.2	4.1	7.9	3.3
Return on Equity	1995	23.6	7.6	-1.4	8.8	7.6	26.8
	1996	28.9	12.1	1.7	13.1	11.6	0.1
	1997	30.1	15.0	3.8	18.5	14.2	8.9
Liabilities to Assets	1995	0.39	0.69	1.03	0.67	0.71	0.87
	1996	0.41	0.67	1.01	0.71	0.66	0.70
	1997	0.37	0.60	0.95	0.77	0.56	0.80
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-0.2		-0.1			
	1996-97	7.5'		7.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	62.4		37.6			
	1996	68.2		31.8			
	1997	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: 4812

Television Broadcasting Industry

		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 (1996):	44						
Net Profit Margin	1995	15.4	7.0	3.3	6.4	10.0	-0.5
	1996	16.0	5.6	-5.6	3.9	6.4	2.1
	1997	14.2	5.1	-2.7	4.2	5.1	3.5
Pretax Profit Margin	1995	20.6	8.7	4.4	7.5	12.3	-0.5
	1996	23.0	7.6	-3.8	7.6	7.5	3.4
	1997	21.7	5.1	-1.9	2.0	5.5	7.7
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	32.0	13.1	3.8	11.3	15.3	-0.5
	1996	25.9	10.0	-2.1	6.1	13.0	5.9
	1997	15.9	2.7	-2.4	2.3	2.9	9.2
Return on Equity	1995	38.8	17.9	8.2	17.9	16.6	-2.1
	1996	44.8	20.2	7.9	18.2	22.3	31.7
	1997	24.2	3.4	-4.5	5.9	3.3	9.8
Liabilities to Assets	1995	0.22	0.64	0.99	0.66	0.63	0.78
	1996	0.29	0.63	0.94	0.80	0.57	0.73
	1997	0.29	0.52	0.92	0.35	0.73	0.57
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	10.1		43.4			
	1996-97	14.7		0.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	80.4		19.6			
	1996	74.5		25.5			
	1997	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: 4813

## Combined Radio and Television Broadcasting Industry

		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 (1996):	...						
Net Profit Margin	1995	...	-0.4	...	...	...	...
	1996	...	3.9	...	...	...	...
	1997	...	5.3	...	0.5	...	...
Pretax Profit Margin	1995	...	-0.4	...	...	...	...
	1996	...	9.5	...	...	...	...
	1997	...	13.9	...	7.4	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	-0.9	...	...	...	...
	1996	...	12.3	...	5.0	...	...
	1997	...	16.8	...	10.3	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	24.7	...	...	...	...
Liabilities to Assets	1995	...	0.50	...	...	...	...
	1996	...	0.71	...	...	...	...
	1997	...	0.47	...	0.83	...	...
Firms with revenue between							
Sales - % change year over year			\$50,000 and \$5 million	\$5 million and \$25 million			
	1995-96		5.2	2.5			
	1996-97		-10.8	5.1			
Distribution of Firms by profit and loss - Pretax Profit (%)			<u>Profit</u>	<u>Loss</u>			
	1995		57.1	42.9			
	1996		85.7	14.3			
	1997		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: 4814

Cable Television Industry

		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 (1996):	242						
Net Profit Margin	1995	14.6	7.6	1.8	8.5	6.7	8.9
	1996	13.8	6.9	1.8	6.1	7.0	8.0
	1997	13.6	6.8	0.6	6.6	6.8	3.6
Pretax Profit Margin	1995	19.0	9.3	2.6	9.6	8.8	12.4
	1996	16.9	8.1	2.4	7.0	8.7	11.0
	1997	17.0	8.3	1.0	8.1	8.4	5.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	19.5	10.1	2.7	10.1	10.2	6.0
	1996	17.6	8.7	1.9	6.4	10.5	7.1
	1997	18.1	7.7	1.0	6.3	8.7	3.5
Return on Equity	1995	34.1	19.8	8.8	19.5	19.8	23.2
	1996	31.0	15.5	5.5	12.7	17.1	19.2
	1997	25.5	12.3	3.2	10.6	14.2	14.3
Liabilities to Assets	1995	0.34	0.61	0.85	0.57	0.64	0.84
	1996	0.34	0.62	0.87	0.64	0.61	0.76
	1997	0.29	0.53	0.79	0.55	0.53	0.90
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	11.4			5.9		
	1996-97	8.6			12.1		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				84.1	15.9	
	1996				83.2	16.8	
	1997				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: 4821

Telecommunication Carriers Industry

		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 (1996):	280						
Net Profit Margin	1995	10.9	4.0	-1.5	3.4	4.3	1.4
	1996	11.1	3.2	-3.1	1.8	4.5	1.8
	1997	12.2	4.1	-1.2	4.3	4.1	2.2
Pretax Profit Margin	1995	13.5	5.1	-1.5	3.6	5.6	2.0
	1996	14.6	4.3	-2.4	2.2	5.4	2.1
	1997	16.1	5.2	-0.9	5.2	4.8	2.9
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	24.7	10.5	-4.5	6.2	11.7	4.1
	1996	22.4	8.4	-5.6	3.2	12.2	5.4
	1997	25.2	11.3	-3.0	10.7	11.7	3.4
Return on Equity	1995	43.6	17.3	5.8	26.8	13.5	24.1
	1996	51.7	17.9	5.5	18.4	17.8	22.2
	1997	54.8	22.9	8.8	26.4	16.5	23.8
Liabilities to Assets	1995	0.49	0.81	1.00	0.85	0.76	0.91
	1996	0.48	0.76	1.03	0.86	0.69	0.88
	1997	0.44	0.75	1.01	0.78	0.72	0.84
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			27.7	42.5		
	1996-97			12.9	13.4		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			68.1	31.9		
	1996			68.1	31.9		
	1997			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: 4839

Other Telecommunication Industries

		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 (1996):	102						
Net Profit Margin	1995	8.6	2.7	-4.7	3.6	1.7	...
	1996	7.8	2.6	-4.5	1.5	3.2	2.4
	1997	8.9	3.8	-1.9	1.4	5.2	...
Pretax Profit Margin	1995	10.9	3.3	-5.3	4.1	2.1	...
	1996	9.3	3.6	-4.4	2.4	4.6	3.0
	1997	11.2	4.2	-1.9	1.7	6.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.5	4.2	-11.1	4.4	3.3	...
	1996	17.9	4.1	-9.1	2.4	8.3	13.0
	1997	23.1	5.8	-5.7	1.9	8.7	...
Return on Equity	1995	34.8	13.6	2.4	14.0	10.1	...
	1996	39.8	16.3	3.3	14.4	24.2	...
	1997	61.3	24.8	3.3	23.6	25.0	...
Liabilities to Assets	1995	0.44	0.84	1.12	0.86	0.76	...
	1996	0.46	0.80	1.13	0.81	0.78	0.86
	1997	0.47	0.85	1.06	0.99	0.69	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	7.1			58.9		
	1996-97	29.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	61.8			38.2		
	1996	61.5			38.5		
	1997	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: 4841

Postal Service Industry

		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 (1996):	166						
Net Profit Margin	1995	2.9	0.3	-3.6	-0.6	0.5	...
	1996	3.6	0.7	-2.4	0.7	0.3	...
	1997	4.3	0.2	-3.4	0.6	0.1	...
Pretax Profit Margin	1995	4.0	0.5	-3.8	-0.2	0.6	...
	1996	4.2	0.7	-2.4	1.0	0.4	...
	1997	5.1	0.2	-3.4	0.3	0.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.0	2.0	-10.7	-2.0	3.0	...
	1996	13.5	2.3	-6.3	2.5	1.7	...
	1997	17.6	1.2	-9.1	2.4	1.0	...
Return on Equity	1995	35.1	16.8	-4.4	15.3	20.3	...
	1996	40.4	18.5	0.1	12.5	24.0	...
	1997	35.9	10.4	-1.4	10.4	13.5	...
Liabilities to Assets	1995	0.62	0.97	1.17	1.01	0.92	...
	1996	0.62	0.97	1.15	1.00	0.90	...
	1997	0.62	1.00	1.18	1.02	0.96	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.2		...			
	1996-97	7.2		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	56.5		43.5			
	1996	57.1		42.9			
	1997	53.8		46.2			

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

SICE: 4842

Courier Service Industry

		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 (1996):	786						
Net Profit Margin	1995	5.6	1.8	-1.2	1.9	1.6	0.7
	1996	5.3	1.6	-1.2	1.8	1.2	1.1
	1997	6.3	2.1	-0.6	2.7	1.7	1.3
Pretax Profit Margin	1995	7.0	2.2	-1.0	2.3	2.0	0.9
	1996	6.1	1.9	-1.1	2.3	1.5	1.9
	1997	7.9	2.7	-0.2	3.5	2.1	1.6
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	25.4	8.3	-3.9	8.2	8.4	4.1
	1996	22.5	7.5	-4.4	8.0	7.0	5.7
	1997	25.9	10.3	-1.8	11.9	8.3	6.8
Return on Equity	1995	44.1	22.5	5.4	24.2	22.1	8.4
	1996	44.0	20.5	4.4	21.4	19.4	22.1
	1997	44.2	21.9	6.0	21.9	22.0	18.7
Liabilities to Assets	1995	0.56	0.81	1.02	0.85	0.78	0.66
	1996	0.53	0.80	1.04	0.83	0.75	0.72
	1997	0.52	0.78	1.00	0.82	0.74	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.7	49.8	
	1996-97				13.3	6.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.1	31.9	
	1996				66.3	33.7	
	1997				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: 4911

Electric Power Systems Industry

		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 (1996):	62						
Net Profit Margin	1995	16.5	3.0	-5.8	7.7	-0.2	12.4
	1996	21.7	6.6	-5.9	7.3	6.0	7.0
	1997	23.2	6.8	-0.3	9.1	5.1	8.9
Pretax Profit Margin	1995	16.7	4.2	-5.0	7.6	0.1	12.7
	1996	24.8	8.4	-0.7	7.3	10.4	9.3
	1997	25.4	9.7	0.8	10.1	8.6	14.6
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.8	1.5	-2.2	3.3	0.0	7.9
	1996	13.2	4.8	-0.7	4.3	4.9	7.1
	1997	12.5	3.8	0.1	5.9	3.7	1.2
Return on Equity	1995	24.8	9.1	1.7	9.1	9.8	11.1
	1996	29.5	13.6	1.0	13.3	18.9	11.1
	1997	32.6	20.3	3.3	28.4	11.3	...
Liabilities to Assets	1995	0.60	0.74	1.00	0.73	0.75	0.58
	1996	0.57	0.75	0.96	0.75	0.70	0.53
	1997	0.59	0.81	0.97	0.76	0.83	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	43.9		2.6			
	1996-97	7.7		-1.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	67.7		32.3			
	1996	75.3		24.7			
	1997	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: 4921

Gas Distribution Systems Industry

		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 (1996):	95						
Net Profit Margin	1995	11.7	4.6	1.0	3.6	5.7	0.0
	1996	10.4	5.9	1.6	3.9	7.3	0.9
	1997	7.0	2.5	-1.6	6.5	1.8	...
Pretax Profit Margin	1995	13.6	5.3	1.5	4.6	6.8	0.0
	1996	11.9	6.3	1.6	4.6	7.7	0.9
	1997	8.5	2.6	-1.6	6.9	1.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.3	2.5	0.7	2.5	2.5	-0.1
	1996	8.2	3.3	1.0	2.1	4.0	3.2
	1997	5.5	1.6	-1.7	3.1	0.8	...
Return on Equity	1995	11.4	2.8	0.9	2.8	3.4	1.1
	1996	13.0	4.9	1.6	2.2	5.7	21.1
	1997	6.4	2.0	-1.7	3.0	1.2	...
Liabilities to Assets	1995	0.07	0.14	0.75	0.27	0.12	0.80
	1996	0.08	0.19	0.80	0.39	0.18	0.90
	1997	0.09	0.14	0.52	0.22	0.12	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.4	37.6	
	1996-97				17.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				79.1	20.9	
	1996				82.1	17.9	
	1997				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: 4931

Water Systems Industry

		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 (1996):	99						
Net Profit Margin	1995	9.0	2.6	-6.0	2.8	1.7	...
	1996	5.7	0.7	-9.6	-0.6	2.6	...
	1997	8.8	2.7	-4.8	2.9	2.2	...
Pretax Profit Margin	1995	10.6	2.6	-6.0	3.0	2.2	...
	1996	7.4	0.7	-9.6	-0.6	3.3	...
	1997	10.4	2.8	-2.9	3.1	2.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	16.4	4.8	-3.5	2.5	5.6	...
	1996	9.8	0.6	-13.9	-0.1	5.9	...
	1997	15.8	3.4	-6.5	2.8	4.8	...
Return on Equity	1995	33.8	16.3	-2.6	16.7	15.1	...
	1996	28.4	10.7	-1.4	7.1	11.4	...
	1997	35.2	14.5	3.8	11.7	16.7	...
Liabilities to Assets	1995	0.57	0.79	1.02	0.89	0.74	...
	1996	0.54	0.82	1.08	0.87	0.74	...
	1997	0.53	0.84	1.04	0.85	0.76	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			14.0	...		
	1996-97			4.1	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			61.1	38.9		
	1996			52.5	47.5		
	1997			65.9	34.1		

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

SICE: 4999

Other Utility Industries 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	722						
Net Profit Margin	1995	8.5	2.2	-2.9	1.4	3.3	2.2
	1996	8.2	1.4	-4.3	1.0	2.9	4.1
	1997	8.8	2.6	-1.8	2.0	3.9	3.8
Pretax Profit Margin	1995	10.1	2.9	-2.7	1.8	4.4	3.1
	1996	10.5	2.0	-3.6	1.4	3.3	4.4
	1997	11.0	3.7	-1.3	2.6	5.0	4.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.3	4.2	-4.8	3.1	5.7	5.4
	1996	14.1	2.5	-7.5	1.6	5.7	6.5
	1997	16.6	5.9	-3.1	4.3	7.4	7.0
Return on Equity	1995	32.2	11.7	1.9	11.8	11.6	11.6
	1996	30.1	11.1	-4.5	10.0	12.2	10.4
	1997	34.2	15.2	1.5	11.7	17.8	24.1
Liabilities to Assets	1995	0.39	0.72	0.98	0.77	0.67	0.70
	1996	0.41	0.71	0.97	0.74	0.65	0.69
	1997	0.43	0.72	0.97	0.75	0.69	0.72
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				5.4	4.3	
	1996-97				6.9	-4.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.3	35.7	
	1996				60.7	39.3	
	1997				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: 5011 Livestock, Wholesale

		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 (1996):	398						
Net Profit Margin	1995	7.0	1.8	-1.5	2.5	1.5	0.2
	1996	5.0	0.7	-5.2	-0.3	1.1	0.3
	1997	6.2	1.6	-1.1	2.2	1.2	0.5
Pretax Profit Margin	1995	8.2	2.2	-1.4	3.2	1.8	0.3
	1996	6.1	0.8	-5.3	-0.3	1.3	0.5
	1997	8.4	2.2	-0.8	2.9	1.8	0.7
Gross Profit Margin	1995	30.6	13.8	6.9	24.9	10.7	4.6
	1996	31.0	17.5	8.8	26.9	13.9	4.4
	1997	36.1	19.7	9.0	29.7	13.6	5.3
Pretax Profit to Assets	1995	12.6	3.0	-2.8	2.0	4.1	4.7
	1996	10.8	1.2	-6.1	-0.1	5.6	6.1
	1997	12.2	3.7	-3.0	2.7	4.3	9.1
Return on Equity	1995	23.3	9.9	-0.5	7.7	10.9	13.5
	1996	21.3	7.0	-3.3	4.3	9.8	8.7
	1997	24.2	9.3	0.0	7.6	12.0	15.4
Liabilities to Assets	1995	0.35	0.67	0.94	0.70	0.64	0.62
	1996	0.35	0.69	0.96	0.74	0.63	0.63
	1997	0.37	0.67	0.92	0.67	0.67	0.57
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-8.0	-4.9		
	1996-97			6.1	13.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.5	34.5		
	1996			58.8	41.2		
	1997			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: 5012

Grain, Wholesale

		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 (1996):	76						
Net Profit Margin	1995	5.6	1.0	-2.2	2.8	1.0	0.6
	1996	5.0	1.1	-0.6	2.1	0.5	0.9
	1997	6.8	1.5	-0.4	5.5	1.2	1.0
Pretax Profit Margin	1995	6.7	2.2	-2.2	3.6	1.1	0.8
	1996	7.4	1.6	-0.3	3.8	0.9	1.1
	1997	7.9	1.8	-0.2	7.7	1.6	1.2
Gross Profit Margin	1995	32.2	15.8	8.8	24.6	13.3	9.4
	1996	34.6	16.3	7.1	34.6	14.5	8.3
	1997	23.9	14.2	8.6	20.2	14.1	6.5
Pretax Profit to Assets	1995	16.7	3.9	-6.4	2.6	4.0	6.4
	1996	11.4	3.5	-1.1	3.5	3.4	6.7
	1997	12.9	3.4	-1.9	3.2	4.8	10.5
Return on Equity	1995	32.9	16.2	-7.3	14.8	19.0	14.2
	1996	28.4	7.5	0.6	2.6	11.6	15.2
	1997	35.0	11.6	3.3	4.0	13.0	19.7
Liabilities to Assets	1995	0.38	0.68	0.91	0.54	0.73	0.74
	1996	0.41	0.71	1.00	0.61	0.72	0.74
	1997	0.26	0.63	0.90	0.37	0.74	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				12.8	14.0	
	1996-97				1.7	15.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.2	27.8	
	1996				75.0	25.0	
	1997				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: 5019

Other Farm Products, Wholesale

		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 (1996):	272						
Net Profit Margin	1995	3.8	0.7	-1.8	0.7	0.6	1.2
	1996	3.8	0.6	-3.1	0.6	0.7	1.7
	1997	4.3	1.0	-1.6	0.4	1.6	0.5
Pretax Profit Margin	1995	4.7	0.7	-1.8	0.7	0.8	1.4
	1996	4.7	0.7	-2.7	0.6	0.8	2.3
	1997	5.3	1.4	-1.2	0.6	2.0	0.8
Gross Profit Margin	1995	41.6	27.9	16.9	37.5	25.9	18.7
	1996	43.1	29.2	19.1	37.7	26.3	18.0
	1997	42.2	27.7	17.3	39.6	24.7	14.0
Pretax Profit to Assets	1995	11.8	2.2	-4.6	1.6	2.8	4.1
	1996	10.9	1.7	-8.5	1.3	2.4	5.8
	1997	13.4	3.1	-3.7	0.9	5.0	4.4
Return on Equity	1995	31.8	9.2	-4.3	7.3	10.3	11.6
	1996	23.1	9.4	-2.8	6.1	11.4	14.1
	1997	30.6	12.1	-2.6	5.0	14.3	11.8
Liabilities to Assets	1995	0.51	0.80	1.04	0.85	0.76	0.78
	1996	0.51	0.82	1.02	0.83	0.79	0.73
	1997	0.52	0.78	0.98	0.85	0.76	0.66
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.6		0.1			
	1996-97	3.7		-4.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	61.1		38.9			
	1996	61.4		38.6			
	1997	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: 5111

Petroleum Products, Wholesale

		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 (1996):	1,622						
Net Profit Margin	1995	7.1	2.1	-1.0	2.5	1.9	0.9
	1996	7.0	1.7	-1.4	1.9	1.5	1.1
	1997	7.1	2.1	-0.9	1.7	2.3	1.1
Pretax Profit Margin	1995	8.7	2.7	-0.8	3.1	2.4	1.2
	1996	8.5	2.2	-1.1	2.8	1.9	1.3
	1997	8.7	2.8	-0.6	2.2	2.9	1.4
Gross Profit Margin	1995	39.1	22.4	12.4	34.2	17.5	12.4
	1996	38.2	22.7	12.2	33.5	17.5	12.5
	1997	40.5	24.2	12.7	36.0	19.6	12.8
Pretax Profit to Assets	1995	14.7	5.1	-2.0	3.7	5.8	5.4
	1996	13.6	4.5	-2.4	3.3	5.4	5.8
	1997	15.8	5.7	-1.2	2.6	7.3	6.1
Return on Equity	1995	23.0	10.3	-0.3	7.9	12.1	13.0
	1996	24.1	9.8	-0.3	6.9	11.7	13.9
	1997	26.3	11.6	0.0	6.7	14.3	12.1
Liabilities to Assets	1995	0.28	0.59	0.88	0.59	0.60	0.69
	1996	0.27	0.59	0.87	0.56	0.61	0.71
	1997	0.30	0.60	0.86	0.59	0.61	0.68
Sales - % change year over year					Firms with revenue between \$50,000 and \$5 million		
	1995-96			11.6		12.3	
	1996-97			8.0		5.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.7	29.3	
	1996				70.4	29.6	
	1997				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: 5211

Confectionery, Wholesale

		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 (1996):	180						
Net Profit Margin	1995	3.4	0.9	-1.2	1.3	0.5	0.6
	1996	3.2	0.5	-1.6	0.8	0.5	0.5
	1997	4.2	0.9	-2.0	1.9	0.3	1.2
Pretax Profit Margin	1995	4.4	1.0	-1.1	1.3	0.6	0.8
	1996	4.7	0.6	-1.6	1.0	0.5	0.7
	1997	5.1	1.1	-2.0	2.3	0.4	1.5
Gross Profit Margin	1995	31.0	20.4	14.6	22.0	19.2	15.4
	1996	30.8	20.8	14.6	22.1	20.6	15.0
	1997	29.2	19.8	14.4	18.5	21.1	19.1
Pretax Profit to Assets	1995	15.8	2.9	-5.6	3.6	1.8	2.5
	1996	15.3	2.5	-7.4	3.6	1.5	2.9
	1997	23.3	3.4	-11.4	7.8	2.1	6.0
Return on Equity	1995	32.2	10.9	-2.9	14.9	7.2	8.9
	1996	32.3	9.1	-2.2	24.3	5.9	7.7
	1997	37.4	13.1	-5.2	25.4	11.7	15.7
Liabilities to Assets	1995	0.42	0.80	1.02	0.89	0.73	0.73
	1996	0.52	0.83	1.08	0.91	0.74	0.70
	1997	0.45	0.80	1.05	0.90	0.70	0.69
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		0.2			0.6
		1996-97		3.7			-3.6
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		63.8		36.2	
		1996		62.9		37.1	
		1997		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: 5212

Frozen Foods (Packaged), Wholesale

		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 (1996):	101						
Net Profit Margin	1995	3.3	0.8	-1.4	1.7	0.4	0.8
	1996	2.2	0.4	-3.0	-1.3	0.5	0.2
	1997	3.6	0.5	-2.3	0.5	0.5	0.3
Pretax Profit Margin	1995	3.3	0.8	-1.7	1.9	0.5	1.0
	1996	2.8	0.5	-2.6	-1.2	0.5	0.3
	1997	4.4	0.5	-2.3	0.5	0.6	0.5
Gross Profit Margin	1995	32.0	22.3	15.2	25.0	18.7	15.0
	1996	32.0	23.5	14.8	29.7	17.6	10.3
	1997	37.1	23.4	14.5	30.4	19.6	7.8
Pretax Profit to Assets	1995	14.2	2.9	-11.1	2.8	3.1	4.8
	1996	10.7	1.9	-6.8	-2.5	2.8	1.2
	1997	13.6	2.3	-9.4	0.4	2.4	1.7
Return on Equity	1995	31.1	13.5	3.4	28.6	11.2	12.3
	1996	20.2	11.8	3.8	14.3	11.7	8.2
	1997	40.1	14.3	3.1	15.3	11.7	9.9
Liabilities to Assets	1995	0.41	0.76	1.10	0.76	0.76	0.68
	1996	0.61	0.92	1.10	0.95	0.81	0.90
	1997	0.39	0.81	1.08	0.76	0.83	0.83
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.5	1.5	
	1996-97				7.8	3.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				62.8	37.2	
	1996				62.0	38.0	
	1997				64.2	35.8	

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

SICE: 5213

Dairy Products, Wholesale

		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 (1996):	263						
Net Profit Margin	1995	5.1	1.1	-0.9	1.9	0.4	0.4
	1996	4.8	0.9	-1.3	0.9	0.9	0.7
	1997	4.6	0.7	-1.7	0.9	0.6	2.1
Pretax Profit Margin	1995	6.8	1.4	-0.7	2.6	0.5	0.5
	1996	6.1	1.2	-1.3	1.2	1.2	0.9
	1997	5.8	1.0	-1.4	1.3	0.8	2.6
Gross Profit Margin	1995	40.4	20.9	12.9	27.2	15.5	14.6
	1996	36.8	20.1	12.2	25.2	15.2	17.2
	1997	43.9	22.9	13.5	28.2	16.5	15.2
Pretax Profit to Assets	1995	20.2	6.0	-4.9	7.0	4.2	4.9
	1996	17.7	6.0	-4.9	4.2	6.8	5.5
	1997	15.0	4.0	-6.4	2.7	4.6	9.2
Return on Equity	1995	35.9	17.6	1.9	17.8	17.2	9.4
	1996	32.5	14.0	3.1	12.8	14.9	13.4
	1997	31.5	12.2	-0.6	13.8	9.7	24.6
Liabilities to Assets	1995	0.37	0.77	0.98	0.81	0.71	0.78
	1996	0.42	0.75	0.98	0.78	0.68	0.75
	1997	0.37	0.79	0.98	0.84	0.75	0.65
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-0.9	3.3		
	1996-97			1.4	12.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			67.4	32.6		
	1996			66.0	34.0		
	1997			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: 5214

Poultry and Eggs, Wholesale

		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 (1996):	65						
Net Profit Margin	1995	2.4	0.2	-0.9	0.1	0.2	1.0
	1996	6.8	0.9	-1.6	2.4	0.8	0.3
	1997	6.1	0.7	-0.4	5.1	0.6	0.9
Pretax Profit Margin	1995	3.1	0.3	-0.9	0.1	0.4	1.1
	1996	6.6	1.0	-1.5	0.5	1.0	0.3
	1997	7.6	0.9	-0.4	6.0	0.6	0.9
Gross Profit Margin	1995	26.2	12.8	9.7	28.1	11.5	8.5
	1996	27.0	13.0	7.8	22.5	10.4	9.8
	1997	22.8	12.2	8.2	32.9	9.7	8.9
Pretax Profit to Assets	1995	13.0	1.6	-2.9	0.8	1.6	6.7
	1996	17.3	4.0	-3.9	2.5	6.0	2.1
	1997	17.2	3.6	-1.1	11.0	3.1	6.4
Return on Equity	1995	19.9	11.3	-2.0	15.7	9.8	13.2
	1996	22.7	12.6	-3.6	5.3	14.7	11.1
	1997	32.0	15.5	-0.6	14.3	16.9	15.5
Liabilities to Assets	1995	0.34	0.75	1.06	0.75	0.72	0.72
	1996	0.30	0.73	0.99	0.63	0.74	0.72
	1997	0.39	0.65	0.97	0.61	0.77	0.71
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				10.9	17.1	
	1996-97				7.8	5.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				65.4	34.6	
	1996				67.5	32.5	
	1997				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: 5215

Fish and Seafood, Wholesale

		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 (1996):	324						
Net Profit Margin	1995	3.2	0.3	-2.4	-1.4	0.7	1.0
	1996	4.0	0.7	-1.6	1.1	0.4	0.8
	1997	3.1	0.4	-2.7	0.2	0.4	0.6
Pretax Profit Margin	1995	3.6	0.6	-2.2	-1.0	1.0	1.4
	1996	4.9	0.7	-1.5	1.4	0.4	1.0
	1997	3.9	0.7	-2.4	0.9	0.5	0.9
Gross Profit Margin	1995	26.2	13.9	8.5	18.4	12.7	10.0
	1996	28.6	14.1	8.8	27.1	11.6	9.8
	1997	28.7	16.1	9.1	26.1	13.6	10.2
Pretax Profit to Assets	1995	13.4	1.5	-9.7	-3.0	3.9	7.1
	1996	16.0	3.1	-5.9	2.6	4.1	5.6
	1997	11.8	2.1	-7.0	1.2	2.4	4.9
Return on Equity	1995	38.0	13.0	-3.6	8.6	17.6	15.6
	1996	32.0	12.2	1.5	15.4	10.7	11.4
	1997	32.4	10.6	-3.3	10.7	8.3	13.2
Liabilities to Assets	1995	0.43	0.83	1.04	0.97	0.72	0.69
	1996	0.35	0.74	1.03	0.82	0.70	0.71
	1997	0.44	0.77	1.04	0.79	0.74	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		2.0		-0.6	
		1996-97		5.1		4.3	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		63.3		36.7	
		1996		66.3		33.7	
		1997		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: 5216

Fresh Fruit and Vegetables, Wholesale

		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 (1996):	386						
Net Profit Margin	1995	2.9	0.8	-1.2	-0.4	1.1	0.9
	1996	3.1	0.6	-1.9	-0.9	0.8	0.9
	1997	3.5	1.0	-1.3	1.1	0.9	0.9
Pretax Profit Margin	1995	3.5	1.0	-1.2	-0.5	1.3	1.2
	1996	3.8	0.8	-1.8	-0.6	1.0	1.0
	1997	4.4	1.1	-1.3	1.4	1.1	1.1
Gross Profit Margin	1995	25.7	16.7	11.2	22.8	16.1	12.2
	1996	25.8	18.3	12.2	20.0	17.9	12.1
	1997	25.4	17.6	11.3	24.7	16.9	13.1
Pretax Profit to Assets	1995	15.6	4.8	-5.2	-1.3	6.5	6.9
	1996	13.1	3.0	-7.4	-1.4	5.0	6.3
	1997	14.3	4.0	-4.2	3.0	4.9	7.3
Return on Equity	1995	28.0	14.7	1.2	4.3	15.3	17.9
	1996	26.3	10.7	-1.0	3.6	11.9	15.6
	1997	32.9	11.8	-0.9	6.8	12.1	14.8
Liabilities to Assets	1995	0.44	0.80	1.03	0.89	0.79	0.78
	1996	0.48	0.79	1.00	0.85	0.77	0.76
	1997	0.41	0.74	0.99	0.81	0.73	0.77
		Firms with revenue between					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				4.4	1.9	
	1996-97				0.7	1.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				65.7	34.3	
	1996				66.1	33.9	
	1997				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: 5217

Meat and Meat Products, Wholesale

		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 (1996):	272						
Net Profit Margin	1995	2.2	0.5	-1.0	0.4	0.6	0.5
	1996	2.4	0.5	-1.3	-0.4	0.6	0.7
	1997	2.7	0.5	-0.9	-0.5	0.8	0.7
Pretax Profit Margin	1995	2.7	0.7	-1.0	0.0	0.7	0.6
	1996	3.2	0.7	-1.0	0.2	0.7	0.9
	1997	3.4	0.6	-0.8	-0.5	0.9	0.8
Gross Profit Margin	1995	27.6	16.5	9.6	26.5	14.3	8.2
	1996	28.1	17.7	10.1	25.1	15.0	8.8
	1997	28.4	16.7	9.5	29.5	14.6	8.4
Pretax Profit to Assets	1995	13.2	3.3	-5.4	1.0	5.2	5.1
	1996	11.3	2.7	-6.6	-2.0	3.9	5.8
	1997	12.8	3.8	-5.5	-3.8	6.1	4.9
Return on Equity	1995	30.1	13.4	-0.9	3.7	16.1	15.6
	1996	27.2	10.1	-3.1	2.6	12.5	16.9
	1997	34.8	11.9	2.2	3.9	13.9	13.0
Liabilities to Assets	1995	0.44	0.80	0.97	0.86	0.80	0.81
	1996	0.45	0.80	1.02	0.85	0.79	0.79
	1997	0.42	0.85	1.03	0.90	0.83	0.73
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	3.8			6.4		
	1996-97	6.4			13.6		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.9	35.1	
	1996				64.4	35.6	
	1997				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: 5219

Other Foods, Wholesale

		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 (1996):	1,237						
Net Profit Margin	1995	3.6	0.7	-1.7	0.6	0.8	1.0
	1996	3.5	0.7	-2.1	0.3	0.9	0.8
	1997	3.9	1.0	-1.4	0.8	1.1	0.8
Pretax Profit Margin	1995	4.3	0.9	-1.5	0.7	1.0	1.2
	1996	4.6	0.9	-1.8	0.4	1.1	1.1
	1997	5.0	1.3	-1.2	1.4	1.3	1.1
Gross Profit Margin	1995	38.7	23.5	14.6	33.0	19.9	15.1
	1996	38.3	22.8	13.9	31.9	19.3	14.0
	1997	37.5	22.7	13.3	30.8	19.5	14.4
Pretax Profit to Assets	1995	13.8	2.8	-4.5	1.8	3.5	4.5
	1996	14.1	3.0	-6.0	0.5	4.1	3.9
	1997	16.2	4.0	-4.1	2.4	5.0	4.9
Return on Equity	1995	30.6	11.7	0.4	7.4	14.0	12.5
	1996	27.6	11.1	-0.9	8.0	13.1	10.8
	1997	35.7	15.2	2.0	11.0	18.5	12.8
Liabilities to Assets	1995	0.47	0.83	1.04	0.92	0.79	0.75
	1996	0.48	0.83	1.03	0.90	0.79	0.75
	1997	0.49	0.83	1.02	0.89	0.79	0.72
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	7.9		5.0			
	1996-97	7.2		4.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	66.4		33.6			
	1996	64.7		35.3			
	1997	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: 5221

Non-alcoholic beverages, Wholesale

		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 (1996):	250						
Net Profit Margin	1995	5.9	1.2	-2.2	1.1	1.6	1.0
	1996	5.7	1.4	-2.3	1.4	1.2	1.3
	1997	6.5	0.9	-4.6	0.7	0.9	1.9
Pretax Profit Margin	1995	7.8	1.5	-1.7	1.2	1.9	2.2
	1996	7.0	1.6	-2.1	1.6	1.6	1.5
	1997	8.1	1.2	-4.1	0.9	1.4	2.5
Gross Profit Margin	1995	51.2	33.6	19.1	44.7	22.8	17.9
	1996	55.0	34.3	21.4	46.1	25.2	17.8
	1997	58.6	39.1	22.9	50.4	28.2	19.8
Pretax Profit to Assets	1995	11.8	3.3	-3.9	2.0	5.5	8.5
	1996	11.8	3.9	-5.2	3.3	4.8	4.7
	1997	13.1	3.0	-7.9	1.9	4.2	4.5
Return on Equity	1995	30.4	10.9	0.2	9.0	11.4	17.5
	1996	22.9	10.1	-0.8	8.8	10.3	10.4
	1997	25.6	6.7	-7.5	2.8	7.7	9.4
Liabilities to Assets	1995	0.44	0.75	0.99	0.86	0.67	0.72
	1996	0.35	0.74	1.01	0.82	0.66	0.69
	1997	0.50	0.85	1.05	0.88	0.79	0.64
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.6		-3.8			
	1996-97	9.0		4.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	66.5		33.5			
	1996	63.9		36.1			
	1997	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: 5222

Alcoholic beverages, Wholesale

		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 (1996):	76						
Net Profit Margin	1995	8.9	1.7	-2.3	2.8	1.3	0.3
	1996	8.7	0.6	-3.7	-0.2	2.4	...
	1997	9.1	2.3	-1.4	2.6	1.1	...
Pretax Profit Margin	1995	10.9	2.3	-2.3	4.0	1.6	0.5
	1996	11.0	0.9	-3.4	0.2	3.1	...
	1997	13.4	3.1	-0.9	4.2	1.6	...
Gross Profit Margin	1995	40.7	22.6	16.7	25.1	22.1	...
	1996	35.0	25.2	17.1	30.0	19.7	...
	1997	37.0	20.8	16.5	30.1	17.2	...
Pretax Profit to Assets	1995	22.8	5.0	-5.9	7.5	3.9	2.0
	1996	20.4	3.7	-7.6	-0.2	6.8	...
	1997	25.2	5.8	-2.7	6.2	5.3	...
Return on Equity	1995	43.6	27.3	4.5	19.2	27.9	...
	1996	42.5	24.2	-2.2	14.4	27.6	...
	1997	41.0	20.4	1.4	22.9	20.2	...
Liabilities to Assets	1995	0.57	0.79	1.07	0.79	0.80	0.83
	1996	0.50	0.77	1.05	0.79	0.71	...
	1997	0.37	0.86	1.08	0.87	0.82	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				17.2	12.2	
	1996-97				4.1	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				67.1	32.9	
	1996				59.8	40.2	
	1997				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: 5231

Drugs, Wholesale

		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 (1996):	157						
Net Profit Margin	1995	9.5	2.9	-0.6	5.2	2.3	1.8
	1996	8.9	3.1	-1.4	2.8	3.1	1.5
	1997	8.0	2.6	-1.2	0.9	3.3	1.4
Pretax Profit Margin	1995	12.6	3.8	-0.4	5.9	3.0	2.5
	1996	11.2	3.2	-1.4	2.6	4.3	1.8
	1997	9.9	3.2	-1.4	1.1	4.7	2.1
Gross Profit Margin	1995	49.0	36.2	22.4	40.2	31.9	23.4
	1996	52.8	36.7	25.7	44.4	31.6	28.2
	1997	51.3	34.3	21.8	47.6	30.3	27.3
Pretax Profit to Assets	1995	25.9	7.0	-1.0	7.6	6.8	6.5
	1996	20.4	6.4	-2.8	5.2	8.0	7.1
	1997	18.9	5.5	-2.0	1.3	9.3	5.1
Return on Equity	1995	35.0	10.5	0.9	15.5	8.1	18.1
	1996	41.0	15.0	2.0	15.9	14.7	16.1
	1997	35.8	11.5	0.9	9.3	17.6	12.5
Liabilities to Assets	1995	0.23	0.60	0.96	0.63	0.59	0.85
	1996	0.23	0.64	0.97	0.67	0.61	0.90
	1997	0.28	0.72	1.00	0.67	0.73	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	12.7		8.5			
	1996-97	8.5		1.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	72.9		27.1			
	1996	68.9		31.1			
	1997	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: 5232

Toilet Soaps and Preparations, Wholesale

		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 (1996):	333						
Net Profit Margin	1995	5.7	1.5	-2.2	0.6	2.2	1.2
	1996	5.3	1.8	-2.1	1.2	2.4	1.4
	1997	5.4	1.5	-2.4	1.2	1.9	1.8
Pretax Profit Margin	1995	6.5	1.9	-2.0	0.8	2.8	1.8
	1996	6.7	2.1	-1.9	1.5	3.0	2.1
	1997	6.8	2.0	-2.2	1.7	2.3	2.3
Gross Profit Margin	1995	51.9	40.7	31.1	40.6	41.2	42.1
	1996	50.2	41.5	31.9	41.6	41.4	41.1
	1997	50.2	40.4	30.1	41.3	40.1	40.7
Pretax Profit to Assets	1995	13.7	4.2	-4.4	1.0	6.8	5.6
	1996	15.8	4.5	-5.1	2.2	7.0	6.0
	1997	17.1	4.3	-5.6	2.9	4.7	5.9
Return on Equity	1995	28.5	13.4	3.5	10.9	14.6	10.0
	1996	33.4	15.6	3.4	16.2	15.0	10.0
	1997	30.4	12.3	1.1	9.2	12.7	13.4
Liabilities to Assets	1995	0.46	0.74	1.01	0.92	0.69	0.71
	1996	0.41	0.76	1.03	0.93	0.68	0.69
	1997	0.41	0.75	1.02	0.80	0.68	0.74
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				9.5	2.4	
	1996-97				7.3	4.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				67.8	32.2	
	1996				68.5	31.5	
	1997				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: 5239

Drug Sundries and Other Drugs and Toilet Preparations, Wholesale

		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 (1996):	109						
Net Profit Margin	1995	5.7	1.5	-1.9	0.6	1.7	1.6
	1996	5.2	1.5	-3.2	0.9	1.5	1.3
	1997	4.8	1.4	-0.9	0.8	1.8	...
Pretax Profit Margin	1995	7.1	1.7	-1.9	0.6	1.9	2.0
	1996	6.5	1.9	-2.3	1.7	2.0	1.5
	1997	6.1	1.7	-0.8	1.3	1.9	...
Gross Profit Margin	1995	43.5	34.4	24.4	39.1	27.6	30.8
	1996	45.1	33.6	22.8	36.6	26.7	30.3
	1997	43.8	34.0	24.7	36.0	28.6	...
Pretax Profit to Assets	1995	13.1	3.1	-3.6	1.7	4.1	4.8
	1996	15.2	3.1	-5.0	1.4	4.7	1.6
	1997	17.6	3.4	-2.8	1.7	4.4	...
Return on Equity	1995	33.8	10.5	-1.0	10.1	10.8	13.6
	1996	35.4	12.5	0.3	13.0	10.3	5.8
	1997	32.9	13.1	0.9	6.2	16.5	...
Liabilities to Assets	1995	0.54	0.76	0.97	0.84	0.71	0.74
	1996	0.44	0.75	1.00	0.89	0.70	0.77
	1997	0.44	0.73	1.00	0.86	0.70	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	13.5		4.1			
	1996-97	7.6		9.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	64.7		35.3			
	1996	61.8		38.2			
	1997	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: 5241

Tobacco Products, Wholesale

		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 (1996):	33						
Net Profit Margin	1995	7.7	2.9	-1.1	2.2	4.7	0.7
	1996	4.5	0.8	-4.2	0.0	0.8	0.6
	1997	9.9	2.5	-0.1	0.6	3.2	0.3
Pretax Profit Margin	1995	17.1	3.3	-1.1	2.2	6.0	0.8
	1996	5.6	0.8	-4.0	0.0	1.0	0.8
	1997	12.6	4.2	0.4	2.4	4.2	0.5
Gross Profit Margin	1995	56.2	32.2	10.9	28.0	40.7	10.0
	1996	34.3	21.1	9.8	28.7	19.2	9.1
	1997	38.0	26.6	11.0	26.6	23.0	8.6
Pretax Profit to Assets	1995	12.2	4.0	-2.0	3.3	16.8	4.0
	1996	8.6	1.9	-4.0	0.0	3.0	3.9
	1997	17.8	4.9	-1.6	2.3	10.0	2.2
Return on Equity	1995	18.0	3.0	-1.6	2.8	...	10.2
	1996	23.2	3.0	-2.4	1.2	4.2	5.6
	1997	53.2	13.3	3.6	8.2	19.2	4.4
Liabilities to Assets	1995	0.11	0.41	0.68	0.51	0.34	0.58
	1996	0.36	0.58	0.91	0.63	0.47	0.56
	1997	0.28	0.49	0.95	0.35	0.66	0.50
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.8	7.6	
	1996-97				25.0	-1.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.1	30.9	
	1996				62.3	37.7	
	1997				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: 5311

Men's and Boys' Clothing and Furnishings, Wholesale

		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 (1996):	203						
Net Profit Margin	1995	6.2	1.3	-3.1	1.4	1.0	1.6
	1996	6.6	0.7	-3.5	-0.5	0.9	1.4
	1997	6.1	1.2	-1.5	1.0	1.4	2.9
Pretax Profit Margin	1995	7.3	1.6	-3.0	1.8	1.3	2.1
	1996	7.9	0.9	-3.1	0.3	1.2	1.8
	1997	7.0	1.6	-1.5	1.4	1.6	3.6
Gross Profit Margin	1995	43.1	28.3	20.2	35.9	25.2	23.3
	1996	38.6	29.2	22.3	34.5	27.5	24.4
	1997	40.9	29.3	20.6	31.7	27.7	23.3
Pretax Profit to Assets	1995	13.4	3.0	-6.3	3.0	3.1	5.2
	1996	12.5	1.8	-5.9	0.7	2.8	3.8
	1997	12.4	2.6	-2.6	2.3	3.6	8.1
Return on Equity	1995	31.6	10.9	0.8	9.7	11.0	13.4
	1996	22.8	7.9	-1.4	6.6	8.3	12.7
	1997	22.8	8.3	0.0	6.6	10.2	24.5
Liabilities to Assets	1995	0.38	0.72	1.00	0.68	0.72	0.82
	1996	0.39	0.72	1.01	0.83	0.67	0.84
	1997	0.36	0.70	1.01	0.63	0.76	0.72
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-3.5			
	1996-97			3.4	6.3		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.8	34.2		
	1996			61.6	38.4		
	1997			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: 5312

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

		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 (1996):	168						
Net Profit Margin	1995	7.3	1.4	-4.4	1.5	1.3	-0.2
	1996	4.7	1.0	-5.0	1.1	1.0	1.6
	1997	5.5	1.2	-3.8	0.5	1.8	1.4
Pretax Profit Margin	1995	7.7	1.4	-4.7	0.9	2.0	-0.2
	1996	5.4	1.3	-4.5	1.1	1.3	2.1
	1997	6.7	1.3	-3.6	0.5	2.0	1.9
Gross Profit Margin	1995	39.4	28.8	19.8	29.9	27.8	20.6
	1996	40.2	31.8	21.5	36.0	27.1	22.6
	1997	40.6	30.9	21.1	34.3	28.7	22.8
Pretax Profit to Assets	1995	13.1	2.4	-9.3	2.1	2.7	-0.7
	1996	10.8	2.1	-8.5	2.1	2.1	4.2
	1997	18.5	2.6	-4.9	2.0	3.1	3.8
Return on Equity	1995	29.8	8.1	-0.4	7.4	8.1	9.1
	1996	26.3	8.4	-1.3	7.3	9.1	15.2
	1997	30.8	9.7	-1.8	6.7	13.0	14.5
Liabilities to Assets	1995	0.48	0.70	0.98	0.68	0.70	0.80
	1996	0.45	0.79	1.00	0.82	0.79	0.88
	1997	0.36	0.80	1.02	0.87	0.63	0.81
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-0.2	-7.6	
	1996-97				2.0	-3.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.7	39.3	
	1996				62.0	38.0	
	1997				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: 5313

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

		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 (1996):	133						
Net Profit Margin	1995	2.8	-0.3	-5.1	-1.3	0.4	2.2
	1996	3.7	0.7	-4.6	0.0	0.9	2.3
	1997	3.5	1.0	-2.4	0.7	1.3	1.4
Pretax Profit Margin	1995	3.7	-0.2	-4.4	-0.8	0.5	2.8
	1996	4.6	0.7	-3.7	-0.2	1.2	2.9
	1997	4.5	1.2	-2.0	0.9	1.7	2.0
Gross Profit Margin	1995	45.5	35.5	24.3	41.2	32.6	24.9
	1996	42.4	33.9	24.2	37.5	31.1	29.8
	1997	45.9	34.7	24.8	39.3	30.3	23.2
Pretax Profit to Assets	1995	5.5	-0.3	-11.2	-2.0	1.2	6.2
	1996	11.3	1.6	-6.9	0.5	3.1	6.2
	1997	8.6	2.7	-4.5	1.8	4.3	4.4
Return on Equity	1995	17.6	3.3	-3.0	2.0	6.6	14.3
	1996	21.4	6.3	-6.2	0.6	10.6	12.8
	1997	28.3	13.5	1.4	11.5	13.9	12.8
Liabilities to Assets	1995	0.48	0.77	1.04	0.81	0.71	0.55
	1996	0.48	0.84	1.07	0.94	0.76	0.62
	1997	0.41	0.81	1.00	0.88	0.73	0.67
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-1.1		-7.0			
	1996-97	7.3		1.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	54.2		45.8			
	1996	61.3		38.7			
	1997	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: 5314

Footwear, Wholesale

		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 (1996):	162						
Net Profit Margin	1995	5.9	1.3	-2.3	0.6	1.5	0.9
	1996	4.2	0.7	-7.6	-1.7	1.2	1.1
	1997	4.4	0.5	-5.4	-0.8	0.7	1.0
Pretax Profit Margin	1995	7.5	1.8	-1.7	0.8	2.0	1.2
	1996	5.3	1.0	-7.4	-1.4	1.7	1.5
	1997	5.7	0.9	-4.9	-0.4	0.9	1.7
Gross Profit Margin	1995	35.0	28.8	21.0	34.6	25.1	22.2
	1996	36.7	26.0	19.4	29.2	24.8	24.4
	1997	36.0	27.7	21.0	31.4	26.6	21.2
Pretax Profit to Assets	1995	13.3	2.8	-3.3	0.8	4.7	2.2
	1996	9.0	1.7	-11.7	-1.7	3.3	4.3
	1997	10.6	1.1	-6.8	-0.8	1.7	3.6
Return on Equity	1995	29.8	7.6	1.5	3.8	11.8	9.7
	1996	20.1	5.6	-2.2	1.3	7.0	9.1
	1997	15.3	2.8	-5.4	0.7	6.9	14.9
Liabilities to Assets	1995	0.35	0.71	1.00	0.77	0.67	0.82
	1996	0.34	0.70	1.06	0.92	0.62	0.81
	1997	0.38	0.80	1.05	0.81	0.80	0.80
Firms with revenue between							
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				-3.1	-4.0	
	1996-97				-0.2	3.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.0	32.0	
	1996				60.0	40.0	
	1997				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: 5319

Other Apparel, Wholesale

		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 (1996):	342						
Net Profit Margin	1995	4.8	1.2	-3.2	1.3	1.1	1.1
	1996	5.6	1.2	-3.4	0.5	1.9	1.2
	1997	6.1	2.1	-1.8	2.2	1.9	1.6
Pretax Profit Margin	1995	5.9	1.3	-3.5	1.3	1.3	1.5
	1996	6.5	1.5	-3.2	0.5	2.3	1.7
	1997	7.7	2.8	-1.5	3.4	2.3	2.0
Gross Profit Margin	1995	39.2	28.9	20.1	32.0	26.4	22.0
	1996	40.8	29.4	20.4	34.3	27.0	23.4
	1997	40.8	29.3	19.3	35.5	26.4	22.2
Pretax Profit to Assets	1995	12.0	2.5	-5.7	2.2	2.6	4.7
	1996	13.4	2.8	-6.3	0.2	5.0	4.9
	1997	14.4	5.1	-3.0	4.6	5.5	6.8
Return on Equity	1995	27.6	9.3	1.3	13.8	7.4	11.0
	1996	29.9	10.4	0.4	11.8	9.3	13.6
	1997	30.3	13.0	0.7	10.6	15.0	12.8
Liabilities to Assets	1995	0.42	0.74	0.99	0.81	0.67	0.74
	1996	0.38	0.74	0.97	0.81	0.70	0.69
	1997	0.35	0.72	1.00	0.78	0.70	0.63
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million			Firms with revenue between \$5 million and \$25 million		
	1995-96			-0.2		-7.5	
	1996-97			9.0		22.8	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.4	34.6		
	1996			63.9	36.1		
	1997			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: 5321

Piece Goods, Wholesale

		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 (1996):	326						
Net Profit Margin	1995	6.0	1.8	-1.0	1.8	1.8	1.4
	1996	4.7	1.2	-2.8	0.4	1.5	1.3
	1997	6.2	2.3	-0.5	1.4	2.7	1.5
Pretax Profit Margin	1995	7.4	2.2	-0.9	2.0	2.2	1.8
	1996	5.4	1.5	-2.5	0.6	1.8	1.5
	1997	8.0	3.0	-0.3	2.0	3.3	2.0
Gross Profit Margin	1995	38.0	27.1	18.0	33.9	24.8	19.1
	1996	36.5	26.3	18.4	32.8	24.6	19.9
	1997	36.8	26.6	17.6	35.1	24.3	19.1
Pretax Profit to Assets	1995	10.4	3.4	-1.8	2.8	4.4	4.3
	1996	8.5	2.1	-3.6	0.6	3.4	3.7
	1997	12.1	4.6	-0.9	2.2	5.9	5.1
Return on Equity	1995	25.6	9.1	0.9	7.3	9.8	12.3
	1996	20.3	7.2	-0.3	5.8	8.3	13.1
	1997	31.1	9.6	2.2	8.4	12.7	15.3
Liabilities to Assets	1995	0.34	0.65	0.90	0.69	0.64	0.69
	1996	0.39	0.70	0.92	0.81	0.67	0.70
	1997	0.41	0.70	0.94	0.75	0.67	0.73
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				-3.9	-3.5	
	1996-97				3.5	8.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.3	27.7	
	1996				68.8	31.2	
	1997				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: 5329

Notions and Other Dry Goods, Wholesale

		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 (1996):	138						
Net Profit Margin	1995	4.8	1.0	-2.7	0.7	1.4	2.4
	1996	6.6	1.1	-2.6	0.4	1.6	2.1
	1997	9.3	1.5	-2.1	0.4	2.0	1.8
Pretax Profit Margin	1995	5.6	1.2	-2.7	0.7	1.8	3.2
	1996	7.4	1.4	-1.9	0.4	1.7	2.7
	1997	10.8	2.0	-1.6	0.8	2.7	2.3
Gross Profit Margin	1995	42.1	30.6	20.6	32.0	29.3	27.8
	1996	40.3	32.9	25.3	34.0	32.1	21.1
	1997	40.4	32.9	25.9	36.3	31.2	29.4
Pretax Profit to Assets	1995	9.8	2.4	-2.8	1.8	3.7	5.7
	1996	13.0	2.6	-3.3	0.8	3.4	5.8
	1997	15.1	2.9	-2.9	1.8	4.3	5.7
Return on Equity	1995	18.2	6.5	-1.9	5.1	8.3	10.6
	1996	22.4	6.4	-1.6	8.0	6.2	10.6
	1997	24.6	7.6	-2.1	3.0	9.5	8.1
Liabilities to Assets	1995	0.39	0.70	1.01	0.85	0.60	0.57
	1996	0.33	0.60	0.96	0.71	0.55	0.57
	1997	0.34	0.63	0.92	0.65	0.57	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.3		2.1			
	1996-97	3.7		12.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	67.4		32.6			
	1996	68.4		31.6			
	1997	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: 5411

Electrical Household Appliances, Wholesale

		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 (1996):	157						
Net Profit Margin	1995	4.8	1.0	-2.9	0.3	1.4	1.5
	1996	3.7	1.6	-1.8	0.4	2.2	1.1
	1997	5.4	1.3	-1.3	1.4	1.3	1.2
Pretax Profit Margin	1995	5.6	1.4	-2.7	0.5	1.7	1.6
	1996	4.9	1.8	-1.5	0.7	2.7	1.4
	1997	6.5	1.7	-1.0	1.6	1.7	1.5
Gross Profit Margin	1995	49.8	32.9	23.6	45.5	27.9	25.8
	1996	46.6	31.5	23.3	41.4	29.9	25.1
	1997	46.7	30.7	23.3	38.8	25.8	24.1
Pretax Profit to Assets	1995	12.6	2.3	-7.0	0.9	4.4	4.5
	1996	12.9	3.7	-3.9	1.0	5.9	3.3
	1997	13.6	4.5	-1.9	3.1	5.7	3.3
Return on Equity	1995	25.3	11.8	-0.4	7.3	13.8	8.9
	1996	29.5	11.5	2.3	7.2	13.4	8.8
	1997	28.9	12.1	0.8	12.1	12.1	8.8
Liabilities to Assets	1995	0.36	0.71	0.97	0.66	0.72	0.63
	1996	0.35	0.67	0.98	0.65	0.69	0.77
	1997	0.43	0.69	0.99	0.83	0.60	0.79
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			6.7	-3.0		
	1996-97			7.5	5.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.3	34.7		
	1996			69.4	30.6		
	1997			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: 5412

Electronic Household Appliances, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	262						
Net Profit Margin	1995	4.9	0.9	-2.4	0.4	1.4	1.3
	1996	4.7	1.0	-3.1	0.3	1.7	0.9
	1997	5.8	1.5	-2.1	1.3	1.7	1.6
Pretax Profit Margin	1995	6.0	1.1	-2.3	0.6	1.9	1.6
	1996	5.6	1.3	-2.5	0.5	2.4	1.2
	1997	7.0	1.8	-1.9	1.6	2.0	2.1
Gross Profit Margin	1995	43.9	30.9	20.7	37.6	28.2	24.6
	1996	43.7	32.5	21.5	38.1	26.8	22.7
	1997	45.7	33.6	22.6	36.8	30.8	26.9
Pretax Profit to Assets	1995	11.5	2.8	-3.8	0.7	4.7	4.6
	1996	12.5	2.3	-5.3	0.3	6.4	5.0
	1997	15.2	4.1	-3.6	3.3	4.8	6.3
Return on Equity	1995	28.7	11.1	-0.8	6.0	12.2	19.2
	1996	33.1	12.2	0.9	2.9	18.9	16.8
	1997	38.2	18.5	4.2	14.3	18.6	13.9
Liabilities to Assets	1995	0.50	0.77	0.99	0.81	0.75	0.87
	1996	0.50	0.77	1.05	0.84	0.74	0.79
	1997	0.53	0.80	1.04	0.88	0.73	0.69
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	6.3		-6.1			
	1996-97	10.3		9.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			65.1	34.9		
	1996			65.4	34.6		
	1997			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: 5421

Household Furniture, Wholesale

		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 (1996):	234						
Net Profit Margin	1995	7.7	1.6	-2.6	2.1	1.4	0.6
	1996	7.8	1.3	-3.9	1.2	1.4	0.2
	1997	7.6	2.0	-3.3	1.7	2.1	1.2
Pretax Profit Margin	1995	8.9	1.8	-3.3	2.1	1.5	0.8
	1996	8.2	1.9	-3.6	1.5	1.9	0.2
	1997	10.1	2.4	-2.2	1.9	2.5	1.5
Gross Profit Margin	1995	42.2	30.8	21.0	33.8	27.5	22.7
	1996	41.6	27.4	21.3	33.3	26.0	23.7
	1997	41.4	29.2	19.6	35.7	26.6	...
Pretax Profit to Assets	1995	17.4	4.7	-5.6	4.9	4.5	2.8
	1996	14.7	3.6	-6.4	2.5	4.1	0.4
	1997	19.4	4.1	-5.1	2.1	6.5	4.2
Return on Equity	1995	27.5	10.2	-1.7	9.3	12.6	8.8
	1996	27.4	8.6	-2.3	5.6	15.1	...
	1997	36.1	13.0	1.7	9.5	19.4	...
Liabilities to Assets	1995	0.29	0.73	1.03	0.64	0.75	0.78
	1996	0.28	0.69	1.03	0.70	0.69	0.71
	1997	0.30	0.75	1.03	0.67	0.76	0.90
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	3.5		2.9			
	1996-97	13.1		13.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995	61.1		38.9			
	1996	61.3		38.7			
	1997	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: 5431

China, Glassware, Crockery and Pottery, Wholesale

		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 (1996):	71						
Net Profit Margin	1995	5.0	1.2	-2.7	-0.8	1.6	1.1
	1996	2.6	0.2	-7.8	-0.7	0.3	2.1
	1997	6.4	1.4	-1.8	1.2	1.6	2.4
Pretax Profit Margin	1995	5.1	1.4	-2.7	-0.8	1.9	2.0
	1996	3.5	0.2	-6.9	-0.5	0.2	3.3
	1997	6.9	1.8	-1.8	1.2	1.9	3.2
Gross Profit Margin	1995	46.7	34.1	27.5	37.5	32.0	39.5
	1996	47.8	34.7	27.4	37.6	33.8	40.1
	1997	43.9	33.9	24.0	35.0	31.5	...
Pretax Profit to Assets	1995	10.4	2.7	-4.9	-0.4	3.4	3.6
	1996	5.6	0.3	-7.0	-1.2	0.5	3.7
	1997	11.5	3.6	-2.5	3.7	3.5	7.4
Return on Equity	1995	26.1	8.2	-0.6	14.7	6.8	5.1
	1996	17.0	1.6	-4.3	2.2	1.6	9.0
	1997	20.5	7.7	-4.7	0.0	9.7	11.3
Liabilities to Assets	1995	0.33	0.74	1.00	0.65	0.74	0.63
	1996	0.28	0.80	1.04	0.97	0.76	0.63
	1997	0.42	0.75	1.00	0.88	0.72	0.56
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96				-3.3		
	1996-97				-2.8		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				67.1	32.9	
	1996				59.5	40.5	
	1997				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: 5432

Floor Coverings, Wholesale

		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	Median
Number of firms (1996):	181	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	2.8	0.4	-2.6	-0.9	0.9	1.1
	1996	4.1	1.2	-2.7	0.2	1.5	1.2
	1997	5.1	1.5	-0.7	0.2	1.8	1.5
Pretax Profit Margin	1995	3.5	0.7	-2.5	-0.6	1.1	1.4
	1996	5.0	1.7	-2.5	0.9	1.7	1.5
	1997	6.3	1.7	-0.6	0.3	2.1	2.6
Gross Profit Margin	1995	35.7	26.0	20.6	27.5	25.3	24.0
	1996	34.3	26.5	19.5	31.0	25.5	23.4
	1997	35.9	28.6	20.4	35.0	26.7	23.2
Pretax Profit to Assets	1995	7.7	1.4	-6.5	-1.7	2.1	2.8
	1996	9.8	2.6	-4.8	0.3	4.1	3.6
	1997	12.6	3.2	-1.1	0.7	4.7	8.1
Return on Equity	1995	20.5	6.0	-3.3	2.3	6.8	6.7
	1996	31.6	12.5	1.7	3.6	14.2	9.9
	1997	29.3	13.7	2.6	6.7	15.1	10.0
Liabilities to Assets	1995	0.58	0.84	1.02	0.94	0.82	0.74
	1996	0.55	0.81	1.03	0.82	0.81	0.74
	1997	0.49	0.79	1.01	0.89	0.75	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96		4.3		-1.4			
1996-97		8.1		3.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
1995		61.0		39.0			
1996		64.6		35.4			
1997		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: 5433

Linens, Draperies and Other Textile Furnishings, Wholesale

		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 (1996):	87						
Net Profit Margin	1995	3.9	0.8	-1.4	0.5	1.0	0.5
	1996	5.5	0.6	-1.5	-0.3	1.0	1.4
	1997	5.1	1.0	-2.4	0.6	1.2	2.3
Pretax Profit Margin	1995	4.8	1.0	-1.1	0.8	1.0	0.7
	1996	5.5	1.0	-1.5	-0.3	1.3	2.4
	1997	6.3	1.6	-2.0	1.6	1.6	2.9
Gross Profit Margin	1995	40.5	31.8	25.2	33.3	31.4	24.3
	1996	39.9	29.5	25.1	31.0	29.3	...
	1997	40.7	29.4	21.6	34.5	28.6	26.8
Pretax Profit to Assets	1995	8.6	1.6	-3.6	1.3	2.1	2.3
	1996	10.4	1.6	-5.6	-0.2	2.2	6.5
	1997	11.8	2.7	-3.7	2.0	3.3	7.9
Return on Equity	1995	24.3	6.4	-0.9	4.3	9.1	9.6
	1996	29.8	8.2	-2.2	4.5	11.4	...
	1997	22.2	7.0	-0.6	5.4	8.9	17.8
Liabilities to Assets	1995	0.51	0.84	1.03	0.88	0.77	0.70
	1996	0.44	0.81	1.08	0.93	0.77	...
	1997	0.48	0.79	1.01	0.89	0.79	0.61
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-4.0	3.9		
	1996-97			-0.7	8.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			63.6	36.4		
	1996			57.4	42.6		
	1997			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: 5439

Other Household Furnishings, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	202						
Net Profit Margin	1995	6.0	1.3	-2.4	1.6	1.3	1.8
	1996	5.0	1.5	-1.0	1.2	1.8	1.0
	1997	5.8	1.7	-0.8	1.5	1.9	1.6
Pretax Profit Margin	1995	7.2	1.7	-2.1	1.9	1.3	2.4
	1996	6.1	2.0	-1.0	1.5	2.2	1.1
	1997	7.7	2.1	-0.8	2.1	2.0	1.8
Gross Profit Margin	1995	49.2	36.7	26.5	43.1	33.6	22.6
	1996	48.7	38.3	26.3	42.1	34.5	31.2
	1997	48.5	38.7	25.9	44.0	37.2	33.4
Pretax Profit to Assets	1995	13.9	4.0	-4.5	4.2	3.2	3.6
	1996	14.2	3.9	-2.2	3.2	4.6	2.9
	1997	13.7	4.1	-3.0	2.5	4.9	3.3
Return on Equity	1995	26.2	11.4	-0.7	9.2	12.5	10.8
	1996	34.8	9.9	2.2	9.9	10.4	6.6
	1997	36.4	11.5	2.8	17.0	9.9	10.9
Liabilities to Assets	1995	0.42	0.82	1.04	0.91	0.73	0.73
	1996	0.44	0.74	1.01	0.84	0.70	0.76
	1997	0.45	0.76	1.01	0.88	0.70	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.4	-8.4	
	1996-97				10.2	-3.2	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				64.7	35.3	
	1996				71.0	29.0	
	1997				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: 5511

Automobiles, Wholesale

		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 (1996):	320						
Net Profit Margin	1995	2.5	0.3	-1.6	0.9	0.2	0.6
	1996	2.5	0.3	-1.7	-0.7	0.4	0.3
	1997	2.1	0.3	-2.3	-1.8	0.5	0.3
Pretax Profit Margin	1995	3.0	0.4	-1.5	1.2	0.3	0.7
	1996	2.9	0.5	-1.5	-0.3	0.6	0.5
	1997	2.7	0.4	-2.0	-1.5	0.6	0.3
Gross Profit Margin	1995	22.2	10.8	6.0	14.8	9.3	6.8
	1996	21.8	11.2	5.2	18.1	9.3	6.3
	1997	25.7	11.8	5.8	22.2	10.4	5.0
Pretax Profit to Assets	1995	10.9	2.0	-8.0	2.0	2.0	7.1
	1996	10.7	1.6	-7.5	-0.6	2.3	2.9
	1997	10.2	1.2	-10.9	-3.2	3.4	3.6
Return on Equity	1995	32.6	13.2	-0.8	8.9	16.4	17.6
	1996	28.8	9.2	-0.9	3.7	10.8	15.5
	1997	28.5	10.7	0.0	2.8	11.7	14.7
Liabilities to Assets	1995	0.60	0.89	1.04	0.95	0.86	0.80
	1996	0.53	0.88	1.05	0.96	0.85	0.84
	1997	0.51	0.90	1.03	0.98	0.81	0.82

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	15.2	8.8
1996-97	11.2	3.5
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	60.8	39.2
1996	60.2	39.8
1997	60.1	39.9

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

SICE: 5512

Trucks and Buses, Wholesale

		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 (1996):	512						
Net Profit Margin	1995	5.2	1.6	-0.6	0.7	1.9	0.9
	1996	5.0	1.4	-1.6	0.5	1.9	0.7
	1997	6.7	2.2	0.1	2.6	2.2	1.0
Pretax Profit Margin	1995	6.5	2.1	-0.4	0.9	2.3	1.1
	1996	6.4	1.7	-1.5	0.4	2.4	0.8
	1997	8.0	2.8	0.2	2.9	2.7	1.2
Gross Profit Margin	1995	42.1	29.4	18.1	39.3	24.4	15.4
	1996	41.6	28.9	18.3	38.6	26.2	14.2
	1997	43.5	29.9	18.7	38.1	26.6	14.8
Pretax Profit to Assets	1995	15.3	5.0	-1.4	2.0	6.2	3.4
	1996	14.5	4.1	-3.6	1.1	6.3	2.8
	1997	16.2	6.1	0.2	4.8	6.9	3.2
Return on Equity	1995	33.5	14.5	1.7	9.0	15.8	16.9
	1996	30.5	12.2	-1.6	7.0	14.6	11.9
	1997	35.3	15.5	3.2	13.4	16.5	11.9
Liabilities to Assets	1995	0.49	0.73	0.94	0.78	0.71	0.83
	1996	0.48	0.73	0.96	0.77	0.71	0.81
	1997	0.47	0.71	0.92	0.75	0.69	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			
	1995-96			3.1		-1.2	
	1996-97			8.0		3.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			72.9	27.1		
	1996			67.0	33.0		
	1997			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: 5519

Other Motor Vehicles and Trailers, Wholesale

		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 (1996):	140						
Net Profit Margin	1995	5.8	2.3	-0.4	2.7	2.1	0.7
	1996	5.0	1.0	-1.5	0.7	1.3	0.9
	1997	5.3	1.8	-0.6	2.4	1.4	0.5
Pretax Profit Margin	1995	7.0	2.6	-0.3	2.7	2.5	1.2
	1996	5.9	1.4	-1.0	0.9	1.5	1.3
	1997	6.8	2.0	-0.5	2.9	1.6	0.8
Gross Profit Margin	1995	41.5	28.2	15.5	36.5	22.0	12.3
	1996	39.9	25.4	17.5	36.1	21.6	13.9
	1997	38.1	23.6	15.9	31.0	20.5	15.5
Pretax Profit to Assets	1995	17.4	6.1	-1.0	5.7	6.2	3.0
	1996	16.0	3.2	-3.8	1.6	4.8	4.8
	1997	14.6	4.9	-1.0	9.0	4.0	3.0
Return on Equity	1995	40.8	20.6	5.3	20.7	20.6	6.3
	1996	30.9	14.0	1.2	5.7	21.2	16.3
	1997	41.1	16.2	3.4	22.0	13.6	10.3
Liabilities to Assets	1995	0.51	0.80	1.03	0.89	0.77	0.72
	1996	0.52	0.82	1.02	0.83	0.80	0.84
	1997	0.55	0.80	1.00	0.82	0.79	0.85

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.8	-2.9
1996-97	5.0	-7.8
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	73.6	26.4
1996	67.5	32.5
1997	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: 5521

Tires and Tubes, Wholesale

		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 (1996):	277						
Net Profit Margin	1995	3.5	1.1	-1.7	-0.4	1.5	1.2
	1996	4.4	1.3	-1.2	0.6	1.5	1.3
	1997	4.2	1.7	-0.1	0.9	2.1	1.1
Pretax Profit Margin	1995	4.4	1.4	-1.3	0.0	1.8	1.6
	1996	5.2	1.5	-1.1	0.3	1.9	1.6
	1997	5.2	2.0	-0.1	1.1	2.7	1.4
Gross Profit Margin	1995	37.9	27.7	19.9	36.5	25.1	20.5
	1996	37.9	28.8	20.1	35.3	26.0	19.2
	1997	37.6	27.9	20.5	34.7	26.7	18.9
Pretax Profit to Assets	1995	10.5	3.2	-4.0	-0.2	4.1	4.4
	1996	11.7	3.6	-2.8	1.2	4.5	3.6
	1997	12.1	4.5	-0.3	2.5	5.6	3.5
Return on Equity	1995	29.5	11.3	1.8	6.1	12.4	14.8
	1996	24.3	11.2	2.7	9.7	12.4	13.5
	1997	28.6	11.8	1.4	6.7	12.1	11.9
Liabilities to Assets	1995	0.47	0.74	0.94	0.80	0.72	0.78
	1996	0.47	0.73	0.94	0.81	0.71	0.81
	1997	0.53	0.73	0.92	0.75	0.72	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				5.7	0.9	
	1996-97				8.1	3.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.7	31.3	
	1996				69.4	30.6	
	1997				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: 5529

Other Motor Vehicle Parts and Accessories, Wholesale

		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 (1996):	1,323						
Net Profit Margin	1995	4.5	1.5	-0.6	0.9	1.7	1.4
	1996	4.5	1.5	-0.8	0.9	1.9	1.6
	1997	4.6	1.9	-0.4	0.9	2.2	1.5
Pretax Profit Margin	1995	5.4	1.8	-0.5	1.0	2.0	2.0
	1996	5.5	1.9	-0.7	1.1	2.3	2.2
	1997	5.8	2.4	-0.4	1.1	2.8	2.0
Gross Profit Margin	1995	39.8	32.9	27.1	35.7	32.2	26.9
	1996	39.2	32.8	26.5	35.2	32.0	27.9
	1997	39.8	32.8	26.7	35.3	32.1	27.5
Pretax Profit to Assets	1995	11.3	4.2	-1.0	1.9	4.9	4.9
	1996	11.4	4.2	-1.6	2.0	5.5	6.0
	1997	12.4	5.0	-0.7	1.8	6.3	5.0
Return on Equity	1995	23.4	9.2	1.1	5.9	10.5	10.8
	1996	23.2	10.3	1.5	7.5	11.6	14.0
	1997	24.9	10.6	1.7	6.6	12.2	12.0
Liabilities to Assets	1995	0.40	0.68	0.92	0.74	0.65	0.71
	1996	0.40	0.69	0.95	0.78	0.65	0.73
	1997	0.39	0.67	0.90	0.77	0.63	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.3	8.1
1996-97	7.3	7.9
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	72.0	28.0
1996	70.2	29.8
1997	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: 5611

Iron and Steel Primary Forms and Structural Shapes, Wholesale

		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 (1996):	96						
Net Profit Margin	1995	6.3	3.2	-0.4	1.5	3.3	1.6
	1996	5.4	2.5	-0.7	1.0	2.5	1.2
	1997	5.5	2.8	-0.2	0.6	3.0	1.5
Pretax Profit Margin	1995	8.1	4.2	0.0	2.6	4.3	2.1
	1996	7.8	2.9	-0.4	1.6	3.0	1.6
	1997	6.7	3.7	-0.2	2.2	3.9	1.8
Gross Profit Margin	1995	41.2	29.1	17.9	38.5	27.6	19.8
	1996	41.8	29.6	19.8	45.1	25.3	20.1
	1997	40.7	30.2	19.1	38.1	26.5	18.6
Pretax Profit to Assets	1995	15.6	8.1	-0.9	5.7	8.2	5.6
	1996	17.1	6.9	-1.1	3.6	8.0	4.0
	1997	15.3	7.2	-0.5	0.6	7.6	4.7
Return on Equity	1995	33.9	15.5	3.4	9.0	20.7	15.8
	1996	26.9	10.5	-1.3	5.2	11.0	10.8
	1997	34.1	14.8	4.8	7.4	17.7	11.2
Liabilities to Assets	1995	0.39	0.62	0.82	0.58	0.64	0.78
	1996	0.36	0.63	0.85	0.66	0.63	0.75
	1997	0.40	0.74	0.89	0.76	0.71	0.70
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				5.9	2.0	
	1996-97				11.8	4.0	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				80.3	19.7	
	1996				73.9	26.1	
	1997				78.4	21.6	

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

SICE: 5612

Other Iron and Steel Products, Wholesale

		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 (1996):	233						
Net Profit Margin	1995	7.4	2.9	0.3	2.5	3.3	1.7
	1996	7.1	2.4	-0.2	2.1	2.5	1.6
	1997	4.7	1.7	-0.5	0.7	2.0	1.6
Pretax Profit Margin	1995	9.0	4.0	0.3	3.8	4.0	2.5
	1996	8.3	3.0	-0.2	2.2	3.3	2.1
	1997	6.0	2.1	-0.4	0.9	2.5	2.2
Gross Profit Margin	1995	40.6	29.5	20.2	34.2	27.8	16.7
	1996	39.6	28.7	19.1	30.0	27.6	17.3
	1997	38.3	28.0	19.5	30.8	27.1	19.5
Pretax Profit to Assets	1995	21.3	8.2	0.7	5.8	9.3	6.7
	1996	16.9	6.1	-0.4	3.7	8.2	6.2
	1997	15.9	4.5	-0.7	2.3	5.7	4.7
Return on Equity	1995	42.7	19.3	3.2	11.0	22.5	16.3
	1996	34.3	14.5	3.2	13.6	17.0	16.0
	1997	30.8	10.6	1.2	6.9	14.0	15.4
Liabilities to Assets	1995	0.43	0.72	0.94	0.72	0.72	0.67
	1996	0.42	0.69	0.93	0.81	0.63	0.73
	1997	0.42	0.71	0.96	0.84	0.67	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				5.8	1.0	
	1996-97				13.0	13.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.5	21.5	
	1996				77.1	22.9	
	1997				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: 5613

Non-Ferrous Metal and Metal Products, Wholesale

		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 (1996):	43						
Net Profit Margin	1995	5.8	1.7	-1.9	1.7	1.8	2.9
	1996	6.9	1.1	-4.8	-0.4	1.3	3.7
	1997	8.8	1.1	-2.3	2.3	1.1	...
Pretax Profit Margin	1995	7.2	2.1	-1.8	1.7	2.4	2.9
	1996	11.0	1.6	-4.8	1.2	1.6	6.2
	1997	11.7	1.5	-2.3	2.8	1.5	...
Gross Profit Margin	1995	44.2	28.9	20.1	34.9	23.8	22.0
	1996	44.8	29.2	18.0	39.8	27.6	25.6
	1997	47.5	32.1	25.5	35.5	26.5	...
Pretax Profit to Assets	1995	17.3	3.8	-3.1	2.7	4.1	8.2
	1996	20.7	3.3	-13.4	-1.3	3.7	9.9
	1997	25.5	6.2	-6.3	4.2	6.2	...
Return on Equity	1995	36.7	25.5	2.7	33.3	22.1	...
	1996	45.7	17.5	-6.5	19.0	12.9	...
	1997	28.9	15.9	-0.9	5.9	20.5	...
Liabilities to Assets	1995	0.43	0.74	1.02	0.86	0.67	0.78
	1996	0.36	0.65	0.99	0.44	0.65	0.73
	1997	0.30	0.49	0.99	0.34	0.81	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	5.5			26.8		
	1996-97	-1.9			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.0	25.0	
	1996				64.0	36.0	
	1997				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: 5619

Combination Metal and Metal Products, Wholesale

		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 (1996):	60						
Net Profit Margin	1995	7.2	3.1	0.7	6.9	3.0	0.7
	1996	5.9	2.2	0.7	2.2	2.3	0.6
	1997	5.4	2.8	-0.6	4.6	2.0	...
Pretax Profit Margin	1995	9.2	3.9	0.7	8.5	3.8	0.9
	1996	8.0	3.1	0.7	3.1	3.0	0.9
	1997	7.4	3.5	-0.2	6.4	2.5	...
Gross Profit Margin	1995	39.9	29.5	19.5	33.9	26.7	18.4
	1996	40.5	28.1	16.9	28.0	28.1	13.2
	1997	47.7	34.8	18.8	41.8	25.0	...
Pretax Profit to Assets	1995	24.3	8.2	1.5	17.5	7.7	3.4
	1996	21.9	7.3	0.6	4.6	7.6	1.7
	1997	19.3	10.4	-1.5	14.1	9.6	...
Return on Equity	1995	41.9	20.2	8.5	37.7	19.2	9.2
	1996	32.3	21.7	4.0	30.0	18.8	5.9
	1997	30.4	14.0	0.9	16.5	12.8	...
Liabilities to Assets	1995	0.47	0.71	0.83	0.79	0.70	0.71
	1996	0.38	0.61	0.91	0.90	0.51	0.71
	1997	0.38	0.62	0.86	0.75	0.62	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				4.7	-9.3	
	1996-97				11.4	18.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				81.7	18.3	
	1996				74.6	25.4	
	1997				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: 5621

Hardware, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	691						
Net Profit Margin	1995	4.5	1.7	-0.9	0.9	1.9	1.3
	1996	5.2	1.9	-0.8	1.5	2.0	1.7
	1997	5.2	2.3	-0.4	1.6	2.5	1.9
Pretax Profit Margin	1995	5.5	2.0	-0.8	1.2	2.4	1.7
	1996	6.3	2.5	-0.8	1.9	2.6	2.4
	1997	6.3	2.8	-0.3	1.9	3.1	2.6
Gross Profit Margin	1995	38.7	30.8	24.3	32.2	29.9	27.4
	1996	38.2	30.4	24.5	32.9	29.6	28.3
	1997	38.7	30.8	24.5	32.7	29.4	28.7
Pretax Profit to Assets	1995	13.0	4.3	-1.3	2.2	5.1	4.5
	1996	13.3	4.4	-1.7	2.9	5.0	5.5
	1997	14.8	5.6	-0.7	3.1	6.6	6.5
Return on Equity	1995	28.8	9.8	1.1	5.9	11.8	10.0
	1996	25.0	10.0	0.8	6.8	11.4	11.0
	1997	33.2	14.4	3.0	9.8	15.5	13.1
Liabilities to Assets	1995	0.45	0.69	0.95	0.74	0.64	0.68
	1996	0.43	0.68	0.96	0.71	0.67	0.65
	1997	0.43	0.69	0.92	0.73	0.66	0.69
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	5.1		2.4			
	1996-97	8.7		10.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1995	72.2		27.8			
	1996	72.1		27.9			
	1997	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: 5622

Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	832						
Net Profit Margin	1995	5.1	1.9	-1.3	1.4	2.1	1.8
	1996	4.9	1.6	-1.1	0.6	1.9	1.5
	1997	5.3	2.3	-0.3	1.8	2.5	1.9
Pretax Profit Margin	1995	6.4	2.5	-0.8	1.8	2.8	2.2
	1996	6.1	1.9	-1.1	0.7	2.4	2.0
	1997	6.8	2.9	-0.2	2.4	3.3	2.6
Gross Profit Margin	1995	39.4	29.8	22.4	34.2	28.0	25.4
	1996	40.5	30.1	23.2	36.1	28.6	24.8
	1997	40.0	29.6	23.0	36.9	27.0	25.5
Pretax Profit to Assets	1995	15.2	4.8	-2.7	3.0	6.5	5.0
	1996	13.7	4.2	-2.7	1.5	6.0	5.3
	1997	17.1	7.0	-0.6	4.5	8.0	6.2
Return on Equity	1995	30.9	13.2	1.9	7.9	14.7	11.4
	1996	26.8	10.4	1.2	6.3	12.9	10.5
	1997	33.9	15.2	2.7	9.9	15.7	11.2
Liabilities to Assets	1995	0.43	0.71	0.95	0.76	0.68	0.62
	1996	0.42	0.70	0.94	0.77	0.64	0.63
	1997	0.42	0.68	0.92	0.69	0.67	0.61
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				4.9	0.9	
	1996-97				9.0	8.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.1	27.9	
	1996				70.6	29.4	
	1997				74.8	25.2	

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

SICE: 5631

Lumber, Plywood and Millwork, Wholesale

		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 (1996):	1,000						
Net Profit Margin	1995	3.8	1.0	-2.2	0.5	1.1	1.1
	1996	3.7	0.9	-1.6	0.6	1.0	1.1
	1997	4.3	1.5	-0.8	0.7	1.7	1.3
Pretax Profit Margin	1995	4.7	1.3	-2.0	0.7	1.4	1.3
	1996	4.7	1.2	-1.5	1.0	1.3	1.4
	1997	5.3	1.9	-0.7	0.8	2.1	1.6
Gross Profit Margin	1995	28.9	22.5	16.7	28.2	21.8	15.0
	1996	29.2	22.7	16.1	26.5	22.3	14.9
	1997	29.2	23.1	17.4	26.2	22.6	16.5
Pretax Profit to Assets	1995	9.6	2.7	-4.2	0.6	3.0	5.3
	1996	9.4	2.2	-3.2	0.9	2.8	4.5
	1997	12.1	3.8	-1.9	1.6	4.5	6.0
Return on Equity	1995	20.2	6.3	-2.3	4.0	7.6	13.9
	1996	19.1	6.4	-0.7	4.4	7.0	12.4
	1997	21.5	9.0	0.6	6.1	9.1	14.2
Liabilities to Assets	1995	0.38	0.68	0.94	0.82	0.65	0.69
	1996	0.35	0.67	0.93	0.77	0.65	0.69
	1997	0.35	0.63	0.89	0.73	0.62	0.71
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
1995-96		0.7		3.6			
1996-97		10.3		16.8			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
1995				65.8	34.2		
1996				67.5	32.5		
1997				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: 5632

Paint, Glass and Wallpaper, Wholesale

		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 (1996):	233						
Net Profit Margin	1995	6.5	0.9	-2.1	0.2	1.2	1.2
	1996	6.4	2.0	-1.0	1.1	2.1	1.0
	1997	6.4	2.0	-1.0	2.0	1.9	...
Pretax Profit Margin	1995	7.5	1.1	-1.8	0.2	1.4	1.7
	1996	7.7	2.1	-0.9	1.1	2.7	1.6
	1997	7.8	2.3	-1.0	2.2	2.3	...
Gross Profit Margin	1995	43.9	33.8	25.9	37.9	31.8	30.8
	1996	46.9	35.4	27.4	43.2	32.1	24.6
	1997	47.3	34.5	27.3	41.0	31.0	...
Pretax Profit to Assets	1995	14.9	2.6	-4.1	0.2	3.5	4.1
	1996	15.2	3.6	-2.1	1.3	6.6	4.0
	1997	17.7	5.4	-2.1	5.1	5.7	...
Return on Equity	1995	25.7	11.1	-3.0	10.7	11.1	10.0
	1996	25.3	8.3	-1.7	4.6	13.0	9.2
	1997	39.1	14.0	1.1	21.8	11.9	...
Liabilities to Assets	1995	0.32	0.71	0.97	0.73	0.71	0.72
	1996	0.32	0.69	0.99	0.73	0.64	0.67
	1997	0.37	0.74	0.95	0.79	0.72	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	1.7	11.1
1996-97	5.2	7.1
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	61.8	38.2
1996	65.9	34.1
1997	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: 5639

Other Building Materials, Wholesale

		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 (1996):	2,062						
Net Profit Margin	1995	3.7	0.9	-2.5	-0.2	1.0	1.2
	1996	3.8	0.9	-2.6	-0.5	1.2	1.2
	1997	4.2	1.4	-1.3	0.9	1.5	1.3
Pretax Profit Margin	1995	4.6	1.1	-2.4	0.3	1.3	1.5
	1996	4.6	1.1	-2.5	-0.4	1.5	1.6
	1997	5.3	1.8	-1.1	1.2	1.9	1.8
Gross Profit Margin	1995	34.0	25.7	19.7	31.0	24.5	22.9
	1996	33.8	25.6	20.0	31.7	24.4	23.1
	1997	33.8	25.6	20.0	32.2	24.4	23.4
Pretax Profit to Assets	1995	9.1	2.1	-4.7	0.0	2.9	3.9
	1996	9.8	2.1	-4.4	-0.5	3.3	4.0
	1997	11.4	3.4	-2.6	1.7	4.3	4.6
Return on Equity	1995	20.8	6.8	-2.7	3.6	7.8	8.7
	1996	21.1	6.9	-2.1	3.4	8.0	8.6
	1997	23.1	8.5	-0.4	6.2	9.1	8.9
Liabilities to Assets	1995	0.43	0.70	0.94	0.77	0.68	0.66
	1996	0.43	0.69	0.93	0.78	0.66	0.67
	1997	0.41	0.68	0.93	0.73	0.66	0.64
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	2.7			6.1		
	1996-97	7.0			8.9		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	62.7			37.3		
	1996	63.5			36.5		
	1997	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: 5711

Farm Machinery, Equipment and Supplies, Wholesale

		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 (1996):	1,388						
Net Profit Margin	1995	4.2	1.4	-0.8	1.0	1.5	1.2
	1996	4.4	1.5	-0.5	1.4	1.5	1.2
	1997	5.0	1.9	-0.2	2.4	1.7	1.2
Pretax Profit Margin	1995	5.2	1.8	-0.7	1.2	1.8	1.6
	1996	5.5	1.9	-0.4	1.7	1.9	1.6
	1997	6.0	2.2	-0.1	2.8	2.0	1.5
Gross Profit Margin	1995	31.5	22.1	15.3	30.0	19.4	12.9
	1996	32.8	22.7	15.4	32.1	19.7	12.5
	1997	32.7	22.7	15.9	30.7	19.7	12.2
Pretax Profit to Assets	1995	9.6	3.4	-1.1	1.9	4.1	4.0
	1996	10.3	3.6	-0.6	2.1	4.3	4.1
	1997	11.7	4.2	-0.1	3.7	4.7	3.9
Return on Equity	1995	20.8	8.4	1.0	5.3	9.5	12.9
	1996	19.1	9.2	0.9	4.4	10.2	12.3
	1997	24.1	10.4	2.1	7.9	11.0	12.2
Liabilities to Assets	1995	0.40	0.69	0.87	0.67	0.70	0.77
	1996	0.40	0.68	0.86	0.67	0.69	0.75
	1997	0.41	0.69	0.89	0.71	0.68	0.76
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	10.4		19.4			
	1996-97	12.9		12.4			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	74.3		25.7			
	1996	76.1		23.9			
	1997	78.4		21.6			

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

SICE: 5721

Construction and Forestry Machinery, Equipment and Supplies, Wholesale

		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 (1996):	540						
<b>Net Profit Margin</b>	1995	7.6	2.3	-0.8	3.1	2.0	1.3
	1996	6.0	1.9	-2.2	0.9	2.3	1.5
	1997	6.3	2.0	-1.1	1.3	2.2	1.9
<b>Pretax Profit Margin</b>	1995	9.5	3.1	-0.7	4.1	2.6	1.7
	1996	7.4	2.1	-1.8	1.1	3.0	1.9
	1997	7.8	2.5	-1.0	1.8	2.8	2.7
<b>Gross Profit Margin</b>	1995	41.3	28.1	18.2	37.3	24.7	20.4
	1996	44.6	29.0	18.7	40.7	24.5	18.6
	1997	44.4	27.9	18.8	40.4	23.6	22.3
<b>Pretax Profit to Assets</b>	1995	15.9	5.9	-1.2	5.7	5.9	4.3
	1996	14.5	4.4	-3.6	1.7	6.2	4.5
	1997	16.7	4.4	-2.2	2.7	5.3	6.1
<b>Return on Equity</b>	1995	30.0	13.6	3.5	12.4	14.0	15.0
	1996	29.9	13.4	1.1	8.9	14.2	11.7
	1997	30.8	11.9	0.9	7.4	12.9	16.5
<b>Liabilities to Assets</b>	1995	0.44	0.69	0.92	0.75	0.68	0.76
	1996	0.41	0.71	0.94	0.76	0.67	0.74
	1997	0.44	0.73	0.95	0.78	0.71	0.77
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>			<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>		
	1995-96		3.6		1.1		
	1996-97		13.3		7.0		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			72.8	27.2		
	1996			68.9	31.1		
	1997			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: 5722

Mining Machinery, Equipment and Supplies, Wholesale

		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 (1996):	274						
Net Profit Margin	1995	8.5	3.5	-0.3	4.0	3.4	1.6
	1996	8.3	3.1	-0.4	1.8	3.6	1.9
	1997	10.4	4.4	0.0	4.5	4.3	1.5
Pretax Profit Margin	1995	11.1	4.4	-0.1	5.2	4.3	2.0
	1996	10.4	4.0	-0.4	2.1	4.6	2.5
	1997	13.1	5.5	0.5	6.2	5.3	1.8
Gross Profit Margin	1995	44.1	31.9	22.6	37.7	29.1	21.1
	1996	42.8	29.7	21.2	33.8	28.7	23.7
	1997	43.7	32.3	22.0	37.7	28.7	24.9
Pretax Profit to Assets	1995	22.0	10.3	-0.3	8.1	11.0	5.3
	1996	21.9	7.8	-0.5	2.0	12.1	5.8
	1997	23.4	10.9	0.7	8.7	11.8	5.1
Return on Equity	1995	38.0	16.3	1.5	11.9	19.3	17.5
	1996	34.9	16.0	0.8	4.4	22.5	13.2
	1997	42.1	22.3	6.4	22.3	22.6	16.2
Liabilities to Assets	1995	0.42	0.61	0.86	0.63	0.61	0.80
	1996	0.37	0.64	0.86	0.70	0.63	0.80
	1997	0.39	0.62	0.83	0.62	0.62	0.79
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				10.7	20.6	
	1996-97				23.0	16.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.7	24.3	
	1996				74.0	26.0	
	1997				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: 5731

Industrial Machinery, Equipment and Supplies, Wholesale

		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 (1996):	2,144						
<b>Net Profit Margin</b>	1995	5.9	2.4	-0.1	2.2	2.5	1.9
	1996	5.8	2.3	-0.6	1.5	2.6	1.7
	1997	6.1	2.5	-0.3	1.8	2.7	1.9
<b>Pretax Profit Margin</b>	1995	7.3	3.0	0.1	2.8	3.1	2.6
	1996	7.3	2.9	-0.5	1.8	3.2	2.3
	1997	7.6	3.4	-0.1	2.4	3.6	2.6
<b>Gross Profit Margin</b>	1995	41.1	31.2	23.6	38.0	29.3	25.0
	1996	41.6	31.9	24.3	38.3	29.4	25.0
	1997	42.0	31.8	23.7	38.1	29.2	25.7
<b>Pretax Profit to Assets</b>	1995	16.8	6.7	-0.1	5.1	7.4	6.3
	1996	16.2	6.3	-1.2	2.9	7.6	6.0
	1997	17.0	6.9	-0.3	4.2	8.3	6.1
<b>Return on Equity</b>	1995	34.1	16.2	4.2	13.8	17.3	14.6
	1996	32.9	14.5	1.5	9.0	16.7	13.7
	1997	35.5	16.7	3.8	14.3	17.9	14.4
<b>Liabilities to Assets</b>	1995	0.42	0.68	0.91	0.71	0.67	0.70
	1996	0.41	0.66	0.91	0.68	0.66	0.70
	1997	0.41	0.67	0.90	0.73	0.65	0.70
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	5.2			4.4		
	1996-97	7.8			7.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				77.0	23.0	
	1996				73.0	27.0	
	1997				76.2	23.8	

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

SICE: 5741

Electrical Wiring Supplies and Electrical Construction Material, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	334						
Net Profit Margin	1995	5.9	2.1	-0.4	2.4	2.0	1.6
	1996	5.7	1.6	-0.8	1.0	2.4	1.3
	1997	6.9	2.3	-0.1	2.7	2.3	1.4
Pretax Profit Margin	1995	7.4	2.7	-0.3	2.9	2.6	2.2
	1996	7.1	2.0	-0.8	1.1	2.8	1.9
	1997	9.4	3.0	-0.1	3.4	2.9	1.9
Gross Profit Margin	1995	39.5	29.5	21.7	36.4	28.1	23.1
	1996	41.6	29.9	21.8	35.9	28.4	22.8
	1997	43.2	32.2	24.4	39.0	30.8	22.6
Pretax Profit to Assets	1995	15.9	5.9	-0.8	4.4	6.7	5.3
	1996	15.2	4.5	-1.6	1.6	6.5	4.4
	1997	18.6	6.6	-0.1	5.9	7.0	5.2
Return on Equity	1995	33.5	12.5	2.7	8.6	13.8	15.9
	1996	32.8	12.7	2.0	7.6	15.9	11.0
	1997	38.7	15.5	3.7	11.5	17.6	11.1
Liabilities to Assets	1995	0.46	0.71	0.94	0.71	0.72	0.68
	1996	0.45	0.72	0.96	0.72	0.72	0.69
	1997	0.43	0.72	0.94	0.65	0.72	0.68
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				5.7	16.9	
	1996-97				9.0	11.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				76.5	23.5	
	1996				71.6	28.4	
	1997				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: 5742

Electrical Generating and Transmission Equipment and Supplies, Wholesale

		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 (1996):	171						
<b>Net Profit Margin</b>	1995	6.0	2.3	-0.2	2.0	2.4	2.0
	1996	6.3	2.5	-0.1	2.3	2.7	0.8
	1997	4.4	1.4	-0.6	0.0	2.3	2.0
<b>Pretax Profit Margin</b>	1995	7.4	2.9	0.1	3.2	2.9	2.5
	1996	7.7	3.3	0.1	3.1	3.8	1.1
	1997	5.6	2.0	-0.5	0.5	2.5	2.3
<b>Gross Profit Margin</b>	1995	42.2	30.1	22.4	38.2	26.6	24.2
	1996	43.9	32.2	23.2	37.3	30.1	22.0
	1997	40.5	31.2	23.0	37.2	28.8	23.1
<b>Pretax Profit to Assets</b>	1995	14.2	5.1	-0.4	3.4	6.4	5.9
	1996	17.4	7.4	0.4	6.8	8.0	3.7
	1997	14.6	4.7	-1.4	0.8	7.0	7.1
<b>Return on Equity</b>	1995	27.7	12.8	3.6	7.6	15.1	10.2
	1996	33.4	13.8	3.0	12.6	14.6	8.9
	1997	33.9	14.9	1.6	4.7	17.7	19.9
<b>Liabilities to Assets</b>	1995	0.43	0.73	0.93	0.71	0.74	0.69
	1996	0.40	0.72	0.93	0.75	0.69	0.79
	1997	0.53	0.74	0.97	0.75	0.71	0.82
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	11.5		1.4			
	1996-97	3.6		10.3			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	76.9		23.1			
	1996	76.8		23.2			
	1997	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: 5743

Electronic Machinery, Equipment and Supplies, Wholesale

		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 (1996):	1,082						
Net Profit Margin	1995	5.9	1.7	-1.4	0.9	2.4	1.3
	1996	6.0	1.7	-1.3	1.5	2.0	1.6
	1997	6.2	1.8	-1.6	1.1	2.3	1.8
Pretax Profit Margin	1995	7.3	2.0	-1.2	1.1	3.0	1.8
	1996	7.0	2.1	-1.1	1.8	2.4	2.1
	1997	7.5	2.3	-1.3	1.6	2.8	2.4
Gross Profit Margin	1995	48.3	34.8	24.2	40.8	30.4	20.7
	1996	49.2	35.1	24.7	40.3	31.1	20.5
	1997	47.8	36.3	25.4	40.8	32.9	24.1
Pretax Profit to Assets	1995	16.8	4.9	-3.2	2.4	7.1	5.7
	1996	16.7	4.9	-2.8	3.1	6.3	5.9
	1997	18.3	5.9	-3.5	3.6	7.9	6.1
Return on Equity	1995	33.5	13.7	0.5	7.8	16.9	15.6
	1996	34.3	13.6	1.4	12.4	14.4	12.9
	1997	36.7	16.1	2.3	13.5	17.3	16.2
Liabilities to Assets	1995	0.43	0.71	0.98	0.81	0.64	0.73
	1996	0.43	0.71	0.97	0.78	0.68	0.70
	1997	0.43	0.73	0.99	0.78	0.69	0.73
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			5.7	1.5		
	1996-97			7.7	5.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			67.8	32.2		
	1996			68.5	31.5		
	1997			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: 5744

Computer and Related Machinery, Equipment and Packaged Software, Wholesale

		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 (1996):	2,159						
Net Profit Margin	1995	4.6	1.1	-1.7	0.8	1.2	1.0
	1996	5.0	1.1	-1.7	0.9	1.2	0.8
	1997	4.8	1.1	-1.4	1.2	1.0	1.0
Pretax Profit Margin	1995	5.6	1.3	-1.5	1.0	1.5	1.3
	1996	6.1	1.4	-1.5	1.1	1.5	1.1
	1997	5.6	1.3	-1.3	1.4	1.2	1.3
Gross Profit Margin	1995	40.2	23.4	14.9	31.8	19.9	13.2
	1996	41.1	24.0	15.1	32.8	20.0	12.7
	1997	38.4	22.9	15.2	31.5	19.5	13.9
Pretax Profit to Assets	1995	18.4	5.0	-5.9	2.9	6.1	6.6
	1996	19.7	5.6	-5.4	3.1	7.0	5.9
	1997	20.0	5.3	-5.0	4.0	5.7	6.9
Return on Equity	1995	50.5	24.4	6.1	22.0	25.6	27.1
	1996	50.0	24.9	5.6	20.0	28.4	25.7
	1997	46.9	24.0	5.0	23.9	24.3	21.7
Liabilities to Assets	1995	0.61	0.87	1.04	0.91	0.84	0.81
	1996	0.57	0.83	1.03	0.85	0.82	0.80
	1997	0.55	0.84	1.04	0.90	0.81	0.78
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				14.7	12.2	
	1996-97				11.0	8.6	
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					
					<u>Profit</u>	<u>Loss</u>	
					65.6	34.4	
					64.7	35.3	
					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: 5749

Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale

		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 (1996):	337						
Net Profit Margin	1995	5.2	1.4	-1.8	0.9	1.6	1.5
	1996	6.3	1.4	-1.5	0.8	1.9	1.1
	1997	6.3	1.9	-2.0	0.9	2.5	0.8
Pretax Profit Margin	1995	6.6	1.8	-1.6	1.3	2.2	2.0
	1996	7.6	1.7	-1.3	0.9	2.4	1.5
	1997	7.6	2.4	-2.0	0.8	3.3	1.1
Gross Profit Margin	1995	49.3	33.2	21.7	40.0	28.4	22.5
	1996	50.0	35.3	23.3	43.8	29.8	24.2
	1997	51.5	34.6	24.5	43.8	30.4	24.5
Pretax Profit to Assets	1995	14.5	3.4	-3.8	2.2	5.2	7.8
	1996	18.0	4.3	-3.4	1.5	5.1	5.3
	1997	17.3	5.7	-6.1	2.0	7.3	4.4
Return on Equity	1995	39.4	18.1	2.6	13.8	19.8	14.8
	1996	34.3	15.9	0.7	15.9	16.2	17.1
	1997	31.8	14.9	-1.3	12.1	16.4	15.5
Liabilities to Assets	1995	0.53	0.79	1.03	0.85	0.71	0.73
	1996	0.48	0.74	1.00	0.81	0.73	0.73
	1997	0.44	0.71	1.00	0.78	0.65	0.74
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	11.4			12.7		
	1996-97	9.2			21.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.4	34.6	
	1996				65.2	34.8	
	1997				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: 5791

Office and Store Machinery, Equipment and Supplies, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,137						
Net Profit Margin	1995	4.3	1.3	-1.5	1.1	1.5	1.6
	1996	4.1	1.2	-1.5	0.8	1.6	1.4
	1997	5.2	1.6	-0.8	1.4	1.8	1.8
Pretax Profit Margin	1995	5.2	1.6	-1.4	1.2	1.9	2.1
	1996	5.2	1.5	-1.3	0.9	1.9	1.8
	1997	6.4	1.9	-0.6	1.6	2.3	2.3
Gross Profit Margin	1995	47.3	36.5	26.6	42.5	33.0	25.6
	1996	48.1	36.6	25.8	44.5	32.8	26.2
	1997	48.3	36.2	25.8	44.0	32.4	23.7
Pretax Profit to Assets	1995	12.4	3.4	-3.6	2.4	4.7	6.0
	1996	12.5	3.6	-3.5	1.8	5.6	6.4
	1997	16.7	5.0	-1.9	3.7	6.0	6.8
Return on Equity	1995	28.7	11.1	-0.8	9.7	11.8	16.4
	1996	28.1	10.6	-0.5	5.9	13.0	15.9
	1997	32.4	14.1	1.2	10.4	15.5	18.3
Liabilities to Assets	1995	0.47	0.75	0.96	0.81	0.72	0.73
	1996	0.47	0.74	0.95	0.82	0.71	0.73
	1997	0.46	0.71	0.93	0.76	0.68	0.71
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				7.0	9.8	
	1996-97				9.0	9.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				66.5	33.5	
	1996				67.5	32.5	
	1997				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: 5792

Service Machinery, Equipment and Supplies, Wholesale

		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 (1996):	667						
Net Profit Margin	1995	4.5	1.3	-1.3	0.8	1.8	1.1
	1996	4.6	1.3	-1.8	0.7	1.8	1.5
	1997	5.1	1.5	-1.1	0.7	1.9	1.3
Pretax Profit Margin	1995	5.5	1.6	-1.2	0.9	2.3	1.5
	1996	6.2	1.7	-1.6	1.0	2.2	2.1
	1997	6.4	1.8	-1.0	0.9	2.5	1.5
Gross Profit Margin	1995	43.4	31.9	24.2	37.8	29.3	25.3
	1996	45.2	33.7	24.1	40.5	30.0	24.5
	1997	45.9	33.0	24.2	40.6	30.5	25.0
Pretax Profit to Assets	1995	11.7	3.8	-2.9	1.6	5.4	4.0
	1996	13.5	3.2	-4.4	1.2	5.0	5.8
	1997	14.6	4.2	-2.2	1.8	5.7	2.7
Return on Equity	1995	26.8	11.2	-0.9	6.6	13.1	10.4
	1996	26.1	9.2	-2.0	2.1	12.4	10.0
	1997	28.7	12.7	1.0	7.7	14.5	7.3
Liabilities to Assets	1995	0.44	0.75	0.99	0.83	0.71	0.66
	1996	0.45	0.75	0.99	0.84	0.71	0.66
	1997	0.42	0.72	0.97	0.79	0.67	0.69
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				4.1	2.8	
	1996-97				2.4	3.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				66.7	33.3	
	1996				66.2	33.8	
	1997				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: 5793

Professional Machinery, Equipment and Supplies, Wholesale

		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 (1996):	1,073						
<b>Net Profit Margin</b>	1995	6.6	2.1	-1.2	2.1	2.1	1.3
	1996	7.1	2.1	-1.4	2.0	2.1	1.6
	1997	7.8	3.0	-0.6	3.1	2.9	1.4
<b>Pretax Profit Margin</b>	1995	8.1	2.7	-1.1	2.6	2.8	1.9
	1996	8.7	2.6	-1.3	2.3	2.7	2.1
	1997	9.6	3.7	-0.3	3.7	3.7	1.9
<b>Gross Profit Margin</b>	1995	48.5	36.0	26.0	42.0	32.9	30.0
	1996	48.9	36.9	27.0	42.4	34.1	32.9
	1997	49.4	36.6	26.7	41.4	34.2	31.1
<b>Pretax Profit to Assets</b>	1995	17.1	5.7	-2.8	4.2	6.4	4.7
	1996	17.9	5.4	-3.2	4.1	6.4	5.2
	1997	21.1	7.9	-0.8	6.5	8.5	5.2
<b>Return on Equity</b>	1995	31.9	14.7	2.3	13.0	15.2	11.1
	1996	31.7	13.2	1.5	9.3	15.7	13.2
	1997	32.8	16.6	3.3	16.3	16.7	11.4
<b>Liabilities to Assets</b>	1995	0.39	0.69	0.95	0.72	0.66	0.72
	1996	0.39	0.69	0.97	0.73	0.66	0.70
	1997	0.40	0.67	0.92	0.71	0.64	0.73
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			5.3		3.1	
	1996-97			7.6		9.1	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			69.9		30.1	
	1996			68.8		31.2	
	1997			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: 5799

Other Machinery, Equipment and Supplies n.e.c., Wholesale

		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 (1996):	1,338						
Net Profit Margin	1995	5.8	2.0	-0.8	1.6	2.2	1.8
	1996	6.1	2.0	-1.3	1.2	2.6	1.8
	1997	6.2	1.9	-0.9	1.8	2.0	1.7
Pretax Profit Margin	1995	6.9	2.4	-0.7	1.8	2.8	2.3
	1996	7.6	2.6	-1.2	1.5	3.2	2.4
	1997	7.5	2.5	-0.7	2.3	2.7	2.2
Gross Profit Margin	1995	43.4	30.0	21.7	36.0	27.6	24.1
	1996	44.2	31.6	23.0	37.9	27.9	23.8
	1997	46.1	31.3	22.1	42.4	28.5	24.5
Pretax Profit to Assets	1995	15.4	5.4	-1.4	3.3	6.8	6.0
	1996	15.3	5.0	-2.4	2.1	7.0	5.9
	1997	16.2	4.9	-1.5	3.6	6.2	4.7
Return on Equity	1995	30.8	13.8	1.4	9.4	15.9	18.3
	1996	30.8	13.2	1.2	7.5	17.4	13.6
	1997	30.7	12.2	0.9	9.2	13.9	12.5
Liabilities to Assets	1995	0.43	0.72	0.96	0.76	0.69	0.74
	1996	0.41	0.70	0.94	0.75	0.67	0.72
	1997	0.40	0.68	0.93	0.73	0.67	0.71
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.8		4.2			
	1996-97	8.0		6.3			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	71.4		28.6			
	1996	69.8		30.2			
	1997	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: 5911

Automobile Wrecking

		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 (1996):	436						
Net Profit Margin	1995	6.2	2.2	-0.7	1.1	2.6	2.0
	1996	4.8	1.4	-1.1	0.7	2.2	1.6
	1997	5.1	1.5	-1.5	0.7	1.9	2.1
Pretax Profit Margin	1995	7.5	2.7	-0.7	1.5	3.5	2.8
	1996	6.1	1.9	-0.9	1.2	2.9	1.9
	1997	6.4	1.8	-1.3	1.0	2.6	2.7
Gross Profit Margin	1995	63.1	44.5	28.2	53.6	40.0	24.4
	1996	59.9	44.2	27.0	50.8	36.8	29.6
	1997	60.4	42.2	28.6	51.2	37.1	21.0
Pretax Profit to Assets	1995	12.5	4.1	-1.1	2.0	7.5	9.0
	1996	10.6	3.0	-1.7	1.2	5.6	7.4
	1997	11.8	3.4	-1.7	2.0	4.6	5.6
Return on Equity	1995	26.6	9.7	-0.1	4.4	11.6	13.3
	1996	22.5	8.7	0.9	7.9	9.3	13.7
	1997	20.9	7.0	-2.1	4.8	8.3	17.6
Liabilities to Assets	1995	0.36	0.66	0.92	0.78	0.58	0.53
	1996	0.38	0.70	0.95	0.86	0.58	0.45
	1997	0.36	0.67	0.92	0.82	0.56	0.51
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			5.0			0.0
	1996-97			5.9			-3.1
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			70.0	30.0		
	1996			67.9	32.1		
	1997			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: 5919

Other Waste Materials, Wholesale

		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 (1996):	766						
Net Profit Margin	1995	8.7	3.3	-0.3	2.7	3.7	1.6
	1996	7.5	2.0	-3.3	0.8	2.6	1.0
	1997	6.7	1.8	-2.7	1.0	2.3	1.4
Pretax Profit Margin	1995	10.7	4.0	-0.3	3.2	4.7	2.2
	1996	9.3	2.5	-2.9	1.1	3.3	1.3
	1997	8.2	2.2	-2.4	1.1	2.8	1.8
Gross Profit Margin	1995	51.9	36.1	23.3	43.4	33.1	18.3
	1996	52.6	34.5	22.4	40.5	31.6	16.4
	1997	51.8	34.4	21.1	45.5	28.4	14.9
Pretax Profit to Assets	1995	23.9	8.9	-0.6	5.6	11.6	6.9
	1996	16.9	5.3	-5.7	1.3	7.7	4.9
	1997	16.4	4.3	-4.4	1.8	7.1	4.3
Return on Equity	1995	44.0	21.3	4.9	13.1	26.1	18.0
	1996	33.3	13.6	0.5	10.7	15.4	14.7
	1997	32.5	13.1	-0.5	10.8	14.2	13.1
Liabilities to Assets	1995	0.43	0.71	0.97	0.78	0.66	0.74
	1996	0.36	0.69	0.98	0.77	0.64	0.75
	1997	0.42	0.72	0.97	0.80	0.66	0.75
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.7	-6.3	
	1996-97				9.5	-5.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.9	24.1	
	1996				64.9	35.1	
	1997				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: 5922

Stationery and Office Supplies, Wholesale

		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 (1996):	292						
Net Profit Margin	1995	4.7	1.5	-1.0	0.9	2.1	1.0
	1996	4.5	1.6	-1.6	1.2	1.7	1.5
	1997	6.0	1.8	-1.0	1.2	2.1	1.3
Pretax Profit Margin	1995	5.8	1.8	-1.0	1.1	2.2	1.5
	1996	5.8	1.9	-1.4	1.4	2.1	2.0
	1997	7.1	2.2	-0.9	1.7	2.4	1.6
Gross Profit Margin	1995	42.8	33.9	25.8	35.8	32.3	27.8
	1996	43.7	34.3	25.8	35.7	33.8	28.1
	1997	46.0	35.5	27.5	39.2	34.1	29.1
Pretax Profit to Assets	1995	13.3	4.9	-2.6	2.4	6.8	4.3
	1996	13.8	4.1	-3.0	2.8	5.1	5.3
	1997	16.6	5.1	-2.3	3.1	7.0	4.6
Return on Equity	1995	30.7	13.6	0.6	8.0	16.1	8.9
	1996	37.7	11.9	0.7	9.5	12.0	8.5
	1997	34.7	14.5	-0.7	14.5	14.2	17.5
Liabilities to Assets	1995	0.49	0.78	0.99	0.82	0.78	0.75
	1996	0.50	0.78	0.98	0.84	0.72	0.71
	1997	0.46	0.75	0.98	0.82	0.74	0.72
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.2	13.0	
	1996-97				5.2	0.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.9	31.1	
	1996				68.4	31.6	
	1997				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: 5929

Other Paper and Paper Products, Wholesale

		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 (1996):	222						
Net Profit Margin	1995	5.7	1.7	-0.8	1.1	2.1	1.3
	1996	5.5	1.9	-0.9	0.9	2.1	1.3
	1997	5.3	1.8	-0.7	1.8	1.8	1.6
Pretax Profit Margin	1995	6.9	2.2	-0.8	1.3	2.6	1.7
	1996	6.9	2.5	-0.8	1.0	2.8	1.8
	1997	6.9	2.4	-0.3	2.3	2.4	2.0
Gross Profit Margin	1995	39.8	27.7	21.1	37.7	25.1	22.2
	1996	41.0	27.7	20.5	33.6	26.2	22.7
	1997	38.3	27.2	19.3	32.2	26.6	23.0
Pretax Profit to Assets	1995	16.6	5.3	-2.0	3.3	6.3	5.6
	1996	14.8	5.8	-1.9	2.5	7.2	5.4
	1997	15.5	6.3	-0.8	3.2	6.8	6.7
Return on Equity	1995	34.7	12.6	-0.2	5.1	15.9	20.1
	1996	31.0	13.5	2.6	8.5	15.0	17.6
	1997	26.4	12.3	3.0	9.3	16.7	15.3
Liabilities to Assets	1995	0.35	0.67	0.96	0.69	0.66	0.77
	1996	0.40	0.69	0.94	0.73	0.68	0.73
	1997	0.33	0.64	0.92	0.76	0.63	0.71

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	9.3	7.0
1996-97	1.2	0.1
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	69.8	30.2
1996	72.5	27.5
1997	76.5	23.5

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

SICE: 5931

Agricultural Feeds, Wholesale

		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 (1996):	284						
<b>Net Profit Margin</b>	1995	3.3	1.0	-1.8	0.6	1.1	1.2
	1996	2.8	1.0	-1.2	0.8	1.1	1.1
	1997	3.2	1.1	-0.6	0.8	1.2	1.0
<b>Pretax Profit Margin</b>	1995	4.4	1.2	-1.6	0.7	1.3	1.6
	1996	3.6	1.2	-1.0	0.9	1.3	1.4
	1997	3.9	1.5	-0.5	1.0	1.5	1.3
<b>Gross Profit Margin</b>	1995	30.2	21.0	14.5	26.6	19.2	17.0
	1996	32.1	20.6	14.8	27.2	18.7	13.9
	1997	29.9	20.0	14.7	26.8	18.6	13.4
<b>Pretax Profit to Assets</b>	1995	11.5	3.3	-4.1	0.4	5.0	4.7
	1996	9.9	3.1	-3.3	0.6	4.2	5.8
	1997	9.6	3.8	-1.3	2.4	4.2	6.1
<b>Return on Equity</b>	1995	24.2	8.8	-0.1	6.3	9.6	10.8
	1996	28.3	11.4	2.6	10.5	12.9	13.0
	1997	27.9	11.6	2.1	8.6	11.7	14.5
<b>Liabilities to Assets</b>	1995	0.53	0.80	1.00	0.88	0.75	0.74
	1996	0.53	0.83	1.02	0.96	0.76	0.68
	1997	0.46	0.74	0.97	0.80	0.72	0.70
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	12.9		12.7			
	1996-97	9.3		8.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.1		31.9			
	1996	67.4		32.6			
	1997	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: 5932

Seeds and Seed Processing, Wholesale

		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 (1996):	125						
Net Profit Margin	1995	6.2	2.2	0.3	4.2	1.6	1.6
	1996	5.9	1.8	-1.1	3.7	1.2	1.7
	1997	6.8	2.0	-0.7	2.5	2.0	2.4
Pretax Profit Margin	1995	8.6	2.9	0.5	4.9	2.1	2.0
	1996	6.7	2.2	-0.9	4.1	1.8	2.3
	1997	9.2	2.5	-0.7	2.7	2.4	3.0
Gross Profit Margin	1995	36.0	21.0	13.6	31.6	19.3	21.5
	1996	36.4	21.4	13.1	34.3	20.2	17.7
	1997	32.9	21.0	13.2	39.0	19.9	15.5
Pretax Profit to Assets	1995	12.9	5.2	0.9	5.6	4.6	4.6
	1996	12.7	4.2	-1.8	4.2	4.2	4.2
	1997	11.6	4.2	-1.0	3.4	4.9	7.6
Return on Equity	1995	25.2	11.0	2.6	6.5	13.0	10.0
	1996	24.5	7.2	0.0	5.4	9.7	12.6
	1997	19.5	10.6	2.2	5.2	12.0	16.4
Liabilities to Assets	1995	0.31	0.58	0.87	0.55	0.60	0.66
	1996	0.27	0.55	0.84	0.48	0.60	0.64
	1997	0.39	0.58	0.81	0.54	0.61	0.70
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	8.3			6.1		
	1996-97	6.7			18.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
	1995	82.0		18.0			
	1996	72.7		27.3			
	1997	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: 5939

Agricultural Chemical and Other Farm Supplies, Wholesale

		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 (1996):	237						
<b>Net Profit Margin</b>	1995	5.4	2.2	0.2	1.6	2.6	1.6
	1996	5.0	1.8	-0.8	1.2	2.1	1.6
	1997	5.6	2.6	0.1	2.4	2.6	1.4
<b>Pretax Profit Margin</b>	1995	6.6	3.1	0.4	1.6	3.3	2.1
	1996	6.1	2.6	-0.4	1.3	2.8	1.9
	1997	6.7	3.0	0.2	2.6	3.0	1.8
<b>Gross Profit Margin</b>	1995	30.8	20.9	13.6	29.7	19.4	18.1
	1996	31.6	20.8	13.2	31.7	18.0	17.0
	1997	32.6	20.7	13.7	30.7	18.8	17.5
<b>Pretax Profit to Assets</b>	1995	13.1	6.7	0.4	2.0	7.4	4.6
	1996	12.6	5.5	-1.0	1.4	6.6	4.7
	1997	14.2	6.8	0.5	5.1	7.1	3.9
<b>Return on Equity</b>	1995	32.8	15.2	5.0	5.9	17.6	13.1
	1996	25.5	11.8	2.3	6.3	13.5	16.2
	1997	28.4	15.0	5.5	11.0	15.9	11.1
<b>Liabilities to Assets</b>	1995	0.39	0.68	0.90	0.68	0.68	0.75
	1996	0.43	0.67	0.89	0.62	0.67	0.75
	1997	0.40	0.66	0.91	0.80	0.64	0.75
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				13.0	11.4	
	1996-97				9.6	7.2	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				80.6	19.4	
	1996				77.1	22.9	
	1997				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.

SICE: 5941

Toys, Novelties and Fireworks, Wholesale

		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 (1996):	239						
Net Profit Margin	1995	5.1	0.5	-5.5	-0.8	1.3	0.6
	1996	4.5	0.8	-3.7	-0.4	1.2	0.9
	1997	4.9	1.4	-2.6	0.8	1.6	1.1
Pretax Profit Margin	1995	6.2	0.9	-5.0	-0.5	1.6	0.7
	1996	5.9	1.3	-3.7	-0.3	1.5	1.1
	1997	6.2	1.7	-2.6	0.5	2.2	1.8
Gross Profit Margin	1995	44.7	32.9	24.4	35.6	30.4	28.7
	1996	44.9	34.2	26.3	37.0	31.5	30.7
	1997	46.5	35.0	27.4	40.5	32.7	28.4
Pretax Profit to Assets	1995	11.3	1.5	-8.5	-0.8	3.0	2.6
	1996	10.4	1.6	-5.6	-0.3	3.3	2.6
	1997	11.8	2.7	-2.7	1.3	3.9	3.0
Return on Equity	1995	26.9	6.6	-3.4	1.2	10.8	7.3
	1996	20.6	4.3	-4.2	1.2	6.0	7.4
	1997	16.8	5.4	-5.4	2.3	9.4	6.6
Liabilities to Assets	1995	0.41	0.80	1.08	0.91	0.69	0.72
	1996	0.50	0.81	1.05	0.88	0.72	0.73
	1997	0.43	0.73	0.99	0.89	0.69	0.67

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-2.0	-2.0
1996-97	4.4	3.3
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	56.1	43.9
1996	59.2	40.8
1997	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: 5942

Amusement and Sporting Goods, Wholesale

		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 (1996):	427						
Net Profit Margin	1995	5.6	1.3	-2.1	0.9	1.4	1.3
	1996	6.3	1.4	-2.7	1.4	1.4	1.2
	1997	7.1	1.9	-1.6	1.5	2.2	1.5
Pretax Profit Margin	1995	7.1	1.7	-2.1	1.1	1.8	2.0
	1996	7.4	1.7	-2.8	1.5	1.7	1.8
	1997	8.5	2.3	-1.4	1.8	2.4	2.1
Gross Profit Margin	1995	39.5	29.1	21.2	34.7	26.5	26.0
	1996	38.7	29.0	20.9	34.2	26.8	27.1
	1997	39.1	29.9	21.9	33.8	26.8	26.6
Pretax Profit to Assets	1995	15.5	3.2	-5.2	1.7	3.8	4.6
	1996	15.1	3.3	-4.9	2.8	3.9	3.5
	1997	15.9	4.7	-3.2	3.4	5.7	4.7
Return on Equity	1995	32.6	12.8	1.1	14.4	11.1	10.6
	1996	30.7	10.7	-1.8	9.3	10.7	8.3
	1997	29.0	12.5	1.6	14.9	12.0	12.0
Liabilities to Assets	1995	0.46	0.78	1.03	0.86	0.72	0.74
	1996	0.45	0.78	1.01	0.86	0.73	0.74
	1997	0.42	0.76	0.99	0.80	0.72	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.0	3.3	
	1996-97				2.6	4.6	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					63.4	36.6	
					62.4	37.6	
					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: 5951

Photographic Equipment and Supplies, Wholesale

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	76						
Net Profit Margin	1995	4.4	1.0	-2.6	-0.4	1.1	1.5
	1996	5.5	0.5	-2.4	-1.2	1.5	1.0
	1997	4.9	0.5	-2.8	-2.1	1.8	1.4
Pretax Profit Margin	1995	5.4	1.3	-2.6	-0.4	1.5	2.0
	1996	6.4	0.5	-2.4	-1.2	2.0	1.2
	1997	5.9	0.5	-2.8	-2.0	2.4	1.8
Gross Profit Margin	1995	48.5	31.7	23.3	45.1	27.0	25.6
	1996	50.7	35.2	20.7	47.3	29.3	27.4
	1997	52.8	35.1	22.8	43.5	34.0	27.0
Pretax Profit to Assets	1995	8.4	2.6	-4.9	-0.3	4.3	5.4
	1996	12.7	2.6	-8.0	-1.3	5.8	3.3
	1997	15.6	2.5	-5.4	-3.9	5.3	4.2
Return on Equity	1995	16.6	7.3	-5.2	1.4	8.5	17.1
	1996	19.2	9.6	-4.5	6.2	11.1	10.6
	1997	36.9	10.4	0.4	3.4	10.6	...
Liabilities to Assets	1995	0.37	0.71	1.01	0.90	0.60	0.83
	1996	0.40	0.74	1.02	0.82	0.69	0.91
	1997	0.42	0.65	1.03	0.81	0.64	0.91
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.5		1.7			
	1996-97	7.8		2.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.0		35.0			
	1996	54.4		45.6			
	1997	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: 5952

Musical Instruments and Accessories, Wholesale

		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 (1996):	98						
<b>Net Profit Margin</b>	1995	4.4	1.0	-2.8	1.4	0.9	1.4
	1996	6.3	1.0	-2.2	0.5	1.1	1.6
	1997	5.1	0.8	-3.1	-0.3	1.6	1.0
<b>Pretax Profit Margin</b>	1995	5.0	1.5	-1.3	1.6	0.9	1.7
	1996	6.7	1.4	-2.2	1.7	1.1	1.6
	1997	6.1	0.9	-3.1	-0.3	1.7	1.0
<b>Gross Profit Margin</b>	1995	45.2	34.8	25.3	40.7	32.8	23.3
	1996	47.8	34.8	23.9	40.8	30.5	28.4
	1997	48.5	35.2	25.5	40.8	32.7	26.9
<b>Pretax Profit to Assets</b>	1995	9.5	1.9	-4.4	1.2	2.0	4.2
	1996	10.4	1.8	-5.6	1.6	2.0	4.8
	1997	13.0	1.1	-5.0	-0.4	6.0	3.0
<b>Return on Equity</b>	1995	28.9	7.1	-2.3	6.4	7.2	8.1
	1996	29.5	8.9	-3.3	5.7	12.2	19.1
	1997	21.5	1.8	-13.1	-4.9	12.3	10.4
<b>Liabilities to Assets</b>	1995	0.44	0.81	1.02	0.83	0.68	0.74
	1996	0.44	0.84	1.02	0.87	0.82	0.73
	1997	0.44	0.82	1.04	0.91	0.79	0.70
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				0.7	-4.3	
	1996-97				-4.2	1.6	
				<b>Profit</b>		<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995			65.0		35.0	
	1996			62.6		37.4	
	1997			58.6		41.4	

(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: 5961

Jewellery and Watches, Wholesale

		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 (1996):	482						
Net Profit Margin	1995	5.1	1.2	-2.4	0.7	1.8	0.8
	1996	4.2	0.9	-2.4	0.5	1.9	1.0
	1997	4.5	1.2	-2.1	-0.5	2.3	1.3
Pretax Profit Margin	1995	6.0	1.5	-2.3	0.8	2.2	1.0
	1996	5.3	1.2	-2.1	0.7	2.4	1.2
	1997	5.2	1.6	-1.6	0.4	2.7	1.7
Gross Profit Margin	1995	48.1	33.3	20.6	40.2	26.0	24.5
	1996	47.9	33.0	21.4	41.4	27.3	23.4
	1997	46.8	32.0	19.8	37.1	24.9	19.3
Pretax Profit to Assets	1995	11.0	2.2	-3.9	1.0	3.5	1.9
	1996	8.9	1.6	-3.3	0.6	3.8	3.7
	1997	9.7	2.5	-3.5	0.2	4.4	4.0
Return on Equity	1995	25.0	10.4	-0.4	6.7	12.0	9.6
	1996	20.3	8.2	-0.1	5.2	10.9	10.0
	1997	19.2	10.2	0.9	6.1	12.6	10.5
Liabilities to Assets	1995	0.49	0.81	1.04	0.84	0.78	0.78
	1996	0.48	0.81	1.02	0.86	0.78	0.75
	1997	0.50	0.80	1.01	0.88	0.75	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-1.3	-1.4
1996-97	4.5	7.8

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
	1995	63.5
1996	62.6	37.4
1997	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: 5971

Industrial and Household Chemicals, Wholesale

		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 (1996):	586						
Net Profit Margin	1995	5.2	1.8	-1.9	0.6	2.7	1.7
	1996	5.3	1.9	-1.7	0.8	2.5	1.9
	1997	6.1	2.0	-1.1	1.7	2.6	1.4
Pretax Profit Margin	1995	6.6	2.3	-1.8	0.9	3.4	2.3
	1996	6.8	2.3	-1.4	1.0	3.1	2.5
	1997	7.5	2.5	-0.9	1.9	3.1	2.1
Gross Profit Margin	1995	49.7	36.3	25.6	41.5	33.6	28.1
	1996	49.2	35.7	25.1	42.8	32.5	24.4
	1997	52.5	37.4	27.2	41.9	33.9	22.6
Pretax Profit to Assets	1995	15.1	4.8	-4.3	1.6	8.5	5.9
	1996	16.2	5.3	-3.0	2.2	9.2	6.3
	1997	18.2	6.1	-2.3	3.8	8.5	5.5
Return on Equity	1995	32.7	14.3	1.8	8.5	17.9	10.7
	1996	35.9	13.8	1.9	9.7	16.8	11.5
	1997	37.2	16.7	4.3	14.5	17.6	12.8
Liabilities to Assets	1995	0.42	0.71	0.96	0.82	0.67	0.73
	1996	0.40	0.73	0.97	0.86	0.68	0.71
	1997	0.42	0.74	0.98	0.81	0.66	0.69
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	9.0			10.2		
	1996-97	16.0			2.8		
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					69.4	30.6	
					70.0	30.0	
					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: 5981

General Merchandise, Wholesale

		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 (1996):	1,016						
Net Profit Margin	1995	10.5	2.0	-1.9	2.1	1.4	0.7
	1996	9.5	1.5	-2.0	1.7	1.3	2.0
	1997	8.7	1.9	-1.9	2.1	1.6	1.2
Pretax Profit Margin	1995	12.4	2.8	-1.5	3.2	2.2	1.0
	1996	12.0	2.1	-1.7	2.4	1.7	2.7
	1997	11.2	2.5	-1.6	3.0	2.0	1.8
Gross Profit Margin	1995	47.6	29.2	18.4	37.8	22.3	22.4
	1996	45.9	28.5	16.6	33.8	22.4	21.0
	1997	42.9	27.6	15.8	34.9	21.3	19.6
Pretax Profit to Assets	1995	27.3	5.9	-5.1	5.4	6.5	4.0
	1996	25.4	4.7	-5.9	4.5	5.3	8.9
	1997	27.2	6.2	-5.5	5.8	6.5	6.9
Return on Equity	1995	48.3	21.6	3.0	21.6	21.8	16.8
	1996	46.2	19.6	2.1	20.8	18.6	17.5
	1997	50.0	23.4	3.1	21.3	26.6	18.0
Liabilities to Assets	1995	0.51	0.83	1.05	0.85	0.80	0.75
	1996	0.52	0.86	1.05	0.89	0.80	0.76
	1997	0.47	0.81	1.05	0.82	0.81	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	10.2	0.6
1996-97	9.1	5.9
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	66.7	33.3
1996	64.5	35.5
1997	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: 5991

Books, Periodicals and Newspapers, Wholesale

		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 (1996):	277						
Net Profit Margin	1995	5.6	1.3	-0.4	1.7	1.2	1.7
	1996	5.4	1.5	-0.9	2.2	0.9	1.2
	1997	5.9	1.5	-1.0	2.4	0.7	1.8
Pretax Profit Margin	1995	6.9	1.8	-0.4	2.3	1.5	2.1
	1996	7.0	1.6	-0.8	2.5	1.0	1.9
	1997	7.6	1.9	-0.6	3.4	0.8	2.4
Gross Profit Margin	1995	43.4	31.5	20.9	33.4	28.0	24.7
	1996	40.8	29.5	19.8	33.6	26.5	25.5
	1997	46.8	30.0	17.9	39.6	25.3	24.5
Pretax Profit to Assets	1995	18.4	6.0	-2.3	4.8	7.0	5.6
	1996	20.9	6.2	-4.1	5.9	6.3	4.2
	1997	21.1	6.3	-3.5	7.3	5.0	4.3
Return on Equity	1995	34.2	14.5	2.4	13.0	17.1	10.5
	1996	39.0	14.8	1.5	16.1	13.4	7.5
	1997	37.1	15.9	3.4	15.9	16.0	10.9
Liabilities to Assets	1995	0.41	0.69	0.97	0.68	0.70	0.82
	1996	0.42	0.71	0.96	0.73	0.70	0.81
	1997	0.37	0.72	0.98	0.69	0.73	0.84
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				2.9	-4.5	
	1996-97				4.1	-2.2	
					<b>Profit</b>	<b>Loss</b>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				72.1	27.9	
	1996				69.9	30.1	
	1997				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: 5992

Second-Hand Goods, Wholesale (Except Machinery and Automotive)

		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 (1996):	29						
Net Profit Margin	1995	4.9	1.4	-0.7	0.4	2.4	...
	1996	6.8	1.5	-0.8	3.4	0.2	...
	1997	6.8	1.4	-3.6	0.8	3.9	...
Pretax Profit Margin	1995	6.0	1.5	-0.7	1.0	3.0	...
	1996	8.3	1.9	-0.8	3.6	0.5	...
	1997	8.7	1.8	-3.2	1.3	4.1	...
Gross Profit Margin	1995	50.7	37.4	23.5	44.9	28.5	...
	1996	52.0	29.6	21.0	28.9	29.8	...
	1997	60.1	46.0	29.1	51.7	32.8	...
Pretax Profit to Assets	1995	16.5	5.2	-2.2	1.0	8.0	...
	1996	17.5	5.0	-1.7	9.3	1.9	...
	1997	21.6	5.7	-10.1	5.1	14.7	...
Return on Equity	1995	...	20.0	...	...	40.0	...
	1996	...	9.2	...	25.0	6.3	...
	1997	50.0	28.3	-7.3	25.2	44.9	...
Liabilities to Assets	1995	0.69	0.93	1.00	0.99	0.78	...
	1996	0.66	0.85	1.05	0.83	0.88	...
	1997	0.55	0.83	1.04	0.86	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				14.2	...	
	1996-97				19.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				73.1	26.9	
	1996				69.0	31.0	
	1997				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: 5993

Forest Products, Wholesale

		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 (1996):	128						
Net Profit Margin	1995	9.2	2.7	-0.6	2.1	3.4	1.1
	1996	7.9	1.4	-5.5	1.0	1.6	0.9
	1997	9.4	0.1	-8.3	-1.4	1.4	1.0
Pretax Profit Margin	1995	11.0	3.6	-0.5	3.2	4.1	1.4
	1996	10.7	1.8	-3.8	1.3	1.9	1.1
	1997	11.0	0.4	-8.4	-1.2	2.0	1.2
Gross Profit Margin	1995	45.5	26.6	9.3	33.8	18.7	7.1
	1996	43.9	18.7	10.0	39.8	17.0	7.6
	1997	37.3	20.0	10.2	34.3	15.7	7.0
Pretax Profit to Assets	1995	20.3	6.9	-1.2	4.5	9.5	6.6
	1996	17.2	3.9	-3.2	1.0	5.0	5.5
	1997	19.0	1.6	-10.7	-1.4	3.5	9.5
Return on Equity	1995	37.7	15.6	-0.9	9.6	20.0	13.0
	1996	26.1	8.4	-1.6	4.6	12.1	13.4
	1997	27.8	7.5	-4.9	3.6	10.8	25.0
Liabilities to Assets	1995	0.39	0.64	0.91	0.58	0.70	0.68
	1996	0.30	0.63	0.96	0.68	0.61	0.61
	1997	0.26	0.61	0.99	0.60	0.63	0.71
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.5	-11.1	
	1996-97				9.1	16.6	
						<u>Profit</u>	<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1995					76.1	23.9
	1996					64.2	35.8
	1997					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: 5999

Other Products n.e.c., Wholesale

		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 (1996):	4,821						
Net Profit Margin	1995	7.1	1.7	-1.9	1.5	1.9	1.6
	1996	6.9	1.5	-2.2	1.2	1.8	1.7
	1997	6.8	1.6	-1.8	1.5	1.9	1.5
Pretax Profit Margin	1995	8.7	2.0	-1.6	1.8	2.3	2.1
	1996	8.6	2.0	-2.0	1.6	2.3	2.1
	1997	8.7	2.2	-1.6	1.9	2.4	2.0
Gross Profit Margin	1995	42.5	29.7	18.8	33.6	26.6	21.1
	1996	42.2	29.9	18.4	33.2	26.8	21.9
	1997	43.2	30.6	19.0	34.2	27.3	22.6
Pretax Profit to Assets	1995	18.3	4.6	-4.1	3.4	5.8	6.0
	1996	18.1	4.3	-5.3	2.6	6.3	6.5
	1997	18.2	4.8	-3.9	3.2	6.4	6.2
Return on Equity	1995	33.6	13.6	1.3	11.5	15.4	14.3
	1996	34.5	13.8	1.1	10.6	16.7	15.1
	1997	35.1	15.3	1.5	13.8	16.6	14.2
Liabilities to Assets	1995	0.41	0.75	1.01	0.78	0.74	0.72
	1996	0.42	0.77	1.02	0.80	0.73	0.73
	1997	0.42	0.76	1.02	0.80	0.72	0.73

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.2	2.8
1996-97	7.0	8.3
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	67.3	32.7
1996	65.1	34.9
1997	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: 6011

Supermarkets

		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 (1996):	3,617						
Net Profit Margin	1995	1.7	0.3	-1.4	-0.5	0.4	0.8
	1996	1.8	0.3	-1.4	-0.4	0.4	0.7
	1997	1.8	0.4	-1.2	0.3	0.4	0.7
Pretax Profit Margin	1995	2.1	0.4	-1.3	-0.4	0.5	1.0
	1996	2.1	0.4	-1.3	-0.3	0.5	0.9
	1997	2.2	0.5	-1.0	0.4	0.5	0.9
Gross Profit Margin	1995	24.0	19.4	15.5	22.8	18.9	20.7
	1996	23.6	19.2	15.4	22.5	18.6	20.7
	1997	23.3	19.0	15.6	23.4	18.6	20.9
Pretax Profit to Assets	1995	8.7	1.4	-5.7	-0.9	2.4	6.4
	1996	8.9	1.8	-5.2	-0.7	2.5	6.1
	1997	9.3	1.9	-4.5	0.8	2.5	6.0
Return on Equity	1995	19.6	6.6	-4.7	2.1	8.4	14.2
	1996	18.5	6.1	-4.8	1.9	7.6	12.3
	1997	18.9	5.7	-4.1	2.3	7.5	12.1
Liabilities to Assets	1995	0.43	0.73	0.99	0.73	0.73	0.73
	1996	0.40	0.71	0.98	0.72	0.70	0.70
	1997	0.37	0.68	0.97	0.66	0.69	0.70
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	0.6			1.0		
	1996-97	-0.4			-0.4		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	60.5			39.5		
	1996	61.0			39.0		
	1997	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: 6012

Grocery stores (excluding supermarkets)

		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 (1996):	4,845						
Net Profit Margin	1995	2.0	0.3	-1.9	-0.4	0.5	0.8
	1996	1.8	0.3	-1.8	-0.5	0.4	0.7
	1997	1.9	0.4	-1.4	-0.3	0.5	0.6
Pretax Profit Margin	1995	2.3	0.4	-1.8	-0.3	0.6	1.1
	1996	2.1	0.3	-1.7	-0.4	0.5	0.9
	1997	2.3	0.5	-1.3	0.2	0.6	0.7
Gross Profit Margin	1995	34.6	22.8	16.7	26.3	20.5	21.1
	1996	32.5	21.9	16.0	26.0	19.7	21.1
	1997	28.9	20.2	15.0	24.9	18.5	20.4
Pretax Profit to Assets	1995	9.9	1.3	-7.4	-1.1	3.0	7.8
	1996	9.1	1.2	-7.4	-1.2	2.5	5.7
	1997	10.2	1.7	-5.5	-0.4	3.1	5.0
Return on Equity	1995	28.3	10.2	-4.0	6.9	12.2	15.9
	1996	28.4	9.6	-4.0	6.7	11.8	15.2
	1997	28.0	9.5	-3.5	6.5	11.6	14.4
Liabilities to Assets	1995	0.56	0.88	1.08	0.96	0.82	0.76
	1996	0.56	0.88	1.08	0.95	0.84	0.83
	1997	0.56	0.87	1.05	0.94	0.82	0.83
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.9		3.3			
	1996-97	1.6		4.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			56.6	43.4		
	1996			56.1	43.9		
	1997			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: 6013

Bakery products stores

		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 (1996):	946						
Net Profit Margin	1995	2.3	-0.3	-4.5	-0.7	0.9	2.0
	1996	2.7	-0.1	-4.1	-0.7	0.8	0.7
	1997	3.1	0.5	-3.3	-0.3	1.1	1.3
Pretax Profit Margin	1995	2.7	-0.3	-4.2	-0.6	0.9	2.0
	1996	3.2	0.2	-4.0	-0.6	0.9	1.6
	1997	3.5	0.6	-3.1	-0.3	1.4	1.3
Gross Profit Margin	1995	64.9	54.7	35.4	56.6	44.6	27.9
	1996	64.4	54.0	35.4	56.4	40.2	27.8
	1997	64.1	51.8	33.1	56.3	36.1	24.5
Pretax Profit to Assets	1995	8.0	-0.8	-12.0	-2.1	3.2	4.1
	1996	9.5	-0.2	-12.2	-2.0	3.3	7.7
	1997	11.1	1.8	-10.5	-0.7	4.2	2.9
Return on Equity	1995	35.4	15.7	-2.6	14.6	15.9	...
	1996	32.6	11.4	-2.6	8.7	16.6	...
	1997	36.3	16.7	1.4	10.2	21.3	13.7
Liabilities to Assets	1995	0.73	1.00	1.20	1.04	0.87	0.86
	1996	0.74	1.00	1.18	1.03	0.83	0.77
	1997	0.67	0.96	1.16	1.01	0.83	0.46
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				5.3	9.2	
	1996-97				7.6	11.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				49.1	50.9	
	1996				51.0	49.0	
	1997				55.5	44.5	

(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: 6014

Candy and nut stores

		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 (1996):	195						
Net Profit Margin	1995	1.9	-0.2	-4.3	-0.7	0.3	...
	1996	2.7	0.3	-3.3	-0.2	0.3	...
	1997	3.0	0.5	-3.7	-0.6	1.5	...
Pretax Profit Margin	1995	2.4	-0.2	-4.1	-0.5	0.5	...
	1996	3.0	0.3	-3.4	-0.2	0.4	...
	1997	3.3	0.5	-3.8	-0.6	1.9	...
Gross Profit Margin	1995	54.4	40.0	20.4	45.3	21.2	...
	1996	53.6	38.2	20.0	45.5	19.0	...
	1997	54.0	41.0	21.4	46.9	19.4	...
Pretax Profit to Assets	1995	7.1	-0.6	-12.3	-1.9	2.7	...
	1996	8.7	0.9	-11.9	-0.5	1.4	...
	1997	9.8	1.1	-8.8	-1.1	5.6	...
Return on Equity	1995	35.8	16.3	2.9	12.6	25.8	...
	1996	29.6	11.1	-1.9	10.1	11.8	...
	1997	29.5	12.3	3.8	9.4	18.5	...
Liabilities to Assets	1995	0.73	0.99	1.18	1.00	0.95	...
	1996	0.66	0.95	1.14	0.98	0.84	...
	1997	0.60	0.91	1.12	0.98	0.76	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.8	...	
	1996-97				3.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				48.7	51.3	
	1996				50.8	49.2	
	1997				57.0	43.0	

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

SICE: 6015

Fruit and vegetable stores

		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 (1996):	199						
Net Profit Margin	1995	1.7	0.1	-2.5	-1.3	0.4	1.0
	1996	2.0	0.6	-1.1	0.5	0.7	1.5
	1997	1.9	0.5	-1.6	-0.9	0.8	0.8
Pretax Profit Margin	1995	2.2	0.3	-2.2	-0.7	0.4	1.3
	1996	2.5	0.7	-1.1	0.5	0.8	1.9
	1997	2.3	0.7	-1.2	-0.6	0.9	1.1
Gross Profit Margin	1995	31.2	24.9	19.1	29.3	23.7	18.8
	1996	30.8	25.3	19.2	28.2	24.5	22.6
	1997	32.0	25.6	19.8	27.9	25.2	22.4
Pretax Profit to Assets	1995	10.8	1.2	-13.2	-2.4	2.8	9.8
	1996	13.9	3.5	-4.7	1.1	4.7	23.1
	1997	11.5	2.5	-6.5	-2.9	4.8	9.5
Return on Equity	1995	36.5	12.1	-6.9	18.5	10.9	24.9
	1996	44.4	15.6	4.3	19.1	15.6	36.2
	1997	35.8	15.4	3.4	7.9	17.8	19.0
Liabilities to Assets	1995	0.64	0.92	1.15	1.02	0.90	0.71
	1996	0.59	0.89	1.09	0.96	0.80	0.63
	1997	0.46	0.80	1.08	0.90	0.77	0.61
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.9	13.3	
	1996-97				7.2	1.4	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					54.9	45.1	
					64.3	35.7	
					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: 6016

Meat markets

		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 (1996):	496						
Net Profit Margin	1995	1.9	0.3	-2.4	-0.3	0.4	...
	1996	1.9	0.2	-2.5	-1.1	0.6	...
	1997	2.3	0.4	-1.8	0.3	0.4	0.1
Pretax Profit Margin	1995	2.2	0.4	-2.2	-0.3	0.6	...
	1996	2.3	0.3	-2.3	-1.1	0.7	...
	1997	2.6	0.4	-1.6	0.4	0.4	0.2
Gross Profit Margin	1995	33.7	28.3	21.9	30.0	27.3	...
	1996	34.6	28.2	21.7	29.7	27.2	...
	1997	33.9	28.3	21.4	30.0	27.7	11.7
Pretax Profit to Assets	1995	12.8	1.7	-10.7	-1.4	3.6	...
	1996	9.6	1.5	-10.8	-3.4	4.4	...
	1997	11.9	1.7	-9.1	0.7	2.9	1.1
Return on Equity	1995	35.8	16.5	-1.6	5.9	20.9	...
	1996	31.1	12.7	0.1	6.3	16.8	...
	1997	33.6	13.6	-3.0	6.9	15.2	...
Liabilities to Assets	1995	0.66	0.97	1.19	1.00	0.90	...
	1996	0.60	0.91	1.14	0.98	0.86	...
	1997	0.51	0.88	1.08	0.92	0.82	0.84

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	1.5	...
1996-97	2.7	9.6
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	55.3	44.7
1996	54.2	45.8
1997	58.1	41.9

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

SICE: 6019

Other Food (Specialty) Stores 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 (1996):	989						
<b>Net Profit Margin</b>	1995	3.5	0.4	-3.3	-0.5	0.8	0.3
	1996	3.0	0.4	-3.6	-0.4	0.6	0.7
	1997	3.1	0.4	-3.0	-0.5	1.0	1.2
<b>Pretax Profit Margin</b>	1995	4.0	0.4	-3.0	-0.4	1.0	0.4
	1996	3.6	0.4	-3.3	-0.3	0.8	0.7
	1997	3.8	0.5	-2.9	-0.4	1.2	1.2
<b>Gross Profit Margin</b>	1995	54.0	38.2	26.6	41.5	31.1	8.0
	1996	53.6	37.6	27.2	41.2	31.7	13.0
	1997	49.9	36.7	28.1	40.4	32.0	20.6
<b>Pretax Profit to Assets</b>	1995	13.1	1.5	-11.7	-1.2	4.1	2.1
	1996	12.3	1.2	-12.0	-1.0	3.5	6.3
	1997	11.6	1.7	-9.3	-1.3	4.1	6.5
<b>Return on Equity</b>	1995	45.4	22.9	4.0	23.9	22.4	23.9
	1996	37.5	17.8	2.4	17.6	18.9	26.5
	1997	35.9	13.7	0.8	12.9	14.3	34.2
<b>Liabilities to Assets</b>	1995	0.71	0.98	1.16	1.02	0.84	0.91
	1996	0.65	0.97	1.16	1.01	0.85	0.78
	1997	0.61	0.95	1.14	0.99	0.79	0.86
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	5.6			-7.1		
	1996-97	3.1			9.3		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				54.6	45.4	
	1996				55.1	44.9	
	1997				56.0	44.0	

(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: 6021

Liquor Stores

		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 (1996):	267						
Net Profit Margin	1995	2.6	0.3	-1.3	-0.5	0.4	1.6
	1996	2.3	0.7	-0.7	-0.2	1.0	0.5
	1997	2.7	0.8	-0.6	0.0	0.9	0.2
Pretax Profit Margin	1995	3.3	0.3	-1.2	-0.5	0.5	2.0
	1996	2.9	1.0	-0.5	-0.2	1.2	0.6
	1997	3.4	1.0	-0.5	0.5	1.0	0.3
Gross Profit Margin	1995	16.4	14.1	12.2	16.3	13.9	14.3
	1996	17.2	14.7	12.5	17.0	14.3	13.1
	1997	17.1	14.5	12.9	15.8	14.5	12.7
Pretax Profit to Assets	1995	16.8	2.0	-4.7	-1.2	3.0	11.7
	1996	14.5	4.4	-2.7	-0.7	5.6	4.5
	1997	15.2	3.6	-3.0	0.0	4.2	3.1
Return on Equity	1995	64.5	42.2	6.9	28.6	43.8	27.2
	1996	45.0	27.5	10.6	15.2	30.0	27.0
	1997	39.4	20.4	4.8	13.0	23.0	11.3
Liabilities to Assets	1995	0.73	0.95	1.05	0.98	0.94	0.78
	1996	0.63	0.87	1.03	1.00	0.85	0.85
	1997	0.53	0.85	1.04	1.00	0.83	0.81
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-1.3	-7.9		
	1996-97			3.2	-3.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			59.1	40.9		
	1996			65.0	35.0		
	1997			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: 6022

Wine Stores

		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 (1996):	45						
Net Profit Margin	1995	3.7	0.6	-4.3	-2.7	2.8	...
	1996	2.8	-0.2	-5.1	-2.0	0.4	...
	1997	4.7	1.7	-1.4	2.5	1.6	...
Pretax Profit Margin	1995	4.7	1.5	-4.1	-2.4	3.1	...
	1996	3.6	0.0	-5.1	-1.9	0.6	...
	1997	5.3	2.1	-1.4	2.5	2.1	...
Gross Profit Margin	1995	33.5	27.1	20.4	30.6	25.5	...
	1996	34.8	24.4	17.4	32.8	23.2	...
	1997	36.4	24.9	19.1	40.2	23.2	...
Pretax Profit to Assets	1995	15.0	3.7	-13.0	-1.6	8.4	...
	1996	12.8	-0.6	-13.6	-4.2	1.4	...
	1997	18.9	6.4	-2.5	5.0	7.4	...
Return on Equity	1995	29.5	11.4	-9.9	9.9	12.8	...
	1996	29.3	4.8	-4.6	...	4.6	...
	1997	25.3	6.9	-1.8	...	7.2	...
Liabilities to Assets	1995	0.27	0.69	0.97	0.81	0.57	...
	1996	0.29	0.78	1.07	1.02	0.58	...
	1997	0.26	0.66	1.03	0.92	0.46	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				-9.4	...	
	1996-97				8.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				55.0	45.0	
	1996				50.0	50.0	
	1997				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: 6023

Beer Stores

		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 (1996):	52						
Net Profit Margin	1995	3.9	-0.3	-7.1	-2.0	1.4	...
	1996	2.3	-0.9	-5.0	-2.6	0.9	...
	1997	5.0	1.5	-2.3	2.2	1.4	...
Pretax Profit Margin	1995	4.0	-0.3	-7.1	-1.9	1.9	...
	1996	2.8	-0.6	-4.5	-2.5	1.2	...
	1997	5.1	1.8	-2.3	1.8	1.9	...
Gross Profit Margin	1995	58.5	49.1	33.6	52.1	36.3	...
	1996	61.3	47.7	35.3	50.2	37.1	...
	1997	51.3	39.5	33.6	43.9	28.6	...
Pretax Profit to Assets	1995	14.4	-0.6	-15.2	-2.9	8.8	...
	1996	6.1	-1.6	-16.3	-4.8	3.5	...
	1997	18.2	6.5	-5.2	6.1	7.0	...
Return on Equity	1995	...	22.5	...	...	23.0	...
	1996	...	22.0	...	22.7	10.1	...
	1997	...	16.8	...	46.7	...	...
Liabilities to Assets	1995	0.62	1.03	1.36	1.15	0.67	...
	1996	0.70	1.03	1.29	1.05	0.77	...
	1997	0.66	0.98	1.31	1.02	0.71	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				1.0	...	
	1996-97				1.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				48.8	51.2	
	1996				45.3	54.7	
	1997				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: 6031 Pharmacies

		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 (1996):	3,009						
<b>Net Profit Margin</b>	1995	4.6	1.5	-0.1	1.7	1.5	0.5
	1996	4.5	1.5	-0.1	1.8	1.4	0.5
	1997	4.6	1.7	0.1	2.1	1.7	0.6
<b>Pretax Profit Margin</b>	1995	6.0	1.9	-0.1	2.1	1.9	0.6
	1996	5.7	1.8	-0.1	2.3	1.8	0.7
	1997	5.9	2.2	0.1	2.8	2.2	0.8
<b>Gross Profit Margin</b>	1995	32.3	28.9	25.4	31.5	28.7	28.2
	1996	32.0	28.5	25.4	31.2	28.3	28.4
	1997	31.4	28.3	25.3	30.5	28.2	28.1
<b>Pretax Profit to Assets</b>	1995	14.6	5.2	-0.2	3.6	5.5	4.0
	1996	13.9	5.1	-0.3	3.4	5.4	4.0
	1997	15.1	6.1	0.4	4.8	6.4	4.7
<b>Return on Equity</b>	1995	26.5	12.0	2.5	7.1	13.0	17.9
	1996	25.8	10.7	1.8	5.9	11.3	18.6
	1997	27.6	12.5	3.0	7.5	13.4	19.8
<b>Liabilities to Assets</b>	1995	0.32	0.62	0.92	0.65	0.61	0.85
	1996	0.32	0.63	0.93	0.63	0.63	0.85
	1997	0.32	0.63	0.93	0.60	0.64	0.84
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	1.7		0.9			
	1996-97	3.2		1.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			76.3	23.7		
	1996			76.0	24.0		
	1997			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: 6032

Patent Medicine and Toiletries Stores

		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 (1996):	519						
Net Profit Margin	1995	4.5	1.0	-2.8	0.3	2.0	0.8
	1996	3.9	1.0	-3.7	0.6	1.2	1.0
	1997	4.6	1.2	-2.2	-0.1	2.0	1.0
Pretax Profit Margin	1995	5.4	1.2	-2.7	0.4	2.4	1.0
	1996	4.9	1.1	-3.4	0.8	1.6	1.9
	1997	5.5	1.4	-1.8	0.3	2.5	1.3
Gross Profit Margin	1995	53.4	42.4	30.9	46.3	34.7	28.7
	1996	51.2	41.9	28.0	45.9	32.3	28.5
	1997	49.9	41.2	27.2	44.9	31.7	28.9
Pretax Profit to Assets	1995	13.2	3.0	-7.5	0.7	6.0	5.5
	1996	12.1	2.3	-9.3	1.1	5.4	6.1
	1997	15.0	3.9	-5.6	0.2	7.0	6.3
Return on Equity	1995	35.0	15.6	3.3	14.6	17.2	15.7
	1996	30.4	13.3	1.5	10.0	16.7	13.7
	1997	31.0	17.4	4.3	15.3	18.5	16.6
Liabilities to Assets	1995	0.51	0.84	1.07	0.94	0.68	0.74
	1996	0.50	0.84	1.07	0.94	0.74	0.70
	1997	0.47	0.84	1.08	0.96	0.66	0.74

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	5.1	-0.5
1996-97	5.2	1.5
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	62.1	37.9
1996	61.9	38.1
1997	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: 6111

Shoe Stores

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	833						
Net Profit Margin	1995	3.9	1.0	-2.5	0.5	1.9	1.8
	1996	4.0	0.8	-3.6	0.3	1.5	1.7
	1997	3.7	0.8	-2.8	0.3	1.6	1.0
Pretax Profit Margin	1995	4.5	1.2	-2.4	0.6	2.3	2.2
	1996	4.6	1.0	-3.4	0.3	1.8	2.3
	1997	4.5	1.0	-2.6	0.5	1.8	1.4
Gross Profit Margin	1995	45.0	39.3	32.2	38.5	40.1	46.1
	1996	45.0	39.4	32.4	38.0	40.8	44.8
	1997	45.4	40.1	33.8	39.1	41.3	42.8
Pretax Profit to Assets	1995	8.8	2.3	-5.0	1.1	4.8	5.5
	1996	8.8	1.8	-6.6	0.6	4.2	5.1
	1997	9.2	2.0	-5.4	0.8	3.7	4.6
Return on Equity	1995	21.9	8.1	-1.1	6.2	9.0	16.4
	1996	23.2	7.5	-3.6	5.2	9.6	13.6
	1997	22.7	7.0	-4.0	4.5	9.0	10.9
Liabilities to Assets	1995	0.47	0.77	1.01	0.85	0.68	0.73
	1996	0.46	0.77	0.99	0.84	0.69	0.70
	1997	0.45	0.73	0.98	0.81	0.66	0.73
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96			0.1		-5.3	
	1996-97			0.5		9.4	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			62.9	37.1		
	1996			59.7	40.3		
	1997			61.8	38.2		

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

SICE: 6121

Men's Clothing Stores

		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 (1996):	1,126						
Net Profit Margin	1995	4.2	0.9	-2.8	0.4	1.6	1.2
	1996	3.5	0.6	-3.4	0.4	1.0	1.0
	1997	4.1	1.0	-2.3	0.5	1.6	2.2
Pretax Profit Margin	1995	5.0	1.1	-2.4	0.5	2.1	1.5
	1996	4.3	0.7	-3.2	0.4	1.4	1.4
	1997	5.1	1.2	-2.2	0.6	2.0	2.8
Gross Profit Margin	1995	44.7	38.7	32.2	38.3	39.8	41.6
	1996	44.8	38.7	32.4	38.6	38.9	42.5
	1997	45.4	39.5	33.7	39.4	39.6	45.1
Pretax Profit to Assets	1995	10.1	2.1	-5.1	0.6	4.8	4.9
	1996	8.7	1.3	-5.7	0.5	3.1	4.4
	1997	9.9	2.0	-3.7	1.0	4.7	5.3
Return on Equity	1995	20.5	6.3	-3.4	4.3	8.9	18.4
	1996	16.5	5.1	-4.6	3.6	6.9	7.4
	1997	19.5	6.3	-2.6	3.9	9.4	20.1
Liabilities to Assets	1995	0.39	0.74	0.99	0.79	0.65	0.67
	1996	0.39	0.75	1.00	0.82	0.64	0.66
	1997	0.41	0.74	1.03	0.82	0.64	0.72
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-2.1		0.2	
	1996-97			3.4		9.6	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
	1995			60.9		39.1	
	1996			57.4		42.6	
	1997			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: 6131

Women's Clothing Stores

		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 (1996):	1,928						
Net Profit Margin	1995	3.4	0.4	-4.6	-0.4	0.8	1.3
	1996	3.0	-0.2	-5.5	-0.7	0.7	1.0
	1997	3.3	0.3	-4.6	-0.4	0.9	1.2
Pretax Profit Margin	1995	4.0	0.4	-4.2	-0.2	1.0	1.8
	1996	3.5	0.2	-5.3	-0.6	0.8	1.4
	1997	3.8	0.4	-4.1	-0.3	1.1	1.6
Gross Profit Margin	1995	44.8	37.8	30.8	37.2	38.8	44.7
	1996	44.4	37.7	30.5	37.2	39.2	43.6
	1997	45.3	37.9	30.7	37.5	39.0	45.0
Pretax Profit to Assets	1995	8.9	0.9	-10.8	-0.7	3.0	5.7
	1996	7.9	0.1	-12.7	-1.6	2.1	3.8
	1997	8.8	0.9	-9.6	-0.8	3.1	5.1
Return on Equity	1995	23.6	7.6	-5.1	5.9	10.6	20.8
	1996	22.5	7.4	-4.5	5.8	9.9	9.6
	1997	21.9	6.2	-4.6	4.5	9.9	12.9
Liabilities to Assets	1995	0.52	0.86	1.10	0.90	0.75	0.77
	1996	0.51	0.87	1.12	0.92	0.76	0.76
	1997	0.50	0.85	1.10	0.91	0.74	0.70
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
		1995-96			2.4		
		1996-97			6.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1995			54.2	45.8	
		1996			50.8	49.2	
		1997			54.9	45.1	

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

SICE: 6141

Children's clothing stores

		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 (1996):	271						
Net Profit Margin	1995	2.8	0.3	-5.1	-1.1	1.8	...
	1996	2.5	0.3	-4.4	-0.7	0.6	1.9
	1997	2.4	0.1	-6.1	-1.4	0.9	...
Pretax Profit Margin	1995	3.3	0.3	-5.0	-1.0	2.4	...
	1996	2.9	0.3	-4.4	-0.6	0.8	1.9
	1997	3.0	0.2	-6.0	-1.2	1.2	...
Gross Profit Margin	1995	43.2	37.8	29.1	38.0	37.4	...
	1996	42.9	35.9	28.9	35.8	36.0	25.2
	1997	43.5	36.9	30.2	36.7	37.6	...
Pretax Profit to Assets	1995	9.9	0.4	-11.3	-2.0	4.1	...
	1996	8.8	0.7	-11.6	-1.8	2.3	8.5
	1997	8.0	0.5	-15.6	-3.1	2.6	...
Return on Equity	1995	25.9	9.2	-5.0	8.0	12.0	...
	1996	25.6	10.7	-3.7	11.1	7.8	...
	1997	26.5	9.3	-3.1	6.2	10.4	...
Liabilities to Assets	1995	0.68	0.95	1.17	1.00	0.72	...
	1996	0.69	0.96	1.24	1.03	0.80	0.76
	1997	0.57	0.92	1.19	1.01	0.69	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	3.1	2.9
1996-97	-0.1	6.2
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	52.7	47.3
1996	53.4	46.6
1997	51.7	48.3

(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: 6142

Fur stores

		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 (1996):	88						
<b>Net Profit Margin</b>	1995	5.3	0.8	-2.4	0.8	0.7	...
	1996	6.2	1.7	-1.0	1.8	1.6	...
	1997	5.4	1.1	-3.3	0.7	1.7	...
<b>Pretax Profit Margin</b>	1995	5.6	0.8	-2.4	0.8	0.7	...
	1996	8.1	2.1	-0.8	2.1	2.1	...
	1997	6.7	1.6	-3.3	1.3	1.7	...
<b>Gross Profit Margin</b>	1995	51.8	41.1	30.2	41.3	40.3	...
	1996	58.4	46.2	33.7	50.0	39.5	...
	1997	61.4	47.8	31.1	50.5	45.3	...
<b>Pretax Profit to Assets</b>	1995	9.5	1.0	-3.9	1.0	2.4	...
	1996	10.6	3.8	-1.1	3.3	4.8	...
	1997	8.5	2.6	-3.1	1.7	3.5	...
<b>Return on Equity</b>	1995	25.0	13.6	-7.1	8.7	15.9	...
	1996	17.5	11.1	0.1	4.9	14.9	...
	1997	22.1	8.6	-3.1	8.3	13.4	...
<b>Liabilities to Assets</b>	1995	0.62	0.87	1.08	0.91	0.85	...
	1996	0.59	0.88	1.00	0.90	0.87	...
	1997	0.33	0.70	0.95	0.77	0.66	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-6.8			...		
	1996-97	3.9			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				59.6	40.4	
	1996				70.8	29.2	
	1997				65.3	34.7	

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

SICE: 6149

Other clothing stores, 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 (1996):	1,296						
Net Profit Margin	1995	3.7	0.5	-4.8	-0.7	1.3	1.7
	1996	3.3	0.3	-4.4	-0.8	0.9	1.9
	1997	3.9	0.6	-3.6	-0.2	1.1	1.2
Pretax Profit Margin	1995	4.5	0.7	-4.5	-0.6	1.7	2.3
	1996	3.9	0.3	-4.3	-0.7	1.2	2.4
	1997	4.8	0.9	-3.4	0.3	1.4	1.6
Gross Profit Margin	1995	44.7	37.5	29.7	37.9	36.6	38.7
	1996	44.0	37.4	29.7	37.8	36.8	38.1
	1997	44.1	37.7	30.6	38.4	36.4	40.0
Pretax Profit to Assets	1995	9.3	1.1	-9.0	-1.4	3.9	7.0
	1996	8.1	0.6	-8.8	-1.2	3.2	6.4
	1997	10.4	1.5	-7.7	-0.4	3.2	3.9
Return on Equity	1995	24.9	7.3	-3.7	4.0	10.6	19.3
	1996	21.7	6.1	-5.5	4.7	8.9	15.8
	1997	26.8	8.4	-2.9	4.5	12.4	12.8
Liabilities to Assets	1995	0.49	0.80	1.04	0.88	0.71	0.67
	1996	0.50	0.81	1.05	0.90	0.71	0.65
	1997	0.50	0.80	1.03	0.86	0.74	0.63
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	0.6			3.2		
	1996-97	-0.2			5.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
	1995	55.7		44.3			
	1996	53.9		46.1			
	1997	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: 6151

Fabric and Yarn Stores

		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 (1996):	425						
Net Profit Margin	1995	3.8	0.5	-4.6	-0.5	1.9	1.3
	1996	4.1	0.7	-3.5	0.5	1.5	2.0
	1997	4.2	1.0	-3.3	0.6	2.1	...
Pretax Profit Margin	1995	4.7	0.6	-4.4	-0.5	2.1	1.9
	1996	4.7	0.8	-3.5	0.5	1.7	3.0
	1997	5.1	1.1	-2.8	0.8	2.3	...
Gross Profit Margin	1995	48.7	40.3	32.8	40.9	39.9	41.5
	1996	50.0	42.2	34.2	43.0	41.0	43.5
	1997	50.5	42.9	35.7	43.5	41.1	...
Pretax Profit to Assets	1995	8.7	0.9	-7.7	-0.8	4.0	4.6
	1996	8.1	1.2	-5.1	0.8	2.9	5.8
	1997	8.0	1.7	-4.9	1.0	4.2	...
Return on Equity	1995	18.2	7.1	-5.4	4.4	9.4	8.6
	1996	17.7	6.1	-2.4	4.7	7.9	7.0
	1997	20.0	6.7	-5.3	5.0	9.6	...
Liabilities to Assets	1995	0.44	0.81	1.02	0.84	0.71	0.63
	1996	0.43	0.80	1.02	0.82	0.72	0.61
	1997	0.41	0.79	1.03	0.81	0.70	...
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
		1995-96		-2.9		-6.0	
		1996-97		2.7		-3.2	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
		1995		55.1		44.9	
		1996		58.4		41.6	
		1997		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: 6211

Household Furniture Stores (With Appliances and Furnishings)

		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 (1996):	770						
Net Profit Margin	1995	3.2	0.8	-2.6	-0.5	1.1	1.0
	1996	3.0	0.6	-2.6	0.4	0.7	0.8
	1997	3.4	0.9	-1.6	0.4	1.2	0.7
Pretax Profit Margin	1995	4.0	1.0	-2.5	-0.4	1.4	1.2
	1996	3.7	0.7	-2.5	0.4	0.9	1.0
	1997	4.2	1.3	-1.6	0.3	1.6	0.7
Gross Profit Margin	1995	37.8	30.7	25.2	33.3	29.9	34.3
	1996	37.9	30.5	25.2	32.9	29.6	32.8
	1997	37.1	30.8	26.0	32.5	30.1	29.6
Pretax Profit to Assets	1995	8.0	1.8	-5.0	-0.9	2.6	3.6
	1996	6.6	1.4	-3.7	0.7	1.7	2.1
	1997	8.6	2.7	-2.6	0.8	3.2	2.0
Return on Equity	1995	16.1	5.1	-2.8	1.6	5.9	6.9
	1996	13.4	4.2	-3.2	2.5	4.5	6.9
	1997	19.5	5.7	-1.6	2.3	6.5	5.9
Liabilities to Assets	1995	0.38	0.67	0.93	0.77	0.65	0.65
	1996	0.34	0.67	0.94	0.80	0.64	0.77
	1997	0.34	0.67	0.91	0.78	0.65	0.62
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million			Firms with revenue between \$5 million and \$25 million		
	1995-96				-2.3		
	1996-97				3.5		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				62.0	38.0	
	1996				59.9	40.1	
	1997				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: 6212

Household Furniture Stores (Without Appliances and Furnishings)

		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 (1996):	799						
Net Profit Margin	1995	3.3	0.6	-3.1	0.3	0.7	1.0
	1996	3.4	0.4	-3.3	-0.6	0.6	0.8
	1997	3.8	0.7	-2.3	-0.4	1.3	1.3
Pretax Profit Margin	1995	3.9	0.7	-3.0	0.4	0.9	1.3
	1996	4.0	0.6	-3.0	-0.5	0.8	1.2
	1997	4.5	0.7	-2.1	-0.4	1.6	1.6
Gross Profit Margin	1995	41.4	34.1	26.9	35.6	33.4	41.7
	1996	42.2	34.7	27.3	35.6	33.8	40.9
	1997	42.0	35.4	28.5	36.3	34.7	42.3
Pretax Profit to Assets	1995	8.1	1.4	-6.4	0.4	2.2	2.7
	1996	7.3	1.1	-6.3	-0.8	1.8	2.3
	1997	9.8	1.7	-4.8	-0.5	3.4	4.7
Return on Equity	1995	18.6	5.4	-3.9	4.4	6.0	5.7
	1996	15.8	4.0	-4.7	1.5	5.8	5.6
	1997	25.5	7.6	-2.7	2.5	9.7	10.2
Liabilities to Assets	1995	0.49	0.76	1.00	0.85	0.73	0.72
	1996	0.47	0.76	1.02	0.83	0.73	0.70
	1997	0.49	0.76	1.00	0.81	0.71	0.73
		<b>Firms with revenue between</b>					
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
					1995-96	-4.0	
					1996-97	2.8	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
					1995	57.4	
					1996	56.6	
					1997	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: 6213

## Furniture Refinishing and Repair 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 (1996):	390						
Net Profit Margin	1995	4.8	0.5	-4.0	0.4	0.6	...
	1996	4.5	0.7	-3.9	0.7	0.8	...
	1997	5.9	1.3	-2.5	1.3	1.2	...
Pretax Profit Margin	1995	5.4	0.5	-4.0	0.4	0.9	...
	1996	5.3	0.9	-3.9	0.8	1.0	...
	1997	6.2	1.7	-2.1	1.7	1.8	...
Gross Profit Margin	1995	59.1	40.6	26.0	44.4	27.0	...
	1996	60.6	41.2	26.9	45.0	27.5	...
	1997	60.1	40.6	27.9	42.9	27.5	...
Pretax Profit to Assets	1995	13.4	1.3	-10.0	1.1	2.8	...
	1996	13.7	1.5	-11.1	1.4	3.1	...
	1997	17.7	4.4	-7.1	3.9	6.6	...
Return on Equity	1995	24.0	4.9	-11.3	4.1	8.7	...
	1996	27.9	7.4	-10.6	6.3	10.9	...
	1997	33.3	10.0	-5.8	10.0	12.4	...
Liabilities to Assets	1995	0.54	0.85	1.12	0.87	0.75	...
	1996	0.52	0.84	1.11	0.85	0.81	...
	1997	0.47	0.79	1.08	0.81	0.75	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	3.6	...
1996-97	9.4	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	51.8	48.2
1996	55.0	45.0
1997	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: 6221

Appliance, Television, Radio and Stereo Stores

		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 (1996):	875						
Net Profit Margin	1995	3.4	0.6	-2.6	0.3	1.1	1.0
	1996	3.3	0.5	-3.0	0.3	0.9	1.1
	1997	3.9	1.1	-2.1	0.8	1.3	1.7
Pretax Profit Margin	1995	4.1	0.7	-2.4	0.4	1.2	1.4
	1996	4.0	0.7	-2.9	0.3	1.1	1.4
	1997	4.7	1.3	-1.9	1.1	1.7	2.4
Gross Profit Margin	1995	47.6	36.1	25.3	40.7	28.2	23.3
	1996	48.7	36.3	26.0	41.4	29.4	19.8
	1997	49.3	37.8	27.3	42.2	30.9	25.5
Pretax Profit to Assets	1995	9.4	1.8	-6.8	0.7	3.5	4.7
	1996	9.7	1.6	-7.6	0.6	2.5	3.9
	1997	11.8	2.8	-5.0	2.1	3.9	5.4
Return on Equity	1995	23.6	7.5	-5.7	5.7	9.5	9.6
	1996	23.4	7.6	-4.6	6.2	8.6	7.7
	1997	26.0	8.9	-2.5	8.8	9.4	17.4
Liabilities to Assets	1995	0.45	0.77	1.01	0.83	0.69	0.72
	1996	0.45	0.79	1.02	0.82	0.71	0.77
	1997	0.46	0.78	1.02	0.85	0.70	0.70
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-1.8	-4.8	
	1996-97				2.3	2.4	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				57.0	43.0	
	1996				56.4	43.6	
	1997				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: 6222

Television, Radio and Stereo Stores

		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		
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,439						
Net Profit Margin	1995	3.5	0.7	-2.5	-0.3	1.1	1.1
	1996	3.8	0.7	-3.0	-0.2	1.0	1.2
	1997	4.1	1.0	-1.9	0.6	1.3	1.2
Pretax Profit Margin	1995	4.3	0.9	-2.2	0.0	1.3	1.4
	1996	4.4	0.9	-2.7	0.2	1.3	1.5
	1997	4.9	1.2	-1.7	0.6	1.8	1.5
Gross Profit Margin	1995	41.8	30.5	22.7	34.7	27.2	23.5
	1996	41.7	30.8	23.1	34.4	28.2	22.7
	1997	42.8	30.9	23.8	35.6	28.9	20.7
Pretax Profit to Assets	1995	11.1	2.2	-5.8	-0.4	3.6	5.6
	1996	10.7	1.9	-7.0	-0.3	3.5	5.1
	1997	12.2	3.0	-4.4	1.0	4.4	4.1
Return on Equity	1995	28.0	9.9	-3.6	6.3	12.3	12.0
	1996	28.6	9.5	-2.5	6.4	11.4	11.8
	1997	31.3	11.3	0.5	9.1	13.1	13.2
Liabilities to Assets	1995	0.52	0.80	1.01	0.86	0.75	0.70
	1996	0.50	0.80	1.01	0.87	0.76	0.72
	1997	0.50	0.79	1.01	0.84	0.76	0.75

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	4.0	-0.6
1996-97	7.3	2.4
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	59.7	40.3
1996	60.5	39.5
1997	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: 6223

Appliance, Television, Radio and Stereo Repair 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	790						
Net Profit Margin	1995	4.9	1.2	-2.2	1.2	1.2	...
	1996	4.7	1.0	-2.3	1.0	1.0	...
	1997	6.0	1.7	-1.4	1.8	1.6	...
Pretax Profit Margin	1995	5.8	1.3	-2.1	1.3	1.4	...
	1996	5.5	1.1	-2.3	1.1	1.1	...
	1997	7.2	2.0	-1.4	2.0	1.8	...
Gross Profit Margin	1995	67.1	47.6	30.3	54.6	31.7	...
	1996	66.7	45.2	30.0	52.5	30.8	...
	1997	67.0	47.0	31.0	54.5	31.6	...
Pretax Profit to Assets	1995	15.0	3.1	-6.8	2.9	3.9	...
	1996	14.9	3.1	-6.2	3.2	3.0	...
	1997	19.6	5.2	-4.0	5.2	4.2	...
Return on Equity	1995	30.6	10.8	-5.6	12.2	7.2	...
	1996	26.8	8.8	-7.6	8.7	9.2	...
	1997	33.3	12.6	-2.2	13.3	11.3	...
Liabilities to Assets	1995	0.40	0.72	1.00	0.76	0.64	...
	1996	0.42	0.71	0.99	0.74	0.65	...
	1997	0.40	0.69	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	1995-96				1.6	...	
	1996-97				7.0	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				59.7	40.3	
	1996				59.5	40.5	
	1997				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: 6231

Floor Covering Stores

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	934						
Net Profit Margin	1995	2.7	0.4	-2.7	0.2	0.5	0.9
	1996	2.7	0.4	-2.5	-0.4	0.6	1.3
	1997	3.6	1.3	-1.1	0.4	1.6	0.9
Pretax Profit Margin	1995	3.3	0.5	-2.5	0.2	0.7	1.0
	1996	3.2	0.5	-2.5	-0.4	0.8	1.7
	1997	4.1	1.6	-1.0	0.6	1.9	1.2
Gross Profit Margin	1995	37.6	30.3	24.1	33.9	28.3	25.0
	1996	37.6	30.4	23.3	33.2	28.5	26.5
	1997	37.4	30.2	23.9	34.3	28.8	23.5
Pretax Profit to Assets	1995	8.7	1.3	-7.3	0.7	1.8	2.7
	1996	8.3	1.2	-6.0	-0.9	2.4	3.3
	1997	12.5	4.1	-2.8	0.9	5.7	4.8
Return on Equity	1995	22.1	6.3	-5.0	4.8	6.5	8.1
	1996	24.8	6.6	-3.7	4.8	7.3	9.3
	1997	33.3	12.2	1.0	3.9	14.3	9.5
Liabilities to Assets	1995	0.51	0.80	1.04	0.91	0.76	0.77
	1996	0.52	0.82	1.04	0.90	0.78	0.74
	1997	0.51	0.78	1.01	0.90	0.75	0.59

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-3.2	-3.4
1996-97	9.8	5.0
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	56.6	43.4
1996	58.0	42.0
1997	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: 6232

Drapery Stores

		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 (1996):	389						
Net Profit Margin	1995	3.4	-0.4	-4.0	-0.7	0.6	...
	1996	3.8	0.6	-3.4	0.6	0.7	...
	1997	3.7	1.1	-2.5	0.8	2.6	...
Pretax Profit Margin	1995	3.8	0.1	-3.9	-0.4	0.6	...
	1996	4.3	0.7	-3.3	0.7	0.8	...
	1997	4.3	1.3	-2.3	1.0	3.1	...
Gross Profit Margin	1995	47.5	38.5	28.9	38.7	37.0	...
	1996	45.7	37.5	29.1	38.1	33.8	...
	1997	45.8	37.4	29.7	37.5	35.2	...
Pretax Profit to Assets	1995	10.5	-0.7	-12.5	-1.3	1.9	...
	1996	12.3	1.8	-10.9	2.0	1.6	...
	1997	12.1	3.3	-7.3	2.5	7.3	...
Return on Equity	1995	26.2	7.1	-6.6	9.9	3.5	...
	1996	25.8	6.1	-8.2	5.2	9.9	...
	1997	25.5	9.5	-2.5	5.9	15.9	...
Liabilities to Assets	1995	0.56	0.88	1.12	0.94	0.79	...
	1996	0.62	0.91	1.14	0.93	0.79	...
	1997	0.59	0.91	1.10	0.92	0.84	...
Firms with revenue between							
Sales - % change year over year				\$50,000 and \$5 million	\$5 million and \$25 million		
	1995-96			-0.4	...		
	1996-97			6.3	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			50.2	49.8		
	1996			56.6	43.4		
	1997			61.8	38.2		

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

SICE: 6239

Other Household Furnishings Stores

		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 (1996):	898						
Net Profit Margin	1995	3.5	0.3	-4.0	-0.6	1.0	1.1
	1996	3.4	0.3	-4.6	-0.7	1.0	1.3
	1997	4.3	1.0	-2.5	0.4	1.8	1.4
Pretax Profit Margin	1995	4.2	0.4	-3.8	-0.5	1.2	1.5
	1996	3.9	0.4	-4.4	-0.6	1.3	1.8
	1997	4.8	1.2	-2.4	0.6	2.3	1.8
Gross Profit Margin	1995	44.8	38.1	30.0	39.5	36.3	31.3
	1996	45.7	38.8	30.8	40.0	36.7	30.3
	1997	45.7	38.9	32.3	40.6	37.5	31.4
Pretax Profit to Assets	1995	11.1	0.8	-9.5	-1.4	3.2	3.8
	1996	9.9	0.8	-11.3	-1.6	3.7	4.5
	1997	12.3	2.4	-5.9	1.1	5.9	6.6
Return on Equity	1995	30.2	9.4	-6.3	5.8	14.2	9.5
	1996	27.1	9.1	-5.1	4.1	12.5	10.0
	1997	34.9	12.9	0.5	9.3	14.8	22.2
Liabilities to Assets	1995	0.62	0.89	1.08	0.94	0.82	0.78
	1996	0.63	0.89	1.08	0.96	0.80	0.83
	1997	0.59	0.88	1.07	0.96	0.78	0.78

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-0.5	3.6
1996-97	6.7	13.5

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	54.1	45.9
1996	53.4	46.6
1997	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: 6311

Automobile (New) Dealers

		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 (1996):	1,579						
<b>Net Profit Margin</b>	1995	2.2	0.4	-1.4	1.1	0.3	0.6
	1996	2.6	0.6	-1.1	1.5	0.6	0.7
	1997	2.6	0.7	-0.6	1.4	0.7	0.8
<b>Pretax Profit Margin</b>	1995	2.8	0.5	-1.3	1.5	0.4	0.7
	1996	3.2	0.8	-0.9	2.1	0.7	0.9
	1997	3.2	0.9	-0.5	1.6	0.8	1.0
<b>Gross Profit Margin</b>	1995	18.6	13.9	10.7	20.3	13.4	13.0
	1996	19.2	14.0	10.4	22.7	13.2	12.5
	1997	19.4	13.5	9.7	22.6	12.7	11.7
<b>Pretax Profit to Assets</b>	1995	5.7	1.2	-3.3	0.9	1.2	2.5
	1996	6.9	2.1	-1.9	1.5	2.3	3.4
	1997	6.9	2.3	-1.3	1.5	2.5	3.5
<b>Return on Equity</b>	1995	14.6	4.5	-3.6	3.3	5.1	9.4
	1996	16.6	6.5	-1.2	3.4	7.8	12.2
	1997	19.5	7.9	0.5	4.6	9.3	14.2
<b>Liabilities to Assets</b>	1995	0.51	0.77	0.95	0.69	0.79	0.81
	1996	0.49	0.77	0.95	0.67	0.80	0.81
	1997	0.51	0.76	0.95	0.70	0.78	0.82
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	11.1		12.0			
	1996-97	14.2		14.6			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	68.2		31.8			
	1996	74.9		25.1			
	1997	79.7		20.3			

(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: 6312

Automobile (Used) Dealers

		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 (1996):	1,743						
Net Profit Margin	1995	2.5	0.4	-2.4	-0.5	0.7	0.5
	1996	2.7	0.6	-2.3	-0.4	0.7	0.8
	1997	2.8	0.6	-1.7	-0.4	0.9	0.6
Pretax Profit Margin	1995	3.0	0.5	-2.2	-0.3	0.8	0.7
	1996	3.2	0.7	-2.1	-0.3	0.9	1.0
	1997	3.4	0.8	-1.4	-0.3	1.0	0.8
Gross Profit Margin	1995	23.1	14.7	8.8	19.2	12.4	10.6
	1996	23.4	14.8	9.1	19.8	12.6	9.6
	1997	24.7	15.1	9.6	21.4	12.8	9.0
Pretax Profit to Assets	1995	10.2	1.7	-6.7	-0.9	3.8	3.2
	1996	10.2	2.1	-6.4	-0.7	3.7	5.4
	1997	10.4	2.7	-4.5	-0.2	4.6	4.9
Return on Equity	1995	28.1	10.9	0.5	5.0	13.0	12.6
	1996	28.4	10.3	0.0	6.8	12.3	18.4
	1997	26.3	9.5	-1.4	5.6	11.7	16.6
Liabilities to Assets	1995	0.56	0.84	1.05	0.92	0.79	0.81
	1996	0.54	0.83	1.04	0.91	0.77	0.82
	1997	0.50	0.80	1.01	0.87	0.76	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				8.5	11.8	
	1996-97				5.9	5.9	
		Distribution of Firms by profit and loss - Pretax Profit (%)					
					<u>Profit</u>	<u>Loss</u>	
					60.7	39.3	
					60.7	39.3	
					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: 6321

Motor Home and Travel Trailer Dealers

		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 (1996):	303						
<b>Net Profit Margin</b>	1995	3.2	0.7	-1.1	0.8	0.7	1.0
	1996	3.2	0.9	-1.6	1.2	0.9	1.3
	1997	3.7	1.2	-0.6	0.8	1.3	1.3
<b>Pretax Profit Margin</b>	1995	3.8	0.9	-1.0	0.9	0.9	1.4
	1996	3.9	1.2	-1.6	1.2	1.1	1.6
	1997	4.6	1.5	-0.4	1.1	1.7	1.7
<b>Gross Profit Margin</b>	1995	26.6	18.7	14.0	25.7	17.5	13.0
	1996	27.7	18.8	13.7	26.2	16.8	13.7
	1997	27.7	17.8	12.8	32.2	16.8	14.0
<b>Pretax Profit to Assets</b>	1995	8.1	1.5	-2.3	0.8	1.6	3.6
	1996	8.4	2.2	-2.2	1.4	2.6	4.0
	1997	9.7	2.5	-0.8	0.9	3.8	5.1
<b>Return on Equity</b>	1995	23.1	7.3	-0.4	4.9	8.0	11.6
	1996	23.5	9.3	-1.3	5.2	11.0	15.1
	1997	31.9	11.5	0.3	7.5	14.3	22.2
<b>Liabilities to Assets</b>	1995	0.59	0.82	0.98	0.87	0.81	0.79
	1996	0.55	0.82	0.97	0.81	0.83	0.80
	1997	0.57	0.84	0.97	0.87	0.83	0.83
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	7.0			7.3		
	1996-97	12.8			22.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				66.9	33.1	
	1996				66.9	33.1	
	1997				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: 6322

Boats, Outboard Motors and Boating Accessories Dealers

		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 (1996):	471						
Net Profit Margin	1995	3.1	0.7	-2.4	0.5	0.8	0.6
	1996	2.9	0.7	-2.2	0.7	0.7	1.5
	1997	2.8	0.6	-2.3	-0.6	0.7	1.8
Pretax Profit Margin	1995	3.5	0.8	-2.4	0.5	1.0	0.9
	1996	3.4	0.9	-2.1	0.7	0.9	2.2
	1997	3.4	0.7	-2.1	-0.5	0.9	1.9
Gross Profit Margin	1995	34.5	25.3	18.3	31.9	22.2	18.6
	1996	35.2	24.5	17.3	34.2	21.4	18.2
	1997	34.7	24.1	17.3	33.0	21.2	15.7
Pretax Profit to Assets	1995	7.0	1.3	-3.3	0.6	1.5	2.4
	1996	5.6	1.5	-3.3	0.9	1.7	4.8
	1997	5.9	1.2	-2.9	-0.7	2.1	4.2
Return on Equity	1995	22.5	6.9	-2.3	4.2	8.6	9.2
	1996	20.2	6.9	-1.6	3.8	8.2	...
	1997	18.1	4.3	-5.4	-0.8	6.9	23.3
Liabilities to Assets	1995	0.60	0.88	1.01	0.92	0.86	0.89
	1996	0.62	0.88	1.01	0.91	0.86	0.89
	1997	0.62	0.86	0.99	0.86	0.86	0.91
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	2.7			3.6		
	1996-97	9.6			12.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.9	39.1	
	1996				61.9	38.1	
	1997				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: 6323

Motorcycle and Snowmobile Dealers

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	514						
Net Profit Margin	1995	3.0	1.0	-0.9	0.6	1.1	1.5
	1996	2.6	0.8	-1.1	0.4	0.9	1.4
	1997	2.9	1.0	-0.5	0.4	1.1	1.7
Pretax Profit Margin	1995	3.6	1.2	-0.8	0.6	1.4	1.8
	1996	3.2	1.0	-1.1	0.5	1.1	1.8
	1997	3.7	1.3	-0.4	0.7	1.4	2.1
Gross Profit Margin	1995	26.8	19.6	14.5	28.5	17.8	17.7
	1996	26.1	19.1	14.3	26.4	17.3	16.3
	1997	25.8	19.2	14.7	31.3	17.7	15.2
Pretax Profit to Assets	1995	8.4	2.5	-1.3	1.1	2.9	5.1
	1996	6.7	1.8	-1.7	0.7	2.4	4.1
	1997	7.7	2.5	-0.8	0.8	2.8	5.1
Return on Equity	1995	24.1	10.6	-0.3	7.5	10.8	15.2
	1996	21.9	8.8	0.9	5.3	10.3	12.6
	1997	23.7	11.4	1.4	2.7	12.3	14.1
Liabilities to Assets	1995	0.64	0.81	0.96	0.87	0.80	0.75
	1996	0.64	0.82	0.96	0.87	0.81	0.78
	1997	0.66	0.82	0.96	0.84	0.82	0.75
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				7.3	8.0	
	1996-97				9.8	8.6	
						<u>Profit</u>	<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				68.2	31.8	
	1996				66.1	33.9	
	1997				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: 6329

Other Recreational Vehicle Dealers

		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 (1996):	92						
Net Profit Margin	1995	4.2	1.2	-0.5	2.0	0.6	...
	1996	3.7	1.0	-2.3	0.8	1.0	...
	1997	4.8	0.8	-1.3	0.1	1.0	...
Pretax Profit Margin	1995	4.8	1.2	-0.5	1.9	0.7	...
	1996	4.7	1.1	-2.3	0.8	1.1	...
	1997	5.2	1.2	-0.9	1.3	1.2	...
Gross Profit Margin	1995	31.2	21.5	16.0	30.6	20.2	...
	1996	29.3	21.6	16.0	26.4	17.8	...
	1997	26.6	18.3	13.7	25.9	16.1	...
Pretax Profit to Assets	1995	8.8	3.0	-1.2	6.1	2.1	...
	1996	6.6	1.9	-3.4	1.2	2.3	...
	1997	10.0	1.5	-2.6	0.2	3.0	...
Return on Equity	1995	32.2	13.3	-1.0	22.2	12.4	...
	1996	27.7	12.6	1.8	3.6	15.0	...
	1997	37.4	17.4	0.6	17.9	16.9	...
Liabilities to Assets	1995	0.60	0.89	1.00	0.79	0.91	...
	1996	0.62	0.86	1.00	0.74	0.88	...
	1997	0.73	0.88	0.99	0.80	0.91	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			8.0			44.3
	1996-97			20.2			...
				<u>Profit</u>		<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995			68.8			31.3
	1996			65.6			34.4
	1997			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: 6331

Gasoline Service Stations

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	4,368						
Net Profit Margin	1995	2.1	0.3	-1.3	0.3	0.4	0.4
	1996	2.1	0.4	-1.4	0.2	0.4	0.5
	1997	2.3	0.5	-1.0	0.5	0.5	0.7
Pretax Profit Margin	1995	2.6	0.4	-1.3	0.4	0.4	0.5
	1996	2.5	0.4	-1.3	0.4	0.4	0.6
	1997	2.7	0.6	-0.9	0.6	0.6	0.9
Gross Profit Margin	1995	33.5	18.7	12.1	36.1	15.6	12.0
	1996	35.3	18.8	11.8	37.3	15.4	11.4
	1997	34.8	18.4	11.8	38.0	15.1	10.3
Pretax Profit to Assets	1995	10.8	1.9	-6.6	0.6	2.6	4.4
	1996	10.4	1.9	-5.9	0.5	2.7	5.6
	1997	12.0	2.7	-4.6	1.3	3.6	5.4
Return on Equity	1995	22.3	7.1	-4.6	4.3	8.1	9.1
	1996	21.1	7.5	-3.8	5.3	8.4	13.0
	1997	25.3	8.3	-3.3	5.1	9.9	15.0
Liabilities to Assets	1995	0.41	0.72	0.99	0.79	0.69	0.72
	1996	0.44	0.75	1.00	0.81	0.70	0.72
	1997	0.43	0.75	1.01	0.82	0.71	0.68
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				2.4	5.4	
	1996-97				2.1	3.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				58.5	41.5	
	1996				58.8	41.2	
	1997				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: 6341

Home and Auto Supply Stores

		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 (1996):	174						
Net Profit Margin	1995	3.6	1.2	-1.6	0.7	1.3	1.1
	1996	3.9	0.9	-2.4	1.3	0.7	0.9
	1997	3.8	1.3	-1.0	1.3	1.3	1.1
Pretax Profit Margin	1995	5.1	1.6	-1.2	1.7	1.5	1.4
	1996	4.7	1.2	-2.1	1.7	1.0	1.1
	1997	4.8	1.5	-0.8	2.1	1.5	1.4
Gross Profit Margin	1995	37.9	29.4	22.6	36.2	26.6	22.9
	1996	38.4	30.6	22.8	37.2	28.1	22.9
	1997	35.2	29.6	22.4	34.0	24.5	22.4
Pretax Profit to Assets	1995	7.5	2.6	-1.9	1.3	3.2	4.7
	1996	9.0	1.8	-3.2	1.6	1.9	3.6
	1997	7.2	2.6	-1.0	1.6	2.9	4.5
Return on Equity	1995	25.4	6.9	0.3	2.4	10.0	12.0
	1996	26.8	7.4	-2.6	6.8	8.5	10.9
	1997	25.0	4.9	-0.4	2.2	9.8	14.8
Liabilities to Assets	1995	0.36	0.78	0.99	0.66	0.82	0.82
	1996	0.35	0.72	0.98	0.60	0.75	0.85
	1997	0.40	0.75	0.97	0.54	0.79	0.85
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		17.8		2.8	
		1996-97		12.0		4.9	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
		1995		78.0		22.0	
		1996		68.3		31.7	
		1997		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: 6342

Tire, Battery, Parts and Accessories Stores

		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 (1996):	2,298						
Net Profit Margin	1995	4.3	1.5	-0.9	0.8	1.9	1.2
	1996	4.1	1.5	-0.9	0.6	2.0	1.0
	1997	4.4	1.8	-0.5	0.8	2.1	1.4
Pretax Profit Margin	1995	5.3	1.8	-0.9	0.9	2.3	1.6
	1996	5.0	1.8	-0.8	0.7	2.5	1.3
	1997	5.5	2.2	-0.4	1.0	2.6	1.9
Gross Profit Margin	1995	40.7	33.2	26.0	35.7	31.9	24.6
	1996	41.5	33.1	26.3	36.8	31.8	23.1
	1997	41.2	33.1	26.7	35.7	32.1	22.4
Pretax Profit to Assets	1995	11.8	4.2	-2.1	1.9	5.6	4.0
	1996	11.5	4.0	-1.8	1.5	5.7	4.1
	1997	12.5	4.8	-1.0	2.0	6.2	5.1
Return on Equity	1995	26.7	12.5	1.8	9.1	13.9	10.8
	1996	26.3	12.3	2.6	8.7	13.7	11.8
	1997	29.2	13.2	3.8	9.8	14.2	15.0
Liabilities to Assets	1995	0.49	0.75	0.98	0.86	0.69	0.77
	1996	0.47	0.75	0.98	0.86	0.69	0.76
	1997	0.47	0.74	0.97	0.86	0.70	0.80
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	4.9			7.9		
	1996-97	6.8			9.1		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				68.2	31.8	
	1996				69.2	30.8	
	1997				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: 6351

Garages (General Repairs)

		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 (1996):	4,702						
Net Profit Margin	1995	3.8	0.7	-2.4	0.5	1.2	1.1
	1996	3.9	0.8	-2.0	0.7	1.1	0.8
	1997	4.2	1.1	-1.6	0.8	1.3	1.5
Pretax Profit Margin	1995	4.5	0.8	-2.3	0.5	1.5	1.3
	1996	4.7	1.0	-1.9	0.8	1.3	0.9
	1997	5.0	1.3	-1.5	1.0	1.7	1.9
Gross Profit Margin	1995	53.1	37.3	24.8	42.9	27.5	13.5
	1996	52.6	37.1	24.4	42.1	28.1	13.9
	1997	52.4	36.8	23.8	42.3	27.7	14.5
Pretax Profit to Assets	1995	11.3	2.1	-6.8	1.1	4.4	5.1
	1996	11.9	2.4	-5.8	1.8	3.9	3.8
	1997	12.9	3.3	-4.3	2.4	5.3	6.1
Return on Equity	1995	26.5	9.8	-3.6	8.5	12.0	15.0
	1996	28.0	10.3	-1.7	9.9	11.0	10.5
	1997	29.8	11.8	0.5	10.5	13.7	13.8
Liabilities to Assets	1995	0.50	0.82	1.05	0.88	0.72	0.78
	1996	0.51	0.83	1.05	0.89	0.72	0.72
	1997	0.50	0.80	1.03	0.85	0.70	0.75
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	4.7		1.7			
	1996-97	5.8		12.7			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	57.5		42.5			
	1996	59.4		40.6			
	1997	63.0		37.0			

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

SICE: 6352

Paint and Body Repair 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	2,545						
Net Profit Margin	1995	3.7	0.5	-3.8	-0.3	0.9	1.1
	1996	4.4	1.0	-2.7	0.4	1.7	0.8
	1997	4.5	1.3	-2.2	0.9	2.0	-0.3
Pretax Profit Margin	1995	4.4	0.6	-3.6	0.3	1.1	1.3
	1996	5.1	1.1	-2.5	0.5	2.1	1.1
	1997	5.4	1.6	-1.8	0.9	2.4	-0.2
Gross Profit Margin	1995	50.6	35.0	25.4	39.1	30.5	29.4
	1996	50.5	35.1	25.0	39.2	31.0	25.1
	1997	50.0	35.0	24.9	39.1	31.1	38.6
Pretax Profit to Assets	1995	10.5	1.3	-9.0	-0.5	2.8	4.2
	1996	12.9	2.7	-6.3	1.1	5.7	7.2
	1997	13.3	3.7	-4.6	1.9	6.5	-0.6
Return on Equity	1995	25.0	8.0	-6.3	6.1	10.3	10.6
	1996	28.1	10.2	-2.5	7.3	13.3	13.5
	1997	27.6	11.4	-0.8	8.2	14.3	-8.1
Liabilities to Assets	1995	0.50	0.80	1.05	0.86	0.73	0.83
	1996	0.49	0.80	1.05	0.88	0.69	0.84
	1997	0.47	0.77	1.02	0.86	0.67	0.76
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.0	-0.8	
	1996-97				3.2	10.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				54.9	45.1	
	1996				59.8	40.2	
	1997				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: 6353

Muffler Replacement 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 (1996):	356						
Net Profit Margin	1995	5.0	1.1	-2.3	0.4	1.7	...
	1996	5.5	1.5	-2.0	0.7	2.3	...
	1997	5.8	1.9	-0.7	1.2	2.3	...
Pretax Profit Margin	1995	6.2	1.3	-2.2	0.5	2.2	...
	1996	6.5	1.8	-1.6	0.7	2.7	...
	1997	7.3	2.3	-0.6	1.5	2.9	...
Gross Profit Margin	1995	62.9	51.7	36.6	51.3	52.5	...
	1996	62.2	51.4	36.5	52.9	48.7	...
	1997	62.6	51.1	37.3	53.1	49.5	...
Pretax Profit to Assets	1995	13.9	2.7	-5.5	0.8	5.6	...
	1996	15.1	4.5	-4.1	2.2	7.1	...
	1997	16.3	5.9	-1.4	3.8	7.2	...
Return on Equity	1995	30.2	11.0	-3.2	8.2	12.6	...
	1996	29.7	11.6	1.0	10.2	12.8	...
	1997	28.7	12.5	1.8	10.3	13.8	...
Liabilities to Assets	1995	0.42	0.72	1.04	0.90	0.62	...
	1996	0.38	0.69	1.00	0.82	0.62	...
	1997	0.38	0.68	0.99	0.88	0.59	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	2.7	...
1996-97	4.1	...
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	61.4	38.6
1996	65.6	34.4
1997	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: 6354

Motor Vehicle Glass Replacement 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	421						
Net Profit Margin	1995	3.9	0.8	-2.2	0.4	1.6	...
	1996	4.6	1.2	-2.5	0.5	2.3	...
	1997	5.7	2.4	-1.2	2.0	2.5	...
Pretax Profit Margin	1995	4.7	1.0	-1.8	0.5	1.9	...
	1996	5.5	1.4	-2.5	0.5	2.8	...
	1997	7.0	2.7	-0.8	2.4	3.3	...
Gross Profit Margin	1995	56.1	45.7	34.0	47.1	41.7	...
	1996	54.8	46.0	33.7	47.6	42.5	...
	1997	56.0	46.3	34.0	47.8	43.6	...
Pretax Profit to Assets	1995	12.3	2.4	-6.1	1.3	5.1	...
	1996	16.0	3.8	-7.2	1.6	8.9	...
	1997	18.9	6.8	-3.4	5.1	8.5	...
Return on Equity	1995	28.0	9.9	-4.2	8.8	10.5	...
	1996	34.5	15.2	-0.2	13.3	17.4	...
	1997	34.2	16.3	2.2	17.4	15.4	...
Liabilities to Assets	1995	0.50	0.77	1.00	0.84	0.64	...
	1996	0.48	0.79	1.03	0.88	0.64	...
	1997	0.52	0.78	0.99	0.86	0.65	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year							
	1995-96	1.4			15.5		
	1996-97	4.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
		1995			60.0	40.0	
		1996			61.3	38.7	
		1997			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: 6355

Motor Vehicle Transmission Repair and Replacement 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1996):	344						
Net Profit Margin	1995	4.8	1.2	-2.2	0.7	2.0	...
	1996	6.2	1.9	-1.1	1.7	3.1	...
	1997	6.7	2.4	-0.5	1.7	3.9	...
Pretax Profit Margin	1995	5.9	1.6	-2.0	1.0	2.7	...
	1996	7.2	2.3	-0.9	2.2	3.9	...
	1997	8.3	3.0	-0.3	2.3	4.3	...
Gross Profit Margin	1995	64.1	47.3	32.2	52.1	40.9	...
	1996	61.2	45.6	32.4	49.9	39.0	...
	1997	62.5	44.3	31.8	50.5	39.5	...
Pretax Profit to Assets	1995	12.2	3.1	-4.4	2.2	6.0	...
	1996	15.8	5.3	-2.4	4.7	7.4	...
	1997	16.9	6.6	-1.1	5.1	9.1	...
Return on Equity	1995	26.5	10.8	-2.6	10.6	11.1	...
	1996	29.6	13.1	2.3	13.0	13.5	...
	1997	30.0	15.6	3.0	14.2	19.2	...
Liabilities to Assets	1995	0.41	0.75	1.03	0.79	0.57	...
	1996	0.39	0.75	1.03	0.80	0.56	...
	1997	0.32	0.68	0.99	0.75	0.55	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	6.6	...
1996-97	7.8	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	58.8	41.2
1996	68.2	31.8
1997	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: 6359

Other Motor Vehicle Repair 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	938						
Net Profit Margin	1995	4.9	1.3	-2.0	0.8	2.5	0.9
	1996	5.0	1.6	-1.1	1.1	2.8	1.5
	1997	5.6	1.7	-1.1	0.9	3.0	...
Pretax Profit Margin	1995	5.8	1.5	-1.9	0.8	2.9	1.2
	1996	6.2	1.8	-1.0	1.2	3.1	1.9
	1997	6.7	2.1	-1.0	1.0	3.7	...
Gross Profit Margin	1995	56.5	41.0	28.2	45.4	32.5	22.0
	1996	55.5	40.3	27.7	45.1	32.6	...
	1997	55.3	41.0	27.2	45.3	33.5	...
Pretax Profit to Assets	1995	12.5	3.3	-5.2	1.8	6.7	5.7
	1996	13.7	4.3	-2.7	2.9	7.4	4.2
	1997	13.7	4.8	-2.4	2.3	9.1	...
Return on Equity	1995	23.9	9.8	-3.2	6.6	14.6	7.2
	1996	25.1	10.8	-0.4	8.0	14.2	...
	1997	26.7	11.6	1.5	8.6	13.9	...
Liabilities to Assets	1995	0.39	0.72	0.98	0.78	0.57	0.73
	1996	0.38	0.71	0.97	0.77	0.56	0.58
	1997	0.41	0.71	0.98	0.78	0.56	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96				3.5			-2.8
1996-97				3.8			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>		<u>Loss</u>	
1995				61.2		38.8	
1996				67.4		32.6	
1997				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: 6391

Car Washes

		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 (1996):	462						
Net Profit Margin	1995	7.0	1.2	-3.8	1.1	1.3	...
	1996	6.2	0.9	-3.8	0.6	1.8	...
	1997	7.0	1.6	-2.7	1.4	2.2	1.3
Pretax Profit Margin	1995	8.4	1.4	-3.5	1.3	1.6	...
	1996	7.3	1.0	-3.8	0.7	2.1	...
	1997	8.6	2.0	-2.6	1.9	2.3	1.3
Gross Profit Margin	1995	68.9	45.9	27.0	57.8	27.9	...
	1996	70.9	45.0	28.5	57.8	28.5	...
	1997	69.1	45.5	27.2	53.8	28.7	20.5
Pretax Profit to Assets	1995	12.2	1.8	-4.3	0.9	6.2	...
	1996	9.9	1.2	-4.8	0.3	5.5	...
	1997	11.5	2.2	-4.1	1.6	6.9	4.3
Return on Equity	1995	32.9	13.0	0.2	12.3	15.4	...
	1996	30.0	8.6	-3.2	7.2	10.6	...
	1997	31.7	12.3	1.2	11.2	14.0	...
Liabilities to Assets	1995	0.54	0.87	1.05	0.90	0.74	...
	1996	0.56	0.88	1.04	0.93	0.66	...
	1997	0.54	0.89	1.07	0.92	0.63	0.98

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-1.0	...
1996-97	10.1	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	59.0	41.0
1996	54.6	45.4
1997	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: 6399

Other Motor Vehicle 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	725						
Net Profit Margin	1995	4.6	0.7	-3.7	0.5	1.1	2.0
	1996	4.8	1.0	-3.1	0.9	1.2	2.4
	1997	5.5	1.3	-3.0	1.0	1.7	...
Pretax Profit Margin	1995	5.5	0.9	-3.6	0.6	1.3	2.4
	1996	5.5	1.3	-3.0	0.9	1.5	4.9
	1997	6.6	1.7	-2.7	1.3	2.2	...
Gross Profit Margin	1995	63.7	45.0	28.4	53.7	29.0	32.0
	1996	63.8	41.7	27.1	51.3	30.1	29.1
	1997	62.8	40.5	26.3	50.7	31.2	...
Pretax Profit to Assets	1995	13.3	1.4	-9.5	1.0	3.1	11.3
	1996	13.0	2.5	-7.5	1.6	4.5	10.4
	1997	14.8	3.3	-5.7	2.3	5.2	...
Return on Equity	1995	29.4	10.1	-6.4	9.6	11.6	21.3
	1996	31.4	13.3	-4.8	13.3	13.8	15.0
	1997	30.9	13.7	0.1	14.4	13.2	...
Liabilities to Assets	1995	0.59	0.88	1.10	0.91	0.82	0.73
	1996	0.58	0.85	1.09	0.89	0.78	0.79
	1997	0.54	0.84	1.06	0.88	0.77	...
					Firms with revenue between		
Sales - % change year over year				\$50,000 and \$5 million	\$5 million and \$25 million		
	1995-96			5.2	-2.0		
	1996-97			5.7	11.8		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			55.3	44.7		
	1996			58.6	41.4		
	1997			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: 6411

Department Stores

		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 (1996):	63						
Net Profit Margin	1995	4.0	1.7	-0.6	1.7	1.7	...
	1996	3.8	0.2	-3.6	-0.8	1.6	1.6
	1997	3.2	1.0	-2.9	0.3	1.8	0.9
Pretax Profit Margin	1995	5.0	2.3	-0.6	2.4	2.1	...
	1996	4.6	0.6	-3.5	-0.7	2.4	1.9
	1997	4.0	1.5	-2.2	0.6	2.4	1.1
Gross Profit Margin	1995	35.1	30.8	22.2	31.8	30.2	...
	1996	35.1	31.2	24.5	30.7	31.7	22.7
	1997	36.6	31.4	25.4	32.2	30.6	22.5
Pretax Profit to Assets	1995	14.6	4.8	-1.5	3.0	4.9	...
	1996	8.7	1.0	-7.5	-4.0	4.8	7.9
	1997	7.7	2.6	-4.0	1.2	3.9	6.4
Return on Equity	1995	30.0	15.7	7.1	20.7	15.6	...
	1996	30.0	13.6	2.8	31.3	13.2	9.9
	1997	30.9	12.7	3.4	11.4	12.7	22.5
Liabilities to Assets	1995	0.45	0.70	1.02	0.83	0.63	...
	1996	0.54	0.83	1.05	0.96	0.69	0.45
	1997	0.58	0.83	0.99	0.94	0.60	0.69

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	12.4	-0.8
1996-97	0.4	-6.4
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	73.4	26.6
1996	64.9	35.1
1997	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: 6412

General Stores

		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 (1996):	562						
Net Profit Margin	1995	3.1	0.8	-1.2	-0.3	1.2	2.4
	1996	3.1	0.7	-0.9	-0.4	0.9	2.0
	1997	2.8	0.6	-1.5	-1.0	1.0	1.4
Pretax Profit Margin	1995	3.6	1.0	-1.1	-0.2	1.4	2.6
	1996	3.8	0.8	-0.9	-0.3	1.2	2.3
	1997	3.3	0.8	-1.3	-0.6	1.3	1.7
Gross Profit Margin	1995	28.3	20.2	16.2	25.8	19.0	18.4
	1996	27.8	19.9	15.6	25.5	18.6	18.3
	1997	28.7	20.7	15.8	25.3	19.6	18.7
Pretax Profit to Assets	1995	9.2	2.8	-2.8	-0.7	4.5	7.0
	1996	9.1	2.5	-2.5	-0.6	3.4	6.0
	1997	8.7	2.0	-3.4	-1.0	3.2	6.1
Return on Equity	1995	17.7	7.6	-1.3	3.6	8.0	11.4
	1996	16.6	7.1	-1.2	7.1	7.1	9.5
	1997	15.0	6.6	-2.2	2.8	8.2	10.3
Liabilities to Assets	1995	0.32	0.64	0.92	0.79	0.55	0.43
	1996	0.29	0.63	0.92	0.81	0.60	0.38
	1997	0.33	0.63	0.96	0.85	0.59	0.44
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.7	6.4	
	1996-97				3.6	1.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				67.5	32.5	
	1996				65.8	34.2	
	1997				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: 6413

Other General Merchandise Stores

		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 (1996):	1,072						
Net Profit Margin	1995	2.6	0.2	-2.7	-0.7	1.1	1.1
	1996	2.6	0.3	-2.8	-0.7	0.8	0.9
	1997	2.7	0.5	-2.2	-0.3	0.8	1.5
Pretax Profit Margin	1995	3.2	0.3	-2.5	-0.6	1.2	1.3
	1996	3.2	0.3	-2.4	-0.7	1.0	1.2
	1997	3.2	0.6	-2.0	-0.3	0.9	2.0
Gross Profit Margin	1995	35.9	27.3	18.8	30.6	23.8	20.0
	1996	37.5	28.1	18.3	31.1	24.5	18.4
	1997	38.7	28.2	19.4	32.2	24.2	19.3
Pretax Profit to Assets	1995	8.2	0.7	-6.4	-1.4	3.6	3.8
	1996	8.0	0.7	-6.3	-1.7	2.9	4.0
	1997	7.8	1.4	-5.3	-0.8	3.2	5.8
Return on Equity	1995	19.6	5.9	-4.9	2.4	9.2	9.6
	1996	16.0	5.9	-3.9	3.2	7.6	10.2
	1997	19.2	6.2	-4.1	4.8	7.8	13.4
Liabilities to Assets	1995	0.41	0.79	1.03	0.94	0.67	0.58
	1996	0.41	0.81	1.04	0.95	0.65	0.63
	1997	0.46	0.84	1.04	0.94	0.71	0.63

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	0.4	5.0
1996-97	0.2	4.2
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	54.7	45.3
1996	55.1	44.9
1997	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: 6511

Book and Stationery Stores

		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 (1996):	1,107						
Net Profit Margin	1995	3.4	0.7	-2.6	-0.6	1.6	1.2
	1996	3.4	0.6	-3.1	-0.8	1.2	1.3
	1997	3.4	0.9	-2.4	-0.4	1.4	1.2
Pretax Profit Margin	1995	4.0	0.9	-2.5	-0.6	2.0	1.5
	1996	4.2	0.8	-2.8	-0.5	1.4	1.5
	1997	4.2	1.0	-2.3	-0.2	1.8	1.4
Gross Profit Margin	1995	43.1	35.8	29.4	37.7	34.7	29.9
	1996	43.7	36.4	29.7	38.3	35.1	28.4
	1997	44.0	36.3	30.0	38.6	34.7	31.3
Pretax Profit to Assets	1995	10.0	2.0	-6.3	-1.3	5.0	4.4
	1996	10.5	1.7	-7.6	-1.1	4.1	4.1
	1997	10.6	2.1	-5.5	-0.7	4.5	4.1
Return on Equity	1995	23.6	9.3	-3.7	5.1	12.3	19.5
	1996	23.8	7.4	-5.1	6.1	8.1	12.3
	1997	25.8	8.7	-3.4	4.3	11.0	14.6
Liabilities to Assets	1995	0.51	0.80	1.03	0.88	0.73	0.78
	1996	0.50	0.80	1.04	0.90	0.70	0.73
	1997	0.47	0.77	1.02	0.87	0.68	0.74
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.0		2.8			
	1996-97	3.5		-4.5			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	58.6		41.4			
	1996	58.1		41.9			
	1997	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: 6521

Florist 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 (1996):	1,169						
Net Profit Margin	1995	2.9	-0.3	-4.3	-0.6	0.7	...
	1996	2.6	-0.6	-4.7	-1.0	0.4	...
	1997	3.5	0.4	-3.5	-0.4	1.2	...
Pretax Profit Margin	1995	3.3	-0.3	-4.0	-0.5	0.9	...
	1996	3.0	-0.6	-4.6	-1.0	0.5	...
	1997	4.1	0.5	-3.3	-0.3	1.4	...
Gross Profit Margin	1995	58.0	51.4	42.9	51.6	48.3	...
	1996	57.5	50.5	42.5	51.0	46.9	...
	1997	57.8	51.4	44.0	51.9	47.8	...
Pretax Profit to Assets	1995	9.5	-0.6	-12.7	-1.4	2.1	...
	1996	8.2	-1.6	-15.7	-2.7	1.6	...
	1997	12.0	1.3	-9.8	-0.9	4.3	...
Return on Equity	1995	23.2	5.1	-9.7	5.3	4.6	...
	1996	21.7	5.4	-8.3	5.1	5.8	...
	1997	28.8	10.8	-5.2	7.1	13.2	...
Liabilities to Assets	1995	0.60	0.87	1.15	0.92	0.75	...
	1996	0.59	0.90	1.19	0.95	0.72	...
	1997	0.57	0.89	1.16	0.94	0.74	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	-1.4		-0.2			
	1996-97	2.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	49.3		50.7			
	1996	45.6		54.4			
	1997	53.0		47.0			

(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: 6522

Lawn and Garden 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 (1996):	325						
Net Profit Margin	1995	3.7	0.8	-4.3	-0.8	1.3	2.0
	1996	4.4	0.9	-2.2	0.4	1.6	1.7
	1997	4.5	1.6	-1.1	1.1	1.8	0.9
Pretax Profit Margin	1995	4.5	0.9	-4.3	-0.8	1.8	2.8
	1996	5.5	1.1	-2.0	0.5	1.9	2.2
	1997	5.6	1.9	-1.1	1.2	2.1	1.2
Gross Profit Margin	1995	44.1	34.9	23.4	39.3	33.2	22.6
	1996	44.2	35.9	23.2	38.4	34.2	20.7
	1997	43.6	34.4	24.5	37.2	31.9	21.2
Pretax Profit to Assets	1995	10.2	1.9	-6.9	-1.4	4.1	7.1
	1996	11.6	2.0	-4.1	0.8	3.4	6.0
	1997	12.1	3.4	-2.0	1.9	4.5	4.6
Return on Equity	1995	28.4	11.0	-5.8	7.0	13.5	...
	1996	30.3	10.9	-1.7	4.5	12.8	13.6
	1997	27.8	12.0	-0.2	7.9	12.8	...
Liabilities to Assets	1995	0.50	0.82	1.02	0.88	0.72	0.80
	1996	0.47	0.77	1.02	0.87	0.73	0.74
	1997	0.43	0.75	0.98	0.84	0.68	0.94
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			7.2	0.6		
	1996-97			9.3	0.2		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			57.1	42.9		
	1996			60.1	39.9		
	1997			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: 6531

Hardware Stores

		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 (1996):	2,263						
Net Profit Margin	1995	3.3	1.0	-1.6	0.5	1.3	1.2
	1996	3.6	1.2	-1.3	0.5	1.5	1.3
	1997	3.8	1.4	-0.8	0.8	1.7	1.5
Pretax Profit Margin	1995	4.0	1.2	-1.5	0.6	1.7	1.6
	1996	4.4	1.5	-1.2	0.6	1.9	1.7
	1997	4.8	1.7	-0.8	0.9	2.1	1.8
Gross Profit Margin	1995	35.6	29.9	24.5	32.7	28.6	24.0
	1996	35.8	30.4	24.7	32.4	29.3	24.5
	1997	35.8	30.6	25.2	32.4	29.9	23.2
Pretax Profit to Assets	1995	8.0	2.2	-2.6	1.0	3.2	4.4
	1996	8.3	2.7	-2.1	0.9	3.9	4.4
	1997	9.0	3.2	-1.3	1.4	4.2	5.0
Return on Equity	1995	18.0	7.2	-1.1	4.7	8.4	9.8
	1996	18.1	7.3	-0.8	3.8	8.9	12.2
	1997	20.1	8.5	-0.4	4.1	10.4	12.3
Liabilities to Assets	1995	0.43	0.71	0.95	0.76	0.69	0.76
	1996	0.42	0.69	0.94	0.77	0.65	0.75
	1997	0.44	0.69	0.91	0.72	0.68	0.75
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	0.3			2.6		
	1996-97	4.0			9.3		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.6	35.4	
	1996				66.4	33.6	
	1997				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: 6532

Paint, Glass and Wallpaper Stores

		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 (1996):	687						
Net Profit Margin	1995	2.7	0.0	-4.1	-0.7	0.5	1.8
	1996	3.3	0.5	-2.5	0.0	1.1	...
	1997	4.1	1.3	-1.2	0.6	2.0	...
Pretax Profit Margin	1995	3.1	0.2	-3.8	-0.6	0.7	2.9
	1996	4.0	0.6	-2.5	0.2	1.3	...
	1997	4.8	1.5	-1.2	0.7	2.4	...
Gross Profit Margin	1995	44.6	37.6	30.2	38.8	36.2	32.9
	1996	45.0	37.6	30.4	39.5	35.6	...
	1997	45.2	36.4	29.7	38.8	34.2	...
Pretax Profit to Assets	1995	8.6	0.4	-10.5	-1.9	1.9	6.8
	1996	9.4	1.3	-7.3	0.4	2.9	...
	1997	13.5	3.4	-3.3	1.6	5.8	...
Return on Equity	1995	25.3	8.3	-7.0	8.0	8.5	5.8
	1996	26.1	8.0	-3.3	6.5	10.9	...
	1997	31.3	13.3	2.1	12.5	15.6	...
Liabilities to Assets	1995	0.56	0.86	1.11	0.92	0.79	0.59
	1996	0.53	0.88	1.09	0.92	0.78	...
	1997	0.50	0.83	1.05	0.91	0.74	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	1.0			5.6		
	1996-97	6.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1995				51.3	48.7	
	1996				55.6	44.4	
	1997				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: 6541

Sporting Goods Stores

		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 (1996):	2,026						
Net Profit Margin	1995	3.8	1.0	-2.0	0.4	1.4	1.9
	1996	3.8	0.7	-2.8	0.2	1.0	1.5
	1997	4.0	1.0	-2.2	0.2	1.4	1.5
Pretax Profit Margin	1995	4.6	1.2	-1.9	0.5	1.7	2.6
	1996	4.6	0.8	-2.6	0.3	1.3	1.9
	1997	4.9	1.2	-2.0	0.4	1.7	2.0
Gross Profit Margin	1995	38.6	31.7	24.9	32.6	31.1	32.0
	1996	39.0	32.2	25.4	33.3	31.2	31.9
	1997	39.3	32.7	25.6	33.3	32.3	32.7
Pretax Profit to Assets	1995	10.0	2.5	-3.9	1.1	4.0	4.9
	1996	9.7	1.6	-5.1	0.4	2.8	3.4
	1997	10.7	2.4	-4.2	0.5	3.7	4.5
Return on Equity	1995	25.0	10.5	0.8	8.7	11.9	11.5
	1996	25.6	9.7	-0.9	7.7	11.5	12.2
	1997	24.7	10.3	0.8	6.5	12.5	14.5
Liabilities to Assets	1995	0.55	0.81	1.01	0.89	0.74	0.70
	1996	0.55	0.81	1.02	0.89	0.76	0.79
	1997	0.52	0.79	1.01	0.87	0.72	0.77
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.3	3.9	
	1996-97				2.9	8.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				62.0	38.0	
	1996				58.6	41.4	
	1997				63.0	37.0	

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

SICE: 6542 Bicycle 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 (1996):	272						
Net Profit Margin	1995	2.4	-0.3	-4.0	-1.2	0.6	...
	1996	3.0	0.2	-5.1	-1.9	0.8	...
	1997	3.0	1.0	-2.3	-0.6	1.5	...
Pretax Profit Margin	1995	2.9	-0.3	-4.0	-1.1	1.0	...
	1996	3.6	0.2	-5.0	-1.8	1.1	...
	1997	3.7	1.1	-2.1	-0.4	2.0	...
Gross Profit Margin	1995	38.4	32.9	27.0	33.7	32.6	...
	1996	37.8	31.8	26.7	32.1	31.4	...
	1997	38.0	33.1	27.9	34.8	31.8	...
Pretax Profit to Assets	1995	6.2	-0.6	-7.5	-1.9	2.0	...
	1996	7.3	0.5	-9.7	-4.5	2.4	...
	1997	8.0	2.0	-3.9	-0.6	4.9	...
Return on Equity	1995	15.3	2.1	-15.0	-0.7	7.2	...
	1996	20.2	6.5	-12.8	2.4	8.0	...
	1997	23.6	9.2	-0.6	4.9	10.9	...
Liabilities to Assets	1995	0.62	0.86	1.02	0.91	0.76	...
	1996	0.59	0.86	1.07	0.94	0.74	...
	1997	0.59	0.86	1.02	0.96	0.75	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-1.3			...		
	1996-97	4.1			...		
		<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>	<b>Loss</b>		
	1995			47.4	52.6		
	1996			51.8	48.2		
	1997			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: 6551

Musical Instrument Stores

		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 (1996):	402						
Net Profit Margin	1995	4.1	1.1	-2.1	0.8	1.1	1.1
	1996	3.9	0.7	-2.5	0.3	1.0	1.1
	1997	4.8	1.3	-1.4	1.0	1.6	...
Pretax Profit Margin	1995	4.9	1.1	-2.0	1.1	1.3	1.3
	1996	4.4	0.8	-2.4	0.3	1.4	1.5
	1997	5.7	1.6	-1.3	1.3	1.9	...
Gross Profit Margin	1995	43.0	34.8	27.9	37.2	32.5	29.3
	1996	43.0	34.8	28.2	36.5	33.2	36.2
	1997	43.8	35.5	29.0	39.0	32.6	...
Pretax Profit to Assets	1995	9.7	2.0	-3.3	1.6	2.5	2.1
	1996	8.9	1.3	-4.0	0.4	3.2	2.2
	1997	11.3	3.5	-2.3	2.4	4.0	...
Return on Equity	1995	22.3	8.1	-3.1	9.0	7.8	5.7
	1996	21.2	7.3	-2.8	6.3	8.2	...
	1997	22.8	8.1	-2.0	7.4	9.1	...
Liabilities to Assets	1995	0.47	0.75	0.98	0.82	0.70	0.74
	1996	0.50	0.75	0.97	0.81	0.68	0.79
	1997	0.49	0.74	0.98	0.79	0.69	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-1.1	-1.6	
	1996-97				4.7	7.1	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.9	39.1	
	1996				58.7	41.3	
	1997				67.0	33.0	

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



SICE: 6552

## Record and Tape Stores

		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 (1996):	190						
Net Profit Margin	1995	3.6	0.2	-3.5	-0.7	0.4	...
	1996	3.5	0.2	-4.6	-0.3	0.2	...
	1997	2.7	0.3	-3.6	-0.7	0.5	0.2
Pretax Profit Margin	1995	4.7	0.3	-3.2	-0.3	0.6	...
	1996	4.3	0.2	-4.6	0.2	0.2	...
	1997	3.3	0.5	-3.6	-0.4	0.7	0.4
Gross Profit Margin	1995	36.6	31.4	26.6	32.0	30.5	...
	1996	39.0	32.5	27.9	34.8	31.1	...
	1997	37.0	32.3	27.9	32.7	32.1	34.6
Pretax Profit to Assets	1995	10.2	0.9	-9.1	-1.4	2.2	...
	1996	9.2	0.4	-11.8	-0.6	0.6	...
	1997	7.6	0.8	-11.0	-0.6	1.8	1.4
Return on Equity	1995	25.9	5.6	-6.6	3.1	8.0	...
	1996	25.2	5.9	-12.5	5.3	6.9	...
	1997	19.9	8.2	-4.5	5.6	8.3	...
Liabilities to Assets	1995	0.55	0.78	1.01	0.81	0.72	...
	1996	0.50	0.78	1.03	0.81	0.74	...
	1997	0.56	0.78	1.04	0.86	0.70	0.83
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96			-9.8	8.8		
	1996-97			-8.5	16.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			55.0	45.0		
	1996			53.6	46.4		
	1997			56.1	43.9		

(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

Jewellery Stores

		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 (1996):	1,655						
Net Profit Margin	1995	4.7	1.2	-2.9	0.9	2.0	1.0
	1996	4.3	0.8	-3.6	0.5	1.4	1.6
	1997	5.0	1.5	-2.2	1.0	2.3	0.9
Pretax Profit Margin	1995	5.5	1.3	-2.8	1.0	2.5	1.2
	1996	5.3	0.9	-3.5	0.7	1.8	2.0
	1997	5.9	1.7	-2.0	1.3	2.8	1.0
Gross Profit Margin	1995	54.1	47.1	39.3	48.3	44.8	47.3
	1996	54.0	46.8	38.7	47.7	44.8	47.8
	1997	54.1	47.2	38.9	48.8	44.2	48.3
Pretax Profit to Assets	1995	7.9	1.9	-3.7	1.1	3.9	2.0
	1996	7.0	1.2	-4.5	0.8	2.8	3.2
	1997	8.2	2.5	-2.9	1.6	4.2	2.2
Return on Equity	1995	20.0	7.4	-1.8	6.4	9.3	8.1
	1996	16.9	5.6	-3.3	4.9	6.8	7.9
	1997	19.2	7.7	0.0	6.6	10.9	8.7
Liabilities to Assets	1995	0.46	0.76	1.00	0.81	0.64	0.81
	1996	0.45	0.78	1.01	0.83	0.64	0.80
	1997	0.45	0.78	1.00	0.83	0.68	0.87
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96			-0.1		-4.2	
	1996-97			6.5		10.3	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			61.5	38.5		
	1996			58.1	41.9		
	1997			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: 6562

Watch and Jewellery Repair 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 (1996):	159						
<b>Net Profit Margin</b>	1995	5.9	1.3	-2.5	1.1	1.8	...
	1996	4.9	1.0	-1.8	0.9	2.6	...
	1997	6.0	2.1	-1.2	1.8	2.2	...
<b>Pretax Profit Margin</b>	1995	7.2	1.7	-2.4	1.5	2.2	...
	1996	6.1	1.2	-2.0	0.8	3.4	...
	1997	6.9	2.2	-1.1	2.0	2.7	...
<b>Gross Profit Margin</b>	1995	61.9	45.9	32.6	51.1	33.2	...
	1996	62.6	48.3	33.2	52.8	38.8	...
	1997	60.8	48.8	38.8	52.6	38.8	...
<b>Pretax Profit to Assets</b>	1995	14.0	3.9	-4.7	3.4	6.3	...
	1996	11.0	2.6	-4.1	2.1	6.3	...
	1997	14.9	4.0	-1.9	4.0	5.1	...
<b>Return on Equity</b>	1995	46.4	16.7	-1.3	16.7	13.2	...
	1996	32.5	11.7	-4.3	12.4	10.8	...
	1997	34.8	14.7	0.4	15.9	7.8	...
<b>Liabilities to Assets</b>	1995	0.53	0.74	1.01	0.74	0.75	...
	1996	0.55	0.81	1.02	0.85	0.65	...
	1997	0.46	0.74	1.00	0.76	0.65	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			6.1	...		
	1996-97			4.0	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			61.0	39.0		
	1996			57.2	42.8		
	1997			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: 6571

Camera and Photographic Supply Stores

		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 (1996):	427						
Net Profit Margin	1995	3.5	0.2	-6.1	-1.0	1.5	1.3
	1996	4.1	0.7	-4.2	-0.5	1.3	1.2
	1997	4.4	1.1	-3.3	0.6	1.4	1.0
Pretax Profit Margin	1995	4.3	0.3	-6.0	-1.0	1.9	1.6
	1996	4.9	0.8	-4.2	-0.2	1.7	1.5
	1997	4.8	1.2	-3.3	0.6	1.7	2.2
Gross Profit Margin	1995	57.6	47.3	36.9	51.1	38.5	27.1
	1996	58.4	49.2	38.5	53.3	39.1	25.9
	1997	58.2	49.0	37.4	54.1	39.5	30.5
Pretax Profit to Assets	1995	9.8	0.5	-11.6	-1.7	5.3	4.9
	1996	9.6	1.3	-8.8	-0.3	4.0	4.4
	1997	11.0	2.5	-5.6	0.8	3.5	4.7
Return on Equity	1995	24.5	10.6	-3.6	9.1	12.1	12.6
	1996	24.2	8.1	-3.9	6.5	10.9	13.0
	1997	28.3	8.8	-4.9	7.6	10.7	10.0
Liabilities to Assets	1995	0.52	0.89	1.17	0.97	0.74	0.68
	1996	0.50	0.86	1.10	0.97	0.60	0.75
	1997	0.51	0.83	1.07	0.96	0.60	0.72
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-0.4	-4.5	
	1996-97				2.5	0.3	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				52.1	47.9	
	1996				55.9	44.1	
	1997				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: 6581

Toy and Hobby Stores

		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 (1996):	377						
Net Profit Margin	1995	3.0	-0.3	-5.5	-1.2	1.5	...
	1996	2.7	-0.1	-4.6	-0.6	0.6	...
	1997	3.5	0.5	-4.8	0.0	1.1	...
Pretax Profit Margin	1995	3.5	-0.2	-5.1	-1.0	1.5	...
	1996	3.1	-0.1	-4.6	-0.6	0.6	...
	1997	4.0	0.6	-4.6	0.2	1.5	...
Gross Profit Margin	1995	45.2	39.5	31.8	40.1	37.1	...
	1996	46.1	39.6	31.6	40.7	38.9	...
	1997	45.7	39.4	31.6	39.5	38.8	...
Pretax Profit to Assets	1995	8.4	-0.6	-10.2	-2.2	3.7	...
	1996	7.4	0.0	-8.8	-1.5	1.7	...
	1997	10.3	0.9	-8.7	0.5	4.4	...
Return on Equity	1995	24.1	7.8	-7.5	3.6	13.9	...
	1996	22.5	8.4	-5.1	7.3	9.6	...
	1997	26.1	7.4	-4.4	4.8	9.4	...
Liabilities to Assets	1995	0.57	0.88	1.09	0.94	0.74	...
	1996	0.55	0.89	1.10	0.97	0.75	...
	1997	0.57	0.88	1.11	0.98	0.68	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			2.9			...
	1996-97			3.5			...
		Distribution of Firms by profit and loss - Pretax Profit (%)					
				<u>Profit</u>			<u>Loss</u>
	1995			48.2			51.8
	1996			49.5			50.5
	1997			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: 6582

Gift, Novelty and Souvenir Stores

		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 (1996):	1,493						
Net Profit Margin	1995	3.7	0.4	-4.5	-0.6	1.7	0.7
	1996	3.9	0.3	-4.4	-0.5	1.1	1.6
	1997	4.6	0.6	-4.0	-0.2	2.0	1.4
Pretax Profit Margin	1995	4.3	0.6	-4.3	-0.5	2.0	0.8
	1996	4.5	0.4	-4.2	-0.4	1.4	2.1
	1997	5.3	0.8	-3.8	0.2	2.4	1.8
Gross Profit Margin	1995	49.6	43.0	34.9	43.2	42.2	46.2
	1996	50.0	43.2	34.5	43.4	42.8	47.4
	1997	50.3	44.0	36.0	43.7	44.5	47.6
Pretax Profit to Assets	1995	9.1	1.1	-9.1	-1.1	5.1	2.6
	1996	8.9	0.7	-9.2	-0.8	3.3	8.2
	1997	11.1	1.6	-9.2	0.3	6.3	5.1
Return on Equity	1995	26.0	9.1	-2.3	6.5	13.7	8.1
	1996	27.3	8.9	-2.3	7.0	11.6	7.5
	1997	30.0	10.7	-2.1	7.1	15.2	6.3
Liabilities to Assets	1995	0.59	0.90	1.12	0.96	0.72	0.67
	1996	0.58	0.90	1.11	0.96	0.75	0.68
	1997	0.56	0.88	1.09	0.95	0.74	0.64
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			1.9			27.3
	1996-97			2.7			4.4
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			54.6			45.4
	1996			52.6			47.4
	1997			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: 6591

Second-Hand Merchandise Stores 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 (1996):	588						
<b>Net Profit Margin</b>	1995	6.8	2.0	-2.1	1.8	2.5	...
	1996	6.4	1.6	-2.2	1.5	2.0	...
	1997	5.6	1.8	-1.8	1.3	2.1	...
<b>Pretax Profit Margin</b>	1995	7.9	2.4	-2.0	2.3	2.8	...
	1996	7.7	2.0	-2.2	1.6	2.4	...
	1997	6.8	2.2	-1.5	1.8	2.7	...
<b>Gross Profit Margin</b>	1995	56.6	42.5	31.3	45.6	36.2	...
	1996	56.1	43.3	30.9	46.7	36.3	...
	1997	55.1	44.1	31.8	48.0	36.9	...
<b>Pretax Profit to Assets</b>	1995	15.0	3.7	-4.1	3.1	6.3	...
	1996	14.7	3.1	-3.7	2.6	4.7	...
	1997	14.5	3.5	-3.3	2.4	7.4	...
<b>Return on Equity</b>	1995	34.0	10.9	1.6	10.9	11.1	...
	1996	35.9	13.0	0.9	12.5	13.5	...
	1997	37.3	15.9	3.6	15.1	17.3	...
<b>Liabilities to Assets</b>	1995	0.51	0.87	1.03	0.92	0.69	...
	1996	0.51	0.83	1.04	0.90	0.69	...
	1997	0.51	0.81	1.04	0.90	0.70	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				6.2	9.1	
	1996-97				6.6	...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				66.2	33.8	
	1996				62.0	38.0	
	1997				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: 6592

Opticians' 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 (1996):	1,024						
Net Profit Margin	1995	10.6	2.9	-1.1	2.2	4.9	4.4
	1996	10.4	3.1	-0.8	2.6	4.8	1.6
	1997	10.0	3.1	-0.6	2.1	5.4	...
Pretax Profit Margin	1995	13.1	3.5	-1.0	2.6	6.5	4.5
	1996	12.6	4.1	-0.7	3.4	6.1	1.8
	1997	12.6	4.1	-0.4	2.7	7.6	...
Gross Profit Margin	1995	62.4	56.7	50.0	56.4	57.4	...
	1996	62.2	56.4	49.5	56.4	56.2	60.1
	1997	62.3	56.1	48.4	55.7	57.4	...
Pretax Profit to Assets	1995	22.1	7.4	-2.5	5.8	12.9	12.2
	1996	22.3	8.1	-2.2	6.3	12.2	6.5
	1997	23.6	8.1	-1.2	5.6	14.3	...
Return on Equity	1995	36.0	15.1	2.3	13.3	17.4	...
	1996	34.9	14.6	3.0	13.5	16.0	...
	1997	39.8	19.6	4.9	17.6	25.7	...
Liabilities to Assets	1995	0.27	0.63	0.98	0.68	0.49	0.88
	1996	0.28	0.64	0.98	0.67	0.54	0.85
	1997	0.32	0.67	1.00	0.73	0.51	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.7	9.0	
	1996-97				4.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				69.1	30.9	
	1996				70.9	29.1	
	1997				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: 6593

Art Galleries and Artists' Supply Stores

		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 (1996):	551						
Net Profit Margin	1995	5.2	0.6	-3.5	-0.3	2.3	...
	1996	4.6	0.6	-5.5	-0.5	2.1	...
	1997	5.3	1.0	-4.4	0.4	2.0	...
Pretax Profit Margin	1995	6.5	0.8	-3.4	-0.3	2.8	...
	1996	5.2	0.7	-5.5	-0.5	2.4	...
	1997	6.3	1.3	-4.0	0.4	3.0	...
Gross Profit Margin	1995	55.8	46.4	37.7	47.2	43.2	...
	1996	55.8	45.7	35.4	47.5	42.1	...
	1997	56.2	46.2	36.2	47.7	41.1	...
Pretax Profit to Assets	1995	10.9	1.2	-5.8	-0.5	5.3	...
	1996	10.0	1.2	-7.8	-0.7	6.2	...
	1997	11.8	2.6	-5.6	1.0	5.6	...
Return on Equity	1995	25.2	6.1	-5.4	4.2	11.6	...
	1996	30.3	8.2	-1.9	6.7	12.6	...
	1997	27.4	9.6	-3.5	5.3	17.0	...
Liabilities to Assets	1995	0.49	0.85	1.05	0.91	0.61	...
	1996	0.47	0.84	1.06	0.91	0.66	...
	1997	0.46	0.84	1.08	0.93	0.67	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		4.5		4.9	
		1996-97		7.0		-0.7	
Distribution of Firms by profit and loss - Pretax Profit (%)				Profit	Loss		
		1995		55.0		45.0	
		1996		55.1		44.9	
		1997		59.2		40.8	

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

SICE: 6594

Luggage and Leather Goods Stores

		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 (1996):	208						
Net Profit Margin	1995	3.5	0.7	-2.5	-0.3	1.7	...
	1996	3.0	0.2	-3.2	-0.3	0.4	...
	1997	2.4	0.2	-4.3	-0.6	0.5	...
Pretax Profit Margin	1995	4.0	0.9	-1.9	0.4	1.9	...
	1996	3.9	0.2	-2.9	-0.3	0.5	...
	1997	3.0	0.3	-4.0	-0.3	0.8	...
Gross Profit Margin	1995	49.4	42.1	34.4	41.3	43.6	...
	1996	49.3	42.1	35.9	41.6	43.5	...
	1997	47.9	41.8	34.6	41.4	43.3	...
Pretax Profit to Assets	1995	9.6	2.1	-6.4	0.0	4.9	...
	1996	8.5	0.5	-7.1	-0.7	1.5	...
	1997	7.2	0.5	-10.4	-1.2	1.2	...
Return on Equity	1995	31.5	12.4	-1.1	8.6	15.2	...
	1996	23.4	10.2	-3.8	10.0	11.8	...
	1997	22.5	11.3	-6.6	11.1	11.3	...
Liabilities to Assets	1995	0.61	0.90	1.07	0.93	0.83	...
	1996	0.60	0.89	1.07	0.93	0.85	...
	1997	0.58	0.89	1.13	0.92	0.85	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-0.3	4.5	
	1996-97				0.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				59.2	40.8	
	1996				51.9	48.1	
	1997				53.2	46.8	

(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: 6595

## Monument and Tombstone Dealers

		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 (1996):	96	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	7.8	0.7	-3.4	0.6	1.1	...
	1996	5.1	0.6	-7.2	-0.2	1.7	...
	1997	7.4	2.0	-2.6	1.7	3.8	...
Pretax Profit Margin	1995	9.2	1.6	-3.0	1.3	1.9	...
	1996	6.4	0.8	-7.2	-0.2	2.0	...
	1997	7.8	2.6	-2.4	2.3	5.0	...
Gross Profit Margin	1995	60.9	50.0	37.7	50.8	45.4	...
	1996	62.1	48.6	39.2	49.4	46.0	...
	1997	65.0	50.7	38.4	53.7	44.1	...
Pretax Profit to Assets	1995	10.4	1.8	-6.4	1.4	2.2	...
	1996	9.0	1.1	-8.4	-0.2	2.5	...
	1997	11.3	5.0	-2.8	2.0	7.3	...
Return on Equity	1995	15.9	3.6	-4.2	5.2	2.9	...
	1996	14.1	5.1	-3.0	4.8	5.5	...
	1997	17.1	6.6	-2.6	4.7	10.3	...
Liabilities to Assets	1995	0.39	0.69	1.05	0.76	0.46	...
	1996	0.41	0.65	1.02	0.68	0.53	...
	1997	0.46	0.69	0.96	0.74	0.56	...
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				2.6	...	
	1996-97				4.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				57.0	43.0	
	1996				54.2	45.8	
	1997				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: 6596

Pet Stores

		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 (1996):	603						
Net Profit Margin	1995	3.2	0.5	-2.6	-0.3	1.0	0.6
	1996	2.6	0.3	-3.2	-0.5	0.8	0.3
	1997	2.5	0.2	-2.9	-0.8	0.6	-0.2
Pretax Profit Margin	1995	3.8	0.6	-2.5	-0.3	1.2	0.9
	1996	2.9	0.4	-2.9	-0.3	1.0	0.5
	1997	2.6	0.2	-2.8	-0.6	0.8	-0.1
Gross Profit Margin	1995	47.1	37.7	33.1	39.6	36.7	29.4
	1996	47.5	37.7	32.8	39.7	35.6	33.7
	1997	46.4	36.8	32.6	39.0	35.2	36.9
Pretax Profit to Assets	1995	14.0	2.2	-9.3	-0.9	4.7	2.7
	1996	10.8	1.2	-9.6	-1.4	3.0	1.8
	1997	10.1	0.9	-10.0	-1.9	3.4	-0.1
Return on Equity	1995	38.4	17.0	1.3	19.1	16.5	5.0
	1996	39.2	13.8	-4.2	13.7	13.8	3.2
	1997	28.3	9.2	-7.9	8.0	10.5	6.1
Liabilities to Assets	1995	0.61	0.91	1.07	0.99	0.76	0.79
	1996	0.59	0.90	1.10	0.97	0.77	0.57
	1997	0.57	0.89	1.10	1.00	0.72	0.70
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	5.1		-6.1			
	1996-97	1.6		7.8			
Distribution of Firms by profit and loss - Pretax Profit (%)		Profit		Loss			
	1995	56.5		43.5			
	1996	53.0		47.0			
	1997	52.3		47.7			

(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: 6597

Coin and Stamp Dealers

		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 (1996):	129						
Net Profit Margin	1995	2.8	0.4	-5.7	-0.6	0.9	0.5
	1996	3.3	0.5	-1.9	0.0	1.2	...
	1997	3.6	0.3	-3.5	-0.7	2.5	...
Pretax Profit Margin	1995	4.1	0.7	-4.8	-0.4	1.0	0.7
	1996	3.4	0.6	-1.9	0.3	1.3	...
	1997	4.5	0.5	-3.3	-0.7	3.3	...
Gross Profit Margin	1995	45.2	31.8	21.4	36.9	21.4	7.2
	1996	45.3	32.0	21.1	36.3	26.5	...
	1997	44.9	30.9	21.9	33.1	27.1	...
Pretax Profit to Assets	1995	9.9	1.9	-13.6	-0.8	5.6	4.2
	1996	7.5	1.2	-3.6	0.3	4.9	...
	1997	9.7	1.0	-7.2	-1.7	7.6	...
Return on Equity	1995	25.7	9.3	-3.5	8.1	11.6	...
	1996	20.8	6.6	-2.7	3.8	16.7	...
	1997	21.5	5.6	-13.7	-4.6	11.3	...
Liabilities to Assets	1995	0.51	0.92	1.07	0.93	0.76	0.76
	1996	0.47	0.82	1.03	0.91	0.74	...
	1997	0.45	0.80	1.03	0.87	0.57	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	4.2			11.2		
	1996-97	-11.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				58.6	41.4	
	1996				58.6	41.4	
	1997				55.4	44.6	

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

SICE: 6598

Mobile Home Dealers

		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 (1996):	136						
Net Profit Margin	1995	3.7	0.8	-3.1	-0.4	1.2	1.4
	1996	5.1	1.3	-1.6	2.5	1.2	2.0
	1997	5.8	1.5	-2.6	-0.4	1.6	1.2
Pretax Profit Margin	1995	5.0	1.2	-2.6	0.8	1.4	1.8
	1996	6.6	1.7	-1.6	2.9	1.5	2.6
	1997	6.7	2.0	-2.5	0.8	2.0	1.5
Gross Profit Margin	1995	28.4	16.6	12.1	23.7	15.9	16.7
	1996	31.1	16.1	11.5	25.5	14.0	17.6
	1997	26.9	15.7	12.0	22.4	14.2	13.3
Pretax Profit to Assets	1995	6.5	1.7	-3.1	0.0	2.5	5.1
	1996	6.6	2.9	-1.7	2.8	3.2	7.9
	1997	7.8	2.7	-1.8	-0.8	4.3	3.3
Return on Equity	1995	14.7	5.9	-0.2	2.9	8.2	11.7
	1996	18.5	5.0	-0.9	3.0	6.7	18.7
	1997	17.8	7.5	-0.9	2.8	9.6	10.4
Liabilities to Assets	1995	0.45	0.75	0.96	0.75	0.74	0.73
	1996	0.37	0.77	0.95	0.70	0.77	0.82
	1997	0.30	0.71	0.96	0.70	0.76	0.73
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-7.9	-0.6	
	1996-97				14.3	1.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				61.3	38.7	
	1996				65.8	34.2	
	1997				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: 6599

Other Retail Stores 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 (1996):	3,377						
Net Profit Margin	1995	4.4	0.9	-2.3	0.6	1.4	1.1
	1996	4.1	0.7	-2.6	0.3	1.3	1.0
	1997	4.6	1.1	-1.8	0.7	1.4	1.5
Pretax Profit Margin	1995	5.3	1.1	-2.1	0.7	1.6	1.5
	1996	5.0	0.9	-2.2	0.4	1.7	1.4
	1997	5.6	1.2	-1.7	0.9	1.7	1.8
Gross Profit Margin	1995	51.0	37.2	25.0	42.1	30.6	26.2
	1996	50.2	36.9	24.8	41.3	31.1	26.4
	1997	52.2	38.3	25.2	43.3	32.1	23.6
Pretax Profit to Assets	1995	13.0	2.8	-5.9	1.3	5.0	4.7
	1996	12.5	2.1	-6.4	0.7	5.0	4.4
	1997	13.8	3.1	-4.5	1.8	5.7	6.2
Return on Equity	1995	29.4	10.9	-1.4	8.2	13.7	8.6
	1996	26.3	9.5	-2.2	6.7	12.6	11.6
	1997	31.4	11.8	-1.9	8.9	14.8	13.3
Liabilities to Assets	1995	0.47	0.78	1.03	0.85	0.70	0.68
	1996	0.46	0.78	1.03	0.86	0.69	0.73
	1997	0.48	0.78	1.03	0.86	0.69	0.78
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	3.6		2.2			
	1996-97	3.2		3.6			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	61.4		38.6			
	1996	59.2		40.8			
	1997	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: 6911

Vending Machine 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 (1996):	350						
Net Profit Margin	1995	4.7	0.6	-4.6	-0.7	1.3	2.1
	1996	3.8	-0.1	-5.0	-1.5	1.2	1.5
	1997	6.2	1.3	-2.7	0.8	1.6	1.2
Pretax Profit Margin	1995	5.9	1.0	-4.4	-0.4	1.8	3.0
	1996	4.5	0.1	-4.9	-1.4	1.4	2.6
	1997	7.4	1.5	-2.7	1.0	2.2	1.6
Gross Profit Margin	1995	54.5	46.5	35.0	46.7	45.7	22.8
	1996	55.5	47.9	34.1	48.8	45.8	29.1
	1997	53.5	45.5	34.6	46.2	42.8	33.6
Pretax Profit to Assets	1995	11.2	1.6	-7.5	-0.7	4.9	9.2
	1996	9.2	0.1	-9.4	-2.4	3.6	5.8
	1997	13.8	3.4	-5.4	1.8	5.7	4.2
Return on Equity	1995	23.2	7.6	-8.3	6.1	10.6	27.5
	1996	25.9	7.1	-5.8	5.5	8.5	12.2
	1997	26.4	10.0	-1.9	8.7	10.8	12.1
Liabilities to Assets	1995	0.46	0.83	1.04	0.91	0.67	0.78
	1996	0.47	0.81	1.06	0.92	0.69	0.78
	1997	0.52	0.82	1.10	0.96	0.67	0.75
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.7		-0.9			
	1996-97	3.9		11.9			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	56.6		43.4			
	1996	51.7		48.3			
	1997	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: 6921

Direct Sellers

		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 (1996):	262						
Net Profit Margin	1995	5.4	0.9	-1.9	0.7	1.1	2.5
	1996	6.0	1.3	-2.8	0.8	1.5	...
	1997	5.7	1.6	-2.3	1.6	1.4	0.1
Pretax Profit Margin	1995	6.7	1.0	-1.9	0.4	1.5	3.6
	1996	7.0	1.6	-3.0	0.9	2.0	...
	1997	7.3	2.1	-1.9	2.2	1.9	0.5
Gross Profit Margin	1995	50.4	36.1	22.2	37.4	32.3	38.2
	1996	50.0	35.5	22.5	38.0	27.9	...
	1997	51.5	36.8	24.6	41.8	31.9	34.0
Pretax Profit to Assets	1995	20.0	4.2	-6.0	1.9	7.8	11.5
	1996	20.2	3.5	-9.0	2.1	5.3	...
	1997	20.0	5.6	-6.5	3.8	7.5	0.3
Return on Equity	1995	37.9	9.2	-4.7	6.5	14.0	21.8
	1996	42.8	12.1	-0.1	14.0	11.2	...
	1997	44.8	19.4	2.4	20.0	18.8	...
Liabilities to Assets	1995	0.42	0.78	1.02	0.79	0.72	0.69
	1996	0.50	0.83	1.02	0.86	0.78	...
	1997	0.55	0.81	1.03	0.81	0.80	0.96
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
1995-96				3.9		-5.3	
1996-97				5.0		10.1	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
1995				61.2		38.8	
1996				61.9		38.1	
1997				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: 7511

## Operators of Residential 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1996):	13,643						
Net Profit Margin	1995	18.0	3.9	-4.3	3.8	4.3	2.5
	1996	18.0	4.2	-3.9	4.1	4.3	1.7
	1997	17.5	4.5	-2.9	4.5	4.7	3.0
Pretax Profit Margin	1995	25.8	5.5	-3.5	5.3	6.0	3.3
	1996	27.1	6.1	-3.0	6.0	6.5	2.6
	1997	26.3	6.3	-2.0	6.3	6.6	4.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.0	1.4	-0.8	1.2	2.0	1.6
	1996	6.9	1.5	-0.7	1.3	2.1	1.6
	1997	7.4	1.5	-0.5	1.3	2.5	2.5
Return on Equity	1995	17.0	5.4	-0.6	5.0	7.6	6.4
	1996	16.2	5.2	-0.6	4.7	7.4	7.9
	1997	17.3	5.4	-0.5	4.8	7.7	4.7
Liabilities to Assets	1995	0.47	0.86	1.02	0.86	0.86	0.87
	1996	0.48	0.85	1.02	0.85	0.86	0.90
	1997	0.47	0.85	1.01	0.85	0.84	0.97

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	1.1	0.4
1996-97	2.4	4.5
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	65.6	34.4
1996	66.3	33.7
1997	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: 7512

Operators of Non-Residential Buildings

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	8,465						
Net Profit Margin	1995	17.2	3.5	-4.8	3.6	3.0	0.8
	1996	17.6	3.8	-4.0	4.1	3.3	1.7
	1997	19.4	4.9	-2.6	5.2	4.3	0.9
Pretax Profit Margin	1995	24.4	4.9	-4.2	5.0	4.3	1.8
	1996	25.7	5.4	-3.3	5.7	4.6	2.1
	1997	28.3	7.1	-1.9	7.5	6.1	1.1
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	6.7	1.3	-1.0	1.2	1.7	1.1
	1996	6.5	1.3	-0.8	1.2	1.8	1.5
	1997	7.2	1.7	-0.5	1.6	2.4	2.0
Return on Equity	1995	17.8	5.8	-0.4	5.3	7.6	5.6
	1996	17.9	5.5	-0.4	5.1	7.4	4.8
	1997	20.2	6.4	-0.2	6.0	8.8	9.6
Liabilities to Assets	1995	0.50	0.88	1.02	0.88	0.87	0.88
	1996	0.52	0.88	1.02	0.89	0.86	0.85
	1997	0.51	0.89	1.01	0.90	0.85	0.91
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96		3.6		4.0		
	1996-97		3.4		1.0		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			64.3	35.7		
	1996			65.3	34.7		
	1997			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: 7599

Other Real Estate 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 (1996):	1,239						
Net Profit Margin	1995	22.7	5.2	-3.2	6.0	3.3	0.2
	1996	20.4	4.8	-3.0	5.3	4.1	1.1
	1997	21.5	6.1	-2.0	6.8	5.1	2.2
Pretax Profit Margin	1995	30.3	7.4	-2.5	8.3	4.1	0.4
	1996	28.4	7.1	-2.1	7.8	5.8	1.8
	1997	30.1	8.7	-1.2	9.3	6.8	2.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.4	2.1	-0.7	1.9	3.4	1.3
	1996	8.4	2.0	-0.7	1.8	3.9	1.6
	1997	9.2	2.3	-0.4	2.2	3.9	4.6
Return on Equity	1995	21.2	7.8	-0.2	6.4	12.1	3.9
	1996	21.5	7.1	0.2	6.6	12.2	14.7
	1997	23.5	7.7	0.3	6.8	12.2	22.2
Liabilities to Assets	1995	0.46	0.83	1.00	0.82	0.86	0.93
	1996	0.45	0.80	1.00	0.80	0.82	0.92
	1997	0.44	0.80	1.00	0.79	0.81	0.85
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	7.5		-23.0			
	1996-97	4.1		-21.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	67.0		33.0			
	1996	68.1		31.9			
	1997	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: 7611

Insurance and Real Estate 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 (1996):	6,177						
Net Profit Margin	1995	13.3	4.1	-1.4	4.4	3.7	0.4
	1996	14.1	4.2	-1.5	4.5	3.5	1.6
	1997	14.5	4.9	-0.9	5.5	3.7	1.0
Pretax Profit Margin	1995	17.6	5.8	-1.0	6.0	5.2	0.9
	1996	18.6	5.8	-0.9	6.3	4.8	2.1
	1997	19.0	6.8	-0.3	7.6	5.6	1.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	20.9	7.3	-1.9	7.0	8.1	3.8
	1996	23.1	7.2	-1.5	6.8	8.4	5.0
	1997	27.8	8.8	-0.6	8.3	10.1	8.1
Return on Equity	1995	32.4	13.0	0.6	12.0	16.5	9.3
	1996	33.7	13.3	1.7	12.2	15.6	8.9
	1997	38.4	15.8	2.4	14.4	18.2	17.3
Liabilities to Assets	1995	0.36	0.66	0.93	0.64	0.72	0.78
	1996	0.37	0.68	0.95	0.66	0.72	0.81
	1997	0.37	0.68	0.96	0.67	0.73	0.88
					Firms with revenue between		
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96			4.7		3.0	
	1996-97			8.1		8.7	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.9	29.1	
	1996				71.7	28.3	
	1997				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: 7711      Employment 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 (1996):	416						
Net Profit Margin	1995	10.9	3.3	-0.9	3.4	3.0	2.1
	1996	11.1	2.7	-0.6	2.9	2.6	1.4
	1997	10.6	3.7	0.1	4.0	3.6	1.3
Pretax Profit Margin	1995	14.5	4.4	-0.5	5.3	3.5	2.8
	1996	14.8	4.2	-0.3	5.1	3.9	1.9
	1997	13.7	4.8	0.3	5.9	4.7	1.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	36.2	12.3	-2.5	13.6	12.2	14.1
	1996	35.3	10.9	-2.6	8.0	12.1	11.6
	1997	34.5	14.5	0.4	10.6	16.1	8.9
Return on Equity	1995	55.3	26.5	5.0	25.9	26.9	27.9
	1996	48.7	26.9	4.1	21.0	31.6	26.6
	1997	50.0	27.3	4.7	21.1	31.8	19.6
Liabilities to Assets	1995	0.40	0.73	0.99	0.74	0.72	0.70
	1996	0.41	0.70	1.00	0.70	0.69	0.68
	1997	0.40	0.67	0.96	0.65	0.69	0.69
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			12.1			18.3
	1996-97			24.5			28.9
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			71.7			28.3
	1996			74.1			25.9
	1997			78.2			21.8

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

SICE: 7712

Personnel Suppliers

		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 (1996):	626							
Net Profit Margin	1995	6.8	1.9	-0.3	2.7	1.4	1.4	
	1996	6.9	1.8	-0.7	2.3	1.6	0.8	
	1997	8.7	2.7	-0.3	2.8	2.6	1.2	
Pretax Profit Margin	1995	8.3	2.5	-0.2	3.5	1.9	1.8	
	1996	8.6	2.6	-0.3	3.1	2.2	1.1	
	1997	11.2	3.5	-0.1	3.8	3.4	1.5	
Gross Profit Margin	1995	...	...	...	...	...	...	
	1996	...	...	...	...	...	...	
	1997	...	...	...	...	...	...	
Pretax Profit to Assets	1995	25.5	8.7	-1.1	8.5	9.1	10.8	
	1996	25.8	7.8	-2.0	5.3	9.5	7.4	
	1997	30.0	11.3	-1.0	6.5	14.8	7.8	
Return on Equity	1995	43.9	18.2	3.6	12.1	20.0	30.8	
	1996	48.7	16.9	3.3	14.6	19.0	17.9	
	1997	50.0	21.7	3.9	14.3	27.4	21.1	
Liabilities to Assets	1995	0.43	0.74	0.98	0.74	0.74	0.74	
	1996	0.42	0.72	0.98	0.71	0.74	0.77	
	1997	0.38	0.65	0.94	0.60	0.69	0.76	
		Firms with revenue between						
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million			
		1995-96			8.8			8.4
		1996-97			16.3			7.5
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>		
		1995			74.8	25.2		
		1996			72.3	27.7		
		1997			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: 7721

Computer 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 (1996):	6,703						
Net Profit Margin	1995	18.2	5.0	-1.2	6.1	3.4	2.6
	1996	17.8	4.8	-1.3	6.0	2.7	2.1
	1997	20.6	6.3	-0.9	7.9	3.4	2.0
Pretax Profit Margin	1995	22.9	6.7	-1.0	8.0	4.2	3.4
	1996	22.4	6.3	-1.1	8.1	3.5	3.2
	1997	26.2	8.4	-0.6	10.5	4.4	2.6
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	40.0	13.0	-2.7	14.1	11.1	9.1
	1996	41.2	12.9	-2.9	14.6	9.9	6.8
	1997	48.3	17.5	-1.8	20.0	12.5	7.4
Return on Equity	1995	50.5	24.4	4.7	23.9	26.0	22.9
	1996	51.3	25.5	5.0	25.5	25.3	18.4
	1997	59.6	31.4	8.8	31.9	30.7	21.0
Liabilities to Assets	1995	0.32	0.64	0.96	0.62	0.67	0.68
	1996	0.33	0.64	0.97	0.62	0.70	0.69
	1997	0.33	0.64	0.96	0.62	0.70	0.76

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	14.3	24.4
1996-97	14.9	7.7

Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
	1995	71.2
1996	70.4	29.6
1997	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: 7722

Computer Equipment Maintenance and 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 (1996):	154						
Net Profit Margin	1995	6.7	1.7	-1.1	2.6	1.4	...
	1996	6.3	1.2	-1.7	1.2	1.1	...
	1997	6.3	1.3	-2.6	0.7	2.5	...
Pretax Profit Margin	1995	9.4	1.7	-1.0	2.4	1.5	...
	1996	7.3	1.4	-1.6	1.3	1.5	...
	1997	7.3	1.4	-2.7	1.0	2.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	23.3	6.2	-1.8	6.4	5.6	...
	1996	20.5	4.4	-5.1	4.1	4.5	...
	1997	25.3	3.9	-8.2	1.7	10.4	...
Return on Equity	1995	44.1	15.7	-2.7	12.4	24.7	...
	1996	43.8	26.1	-3.3	26.8	25.7	...
	1997	56.6	22.1	-1.1	22.2	22.0	...
Liabilities to Assets	1995	0.45	0.77	0.98	0.81	0.68	...
	1996	0.54	0.80	0.98	0.81	0.79	...
	1997	0.34	0.70	1.00	0.74	0.59	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	10.2			14.9		
	1996-97	14.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	65.4			34.6		
	1996	64.2			35.8		
	1997	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: 7731

Offices of Chartered and Certified Accountants

		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 (1996):	1,001						
Net Profit Margin	1995	18.9	8.1	0.8	8.3	7.2	...
	1996	17.3	6.9	-0.5	7.1	6.0	...
	1997	17.3	7.0	0.6	7.1	6.7	...
Pretax Profit Margin	1995	24.8	10.1	1.0	10.2	9.3	...
	1996	22.9	9.2	0.3	9.3	8.6	...
	1997	22.4	8.8	1.1	8.8	8.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	31.3	13.8	1.5	13.6	16.1	...
	1996	24.7	10.2	-0.3	10.1	13.1	...
	1997	27.2	12.0	1.3	11.8	16.5	...
Return on Equity	1995	44.0	23.1	7.9	23.1	15.4	...
	1996	36.7	18.4	6.0	18.7	17.8	...
	1997	38.0	20.7	6.7	20.5	23.7	...
Liabilities to Assets	1995	0.37	0.69	0.95	0.71	0.57	...
	1996	0.35	0.64	0.93	0.64	0.62	...
	1997	0.34	0.63	0.93	0.63	0.55	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	0.9			...		
	1996-97	4.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.8	21.2	
	1996				75.5	24.5	
	1997				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: 7739

Other Accounting and Bookkeeping 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 (1996):	1,352						
Net Profit Margin	1995	15.3	4.4	-0.8	4.3	4.9	...
	1996	14.2	4.1	-1.1	4.0	4.8	...
	1997	15.9	4.9	-0.6	4.8	5.7	...
Pretax Profit Margin	1995	19.7	5.6	-0.5	5.3	6.9	...
	1996	17.6	5.8	-0.7	5.4	6.5	...
	1997	20.1	6.1	-0.1	6.1	7.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	25.0	9.0	-1.2	8.7	12.2	...
	1996	24.6	8.1	-1.6	8.0	11.6	...
	1997	28.4	9.8	-0.6	9.2	12.0	...
Return on Equity	1995	42.1	20.5	6.1	20.5	20.0	...
	1996	38.9	18.8	5.1	18.2	21.4	...
	1997	37.0	18.1	4.7	17.5	25.2	...
Liabilities to Assets	1995	0.36	0.69	0.98	0.70	0.62	...
	1996	0.35	0.67	0.96	0.67	0.66	...
	1997	0.31	0.64	0.97	0.64	0.70	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	4.4			...		
	1996-97	3.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				73.9	26.1	
	1996				72.2	27.8	
	1997				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: 7741

Advertising 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 (1996):	1,646						
Net Profit Margin	1995	7.9	2.0	-1.8	1.8	2.4	1.6
	1996	9.2	2.6	-1.6	2.2	3.1	1.3
	1997	9.7	2.8	-0.9	2.3	3.1	1.5
Pretax Profit Margin	1995	10.0	2.6	-1.4	2.3	2.9	2.1
	1996	11.3	3.3	-1.4	2.9	4.0	1.8
	1997	12.8	3.5	-0.7	3.0	4.1	2.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	25.0	6.9	-4.8	5.6	9.2	4.7
	1996	27.1	7.9	-4.5	5.6	11.0	6.2
	1997	26.8	9.8	-2.2	6.7	12.2	6.0
Return on Equity	1995	43.6	17.8	1.4	14.9	20.7	15.2
	1996	47.8	21.4	1.4	15.9	28.0	25.2
	1997	44.7	20.6	2.8	15.8	27.9	34.0
Liabilities to Assets	1995	0.47	0.79	1.02	0.82	0.76	0.87
	1996	0.46	0.78	1.03	0.80	0.78	0.84
	1997	0.45	0.75	1.00	0.74	0.75	0.87

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	7.5	11.2
1996-97	12.7	10.5
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	66.2	33.8
1996	66.7	33.3
1997	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: 7742

Media Representatives

		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 (1996):	183						
Net Profit Margin	1995	10.4	2.9	-1.1	2.9	2.9	1.0
	1996	9.6	2.9	-2.8	1.9	3.3	1.6
	1997	13.8	4.2	-0.4	2.7	4.7	1.1
Pretax Profit Margin	1995	13.6	3.9	-1.0	3.6	4.0	1.4
	1996	11.8	3.6	-2.8	2.3	4.3	2.1
	1997	18.4	5.4	-0.4	4.4	5.4	1.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	25.7	8.6	-1.3	5.9	10.8	5.5
	1996	25.4	9.7	-4.7	4.7	10.7	7.0
	1997	36.9	12.2	-1.6	12.5	12.2	5.3
Return on Equity	1995	49.8	23.1	4.5	14.3	25.1	37.2
	1996	42.3	21.5	-0.8	19.4	25.4	21.8
	1997	38.3	20.3	-0.1	13.9	23.4	23.2
Liabilities to Assets	1995	0.40	0.74	0.99	0.74	0.74	0.89
	1996	0.44	0.71	1.01	0.67	0.75	0.88
	1997	0.38	0.73	1.03	0.62	0.79	0.90
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.8		5.2			
	1996-97	13.2		5.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	73.4		26.6			
	1996	66.3		33.7			
	1997	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: 7743

Outdoor Display and Billboard Advertising

		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 (1996):	127						
Net Profit Margin	1995	8.0	2.0	-2.8	2.0	2.0	...
	1996	9.2	2.6	-1.7	2.3	3.7	...
	1997	7.3	0.9	-4.6	1.0	0.8	...
Pretax Profit Margin	1995	10.0	2.1	-2.6	2.1	2.4	...
	1996	11.7	3.1	-0.6	2.9	4.5	...
	1997	9.6	1.6	-4.2	1.6	2.0	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.7	3.5	-4.9	4.2	3.1	...
	1996	21.7	5.0	-4.0	4.9	6.3	...
	1997	16.5	4.4	-10.0	3.8	5.3	...
Return on Equity	1995	32.7	14.0	-5.9	11.1	24.6	...
	1996	55.0	24.2	6.3	24.2	19.8	...
	1997	50.6	14.3	-3.1	10.1	23.4	...
Liabilities to Assets	1995	0.60	0.89	1.04	0.89	0.92	...
	1996	0.65	0.82	1.04	0.82	0.82	...
	1997	0.59	0.77	1.03	0.81	0.72	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	17.4	...
1996-97	13.8	...
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	60.7	39.3
1996	72.3	27.7
1997	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: 7749

Other Advertising 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 (1996):	1,653						
Net Profit Margin	1995	9.8	2.8	-1.3	2.5	3.6	1.9
	1996	10.2	2.9	-1.4	2.5	3.5	1.8
	1997	10.9	3.4	-1.1	3.3	3.6	1.8
Pretax Profit Margin	1995	12.4	3.8	-1.1	3.4	4.7	2.5
	1996	13.1	3.7	-1.2	3.1	4.7	2.8
	1997	13.9	4.4	-0.8	4.1	4.6	2.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	28.5	9.6	-3.8	7.5	12.5	8.0
	1996	31.9	9.8	-4.0	7.1	13.2	8.1
	1997	32.2	10.4	-2.5	8.6	13.0	6.8
Return on Equity	1995	53.6	27.3	5.3	22.2	32.9	19.8
	1996	51.1	25.9	5.0	21.9	32.6	24.8
	1997	50.4	26.9	6.7	25.4	29.4	19.5
Liabilities to Assets	1995	0.48	0.80	1.02	0.81	0.77	0.73
	1996	0.47	0.77	1.02	0.79	0.75	0.84
	1997	0.43	0.72	0.99	0.72	0.72	0.78
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				10.6	-3.8	
	1996-97				10.8	12.1	
						<u>Profit</u>	<u>Loss</u>
Distribution of Firms by profit and loss - Pretax Profit (%)	1995					68.9	31.1
	1996					68.2	31.8
	1997					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: 7751

Offices of Architects

		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 (1996):	1,114						
Net Profit Margin	1995	11.7	2.8	-2.5	2.3	3.8	1.9
	1996	11.6	3.4	-2.6	2.5	5.2	...
	1997	13.2	4.2	-1.6	3.5	4.9	1.2
Pretax Profit Margin	1995	14.4	3.5	-2.2	2.8	4.5	2.8
	1996	15.0	4.1	-2.4	2.8	6.3	...
	1997	16.3	5.2	-1.5	4.5	6.3	1.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	23.7	6.6	-5.2	5.4	9.8	5.5
	1996	28.2	7.3	-5.3	4.5	12.3	...
	1997	31.3	9.7	-2.8	7.7	13.9	4.4
Return on Equity	1995	37.2	13.4	-3.2	12.7	14.9	...
	1996	38.5	12.9	-1.8	8.6	19.2	...
	1997	42.3	17.9	0.0	14.3	23.0	22.8
Liabilities to Assets	1995	0.35	0.68	1.00	0.69	0.66	0.62
	1996	0.34	0.67	1.00	0.69	0.64	...
	1997	0.35	0.64	0.97	0.65	0.63	0.68

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	-2.2	-13.9
1996-97	4.3	-19.3
Distribution of Firms by profit and loss - Pretax Profit (%)	<u>Profit</u>	<u>Loss</u>
1995	63.6	36.4
1996	63.8	36.2
1997	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: 7752

Offices of Engineers

		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 (1996):	4,656						
Net Profit Margin	1995	15.3	5.0	-0.9	5.3	4.5	1.8
	1996	15.5	4.7	-1.1	5.1	4.2	1.5
	1997	18.3	6.1	-0.7	7.2	4.7	1.5
Pretax Profit Margin	1995	19.2	6.4	-0.7	7.0	5.8	2.2
	1996	19.8	6.2	-0.8	7.0	5.4	2.0
	1997	23.4	8.0	-0.3	9.2	6.1	1.9
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	31.7	11.0	-1.5	10.5	11.9	6.0
	1996	31.6	10.8	-1.9	10.3	11.9	4.8
	1997	37.7	14.1	-0.7	14.4	13.1	4.7
Return on Equity	1995	46.2	19.9	1.7	18.6	22.7	22.3
	1996	43.7	19.4	1.9	18.3	21.0	15.2
	1997	47.8	21.7	3.9	20.9	23.2	15.3
Liabilities to Assets	1995	0.29	0.59	0.89	0.57	0.60	0.76
	1996	0.28	0.57	0.88	0.55	0.60	0.75
	1997	0.27	0.55	0.87	0.52	0.60	0.76
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	5.6			5.1		
	1996-97	10.8			4.1		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.4	27.6	
	1996				72.0	28.0	
	1997				74.8	25.2	

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

SICE: 7759

Other Scientific and Technical 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 (1996):	5,000						
Net Profit Margin	1995	15.8	5.0	-1.5	5.2	4.8	1.8
	1996	15.2	4.7	-1.7	5.0	4.4	2.7
	1997	19.0	6.8	-0.8	7.5	5.2	2.4
Pretax Profit Margin	1995	19.8	6.5	-1.2	6.8	5.9	2.4
	1996	19.3	6.3	-1.3	6.7	5.5	4.0
	1997	23.6	8.9	-0.4	9.8	6.6	3.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	31.0	10.8	-2.7	10.3	11.5	5.4
	1996	29.7	9.1	-3.1	9.1	9.3	7.0
	1997	38.0	14.1	-0.9	14.3	13.8	6.5
Return on Equity	1995	43.5	19.9	2.1	18.7	21.9	17.2
	1996	40.0	17.3	0.0	17.0	17.6	13.5
	1997	47.8	22.6	4.1	21.9	23.5	16.0
Liabilities to Assets	1995	0.29	0.57	0.88	0.57	0.56	0.69
	1996	0.28	0.57	0.88	0.57	0.56	0.66
	1997	0.27	0.54	0.88	0.53	0.58	0.74
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			8.4	11.3		
	1996-97			16.2	29.1		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			71.1	28.9		
	1996			70.1	29.9		
	1997			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: 7761

Offices of Lawyers and Notaries

		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 (1996):	1,558						
Net Profit Margin	1995	25.9	10.6	0.9	10.6	11.0	...
	1996	21.3	9.0	-0.7	8.5	10.7	0.4
	1997	20.0	9.6	1.2	8.9	10.7	...
Pretax Profit Margin	1995	33.2	13.9	1.8	13.9	14.3	...
	1996	27.5	12.1	0.3	11.4	14.0	0.6
	1997	26.7	12.9	2.1	12.7	13.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	41.9	18.7	1.9	17.0	29.4	...
	1996	35.8	15.0	-0.2	12.2	26.3	3.5
	1997	36.7	16.4	2.5	15.2	25.4	...
Return on Equity	1995	53.8	26.3	6.9	23.6	39.8	...
	1996	42.3	18.9	2.9	16.5	28.7	...
	1997	41.6	20.7	5.3	18.9	29.8	...
Liabilities to Assets	1995	0.33	0.61	0.89	0.62	0.59	...
	1996	0.29	0.56	0.88	0.56	0.54	0.82
	1997	0.27	0.54	0.86	0.54	0.55	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			0.5			-11.2
	1996-97			5.1			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			78.0			22.0
	1996			75.3			24.7
	1997			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: 7771

Management Consulting 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 (1996):	15,624						
Net Profit Margin	1995	25.0	7.7	-0.9	8.3	5.7	2.1
	1996	25.0	7.4	-1.1	7.9	5.8	1.8
	1997	27.3	8.8	-0.6	9.6	6.2	2.0
Pretax Profit Margin	1995	32.6	10.5	-0.5	11.4	7.3	2.7
	1996	33.3	10.4	-0.7	11.3	7.6	2.7
	1997	35.2	12.0	0.4	13.2	8.4	3.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	37.9	12.2	-1.0	11.8	14.1	7.1
	1996	36.1	11.4	-1.2	11.1	12.5	6.6
	1997	40.8	14.0	-0.2	13.7	15.0	8.7
Return on Equity	1995	45.3	20.0	3.4	19.2	24.4	19.8
	1996	44.3	19.3	2.9	18.2	25.0	14.9
	1997	47.1	21.0	4.1	20.0	25.9	21.2
Liabilities to Assets	1995	0.26	0.60	0.95	0.58	0.66	0.77
	1996	0.26	0.58	0.94	0.56	0.65	0.76
	1997	0.25	0.55	0.92	0.53	0.63	0.74
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	7.6		4.2			
	1996-97	10.8		10.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	73.8		26.2			
	1996	73.2		26.8			
	1997	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: 7791

Security and Investigation 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 (1996):	762						
Net Profit Margin	1995	6.1	1.2	-2.8	1.1	1.3	1.1
	1996	6.0	1.1	-2.9	0.6	1.7	1.2
	1997	6.3	1.5	-2.1	1.1	1.8	0.7
Pretax Profit Margin	1995	7.9	1.6	-2.0	1.6	1.6	1.5
	1996	7.0	1.4	-2.9	0.6	2.0	1.5
	1997	7.6	1.9	-1.9	1.3	2.5	1.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	20.8	3.9	-8.8	3.7	4.2	5.9
	1996	20.6	3.8	-8.1	1.9	6.6	4.1
	1997	23.5	6.1	-5.7	4.2	9.5	3.7
Return on Equity	1995	43.0	19.6	3.4	19.8	18.9	16.7
	1996	47.9	17.5	-2.5	16.7	20.3	12.7
	1997	45.6	20.2	-2.0	13.8	23.2	13.5
Liabilities to Assets	1995	0.53	0.81	1.05	0.83	0.78	0.78
	1996	0.53	0.79	1.06	0.82	0.77	0.78
	1997	0.49	0.77	1.04	0.82	0.71	0.78
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	8.5		8.8			
	1996-97	15.3		-2.1			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	63.8		36.2			
	1996	58.9		41.1			
	1997	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: 7792

Credit Bureau 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 (1996):	56						
Net Profit Margin	1995	17.6	7.4	-0.7	6.4	8.1	...
	1996	17.1	7.8	1.8	6.5	8.5	...
	1997	14.9	6.5	3.0	7.2	5.9	...
Pretax Profit Margin	1995	22.3	8.3	0.4	7.3	10.0	...
	1996	23.6	9.7	2.3	8.1	11.4	...
	1997	18.3	8.3	3.6	8.4	8.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	33.6	15.7	0.1	16.1	14.2	...
	1996	37.7	18.2	5.4	19.1	16.7	...
	1997	32.9	20.0	7.3	20.0	20.4	...
Return on Equity	1995	58.7	21.2	-0.6	23.1	16.3	...
	1996	47.5	24.8	6.6	24.8	21.0	...
	1997	57.1	26.7	10.1	27.1	26.4	...
Liabilities to Assets	1995	0.25	0.54	0.80	0.47	0.59	...
	1996	0.24	0.53	0.88	0.50	0.57	...
	1997	0.31	0.55	0.79	0.53	0.58	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-6.3	...	
	1996-97				13.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.8	24.2	
	1996				86.0	14.0	
	1997				90.0	10.0	

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

SICE: 7793

Collection 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 (1996):	165						
Net Profit Margin	1995	7.9	1.9	-1.9	1.8	2.0	...
	1996	7.5	1.8	-2.7	1.7	1.9	...
	1997	9.5	3.0	-1.4	2.5	3.7	...
Pretax Profit Margin	1995	10.5	2.4	-1.8	2.2	2.7	...
	1996	9.9	3.6	-2.5	4.0	2.3	...
	1997	11.5	3.6	-1.4	3.1	4.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	28.6	6.1	-6.2	4.9	6.7	...
	1996	24.2	6.4	-10.4	6.1	6.4	...
	1997	30.3	9.3	-3.6	8.6	18.0	...
Return on Equity	1995	36.8	18.8	2.0	19.5	9.6	...
	1996	37.3	14.8	-0.2	15.7	9.8	...
	1997	46.7	21.8	-0.8	20.0	32.6	...
Liabilities to Assets	1995	0.35	0.67	1.01	0.68	0.53	...
	1996	0.42	0.72	0.98	0.79	0.67	...
	1997	0.38	0.81	1.03	0.85	0.70	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	10.2		...			
	1996-97	11.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	64.5		35.5			
	1996	64.3		35.7			
	1997	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: 7794

Customs Brokers

		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 (1996):	215						
Net Profit Margin	1995	12.4	4.8	0.4	5.5	4.7	0.5
	1996	10.6	4.1	-0.2	4.8	4.1	0.7
	1997	12.9	4.5	1.2	4.2	4.8	1.4
Pretax Profit Margin	1995	17.2	6.9	0.6	7.3	6.7	0.9
	1996	15.1	5.5	0.2	6.6	5.2	1.3
	1997	17.1	5.6	1.4	5.0	5.8	1.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.7	4.8	0.9	6.6	4.7	2.8
	1996	14.0	4.7	0.0	4.9	4.6	2.5
	1997	17.8	7.6	1.5	5.0	8.0	3.9
Return on Equity	1995	28.2	12.8	3.9	13.2	12.2	9.2
	1996	28.9	13.8	3.6	13.9	13.7	7.8
	1997	34.9	17.0	5.5	8.7	22.1	9.3
Liabilities to Assets	1995	0.42	0.74	0.90	0.56	0.78	0.88
	1996	0.48	0.73	0.91	0.65	0.78	0.85
	1997	0.50	0.74	0.88	0.62	0.75	0.86
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96				0.6	-6.4	
	1996-97				6.4	12.0	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.8	21.2	
	1996				77.4	22.6	
	1997				82.9	17.1	

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



SICE: 7795

Telephone Answering 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 (1996):	110						
Net Profit Margin	1995	4.6	0.5	-4.4	-0.6	2.5	...
	1996	4.1	0.8	-6.2	0.4	1.9	...
	1997	7.3	1.9	-3.4	1.2	3.7	...
Pretax Profit Margin	1995	4.7	0.6	-3.3	0.5	2.5	...
	1996	5.3	0.8	-5.6	0.5	2.5	...
	1997	8.7	1.8	-3.3	1.2	3.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	11.0	1.4	-10.8	-0.1	4.6	...
	1996	12.6	1.5	-10.8	0.3	3.1	...
	1997	17.1	5.1	-5.4	3.2	6.5	...
Return on Equity	1995	36.0	6.3	-8.3	3.4	11.5	...
	1996	35.4	9.5	-3.5	11.1	9.4	...
	1997	37.2	10.2	-6.3	9.5	10.9	...
Liabilities to Assets	1995	0.55	0.82	1.16	0.85	0.76	...
	1996	0.60	0.88	1.13	0.96	0.76	...
	1997	0.55	0.82	1.14	0.86	0.74	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	2.0			...		
	1996-97	6.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	55.1			44.9		
	1996	54.5			45.5		
	1997	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: 7796

Duplicating 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 (1996):	282						
Net Profit Margin	1995	5.8	1.5	-2.9	1.0	2.7	...
	1996	6.2	2.6	-1.5	1.7	3.9	...
	1997	6.4	2.1	-2.0	0.5	4.4	...
Pretax Profit Margin	1995	6.8	1.6	-2.7	1.0	3.3	...
	1996	7.2	2.7	-1.5	1.9	4.2	...
	1997	7.5	2.5	-1.9	0.9	5.0	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.2	3.8	-5.2	2.3	6.1	...
	1996	16.7	5.8	-2.9	3.2	8.8	...
	1997	16.0	5.5	-4.2	1.8	11.2	...
Return on Equity	1995	41.3	14.7	2.4	11.3	17.2	...
	1996	43.1	23.8	7.2	21.1	25.6	...
	1997	45.3	24.8	7.1	20.5	26.0	...
Liabilities to Assets	1995	0.63	0.87	1.08	0.93	0.77	...
	1996	0.61	0.86	1.08	0.95	0.78	...
	1997	0.58	0.81	1.05	0.98	0.72	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	8.9			...		
	1996-97	11.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				62.6	37.4	
	1996				68.9	31.1	
	1997				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: 7799

Other Business 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	10,480						
Net Profit Margin	1995	17.6	4.8	-1.2	5.2	4.0	1.6
	1996	17.1	4.4	-1.2	4.7	3.9	1.6
	1997	18.4	5.6	-0.6	6.2	4.3	1.9
Pretax Profit Margin	1995	22.9	6.5	-0.8	7.2	5.1	2.4
	1996	22.2	6.0	-0.9	6.7	4.9	2.3
	1997	23.6	7.2	-0.3	8.3	5.6	2.4
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	28.9	8.9	-1.6	8.4	10.5	6.6
	1996	27.9	8.5	-1.7	8.0	10.2	6.1
	1997	31.4	10.9	-0.7	10.3	12.3	6.6
Return on Equity	1995	38.3	15.6	1.9	14.3	19.9	20.6
	1996	37.3	15.2	1.9	14.0	20.0	18.6
	1997	41.9	18.4	3.6	16.7	23.7	20.6
Liabilities to Assets	1995	0.29	0.62	0.95	0.60	0.67	0.76
	1996	0.28	0.61	0.95	0.59	0.66	0.76
	1997	0.28	0.61	0.94	0.59	0.67	0.76
Sales - % change year over year					Firms with revenue between \$50,000 and \$5 million		\$5 million and \$25 million
	1995-96			5.3		8.2	
	1996-97			8.5		7.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.5	28.5	
	1996				71.3	28.7	
	1997				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: 8511

Elementary and Secondary Education

		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 (1996):	153						
Net Profit Margin	1995	7.5	2.7	-2.0	2.2	3.4	...
	1996	6.6	2.6	-1.8	1.0	3.2	...
	1997	8.1	3.0	-1.6	1.3	3.9	...
Pretax Profit Margin	1995	8.5	3.5	-2.0	2.7	4.8	...
	1996	7.9	3.3	-1.8	1.5	4.5	...
	1997	9.9	4.1	-1.0	3.1	5.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	22.2	6.3	-6.1	5.3	7.8	...
	1996	18.3	6.8	-4.1	3.4	7.9	...
	1997	23.1	7.9	-2.6	5.8	10.5	...
Return on Equity	1995	50.6	16.8	1.4	13.7	22.2	...
	1996	34.9	16.8	0.9	12.6	18.8	...
	1997	40.8	16.9	4.7	16.7	20.5	...
Liabilities to Assets	1995	0.46	0.82	1.06	0.77	0.88	...
	1996	0.46	0.86	1.07	0.84	0.88	...
	1997	0.51	0.86	1.10	0.90	0.81	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	19.0		...			
	1996-97	16.1		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			67.4	32.6		
	1996			65.8	34.2		
	1997			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: 8521

Post-Secondary Non-University Education

		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 (1996):	614	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	7.8	1.7	-2.9	1.3	2.3	0.6
	1996	7.3	1.7	-3.3	1.4	2.4	2.9
	1997	10.1	2.4	-2.7	1.7	4.2	...
Pretax Profit Margin	1995	9.7	2.3	-2.8	1.7	3.0	2.4
	1996	8.9	2.4	-3.2	1.9	3.1	4.3
	1997	12.7	3.3	-2.4	2.4	5.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	19.8	4.6	-7.6	3.3	5.8	3.2
	1996	19.1	4.4	-8.3	3.1	5.4	5.4
	1997	28.0	6.4	-5.9	5.2	10.3	...
Return on Equity	1995	43.2	17.9	-1.3	14.6	24.8	7.8
	1996	40.5	16.2	1.7	15.0	17.1	...
	1997	52.8	22.4	1.8	18.9	27.1	...
Liabilities to Assets	1995	0.50	0.78	1.03	0.78	0.80	0.88
	1996	0.50	0.82	1.05	0.81	0.83	0.78
	1997	0.51	0.82	1.03	0.84	0.78	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	5.7		-3.1			
	1996-97	12.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			61.3	38.7		
	1996			61.1	38.9		
	1997			65.3	34.7		

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

SICE: 8531

University Education

		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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	17						
Net Profit Margin	1995	15.8	9.1	4.7	9.5	8.1	...
	1996	19.2	5.1	-0.8	8.5	1.0	...
	1997	26.3	5.7	3.8	15.8	4.8	...
Pretax Profit Margin	1995	18.3	11.1	4.7	11.1	10.2	...
	1996	24.1	5.1	-0.8	9.8	1.2	...
	1997	32.8	8.4	3.3	18.4	5.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	30.8	23.3	10.9	26.5	19.1	...
	1996	24.1	14.7	-1.5	16.9	3.4	...
	1997	50.0	17.0	6.4	15.3	18.7	...
Return on Equity	1995	...	40.1	...	...	...	...
	1996	...	15.4	...	...	...	...
	1997	...	28.6	...	20.2	...	...
Liabilities to Assets	1995	0.44	0.80	1.00	0.78	0.82	...
	1996	0.23	0.69	1.01	0.25	0.91	...
	1997	0.25	0.55	0.84	0.33	0.82	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-6.3			...		
	1996-97	-3.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				86.4	13.6	
	1996				72.2	27.8	
	1997				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: 8551

Museums and Archives

		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 (1996):	36						
Net Profit Margin	1995	17.4	2.1	-6.7	0.7	...	...
	1996	5.8	0.5	-10.5	-5.2	14.0	...
	1997	10.6	3.3	-9.3	2.3	7.2	...
Pretax Profit Margin	1995	23.1	2.1	-6.7	0.7	...	...
	1996	11.5	0.5	-10.5	-5.0	18.1	...
	1997	14.1	3.5	-6.6	3.2	10.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	28.6	3.0	-7.1	0.8	...	...
	1996	9.1	0.8	-12.9	-4.5	5.3	...
	1997	21.8	5.8	-11.7	4.9	13.0	...
Return on Equity	1995	...	17.5	...	11.3	...	...
	1996	45.2	6.3	-6.4	8.9	...	...
	1997	64.6	32.5	10.5	50.0	...	...
Liabilities to Assets	1995	0.19	0.51	1.00	0.78	...	...
	1996	0.44	0.87	1.02	0.89	0.79	...
	1997	0.47	0.91	1.23	0.91	0.81	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			2.7	...		
	1996-97			17.9	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			68.4	31.6		
	1996			52.8	47.2		
	1997			65.3	34.7		

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

SICE: 8599

Other Educational 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 (1996):	730						
<b>Net Profit Margin</b>	1995	7.4	2.0	-2.7	1.9	2.5	...
	1996	7.4	1.7	-3.2	1.5	3.0	...
	1997	9.0	2.3	-2.9	2.0	2.8	...
<b>Pretax Profit Margin</b>	1995	8.8	2.6	-2.4	2.3	3.3	...
	1996	9.2	2.2	-3.0	1.7	3.8	...
	1997	10.8	2.9	-2.8	2.6	3.3	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	23.2	5.9	-8.2	5.1	9.6	...
	1996	23.6	6.1	-9.0	4.5	9.0	...
	1997	27.7	7.4	-8.1	6.3	10.3	...
<b>Return on Equity</b>	1995	46.6	20.0	1.6	22.0	18.8	...
	1996	42.9	16.0	1.4	15.5	17.1	...
	1997	47.7	20.2	-1.4	22.0	17.9	...
<b>Liabilities to Assets</b>	1995	0.51	0.83	1.07	0.87	0.72	...
	1996	0.49	0.81	1.08	0.84	0.72	...
	1997	0.47	0.78	1.04	0.80	0.76	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	7.2			-9.0		
	1996-97	8.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	63.5			36.5		
	1996	61.5			38.5		
	1997	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: 8611

General Hospitals

		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 (1996):	22						
<b>Net Profit Margin</b>	1995	5.8	1.3	-2.0	...	4.0	...
	1996	3.1	1.2	-2.4	...	1.4	...
	1997	6.1	1.3	-1.1	...	2.1	...
<b>Pretax Profit Margin</b>	1995	10.0	3.4	-1.9	...	4.8	...
	1996	4.9	1.6	-2.1	...	1.6	...
	1997	8.4	2.3	0.4	...	2.4	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	12.3	3.3	-1.8	...	4.2	...
	1996	11.2	2.0	-5.7	...	3.2	...
	1997	8.7	2.3	0.3	...	5.0	...
<b>Return on Equity</b>	1995	...	13.9	...	...	14.9	...
	1996	...	7.7	...	...	9.6	...
	1997	...	8.5	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.63	0.82	0.97	...	0.79	...
	1996	0.60	0.84	0.99	...	0.81	...
	1997	...	0.85	...	...	0.85	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	67.9			...		
	1996-97	-1.9			-5.9		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.2	34.8	
	1996				67.9	32.1	
	1997				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: 8613

Extended Care Hospitals

		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 (1996):	17						
Net Profit Margin	1995	1.7	0.1	-1.1	...	-0.1	...
	1996	2.5	1.2	-1.3	...	0.7	...
	1997	3.8	1.4	-1.6	...	1.4	...
Pretax Profit Margin	1995	2.2	0.3	-0.9	...	0.2	...
	1996	3.0	1.2	-1.3	...	1.1	...
	1997	5.1	1.5	-1.6	...	1.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.7	1.1	-2.1	...	0.1	...
	1996	13.7	2.7	-3.9	...	1.5	...
	1997	16.7	1.6	-6.5	...	1.6	...
Return on Equity	1995	...	7.0	...	...	7.0	...
	1996	...	11.9	...	...	8.2	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	0.69	0.85	1.05	...	0.85	...
	1996	...	0.90	...	...	0.90	...
	1997	...	0.93	...	...	0.93	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	0.7		0.6			
	1996-97	-8.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	59.1		40.9			
	1996	65.0		35.0			
	1997	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: 8619

Other Specialty Hospitals

		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 (1996):	...						
Net Profit Margin	1995	...	14.0	...	...	...	...
	1996	...	3.8	...	...	...	...
	1997	...	5.4	...	...	...	...
Pretax Profit Margin	1995	...	17.5	...	...	...	...
	1996	...	3.8	...	...	...	...
	1997	...	6.2	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	17.5	...	...	...	...
	1996	...	9.8	...	...	...	...
	1997	...	10.2	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.63	...	...	...	...
	1996	...	0.91	...	...	...	...
	1997	...	...	...	...	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96	34.0		...			
	1996-97	-25.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			66.7	33.3		
	1996			63.6	36.4		
	1997			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: 8621

Homes for Personal and Nursing Care

		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 (1996):	745						
Net Profit Margin	1995	6.0	1.8	-2.0	1.9	1.7	1.7
	1996	5.9	1.9	-2.0	2.1	1.5	1.5
	1997	6.5	2.1	-1.9	2.0	2.2	0.7
Pretax Profit Margin	1995	7.3	2.2	-1.9	2.4	2.0	2.1
	1996	7.4	2.4	-1.9	2.5	2.1	1.9
	1997	8.0	2.9	-1.7	2.7	3.0	1.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.4	2.0	-1.8	1.8	2.6	2.0
	1996	8.2	2.2	-1.9	2.1	2.3	2.1
	1997	8.6	2.7	-1.6	2.1	3.1	1.9
Return on Equity	1995	24.3	11.4	1.0	10.0	13.3	7.4
	1996	23.4	11.2	-0.7	11.1	11.7	25.8
	1997	25.6	11.8	1.0	11.5	12.6	32.4
Liabilities to Assets	1995	0.63	0.88	1.04	0.87	0.90	0.90
	1996	0.62	0.89	1.05	0.87	0.91	0.94
	1997	0.64	0.89	1.05	0.88	0.91	0.94
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	2.6		-1.7			
	1996-97	4.2		10.2			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	65.8		34.2			
	1996	65.1		34.9			
	1997	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: 8622

*Homes for Physically 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	26						
Net Profit Margin	1995	5.4	1.5	-0.7	2.0	0.9	...
	1996	5.7	1.2	-1.0	3.5	0.9	...
	1997	5.5	-0.7	-2.3	1.2	-0.8	...
Pretax Profit Margin	1995	9.1	2.0	0.0	3.6	1.1	...
	1996	7.0	1.4	-0.7	3.5	1.1	...
	1997	10.3	0.5	-2.7	4.6	-0.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	11.9	3.7	-2.2	3.7	3.9	...
	1996	15.2	3.1	-1.8	2.8	3.4	...
	1997	9.2	-0.6	-11.9	0.9	-3.6	...
Return on Equity	1995	25.3	16.2	3.4	15.8	16.7	...
	1996	23.4	9.0	-1.0	7.1	10.8	...
	1997	21.8	9.0	-7.9	9.2	7.5	...
Liabilities to Assets	1995	0.53	0.68	1.00	0.71	0.55	...
	1996	0.49	0.71	0.95	0.72	0.64	...
	1997	0.48	0.69	0.94	0.76	0.68	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			1.1			...
	1996-97			6.0			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			75.0			25.0
	1996			69.2			30.8
	1997			52.2			47.8

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

SICE: 8623

Homes for Mentally Retarded

		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 (1996):	...						
Net Profit Margin	1995	...	8.0	...	10.0	...	...
	1996	...	2.1	...	...	...	...
	1997	...	2.1	...	...	...	...
Pretax Profit Margin	1995	...	9.5	...	13.0	...	...
	1996	...	7.5	...	...	...	...
	1997	...	2.8	...	2.7	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	10.6	...	10.7	...	...
	1996	...	12.5	...	...	...	...
	1997	...	6.5	...	4.7	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	...	...	1.00	...	...
	1996	...	0.39	...	...	...	...
	1997	...	0.62	...	0.55	...	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	-3.5			...		
	1996-97	2.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.0	25.0	
	1996				87.5	12.5	
	1997				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: 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 (1996):	27						
<b>Net Profit Margin</b>	1995	7.9	3.2	-1.1	2.5	...	...
	1996	9.5	1.2	-2.7	1.1	...	...
	1997	10.0	2.7	-0.6	4.7	0.2	...
<b>Pretax Profit Margin</b>	1995	10.6	4.8	0.1	3.6	...	...
	1996	12.4	1.8	-2.7	1.7	...	...
	1997	13.1	3.5	0.0	4.0	0.2	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	10.0	3.7	0.0	3.0	...	...
	1996	11.6	2.1	-1.6	1.8	...	...
	1997	12.3	3.8	0.1	4.3	0.6	...
<b>Return on Equity</b>	1995	17.7	9.3	-1.4	7.8	...	...
	1996	22.4	5.6	-4.0	5.5	...	...
	1997	19.3	7.1	1.9	8.0	...	...
<b>Liabilities to Assets</b>	1995	0.20	0.61	0.79	0.61	...	...
	1996	0.38	0.77	0.96	0.83	...	...
	1997	0.28	0.76	0.98	0.88	0.51	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	-1.3			...		
	1996-97	9.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				76.0	24.0	
	1996				66.7	33.3	
	1997				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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	...	...	...	...	...
	1996	...	2.5	...	...	...	...
	1997	...	1.7	...	...	...	...
Pretax Profit Margin	1995	...	...	...	...	...	...
	1996	...	3.3	...	...	...	...
	1997	...	1.9	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	...	...	...	...	...
	1996	...	8.8	...	...	...	...
	1997	...	9.9	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	...	...	...	...	...
	1996	...	0.68	...	...	...	...
	1997	...	0.81	...	...	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	1.3			...		
	1996-97	-0.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	...			...		
	1996	100.0			0.0		
	1997	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	2.9	...	...	...	...
	1996	...	1.7	...	...	...	...
	1997	...	0.9	...	...	...	...
Pretax Profit Margin	1995	...	3.6	...	...	...	...
	1996	...	2.3	...	...	...	...
	1997	...	1.2	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	18.3	...	...	...	...
	1996	...	1.7	...	...	...	...
	1997	...	7.1	...	...	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.88	...	...	...	...
	1996	...	0.96	...	...	...	...
	1997	...	0.75	...	...	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96			20.5			...
	1996-97			16.2			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			100.0	0.0		
	1996			63.6	36.4		
	1997			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	108						
Net Profit Margin	1995	9.3	2.5	-1.1	2.1	3.2	...
	1996	7.8	2.5	-0.2	2.8	2.0	...
	1997	6.8	2.4	-0.2	2.3	2.5	...
Pretax Profit Margin	1995	11.2	3.0	-1.6	2.6	3.7	...
	1996	9.9	3.1	-0.1	3.6	2.4	...
	1997	8.7	2.7	-0.2	2.8	2.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	17.9	4.6	-0.7	2.4	8.6	...
	1996	15.9	4.9	-0.2	3.8	5.8	...
	1997	16.9	5.5	-0.2	2.0	9.0	...
Return on Equity	1995	27.0	16.2	4.1	10.1	25.0	...
	1996	38.5	16.2	2.5	8.6	24.6	...
	1997	37.6	14.9	3.2	8.1	17.3	...
Liabilities to Assets	1995	0.53	0.81	1.04	0.90	0.75	...
	1996	0.52	0.80	1.02	0.79	0.83	...
	1997	0.49	0.77	1.01	0.77	0.79	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				7.9	...	
	1996-97				6.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.5	27.5	
	1996				73.4	26.6	
	1997				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: 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 (1996):	237						
<b>Net Profit Margin</b>	1995	8.9	3.1	-0.6	3.7	2.9	...
	1996	8.7	3.1	-0.4	3.7	2.1	...
	1997	9.0	3.4	0.2	4.6	2.8	...
<b>Pretax Profit Margin</b>	1995	10.8	4.1	-0.6	4.4	3.5	...
	1996	10.7	3.7	0.1	5.0	2.6	...
	1997	11.6	4.1	0.4	6.0	3.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	18.8	7.5	-1.4	7.3	7.7	...
	1996	18.1	7.4	-0.1	8.5	6.7	...
	1997	21.3	9.6	1.3	9.6	9.6	...
<b>Return on Equity</b>	1995	34.4	12.1	0.7	10.7	13.6	...
	1996	31.5	14.0	1.7	17.1	12.7	...
	1997	36.0	16.1	2.5	11.4	17.4	...
<b>Liabilities to Assets</b>	1995	0.45	0.66	0.85	0.65	0.67	...
	1996	0.39	0.63	0.87	0.58	0.69	...
	1997	0.37	0.61	0.86	0.58	0.64	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			2.1	...		
	1996-97			4.9	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			71.0	29.0		
	1996			75.5	24.5		
	1997			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	4.8	...	...	...	...
	1996	...	2.8	...	1.6	...	...
	1997	15.3	8.1	-1.5	8.4	...	...
Pretax Profit Margin	1995	...	4.8	...	...	...	...
	1996	...	7.2	...	2.8	...	...
	1997	15.8	10.3	-1.5	7.7	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	17.0	...	...	...	...
	1996	...	12.3	...	7.6	...	...
	1997	50.0	19.2	-4.9	13.7	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	10.5	...	...	...	...
	1997	...	19.9	...	24.0	...	...
Liabilities to Assets	1995	...	0.37	...	...	...	...
	1996	...	0.38	...	0.70	...	...
	1997	0.28	0.50	1.21	0.52	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-1.7	...	
	1996-97				0.1	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				87.5	12.5	
	1996				80.0	20.0	
	1997				64.7	35.3	

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

SICE: 8633

Health Rehabilitation Clinics

		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 <sup>(1)</sup>			Median	Median	Median
Number of firms (1996):	53	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	25.7	10.3	1.6	7.7	12.4	...
	1996	24.2	10.8	1.7	8.2	13.0	...
	1997	15.8	6.6	0.7	6.6	5.7	...
Pretax Profit Margin	1995	30.2	13.3	2.0	10.4	16.3	...
	1996	31.8	14.2	2.0	10.7	16.8	...
	1997	20.3	7.7	0.8	8.4	6.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	50.0	26.1	4.6	18.0	35.5	...
	1996	50.0	28.4	4.2	20.8	40.3	...
	1997	43.7	16.8	3.6	16.8	19.8	...
Return on Equity	1995	75.0	42.5	15.4	40.2	46.4	...
	1996	66.5	34.9	19.5	28.9	47.3	...
	1997	67.0	38.0	8.7	37.5	...	...
Liabilities to Assets	1995	0.39	0.62	0.95	0.51	0.76	...
	1996	0.28	0.53	0.91	0.53	0.55	...
	1997	0.17	0.65	0.90	0.57	0.76	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	8.4		...			
	1996-97	-5.7		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			80.6	19.4		
	1996			79.2	20.8		
	1997			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	35						
Net Profit Margin	1995	6.7	1.8	-3.6	0.4	3.7	...
	1996	7.1	1.8	0.0	2.6	0.9	...
	1997	5.9	1.0	-2.9	0.6	1.1	...
Pretax Profit Margin	1995	8.3	3.3	-3.6	0.3	4.7	...
	1996	9.3	3.0	0.5	3.2	1.1	...
	1997	7.2	1.5	-1.8	1.4	1.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.6	3.8	-8.0	2.0	14.7	...
	1996	31.4	7.1	0.1	8.0	3.8	...
	1997	28.2	3.8	-7.8	2.2	5.9	...
Return on Equity	1995	75.0	21.6	9.1	23.3	18.5	...
	1996	69.3	16.7	4.4	59.4	10.2	...
	1997	48.6	20.5	5.9	22.2	20.1	...
Liabilities to Assets	1995	0.72	0.87	1.09	0.99	0.81	...
	1996	0.55	0.86	1.06	0.98	0.74	...
	1997	0.54	0.82	1.02	0.93	0.79	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	9.5			...		
	1996-97	11.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				65.0	35.0	
	1996				80.0	20.0	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	92						
Net Profit Margin	1995	20.4	8.4	2.2	9.0	8.4	...
	1996	18.6	8.4	1.9	11.4	7.1	...
	1997	23.4	10.5	1.1	10.8	9.7	...
Pretax Profit Margin	1995	26.3	10.1	2.3	10.5	9.2	...
	1996	23.8	10.1	2.1	13.4	9.4	...
	1997	34.8	13.1	2.2	13.6	11.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	43.0	17.0	4.5	16.8	19.2	...
	1996	43.8	15.9	3.3	15.4	19.2	...
	1997	48.8	19.0	2.9	17.2	28.5	...
Return on Equity	1995	41.2	24.2	9.5	22.8	25.5	...
	1996	46.4	21.6	8.6	21.4	30.2	...
	1997	48.5	26.5	9.6	24.1	37.2	...
Liabilities to Assets	1995	0.16	0.58	0.92	0.58	0.66	...
	1996	0.20	0.59	0.88	0.59	0.50	...
	1997	0.20	0.60	0.95	0.60	0.60	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			4.5	...		
	1996-97			-2.7	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			85.3	14.7		
	1996			82.6	17.4		
	1997			83.8	16.3		

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

SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	41						
<b>Net Profit Margin</b>	1995	20.7	5.8	0.8	6.1	5.4	...
	1996	10.9	-0.4	-4.1	-0.6	0.0	...
	1997	19.6	7.9	-1.8	6.0	9.4	...
<b>Pretax Profit Margin</b>	1995	21.8	6.0	0.4	5.4	6.9	...
	1996	11.9	-0.8	-5.2	-1.1	0.5	...
	1997	27.5	10.3	-1.2	9.0	13.3	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	31.9	15.3	1.4	12.5	24.7	...
	1996	19.9	0.3	-9.4	0.3	0.3	...
	1997	29.6	15.3	-1.8	13.9	16.2	...
<b>Return on Equity</b>	1995	35.7	21.6	-3.9	14.8	...	...
	1996	19.9	5.6	-14.5	-3.6	17.6	...
	1997	46.8	17.1	4.3	13.7	23.9	...
<b>Liabilities to Assets</b>	1995	0.28	0.72	1.04	0.79	0.38	...
	1996	0.44	0.76	1.13	0.79	0.68	...
	1997	0.24	0.67	0.97	0.72	0.32	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			5.3		...	
	1996-97			7.5		...	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			80.0		20.0	
	1996			48.8		51.2	
	1997			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	885						
<b>Net Profit Margin</b>	1995	6.9	2.0	-2.2	1.9	2.4	...
	1996	5.9	1.2	-2.7	1.2	1.4	...
	1997	6.0	1.5	-2.4	1.6	1.4	...
<b>Pretax Profit Margin</b>	1995	8.3	2.7	-2.0	2.7	2.7	...
	1996	7.1	1.6	-2.4	1.5	1.9	...
	1997	7.3	2.0	-1.8	2.0	1.9	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	23.3	5.7	-6.8	5.3	8.4	...
	1996	18.4	3.3	-9.9	3.2	5.4	...
	1997	20.0	4.1	-6.6	3.8	4.8	...
<b>Return on Equity</b>	1995	43.5	19.0	0.5	19.0	21.6	...
	1996	36.1	16.9	-1.0	17.2	14.6	...
	1997	36.3	14.4	-0.5	14.3	18.3	...
<b>Liabilities to Assets</b>	1995	0.47	0.81	1.05	0.82	0.75	...
	1996	0.45	0.81	1.05	0.82	0.77	...
	1997	0.45	0.83	1.05	0.82	0.83	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			-0.1	...		
	1996-97			2.3	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			65.1	34.9		
	1996			59.9	40.1		
	1997			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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	47						
Net Profit Margin	1995	15.0	5.0	-1.9	4.9	...	...
	1996	8.7	2.0	-3.0	1.6	...	...
	1997	17.3	3.4	0.5	3.2	...	...
Pretax Profit Margin	1995	22.9	5.7	-1.9	5.1	...	...
	1996	10.9	2.2	-3.0	2.2	...	...
	1997	20.6	4.5	1.1	4.3	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	45.8	14.6	-3.0	10.0	...	...
	1996	33.3	6.3	-14.7	4.3	...	...
	1997	31.6	13.3	0.9	13.5	...	...
Return on Equity	1995	...	28.6	...	28.6	...	...
	1996	64.2	26.9	-0.1	39.1	...	...
	1997	49.8	25.0	-0.4	31.2	...	...
Liabilities to Assets	1995	0.46	0.80	1.05	0.77	...	...
	1996	0.38	0.86	1.09	0.86	...	...
	1997	0.16	0.53	0.91	0.48	...	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	1.3			...		
	1996-97	9.8			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	67.5			32.5		
	1996	61.7			38.3		
	1997	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: 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 <sup>(1)</sup>			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	112						
Net Profit Margin	1995	4.7	2.1	-2.2	1.5	2.6	...
	1996	5.3	0.9	-2.5	0.7	1.4	...
	1997	5.5	1.9	-1.7	2.2	1.9	...
Pretax Profit Margin	1995	5.4	2.6	-1.4	1.7	3.7	...
	1996	7.2	1.3	-2.4	0.9	1.4	...
	1997	7.5	2.6	-1.1	2.9	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	31.2	8.0	-4.2	3.3	15.3	...
	1996	20.5	2.2	-12.4	0.7	5.0	...
	1997	19.8	5.6	-5.1	4.5	10.2	...
Return on Equity	1995	58.5	33.1	5.0	33.1	33.1	...
	1996	61.3	26.1	-2.3	31.8	24.3	...
	1997	52.0	32.8	12.5	35.7	22.1	...
Liabilities to Assets	1995	0.68	0.94	1.07	1.00	0.79	...
	1996	0.71	0.93	1.12	0.98	0.89	...
	1997	0.67	0.88	1.06	0.89	0.83	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.3		...			
	1996-97	13.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	69.4		30.6			
	1996	57.1		42.9			
	1997	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	76						
<b>Net Profit Margin</b>	1995	12.9	6.0	1.4	3.8	6.9	...
	1996	17.5	4.4	-2.8	7.1	4.1	...
	1997	10.9	4.2	-0.6	4.0	4.2	...
<b>Pretax Profit Margin</b>	1995	14.7	8.0	1.5	4.3	8.9	...
	1996	23.2	7.2	-1.6	9.5	4.5	...
	1997	14.0	5.1	0.0	5.1	5.1	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	36.3	16.4	2.9	7.6	17.6	...
	1996	50.0	12.0	-7.9	11.4	12.1	...
	1997	32.3	14.0	-0.8	10.5	14.1	...
<b>Return on Equity</b>	1995	53.3	29.9	14.3	20.7	30.9	...
	1996	66.9	27.5	-2.4	25.6	27.9	...
	1997	38.9	25.6	13.8	29.6	21.6	...
<b>Liabilities to Assets</b>	1995	0.42	0.70	0.96	0.65	0.74	...
	1996	0.37	0.66	0.98	0.71	0.59	...
	1997	0.39	0.65	0.95	0.61	0.66	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	5.5		-2.2			
	1996-97	3.2		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	83.6		16.4			
	1996	70.9		29.1			
	1997	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	57						
Net Profit Margin	1995	10.0	1.8	-1.2	1.7	3.2	...
	1996	10.9	3.0	-1.2	3.2	2.9	...
	1997	8.9	3.6	-1.0	3.6	3.6	...
Pretax Profit Margin	1995	10.8	2.7	-1.0	2.3	4.6	...
	1996	12.6	3.8	-1.0	3.8	3.8	...
	1997	11.5	4.4	-0.1	4.4	3.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	30.6	5.9	-2.3	4.3	10.0	...
	1996	25.4	4.9	-2.5	3.5	11.5	...
	1997	25.8	6.1	-0.5	5.0	25.3	...
Return on Equity	1995	40.0	11.2	0.5	9.8	12.7	...
	1996	36.1	16.9	-2.1	10.5	20.9	...
	1997	45.6	17.7	4.1	15.7	41.3	...
Liabilities to Assets	1995	0.40	0.68	1.00	0.78	0.58	...
	1996	0.49	0.77	1.03	0.84	0.55	...
	1997	0.54	0.79	1.00	0.78	0.82	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	-1.6			...		
	1996-97	7.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.1	27.9	
	1996				68.4	31.6	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	4,303						
Net Profit Margin	1995	29.3	17.6	6.8	18.1	14.3	...
	1996	28.1	16.8	5.9	17.2	13.6	...
	1997	27.6	16.7	6.0	17.1	13.3	...
Pretax Profit Margin	1995	38.3	23.5	9.5	24.1	18.3	...
	1996	37.1	22.5	8.6	23.0	17.7	...
	1997	36.3	22.2	8.3	23.1	17.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	50.0	23.8	9.8	24.2	21.4	...
	1996	50.0	23.2	8.5	23.4	20.9	...
	1997	50.0	24.2	8.7	24.6	22.9	...
Return on Equity	1995	46.2	22.1	9.7	22.1	22.7	...
	1996	43.4	20.9	8.6	20.4	24.0	...
	1997	43.1	21.7	8.3	21.5	23.9	...
Liabilities to Assets	1995	0.13	0.39	0.74	0.39	0.41	...
	1996	0.12	0.36	0.74	0.35	0.40	...
	1997	0.12	0.35	0.72	0.34	0.41	...

Sales - % change year over year	Firms with revenue between	
	\$50,000 and \$5 million	\$5 million and \$25 million
1995-96	0.5	...
1996-97	0.7	...
Distribution of Firms by profit and loss - Pretax Profit (%)	Profit	Loss
1995	88.8	11.2
1996	88.1	11.9
1997	89.0	11.0

(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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	873						
<b>Net Profit Margin</b>	1995	31.1	18.6	5.1	20.2	15.2	...
	1996	30.2	18.1	6.3	18.7	16.6	...
	1997	30.0	18.3	6.8	19.8	14.9	...
<b>Pretax Profit Margin</b>	1995	39.9	24.8	7.4	26.5	19.8	...
	1996	39.1	24.6	8.5	25.3	21.0	...
	1997	39.7	24.6	9.8	26.6	19.6	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	49.7	22.2	9.2	21.9	25.7	...
	1996	50.0	23.8	8.4	23.8	23.4	...
	1997	50.0	24.6	9.4	25.8	20.1	...
<b>Return on Equity</b>	1995	39.4	20.1	8.5	20.0	23.2	...
	1996	39.4	18.3	7.2	18.1	22.7	...
	1997	45.0	20.6	7.8	19.9	26.5	...
<b>Liabilities to Assets</b>	1995	0.12	0.30	0.65	0.26	0.39	...
	1996	0.10	0.30	0.66	0.28	0.42	...
	1997	0.10	0.32	0.68	0.29	0.44	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			0.4	...		
	1996-97			3.9	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			87.2	12.8		
	1996			88.4	11.6		
	1997			89.0	11.0		

(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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	2,460						
Net Profit Margin	1995	19.5	11.1	3.9	10.6	11.9	...
	1996	18.2	10.1	3.1	9.7	10.8	...
	1997	18.6	10.8	3.9	10.5	11.1	...
Pretax Profit Margin	1995	25.4	14.4	5.1	13.8	15.3	...
	1996	23.7	13.4	4.2	12.9	14.4	...
	1997	24.3	14.1	5.3	13.6	14.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	34.0	17.8	7.1	15.6	20.4	...
	1996	33.7	17.1	5.7	14.4	20.3	...
	1997	38.4	18.9	7.7	16.6	21.5	...
Return on Equity	1995	41.7	20.5	9.5	18.5	23.3	...
	1996	38.5	18.5	7.5	16.2	23.2	...
	1997	41.8	22.1	9.8	20.0	24.3	...
Liabilities to Assets	1995	0.18	0.46	0.79	0.47	0.44	...
	1996	0.17	0.46	0.79	0.47	0.45	...
	1997	0.18	0.45	0.79	0.44	0.46	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	0.9			...		
	1996-97	3.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				86.4	13.6	
	1996				85.0	15.0	
	1997				87.6	12.4	

(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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	217						
Net Profit Margin	1995	20.2	11.9	6.7	10.3	13.5	...
	1996	21.7	14.5	8.7	15.1	14.1	...
	1997	20.1	12.0	5.5	11.6	12.3	...
Pretax Profit Margin	1995	25.6	15.8	8.7	12.9	18.1	...
	1996	26.9	19.1	11.3	19.2	18.8	...
	1997	26.0	15.7	7.2	15.1	16.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	38.5	20.2	11.0	15.3	24.2	...
	1996	38.1	23.6	10.1	17.3	26.7	...
	1997	42.9	19.8	9.4	18.7	21.2	...
Return on Equity	1995	44.7	20.3	10.3	13.9	25.7	...
	1996	40.8	18.6	9.7	14.6	25.0	...
	1997	40.7	19.0	9.8	20.6	19.0	...
Liabilities to Assets	1995	0.18	0.51	0.82	0.59	0.43	...
	1996	0.18	0.41	0.77	0.49	0.36	...
	1997	0.17	0.44	0.78	0.49	0.41	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	3.8			...		
	1996-97	4.4			...		
		Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>	<u>Loss</u>		
	1995			89.9	10.1		
	1996			90.8	9.2		
	1997			91.0	9.0		

(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: 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 (1996):	364						
Net Profit Margin	1995	14.6	5.4	-0.7	5.4	11.8	...
	1996	15.8	6.9	0.4	6.7	8.5	...
	1997	15.3	6.1	-0.7	5.7	13.8	...
Pretax Profit Margin	1995	19.6	7.7	-0.6	7.6	14.9	...
	1996	21.1	9.0	0.8	8.9	11.2	...
	1997	20.6	8.0	0.4	7.9	17.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	28.6	10.2	-0.9	10.2	9.7	...
	1996	35.1	12.8	1.4	12.2	13.5	...
	1997	33.8	12.9	-0.1	12.4	21.3	...
Return on Equity	1995	33.3	17.2	3.9	17.2	15.2	...
	1996	41.0	18.1	6.2	17.4	33.3	...
	1997	41.0	16.9	2.8	16.3	24.2	...
Liabilities to Assets	1995	0.31	0.66	0.96	0.67	0.52	...
	1996	0.26	0.59	0.97	0.59	0.69	...
	1997	0.29	0.64	0.95	0.64	0.18	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				1.4	...	
	1996-97				1.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				72.7	27.3	
	1996				76.9	23.1	
	1997				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	35						
<b>Net Profit Margin</b>	1995	6.3	2.1	-0.1	2.1	2.2	...
	1996	9.2	3.0	-0.4	2.6	3.7	...
	1997	6.0	1.3	-1.5	-0.6	4.9	...
<b>Pretax Profit Margin</b>	1995	8.0	2.6	0.0	2.0	2.9	...
	1996	13.2	3.6	-0.6	2.6	4.7	...
	1997	9.2	1.9	-2.2	-0.6	6.0	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	33.6	9.4	-2.1	6.7	13.3	...
	1996	44.5	11.4	-1.9	7.8	27.2	...
	1997	29.3	6.6	-12.4	-6.2	18.2	...
<b>Return on Equity</b>	1995	42.2	25.0	4.4	...	26.8	...
	1996	38.6	7.1	-3.2	5.7	10.8	...
	1997	...	22.2	...	...	52.1	...
<b>Liabilities to Assets</b>	1995	0.46	0.72	1.03	0.69	0.72	...
	1996	0.38	0.74	0.91	0.77	0.65	...
	1997	0.46	0.74	1.00	0.72	0.76	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			-4.2	...		
	1996-97			-2.7	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			76.9	23.1		
	1996			70.3	29.7		
	1997			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: 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 <sup>(1)</sup>			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	1.2	...	1.2	...	...
	1996	...	0.7	...	0.0	1.0	...
	1997	...	2.4	...	...	...	...
Pretax Profit Margin	1995	...	1.2	...	1.2	...	...
	1996	...	1.5	...	0.5	1.7	...
	1997	...	2.9	...	...	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	9.9	...	11.2	...	...
	1996	...	4.7	...	-0.4	8.9	...
	1997	...	17.5	...	...	...	...
Return on Equity	1995	...	12.6	...	16.7	...	...
	1996	...	11.0	...	...	...	...
	1997	...	19.9	...	...	...	...
Liabilities to Assets	1995	...	0.38	...	0.38	...	...
	1996	...	0.43	...	0.42	0.44	...
	1997	...	0.49	...	...	...	...
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96			-2.1		...	
	1996-97			11.5		...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				58.3	41.7	
	1996				71.4	28.6	
	1997				90.0	10.0	

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

SICE: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	22						
<b>Net Profit Margin</b>	1995	13.1	3.8	-5.2	3.7	...	...
	1996	12.0	5.0	-1.4	3.9	...	...
	1997	...	8.2	...	8.4	...	...
<b>Pretax Profit Margin</b>	1995	16.0	5.8	-3.8	5.7	...	...
	1996	15.2	5.0	-1.4	4.3	...	...
	1997	...	8.9	...	9.2	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	38.5	9.4	-9.7	9.5	...	...
	1996	25.7	12.6	-5.8	10.9	...	...
	1997	...	18.2	...	19.4	...	...
<b>Return on Equity</b>	1995	...	10.0	...	10.0	...	...
	1996	...	16.1	...	18.4	...	...
	1997	...	...	...	...	...	...
<b>Liabilities to Assets</b>	1995	0.25	0.55	1.04	0.59	...	...
	1996	0.26	0.90	1.20	0.94	...	...
	1997	...	0.86	...	0.87	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	0.7			...		
	1996-97	10.0			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.4	34.6	
	1996				68.2	31.8	
	1997				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	678						
<b>Net Profit Margin</b>	1995	14.4	6.2	0.4	5.7	7.9	...
	1996	12.7	4.8	-0.3	4.6	5.5	...
	1997	12.5	5.4	0.5	5.5	5.0	...
<b>Pretax Profit Margin</b>	1995	18.3	7.7	0.5	6.9	10.2	...
	1996	16.3	6.2	0.2	6.0	7.2	...
	1997	16.5	6.9	1.0	7.0	6.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	39.1	15.5	1.2	13.9	28.4	...
	1996	33.5	12.8	0.3	11.3	21.2	...
	1997	34.1	13.8	1.6	13.7	14.7	...
<b>Return on Equity</b>	1995	48.1	24.5	5.4	21.7	35.9	...
	1996	46.7	21.0	3.6	20.0	26.1	...
	1997	47.2	21.8	6.3	21.8	21.3	...
<b>Liabilities to Assets</b>	1995	0.23	0.51	0.86	0.51	0.47	...
	1996	0.22	0.50	0.86	0.52	0.48	...
	1997	0.21	0.47	0.82	0.48	0.46	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	1.8		...			
	1996-97	1.6		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	76.9		23.1			
	1996	75.5		24.5			
	1997	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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	362						
<b>Net Profit Margin</b>	1995	16.0	7.0	1.2	6.9	7.7	...
	1996	16.1	6.8	1.2	6.8	6.8	...
	1997	15.1	8.0	1.7	8.4	7.5	...
<b>Pretax Profit Margin</b>	1995	21.0	9.1	1.8	8.9	9.9	...
	1996	21.0	9.1	1.8	9.2	8.8	...
	1997	19.3	10.4	2.6	11.1	9.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	27.4	13.0	3.1	11.9	15.4	...
	1996	28.1	12.8	2.4	11.9	15.4	...
	1997	28.6	15.6	5.1	13.7	17.4	...
<b>Return on Equity</b>	1995	41.6	22.2	7.0	21.8	22.6	...
	1996	39.6	19.4	6.5	17.5	25.4	...
	1997	41.7	19.6	7.0	17.3	23.5	...
<b>Liabilities to Assets</b>	1995	0.21	0.49	0.83	0.52	0.45	...
	1996	0.20	0.49	0.76	0.51	0.49	...
	1997	0.19	0.44	0.73	0.45	0.42	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			7.4	...		
	1996-97			5.8	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			81.4	18.6		
	1996			81.5	18.5		
	1997			86.2	13.8		

(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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	47						
Net Profit Margin	1995	19.6	7.7	-0.1	7.5	...	...
	1996	21.2	8.5	3.4	8.2	...	...
	1997	22.4	10.0	1.2	9.7	...	...
Pretax Profit Margin	1995	25.1	10.4	1.1	9.2	...	...
	1996	28.1	11.4	3.7	11.4	...	...
	1997	29.2	13.9	3.6	13.4	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	38.0	14.6	1.9	11.1	...	...
	1996	39.1	24.0	7.8	20.4	...	...
	1997	41.0	23.1	6.8	20.0	...	...
Return on Equity	1995	51.3	13.0	-7.2	8.8	...	...
	1996	55.5	23.7	11.1	23.1	...	...
	1997	52.4	29.0	7.0	22.5	...	...
Liabilities to Assets	1995	0.33	0.76	0.98	0.77	...	...
	1996	0.34	0.67	0.94	0.68	...	...
	1997	0.37	0.56	0.85	0.58	...	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			3.3			...
	1996-97			8.5			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			77.1			22.9
	1996			87.2			12.8
	1997			81.0			19.0

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



SICE: 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	Median
Number of firms (1996):	129	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	11.1	3.4	-1.0	3.6	...	...
	1996	10.4	2.3	-2.9	2.3	...	...
	1997	12.1	3.2	-0.9	3.2	5.7	...
Pretax Profit Margin	1995	14.9	4.8	-1.0	5.0	...	...
	1996	12.6	3.3	-2.9	3.3	...	...
	1997	14.9	4.2	-0.8	4.2	7.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	27.4	9.2	-3.4	9.2	...	...
	1996	21.3	6.3	-7.7	6.3	...	...
	1997	27.8	9.5	-1.8	9.5	14.6	...
Return on Equity	1995	32.4	10.1	-7.1	9.6	...	...
	1996	29.9	11.8	-4.2	11.5	...	...
	1997	30.3	10.2	-0.8	10.0	17.0	...
Liabilities to Assets	1995	0.22	0.51	0.81	0.49	...	...
	1996	0.23	0.54	0.88	0.53	...	...
	1997	0.20	0.45	0.81	0.46	0.24	...
Sales - % change year over year		Firms with revenue between \$50,000 and \$5 million		Firms with revenue between \$5 million and \$25 million			
	1995-96			-4.8		...	
	1996-97			2.2		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			66.4	33.6		
	1996			63.6	36.4		
	1997			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	157						
Net Profit Margin	1995	23.5	9.5	1.2	10.0	8.0	...
	1996	22.0	9.2	-0.4	8.9	9.9	...
	1997	24.5	8.5	-1.0	7.5	10.1	...
Pretax Profit Margin	1995	29.9	12.1	2.0	13.9	10.6	...
	1996	28.6	11.6	-0.4	11.6	12.4	...
	1997	32.8	11.0	-0.7	10.6	13.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	50.0	24.6	3.2	24.9	14.1	...
	1996	50.0	20.8	-0.6	20.0	28.0	...
	1997	50.0	24.6	-1.7	22.5	35.7	...
Return on Equity	1995	49.6	32.1	11.7	35.4	12.1	...
	1996	49.8	25.6	11.5	27.7	22.3	...
	1997	62.2	30.6	13.7	29.7	42.2	...
Liabilities to Assets	1995	0.28	0.68	0.96	0.68	0.54	...
	1996	0.28	0.65	1.00	0.63	0.76	...
	1997	0.26	0.66	0.99	0.64	0.70	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	1.9		...			
	1996-97	6.0		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	81.0		19.0			
	1996	73.2		26.8			
	1997	74.8		25.2			

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

SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	184						
Net Profit Margin	1995	22.0	6.4	0.0	6.6	5.0	...
	1996	17.7	4.9	-1.2	5.2	3.8	...
	1997	18.1	6.5	-0.6	7.8	4.2	...
Pretax Profit Margin	1995	26.5	8.0	0.2	8.7	6.4	...
	1996	22.8	6.4	-0.9	7.3	5.1	...
	1997	23.5	9.1	0.9	11.2	5.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	31.6	15.1	-0.1	14.0	17.8	...
	1996	30.9	12.3	-3.3	11.6	16.7	...
	1997	38.1	14.4	1.1	14.4	14.3	...
Return on Equity	1995	37.8	17.6	3.0	17.1	20.6	...
	1996	40.6	17.6	2.1	14.8	23.3	...
	1997	43.7	18.2	3.7	17.4	25.5	...
Liabilities to Assets	1995	0.17	0.42	0.80	0.40	0.65	...
	1996	0.19	0.46	0.82	0.40	0.65	...
	1997	0.18	0.46	0.81	0.42	0.78	...
Firms with revenue between							
Sales - % change year over year				\$50,000 and \$5 million	\$5 million and \$25 million		
	1995-96			3.9	...		
	1996-97			-0.6	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			76.1	23.9		
	1996			71.5	28.5		
	1997			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	2.4	...	2.4	...	...
	1996	...	3.8	...	6.0	...	...
	1997	14.4	5.4	-0.2	5.4	...	...
Pretax Profit Margin	1995	...	3.6	...	3.6	...	...
	1996	...	12.2	...	16.7	...	...
	1997	...	8.5	...	8.5	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	3.0	...	3.0	...	...
	1996	...	13.3	...	18.3	...	...
	1997	33.6	15.1	2.2	17.9	...	...
Return on Equity	1995	...	20.6	...	20.6	...	...
	1996	...	...	...	...	...	...
	1997	...	31.8	...	31.0	...	...
Liabilities to Assets	1995	...	0.30	...	0.30	...	...
	1996	...	0.46	...	0.33	...	...
	1997	...	0.51	...	0.36	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96	0.2		...			
	1996-97	-2.0		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			70.0	30.0		
	1996			70.0	30.0		
	1997			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	28						
<b>Net Profit Margin</b>	1995	30.1	9.7	0.5	13.8	...	...
	1996	22.0	9.8	-0.8	9.8	...	...
	1997	23.5	8.6	3.1	14.3	...	...
<b>Pretax Profit Margin</b>	1995	38.8	10.2	0.5	14.7	...	...
	1996	30.1	10.9	-0.8	10.9	...	...
	1997	29.5	11.0	4.2	18.4	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	50.0	25.8	-0.4	27.5	...	...
	1996	50.0	14.5	-5.4	14.5	...	...
	1997	50.0	35.0	10.8	42.5	...	...
<b>Return on Equity</b>	1995	...	7.6	...	7.0	...	...
	1996	...	28.6	...	23.0	...	...
	1997	...	38.6	...	42.4	...	...
<b>Liabilities to Assets</b>	1995	0.16	0.62	0.96	0.60	...	...
	1996	0.21	0.51	0.93	0.50	...	...
	1997	0.32	0.68	0.92	0.55	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			0.6	...		
	1996-97			8.1	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			74.1	25.9		
	1996			69.0	31.0		
	1997			96.0	4.0		

(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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	145						
Net Profit Margin	1995	27.0	9.4	1.6	10.2	7.6	2.1
	1996	27.7	9.7	0.3	12.2	4.3	3.0
	1997	30.3	10.1	1.4	12.4	7.3	1.3
Pretax Profit Margin	1995	35.6	12.0	2.1	13.9	10.9	3.8
	1996	34.3	14.2	1.1	17.7	5.5	3.5
	1997	36.6	13.1	1.9	15.5	10.8	1.6
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	49.1	16.8	2.1	15.8	21.9	4.7
	1996	46.6	16.9	1.1	17.9	11.2	8.2
	1997	50.0	17.9	3.0	18.0	14.4	2.9
Return on Equity	1995	46.6	18.8	2.9	18.6	19.0	4.2
	1996	46.1	16.8	3.6	16.8	16.4	...
	1997	46.3	21.2	2.4	24.2	14.9	...
Liabilities to Assets	1995	0.12	0.39	0.71	0.37	0.43	0.16
	1996	0.12	0.35	0.81	0.32	0.50	0.62
	1997	0.20	0.47	0.81	0.47	0.50	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.7	-6.9	
	1996-97				3.0	23.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				80.5	19.5	
	1996				77.1	22.9	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	202						
<b>Net Profit Margin</b>	1995	16.9	7.3	0.3	7.8	7.0	...
	1996	16.1	6.1	-0.1	6.8	4.6	...
	1997	17.2	6.9	0.9	7.2	5.0	...
<b>Pretax Profit Margin</b>	1995	22.6	9.3	0.9	10.1	8.4	...
	1996	20.9	7.7	0.5	7.8	5.9	...
	1997	20.8	8.6	1.2	9.3	6.4	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	32.3	13.9	1.7	10.1	16.3	...
	1996	25.9	9.1	0.5	7.7	11.2	...
	1997	30.6	11.3	1.8	10.6	12.6	...
<b>Return on Equity</b>	1995	39.9	18.3	3.1	12.3	21.1	...
	1996	32.2	12.5	3.2	11.0	13.9	...
	1997	34.8	13.9	2.3	12.2	14.6	...
<b>Liabilities to Assets</b>	1995	0.19	0.43	0.72	0.38	0.47	...
	1996	0.19	0.45	0.78	0.45	0.44	...
	1997	0.19	0.42	0.73	0.38	0.43	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			-2.3	...		
	1996-97			6.1	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			79.0	21.0		
	1996			75.2	24.8		
	1997			80.1	19.9		

(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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	34						
Net Profit Margin	1995	21.4	8.0	0.3	10.3	6.7	...
	1996	30.8	4.9	-2.6	2.9	5.6	...
	1997	19.4	6.1	-1.5	7.3	5.5	...
Pretax Profit Margin	1995	27.6	12.4	1.3	16.9	10.6	...
	1996	42.8	9.1	-2.6	8.9	9.1	...
	1997	36.7	9.1	-0.1	12.3	6.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	36.5	11.7	2.8	7.2	16.4	...
	1996	21.8	7.9	-8.4	5.9	9.6	...
	1997	45.8	6.5	-4.9	4.5	18.7	...
Return on Equity	1995	45.8	15.5	2.6	14.3	26.4	...
	1996	26.1	13.3	3.5	13.8	11.2	...
	1997	...	10.1	...	...	...	...
Liabilities to Assets	1995	0.12	0.31	0.54	0.29	0.38	...
	1996	0.09	0.28	0.90	0.23	0.38	...
	1997	0.10	0.30	1.00	0.31	0.19	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-6.1			...
	1996-97			4.6			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			83.3			16.7
	1996			74.3			25.7
	1997			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	16						
Net Profit Margin	1995	24.2	9.9	4.6	9.8	...	...
	1996	8.5	3.2	-1.5	3.9	2.7	...
	1997	27.8	7.5	-3.8	13.2	1.5	...
Pretax Profit Margin	1995	41.7	9.9	5.8	9.8	...	...
	1996	13.6	4.0	0.4	7.6	3.5	...
	1997	35.0	10.0	-3.8	17.8	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	34.6	16.2	5.2	14.9	...	...
	1996	26.8	7.9	-2.0	5.4	10.7	...
	1997	50.0	10.4	-5.9	17.3	5.9	...
Return on Equity	1995	...	14.3	...	...	...	...
	1996	...	7.2	...	7.2	...	...
	1997	...	11.9	...	...	...	...
Liabilities to Assets	1995	0.28	0.66	1.19	0.48	...	...
	1996	0.27	0.49	0.90	0.37	0.68	...
	1997	...	0.76	...	0.24	0.90	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-0.3			...		
	1996-97	-2.7			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				88.2	11.8	
	1996				70.6	29.4	
	1997				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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1996):	209						
Net Profit Margin	1995	20.9	6.5	-0.1	6.2	7.0	...
	1996	19.8	6.9	-0.8	7.3	6.6	...
	1997	16.7	7.7	1.3	7.5	9.0	...
Pretax Profit Margin	1995	27.5	8.8	-0.1	8.6	9.6	...
	1996	25.0	8.8	0.4	9.8	8.0	...
	1997	21.7	9.1	1.6	8.3	11.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	30.1	13.1	0.0	12.3	17.4	...
	1996	32.6	14.0	-0.3	11.9	15.6	...
	1997	33.0	16.2	3.6	14.2	20.9	...
Return on Equity	1995	37.8	16.3	3.0	13.7	23.9	...
	1996	40.5	17.0	4.7	16.0	19.6	...
	1997	40.4	19.8	4.7	17.3	28.2	...
Liabilities to Assets	1995	0.23	0.49	0.84	0.49	0.46	...
	1996	0.19	0.43	0.81	0.42	0.54	...
	1997	0.21	0.46	0.81	0.46	0.46	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				3.6	...	
	1996-97				7.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				75.6	24.4	
	1996				75.5	24.5	
	1997				80.9	19.1	

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

SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	36						
Net Profit Margin	1995	14.9	4.1	-0.6	5.8	2.5	...
	1996	18.8	6.1	-2.1	7.6	2.8	...
	1997	18.1	4.0	-3.2	6.2	1.1	...
Pretax Profit Margin	1995	14.8	4.1	-0.6	7.3	3.0	...
	1996	20.0	6.9	-2.1	8.5	3.2	...
	1997	21.2	5.1	-2.8	6.5	1.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	35.7	14.7	1.8	16.7	14.1	...
	1996	31.1	15.6	-6.3	17.6	7.8	...
	1997	37.3	9.5	-4.2	12.5	5.8	...
Return on Equity	1995	...	22.4	...	...	...	...
	1996	...	32.6	...	36.2	...	...
	1997	...	38.6	...	26.0	...	...
Liabilities to Assets	1995	0.52	0.82	1.04	0.71	0.92	...
	1996	0.30	0.84	1.06	0.79	0.96	...
	1997	0.32	0.84	1.07	0.90	0.70	...
Firms with revenue between							
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	-3.9			...		
	1996-97	0.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995				76.2	23.8	
	1996				72.2	27.8	
	1997				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: 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 (1996):	34						
Net Profit Margin	1995	53.8	29.1	3.9	32.2	...	...
	1996	42.7	18.2	-1.7	23.5	...	...
	1997	40.4	19.3	2.2	21.3	13.5	...
Pretax Profit Margin	1995	68.4	38.3	4.7	43.4	...	...
	1996	58.6	27.6	2.4	28.6	...	...
	1997	62.4	26.8	5.5	29.9	15.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	50.0	24.4	4.2	21.5	...	...
	1996	50.0	24.0	-0.2	28.2	...	...
	1997	50.0	23.1	1.7	21.0	29.4	...
Return on Equity	1995	65.7	23.0	7.1	22.0	...	...
	1996	72.6	21.0	3.8	20.3	...	...
	1997	67.6	14.6	5.3	18.8	...	...
Liabilities to Assets	1995	0.09	0.23	0.81	0.20	...	...
	1996	0.07	0.22	0.74	0.20	...	...
	1997	0.08	0.28	0.73	0.28	0.72	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	12.5		...			
	1996-97	13.8		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	84.6		15.4			
	1996	76.5		23.5			
	1997	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	...						
Net Profit Margin	1995	...	-0.8	...	...	...	...
	1996	...	-1.1	...	-1.1	...	...
	1997	...	2.8	...	0.6	...	...
Pretax Profit Margin	1995	...	-0.7	...	...	...	...
	1996	...	-1.1	...	-1.1	...	...
	1997	...	3.3	...	0.6	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	-2.3	...	...	...	...
	1996	...	-6.6	...	-6.6	...	...
	1997	...	3.1	...	-2.8	...	...
Return on Equity	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.51	...	...	...	...
	1996	...	0.59	...	0.59	...	...
	1997	...	0.80	...	0.80	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96	-19.4		...			
	1996-97	-16.5		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	37.5		62.5			
	1996	36.4		63.6			
	1997	58.3		41.7			

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

SICE: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	72						
<b>Net Profit Margin</b>	1995	24.0	5.0	-1.9	8.0	4.6	...
	1996	21.0	4.2	-1.1	4.4	3.4	...
	1997	22.3	4.4	-1.6	4.8	2.1	...
<b>Pretax Profit Margin</b>	1995	31.5	6.5	-1.5	12.5	5.6	...
	1996	26.6	5.4	-1.0	5.7	4.5	...
	1997	24.1	3.4	-1.6	4.8	2.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	37.3	16.3	-2.6	17.7	14.3	...
	1996	28.1	14.5	-1.3	15.0	12.0	...
	1997	30.1	11.1	-4.8	11.1	11.1	...
<b>Return on Equity</b>	1995	61.5	27.2	9.6	27.2	31.8	...
	1996	47.2	14.8	-2.6	15.6	13.5	...
	1997	41.4	15.1	-4.3	14.9	25.5	...
<b>Liabilities to Assets</b>	1995	0.26	0.63	0.98	0.68	0.59	...
	1996	0.22	0.69	0.94	0.75	0.61	...
	1997	0.31	0.64	0.90	0.63	0.66	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-1.2			...		
	1996-97	1.5			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	73.6			26.4		
	1996	69.4			30.6		
	1997	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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	2,028						
<b>Net Profit Margin</b>	1995	5.8	1.3	-3.5	0.6	2.0	0.5
	1996	5.7	1.1	-4.0	0.0	1.9	1.9
	1997	6.1	1.6	-2.7	0.6	2.5	1.9
<b>Pretax Profit Margin</b>	1995	7.2	1.7	-3.2	0.8	2.5	0.9
	1996	7.0	1.3	-3.8	0.4	2.3	2.2
	1997	7.3	2.0	-2.4	0.8	3.1	2.3
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	7.4	1.7	-3.0	0.6	2.7	1.1
	1996	6.8	1.2	-3.6	0.3	2.3	2.3
	1997	6.9	1.9	-2.1	0.6	3.2	2.6
<b>Return on Equity</b>	1995	21.4	7.7	-2.2	4.5	9.8	5.0
	1996	21.2	7.4	-1.8	3.9	10.3	7.5
	1997	22.0	9.2	-0.5	5.5	11.7	7.8
<b>Liabilities to Assets</b>	1995	0.58	0.86	1.05	0.88	0.84	0.87
	1996	0.57	0.86	1.05	0.87	0.84	0.89
	1997	0.58	0.86	1.04	0.89	0.84	0.83
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			1.0		5.5	
	1996-97			2.1		1.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			60.7		39.3	
	1996			59.2		40.8	
	1997			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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	1,852						
Net Profit Margin	1995	8.7	2.3	-3.4	2.1	2.6	2.0
	1996	8.2	1.7	-4.2	1.5	2.2	2.3
	1997	9.4	2.8	-2.3	2.4	3.6	2.3
Pretax Profit Margin	1995	10.6	2.8	-3.2	2.4	3.3	2.6
	1996	10.0	2.1	-3.9	1.7	2.9	2.4
	1997	11.4	3.4	-2.2	3.0	4.3	3.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	6.9	1.8	-2.0	1.2	3.2	2.6
	1996	6.6	1.4	-2.2	1.0	2.8	2.5
	1997	6.9	2.0	-1.2	1.4	3.9	4.2
Return on Equity	1995	22.1	8.7	-0.4	7.4	10.4	11.7
	1996	21.3	7.6	-2.8	5.7	10.0	9.2
	1997	23.3	9.3	0.1	8.2	11.2	11.7
Liabilities to Assets	1995	0.58	0.87	1.02	0.90	0.79	0.87
	1996	0.60	0.87	1.02	0.90	0.80	0.80
	1997	0.56	0.86	1.01	0.89	0.77	0.80
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.9	...	
	1996-97				2.4	-6.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				64.3	35.7	
	1996				60.9	39.1	
	1997				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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	203						
Net Profit Margin	1995	6.8	1.4	-3.5	0.9	3.2	...
	1996	6.2	1.2	-5.4	0.4	3.8	...
	1997	7.3	1.5	-3.8	1.0	3.7	...
Pretax Profit Margin	1995	7.7	1.9	-3.5	1.4	3.4	...
	1996	6.7	1.4	-5.4	0.5	4.8	...
	1997	9.4	1.8	-3.8	1.2	5.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	6.5	1.3	-3.0	0.6	3.7	...
	1996	7.1	1.1	-3.2	0.2	5.4	...
	1997	6.1	1.5	-3.1	0.4	5.6	...
Return on Equity	1995	17.6	4.2	-2.2	2.6	7.2	...
	1996	18.4	7.8	-1.2	6.3	9.0	...
	1997	16.0	6.8	-2.8	4.6	12.7	...
Liabilities to Assets	1995	0.57	0.84	1.06	0.90	0.69	...
	1996	0.54	0.85	1.04	0.91	0.67	...
	1997	0.47	0.82	1.03	0.88	0.73	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	3.0			...		
	1996-97	2.2			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				60.2	39.8	
	1996				58.1	41.9	
	1997				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	112						
Net Profit Margin	1995	5.7	-1.2	-9.6	-1.5	3.8	...
	1996	6.0	0.2	-10.0	-1.1	0.9	...
	1997	6.9	1.0	-9.3	-0.6	3.7	...
Pretax Profit Margin	1995	7.2	-1.0	-9.1	-1.5	3.8	...
	1996	7.5	0.6	-9.8	-0.8	1.2	...
	1997	7.3	1.3	-10.0	-0.1	3.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	6.0	-0.7	-4.9	-1.6	4.9	...
	1996	5.8	0.4	-5.7	-0.8	2.6	...
	1997	6.5	0.8	-4.7	-0.4	5.1	...
Return on Equity	1995	22.0	-0.6	-10.0	-2.8	...	...
	1996	22.8	8.7	-4.0	8.1	10.1	...
	1997	47.9	9.1	-0.9	5.4	15.2	...
Liabilities to Assets	1995	0.69	0.95	1.14	0.96	0.90	...
	1996	0.74	0.98	1.16	1.01	0.87	...
	1997	0.78	1.01	1.20	1.02	0.92	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	5.0		...			
	1996-97	2.2		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	41.9		58.1			
	1996	52.7		47.3			
	1997	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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	299						
Net Profit Margin	1995	7.3	2.4	-4.8	2.2	2.8	...
	1996	7.0	1.7	-3.6	1.9	1.3	...
	1997	8.2	2.1	-3.3	2.3	1.2	...
Pretax Profit Margin	1995	8.5	2.7	-4.6	2.7	3.1	...
	1996	8.8	2.0	-3.3	2.2	1.6	...
	1997	9.1	2.7	-3.3	2.7	1.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.7	1.4	-2.2	1.3	2.6	...
	1996	8.8	1.0	-2.8	1.0	1.2	...
	1997	9.7	1.5	-2.4	2.1	1.0	...
Return on Equity	1995	30.5	11.3	-1.6	11.5	11.2	...
	1996	32.5	11.5	-0.4	13.2	8.4	...
	1997	39.1	18.5	1.6	15.8	19.0	...
Liabilities to Assets	1995	0.71	0.91	1.05	0.92	0.89	...
	1996	0.67	0.94	1.08	0.94	0.91	...
	1997	0.70	0.93	1.03	0.92	0.93	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	6.2			-3.5		
	1996-97	7.0			-5.6		
Distribution of Firms by profit and loss - Pretax Profit (%)					Profit	Loss	
	1995				61.3	38.7	
	1996				62.0	38.0	
	1997				59.2	40.8	

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

SICE: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	659						
Net Profit Margin	1995	12.7	3.6	-1.5	3.4	4.6	...
	1996	11.9	2.9	-2.7	2.8	3.8	...
	1997	12.4	4.3	-1.8	4.0	5.7	...
Pretax Profit Margin	1995	15.4	4.4	-1.5	4.2	5.8	...
	1996	13.9	3.5	-2.5	3.0	5.9	...
	1997	14.2	5.4	-1.7	4.7	6.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.5	2.5	-1.0	2.0	5.1	...
	1996	7.7	1.9	-1.5	1.7	5.1	...
	1997	8.6	2.5	-1.0	2.1	5.8	...
Return on Equity	1995	17.8	8.4	0.4	8.0	10.0	...
	1996	20.5	7.8	-0.3	7.3	9.0	...
	1997	21.9	9.4	0.6	8.5	11.8	...
Liabilities to Assets	1995	0.47	0.82	1.01	0.86	0.56	...
	1996	0.49	0.83	1.02	0.85	0.66	...
	1997	0.53	0.84	1.01	0.88	0.67	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	4.6			...		
	1996-97	2.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				69.2	30.8	
	1996				65.9	34.1	
	1997				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: 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	Median
Number of firms (1996):	488	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	7.1	0.4	-8.1	-0.7	3.1	...
	1996	6.9	1.0	-7.8	-0.4	2.8	...
	1997	8.1	1.6	-4.9	1.1	3.4	...
Pretax Profit Margin	1995	9.0	0.7	-8.1	-0.6	4.3	...
	1996	8.1	1.2	-7.4	-0.3	4.2	...
	1997	9.7	2.1	-4.7	1.4	4.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.1	0.8	-6.7	-0.6	5.2	...
	1996	8.4	1.1	-5.8	-0.2	5.7	...
	1997	10.0	2.1	-3.9	1.0	5.3	...
Return on Equity	1995	23.5	6.9	-5.5	5.5	14.5	...
	1996	19.7	5.9	-6.0	2.5	13.8	...
	1997	24.5	9.8	-1.7	8.2	14.0	...
Liabilities to Assets	1995	0.51	0.84	1.07	0.89	0.70	...
	1996	0.49	0.82	1.07	0.87	0.72	...
	1997	0.47	0.81	1.04	0.85	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		
	1995-96	2.6			...		
	1996-97	6.5			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				51.9	48.1	
	1996				54.5	45.5	
	1997				59.5	40.5	

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

SICE: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	187						
Net Profit Margin	1995	7.7	1.5	-3.1	-0.9	3.9	...
	1996	7.2	2.2	-3.8	1.5	3.7	...
	1997	9.0	2.1	-3.2	1.7	4.1	...
Pretax Profit Margin	1995	9.5	1.9	-3.1	0.3	5.1	...
	1996	8.4	2.7	-3.8	1.5	4.9	...
	1997	9.8	2.8	-2.9	2.3	5.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.1	1.2	-2.6	0.1	8.3	...
	1996	11.6	1.2	-2.0	0.7	5.7	...
	1997	13.7	2.2	-2.1	1.0	7.8	...
Return on Equity	1995	23.3	9.3	-1.3	5.0	15.0	...
	1996	21.1	9.1	-0.2	5.4	9.9	...
	1997	27.0	8.1	-1.7	6.6	11.5	...
Liabilities to Assets	1995	0.51	0.85	1.07	0.95	0.71	...
	1996	0.53	0.88	1.11	0.98	0.74	...
	1997	0.48	0.76	1.08	0.83	0.63	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	3.2			...		
	1996-97	7.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>			<b>Loss</b>		
	1995	58.4			41.6		
	1996	62.6			37.4		
	1997	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: 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 (1996):	8,255						
Net Profit Margin	1995	3.0	-0.1	-4.6	-1.3	0.8	1.2
	1996	2.9	-0.3	-5.2	-1.6	0.7	0.4
	1997	3.2	0.2	-4.2	-1.1	1.0	0.7
Pretax Profit Margin	1995	3.6	0.1	-4.4	-1.1	1.0	1.6
	1996	3.3	-0.2	-4.9	-1.5	0.9	0.6
	1997	3.7	0.3	-3.9	-0.9	1.2	1.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.7	-0.2	-13.0	-2.7	3.1	4.0
	1996	9.3	-0.7	-14.2	-3.8	3.0	2.1
	1997	10.4	0.8	-11.9	-2.3	3.9	3.4
Return on Equity	1995	29.5	9.0	-4.1	4.8	13.2	12.5
	1996	29.2	8.3	-5.4	3.2	13.1	7.8
	1997	30.6	10.5	-3.5	6.3	14.4	10.7
Liabilities to Assets	1995	0.59	0.93	1.18	0.99	0.84	0.78
	1996	0.61	0.94	1.18	1.00	0.84	0.78
	1997	0.61	0.93	1.18	1.01	0.83	0.74
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-0.1			-4.5
	1996-97			0.4			-4.6
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			50.4			49.6
	1996			48.7			51.3
	1997			52.8			47.2

(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: 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	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	5,894						
Net Profit Margin	1995	2.9	-0.3	-4.9	-1.2	0.9	1.4
	1996	2.7	-0.4	-5.0	-1.3	0.7	1.0
	1997	3.0	0.2	-4.3	-1.0	1.1	1.3
Pretax Profit Margin	1995	3.4	-0.2	-4.6	-1.1	1.2	1.8
	1996	3.1	-0.3	-4.8	-1.2	0.9	1.3
	1997	3.6	0.3	-4.0	-0.8	1.2	1.7
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.8	-0.7	-13.8	-2.8	3.7	6.3
	1996	8.5	-1.0	-14.4	-3.2	2.6	4.4
	1997	9.7	0.8	-11.5	-2.0	4.0	6.5
Return on Equity	1995	30.0	9.9	-6.3	5.9	14.3	10.8
	1996	25.8	8.3	-6.8	5.6	12.1	9.7
	1997	29.7	10.3	-3.3	7.0	14.2	16.0
Liabilities to Assets	1995	0.63	0.95	1.18	1.01	0.82	0.65
	1996	0.63	0.95	1.18	1.00	0.83	0.67
	1997	0.61	0.95	1.17	1.01	0.81	0.75
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
1995-96		0.0			2.5		
1996-97		1.5			3.2		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
1995		49.4			50.6		
1996		48.0			52.0		
1997		52.8			47.2		

(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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	3,877						
<b>Net Profit Margin</b>	1995	2.7	-0.5	-4.5	-1.2	1.1	1.5
	1996	2.8	-0.4	-4.4	-1.1	1.0	1.3
	1997	3.2	0.3	-4.0	-0.6	1.4	0.9
<b>Pretax Profit Margin</b>	1995	3.1	-0.4	-4.3	-1.1	1.3	2.1
	1996	3.3	-0.3	-4.2	-1.0	1.2	2.0
	1997	3.7	0.4	-3.8	-0.5	1.7	1.4
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	8.8	-1.0	-12.5	-2.9	4.1	6.1
	1996	9.1	-0.9	-12.4	-2.7	3.9	6.5
	1997	10.6	1.0	-9.8	-1.4	5.2	3.0
<b>Return on Equity</b>	1995	30.1	9.1	-7.3	4.4	16.3	22.9
	1996	31.0	10.0	-5.3	6.3	14.8	16.7
	1997	34.5	12.8	-2.9	9.1	17.5	11.9
<b>Liabilities to Assets</b>	1995	0.61	0.97	1.18	1.02	0.83	0.69
	1996	0.63	0.98	1.19	1.02	0.82	0.78
	1997	0.67	0.97	1.18	1.02	0.84	0.82
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96				1.4	7.4	
	1996-97				4.3	5.9	
					<b>Profit</b>	<b>Loss</b>	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>	1995				47.1	52.9	
	1996				48.3	51.7	
	1997				53.2	46.8	

(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: 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 (1996):	1,055						
Net Profit Margin	1995	3.6	0.5	-3.4	-0.2	0.9	2.6
	1996	3.8	0.4	-3.3	-0.2	0.7	0.8
	1997	4.6	0.9	-2.3	0.5	1.5	1.0
Pretax Profit Margin	1995	4.1	0.6	-3.4	0.2	1.1	3.2
	1996	4.4	0.5	-3.1	0.2	0.9	1.1
	1997	5.5	1.3	-2.0	0.7	1.9	1.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.0	1.8	-10.6	-0.2	4.8	11.6
	1996	14.3	1.4	-11.3	-0.2	3.8	8.0
	1997	17.0	3.5	-8.2	1.5	6.0	5.0
Return on Equity	1995	30.9	10.0	-3.7	7.5	12.3	27.4
	1996	32.1	8.9	-4.8	6.9	13.2	20.7
	1997	34.5	14.3	-3.1	9.6	19.0	16.0
Liabilities to Assets	1995	0.52	0.86	1.14	0.94	0.73	0.71
	1996	0.52	0.88	1.15	0.96	0.77	0.60
	1997	0.51	0.85	1.09	0.93	0.77	0.76
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.8	-12.7	
	1996-97				3.7	0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				55.7	44.3	
	1996				55.7	44.3	
	1997				60.1	39.9	

(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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,821						
<b>Net Profit Margin</b>	1995	16.1	3.6	-2.5	3.9	2.8	1.9
	1996	16.8	3.6	-2.0	3.7	2.7	2.0
	1997	17.2	3.9	-1.9	4.2	2.9	2.7
<b>Pretax Profit Margin</b>	1995	20.4	4.8	-2.0	5.7	3.4	2.7
	1996	21.5	5.0	-1.6	5.5	3.0	2.5
	1997	22.0	5.6	-1.6	6.4	3.4	3.3
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	31.9	7.6	-5.6	7.8	6.9	9.0
	1996	31.3	7.4	-4.9	7.5	7.1	6.3
	1997	34.9	8.5	-4.3	8.3	8.6	6.4
<b>Return on Equity</b>	1995	43.5	19.0	-1.6	17.5	24.9	28.4
	1996	42.0	17.8	-1.9	17.5	19.1	23.1
	1997	46.5	19.6	0.7	18.0	25.8	19.8
<b>Liabilities to Assets</b>	1995	0.32	0.67	0.98	0.65	0.75	0.73
	1996	0.31	0.64	0.98	0.62	0.75	0.81
	1997	0.31	0.66	0.97	0.64	0.73	0.72
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	7.7			2.5		
	1996-97	9.6			2.6		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	65.3			34.7		
	1996	66.7			33.3		
	1997	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	185						
<b>Net Profit Margin</b>	1995	9.0	2.0	-3.9	1.2	3.3	2.5
	1996	9.7	2.5	-3.0	2.9	1.6	0.9
	1997	10.4	2.2	-1.8	2.6	1.2	2.7
<b>Pretax Profit Margin</b>	1995	12.6	3.0	-3.0	1.5	4.3	2.9
	1996	12.6	3.2	-2.8	3.9	2.4	1.8
	1997	14.1	2.8	-1.3	4.2	1.7	3.2
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	15.1	4.5	-6.9	2.5	7.5	4.4
	1996	19.3	3.9	-5.8	3.7	4.3	3.9
	1997	21.9	4.1	-3.0	4.1	3.5	10.6
<b>Return on Equity</b>	1995	40.6	23.1	2.7	14.0	29.3	11.2
	1996	32.7	9.1	-5.4	5.3	15.2	11.7
	1997	36.4	10.7	-1.1	16.9	8.8	18.2
<b>Liabilities to Assets</b>	1995	0.46	0.89	1.11	1.00	0.80	0.85
	1996	0.45	0.87	1.05	0.89	0.82	0.83
	1997	0.37	0.77	1.00	0.73	0.79	0.73
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	3.3		10.3			
	1996-97	11.0		3.4			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	64.5		35.5			
	1996	63.4		36.6			
	1997	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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	155						
Net Profit Margin	1995	15.1	5.3	-1.3	6.7	4.0	...
	1996	12.7	3.3	-1.7	2.8	4.4	1.1
	1997	13.8	3.2	-2.7	3.2	3.9	...
Pretax Profit Margin	1995	18.9	6.7	-1.4	9.0	4.7	...
	1996	17.7	3.5	-1.8	2.8	5.6	1.4
	1997	17.8	3.9	-2.3	3.2	4.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	30.0	10.7	-2.1	16.2	8.4	...
	1996	23.2	5.8	-3.3	5.7	7.3	2.2
	1997	28.3	6.1	-4.3	4.8	6.4	...
Return on Equity	1995	43.5	25.3	2.6	21.2	30.7	...
	1996	33.6	14.6	0.5	9.4	18.4	...
	1997	46.5	20.3	2.3	15.5	28.6	...
Liabilities to Assets	1995	0.35	0.68	0.96	0.65	0.77	...
	1996	0.40	0.68	0.98	0.67	0.82	0.76
	1997	0.38	0.68	0.96	0.66	0.79	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	6.5			...		
	1996-97	14.7			12.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.9	29.1	
	1996				64.8	35.2	
	1997				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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	234						
Net Profit Margin	1995	13.3	4.5	-1.3	4.6	4.4	...
	1996	12.7	2.8	-2.2	2.7	3.1	...
	1997	13.8	2.9	-2.3	2.5	3.6	...
Pretax Profit Margin	1995	16.4	5.5	-1.3	5.5	5.6	...
	1996	15.8	3.0	-2.1	3.1	2.8	...
	1997	16.7	3.8	-2.3	2.6	5.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	24.6	7.7	-1.8	7.9	7.5	...
	1996	20.4	4.9	-3.8	4.9	4.7	...
	1997	23.0	6.2	-2.8	6.2	6.3	...
Return on Equity	1995	46.4	19.3	3.6	17.2	21.4	...
	1996	41.4	16.0	-2.2	16.7	13.5	...
	1997	35.1	14.0	-3.5	14.0	11.0	...
Liabilities to Assets	1995	0.40	0.73	0.98	0.74	0.72	...
	1996	0.43	0.72	0.96	0.72	0.71	...
	1997	0.40	0.75	1.03	0.73	0.79	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
		1995-96			-1.1	...	
1996-97			-3.1			...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>		<b>Loss</b>	
1995				71.2		28.8	
1996				66.2		33.8	
1997				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	200						
Net Profit Margin	1995	13.1	4.4	-1.4	4.4	4.1	...
	1996	9.7	3.1	-1.8	2.8	3.6	...
	1997	11.4	4.3	-1.7	4.2	5.8	...
Pretax Profit Margin	1995	15.1	5.9	-1.4	6.2	5.3	...
	1996	12.7	3.6	-1.8	3.2	3.9	...
	1997	14.1	5.4	-1.4	5.3	5.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	30.2	9.6	-2.6	9.9	9.1	...
	1996	27.2	6.6	-4.3	5.9	7.9	...
	1997	29.0	11.1	-4.1	10.8	13.1	...
Return on Equity	1995	49.4	25.6	4.9	28.0	16.3	...
	1996	36.3	19.4	2.1	17.5	21.4	...
	1997	46.8	25.0	2.7	25.0	30.1	...
Liabilities to Assets	1995	0.42	0.72	0.99	0.72	0.66	...
	1996	0.39	0.64	0.93	0.67	0.63	...
	1997	0.32	0.61	0.93	0.61	0.55	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
		1995-96		6.3	...		
		1996-97		5.4	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
		1995		68.9	31.1		
		1996		64.2	35.8		
		1997		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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	196						
Net Profit Margin	1995	8.6	2.2	-1.7	1.0	4.6	...
	1996	6.8	1.3	-4.2	-0.6	2.5	...
	1997	6.0	1.4	-1.8	1.4	1.3	...
Pretax Profit Margin	1995	11.0	2.9	-1.6	1.0	5.5	...
	1996	8.9	1.8	-3.5	0.4	3.2	...
	1997	7.2	1.6	-1.8	1.6	1.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.3	3.6	-2.8	1.3	8.4	...
	1996	9.5	2.1	-4.1	-0.1	4.1	...
	1997	9.2	1.8	-2.5	1.4	2.4	...
Return on Equity	1995	31.4	10.1	2.5	7.2	13.3	...
	1996	19.0	6.5	-2.1	4.1	10.0	...
	1997	23.6	7.7	-1.7	4.2	9.3	...
Liabilities to Assets	1995	0.44	0.76	1.03	0.79	0.69	...
	1996	0.47	0.78	1.03	0.83	0.71	...
	1997	0.51	0.78	1.03	0.77	0.79	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	6.3			...		
	1996-97	3.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				67.0	33.0	
	1996				63.8	36.2	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	21						
Net Profit Margin	1995	7.4	-0.2	-2.5	-0.7	...	
	1996	4.8	0.2	-4.1	0.5	...	
	1997	...	1.4	...	2.7	...	
Pretax Profit Margin	1995	8.1	0.2	-2.5	-0.7	...	
	1996	4.8	0.5	-4.1	0.5	...	
	1997	...	1.8	...	2.9	...	
Gross Profit Margin	1995	...	...	...	...	...	
	1996	...	...	...	...	...	
	1997	...	...	...	...	...	
Pretax Profit to Assets	1995	11.6	0.1	-4.8	-0.6	...	
	1996	5.9	0.5	-3.7	0.5	...	
	1997	...	4.5	...	3.2	...	
Return on Equity	1995	16.9	0.1	-6.0	-0.5	...	
	1996	...	0.4	...	0.5	...	
	1997	...	...	...	...	...	
Liabilities to Assets	1995	0.27	0.52	0.98	0.55	...	
	1996	0.33	0.60	1.02	0.60	...	
	1997	...	0.68	...	0.64	...	
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-1.0			...		
	1996-97	22.3			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				50.0	50.0	
	1996				52.4	47.6	
	1997				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: 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 (1996):	926						
Net Profit Margin	1995	20.7	5.9	-1.2	6.3	4.4	...
	1996	20.3	4.6	-1.8	4.9	3.7	...
	1997	20.3	5.5	-1.3	5.7	4.7	...
Pretax Profit Margin	1995	27.7	8.6	-0.8	9.8	5.4	...
	1996	27.3	6.4	-1.6	7.3	4.3	...
	1997	26.6	7.4	-0.9	7.9	6.0	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	37.3	12.6	-2.8	12.6	13.0	...
	1996	36.3	10.7	-4.1	10.9	9.7	...
	1997	37.2	12.5	-2.7	12.0	14.5	...
Return on Equity	1995	50.0	20.2	4.6	19.5	27.8	...
	1996	46.0	18.8	2.5	18.9	18.4	...
	1997	46.6	20.4	2.3	18.3	25.8	...
Liabilities to Assets	1995	0.21	0.52	0.89	0.48	0.68	...
	1996	0.23	0.55	0.93	0.51	0.68	...
	1997	0.25	0.55	0.93	0.50	0.71	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				1.6	17.9	
	1996-97				1.8	...	
					<u>Profit</u>	<u>Loss</u>	
Distribution of Firms by profit and loss - Pretax Profit (%)	1995				71.6	28.4	
	1996				67.9	32.1	
	1997				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: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	278						
Net Profit Margin	1995	11.8	3.2	-1.1	3.2	2.6	1.1
	1996	11.4	2.5	-1.3	2.8	1.8	...
	1997	13.1	3.6	-1.2	3.0	5.7	...
Pretax Profit Margin	1995	17.3	4.6	-1.0	4.6	4.3	1.1
	1996	16.8	3.3	-0.9	3.5	2.4	...
	1997	15.1	4.8	-0.3	4.3	7.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	32.4	9.1	-4.7	7.7	11.4	6.1
	1996	33.3	9.1	-5.6	9.3	7.5	...
	1997	37.1	12.0	-2.1	9.9	17.2	...
Return on Equity	1995	45.5	19.5	6.5	20.0	16.6	...
	1996	51.8	25.0	5.7	23.5	32.1	...
	1997	50.0	22.7	7.2	21.9	28.2	...
Liabilities to Assets	1995	0.29	0.74	1.00	0.74	0.72	...
	1996	0.32	0.71	1.02	0.70	0.78	...
	1997	0.34	0.77	1.02	0.79	0.74	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				0.2	-19.6	
	1996-97				3.8	19.6	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				70.9	29.1	
	1996				68.3	31.7	
	1997				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: 9641

Professional Sports 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	45						
<b>Net Profit Margin</b>	1995	11.0	2.2	-9.9	3.7	2.2	...
	1996	9.5	0.4	-9.9	-3.9	3.0	...
	1997	4.9	-1.8	-14.7	-3.3	1.1	...
<b>Pretax Profit Margin</b>	1995	11.1	3.2	-14.2	10.0	2.8	...
	1996	10.9	2.3	-9.9	-2.4	4.4	...
	1997	7.2	-1.0	-13.2	-2.9	1.5	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	43.2	3.7	-11.4	15.0	2.8	...
	1996	16.3	1.6	-24.2	-9.1	4.4	...
	1997	9.0	-1.9	-50.0	-5.0	2.5	...
<b>Return on Equity</b>	1995	42.1	5.2	-8.0	5.2	4.3	...
	1996	44.1	9.8	-1.5	10.9	8.7	...
	1997	16.6	3.7	-16.6	-0.4	6.9	...
<b>Liabilities to Assets</b>	1995	0.33	0.64	0.93	0.46	0.71	...
	1996	0.38	0.79	1.04	0.89	0.78	...
	1997	0.37	0.61	0.95	0.62	0.60	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	-0.6			...		
	1996-97	2.9			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				59.1	40.9	
	1996				57.8	42.2	
	1997				47.5	52.5	

(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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	63						
Net Profit Margin	1995	10.8	2.0	-1.0	3.7	1.3	...
	1996	12.3	2.0	-4.0	2.2	1.8	...
	1997	10.7	3.6	-1.2	2.9	4.1	...
Pretax Profit Margin	1995	13.3	2.4	-1.0	4.3	1.8	...
	1996	15.3	3.0	-2.9	5.5	2.5	...
	1997	13.8	4.2	-0.9	3.8	4.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	29.9	9.1	-1.2	10.5	7.2	...
	1996	18.6	6.0	-7.7	3.7	9.7	...
	1997	33.8	10.8	-2.0	11.5	7.3	...
Return on Equity	1995	34.8	19.0	-2.3	19.0	21.1	...
	1996	51.3	20.3	-2.9	17.5	26.7	...
	1997	67.5	36.4	9.5	23.9	43.8	...
Liabilities to Assets	1995	0.23	0.73	0.96	0.71	0.75	...
	1996	0.31	0.71	0.99	0.64	0.77	...
	1997	0.42	0.75	1.03	0.75	0.75	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-0.7			...		
	1996-97	27.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				67.1	32.9	
	1996				63.1	36.9	
	1997				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: 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 <sup>(1)</sup>			Median	Median	Median
Number of firms (1996):	176	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	11.9	-0.7	-14.8	-0.9	1.0	...
	1996	9.3	-0.7	-21.5	-1.9	2.5	...
	1997	6.7	-0.6	-13.1	-0.7	2.7	...
Pretax Profit Margin	1995	13.5	1.0	-14.3	-0.7	2.7	...
	1996	10.3	-0.7	-21.5	-1.7	2.5	...
	1997	7.8	-0.7	-13.1	-1.8	3.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	13.3	0.4	-14.7	-0.5	3.0	...
	1996	13.9	-0.5	-12.8	-2.0	3.3	...
	1997	8.0	0.3	-13.3	-0.5	2.8	...
Return on Equity	1995	25.8	4.3	-17.0	-4.5	0.3	...
	1996	23.9	2.1	-7.7	1.4	5.3	...
	1997	25.0	5.3	-9.6	5.4	3.5	...
Liabilities to Assets	1995	0.31	0.79	1.17	0.79	0.86	...
	1996	0.36	0.78	1.15	0.83	0.68	...
	1997	0.38	0.75	1.12	0.79	0.69	...
<b>Firms with revenue between</b>							
Sales - % change year over year					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96				4.6	...	
	1996-97				-0.8	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				51.4	48.6	
	1996				48.9	51.1	
	1997				49.1	50.9	

(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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	46						
<b>Net Profit Margin</b>	1995	8.9	0.9	-7.0	4.0	0.1	...
	1996	7.7	0.0	-4.6	1.4	-2.3	...
	1997	3.4	-0.4	-15.5	-1.4	...	...
<b>Pretax Profit Margin</b>	1995	9.1	1.0	-7.0	4.6	0.1	...
	1996	10.8	0.0	-4.6	1.7	-2.3	...
	1997	4.6	1.3	-14.7	0.5	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	24.5	3.0	-9.6	7.5	0.2	...
	1996	20.3	0.4	-13.3	2.0	-2.6	...
	1997	7.8	2.8	-13.4	-0.7	...	...
<b>Return on Equity</b>	1995	29.9	11.0	-11.3	12.8	...	...
	1996	25.8	8.7	-6.2	9.1	...	...
	1997	24.6	1.0	-15.2	-2.0	...	...
<b>Liabilities to Assets</b>	1995	0.61	0.94	1.23	0.86	0.97	...
	1996	0.61	0.95	1.41	0.84	1.13	...
	1997	0.63	0.83	1.16	0.78	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	3.4			...		
	1996-97	-4.0			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				60.0	40.0	
	1996				50.0	50.0	
	1997				53.3	46.7	

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

SICE: 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
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	707						
Net Profit Margin	1995	8.7	2.0	-3.5	1.6	2.7	...
	1996	7.2	1.2	-5.0	0.8	1.4	0.7
	1997	8.7	2.4	-3.8	1.5	3.2	...
Pretax Profit Margin	1995	10.9	2.4	-3.4	1.8	3.2	...
	1996	9.0	1.7	-4.9	1.2	1.9	1.1
	1997	10.9	2.8	-3.7	1.9	3.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.2	1.7	-2.1	1.3	2.4	...
	1996	6.0	1.0	-2.7	0.7	1.2	1.8
	1997	8.4	2.0	-2.1	1.1	2.6	...
Return on Equity	1995	16.1	6.0	-1.5	5.2	6.6	...
	1996	13.3	4.2	-2.9	4.1	4.2	...
	1997	19.7	6.1	0.2	3.9	7.8	...
Liabilities to Assets	1995	0.39	0.72	0.98	0.75	0.69	...
	1996	0.39	0.73	0.99	0.75	0.70	0.66
	1997	0.41	0.75	0.99	0.79	0.69	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				2.7	9.3	
	1996-97				7.6	2.2	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.3	36.7	
	1996				58.4	41.6	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	18						
Net Profit Margin	1995	9.9	-0.9	-5.5	-0.9	...	...
	1996	8.0	-2.5	-11.1	-2.5	...	...
	1997	...	2.1	...	2.1	...	...
Pretax Profit Margin	1995	11.8	-0.9	-5.5	-0.9	...	...
	1996	10.1	-2.5	-11.1	-2.5	...	...
	1997	...	5.0	...	5.0	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.8	-0.3	-5.2	-1.6	...	...
	1996	7.5	-2.2	-12.3	-2.2	...	...
	1997	...	2.0	...	2.0	...	...
Return on Equity	1995	...	-1.7	...	-2.8	...	...
	1996	...	1.2	...	1.1	...	...
	1997	...	6.4	...	11.7	...	...
Liabilities to Assets	1995	0.22	0.66	0.96	0.39	...	...
	1996	0.20	0.72	1.04	0.72	...	...
	1997	...	0.54	...	0.54	...	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	0.6			...		
	1996-97	16.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				47.1	52.9	
	1996				44.4	55.6	
	1997				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: 9653

Skiing 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	101						
<b>Net Profit Margin</b>	1995	8.2	0.7	-11.4	2.2	0.2	0.3
	1996	4.0	-3.6	-15.2	-4.1	-2.0	1.1
	1997	7.2	-0.1	-10.0	-0.9	0.4	0.6
<b>Pretax Profit Margin</b>	1995	9.9	1.3	-11.4	3.1	0.3	0.3
	1996	4.2	-3.2	-15.2	-4.2	-2.0	1.5
	1997	8.9	-0.2	-12.1	-1.0	0.4	1.0
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	12.4	1.6	-9.1	3.4	0.5	0.1
	1996	5.3	-3.0	-12.8	-4.3	-2.5	1.0
	1997	12.8	-0.2	-7.5	-0.6	1.0	0.9
<b>Return on Equity</b>	1995	27.4	8.0	-12.3	20.3	2.4	...
	1996	22.1	3.6	-10.4	9.6	-2.1	...
	1997	31.6	6.3	-7.8	7.3	6.1	...
<b>Liabilities to Assets</b>	1995	0.43	0.85	1.07	0.84	0.85	0.91
	1996	0.43	0.77	1.06	0.76	0.80	1.00
	1997	0.28	0.67	1.03	0.58	0.71	0.99
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			4.4		-1.3	
	1996-97			1.4		3.0	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			55.7		44.3	
	1996			39.4		60.6	
	1997			50.5		49.5	

(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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	435						
<b>Net Profit Margin</b>	1995	6.3	1.0	-3.9	1.1	0.9	...
	1996	6.4	0.8	-6.6	0.6	1.3	...
	1997	7.1	1.6	-3.3	1.5	1.8	...
<b>Pretax Profit Margin</b>	1995	7.8	1.3	-3.8	1.4	1.3	...
	1996	7.3	1.0	-6.3	0.6	1.9	...
	1997	7.6	2.0	-3.1	1.6	2.3	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	7.4	1.0	-3.8	0.8	1.2	...
	1996	7.3	1.0	-3.7	0.4	2.2	...
	1997	7.3	1.8	-2.5	1.1	3.0	...
<b>Return on Equity</b>	1995	22.2	6.8	-1.9	6.5	7.0	...
	1996	21.2	6.3	-2.0	4.9	10.1	...
	1997	22.9	7.7	-1.0	6.2	9.5	...
<b>Liabilities to Assets</b>	1995	0.63	0.91	1.08	0.93	0.88	...
	1996	0.62	0.93	1.07	0.96	0.86	...
	1997	0.65	0.90	1.05	0.96	0.85	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	2.2			11.9		
	1996-97	1.2			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>			<b>Loss</b>		
	1995	60.4			39.6		
	1996	56.5			43.5		
	1997	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: 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	Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	450						
<b>Net Profit Margin</b>	1995	6.8	1.1	-7.0	0.7	2.6	...
	1996	4.9	0.4	-8.3	-0.5	1.8	7.1
	1997	4.9	0.4	-5.5	-0.4	1.6	...
<b>Pretax Profit Margin</b>	1995	7.7	1.5	-6.4	1.0	2.6	...
	1996	5.6	0.6	-8.0	-0.3	2.2	7.1
	1997	6.0	0.6	-4.8	0.3	1.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	15.3	1.8	-11.6	1.4	2.9	...
	1996	11.9	0.8	-15.7	-0.7	2.4	3.7
	1997	11.6	1.0	-9.4	0.2	1.7	...
<b>Return on Equity</b>	1995	36.9	14.3	-4.0	13.3	15.7	...
	1996	34.9	12.5	-3.6	10.5	18.8	...
	1997	38.7	12.9	-3.9	16.6	10.4	...
<b>Liabilities to Assets</b>	1995	0.63	0.93	1.16	0.94	0.84	...
	1996	0.69	0.97	1.15	0.97	0.88	0.72
	1997	0.68	0.94	1.13	0.96	0.84	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			5.7	4.7		
	1996-97			-0.5	2.4		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			56.8	43.2		
	1996			52.2	47.8		
	1997			52.5	47.5		

(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: 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 (1996):	176						
Net Profit Margin	1995	8.5	1.5	-1.5	1.0	1.8	2.3
	1996	8.7	1.0	-1.1	0.3	1.4	0.2
	1997	7.0	0.6	-2.4	0.3	1.1	0.1
Pretax Profit Margin	1995	11.3	1.9	-1.5	0.9	2.9	3.9
	1996	11.2	1.4	-0.9	0.3	1.9	0.3
	1997	8.6	0.8	-2.1	0.4	1.3	0.1
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	19.8	5.1	-3.4	3.0	6.6	11.6
	1996	20.7	4.7	-3.2	2.3	6.6	0.6
	1997	16.2	2.5	-5.6	0.6	4.1	0.4
Return on Equity	1995	40.1	10.3	-2.6	9.1	14.4	15.4
	1996	38.5	15.3	-3.0	12.8	15.8	7.0
	1997	31.8	11.5	-1.6	10.4	11.5	...
Liabilities to Assets	1995	0.44	0.74	0.96	0.81	0.70	0.79
	1996	0.40	0.73	0.96	0.81	0.68	0.78
	1997	0.50	0.83	1.01	0.91	0.77	0.89
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	4.2			-2.1		
	1996-97	1.7			-2.2		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				64.5	35.5	
	1996				63.4	36.6	
	1997				58.3	41.7	

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

SICE: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	742						
Net Profit Margin	1995	5.9	-0.4	-7.1	-1.0	1.7	...
	1996	5.3	-0.1	-7.0	-0.6	1.3	...
	1997	5.2	0.3	-6.5	-0.5	1.1	...
Pretax Profit Margin	1995	6.8	-0.3	-7.0	-0.9	1.7	...
	1996	6.8	0.3	-6.7	-0.5	1.5	...
	1997	6.4	0.6	-6.4	-0.3	1.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.1	-0.3	-8.3	-1.0	2.4	...
	1996	7.7	0.4	-7.0	-0.5	1.9	...
	1997	8.1	0.4	-7.3	-0.3	1.7	...
Return on Equity	1995	20.9	5.1	-6.1	4.1	10.7	...
	1996	24.2	5.7	-6.3	4.5	9.7	...
	1997	22.2	5.6	-7.0	3.9	9.9	...
Liabilities to Assets	1995	0.57	0.90	1.12	0.93	0.82	...
	1996	0.60	0.89	1.11	0.93	0.76	...
	1997	0.58	0.87	1.12	0.91	0.79	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	0.9			...		
	1996-97	1.0			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				48.8	51.2	
	1996				50.7	49.3	
	1997				52.5	47.5	

(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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	105						
<b>Net Profit Margin</b>	1995	5.8	0.4	-6.1	1.0	-0.1	...
	1996	6.6	1.5	-4.9	1.5	1.6	...
	1997	5.9	2.0	-9.0	0.1	3.1	...
<b>Pretax Profit Margin</b>	1995	7.0	0.7	-6.1	1.7	0.0	...
	1996	8.3	1.5	-4.5	1.5	1.8	...
	1997	8.8	2.8	-7.8	1.7	3.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	9.6	0.7	-6.5	2.9	-0.2	...
	1996	10.7	2.2	-3.5	1.6	2.9	...
	1997	11.4	3.0	-7.6	0.8	5.6	...
<b>Return on Equity</b>	1995	20.3	3.5	-5.5	7.1	1.7	...
	1996	23.5	4.7	-2.6	3.5	8.3	...
	1997	35.2	9.0	2.0	6.2	10.8	...
<b>Liabilities to Assets</b>	1995	0.47	0.74	1.03	0.74	0.75	...
	1996	0.46	0.72	0.98	0.78	0.65	...
	1997	0.48	0.76	1.09	0.89	0.66	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	0.1		2.1			
	1996-97	5.1		...			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	54.5		45.5			
	1996	61.5		38.5			
	1997	56.0		44.0			

(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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	126						
<b>Net Profit Margin</b>	1995	5.4	0.8	-3.0	1.0	-2.0	...
	1996	4.6	0.6	-3.8	0.4	1.5	...
	1997	5.6	0.0	-3.4	-0.5	...	...
<b>Pretax Profit Margin</b>	1995	7.2	1.1	-2.5	1.2	-2.0	...
	1996	5.9	0.5	-4.1	0.4	1.8	...
	1997	6.3	0.3	-2.7	0.3	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	18.5	1.0	-14.5	1.7	-3.6	...
	1996	20.3	2.8	-11.9	2.5	10.8	...
	1997	15.4	1.0	-12.5	0.3	...	...
<b>Return on Equity</b>	1995	49.1	6.7	-9.1	11.0	...	...
	1996	47.3	20.5	-10.8	15.2	...	...
	1997	36.0	13.7	-5.6	14.5	...	...
<b>Liabilities to Assets</b>	1995	0.59	0.78	1.07	0.83	0.70	...
	1996	0.61	0.86	1.15	0.86	0.70	...
	1997	0.61	0.85	1.14	0.86	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			6.7	...		
	1996-97			3.6	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			54.8	45.2		
	1996			53.2	46.8		
	1997			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: 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 (1996):	249						
Net Profit Margin	1995	7.5	-0.3	-11.1	-1.4	1.2	...
	1996	6.9	-0.7	-12.7	-2.1	0.9	...
	1997	7.2	0.2	-8.0	-1.8	3.2	...
Pretax Profit Margin	1995	8.6	0.3	-10.4	-1.1	1.2	...
	1996	8.1	-0.7	-12.8	-2.2	0.9	...
	1997	8.8	0.5	-8.0	-1.4	3.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.6	0.3	-11.3	-1.0	4.0	...
	1996	9.8	-1.3	-13.5	-3.4	3.0	...
	1997	12.8	0.3	-7.8	-1.4	5.7	...
Return on Equity	1995	24.4	3.9	-12.8	3.1	6.0	...
	1996	23.6	4.6	-11.4	2.9	5.6	...
	1997	34.4	9.1	-10.3	1.1	14.8	...
Liabilities to Assets	1995	0.40	0.78	1.04	0.81	0.68	...
	1996	0.43	0.76	1.09	0.82	0.65	...
	1997	0.50	0.78	1.06	0.89	0.67	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-3.4	...	
	1996-97				-1.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				51.0	49.0	
	1996				47.0	53.0	
	1997				51.7	48.3	

(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: 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 (1996):	...						
Net Profit Margin	1995	...	4.2	...	1.1	...	...
	1996	6.4	-0.2	-6.3	-0.8	...	...
	1997	...	-2.5	...	-2.5	...	...
Pretax Profit Margin	1995	...	5.9	...	2.3	...	...
	1996	...	1.0	...	-0.2	...	...
	1997	...	-2.4	...	-2.4	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	2.5	...	0.5	...	...
	1996	15.5	-0.1	-18.2	-0.6	...	...
	1997	...	-1.2	...	-1.2	...	...
Return on Equity	1995	...	10.7	...	...	...	...
	1996	...	4.8	...	...	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.72	...	0.84	...	...
	1996	...	0.63	...	0.69	...	...
	1997	...	0.71	...	0.71	...	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
Sales - % change year over year	1995-96	-8.3		...			
	1996-97	-18.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			58.3	41.7		
	1996			58.3	41.7		
	1997			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	24						
Net Profit Margin	1995	3.8	0.1	-3.0	-1.7	0.4	...
	1996	8.3	2.0	-3.1	1.5	2.0	...
	1997	11.8	1.6	-1.8	4.8	1.1	...
Pretax Profit Margin	1995	4.9	0.1	-3.0	-1.7	0.4	...
	1996	10.4	2.3	-3.1	1.6	2.3	...
	1997	13.6	1.6	-1.8	5.7	1.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	6.9	0.3	-9.3	-2.9	0.5	...
	1996	18.4	3.9	-2.6	3.3	7.2	...
	1997	18.5	4.9	-3.5	5.9	1.2	...
Return on Equity	1995	...	11.9	...	...	1.0	...
	1996	...	3.0	...	...	6.4	...
	1997	...	8.5	...	...	2.7	...
Liabilities to Assets	1995	0.70	0.87	1.24	0.99	0.76	...
	1996	0.62	0.81	1.11	0.92	0.79	...
	1997	0.56	0.83	1.20	0.99	0.67	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96			4.3	13.0		
	1996-97			3.2	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			56.0	44.0		
	1996			69.2	30.8		
	1997			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	647						
Net Profit Margin	1995	7.3	1.0	-7.2	0.6	2.2	...
	1996	6.7	-0.7	-8.9	-1.2	0.4	...
	1997	8.6	0.8	-8.4	0.3	2.4	...
Pretax Profit Margin	1995	8.4	1.4	-6.9	1.0	2.5	...
	1996	8.1	-0.2	-9.1	-0.9	0.4	...
	1997	9.6	1.1	-8.3	0.6	3.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.9	1.4	-8.6	0.7	5.0	...
	1996	11.5	-0.6	-11.8	-1.3	2.1	...
	1997	16.2	1.6	-11.1	0.3	6.2	...
Return on Equity	1995	34.3	11.7	-4.9	11.2	15.2	...
	1996	28.5	7.1	-8.8	7.0	9.7	...
	1997	41.2	13.6	-5.1	9.4	17.2	...
Liabilities to Assets	1995	0.58	0.91	1.12	0.94	0.77	...
	1996	0.58	0.89	1.13	0.91	0.83	...
	1997	0.62	0.94	1.16	0.96	0.79	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	0.9		...			
	1996-97	8.3		...			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			56.4	43.6		
	1996			49.5	50.5		
	1997			54.4	45.6		

(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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	144						
Net Profit Margin	1995	3.7	0.8	-2.2	0.8	1.4	...
	1996	2.5	-0.5	-3.3	-0.5	-0.1	...
	1997	4.4	0.6	-2.0	0.6	0.4	...
Pretax Profit Margin	1995	4.4	1.1	-1.8	1.0	1.8	...
	1996	3.2	0.4	-2.9	0.6	-0.1	...
	1997	6.3	0.9	-1.7	0.9	0.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.4	3.8	-15.0	3.6	12.0	...
	1996	14.2	-1.5	-21.1	-1.8	-0.6	...
	1997	16.3	3.6	-13.1	3.7	0.8	...
Return on Equity	1995	26.6	10.0	-6.2	10.0	...	...
	1996	26.7	7.2	-9.8	8.4	...	...
	1997	33.5	10.5	-7.9	11.9	...	...
Liabilities to Assets	1995	0.41	0.72	1.05	0.73	0.48	...
	1996	0.43	0.70	1.06	0.70	0.75	...
	1997	0.37	0.70	1.11	0.68	0.89	...
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	-0.1			...		
	1996-97	0.6			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				57.9	42.1	
	1996				50.7	49.3	
	1997				57.0	43.0	

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

SICE: 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 <sup>(1)</sup>			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	1,589						
Net Profit Margin	1995	3.8	0.6	-2.8	0.4	1.7	...
	1996	3.3	0.3	-3.6	-0.3	1.1	...
	1997	4.0	0.8	-2.8	0.7	2.0	...
Pretax Profit Margin	1995	4.4	0.8	-2.7	0.6	2.4	...
	1996	3.9	0.5	-3.4	0.4	1.4	...
	1997	4.9	0.9	-2.7	0.7	2.6	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	16.4	2.2	-13.0	1.2	8.5	...
	1996	13.5	0.9	-16.2	-0.6	5.7	...
	1997	17.9	3.2	-12.4	2.5	10.7	...
Return on Equity	1995	30.2	10.0	-10.0	9.5	18.1	...
	1996	32.5	11.1	-5.9	10.4	18.0	...
	1997	33.3	10.5	-7.6	9.1	21.7	...
Liabilities to Assets	1995	0.52	0.85	1.13	0.86	0.76	...
	1996	0.50	0.87	1.15	0.89	0.78	...
	1997	0.50	0.85	1.11	0.87	0.78	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
Sales - % change year over year	1995-96	-0.1			...		
	1996-97	3.3			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				53.6	46.4	
	1996				52.4	47.6	
	1997				56.6	43.4	

(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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	775						
Net Profit Margin	1995	3.2	0.3	-3.2	-0.4	1.1	...
	1996	3.4	0.6	-3.1	0.5	1.0	...
	1997	4.4	0.9	-2.0	0.9	1.6	...
Pretax Profit Margin	1995	3.6	0.5	-2.9	0.4	1.4	...
	1996	4.1	0.7	-2.9	0.6	1.2	...
	1997	5.1	1.1	-1.8	1.0	2.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.7	1.0	-14.3	-0.8	5.9	...
	1996	17.3	2.1	-13.2	1.6	5.9	...
	1997	20.7	4.5	-9.1	3.4	8.7	...
Return on Equity	1995	30.2	11.0	-8.5	9.8	14.8	...
	1996	26.2	7.0	-13.5	5.2	13.9	...
	1997	35.7	13.8	-4.8	10.3	17.6	...
Liabilities to Assets	1995	0.48	0.87	1.23	0.89	0.79	...
	1996	0.45	0.83	1.16	0.84	0.75	...
	1997	0.46	0.83	1.12	0.86	0.70	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-1.6	...	
	1996-97				4.5	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				53.0	47.0	
	1996				55.5	44.5	
	1997				60.2	39.8	

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

SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	1,170						
Net Profit Margin	1995	3.9	-0.3	-5.6	-0.7	1.6	...
	1996	3.9	-0.4	-5.8	-0.7	0.9	...
	1997	4.8	0.7	-4.6	0.6	2.5	...
Pretax Profit Margin	1995	4.3	-0.2	-5.4	-0.6	1.8	...
	1996	4.5	-0.3	-5.8	-0.7	1.2	...
	1997	5.6	1.0	-4.3	0.7	2.9	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	8.2	-0.3	-11.5	-0.9	3.8	...
	1996	8.9	-0.5	-10.5	-0.9	1.7	...
	1997	10.3	1.4	-9.1	1.0	7.1	...
Return on Equity	1995	20.0	4.2	-11.1	3.6	9.3	...
	1996	21.7	5.5	-10.8	4.6	6.8	...
	1997	26.3	7.9	-6.8	7.0	10.4	...
Liabilities to Assets	1995	0.58	0.92	1.16	0.95	0.79	...
	1996	0.56	0.93	1.17	0.96	0.73	...
	1997	0.56	0.90	1.14	0.94	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-1.8			-4.4
	1996-97			1.2			...
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>			<u>Loss</u>
	1995			50.0			50.0
	1996			49.3			50.7
	1997			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: 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 (1996):	50						
Net Profit Margin	1995	2.0	-0.2	-7.5	-0.5	0.0	...
	1996	3.3	-0.7	-8.4	-0.9	...	...
	1997	2.8	-0.8	-6.9	-1.2	1.3	...
Pretax Profit Margin	1995	2.0	-0.2	-8.2	-0.7	0.0	...
	1996	3.4	-0.6	-7.7	-0.7	...	...
	1997	3.3	-0.3	-6.9	-0.8	1.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	3.4	-0.3	-12.7	-0.3	-0.1	...
	1996	5.8	-1.4	-12.5	-1.7	...	...
	1997	6.5	-1.0	-10.4	-2.0	4.5	...
Return on Equity	1995	...	29.5	...	36.4	...	...
	1996	...	10.0	...	28.6	...	...
	1997	46.7	5.1	-32.0	-11.1	37.9	...
Liabilities to Assets	1995	0.97	1.05	1.20	1.10	0.97	...
	1996	0.95	1.08	1.23	1.08	...	...
	1997	0.81	0.98	1.13	0.98	0.87	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				-6.7	...	
	1996-97				4.3	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				47.1	52.9	
	1996				48.0	52.0	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	343						
Net Profit Margin	1995	6.2	0.9	-6.7	0.7	2.9	...
	1996	6.4	1.2	-5.9	1.3	0.7	...
	1997	6.5	1.2	-4.5	0.9	1.8	...
Pretax Profit Margin	1995	6.9	1.2	-6.4	0.9	3.9	...
	1996	7.3	1.4	-4.8	1.5	0.7	...
	1997	7.5	1.6	-3.9	1.3	2.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.0	1.3	-8.5	0.9	4.1	...
	1996	9.3	1.7	-7.6	1.7	2.8	...
	1997	10.9	2.1	-5.6	1.6	5.2	...
Return on Equity	1995	25.4	7.2	-4.4	7.3	4.9	...
	1996	27.4	8.1	-4.1	8.2	4.6	...
	1997	26.1	9.8	1.9	9.0	13.8	...
Liabilities to Assets	1995	0.56	0.90	1.12	0.91	0.77	...
	1996	0.59	0.93	1.12	0.94	0.73	...
	1997	0.50	0.91	1.13	0.96	0.75	...
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96	0.1			...		
	1996-97	0.8			...		
		Profit		Loss			
Distribution of Firms by profit and loss - Pretax Profit (%)	1995	55.2		44.8			
	1996	56.7		43.3			
	1997	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: 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 <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%			
Number of firms (1996):	46						
Net Profit Margin	1995	3.9	-4.2	-8.4	-4.8	...	...
	1996	6.2	-0.7	-4.9	-1.0	...	...
	1997	3.4	1.1	-3.0	1.0	1.1	...
Pretax Profit Margin	1995	5.7	-3.1	-11.1	-4.2	...	...
	1996	6.9	-0.1	-5.7	-0.7	...	...
	1997	4.6	1.1	-3.6	1.1	1.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	9.4	-10.1	-26.5	-12.5	...	...
	1996	14.8	-1.9	-28.1	-2.2	...	...
	1997	18.1	2.8	-9.0	2.8	3.6	...
Return on Equity	1995	...	-9.6	...	...	...	...
	1996	...	28.6	...	...	...	...
	1997	58.3	21.6	-2.6	23.5	14.8	...
Liabilities to Assets	1995	0.79	0.97	1.17	1.05	...	...
	1996	0.81	1.06	1.37	1.07	...	...
	1997	0.60	0.92	1.13	1.01	0.79	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	11.6			...		
	1996-97	0.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				38.7	61.3	
	1996				50.0	50.0	
	1997				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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	74						
<b>Net Profit Margin</b>	1995	4.9	0.7	-4.2	-0.7	1.5	3.5
	1996	5.3	0.5	-3.7	1.7	0.2	5.0
	1997	5.5	2.6	-0.8	2.6	2.5	...
<b>Pretax Profit Margin</b>	1995	6.0	0.8	-4.2	-0.7	1.6	4.3
	1996	7.3	0.9	-3.7	1.7	0.9	6.5
	1997	6.5	3.2	-0.7	3.4	3.0	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	9.6	2.2	-9.3	-1.4	3.7	6.1
	1996	11.4	2.6	-8.6	2.9	2.2	10.5
	1997	13.5	3.8	-1.5	2.8	6.8	...
<b>Return on Equity</b>	1995	25.0	12.0	1.3	14.5	10.6	15.8
	1996	28.1	10.6	-1.8	15.4	9.7	...
	1997	29.1	15.1	3.1	6.3	17.1	...
<b>Liabilities to Assets</b>	1995	0.44	0.80	1.07	1.01	0.63	0.53
	1996	0.50	0.84	1.09	0.92	0.71	0.56
	1997	0.46	0.73	0.97	0.83	0.72	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>	
	1995-96			4.0		16.7	
	1996-97			4.2		6.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>		<b>Loss</b>	
	1995			61.9		38.1	
	1996			60.5		39.5	
	1997			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: 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 (1996):	329						
<b>Net Profit Margin</b>	1995	4.2	0.4	-3.9	-0.4	1.3	...
	1996	5.6	0.7	-3.0	0.5	1.9	...
	1997	5.3	1.5	-2.6	1.2	2.5	...
<b>Pretax Profit Margin</b>	1995	5.0	0.5	-3.6	0.4	1.6	...
	1996	6.6	0.9	-2.6	0.7	2.2	...
	1997	6.2	1.9	-2.5	1.4	3.1	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	11.0	1.2	-11.1	0.4	4.9	...
	1996	14.8	1.9	-10.0	1.4	4.4	...
	1997	14.5	4.4	-8.9	3.3	7.3	...
<b>Return on Equity</b>	1995	28.0	9.2	-4.9	8.9	10.1	...
	1996	37.7	10.3	-6.7	8.7	11.8	...
	1997	31.3	12.0	0.6	10.7	15.9	...
<b>Liabilities to Assets</b>	1995	0.53	0.88	1.15	0.90	0.63	...
	1996	0.55	0.88	1.09	0.91	0.77	...
	1997	0.50	0.84	1.06	0.86	0.80	...
		<b>Firms with revenue between</b>					
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	2.5			...		
	1996-97	5.8			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				52.8	47.2	
	1996				56.6	43.4	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	31						
Net Profit Margin	1995	9.7	1.9	-2.7	0.1	4.8	...
	1996	7.3	1.9	-2.4	0.5	...	...
	1997	8.3	2.1	-0.7	1.9	2.3	...
Pretax Profit Margin	1995	10.5	3.6	-2.7	1.5	6.2	...
	1996	9.3	3.3	-4.3	0.5	...	...
	1997	9.7	3.2	0.2	4.0	2.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	17.3	4.8	-10.9	2.0	10.0	...
	1996	14.7	2.7	-3.9	1.6	...	...
	1997	19.8	6.6	-0.7	6.6	6.6	...
Return on Equity	1995	30.4	13.9	-3.1	12.9	13.9	...
	1996	56.3	13.2	-2.5	13.2	...	...
	1997	...	8.6	...	...	17.9	...
Liabilities to Assets	1995	0.32	0.69	1.17	0.80	0.52	...
	1996	0.49	0.86	1.07	0.89	...	...
	1997	0.50	0.80	1.21	0.97	0.46	...
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				7.2	...	
	1996-97				16.9	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				56.7	43.3	
	1996				56.3	43.8	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	913						
Net Profit Margin	1995	14.0	7.7	1.7	6.3	9.1	5.6
	1996	12.9	6.4	0.8	5.0	8.1	2.5
	1997	13.3	7.6	1.9	6.4	8.7	3.1
Pretax Profit Margin	1995	18.9	10.3	2.5	8.3	12.2	8.4
	1996	16.9	8.6	1.5	6.7	10.9	5.2
	1997	17.0	9.9	2.7	7.8	11.1	5.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.1	6.5	1.4	4.9	8.7	7.5
	1996	12.9	5.3	0.7	3.8	7.2	2.9
	1997	12.5	5.6	1.5	4.2	7.2	5.7
Return on Equity	1995	24.8	14.2	4.7	11.6	15.7	10.0
	1996	21.0	11.4	3.9	9.5	12.5	7.0
	1997	21.8	12.0	3.8	10.8	12.8	6.3
Liabilities to Assets	1995	0.33	0.62	0.85	0.65	0.59	0.57
	1996	0.34	0.63	0.87	0.67	0.59	0.66
	1997	0.37	0.65	0.86	0.72	0.60	0.58
		Firms with revenue between					
					\$50,000 and \$5 million	\$5 million and \$25 million	
Sales - % change year over year	1995-96				2.0	8.2	
	1996-97				4.7	-0.4	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				82.1	17.9	
	1996				78.8	21.2	
	1997				82.7	17.3	

(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: 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 (1996):	34						
<b>Net Profit Margin</b>	1995	20.8	5.6	-2.9	3.9	14.4	...
	1996	13.9	2.8	-2.5	2.0	10.9	...
	1997	22.5	8.4	-0.7	5.6	11.6	...
<b>Pretax Profit Margin</b>	1995	31.9	7.2	-2.9	3.9	17.7	...
	1996	17.4	4.0	-2.0	3.4	12.9	...
	1997	28.7	10.1	0.4	7.5	12.5	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	18.4	4.6	-2.0	4.2	10.2	...
	1996	15.5	4.6	-2.0	3.0	7.5	...
	1997	15.6	6.3	0.0	5.7	6.9	...
<b>Return on Equity</b>	1995	31.9	14.1	2.5	5.9	20.7	...
	1996	19.4	3.5	-5.7	2.0	7.2	...
	1997	38.3	15.0	4.4	15.8	11.3	...
<b>Liabilities to Assets</b>	1995	0.29	0.68	0.94	0.71	0.57	...
	1996	0.38	0.68	0.89	0.79	0.60	...
	1997	0.30	0.73	0.97	0.71	0.75	...
<b>Firms with revenue between</b>							
		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
<b>Sales - % change year over year</b>	1995-96			4.5			...
	1996-97			2.4			...
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			67.5	32.5		
	1996			68.4	31.6		
	1997			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: 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	
		Better Q3 75%	Average Q2 50%	Worse Q1 25%			
<b>Number of firms (1996):</b>	74						
<b>Net Profit Margin</b>	1995	5.6	0.9	-2.1	0.7	...	...
	1996	7.4	1.2	-1.2	1.4	...	...
	1997	8.4	1.5	-3.3	1.9	0.7	...
<b>Pretax Profit Margin</b>	1995	8.0	1.4	-1.7	1.3	...	...
	1996	11.2	1.8	-0.8	1.8	...	...
	1997	12.8	2.4	-1.3	3.3	0.7	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	19.4	1.9	-19.0	1.4	...	...
	1996	21.0	3.1	-3.6	3.1	...	...
	1997	27.1	3.8	-5.1	4.2	2.5	...
<b>Return on Equity</b>	1995	44.3	20.1	1.9	18.8	...	...
	1996	35.3	16.7	2.4	21.2	...	...
	1997	32.9	20.5	-1.8	21.1	...	...
<b>Liabilities to Assets</b>	1995	0.39	0.75	1.05	0.75	...	...
	1996	0.32	0.75	0.99	0.72	...	...
	1997	0.21	0.71	1.01	0.69	0.80	...
		<b>Firms with revenue between</b>					
		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
<b>Sales - % change year over year</b>	1995-96	3.2			...		
	1996-97	9.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				61.3	38.7	
	1996				68.4	31.6	
	1997				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: 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 <sup>(1)</sup>			Median	Median	Median
Number of firms (1996):	141	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	4.2	0.9	-2.8	1.0	0.7	...
	1996	4.2	0.9	-3.4	0.9	2.5	...
	1997	6.3	1.4	-2.7	1.3	4.9	...
Pretax Profit Margin	1995	4.7	1.0	-2.7	0.9	1.0	...
	1996	4.3	0.9	-3.4	0.9	3.0	...
	1997	7.4	1.6	-2.7	1.6	5.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	10.5	2.3	-7.0	2.3	1.9	...
	1996	9.8	2.0	-6.5	1.8	6.3	...
	1997	11.7	4.2	-6.2	4.1	13.5	...
Return on Equity	1995	26.3	7.1	-6.5	8.7	6.8	...
	1996	27.0	10.0	-7.2	10.0	14.4	...
	1997	27.0	9.8	-6.5	9.2	33.4	...
Liabilities to Assets	1995	0.42	0.77	1.03	0.80	0.65	...
	1996	0.45	0.74	1.09	0.77	0.52	...
	1997	0.42	0.72	1.06	0.77	0.59	...
<b>Firms with revenue between</b>							
Sales - % change year over year					\$50,000 and \$5 million	\$5 million and \$25 million	
	1995-96				-4.2	...	
	1996-97				2.6	...	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				58.3	41.7	
	1996				57.4	42.6	
	1997				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	18						
Net Profit Margin	1995	...	0.9	...	1.1	...	...
	1996	3.6	-0.5	-16.5	0.2	...	...
	1997	8.3	2.3	-2.8	2.7	...	...
Pretax Profit Margin	1995	...	0.9	...	1.1	...	...
	1996	3.9	-0.4	-16.5	0.4	...	...
	1997	10.3	2.8	-2.8	3.0	...	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	...	0.7	...	2.6	...	...
	1996	3.8	0.2	-8.7	0.4	...	...
	1997	17.3	4.2	-7.4	5.2	...	...
Return on Equity	1995	...	6.2	...	...	...	...
	1996	...	4.3	...	9.7	...	...
	1997	...	...	...	...	...	...
Liabilities to Assets	1995	...	0.59	...	0.71	...	...
	1996	0.52	0.73	1.00	0.80	...	...
	1997	0.59	0.93	1.20	0.93	...	...
<b>Firms with revenue between</b>							
Sales - % change year over year				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			1.8	...		
	1996-97			4.0	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			60.0	40.0		
	1996			50.0	50.0		
	1997			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: 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)	Average	Worse	Median	Median	
Number of firms (1996):	1,302	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
<b>Net Profit Margin</b>	1995	6.0	1.2	-4.4	1.0	2.3	0.8
	1996	5.8	0.4	-5.6	-0.5	1.4	1.3
	1997	6.4	0.9	-4.4	0.6	2.3	1.5
<b>Pretax Profit Margin</b>	1995	7.1	1.3	-4.6	1.0	2.9	0.8
	1996	6.6	0.6	-5.4	-0.4	1.9	2.3
	1997	7.2	1.0	-4.2	0.7	3.0	1.9
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	17.7	2.8	-10.2	2.1	6.5	1.4
	1996	15.8	1.0	-12.5	-0.5	3.8	4.6
	1997	15.4	1.9	-9.9	1.4	7.1	4.5
<b>Return on Equity</b>	1995	36.7	13.1	-3.1	12.5	17.0	6.6
	1996	37.7	12.9	-3.8	13.2	11.9	17.7
	1997	35.5	11.9	-4.3	9.8	18.5	17.3
<b>Liabilities to Assets</b>	1995	0.55	0.90	1.14	0.92	0.79	0.67
	1996	0.57	0.91	1.14	0.94	0.76	0.62
	1997	0.61	0.92	1.14	0.94	0.81	0.80
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96				5.3	-2.0	
	1996-97				4.7	-1.6	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				56.6	43.4	
	1996				52.0	48.0	
	1997				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: 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 (1996):	124						
Net Profit Margin	1995	5.3	-0.3	-6.1	-0.6	0.3	...
	1996	4.7	0.9	-5.4	0.6	1.5	-0.4
	1997	5.5	1.0	-3.8	0.4	1.8	...
Pretax Profit Margin	1995	6.8	0.4	-5.0	0.1	0.4	...
	1996	5.0	1.2	-4.9	1.0	1.5	-0.4
	1997	6.3	1.0	-3.1	0.5	2.1	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.1	0.0	-8.9	-0.1	0.0	...
	1996	16.3	0.4	-11.6	0.2	4.4	-2.2
	1997	15.1	0.9	-8.7	0.1	4.4	...
Return on Equity	1995	24.8	3.2	-16.1	3.2	3.8	...
	1996	48.3	10.4	-1.2	8.1	21.4	...
	1997	29.8	10.0	-3.2	6.3	14.3	...
Liabilities to Assets	1995	0.28	0.81	1.00	0.82	0.76	...
	1996	0.57	0.90	1.01	0.95	0.84	...
	1997	0.48	0.91	1.04	0.96	0.72	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million		\$5 million and \$25 million			
	1995-96	6.0		...			
	1996-97	8.4		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>		<u>Loss</u>			
	1995	52.0		48.0			
	1996	58.0		42.0			
	1997	57.0		43.0			

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

SICE: 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 <sup>(1)</sup>			Median	Median	Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	17						
<b>Net Profit Margin</b>	1995	...	10.0	...	10.0	...	...
	1996	16.9	8.4	0.7	14.1	...	...
	1997	28.2	11.6	-6.5	12.6	...	...
<b>Pretax Profit Margin</b>	1995	...	11.7	...	11.7	...	...
	1996	22.0	11.2	4.2	18.2	...	...
	1997	32.1	16.2	-6.5	19.8	...	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	...	23.5	...	23.5	...	...
	1996	44.5	22.1	0.8	40.2	...	...
	1997	46.5	23.8	-6.7	26.6	...	...
<b>Return on Equity</b>	1995	...	...	...	...	...	...
	1996	...	32.1	...	37.1	...	...
	1997	...	31.9	...	32.9	...	...
<b>Liabilities to Assets</b>	1995	...	0.96	...	0.96	...	...
	1996	0.32	0.58	0.89	0.42	...	...
	1997	0.21	0.42	0.83	0.42	...	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	12.5			...		
	1996-97	2.1			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				87.5	12.5	
	1996				83.3	16.7	
	1997				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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	78						
Net Profit Margin	1995	32.6	12.3	0.7	13.9	7.6	...
	1996	31.1	12.7	-0.7	18.3	2.7	...
	1997	28.4	10.8	0.5	12.5	7.5	...
Pretax Profit Margin	1995	43.1	15.5	2.2	28.9	9.7	...
	1996	40.7	19.7	1.3	26.7	4.3	...
	1997	36.9	16.8	2.5	18.2	10.3	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	50.0	28.6	0.4	44.3	25.0	...
	1996	50.0	23.0	-0.3	33.5	6.1	...
	1997	50.0	24.9	1.2	28.3	21.1	...
Return on Equity	1995	75.0	50.4	13.9	50.4	...	...
	1996	75.0	41.2	9.2	45.9	22.3	...
	1997	58.9	32.5	0.8	34.5	24.4	...
Liabilities to Assets	1995	0.21	0.42	0.97	0.38	0.83	...
	1996	0.22	0.44	0.79	0.36	0.83	...
	1997	0.23	0.52	0.86	0.52	0.59	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	-4.9			...		
	1996-97	33.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				82.6	17.4	
	1996				77.2	22.8	
	1997				80.9	19.1	

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

SICE: 9841

Labour 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 (1996):	22						
Net Profit Margin	1995	19.8	4.9	-1.5	5.6	...	...
	1996	16.8	-0.7	-5.2	-2.0	...	...
	1997	16.1	6.1	0.6	11.5	0.4	...
Pretax Profit Margin	1995	24.7	5.6	-1.5	6.1	...	...
	1996	23.0	-0.7	-5.2	-2.0	...	...
	1997	23.0	7.5	0.6	14.2	0.4	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	44.3	12.8	-1.3	14.2	...	...
	1996	19.0	-0.5	-20.9	-0.5	...	...
	1997	28.1	8.2	0.8	16.8	2.6	...
Return on Equity	1995	...	26.4	...	21.1	...	...
	1996	...	4.8	...	-0.7	...	...
	1997	...	28.2	...	28.2	...	...
Liabilities to Assets	1995	0.18	0.71	0.92	0.67	...	...
	1996	0.27	0.69	1.10	0.57	...	...
	1997	0.48	0.77	1.06	0.57	1.04	...
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			-5.7		...	
	1996-97			30.8		...	
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			66.7	33.3		
	1996			47.8	52.2		
	1997			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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	95						
Net Profit Margin	1995	6.9	-0.8	-7.3	-1.6	0.5	...
	1996	8.5	0.2	-7.9	-2.0	2.1	...
	1997	7.7	1.8	-6.1	2.0	1.5	...
Pretax Profit Margin	1995	6.9	-0.6	-6.5	-1.6	0.8	...
	1996	11.0	0.2	-8.4	-2.0	2.7	...
	1997	9.5	2.2	-5.4	2.3	1.7	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	5.7	-1.7	-7.1	-2.2	1.1	...
	1996	17.1	0.0	-8.3	-2.1	3.1	...
	1997	8.9	1.5	-8.3	1.5	1.0	...
Return on Equity	1995	20.4	3.1	-8.9	-1.7	3.5	...
	1996	24.2	3.3	-10.2	1.9	6.9	...
	1997	22.5	3.4	-4.0	3.5	1.4	...
Liabilities to Assets	1995	0.14	0.64	1.00	0.58	0.67	...
	1996	0.20	0.64	1.01	0.71	0.64	...
	1997	0.27	0.85	1.04	0.89	0.71	...
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	2.2		...			
	1996-97	8.2		...			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	50.0		50.0			
	1996	50.0		50.0			
	1997	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: 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 (1996):	1,037						
<b>Net Profit Margin</b>	1995	16.3	4.7	-2.6	5.8	3.9	2.3
	1996	14.0	3.4	-4.6	3.5	3.2	1.9
	1997	15.8	4.5	-1.6	4.7	4.4	1.4
<b>Pretax Profit Margin</b>	1995	19.9	6.0	-2.1	7.0	4.9	3.1
	1996	18.6	4.6	-3.9	4.7	4.4	2.4
	1997	19.5	5.8	-1.1	6.0	5.4	1.9
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	14.8	5.0	-1.7	4.3	6.3	4.9
	1996	12.4	3.6	-2.5	2.9	5.1	4.3
	1997	13.8	5.0	-0.9	3.9	6.1	3.1
<b>Return on Equity</b>	1995	31.6	12.3	-0.9	10.4	14.8	10.2
	1996	28.0	9.6	-2.8	7.1	13.8	7.9
	1997	28.8	10.4	0.5	7.9	13.1	5.8
<b>Liabilities to Assets</b>	1995	0.39	0.66	0.90	0.66	0.64	0.71
	1996	0.40	0.66	0.93	0.66	0.67	0.76
	1997	0.41	0.67	0.91	0.67	0.68	0.72
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			4.6		-0.7	
	1996-97			15.1		3.1	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				68.7	31.3	
	1996				65.2	34.8	
	1997				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,343						
<b>Net Profit Margin</b>	1995	7.5	1.1	-5.6	0.6	2.3	1.2
	1996	5.5	0.3	-7.3	-0.6	1.2	1.8
	1997	6.9	0.9	-5.7	0.5	1.6	2.5
<b>Pretax Profit Margin</b>	1995	8.3	1.2	-5.2	0.7	2.4	2.7
	1996	6.4	0.5	-7.0	-0.4	1.3	2.5
	1997	7.8	1.1	-5.6	0.6	1.9	3.9
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	13.5	2.0	-9.5	1.3	5.7	6.3
	1996	10.3	0.7	-13.0	-0.9	3.3	5.0
	1997	12.7	2.0	-9.7	1.1	4.5	9.5
<b>Return on Equity</b>	1995	35.5	13.3	-2.7	11.3	15.8	10.2
	1996	32.4	9.9	-7.5	7.5	13.1	20.6
	1997	33.6	10.9	-5.6	10.2	12.7	19.5
<b>Liabilities to Assets</b>	1995	0.50	0.78	1.03	0.83	0.68	0.71
	1996	0.47	0.81	1.05	0.86	0.73	0.70
	1997	0.49	0.80	1.04	0.86	0.71	0.76
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	-0.9		-10.1			
	1996-97	4.6		8.9			
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>		<b>Profit</b>		<b>Loss</b>			
	1995	56.9		43.1			
	1996	52.7		47.3			
	1997	57.9		42.1			

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

SICE: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	86						
Net Profit Margin	1995	18.9	7.5	0.8	8.6	4.1	...
	1996	17.5	7.6	0.0	10.8	5.1	...
	1997	16.3	2.5	-1.3	2.5	3.3	...
Pretax Profit Margin	1995	20.9	8.4	1.0	9.9	4.5	...
	1996	22.4	9.5	0.6	13.9	6.1	...
	1997	19.6	5.9	-0.9	6.1	4.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	19.6	6.0	0.8	5.3	9.5	...
	1996	16.8	6.5	0.3	5.9	8.4	...
	1997	10.8	3.8	-1.7	3.8	3.5	...
Return on Equity	1995	31.1	15.1	2.0	14.8	19.5	...
	1996	31.8	15.5	5.3	11.2	21.6	...
	1997	27.5	11.9	1.6	11.0	15.2	...
Liabilities to Assets	1995	0.50	0.75	0.95	0.69	0.78	...
	1996	0.34	0.71	0.98	0.68	0.72	...
	1997	0.43	0.79	1.00	0.79	0.82	...
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			9.3	...		
	1996-97			11.5	...		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			78.7	21.3		
	1996			77.3	22.7		
	1997			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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	1,573						
Net Profit Margin	1995	11.7	3.0	-2.9	2.2	4.2	1.8
	1996	12.3	3.0	-3.6	2.5	4.1	1.6
	1997	12.2	3.5	-2.6	3.1	4.0	2.2
Pretax Profit Margin	1995	13.7	3.7	-2.4	2.6	5.3	3.3
	1996	15.1	3.6	-3.1	3.1	4.8	2.1
	1997	15.5	4.2	-2.3	3.7	4.8	2.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	12.6	3.5	-2.0	2.2	6.8	5.5
	1996	12.4	3.1	-2.2	2.1	5.7	3.6
	1997	12.1	3.1	-1.4	2.1	6.1	4.7
Return on Equity	1995	28.6	11.2	-0.6	8.8	13.8	19.6
	1996	27.2	10.8	-0.6	9.6	12.1	12.6
	1997	27.1	11.4	0.9	10.6	12.4	18.9
Liabilities to Assets	1995	0.44	0.73	0.98	0.78	0.67	0.73
	1996	0.42	0.73	0.99	0.78	0.64	0.71
	1997	0.44	0.75	1.00	0.80	0.63	0.71
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	6.3		-9.5			
	1996-97	7.5		-0.6			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b><u>Profit</u></b>	<b><u>Loss</u></b>		
	1995			66.5	33.5		
	1996			65.0	35.0		
	1997			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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	1,390						
Net Profit Margin	1995	9.8	2.3	-4.7	2.6	1.8	1.1
	1996	10.2	1.9	-5.0	1.9	1.8	0.7
	1997	9.7	2.0	-3.6	2.2	1.9	1.7
Pretax Profit Margin	1995	11.9	2.9	-4.2	3.3	2.5	1.4
	1996	11.7	2.2	-4.3	2.6	2.1	0.9
	1997	11.5	2.6	-3.0	3.1	2.2	2.0
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	7.8	1.8	-3.0	1.8	1.8	1.8
	1996	7.3	1.5	-3.4	1.4	1.8	1.3
	1997	7.3	1.8	-2.2	1.7	2.0	2.4
Return on Equity	1995	26.6	8.3	-2.8	7.1	10.5	18.2
	1996	22.1	6.7	-2.8	6.2	7.1	7.4
	1997	23.2	8.1	-2.4	5.4	11.5	19.2
Liabilities to Assets	1995	0.57	0.83	0.98	0.82	0.84	0.91
	1996	0.57	0.83	0.98	0.79	0.86	0.89
	1997	0.58	0.83	0.97	0.78	0.87	0.91
		Firms with revenue between					
		\$50,000 and \$5 million			\$5 million and \$25 million		
Sales - % change year over year	1995-96				6.3	8.3	
	1996-97				9.6	8.9	
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				61.8	38.2	
	1996				61.6	38.4	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	841						
Net Profit Margin	1995	6.2	0.8	-3.9	0.5	1.7	...
	1996	6.8	1.1	-5.0	0.7	2.7	...
	1997	7.3	1.8	-3.3	1.5	2.6	...
Pretax Profit Margin	1995	7.6	1.0	-3.8	0.7	1.9	...
	1996	8.1	1.2	-4.5	1.0	3.0	...
	1997	9.0	2.1	-3.3	1.8	3.8	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.8	1.8	-9.1	1.4	5.4	...
	1996	16.6	2.4	-8.8	1.7	5.9	...
	1997	19.2	4.2	-6.5	3.6	8.4	...
Return on Equity	1995	27.3	6.5	-7.7	5.8	12.3	...
	1996	31.7	10.3	-6.4	9.1	14.1	...
	1997	33.1	10.5	-3.3	7.7	22.6	...
Liabilities to Assets	1995	0.40	0.77	1.02	0.78	0.68	...
	1996	0.41	0.77	1.05	0.77	0.72	...
	1997	0.40	0.74	1.03	0.73	0.77	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	-0.2			-1.0		
	1996-97	5.1			...		
Distribution of Firms by profit and loss - Pretax Profit (%)		<u>Profit</u>			<u>Loss</u>		
	1995	54.2			45.8		
	1996	56.2			43.8		
	1997	60.3			39.7		

(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: 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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	274						
Net Profit Margin	1995	6.4	2.9	0.3	2.7	3.6	...
	1996	7.1	2.9	0.3	2.7	3.2	2.1
	1997	6.6	3.0	-0.3	2.3	3.7	...
Pretax Profit Margin	1995	7.7	3.6	0.3	3.3	4.5	...
	1996	9.0	3.6	0.4	3.1	4.1	3.4
	1997	7.8	3.6	-0.2	3.1	4.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	17.1	6.8	0.5	5.5	9.4	...
	1996	19.0	7.1	0.6	6.1	8.9	6.0
	1997	15.9	7.1	-0.2	5.1	8.5	...
Return on Equity	1995	32.3	14.6	4.2	11.4	17.2	...
	1996	36.9	15.7	5.2	14.1	17.5	16.7
	1997	28.8	15.4	3.7	11.3	20.2	...
Liabilities to Assets	1995	0.36	0.66	0.89	0.66	0.66	...
	1996	0.41	0.67	0.87	0.68	0.66	0.68
	1997	0.38	0.62	0.87	0.62	0.63	...
Firms with revenue between							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	8.3			...		
	1996-97	3.6			7.4		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				78.2	21.8	
	1996				77.2	22.8	
	1997				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: 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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	2,064						
Net Profit Margin	1995	10.7	3.6	-1.1	3.4	4.1	1.8
	1996	10.4	3.6	-1.4	3.4	3.9	2.2
	1997	11.8	4.5	-1.0	4.6	4.2	2.5
Pretax Profit Margin	1995	13.2	4.7	-1.0	4.4	5.0	2.2
	1996	12.8	4.4	-1.3	4.2	5.1	2.7
	1997	14.8	5.5	-0.9	5.7	5.3	2.7
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	24.1	8.2	-2.0	7.1	11.0	4.5
	1996	22.4	7.9	-2.9	6.9	9.6	5.8
	1997	25.3	10.1	-1.4	9.5	11.3	6.0
Return on Equity	1995	38.6	18.2	3.0	14.3	24.9	15.9
	1996	37.9	16.7	0.6	15.4	20.2	20.6
	1997	40.8	19.1	3.9	18.0	20.2	24.4
Liabilities to Assets	1995	0.35	0.62	0.90	0.62	0.62	0.75
	1996	0.33	0.62	0.89	0.63	0.60	0.74
	1997	0.34	0.63	0.88	0.65	0.61	0.74
<b>Firms with revenue between</b>							
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	6.1			1.3		
	1996-97	10.2			4.8		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				71.4	28.6	
	1996				69.0	31.0	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	906						
Net Profit Margin	1995	6.0	1.7	-1.6	1.3	2.8	1.0
	1996	5.8	1.6	-1.8	1.4	2.7	1.3
	1997	5.8	1.8	-1.6	1.3	2.7	2.1
Pretax Profit Margin	1995	7.2	2.0	-1.6	1.3	3.7	1.0
	1996	7.0	1.9	-1.7	1.5	3.5	1.8
	1997	7.2	2.2	-1.5	1.6	3.4	2.7
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.0	4.0	-3.8	2.7	8.3	2.5
	1996	14.9	3.9	-3.6	3.1	6.6	3.9
	1997	15.8	4.8	-3.7	3.2	8.0	7.4
Return on Equity	1995	30.7	13.1	-1.5	10.4	17.4	8.4
	1996	28.4	11.3	-2.0	10.3	13.9	14.1
	1997	32.3	13.0	1.6	10.7	15.6	13.1
Liabilities to Assets	1995	0.41	0.70	0.96	0.74	0.62	0.78
	1996	0.42	0.71	0.98	0.76	0.59	0.74
	1997	0.39	0.73	0.98	0.78	0.63	0.69
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	4.5		4.8			
	1996-97	8.8		11.5			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			64.6	35.4		
	1996			64.6	35.4		
	1997			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: 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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	162						
Net Profit Margin	1995	6.5	1.3	-3.1	1.4	0.9	...
	1996	6.8	1.6	-2.0	1.5	1.9	...
	1997	8.6	2.4	-2.0	2.1	2.4	...
Pretax Profit Margin	1995	7.8	1.6	-3.1	1.7	1.0	...
	1996	8.4	1.8	-1.9	1.7	3.1	...
	1997	9.6	2.8	-1.5	2.6	3.2	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	21.1	3.9	-7.8	3.9	4.4	...
	1996	18.8	5.0	-6.9	3.9	7.1	...
	1997	23.9	5.4	-3.8	5.2	7.6	...
Return on Equity	1995	31.2	11.1	-7.2	12.3	6.7	...
	1996	35.5	11.5	1.1	10.8	15.4	...
	1997	30.2	11.5	1.6	12.0	11.1	...
Liabilities to Assets	1995	0.41	0.73	1.04	0.77	0.70	...
	1996	0.42	0.77	1.05	0.77	0.67	...
	1997	0.42	0.74	1.07	0.76	0.73	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	4.9			...		
	1996-97	3.4			...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				61.0	39.0	
	1996				63.4	36.6	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	111						
<b>Net Profit Margin</b>	1995	5.2	1.0	-3.0	0.7	2.5	...
	1996	5.5	1.5	-3.3	1.4	1.7	...
	1997	3.6	1.2	-1.6	1.1	1.5	...
<b>Pretax Profit Margin</b>	1995	7.5	1.3	-2.7	0.8	2.8	...
	1996	7.3	1.6	-3.3	1.6	2.1	...
	1997	4.8	1.3	-1.4	1.2	1.8	...
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	15.6	3.3	-11.9	3.2	8.0	...
	1996	17.7	5.4	-7.9	4.4	5.9	...
	1997	12.8	4.2	-5.3	4.0	5.5	...
<b>Return on Equity</b>	1995	32.7	10.0	-17.9	6.7	12.6	...
	1996	34.7	13.3	-3.1	15.0	9.4	...
	1997	18.1	9.0	-4.0	8.7	11.1	...
<b>Liabilities to Assets</b>	1995	0.32	0.60	0.90	0.65	0.52	...
	1996	0.34	0.65	0.90	0.65	0.60	...
	1997	0.40	0.63	0.87	0.66	0.56	...
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>				<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>		
	1995-96			3.8	...		
	1996-97			0.5	...		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>				<b>Profit</b>	<b>Loss</b>		
	1995			62.7	37.3		
	1996			63.4	36.6		
	1997			65.9	34.1		

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

SICE: 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 (1996):	1,987						
Net Profit Margin	1995	5.7	1.6	-1.8	1.4	2.2	1.2
	1996	5.6	1.5	-1.8	1.2	2.1	1.1
	1997	6.1	1.7	-1.4	1.4	2.3	0.9
Pretax Profit Margin	1995	7.2	2.0	-1.6	1.7	3.0	1.7
	1996	7.2	1.9	-1.6	1.5	2.7	1.4
	1997	7.4	2.2	-1.1	1.8	2.9	1.2
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	20.9	6.0	-6.1	4.5	8.9	6.3
	1996	20.0	5.4	-5.9	4.2	8.9	5.4
	1997	21.4	6.1	-4.2	4.4	8.5	6.3
Return on Equity	1995	35.5	13.6	-2.3	12.0	15.7	15.8
	1996	33.6	14.3	-1.3	13.3	16.8	12.7
	1997	37.7	15.4	-1.1	13.3	18.1	13.9
Liabilities to Assets	1995	0.46	0.76	1.00	0.80	0.66	0.74
	1996	0.44	0.74	1.02	0.78	0.68	0.71
	1997	0.43	0.74	1.00	0.77	0.66	0.75
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96			3.2	7.9		
	1996-97			5.5	19.7		
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			64.3	35.7		
	1996			64.0	36.0		
	1997			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: 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 (1996):	1,196						
Net Profit Margin	1995	5.9	0.9	-3.6	0.7	1.7	2.8
	1996	6.5	1.4	-2.1	1.3	1.9	2.1
	1997	7.1	1.9	-1.8	1.7	2.6	3.0
Pretax Profit Margin	1995	7.2	1.2	-3.4	0.9	2.0	2.8
	1996	7.9	1.8	-2.0	1.6	2.7	2.5
	1997	8.9	2.6	-1.7	2.2	3.4	3.3
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.6	2.7	-9.3	1.9	5.7	4.5
	1996	17.9	3.9	-6.3	3.3	6.4	5.1
	1997	20.6	5.9	-4.7	4.7	8.9	5.7
Return on Equity	1995	36.7	14.8	-4.0	13.4	18.4	...
	1996	36.8	15.1	-3.2	14.9	15.8	9.9
	1997	38.8	14.8	-1.7	13.6	18.6	...
Liabilities to Assets	1995	0.52	0.81	1.04	0.84	0.72	...
	1996	0.50	0.81	1.03	0.85	0.69	0.68
	1997	0.45	0.74	1.00	0.76	0.70	0.65
		Firms with revenue between					
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96			7.6	4.9		
	1996-97			8.9	-0.6		
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			57.6	42.4		
	1996			59.7	40.3		
	1997			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: 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 (1996):	2,546						
Net Profit Margin	1995	3.6	0.5	-1.3	1.2	0.3	0.4
	1996	3.4	0.4	-1.6	1.3	0.2	0.5
	1997	3.7	0.6	-0.9	1.8	0.3	0.4
Pretax Profit Margin	1995	4.2	0.6	-1.2	1.4	0.4	0.5
	1996	4.2	0.5	-1.3	1.6	0.3	0.6
	1997	4.7	0.8	-0.8	2.3	0.4	0.5
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.8	3.6	-7.4	2.7	4.4	7.0
	1996	14.6	3.0	-8.0	2.6	3.4	8.9
	1997	15.9	4.4	-5.2	4.1	4.8	8.7
Return on Equity	1995	30.7	11.9	-0.7	9.1	14.1	19.7
	1996	29.5	10.2	-2.8	8.9	12.5	19.4
	1997	28.2	11.5	0.5	9.5	13.5	18.2
Liabilities to Assets	1995	0.41	0.68	0.95	0.68	0.69	0.70
	1996	0.41	0.68	0.96	0.65	0.70	0.66
	1997	0.38	0.65	0.94	0.63	0.68	0.62
<b>Firms with revenue between</b>							
Sales - % change year over year					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96				5.1	7.2	
	1996-97				6.9	5.5	
Distribution of Firms by profit and loss - Pretax Profit (%)					<b>Profit</b>	<b>Loss</b>	
	1995				63.2	36.8	
	1996				62.1	37.9	
	1997				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: 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 Q3 75%	Average Q2 50%	Worse Q1 25%			
Number of firms (1996):	402						
Net Profit Margin	1995	4.6	1.3	-1.9	1.6	1.0	0.3
	1996	4.2	1.0	-2.3	0.8	1.3	0.2
	1997	3.8	0.8	-2.0	0.6	0.8	0.5
Pretax Profit Margin	1995	5.7	1.5	-1.8	1.7	1.3	0.4
	1996	4.8	1.3	-2.1	0.9	1.6	0.3
	1997	4.8	1.0	-1.9	1.4	1.0	0.8
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	18.4	5.6	-6.7	3.4	8.2	3.2
	1996	19.3	4.1	-9.2	1.2	7.2	4.6
	1997	16.6	4.2	-9.0	1.8	5.9	8.5
Return on Equity	1995	40.0	17.8	4.6	13.3	22.2	9.7
	1996	35.4	17.5	1.2	9.9	20.4	17.0
	1997	39.0	12.8	-0.6	7.1	16.5	22.5
Liabilities to Assets	1995	0.53	0.85	1.14	0.86	0.84	0.79
	1996	0.51	0.85	1.11	0.96	0.77	0.80
	1997	0.52	0.83	1.10	0.93	0.78	0.76
Firms with revenue between							
		\$50,000 and \$5 million		\$5 million and \$25 million			
Sales - % change year over year	1995-96	9.8		14.3			
	1996-97	9.5		4.3			
Distribution of Firms by profit and loss - Pretax Profit (%)				<u>Profit</u>	<u>Loss</u>		
	1995			65.9	34.1		
	1996			63.8	36.2		
	1997			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: 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 (1996):	127						
Net Profit Margin	1995	9.7	1.9	-3.0	1.7	2.2	...
	1996	8.9	1.0	-3.0	1.2	0.5	...
	1997	8.2	2.1	-1.5	2.0	2.5	...
Pretax Profit Margin	1995	12.4	2.0	-3.0	1.6	2.7	...
	1996	13.2	1.4	-3.0	1.5	0.8	...
	1997	10.4	3.2	-0.3	3.4	2.5	...
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	14.4	3.5	-2.9	1.5	6.9	...
	1996	10.1	1.3	-4.4	2.1	0.6	...
	1997	14.0	2.8	-1.2	1.8	3.5	...
Return on Equity	1995	33.5	9.3	-0.5	6.9	15.8	...
	1996	20.5	5.1	-1.6	5.1	5.8	...
	1997	32.3	7.2	0.6	3.6	13.7	...
Liabilities to Assets	1995	0.36	0.78	1.06	0.73	0.83	...
	1996	0.42	0.84	1.09	0.76	0.88	...
	1997	0.41	0.77	0.98	0.81	0.73	...
		Firms with revenue between					
Sales - % change year over year		\$50,000 and \$5 million			\$5 million and \$25 million		
	1995-96	3.3			3.9		
	1996-97	-4.4			...		
Distribution of Firms by profit and loss - Pretax Profit (%)					<u>Profit</u>	<u>Loss</u>	
	1995				63.4	36.6	
	1996				60.6	39.4	
	1997				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: 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 (1996):	1,614						
<b>Net Profit Margin</b>	1995	9.6	2.1	-1.9	1.9	2.4	1.1
	1996	9.3	2.1	-2.1	1.9	2.5	0.9
	1997	10.6	2.5	-1.6	2.7	2.2	1.2
<b>Pretax Profit Margin</b>	1995	11.8	2.7	-1.6	2.5	3.0	1.5
	1996	12.3	2.9	-1.7	2.6	3.5	1.2
	1997	13.6	3.3	-1.2	3.6	2.7	1.5
<b>Gross Profit Margin</b>	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
<b>Pretax Profit to Assets</b>	1995	22.0	4.9	-4.0	3.6	8.3	5.0
	1996	21.8	5.2	-4.2	3.5	8.6	5.6
	1997	25.9	7.7	-3.5	6.9	9.0	7.4
<b>Return on Equity</b>	1995	36.8	13.6	0.5	10.7	23.0	17.2
	1996	41.3	14.5	-0.4	11.0	21.2	14.3
	1997	46.9	19.1	3.4	17.2	21.9	18.9
<b>Liabilities to Assets</b>	1995	0.42	0.77	1.00	0.81	0.73	0.75
	1996	0.41	0.77	1.01	0.79	0.74	0.75
	1997	0.40	0.77	1.00	0.77	0.75	0.75
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>					<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>	
	1995-96			5.4		-5.6	
	1996-97			7.8		5.7	
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				65.2	34.8	
	1996				65.3	34.7	
	1997				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.

**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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	412,621						
Net Profit Margin	1995	7.7	1.7	-2.3	1.6	1.8	1.2
	1996	7.7	1.6	-2.5	1.5	1.8	1.2
	1997	8.4	2.1	-1.7	2.1	2.1	1.3
Pretax Profit Margin	1995	9.5	2.1	-2.1	2.0	2.3	1.6
	1996	9.6	2.0	-2.3	1.9	2.2	1.6
	1997	10.3	2.7	-1.4	2.7	2.7	1.7
Gross Profit Margin	1995	52.0	33.8	21.2	41.5	27.3	19.2
	1996	52.3	34.1	21.3	41.8	27.5	19.0
	1997	52.8	34.4	21.6	42.6	27.8	19.1
Pretax Profit to Assets	1995	15.2	3.7	-4.0	2.7	5.2	4.7
	1996	14.9	3.5	-4.2	2.5	5.0	4.7
	1997	16.9	4.6	-2.8	3.6	6.1	5.1
Return on Equity	1995	30.0	11.1	-1.0	9.3	13.2	13.1
	1996	29.2	10.6	-1.1	8.9	12.7	12.9
	1997	32.3	12.5	0.5	10.7	14.6	14.4
Liabilities to Assets	1995	0.41	0.73	0.99	0.75	0.70	0.74
	1996	0.41	0.73	1.00	0.76	0.70	0.74
	1997	0.40	0.72	0.99	0.74	0.69	0.74
		<b>Firms with revenue between</b>					
Sales - % change year over year		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	4.5			5.4		
	1996-97	7.5			7.0		
Distribution of Firms by profit and loss - Pretax Profit (%)					<b><u>Profit</u></b>	<b><u>Loss</u></b>	
	1995				64.7	35.3	
	1996				64.1	35.9	
	1997				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.

## 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)	Average	Worse	Median		Median
Number of firms (1996):	4,826	Better Q3 75%	Q2 50%	Q1 25%			
Net Profit Margin	1995	16.3	4.5	-5.8	4.5	4.3	2.5
	1996	15.8	4.2	-5.7	4.2	4.2	3.4
	1997	16.8	5.9	-1.8	6.3	5.6	2.2
Pretax Profit Margin	1995	20.4	5.8	-4.7	6.1	5.6	3.2
	1996	20.1	5.8	-4.6	5.9	5.4	4.7
	1997	21.3	7.8	-1.1	8.5	7.0	2.8
Gross Profit Margin	1995	63.5	37.4	21.8	49.4	29.9	26.3
	1996	59.9	36.0	21.0	46.4	30.4	23.6
	1997	65.0	37.0	21.2	52.3	29.0	24.3
Pretax Profit to Assets	1995	18.9	5.4	-3.1	4.7	6.9	4.0
	1996	18.7	5.1	-3.4	4.5	6.1	4.7
	1997	23.8	8.9	-1.3	8.5	9.2	4.6
Return on Equity	1995	30.3	9.0	-2.5	7.2	13.2	7.9
	1996	26.7	7.9	-3.1	6.3	10.9	9.9
	1997	37.1	14.7	-0.2	12.7	17.8	9.6
Liabilities to Assets	1995	0.19	0.48	0.81	0.45	0.54	0.63
	1996	0.19	0.49	0.82	0.46	0.54	0.60
	1997	0.24	0.53	0.83	0.50	0.57	0.72
<b>Firms with revenue between</b>							
Sales - % change year over year			<b>\$50,000 and \$5 million</b>	<b>\$5 million and \$25 million</b>			
	1995-96		9.4	14.4			
	1996-97		18.0	19.1			
Distribution of Firms by profit and loss - Pretax Profit (%)			<b>Profit</b>	<b>Loss</b>			
	1995		66.2	33.8			
	1996		66.0	34.0			
	1997		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.

**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
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	31,393						
<b>Net Profit Margin</b>	1995	6.7	2.2	-1.7	1.2	2.8	2.2
	1996	6.5	2.0	-2.0	1.0	2.7	2.1
	1997	7.1	2.6	-1.1	1.6	3.1	2.3
<b>Pretax Profit Margin</b>	1995	8.0	2.6	-1.5	1.4	3.4	2.7
	1996	7.9	2.4	-1.9	1.2	3.3	2.7
	1997	8.6	3.1	-0.9	1.9	3.9	3.0
<b>Gross Profit Margin</b>	1995	48.0	32.5	21.7	41.1	28.1	22.2
	1996	48.5	32.9	21.9	41.4	28.2	22.3
	1997	49.0	33.3	22.4	42.2	28.8	22.6
<b>Pretax Profit to Assets</b>	1995	15.2	5.0	-2.9	2.4	6.9	6.0
	1996	14.6	4.5	-3.6	1.9	6.6	5.9
	1997	16.3	5.9	-1.9	3.3	7.8	6.6
<b>Return on Equity</b>	1995	30.4	12.6	0.7	8.4	15.0	14.0
	1996	29.2	12.1	0.2	7.5	14.5	13.3
	1997	32.7	14.7	2.3	10.5	16.8	15.9
<b>Liabilities to Assets</b>	1995	0.40	0.68	0.94	0.74	0.64	0.66
	1996	0.40	0.69	0.95	0.77	0.64	0.66
	1997	0.41	0.69	0.94	0.76	0.65	0.66
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	6.6			6.0		
	1996-97	10.4			8.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				69.3	30.7	
	1996				67.9	32.1	
	1997				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 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
Number of firms (1996):	84,377	Better Q3 75%	Average Q2 50%	Worse Q1 25%			
Net Profit Margin	1995	8.0	1.5	-3.8	1.3	1.9	1.4
	1996	8.2	1.6	-3.6	1.5	1.9	1.4
	1997	8.7	2.2	-2.2	2.1	2.4	1.6
Pretax Profit Margin	1995	10.1	1.9	-3.4	1.7	2.4	1.7
	1996	10.3	2.0	-3.3	1.9	2.4	1.8
	1997	10.9	2.9	-1.8	2.8	3.0	2.0
Gross Profit Margin	1995	44.5	27.0	15.8	33.3	19.9	12.1
	1996	44.8	27.4	16.1	33.9	20.4	12.4
	1997	45.4	27.7	16.4	34.9	20.6	12.5
Pretax Profit to Assets	1995	12.2	2.1	-4.0	1.4	4.1	3.8
	1996	12.0	2.1	-3.7	1.4	4.1	4.0
	1997	14.7	3.3	-2.3	2.4	5.7	4.9
Return on Equity	1995	25.2	7.8	-3.1	6.0	11.6	12.2
	1996	25.0	7.6	-2.9	5.8	11.4	12.7
	1997	29.6	10.0	-1.1	7.7	14.4	14.3
Liabilities to Assets	1995	0.43	0.75	1.00	0.77	0.72	0.79
	1996	0.44	0.76	1.00	0.78	0.72	0.78
	1997	0.43	0.74	0.99	0.76	0.71	0.78
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	3.7		1.4			
	1996-97	10.0		2.7			
Distribution of Firms by profit and loss - Pretax Profit (%)				<b>Profit</b>	<b>Loss</b>		
	1995			61.3	38.7		
	1996			61.8	38.2		
	1997			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.



**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 <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	22,929						
Net Profit Margin	1995	7.8	2.2	-2.5	2.0	2.5	1.6
	1996	7.1	1.5	-3.4	1.3	1.9	1.4
	1997	8.0	2.3	-2.3	2.0	2.5	1.5
Pretax Profit Margin	1995	9.5	2.7	-2.3	2.4	3.1	2.0
	1996	8.7	1.9	-3.2	1.6	2.4	1.9
	1997	9.6	2.8	-2.0	2.6	3.2	1.9
Gross Profit Margin	1995	...	...	...	...	...	...
	1996	...	...	...	...	...	...
	1997	...	...	...	...	...	...
Pretax Profit to Assets	1995	15.6	4.6	-4.3	3.7	5.9	4.9
	1996	14.0	3.3	-5.8	2.5	4.9	4.5
	1997	16.0	4.9	-3.9	4.0	6.3	5.1
Return on Equity	1995	32.6	13.3	-1.3	12.1	14.6	16.0
	1996	29.9	11.3	-3.2	10.2	12.6	13.9
	1997	33.2	13.4	-0.8	12.2	15.2	15.4
Liabilities to Assets	1995	0.46	0.75	0.98	0.78	0.70	0.78
	1996	0.47	0.77	1.00	0.80	0.71	0.76
	1997	0.47	0.77	0.99	0.80	0.71	0.76
<b>Firms with revenue between</b>							
<b>Sales - % change year over year</b>		<b>\$50,000 and \$5 million</b>			<b>\$5 million and \$25 million</b>		
	1995-96	5.9			6.4		
	1996-97	10.2			8.5		
<b>Distribution of Firms by profit and loss - Pretax Profit (%)</b>					<b>Profit</b>	<b>Loss</b>	
	1995				64.9	35.1	
	1996				61.6	38.4	
	1997				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.

## 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
Number of firms (1996):	39,831	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Net Profit Margin	1995	5.3	1.5	-1.4	1.2	1.6	1.2
	1996	5.2	1.4	-1.7	1.0	1.6	1.2
	1997	5.6	1.7	-1.1	1.3	1.8	1.3
Pretax Profit Margin	1995	6.6	1.8	-1.2	1.5	2.0	1.6
	1996	6.5	1.7	-1.5	1.2	2.0	1.6
	1997	6.9	2.1	-0.9	1.7	2.3	1.7
Gross Profit Margin	1995	41.3	29.0	19.2	35.6	25.9	19.3
	1996	41.5	29.2	19.3	35.6	26.1	19.2
	1997	41.8	29.4	19.5	36.2	26.2	18.8
Pretax Profit to Assets	1995	14.5	4.3	-3.0	2.6	5.3	5.0
	1996	14.3	3.9	-3.6	2.0	5.3	4.8
	1997	15.5	4.8	-2.3	3.0	6.0	5.1
Return on Equity	1995	30.4	12.0	1.0	9.4	13.3	13.2
	1996	29.3	11.4	0.6	8.3	13.0	12.6
	1997	31.3	13.2	1.5	10.6	14.3	12.9
Liabilities to Assets	1995	0.43	0.73	0.97	0.78	0.70	0.73
	1996	0.42	0.73	0.98	0.79	0.70	0.73
	1997	0.42	0.72	0.97	0.77	0.69	0.72
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	5.7		4.9			
1996-97	8.0		7.5				
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	68.7		31.3			
	1996	67.4		32.6			
	1997	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.

**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 <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%			
Number of firms (1996):	72,038						
Net Profit Margin	1995	3.4	0.6	-2.3	0.2	0.9	0.7
	1996	3.4	0.6	-2.3	0.3	0.9	0.8
	1997	3.7	0.9	-1.7	0.5	1.1	0.8
Pretax Profit Margin	1995	4.0	0.8	-2.1	0.3	1.1	0.9
	1996	4.1	0.8	-2.1	0.4	1.1	1.0
	1997	4.5	1.1	-1.5	0.7	1.4	1.1
Gross Profit Margin	1995	45.3	32.3	21.5	38.9	26.7	18.2
	1996	45.4	32.5	21.5	39.0	26.9	17.8
	1997	45.7	32.8	21.9	39.6	27.4	18.9
Pretax Profit to Assets	1995	10.3	2.0	-6.0	0.5	3.5	3.7
	1996	10.2	1.9	-5.8	0.5	3.5	4.1
	1997	11.6	2.8	-4.3	1.3	4.4	4.2
Return on Equity	1995	24.7	8.9	-2.7	6.7	10.4	11.5
	1996	24.5	8.6	-2.2	6.4	10.3	12.7
	1997	26.7	10.2	-1.0	7.4	11.9	14.1
Liabilities to Assets	1995	0.48	0.80	1.03	0.88	0.73	0.79
	1996	0.48	0.80	1.03	0.88	0.73	0.79
	1997	0.47	0.79	1.02	0.87	0.72	0.79
<b>Firms with revenue between</b>							
Sales - % change year over year		<b>\$50,000 and \$5 million</b>		<b>\$5 million and \$25 million</b>			
	1995-96	2.6		6.3			
	1996-97	4.1		7.0			
Distribution of Firms by profit and loss - Pretax Profit (%)		<b>Profit</b>		<b>Loss</b>			
	1995	60.0		40.0			
	1996	60.2		39.8			
	1997	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.



